

Integrated Report

2022



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Off-road truck at the Casa de Pedra mine, in Congonhas (MG)

About this report

For the third consecutive year, CSN Mineração S.A. (CSN Mineração or CMIN) publishes its Integrated Report, with the performance of its operations and its breakthroughs in line with sustainable and perpetual development.

This edition, approved by the Company's Board of Directors, refers to the period between January 1 and December 31, 2022, and considers all units under operational control of CSN Mineração. Exceptions are noted throughout the text or in footnotes.

In line with best practices, this publication was prepared in accordance with the GRI Standards (2021); the principles of the International Framework for Integrated Reporting (IIRC), proposed by the Value Reporting Foundation; and the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations; in addition

to integrating indicators from the Sustainability Accounting Standards Council (SASB) for the Metals and Mining sector. Performance data are also correlated with the Sustainable Development Goals (SDGs) of the United Nations (UN) and the Principles of the Global Compact.

Specifically, the financial data¹ follow the guidelines issued by the Accounting Pronouncements Committee (APC) and the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), as well as the interpretations of the International Financial Reporting Interpretations Committee (IFRIC). Such information can be verified on page 54 of this document and in the Company's Financial Statements, available at the Investor Relations website at CSN Mineração S.A. (ri.csnmineracao.com.br).

1. In the case of conversions with foreign currencies in relation to the Real, the average annual exchange rate for the reference period of this Integrated Report is applied.



Iron ore reclaimer at Port of TECAR

The content of this Integrated Report considers the operations of the Casa de Pedra and Engenho mines, the Pires Beneficiation Complex and Port of TECAR (Solid Bulk Port Terminal at the Port of Itaguaí-RJ). The data shown in this Integrated Report were compiled by conducting interviews with leaders and through the collection and review of indicators by the administrative and operational areas². The MRS Logística S.A. data were not incorporated in the answers of the GRI contents and SASB indicators, being only considered in the Company's financial statements, which consolidate the results through the equity method.

The information shown was verified internally, with the consent of Senior Management, and underwent independent verification with limited assurance by Russell Bedford, an independent auditor registered in the Brazilian Securities Commission (CVM).

For clarification of doubts and/or sending suggestions, please contact us at sustentabilidade@csn.com.br.

Enjoy your reading!

2. The data and information shown in this Integrated Report contain statements about current and future measures, targets and other sustainability objectives. These targets have been disclosed in the limited context of the Company's sustainability efforts and should not be interpreted as statements of the management's expectations or estimates of financial results or other guidelines. The Company warns investors not to apply these statements in other contexts.



Casa de Pedra Mine in Congonhas (MG)

How to navigate

Quem somos

Perfil organizacional
Governança e gestão
Pilares estratégicos
Modelo de negócio

Valor gerado e compartilhado

Consolidação e resiliência
Gestão de stakeholders
Conservação do capital natural

Anexos



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Setas

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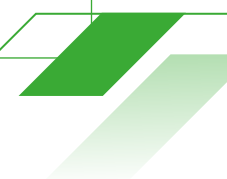


Click on highlights to access additional content online.

In the footer, the notes indicate which contents of the Global Reporting Initiative (GRI) and indicators of the Sustainability Accounting Standards Board (SASB) are answered on each page. Correlations between GRI content and UNCTAD, Global Compact Principles and SDG indicators are presented in the GRI Content Index.



Click on this icon to access interactive contents.



Material themes

The priority themes in sustainability management for CMIN – and from which the content of this report was defined – were identified from a broad materiality process, carried out in the years 2021 and 2022, which involved: assessment of sectorial benchmarkings and studies; public engagement through surveys and interviews; consolidation of topics considering the principles of the GRI and the Integrated Report; and validation with the Company's leaders.

In the first phase, six companies from the sectors in which CSN Mineração operates were analyzed in a benchmark process, with report analysis, reporting frameworks and responses to sustainability indices. In the second phase, a qualitative listening was carried out, which included nine individual interviews, three with Company executives and six with representatives of financial institutions, customers, suppliers and regulators.

Employees, third parties, suppliers, investors, customers, government and NGOs were consulted in the materiality process.

Quantitative research, open to all stakeholders and available in Portuguese and English, had 175 respondents, of which 144 were employees and 31 were from external audiences, such as suppliers, shareholders and investors, financial institutions, outsourced professionals, non-governmental organizations, academia and teaching and research institutions, customers, local communities, public authorities and civil society.

The material topics identified and validated by the Executive Board and by the Board of Directors were also correlated with the Sustainable Development Goals (SDGs), prepared by the United Nations (UN) and the Principles of the Global Compact, as well as market indicators as shown below in order of greater to lesser relevance.



Drilling machine in mining area at Casa de Pedra (MG)

Materiality matrix

TOPICS



CAPITALS OF INTEGRATED REPORT

- Financial Capital
- Intellectual Capital
- Human Capital
- Manufactured Capital
- Natural Capital
- Social & Relationship Capital

GLOBAL COMPACT PRINCIPLES



2022 highlights

Aerial view of the Central office
and, in the background, the mine
at Casa de Pedra (MG)





Ore stock yard at Casa de Pedra (MG)

FINANCIAL CAPITAL

R\$ 12.4 billion
of net revenue

R\$ 6 billion
of adjusted Ebitda

R\$ 3 billion
net profit

MANUFACTURED CAPITAL

R\$ 43 million
invested in replacing
the small truck fleet

R\$ 156 million
invested in expanding
waste filtering

33.3 million
tons of iron ore sold

R\$ 91 million
invested in the
dredging of TECAR



Port of TECAR

HUMAN CAPITAL

21.8%

female representation, a 21% growth compared to 2021

55%

representation of black in the total number of employees

34%

reduction in accident frequency rate¹

28.5%

female representation on the Board of Directors

1. Accidents with and without leave of employees and third parties.



Employee at Port of TECAR

INTELLECTUAL CAPITAL

Consolidation
of the ESG Committee

**Definition of new
technological routes** for
the reuse of iron ore tailings

**MoU with Shell and
Itochu** for the development
of decarbonization
technologies

Implementation
of a project to reduce sinter
feed moisture conducted
by CSN Inova



Employees at the office
in Casa de Pedra, in
Congonhas (MG)



Employee at protected area in Casa de Pedra, in Congonhas (MG)

NATURAL CAPITAL

88%
of water
recirculation¹

Realization of the impact
and dependency matrix
on ecosystem services

All electricity comes from
a 100% renewable source

Completion of the works
to de-characterize the Vigia Dam

Kickstart on fleet electrification
with two 100% electric off-road
trucks being tested

100% of tailings dry stacked
and independent from the use of dams

1. Includes the withdraw water of central plant, Pires complex and human consumption.



*Kids from the
Garoto Cidadão
Program, from the
CSN Foundation*

SOCIAL AND RELATIONSHIP CAPITAL

**R\$ 3
billion**

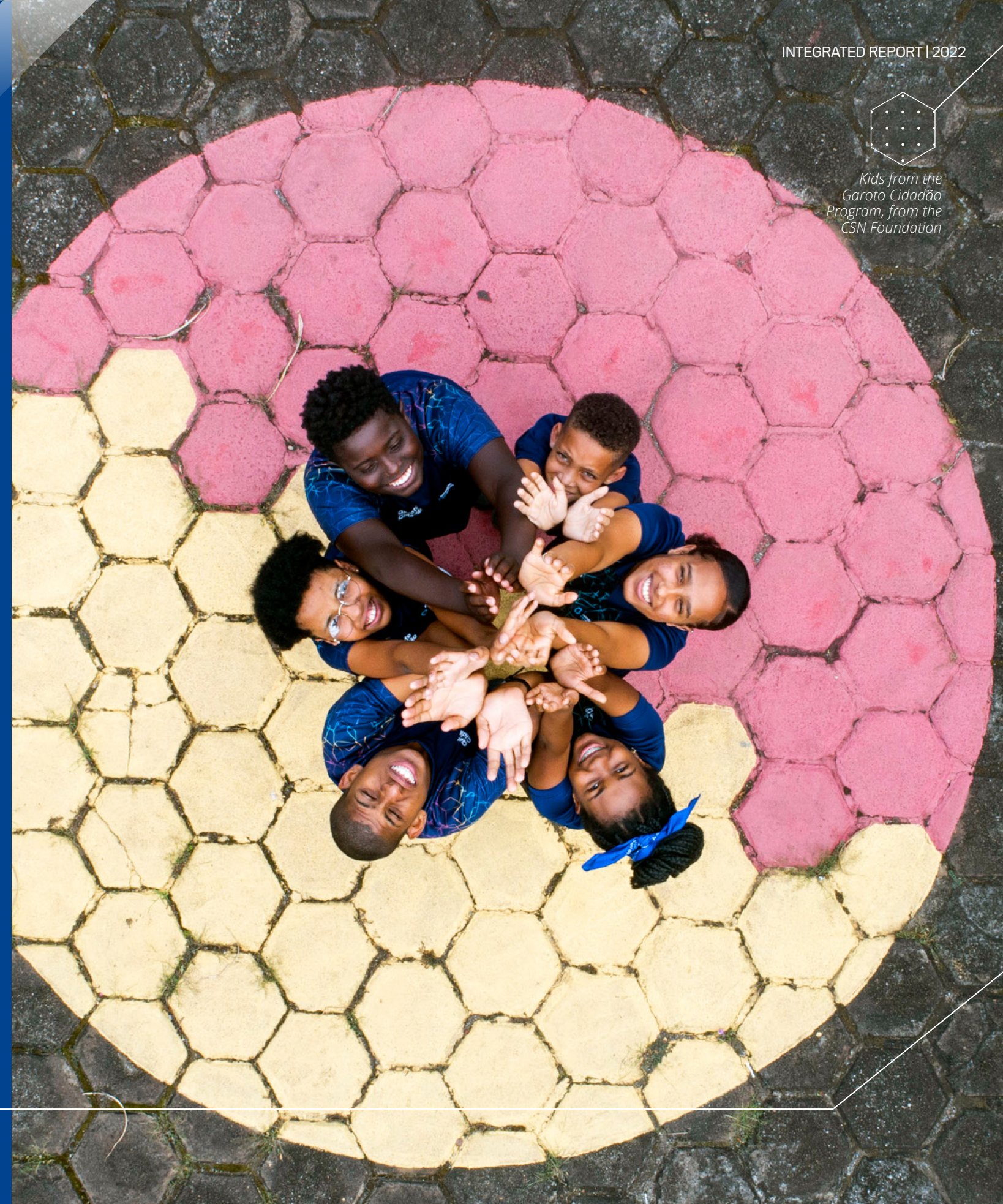
paid to local
suppliers

Human Rights
Due Diligence in
Congonhas (MG)

Launch of The Theory of Change
– CSN Group's Territorial
Development Strategy

More than
11,000
people impacted by
the Environmental
Education Project
(PEA)

**R\$ 35.5
million**
invested in projects
conducted by
CSN Foundation
(Fundação CSN)



Message from the Board of Directors

Ready for the future

The year 2022 was marked by a series of challenges for the mining sector. At the beginning of January, torrential rains affected the Iron Quadrangle region, in Minas Gerais, which caused the interruption in our production and delays in the ramp up of projects connected to the Central Plant (CMAI 3, spirals and crushing), affecting the volume production at CSN Mineração in the year. In addition to the internal scenario, the sharp fluctuations in the price of iron ore, which recovered in the second half, also had an impact on the Company's gross revenue.

Despite the challenging outlook, CSN Mineração reached R\$ 6 billion in EBITDA in 2022, the third best result in its history, with a sales volume of 33.3 million tons of iron ore, closing the year with a very robust balance sheet and solid financial health.

CSN Mineração also stands out for reconciling its growth with a strong flow of dividends by distributing between 80% and 100% of its result. In 2022, more than R\$ 4.97 billion in proceeds were distributed. With its usual focus and determination, CSN Mineração will continue to pursue these goals and be on the lookout for the

best opportunities to generate shared value.

For 2023, very favorable conditions are outlined, both from an operational point of view and from the point of view of the external market. Operationally, the Company is confident about the prospects for a recovery in production, which, in addition to ensuring a significant increase in volume, will also have a higher quality ore as a result of the maturation of projects taken over in 2022. Externally, a horizon with better priced iron ore is foreseen as a result of the reopening of the economy in China and the reduction in the cost of maritime freight. All these conditions reinforce our optimism regarding the short and medium term dynamics, and signal that CSN Mineração is ready to deliver a remarkable performance throughout the year.

Our long-term strategy is linked to projects to increase production capacity, especially the P15 beneficiation plant, in Congonhas (MG), and the projects to reprocess tailings from the Pires complex, B4 and Casa de Pedra dams, with potential to double the production volume in the next five years.

Another bias in the design of these projects that deserves to be highlighted is that of the ESG. In addition to the numerous social benefits arising from the generation of jobs for local communities, these projects strengthen our actions within the circular economy concept, transforming what is currently waste into a product, with important co-benefits on biodiversity, because the reprocessing of waste reduces the need for land use changes and prolongs mine life.

In addition, reinforcing our commitment to operate independently from the disposal

of tailings in dams – which has been carried out since 2020 – the program for de-characterization of current structures is ongoing, which even exceeds legal requirements by providing for the de-characterization of all dams, regardless of the construction method, such as the Casa de Pedra dam. In 2022, another dam, the Auxiliar do Vigia, ceased to be part of the National Dam Management System, given its total declassification, and the civil works necessary to declassify the Vigia Dam were completed, both located in the Pires Complex, in Minas Gerais.

Our long-term strategy is linked to projects to increase the mine production capacity and reprocessing of tailings capacity



Decarbonization is a core theme of the ESG Agenda, which is why we remain committed to becoming a benchmark in this area

Also as a highlight in the initiatives for the decarbonization of our production chain, the very high iron content ore that will be produced by the new projects, will position CSN Mineração as a strategic player for the decarbonization of the world steel sector, as it will be fundamental in the new technological routes for steel production associated with lower greenhouse gas emissions.

In search of a future that is increasingly distant from carbon emissions, CSN Mineração took another step towards building a new chapter of innovation and sustainability in the history of mining by starting tests with electric off-road trucks, replacing oil diesel by rechargeable batteries and supplied with 100% renewable energy.

Decarbonization is a core theme of the ESG Agenda. In addition to the possibility of electrifying the fleet, CSN Mineração signed a memorandum of understanding (MoU) with large companies for technological cooperation, including tests with synthetic fuels with zero greenhouse gas emissions. These efforts are added to the fact that CMIN's scope

2 emissions are zeroed by maintaining its consumption of 100% renewable electricity, making the Company a benchmark in this area.

The Company also remained committed to the inclusion of women and people with disabilities (PwD) in its operations. Female participation in CSN Mineração jumped from 18% in 2021 to 21.8% in 2022. Regarding the representation of people with disabilities, the annual growth in 2022 was 9.6%. And the ambition is even greater, with several efforts being led so that the company is increasingly plural, diverse and inclusive.

Another point worth mentioning is the safety of our employees, a fundamental value for our Company. In 2022, we achieved a 34% reduction in the number of reportable accidents, compared to 2021, and for the ninth consecutive year, again zero fatalities.

Regarding the expected progress for the coming years, the projects in progress signal a promising future for CSN Mineração, as they will set the company apart among the world's largest mining companies. The scarcity of high

quality ore to meet the need to decarbonize the steel production chain, added to the growing premiums for premium products are attributes, in addition to operational efficiency and cost control, that will provide increasingly more competitiveness and return for the company.

Finally, I reiterate my pride in seeing the consolidation of CMIN as an independent company, which has been and will continue to be one of the pillars of the CSN Group's history of more than eight decades. We are convinced that the company will deliver more and more ore in the coming years, always of better quality and with a smaller environmental footprint. To all those who continue with us on this path – employees, partners, customers, investors – thank you very much!

Together we will continue doing well, doing more and doing it forever!



Benjamin Steinbruch
Chairman of the
Board of Directors

Message from the Superintendent Director

We ended 2022 with a feeling of overcoming obstacles, a lot of learning and the certainty that we are even stronger for the future. The year was one of many challenges: heavy rains, inflationary pressures, rising interest rates, among other factors that required us to react quickly to changes in the scenario. China, our main market, faced a crisis in the real estate sector, in addition to having suffered serious restrictions due to Covid-19, which slowed down its economy.

In the first half, we experienced more challenging scenarios and it was from the second half onwards that we began a rapid recovery, ending the year with important results. Our net revenue was R\$12.4 billion, adjusted EBITDA of R\$ 6 billion (48.5% margin) and net income of R\$ 2.9 billion.

We managed to keep the focus on what we can control: tight rein on costs; austerity

and quality in conducting projects; and investments to ensure our employees have adequate skills and resources to produce safely, efficiently and with high productivity. As a result, in 2022, we achieved a solid cash position of R\$ 6.7 billion and leverage of just 0.3x.

These results were obtained at the same time that we intensified care for our most important asset: people. For the ninth consecutive year, we ended 2022 without any fatal accidents and with a frequency rate of reportable accidents 34% lower, when compared to 2021.

We also made progress in promoting an increasingly inclusive and diverse work environment in all areas and functional levels: in 2022, the Company achieved a 21% growth in the representation of women in its workforce compared to the previous year.



Enéas Garcia Diniz
Superintendent Director
of CSN Mineração

The year 2022 was marked by overcoming obstacles and learning, ensuring that we are even stronger and prepared for the future



The year 2022 marked the beginning of the electrification of our fleet of large trucks, with two 100% electric trucks at the Casa de Pedra Complex and has been promising results

In the fight against climate change and CSN Mineração's participation in this great challenge for humanity, 2022 marked the beginning of tests for the electrification of our fleet of large trucks, with two 60-ton equipment, 100% electric, operating in the Complex Casa de Pedra, bringing promising results; and with greater operational efficiency when compared to combustion trucks and no greenhouse gas emissions, since all the energy used to recharge its batteries – and for all of CSN Mineração's operations – comes from renewable sources.

I would also reinforce that decarbonization is an objective that runs through all of CMIN's projects. To move in this direction, we rely heavily on the search for technological innovations. We began investments in the Autonomous Mine and other projects aimed at significantly increasing the mine's operating efficiency.

Also responding to external requests from investors and other stakeholders, CSN Mineração reports to the CDP (Disclosure Insight Action) the guidelines followed in relation to Climate Change and Water Security. In 2022, the company's score evolved in Climate Change from "B-" to "B" and from "C" to "B" in Water Security. Thus, we reinforce our external recognition of our efforts in the ESG area.

Talking about 2023, the horizon is one of balance in world supply and demand for iron ore, for which we envision lower volatility with better prices, supported by the easing of sanitary control policies in China and stimuli for its real estate market.

Additionally, the conclusion of strategic projects, such as the full operation of the Central Plant next year and the conclusion

of the ramp up of the Spirals, Recrushing and CMAI III projects, will increase production, in addition to supporting a better quality of our products.

Therefore, I remain satisfied with what we have delivered so far and optimistic that we will deliver even more in the short and medium term. What gives me confidence is the engagement and dedication of the 7,572 employees, for which I am grateful for another year of great results.

Thank you very much!





Who we are

Employee
in mine area



Organizational profile

CSN Mineração 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.

CMIN owns the Casa de Pedra and Engenho mines – both located in the Iron Quadrangle, in Minas Gerais. In the first of them, 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. The open pit mine with a beneficiation plant is composed of three macro processes:

1. Crushing and Homogenization:

A flow composed of primary crushing, buffer pile, secondary crushing, screening and homogenization pile.

2. Classification and Concentration:

It works with sieving, classifiers, desliming, cyclones, flotation, concentrate thickener, crushing, spirals, tailings thickener, high intensity magnetic concentration plant (CMAI) I (Ultrafine), CMAI II and III (WHIMS) and sludge.

3. Filtering, Loading and Waste Disposal:

It operates with CMAI I, ore filtration, product stacking and wagon loading, tailings filtering and disposal in piles.

The Engenho Mine, which began operations in 1950, is 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.



Pile of iron ore at Casa de Pedra (MG)

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 result of the beneficiation processes – granules, sinter feed and pellet feed (see chart) – is shipped through Port of TECAR, in Itaguaí, Rio de Janeiro, where the Company manages a solid bulk terminal. With the capacity to export 45 million tons of iron ore per year and discharge up to 4 million tons per year of reducers (such as coal and coke), with the possibility of operating other types of solid bulk. In 2022, the TECAR concession was renewed for another 25 years.

In logistics, CMIN 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. The MRS concession was renewed, in 2022, for another 33 years. The so-called Steel Railway connects the Casa de Pedra and Engenho & Pires mines to TECAR and the Presidente Vargas Steelworks (UPV), a steel plant belonging to CSN, parent company.

Reserves and Resources - Casa de Pedra Mine and Engenho Mineo

Although it has only had its current configuration since 2015, the Company has a history of more than 100 years in the production of iron ore. Acting as the second largest exporter of iron ore in Brazil, certified in 4.1 billion tons of resources and reserves, according to the audit of Snowden do Brazil. In 2022, the Company carried out a new independent drilling campaign at the Casa de Pedra and Engenho mines, in accordance with the international standards of the Securities and Exchange Commission (SEC) and updated the Company's resources to 1.98 billion tons of measured resources, as well as confirming total reserves at 2.1 billion tons – one of the largest iron ore reserves in the world.

CSN Mineração products



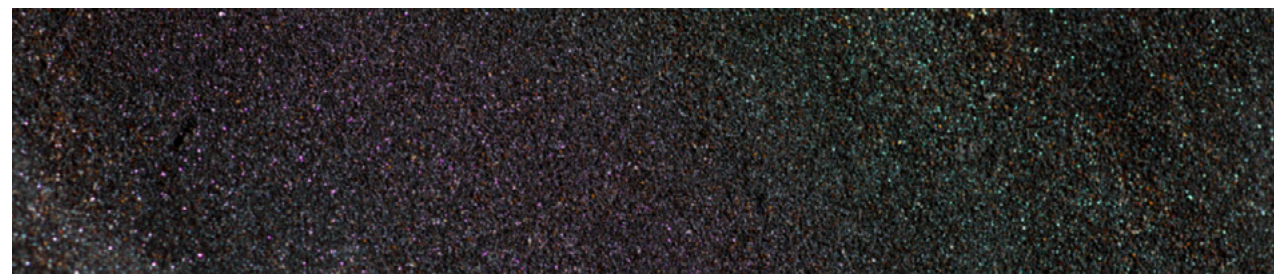
Granules

Iron ore obtained after the crushing and screening process. The granulometry varies between 50 mm and 6.3 mm and can be used directly in steel blast furnaces.



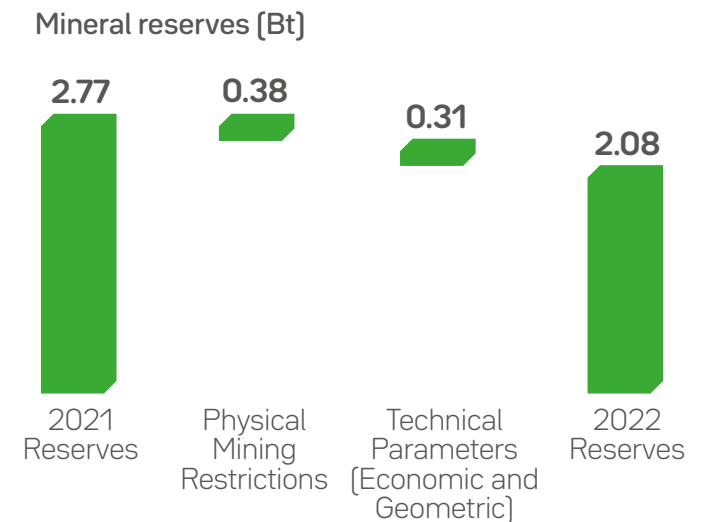
Sinter feed

Ore obtained in later stages of the beneficiation process, the sinter feed has a granulometry between 6.3 mm and 0.150 mm and must be agglomerated in the sintering units before being used in the blast furnaces.



Pellet feed

Fine iron ore with a granulometry less than 0.150 mm. Pellet feed goes through the pelletizing process before being used in steel mills.



To learn more, please visit the Technical Report Summary for Casa de Pedra Operations, available here.

Essence

• Doing well

We are a reference in what we do, always seeking operational excellence. We act with passion, we care like owners and achieve consistent results, with safety, quality, and customer satisfaction.

• Doing more

We do more with less by being innovative and committed. We constantly seek to optimize results and processes for continuous and responsible growth.

• Doing forever

Our learning is constant to continuously act in building a sustainable future. This is our success.

Ore beneficiation plant at Casa de Pedra, in Congonhas (MG)



Mission

Acting in an integrated and innovative manner, generating a sustainable and perpetual development.

Vision

Being the most respected and recognized company, in Brazil and abroad, thus strengthening the meaning of being Brazilian.

Values

- Our path is one of respect for life, ethics and the planet;
- Our focus is on operational excellence;
- Our solutions are innovative and integrated;
- Our strength comes from people who make a difference;
- Our pride is BEING CSN MINERAÇÃO.



Employee of
CSN Mineração,
in Casa de Pedra



Map of operations

CSN Mineração has production units in the Southeast of Brazil, in addition to holding a stake in MRS Logística

Casa de Pedra Mine

It is the oldest mine in operation in Brazil, having started the extraction process in 1913, being recognized as one of the main mines in the country for the quality of its iron ore and with one of the largest reserves in the world.

TECAR

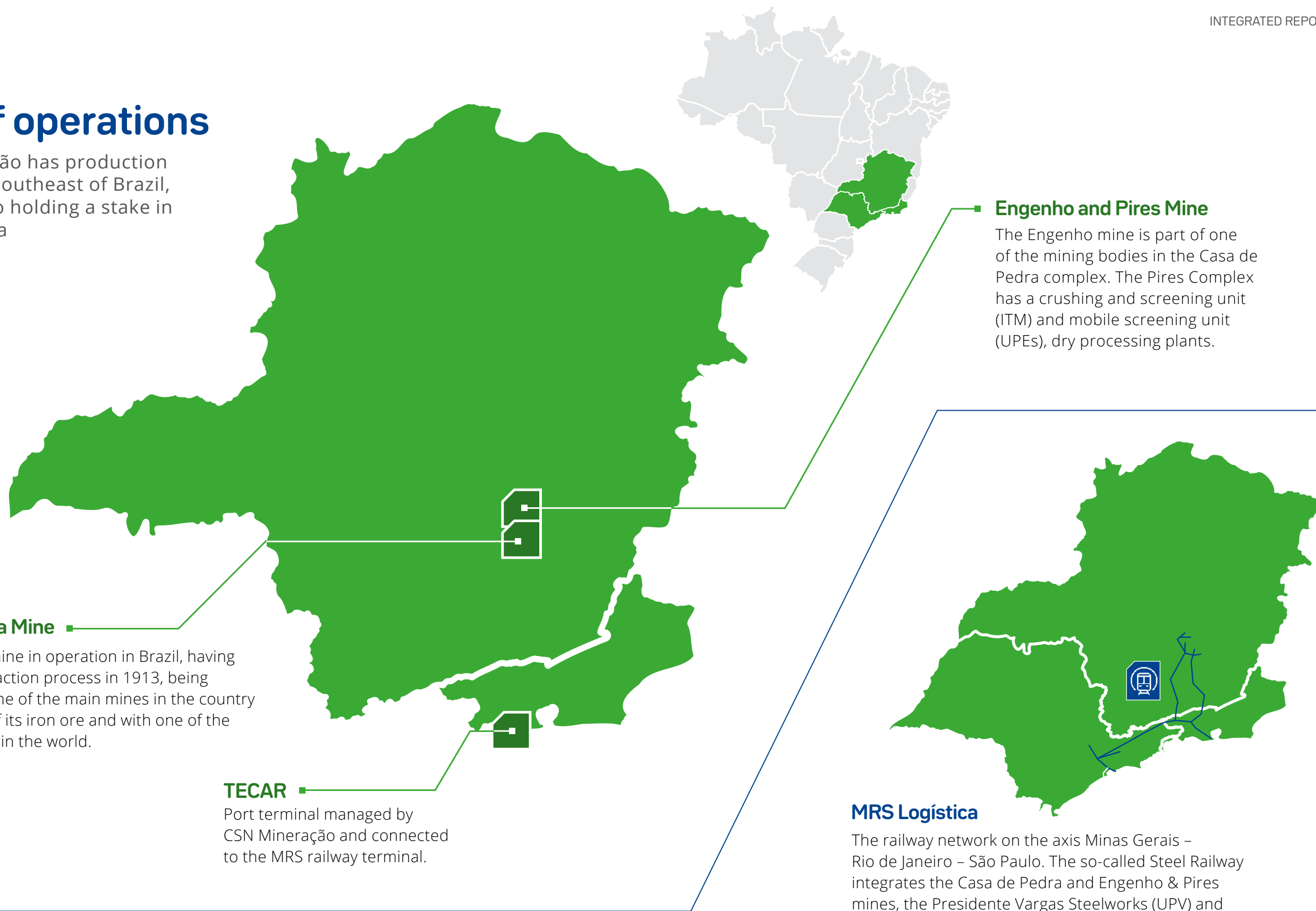
Port terminal managed by CSN Mineração and connected to the MRS railway terminal.

Engenho and Pires Mine

The Engenho mine is part of one of the mining bodies in the Casa de Pedra complex. The Pires Complex has a crushing and screening unit (ITM) and mobile screening unit (UPEs), dry processing plants.

MRS Logística

The railway network on the axis Minas Gerais – Rio de Janeiro – São Paulo. The so-called Steel Railway integrates the Casa de Pedra and Engenho & Pires mines, the Presidente Vargas Steelworks (UPV) and the Port of TECAR.



ESG scorecard



Employee of CSN Mineração in area of environmental preservation



Dimension	Materials topic	Indicator	2020	2021	2022
 Environmental	Climate Change	Emissions: kg CO ₂ e per ton of ore produced	7.1	6.6	7.9
	Waste management, responsible use and circular economy ¹	Percentage of waste sent to sustainable destination	39%	60%	78%
	Efficient water use and effluent management practices	Water withdrawal (in thousand megaliters)	16.5	17.3	15.7
 Social	Labor health and safety	Fatalities	0	0	0
		Frequency Rate (own and third parties, 1MM HHT factor)	1.16	1.96	1.30
	Diversity and inclusion	% of female representation	14.3%	17.8%	21.1%
% of female representation in leadership		9.5%	10.5%	11.5%	
 Governance	Governance, ethics and transparency	% of employees trained in compliance	ND	82.6%	88%

1. Considers waste destined for co-processing, recycling and re-refining.



CMIN Faria
Lima (SP) office

Governance and management

Since its initial public offering (IPO) of shares on B3 – Brasil, Bolsa e Balcão, CSN Mineração has been listed in the Level 2 segment of Corporate Governance, a special segment for trading securities that has a differentiated corporate governance standard. In addition to comply all the requirements for the B3 Level 2 listing segment, CSN Mineração adopts other differentiated corporate governance practices:

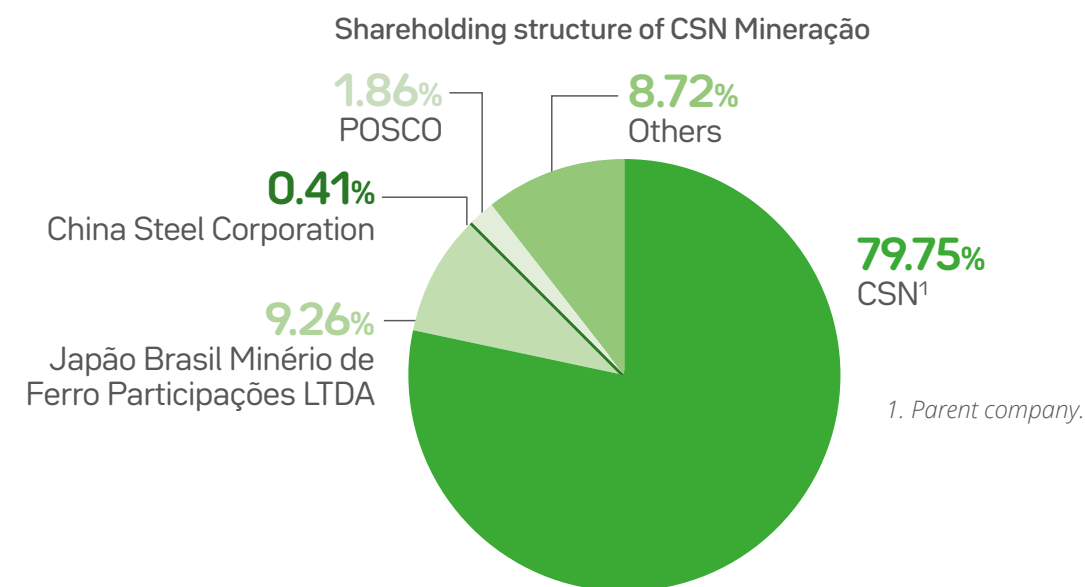
- Non-statutory audit committee, advisory body linked to the Board of Directors.
- Denunciation Channel available for internal or third-party reports.

- Rules, policies and procedures for the prevention, detection and remediation of fraud and illicit acts committed against the public administration.
- Support from the Audit, Risks and Compliance Board, from its controlling shareholder, CSN, which acts independently within the organization and has its own methodology and tools to carry out its activities, reporting its results to the Board of Directors through the Committee of the Company's Audit.

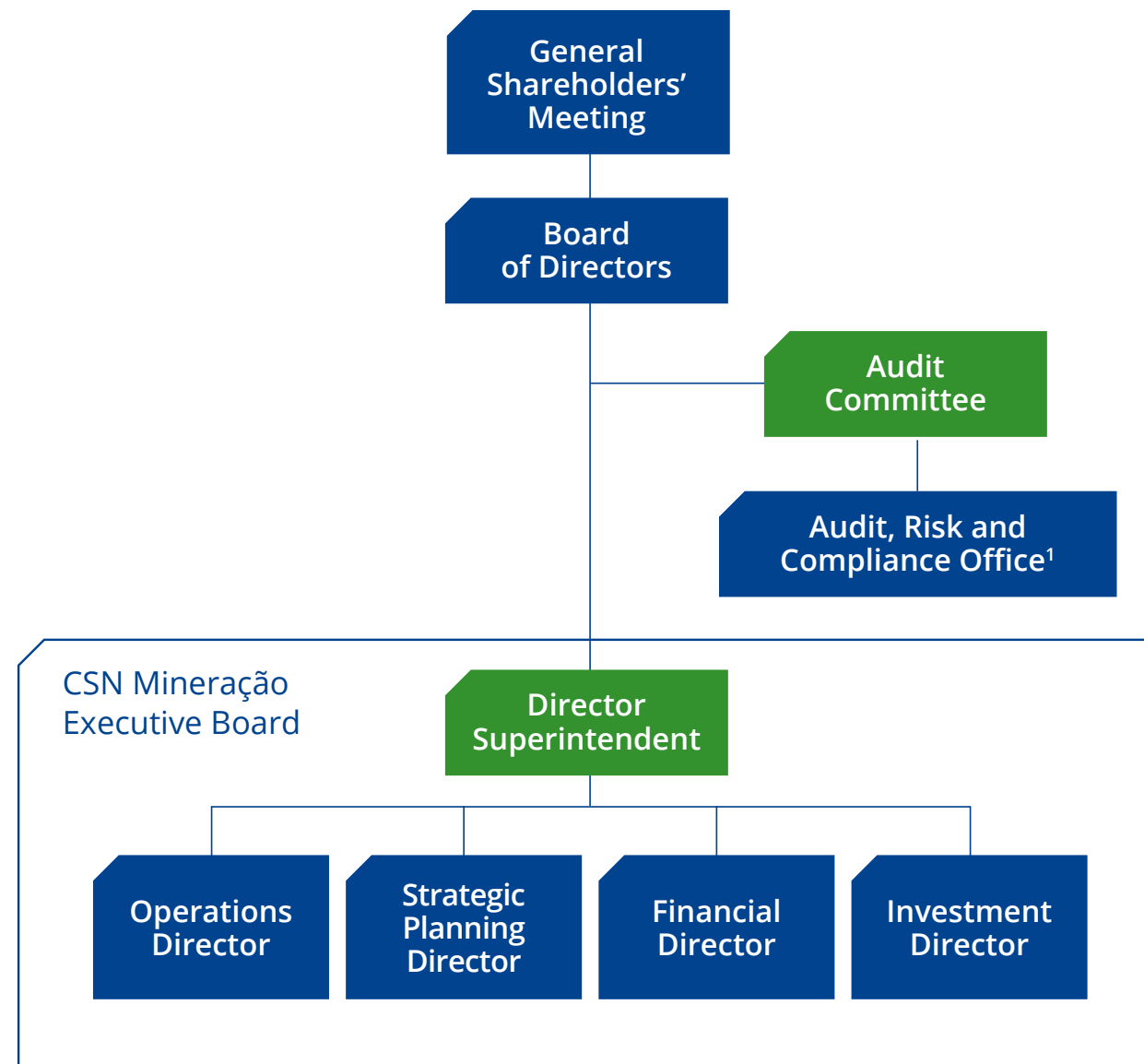
The corporate governance structure and management policies and processes drive the Company's strategic direction towards sustainable growth and the generation of value in the long term.

Shareholding composition

The share capital, fully subscribed and paid in, is divided into common and book-entry shares, with no par value. Each common share is entitled to one vote in the resolutions of the General Meeting – the parent company owns 79.75% of the Company's voting capital.



Governance structure



1. The risk and compliance office is located at CSN, the parent company, with operations at CMIN.

General Meeting

Shareholders meet, ordinarily, in the first four months following the end of the fiscal year and, extraordinarily, whenever necessary. The General Meeting constitutes as highest decision-making body, responsible for electing and dismissing the members of the Board of Directors; setting the global amount of the management compensation; deciding on the allocation of net income for the year and the distribution of dividends; among other attributions detailed in the Company's Bylaws (available [here](#)) and consistent with the applicable legislation.

Board of Directors

- It may be composed of up to seven effective members and a number of alternates that cannot exceed the number of effective members. In 2022, the body was made up of seven members, two of them independent, and one alternate – all with knowledge and experience to address and deliberate on economic, social and environmental issues that have an impact on business or corporate strategy.
- Two-year terms, with a permission for re-election.
- It defines the overall direction of the business; approves annual and multi-annual budgets, expansion projects and investment programs, and also monitors their execution and performance; elects and removes members of the Board of Directors and advisory committees; among other attributions detailed in the Bylaws (available [here](#)) and on the Company's reference form (available [here](#)).

Composition of High Management¹

	Age	Position
Benjamin Steinbruch	69	Chairman of the Board of Directors
Marcelo Cunha Ribeiro	45	Effective member
Victoria Steinbruch	30	Effective member
Helena Olímpia de Almeida Brennand Guerra	46	Effective member
Hiroshi Akiba	59	Effective member
Miguel Ethel Sobrinho	76	Independent effective member
Yoshiaki Nakano	78	Independent effective member
Daisuke Hori	50	Alternate member

1. Composition in 12/31/2022.

Advisory committees

- The Board of Directors may set up committees, technical and advisory, with the purpose of advising it to ensure the deepening of discussions and the quality of decisions.
- The assignments, operating rules and budgets of a committee are established by the Board of Directors at the time of its creation.

Audit Committee

Independent body that advises the Board of Directors in monitoring and controlling the quality of the Financial Statements, internal controls, risk management and compliance, as well as with respect to the results of internal audits and investigations. The committee is made up of three members, at least one of which is an independent member of the Board of Directors and at least one of which must have recognized experience in corporate accounting matters – all elected for a two-year term, reelection being permitted.

Composition of the Audit Committee¹

	Age	Position
Yoshiaki Nakano	78	Independent President of the Audit Committee
Angélica Maria de Queiroz	65	Independent effective member
Beatriz Santos Martini	68	Independent effective member

1. Composição em 31/12/2022.

ESG Committee

Established by the CSN Group (parent company), it is characterized as a non-statutory Committee and advisory body to the Board of Directors of the parent company. It aims to support deliberation on environmental, social and governance (ESG) risks and on other topics related to the Company's ESG management, such as diversity, equity and inclusion, risks and opportunities associated with climate change and air, circular economy, water & effluents, biodiversity & ecosystem services, occupational health & safety, territorial development, value chain, governance & compliance. The body is made up of 17 executives from the CSN Group, as per the latest update approved by CSN's Board of Directors in May 2022.

The Company also has other advisory Committees for the Executive Board:

Sustainability Committee

The Sustainability Committee meets monthly to analyze the performance of sustainability management through environmental, health and safety indicators.

The Committee, which meets weekly, includes representatives from the technical areas of Engineering, Geology, Projects and representatives from the Legal areas, Sustainability and the Company's Board of Executive Officers.

Crisis Committee

Established to reduce the effects of a crisis or adopt preventive measures to mitigate possible impacts on employees, operations, financial results, and the Company's image.

Communities Committee

Aimed at establishing a direct relationship channel between CSN Mineração and the community, this forum is used to discuss and clarify matters of common interest and provide greater interaction and transparency between the Company's processes and the daily life of the surrounding cities and its communities. Composed of 23 members, including key representatives of communities, NGOs, civil society and municipal government, meetings are held every two months.

Dam Committee

It seeks to ensure best governance and implementation of the best market practices in the analysis of all aspects related to the management of dams and tailings piling under technical, legal and socio-environmental aspects.

Executive Board

- Composed of a minimum of two and no more than five directors, all of whom are residents of Brazil, eligible for the position in accordance with the applicable law and with specific knowledge in their area.
- Two-year terms, with one re-election permitted.
- Leads the general conduct of business guided by the strategic guidelines and policies established by the Board of Directors.



The Officers guide the general conduct of business, based on the guidelines decided by the Board of Directors

Composition of the Statutory Executive Board¹

	Age	Position
Enéas Garcia Diniz	62	Director Superintendent
Ricardo Grossi Neves	48	Operations Director
Hironori Makanae	51	Strategic Planning Director
Pedro Barros Mercadante Oliva	37	Financial and Investor Relations Director
Otto Alexandre Levy Reis	57	Investment Director

1. Composition in 12/31/2022.

Executive assessment and compensation

CSN Mineração does not have any formally established processes and mechanisms for assessing the performance of the Board of Directors' members. However, the reelection of members considers performance and attendance at meetings during the previous term. Moreover, the Board of Directors has complete autonomy to discuss the individual performance of each member and, therefore, propose measures to improve its mandate.

The Audit Committee's performance is measured through an annual self-assessment procedure, based on an individual questionnaire included in the body's meeting minutes. Subsequently, the responses are discussed among all members to identify opportunities for improvement. The most recent assessment by the Audit Committee,

regarding the performance for the year 2021, took place on February 9, 2022.

In order to strengthen the performance and level of knowledge on strategic topics, including sustainability aspects, in 2022 CSN, parent company, inaugurated the Corporate University (learn more on page 61). This content is available to 100% of employees, including members of the Board of Directors and Committees. One of the available schools contains digital content on ESG and sustainable development, contributing to broadening the Board of Directors' understanding of the topic.

The compensation practice of these instances considers the compatibility between the compensation offered and the responsibility exercised and the time dedicated to the position.

Directors are individually assessed, based on specific work and projects and different goals – financial or otherwise. This process is supported by the CSN's People & Management Department, of the parent company, which assesses the results and advises on the permanence or promotion of executives in their respective positions.

Regarding the compensation practices of these instances, the independent members of the Board of Directors receive the same fixed monthly amount, defined in a meeting of the Board of Directors. Non-independent members, however, renounced receiving compensation. None of the members – whether independent or not – is entitled to direct or indirect benefits, variable compensation or share-based compensation.

The Directors receive a fixed monthly compensation and benefits such as a

health and dental plan, life insurance, supplementary social security plan (CBS – Previdência – Caixa Beneficente dos Empregados da Companhia Siderúrgica Nacional, through which participants can contribute from 3% to 6% of their respective nominal/honorary salaries and the Company contributes with 100% of the participant's value) and yearly check-up. There is no share-based compensation plan for the Company. Board members may also receive bonuses based on meeting financial and non-financial targets or in the form of recognition of specific work, projects or differentiated targets linked to projects.

Lastly, the compensation of the members of CSN Mineração's Audit Committee is defined by the Board of Directors, and all receive the same monthly amount, without direct or indirect benefits or variable compensation or participate in any share-based compensation plan.



In 2022, CSN, the parent company, inaugurated the Corporate University, which improves executives' knowledge on ESG topics

Ethics and compliance

To ensure integrity, transparency and alignment with best practices, as well as the effectiveness of anti-corruption, conflicts of interest and anti-bribery controls in all units and businesses of CSN Mineração, maintains a robust and effective Compliance Program, seeks to guarantee the organizational reputation and ensure the performance of activities in a sustainable manner, in compliance with the legal system and applicable rules, and with the highest ethical standards.

The mechanism is based on eight pillars, in constant improvement, which aim at certifying that internal rules and controls established are known and followed and also mitigate the risks inherent to the Company's processes. The program was developed in accordance with the parameters of the Brazilian Anti-Corruption Law (Law No. 12,846/13) and international legislation, such as the Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act and undergoes periodic external assurance.

The main theoretical reference responsible for disseminating ethical principles among all teams is the CMIN Code of Conduct. The material is applicable to all employees, directors and members of the corporate governance body, in addition to establishing responsibilities for third parties, considering suppliers, service providers and any intermediary agents and associates.

All employees, when admitted, are introduced to the Code of Conduct, and must formalize their knowledge and agreement. In addition to being trained during the integration period, new training on the Code of Conduct and Anti-Corruption Policy is conducted annually. Employees allocated in areas of the company classified as being exposed to risks receive specific training through the School of Excellence in Results at the Corporate University. In this way, employees are in continuous contact with the guidelines of the Code of Conduct and must agree with them annually.

Combating discrimination

It is strictly prohibited, in all units, any mention or manifestation of discrimination based on origin, religion, ethnicity, race, gender, sexual orientation, union status, social class, age, marital status, political party positions, ideological positions, physical appearance and disability of any nature. The Company also establishes zero tolerance for any type of harassment, which includes any act or attitude, verbal or physical, that implies humiliation, embarrassment or threat to employees, suppliers and customers.



Employees at Casa de Pedra, in Congonhas (MG)

The parent company also maintains a Compliance Ambassadors Program, which aims to strengthen an ethical culture in all spheres of the organization. Through training and monthly meetings, this team of professionals receives training to promote and multiply the company's principles and values. In 2022, the program had 225 volunteers, 72 of them are CMIN employees. For external audiences, the Company makes specific pages available on its **institutional website**, **Investor Relations website** and the **ESG website** for the broad dissemination of the Compliance Program. With this approach, 100% of the stakeholders are reached through communications on the Anti-Corruption policies and practices corporately adopted. In 2022, the number of employees trained in the Compliance Program increased by 10%, reaching more than 6 thousand professionals.



In 2023, the Code of Conduct was revised and can be accessed on all the Company's main websites, [access here](#)

The Compliance Program also includes the Whistleblowing Channel available – 24 hours a day, 7 days a week – for internal or third-party reports received through physical and electronic mail, telephone or by email and via the website. The first response to the whistleblower takes place within 15 days after its opening and the conclusion may depend on the investigation process of each case. In line with best practices, an external and independent company is responsible for managing, recording and transcribing the complaints received by the channel.

All information received is treated confidentially and forwarded to internal investigation professionals in order to obtain the best possible outcome and enable a thorough investigation. Calls from the whistleblower channel are answered by professional psychologists who provide care focused on the victim so that all the necessary support is provided in a welcoming and professional manner. The procedure regarding the reporting received will be defined through investigation and assertiveness, always focusing on the safety of the victim so that the "accused" receives appropriate disciplinary action, always guaranteeing secrecy and non-retaliation to the whistleblower. All information is stored on an external server, to ensure confidentiality and impartiality when dealing with issues and it is up to the complainant to either choose to identify themselves or proceed anonymously, respecting secrecy and the policy of non-retaliation in all cases, as provided in the Code of Conduct.



Employees at Port of TECAR, in Itaguaí (RJ)

How to access the Whistleblowing Channel:

0800-884-2006

canal_denuncia@csnmineracao.com.br

<https://www.canalconfidencial.com.br/csn>

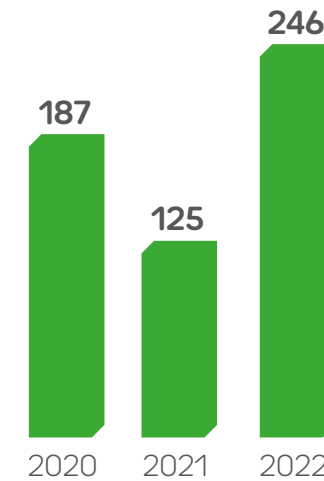
C/O Risk and Compliance Department Estrada Casa de Pedra, s/n – Rural Area – PO Box 101 – Congonhas /MG – ZIP 36415-000

For questions and additional information regarding compliance, please e-mail compliance@csn.com.br.

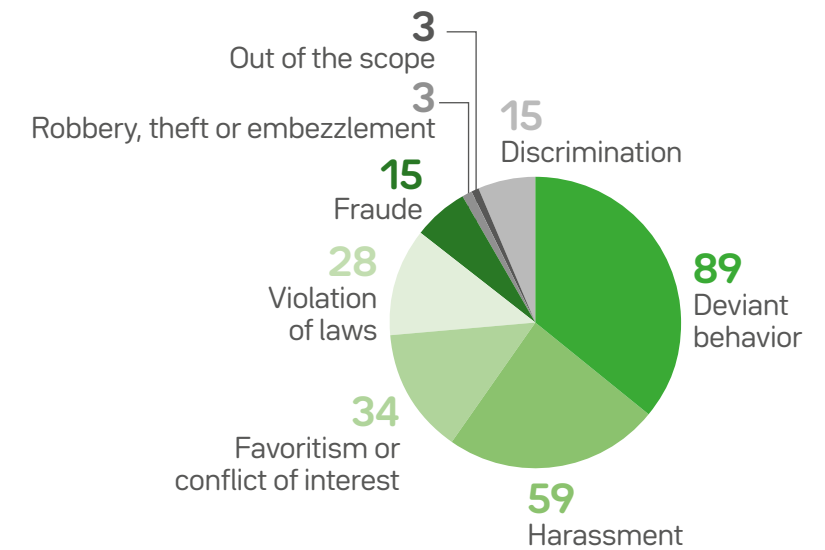
The conclusions of the investigations are forwarded to the Audit Committee, which acts as a supervisory body for corporate governance activities. In addition, the entire Compliance Program undergoes periodic assessment by an external audit.

The result of this investigation and the channel's statistics are presented every two months to the Audit Committee, ensuring the independence and impartiality of the process. For cases determined to be valid, the appropriate disciplinary measures are applied. In 2022, 246 manifestations were received, of which 75 (30%) were considered valid or partially valid at the end of the respective investigations. Of the total number of manifestations received, 15 were related to possible cases of discrimination, 100% of which were investigated, with the application of disciplinary measures according to the result of each investigation. No cases of corruption were identified during the period, nor were CSN Mineração or its employees targeted by legal proceedings related to the matter.

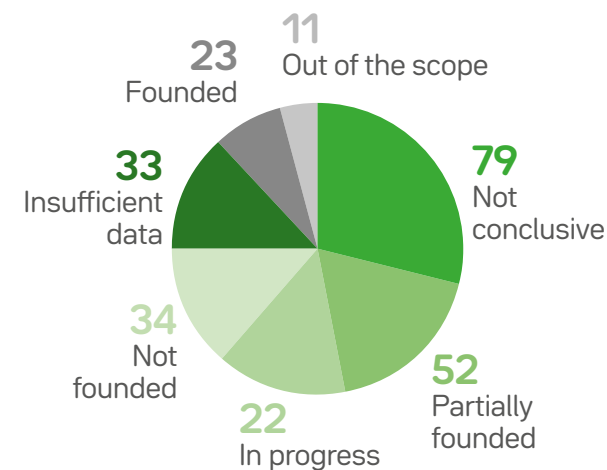
Manifestations received by the Whistleblowing Channel



Manifestations received by the Whistleblowing Channel in 2022 by category



Manifestations received by the Whistleblowing Channel in 2022 by treatment status



Measures taken in relation to the cases of the Whistleblowing Channel investigated by the Audit, Risks and Compliance

	2020	2021	2022
Written notice	3	5	4
Verbal warning	4	2	0
Resignation	5	7	3
Resignation for misconduct	3	11	9
Guidance	5	2	4
Suspension	0	2	1
Job transfer	0	1	4
Training	0	1	5
Total	20	31	30

Integrity of suppliers and related parties

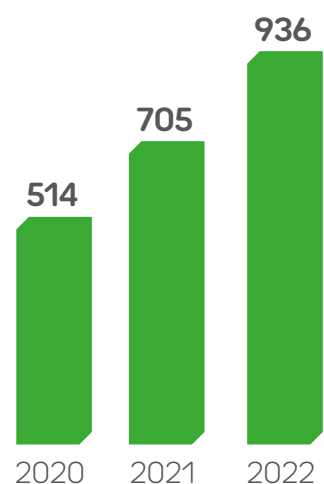
The Compliance area executes Compliance and Anticorruption Background Checks and Know Your Customer (KYC) processes through tools to assess the integrity of suppliers, third parties and other related parties, with a focus on identifying adherence to the ethics, integrity and compliance criteria established by the Company, as well as detecting conflicts of interest, since one of the focuses of the Compliance Program is to ensure full respect for human rights and good labor practices, combating child, forced or compulsory labor in the supply chain.

All contracts between the Company and its suppliers include clauses regarding ethical management and anti-corruption practices. Yet, before they are signed, a prior assessment is carried out via the Compliance Form, based on the National Classification of Economic Activities (CNAE), and all suppliers considered critical in ethics or compliance issues are screened by the Company's Compliance area.

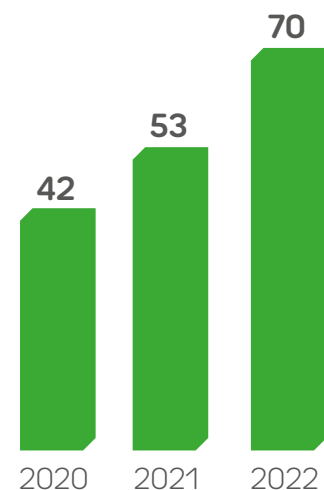
In mergers and corporate restructuring processes, the Company adopts procedures to identify vulnerabilities and the risk of irregular practices in the legal entities involved, which are provided for in the norm for preventing and combating fraud and corruption.

Among the practices adopted, the prior execution of due diligence for any corporate transaction is crucial, to be able to identify and assess any irregular practices in legal entities. The Audit, Risks and Compliance Board and the Legal Area are responsible for assessing this process, and may also rely on the assistance of law firms or specialized consultants.

Suppliers who went through the assessment process [due diligence]¹



Monthly average of contracts analyzed¹



1. Data referring to the CSN Group, as the process is corporate without the possibility of segregating the specific number of due diligences by CSN Mineração.

Compliance Day

For the seventh consecutive year, CSN, the parent company, held the Compliance Day, which for the third time took place during the ESG Week [learn more about this event on page 42]. The event was attended by employees from all CSN Group companies.

Through lectures, the event enabled important reflections and reinforced how compliance is part of the daily lives of employees. The event, which had more than 800 participants, was held remotely and broadcasted live on the Company's internal social networks and communication channels. The lectures dealt with subjects such as Ethics in Organizations, Fraud and Whistleblowing Channels.

CSN Mineração also has compliance ambassadors which, through 72 volunteer employees, disseminate ethical values in a natural and mature way in operations.

Conflict of interests

CMIN's Code of Conduct establishes specific rules on conflicts of interest applicable to all employees and members of the Board of Directors and Executive Board. All directors, when taking office in their respective positions, sign a term of adherence to the Code of Conduct as well as a Declaration regarding Conflicts of Interest.

By means of this adhesion, the members of the Board, the Board of Executive Officers, and employees pledge to report any actual or potential conflicts regarding CSN Mineração's interests in situations involving family or personal

relationships, financial, commercial or any other type of interest. If there is a situation of conflict of interest, the members in management must abstain from deliberations, with the need to be included in draft (ata) if the case involves a member of the Board of Directors.

If any member in management does not manifest the conflict of interest, any other person may do so, if they are aware of the case. In 2022, there were no cases of conflicts of interest managed by the Company.

Specific rules on conflicts of interest are set out in CSN Mineração's Code of Conduct



Employee at Casa de Pedra, Congonhas (MG)





Equipment in operation at the Casa de Pedra mine

Risk management process:

First: the business areas and units – the risk owners – which are responsible for the direct management of the risks inherent to their processes, having as their attribution the management and execution of mitigation actions.

Second: the Audit, Risks and Compliance Area, which acts objectively and independently in carrying out its activities to assess the effectiveness and integrity of the control environment, uses its own methodology and tools in line with the best market practices.

Third: the Board of Directors, which considers the impacts of the Company's activities to define guidelines and strategic objectives, aiming at perpetuity and sustainable growth; and the Audit Committee, which supports the Board of Directors in monitoring the effectiveness and quality of internal controls, supervising the risk management structure and activities.

CSN Mineração's risk management structure is operated in a partially decentralized manner, based on the concept of lines of defense, with risk control and management activities carried out at all levels of the Company and at different stages of corporate processes.

Risk management

Risk management is guided by the Risk Manual, applicable to all the companies controlled by CSN Group and prepared based on the framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The document recommends, for example, periodic risk assessments, inherent to the Company's operations, not restricted to financial risks, but also contemplating operational, compliance and strategic risks, including ESG risks and opportunities – linked to the Company's material topics.

The identified risks are assessed and classified according to the probability of occurrence and the magnitude of the impacts arising from their materialization, allowing those of greater relevance to be treated with priority. The Audit, Risks and Compliance Area conducts the general risk analysis process, supporting those responsible for the business areas and audits the business processes, in accordance with the Annual Audit Plan. The results are periodically reported to the Audit Committee, which advises the Board of Directors. In this way, the entire organizational structure is directly or indirectly related to the risk management process:

Following the best market practices and internationally recognized methodologies, the Company listed four strategic risks that could directly impact (if materialized) its business:

Cyber risks

CMIN's operations depend on telecommunications, information technology systems and automated machines. Disruptions to these systems caused by cyber-attacks can have a negative impact on operations, reputation and stakeholder interactions.

Climate change

Extreme weather events and the transition to a low-carbon economy can significantly impact not only productive activities, but society, the economy and the environment. In this way, the Company is committed to contributing to a more sustainable future, investing efforts and resources to reduce greenhouse gas emissions and mitigating impacts related to changes in climate patterns.

Market

The Company is exposed to various market risks that are inherent to the business. There are risks arising from changes in interest rates, exchange rates, as well as prices of raw materials and goods that may adversely affect the value of its financial assets and liabilities, cash flows or future results.

Supply chain

External factors, such as wars, pandemics and geopolitical events, may affect the supply chain, logistical operations and demand for CSN Mineração's products, materially impacting the business.

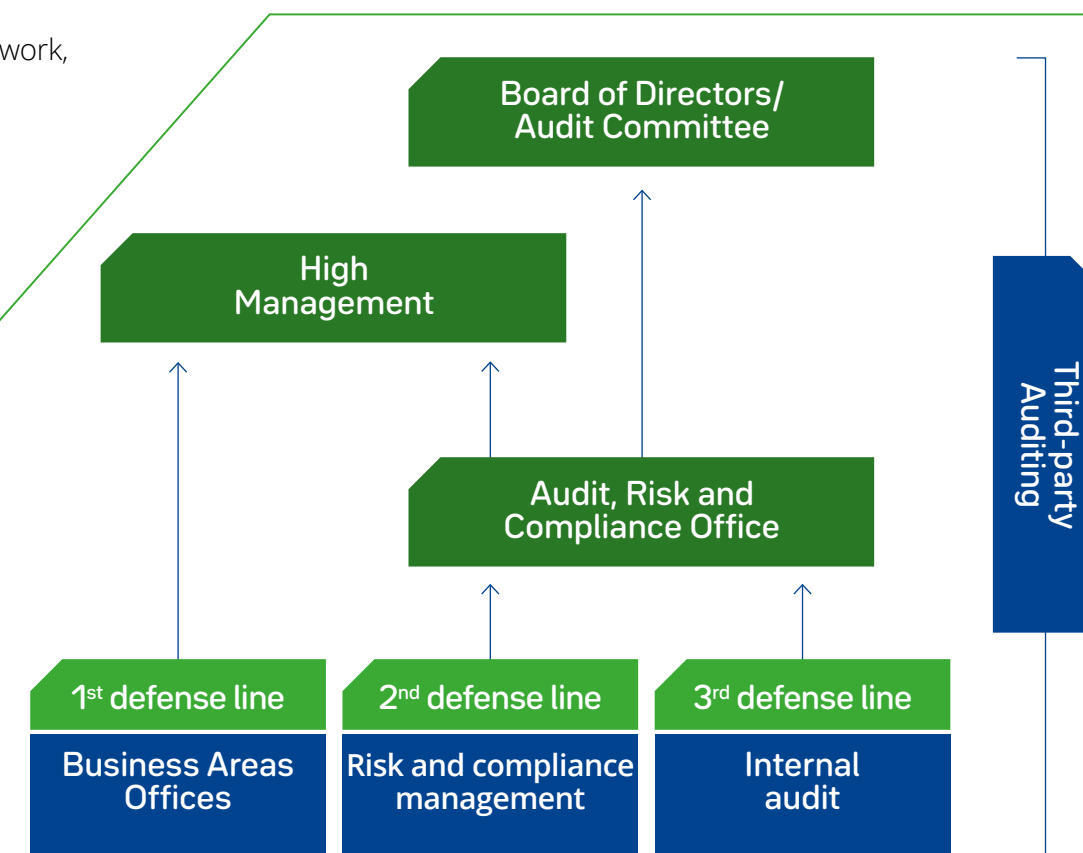


Employees at Casa de Pedra, Congonhas (MG)

The risk management process, based on the COSO framework, considers five elements that are interrelated and present throughout the Company's internal controls:

- Control environment
- Risk assessment
- Control activity
- Information and communication
- Monitoring

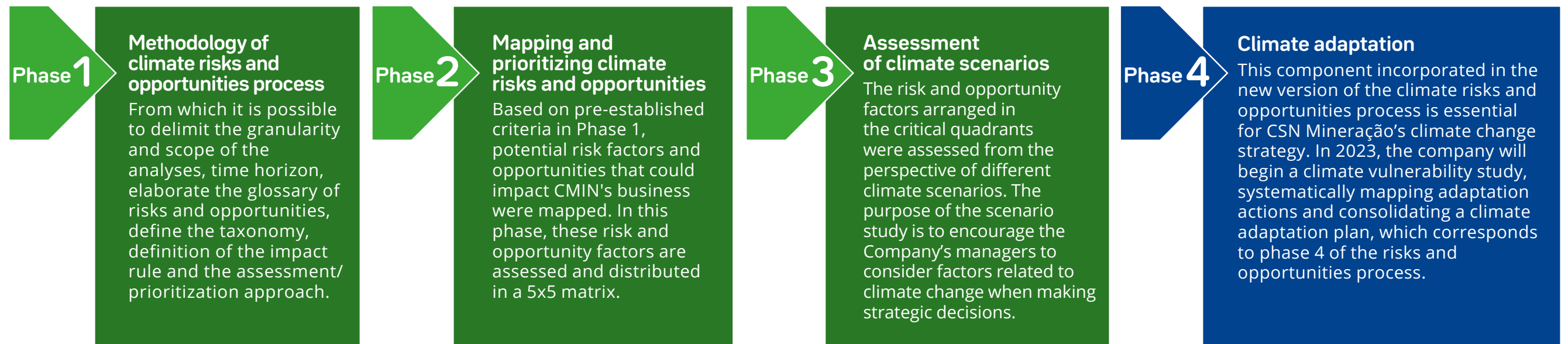
[Click here to learn more about the risks identified by the Company in item 5.1 of its reference form.](#)



Climate risk management

Since 2021, CSN Mineração, together with CSN, has been carrying out a broad mapping and assessment of the most relevant risks and opportunities related to climate change in the context of activities, sectors and regions in which its businesses operate. Risk and opportunity management includes aspects of Transition (Market, Technology, Reputation, Regulatory and Legal) and changes in climate patterns (Acute and Physical), as outlined by the Task Force on Climate-Related Financial Disclosures (TCFD). In 2022, new essential elements for climate management were incorporated into this assessment, such as the Study of Climate Scenarios. The new version of the assessment of climate risks and opportunities includes four phases:

[Click here for more information about the climate scenarios elaborated.](#)



In 2022, an extensive benchmark with approximately 30 companies and internal discussions in the Climate Change & Air Thematic Group was conducted, enabling the mapping of new risks and opportunities for CMIN. Besides the benchmark, as a source for the survey of potential risk factors, strategic reports were used (from the Intergovernmental Panel on Climate Change – IPCC; and from the Institute for Advanced Studies – IEA, of the University of São Paulo), as well as from studies previously carried out by CSN. 31 climate risks and 19 climate opportunity factors were identified, being divided following the taxonomy set forth in the TCFD.

The risks identified as critical were analyzed, considering three climate scenarios – **Business As Usual (BAU)**, **Stay On the Fence (SOF)** and **Net-Zero Emission (NZE)** –, and monetized.

Risk/Opportunity Matrix

Probability of occurrence x Impact magnitude

■ Low (1-15)
 ■ Average (16-44)
 ■ High (45-79)
 ■ Critical (80-125)

		25	50	75	100	125
Very high	PROBABILITY OF OCCURRENCE	16	32	48	64	80
High		9	18	27	36	45
Medium high		4	8	12	16	20
Medium		1	2	3	4	5
Low						
		IMPACT MAGNITUDE				

	Low	Medion	Medium high	High	Very high
	Short (1 to 3 years)	Medium (4 to 5 years)	Long (over 6 years)		

A 5x5 matrix for each time horizon

Granularity

Risks at a local level, with granularity by business:

- 1 Ports
- 2 Mining
- 3 Energy

Corporate-level risks

- 4 CMIN

Eight physical risk factors were identified, characterized by impacts arising from changes in climate patterns and separated into chronic (long-term changes in climate patterns that may cause, for example, rising sea levels or changes in precipitation patterns) and acute (extreme weather events such as cyclones, hurricanes or floods); and 23 transition risk factors, which arise when transitioning to

a low-carbon economy, being classified as regulatory, legal, technological, market and/or reputational.

There were also 19 opportunity factors identified, such as the more efficient use of resources, energy consumption from renewable sources, creation of products and services

to meet the needs of changes in climate patterns or the accelerated transition to a low-carbon economy, among other opportunities related to adaptation measures to curb potential impacts resulting from changes in climate patterns.

The risk factors and opportunities categorized as critical are as follows:

Risks located in the highly relevant quadrants			
Climate risk factor	Actions and strategy to mitigate the potential impact	Sector/ Business	Time horizon
Carbon market creation or implementation of carbon taxation in international markets [New pricing]	<ul style="list-style-type: none"> Elaboration of emission reduction targets for CMIN Investment in the itabirite beneficiation plant for producing high quality iron ore (biggest % of iron) Long-term iron ore sales contract Construction of strategic partnerships aimed at selling high quality iron ore to direct reduction routes 	 Mining	Short-term
Water scarcity and droughts due to changes in precipitation patterns	<ul style="list-style-type: none"> Acquisition of new power generation plants in different geographies Diversification of the power generation energy matrix Elaboration of a climate vulnerability study considering different climate scenarios 	 Energy	Long-term
Increased intensity and frequency of extreme weather events [Urban, River and Coastal Floods]	<ul style="list-style-type: none"> Rain prevention plan at CSN Mineração for critical periods De-characterization of dams and stacking of tailings 	 Mining	Medium-term

Opportunities located in high relevance quadrants		
Climate opportunities	Sector/ Business	Time horizon
Demand for higher quality ore by the final consumer	 Mining	Long term
Investment in renewable energy and energy matrix diversification	 Energy	Medium-term

The climate risk process is integrated with corporate risk management. In 2022, a thematic subgroup on Climate Risk and Opportunity Management was created as an operational governance instrument to specifically address this topic. Due to this proximity, the climate risks and opportunities process is directly linked with the Company's risks process, allowing the incorporation of these into the corporate risk matrix. Learn more in the Climate Change chapter under the scope of the TCFD on page 92.

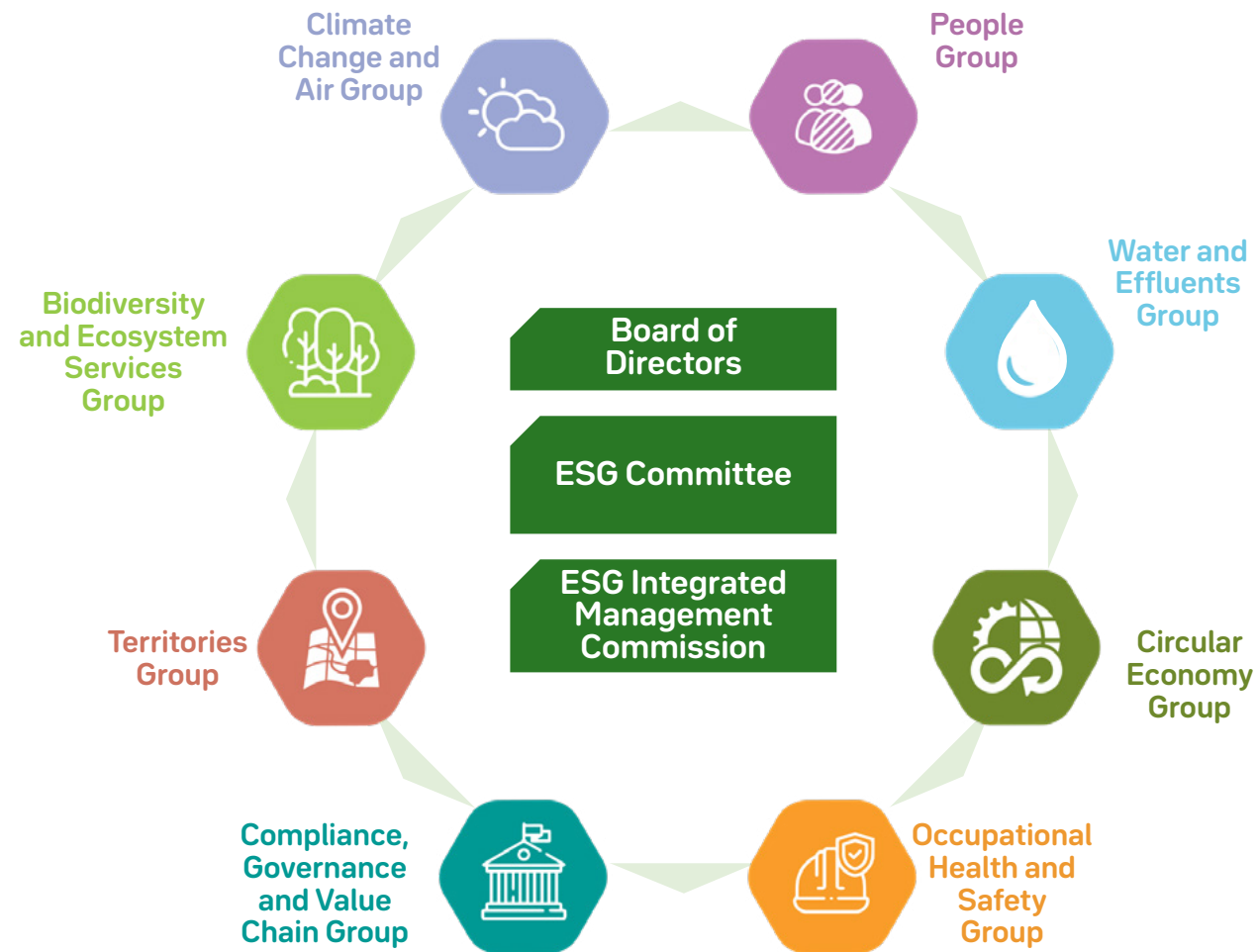
Strategic pillars

Sustainability

The CSN Group and CSN Mineração have been working to formalize their main ESG commitments with a focus on the governance of the Company's material topics. In this regard, the ESG Committee stands out, a non-statutory advisory body to the Board of Directors of the CSN Group, composed by the top executive leadership of the Company's Businesses who work together with the Sustainability Area, managing indicators, evaluating and identifying ESG risks and opportunities.

CMIN's Board of Directors is responsible for establishing strategic guidelines and deliberating on economic, social and environmental issues that have an impact on the Company's business. In order to be able support the decisions of the Board of Directors of CSN Group and CMIN, the ESG Committee is responsible for presenting to these bodies the advances, challenges, risks and opportunities related to the eight Thematic Groups.

These Groups were created in accordance with the Materiality Matrix of CSN Group and of CMIN structured with 12 priority themes, (see more on page 5). Materiality is highlighted through the ESG Committee, which oversees high-impact initiatives and regularly reports to the Board of Directors.



This committee is currently composed of 17 directors and may call on external participants to strengthen the technical-scientific perspective when relevant. The committee's structure is also complemented by the ESG Integrated Management Commission, composed by CSN Inova and the Sustainability Area, and by eight thematic groups, coordinated by 25 ESG ambassadors from CSN Group and CSN Mineração. The main role of the Commission is to standardize concepts and disseminate good practices in all segments of activity and to make the connection between the eight thematic groups and the members of the Committee, focusing on the acceleration and evolution of strategic projects and themes and the achievement of ESG goals in a structured manner.

In 2022, the first year of operation, six ESG Committee meetings were held, 1,400 hours of training and workshops with 25 ambassadors with 67 initiatives mapped. For 2023, another 25 ESG ambassadors will be incorporated, reaching a total of 50 participants in the eight thematic groups



Employees at protected area in Casa de Pedra, in Congonhas (MG)

The Sustainability Policy of CSN Group, applicable to CSN Mineração (available [here](#)), defines the guidelines for solid growth and commitment to the Company's priority themes. The document was approved by the Board of Directors of the parent company in 2021 and its pillars, represented by the acronym **ALWAYS** (SEMPRE in portuguese), guide employees, own and third parties, as well as suppliers and other stakeholders, for the proactive incorporation of the best socio-environmental, competitive, ethical and governance practices in its decisions and the strengthening of the culture of prevention and control of health and safety risks, respect for the environment and safe behavior.

Sustainability Policy Pillars



Integrated management system

As a way of helping the organization to consistently plan actions to prevent and control significant impacts on the environment, health, safety and quality, with good performance and quality productivity, an Integrated Management System (SGI) structure was established for CSN Mineração.

The SGI is part of the organization's global management system, which aims to control its environmental aspects (air, water and waste, among others), approach health and safety risks for workers, as well as quality controls. It is a dynamic system subject to periodic assessment of the objectives and goals set and the effectiveness of the corrective measures implemented. This management effort should result in a continuous improvement of the organization's performance and serve as a basis for the Company's decisions. The general guidelines for the operation of the SGI are based on the requirements of the ISO 45001:2018, ISO 14001:2015 and ISO 9001:2015 standards, which serve as a reference for the implementation and maintenance of the system at CMIN.

All CMIN production units – Casa de Pedra Mine (MG), Pires (MG) and TECAR (RJ) – are certified, by an independent third party, in the

ISO 14.001:2015 standard. Regarding ISO 9.001:2015, Casa de Pedra Mine and TECAR are certified.

The Green Line – a channel open to all audiences for clarifications, reports, complaints, suggestions and other contacts related to environmental and social issues – complements the SGI. Occurrences are received by specialized teams in each unit and assessed and investigated, confidentially, so that the solution or justification is forwarded within a maximum of 15 working days. The volume and content of the calls, as well as the internal guidelines resulting from each one of the calls, are periodically reported to Senior Management and monitored in management meetings of operational, environmental and social indicators.

The Health and Safety Management System (SGSS) is structured in accordance with the guidelines of the Sustainability Policy and has its procedures and structures described in the Occupational Health and Safety Management Manual of the CSN Group, parent company – which establishes procedures to guarantee the safety of employees, third parties and communities in all CMIN operations.

 [Click here](#) and access the Occupational Health and Safety Management Manual.

Green Line
CSN Mineração
0800 282 4440



E-mail:
meio.ambiente@
csn.com.br



Iron ore reclaimer
at Port of TECAR

ESG engagement initiatives

In addition to the management systems, several internal initiatives are undertaken to engage employees, communities and investors regarding the ESG thematic. In 2022, for example, the third ESG Week was held, organized by the CSN Group, including CMIN, with attractions led by external guests and the participation of internal teams. Also, during ESG Week, events such as CSN Day and CMIN Day were held, aimed especially at the external public and investors with the presentation of the year's main results, including ESG achievements; the Compliance Day was also held, focusing on employee' awareness. Learn more on page 33 of the Integrated Report of the CSN Group, available [here](#).

Another highlight is CSN Conecta, a program launched with the support of the ESG Committee, during the 2021 ESG Week and whose objective is to identify ESG initiatives that could transform CMIN and the other companies in the CSN Group regarding ESG themes. The themes in 2022 included: water, energy, emissions and waste. The top three winners of the program and the launch of the new 2023 cycle was announced during the 2022 ESG Week. For 2023, the defined themes will be: water and effluents, energy efficiency, waste management, atmospheric emissions and climate change, diversity and inclusion, biodiversity and ecosystem services, and occupational health and safety. Learn more on page 52 of the Integrated Report of the CSN Group, available [here](#).

The best-assessed projects were directed to receive investments and guidance for the development and implementation in the next year, according to the analysis of each business. Given the quality of the 12 finalist projects, the Company decided to implement all of them, two of which are initiatives by CSN Mineração.



*Iron ore reclaimer
in the Port of TECAR
loading area*

Performance in indexes and ratings

External recognition in indexes and ratings demonstrate that the Company is evolving in transparency and reporting of the main ESG actions and indicators, and in line with sustainable development.

Also responding to external requests from investors and other stakeholders, the Company has been reporting since 2021 to the Disclosure Insight Action (CDP) on the guidelines followed in relation to climate change and water security. In 2022, the score on Climate Change evolved from "B-" to "B" and with regard to Water Security, the score evolved from "C" to "B". In addition, in 2022, in its second year which it carries out its greenhouse gas (GHG) inventory independently of the parent company, CMIN received the gold seal of the GHG Protocol again, demonstrating the achievement of the highest level of qualification of the document. This achievement also supported the Company's adherence to the ICO2, B3's Carbon Efficient Index, highlighting the commitment to transparency of the Company's GHG emissions.

In 2022, CSN, parent company of CSN Mineração, remained a signatory to the Global Compact. Within the Global Compact Brazil Network, CSN participates in the Action for Climate, Water, Human Rights and Communication and Engagement platforms, aimed at boosting the agendas in the strategic objectives of the participants.

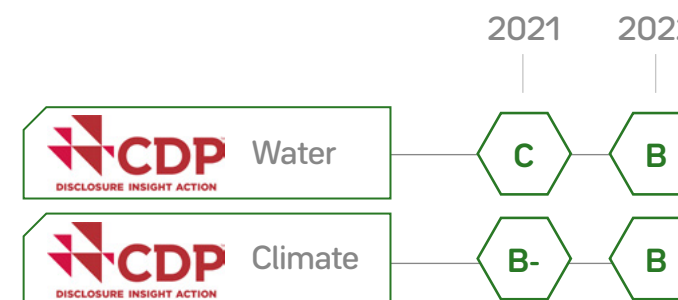


Índice Carbono Eficiente **ICO2**

Programa Brasileiro GHG Protocol

UN GLOBAL COMPACT **Pacto Global Rede Brasil**

CMIN's evolution in CDP



Innovation and technology

Innovation is another strategic pillar for CMIN and leverages the Company's sustainable growth. Since 2018, CSN, the parent company, has been strengthening CSN Inova, an innovation platform that catalyzes the transformation of our businesses towards management focused on ESG aspects.

With four pillars of action focused on bringing solutions to CSN Group's challenges, CSN Inova has complementary tools to implement innovation strategies with an impact in the short-, medium- and long-term horizons. Aiming at the decarbonization journey of CSN's production processes and generating more efficiency in our operations, CSN Inova prioritizes development projects, partnerships and investments in technologies with industry 4.0 solutions, new production routes, digital transformation and circular economy.



55 initiatives coordinated by CSN Inova, eight of them from CSN Mineração

On the first front, **CSN Inova Open** conducts a systemic and collaborative innovation process, aimed at solving strategic challenges that represent a high operational, socio-environmental and financial impact for the Company. The challenges currently prioritized are: reducing the consumption of fossil fuels, increasing the availability of assets, reducing logistical expenses, digitalization, optimizing processes for decision-making based on data, new products and materials, environmental recovery and reuse of waste and new forms of payment and financing to increase sales.

The innovation management methodology considers the elements of open innovation and is based on an in-depth diagnosis, which involves mapping the processes of the Company's segments, areas and operations and the analysis of related indicators. Based on this, pilot projects with reduced scope and rapid implementation are built and executed. After evaluating these pilots using measurable indicators, the initiatives are scaled up in an organized manner within the businesses.

In 2022, of the 55 initiatives coordinated by CSN Inova, eight of them were from CSN Mineração – demonstrating the maturity of CSN Inova's portfolio. Projects are prioritized based on real relevance for the Company and strategic alignment with the business, on the materiality matrix, on technological maturity, on economic potential and, above all, on operational and financial indicators.



Innovation and technology employees at Casa de Pedra, Congonhas (MG)

Sinter Feed Moisture Reduction

Water is a widely used resource in the iron ore production process. This results in a product with a higher amount of moisture for material use and transportation, which in turn implies heavier ore and higher rail and sea freight costs. In addition, there is a humidity limit at which the ore can be loaded onto the ships that transport the product for export. With this challenge in mind, CSN Inova contributed to the installation of a water drainage technology in the sinter-feed piles at the Casa de Pedra mine. The success of the initiative has already been proven, generating not only operational and financial gains, but also environmental ones, since all the water recovered by the system is reused in the production process.

On the second front, **CSN Inova Ventures** is one of the first corporate vehicles of Brazilian venture capital focused on industry 4.0. and responsible for bringing the CSN Group closer to startups and solutions in Brazil and abroad, in addition to agents that are reference in the Venture Capital ecosystem, such as Endeavor, ABVCAP, BR Angels and investment funds and accelerators. The objective is to capture the best investment opportunities in disruptive technologies with a high growth potential and that allow the transition from traditional industries to a more intelligent, connected and sustainable future.

CSN Inova Ventures' thesis focuses on companies in the Seed, Series A and Series B stages; and whose solution is aligned with one of the investment verticals (Industry of the Future, ESG and Corporate Transition and New Business) also having part of its capital committed to adjacent opportunities. CSN Inova Ventures ended 2022 with eight companies in its portfolio, with investments made through contributions between R\$ 2 million and R\$ 5 million, with new contributions expected to be made throughout 2023, maintaining the focus on investment verticals.

CSN Inova Ventures is one of the first Brazilian corporate venture capital vehicles focused on Industry 4.0



Employee in analysis laboratory



CSN laboratory



10 different types of technologies for new technological routes evaluated in 2022 by CSN Inova Tech

innovation ecosystem and trains employees to stimulate the dissemination and scale of the culture of sustainability. In addition, it centralizes the ESG communication activities of the businesses, to establish transparent communication with its stakeholders.

Finally, on the fourth front **CSN Inova Tech** assesses technologies and executes projects for the development of technological routes. In 2022, more than 10 different types of technologies were assessed for new technological routes and new materials/fuels. CSN Inova Tech acts as a radar for trends in the most promising technologies for the sectors in which CMIN operates.

CSN Inova Tech acts as a bridge between businesses, universities and research centers in Brazil and abroad, encouraging the evolution of projects and the development of new technologies that still present a lower level of maturity and require R&D.



Click here and find out more about CSN Inova's projects and actions.



67 initiatives mapped in the ESG Committee, with support from CSN Inova Bridge

On the third front, with the aim of ensuring the continuity of the Group's operations and the evolution of its development purpose, **CSN Inova Bridge** is responsible for the integrated management of the Group's ESG innovation strategy and works together with various leaders and business areas to identify the main challenges and transition opportunities related to the Company's material topics. The ESG Committee, which advises CSN's Board of Directors, for example, is the result of extensive research on governance models

in sustainability and innovation in public companies, funds and academia, conducted by CSN Inova Bridge. The Committee operates as a socio-environmental innovation laboratory, with ESG risks and opportunities discussed based on the Company's materiality matrix in a systemic, integrated, experimental and participatory manner. Always collaboratively and with multidisciplinary teams from operations to corporate, it unlocks and leverages resources for critical structural projects, mobilizes the connection between knowledge of the social

Other initiatives

In addition to the projects conducted by CSN Inova, CSN Mineração develops innovative projects aimed at increasing operational efficiency, GHG reduction and the safety of its employees.

In 2022, the Company signed an agreement with Sany, a Chinese heavy equipment manufacturer, to electrify the fleet that operates at the Casa de Pedra and Pires mines, in Congonhas (MG), consisting of 200 lighter vehicles and 64 heavy vehicles. Two off-road trucks, 100% electric, with capacity for 60 tons have been operating at the mine since 2022, August. In addition to avoiding greenhouse gas (GHG) emissions, innovation has been promoting gains in efficiency and agility.

The year was also marked by the Memorandum of Understanding (MoU) between CSN, CSN Mineração, Shell and Itochu Corporation for cooperation in the decarbonization thematic. Within the scope of this MoU, teams were formed and advanced with investigations of potential projects, partnerships, and carbon reduction initiatives, in addition to defining areas of possible long-term strategic business collaboration, with the objective of contributing to the fulfillment of its climate-related and environmental goals. In Mining, a synthetic fuel called HVO, which does not emit CO₂, will be tested in the first quarter of 2023.2. Under the MoU, other opportunities will be pursued in the short (1-2 years), medium (2-8 years) and long (above 8 years) terms.



Recharging area for electric trucks at the Casa de Pedra mine

ESG goals

Supported by its business and innovation strategy aimed at the application of new technologies and greater efficiency in its processes and operations, the CSN Mineração is committed to goals connected to the ESG agenda that guide the journey towards a more efficient, innovative, integrated and sustainable management:

Topic	SDG	Goal	Indicator [Base-year]	Indicator [Goal-year]	Indicator in 2022	Performance in 2022	Status
Local communities		Initiate the formal due diligence process on Human Rights.	2021	2022	Accomplished	The process started in Congonhas (MG), with completion estimated in the first half of 2023.	
Diversity and inclusion		Double the percentage of female representation at CSN Mineração by 2025.	13% [2019]	26% [2025]	21.8%	+67% referring to the base year	
Labor health and safety		Reduce the accident frequency rate by at least 30% [CAF+SAF - own employees and third parties] by 2030 [1 MM HHT].	1.96 [2021 ¹]	1.37 [2030]	1.30 CAF + SAF [own employees and third parties]	-33% compared to the base year	
		Reduce by 30% the number of days lost due to accidents with own employees compared to 2021.	746 [2021]	224 [2030]	845 lost days due to accidents	+13% compared to the base year	
Dam safety and de-characterization		Carry out the de-characterization of CSN Mineração dams built by the upstream method by 2030.	0 [2020]	4 [2030]	2 de-characterized	Completed the civil works to de-characterization of the Vigia2 auxiliary dam. So far, 2 of the 4 upstream dams have been decommissioned, with only dam B4 being restored.	
Efficient water use and effluents management practices		Reduce new water uptake in iron ore production by at least 10% per ton of ore produced by 2030 ³ .	0.24 [2018]	0.22 [2030]	0.26 m ³ / ton of ore produced	+8% compared to 2018	
Climate change		30% reduction in CO ₂ e emissions per ton of ore produced by 2035 [scopes 1 and 2].	5.77 [2019]	4.04 [2035]	7.92 kgCO ₂ / ton of ore produced	+37% compared to the base year	
		Carbon Neutral in CO ₂ emissions of scopes 1 and 2 until 2044.	191,812 tCO ₂ e [2019]	Carbon neutral [2044]	208,487 tCO ₂ e	+8% compared to the base year	
Energy efficiency		Maintaining electricity consumption 100% from renewable sources at CSN Mineração.	2020	Contínua	100%	Mantained	

1. The base year was updated, as it now includes all CSN Mineração units, including the Port of TECAR.

2. The acceptance of the competent authorities for the withdrawal of the national dam management system until the publication of this report is pending.

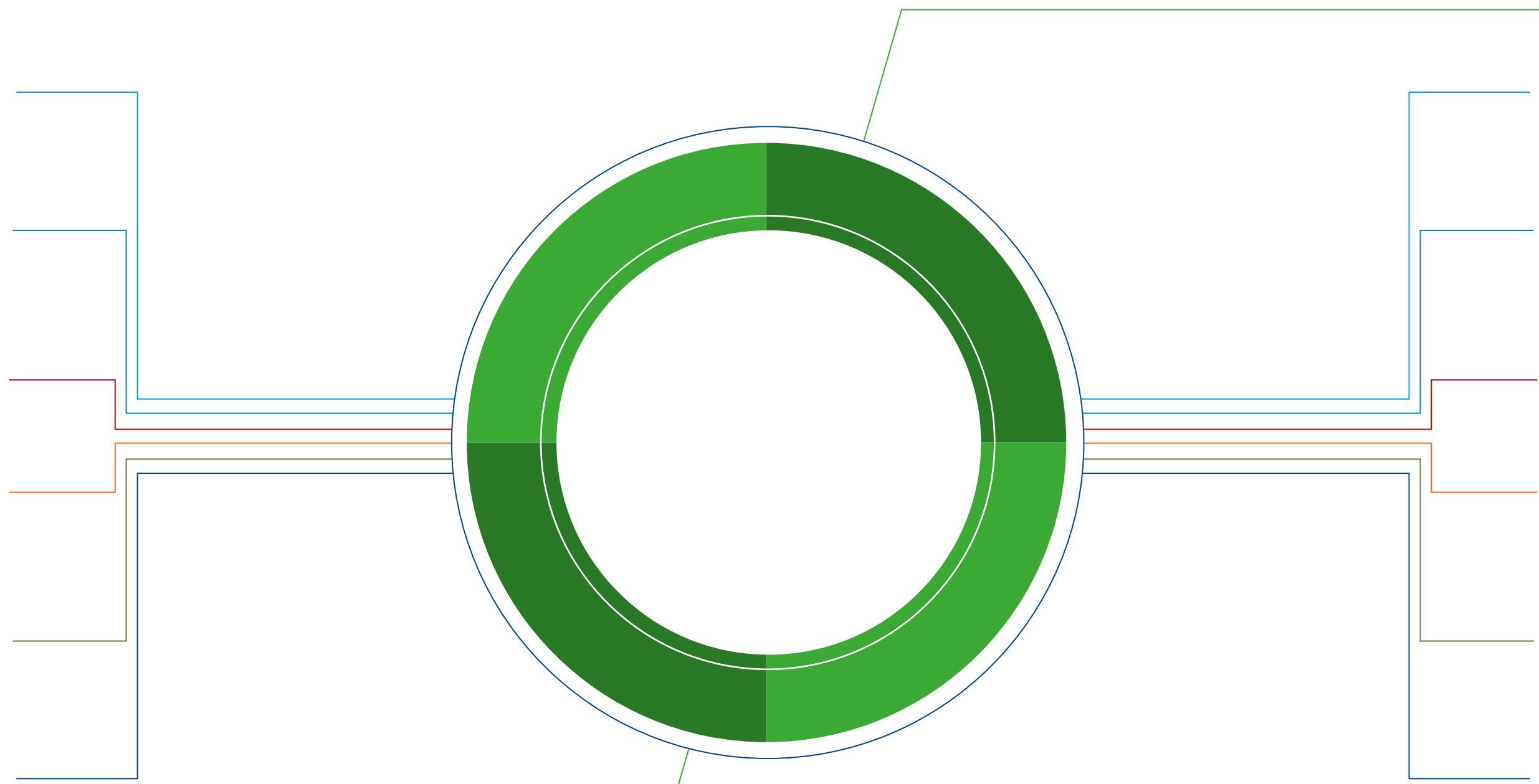
3. The water intensity is calculated based on the production of iron ore (wet + dry) and the abstraction of water intended only for the production process of the ore, considering the abstracted water in the central plant, Pires process and potable water.

Business model



Click on the green boxes to find out more about inputs and the value generated by CSN Mineração in the six capitals covered by the Integrated Report, in addition to learning about the Company's corporate guidelines and management differentials.

VALUE GENERATED



INPUTS

GRI 2-6



Created and shared value

Employee of
CSN Mineração



Consolidation and Resilience

From the point of view of the global iron ore scenario, 2022 was marked by great volatility in iron ore prices on the world market, mainly due to China's Covid Zero policy and the impact of the conflict between Russia and Ukraine.

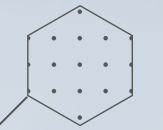
In this context, CMIN achieved net revenue of R\$ 12.4 billion and adjusted EBITDA of R\$ 6 billion, with an EBITDA margin of 48.5% – a lower result compared to 2021, when EBITDA was R\$ 10.4 billion and the margin was 57.7%.

In this period, sales by CSN Mineração totaled 33.3 million tons of iron ore. This volume is 0.3% higher than in 2021, boosted by inventory consumption and greater purchases of iron ore from third parties.

Despite the better commercial result, the production volume had a reduction of 7% in relation to the previous year, a direct consequence of the impacts of heavy rains registered at the beginning of the year, in addition to the ramp up of the projects connected to the Central Plant (CMAI 3, spirals and crushing).

For the future, the Company's focus is on expansion. In 2022, an updated CAPEX of R\$ 13.8 billion was announced for the period from 2023 to 2027. This investment refers to the first phase, which comprises projects to improve the itabirite reserves and reprocessing of mining tailings, currently stored at the Casa de Pedra complex, which will provide a very high-quality ore with up to 67% iron content – essential to support the decarbonization journey of the steel sector in the world.

Between 2023 and 2027, CSN Mineração will invest R\$ 13.8 billion in projects aimed at expanding its production capacity



Employee of CSN Mineração



With this announcement, CSN Mineração's Expansion Program schedule was updated; this was done to translate the Company's desire to capture the best moment in the market to commission this type of project. Additionally, the schedule improvement also reflects the higher detailed level of engineering of these projects, considering new matters of locational and resource optimization.

Nominally, the first phase of the investment plan includes projects such as the development of plants for processing itabirite (P15 and P4), as well as projects for the recovery of tailings and ultrafines that are currently disposed in dams. At the same time, the expansion of production capacity is followed by an increase in the capacity to ship production to the transoceanic market, thus, investment will also be made in Port of TECAR to reach the shipment capacity of 60 Mtpa in this phase.

To strategically sustain this process, in 2022, CSN Mineração renewed its concession with TECAR for another 25 years (until 2047), guaranteeing the use of this strategic asset and committing itself to the modernization of the port terminal. The concession of the MRS Logística was also renewed for another 33 years, guaranteeing viability and competitive costs in the transportation of ore.

In October 2022, the Company completed the acquisition of the Quebra-Queixo hydroelectric plant, in Ipuacu (SC), with an installed capacity of 120 megawatts (MW). This move is in line with the CSN Group's strategy of guaranteeing CMIN's energy self-sufficiency, given the projected growing consumption of the resource resources resulting from the projects under development in the medium and long term, and to continue with 100% of the electricity consumed coming from renewable sources.

Phase 1 Projects

	Fe content	Volume [mtpa]	Startup
Ultrafine Rec.	66%	1.0	4Q 2024
Itabirite P15	67%	15.0	4Q 2025
Rec. of Tailings Pires	65%	1.5	4Q 2025
Rec. of Tailings B4	66%	2.5	2Q 2025
Itabirite P4+	65%	4.4	3Q 2026
Rec. of Tailings COP	65%	2.5	1Q 2028
Total	66%	26.9	



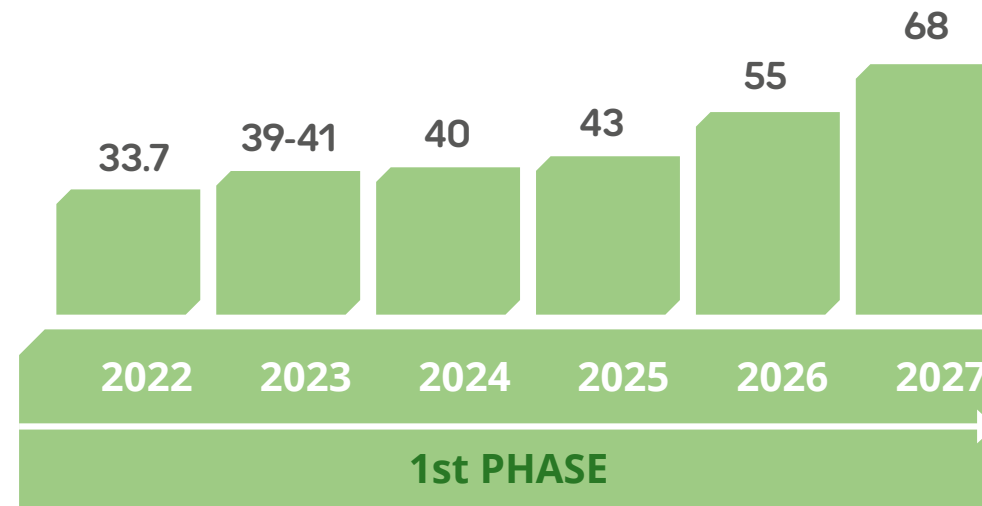
Storage yard at Port of TECAR, in Itaguaí (RJ)



Employee performing maintenance on equipment

Schedule revised in 2022, focusing on reducing risks and maximizing project returns

Volume of production + purchases / MTPA



R\$ 13.8 billion
of investment
Average of R\$ 2.76 billion/year

Expansion highlights:



Advancement

of project engineering and mitigation of implementation risks



CMAI Pires:

Reduction in capacity from 3.0Mtpa to 1.5Mtpa to maximize the project's financial return



P4+:

Location change with optimization of sharing existing of existing infrastructure



P5:

Postponement of the project to reduce risks in the interconnection with the Central Plant



CMAI B4 and CdP:

Prioritization of de-characterization before the start of mining



Ultrathin:

Completion of basic engineering and critical analysis of the project to reduce risks in the interconnection with the Central Plant

Financial management

The year 2022 was marked by a series of challenges for the mining sector. With a historic volume of rain in the Iron Quadrangle region, in Minas Gerais, and with the impact of the ramp up of projects connected to the Central Plant (CMAI 3, spirals and crushing). In addition to operational factors, the year was marked by intense volatility in iron ore prices, as a result of uncertainties related to China's economic performance.

Despite the challenging scenario, CSN Mineração achieved R\$ 6 billion in EBITDA in 2022, with a production volume of 33.7 million tons and a C1 cost of USD21.5/ton. Thus, the Company maintained solid financial health, with a very robust balance sheet.

CSN Mineração stands out as a company that achieve a balance between growth and a

strong flow of dividends by distributing between 80% and 100% of its result. In the year, more than R\$ 4.97 billion in benefits were distributed. Additionally, the robustness of the balance sheet and strong cash flow from operations allowed the Company to finance its projects while maintaining low leverage.



Employee at CMIN's office in São Paulo (SP)

Net Revenue:

2020
R\$ 13.9 billion

2021
R\$ 19.0 billion

2022
R\$ 12.4 billion

Net profit

2020
R\$ 4.0 billion

2021
R\$ 6.4 billion

2022
R\$ 2.9 billion

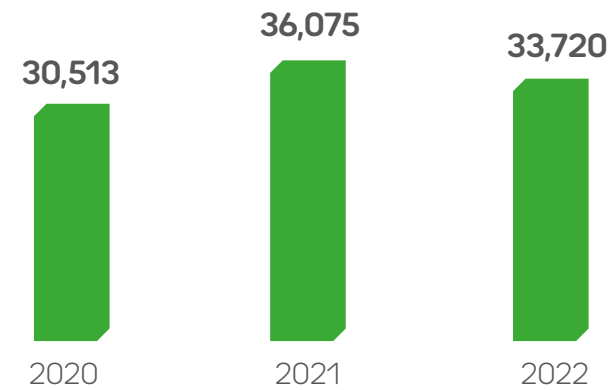
Adjusted EBITDA

2020
R\$ 8.1 billion

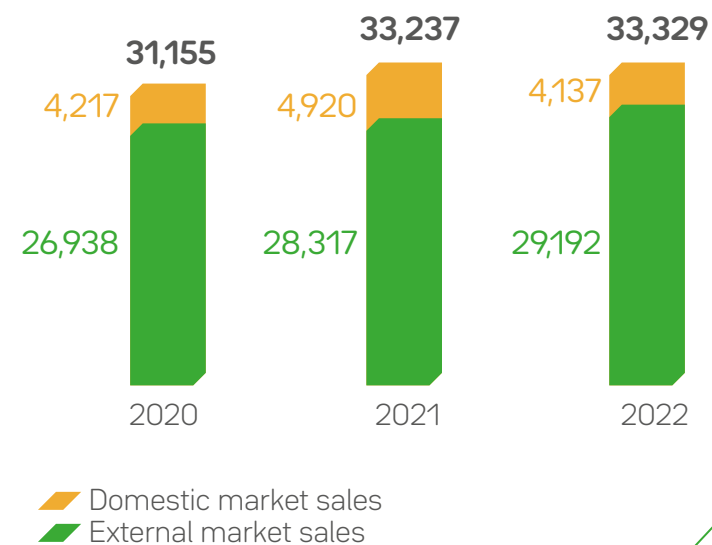
2021
R\$ 10.2 billion

2022
R\$ 6.0 billion

Total production + purchase from CSN Mineração (thousand t)



Sales of CSN Mineração (thousand t)



Added Value Statement - main lines (R\$ million)

	2021	2022
Revenues	19,761.6	13,649.7
Inputs purchased from third parties	[8,020.0]	[6,741.8]
Gross added value	11,741.7	6,907.9
Withholdings	[751.3]	[998.9]
Net added value produced	10,990.4	5,908.9
Added value received in transfer	626.0	[159.4]
Total added value to be distributed	11,616.4	5,749.6
Distribution of added value		
Personnel and charges	590.6	696.1
Taxes, fees and contributions	3,839.8	1,604.7
Remuneration of third-party capital	798.3	498.5
Remuneration from own capitals	6,387.6	2,950.3
Total added value distributed	11,616.4	5,749.6

Investments

In 2022, CSN Mineração invested a total of R\$ 1.2 billion, a reduction of 14% compared to 2021. It is worth noting the contributions made to advancing expansion projects, P15 itabirite projects, filtering tailings and in the expansion of TECAR Port, which should show greater concentration in early 2023. With the Capex for operational continuity, the main expenditure was linked to spare parts at Casa de Pedra and TECAR.

Main investments made in the year at CSN Mineração (R\$ MM)

- **R\$ 156 million** in tailings filtering 3
- **R\$ 45 million** at the start of the Itabirito P15 Plant project
- **R\$ 43 million** in replacing the off-road truck fleet
- **R\$ 27 million** in rebuilding the large fleet
- **R\$ 7 million** in the development of the autonomous Mine
- **R\$ 91 million** in the dredging of TECAR, the port's expansion project

Tax management

CSN Mineração's tax management aims to ensure compliance with the tax rules and requirements set forth by legislation; and calculate and pay the taxes due in a correct, controlled and timely manner; while seeking to capture tax incentives that promote greater competitiveness in the business segments. This work is carried out by the Tax Management Area of CSN Group, which also acts in the tax management of CMIN, with the consent of the Financial Management of the CSN Group, guided by good faith, value creation, risk management and strict compliance with local legislation.

Tax management practices are audited externally on a quarterly basis

The Company's tax strategy is reviewed by the Chief Financial Officer together with the Tax Legal Department of the parent Group. The Board of Directors and Executive Directors of the Company oversee strategic tax matters. The tax strategy is continuously linked to various spheres of business plans, including corporate restructuring projects, contracting services, establishing partnerships and obtaining tax incentives that promote greater competitiveness.

The Tax and Fiscal areas, together with the Legal Department, constantly monitor and evaluate changes in federal, state and municipal legislation applicable to the business, as well as compliance rules established by the tax authorities in the jurisdictions where the Company is present and possible concerns about behavior and practices related to the fiscal and tax spheres. The objective is to strengthen the process of identifying, managing and mitigating (or minimizing) fiscal risks and tax impacts. Tax management practices are quarterly submitted for review by external audit as per the balance sheet review calendar and cover direct or indirect taxes, as well as aspects of tax compliance.



Off road truck at Casa de Pedra mine

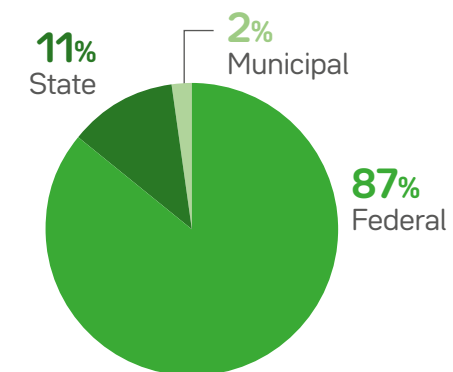
Additionally, the Tax Department team regularly interacts in sectoral forums, via entities such as the Federation of Industries of the State of Minas Gerais (FIEMG) and the National Confederation of Industry (CNI) and the Association of Large Industrial Consumers of Energy and Free Consumers (ABRACE) in which the Company is an active member, and offers stakeholders the e-mail tributariocsn@csn.com.br for comments on tax and fiscal aspects.

Changes in federal, state and municipal legislation applicable to the business, as well as compliance rules established by the tax authorities in the jurisdictions where the Company is present, are constantly monitored and assessed in order to strengthen the process of identifying, managing and

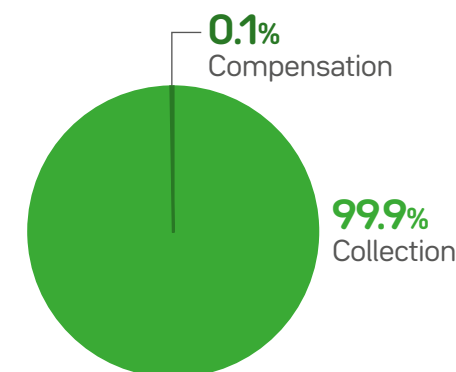
mitigating (or minimizing) tax risks, so as tax impacts can be assessed at the Company's Financial Statements available on the Investor Relations website [here](#).

The tax strategy is also continuously linked to corporate restructuring projects, contracting services, establishing partnerships and obtaining tax incentives that promote greater competitiveness in the sector. The Company supports, through the CSN Foundation and Incentive Laws, several initiatives that contribute to the strengthening of public policies such as incentives for culture, sport, defense of elderly, children and adolescent rights (learn more on page 75).

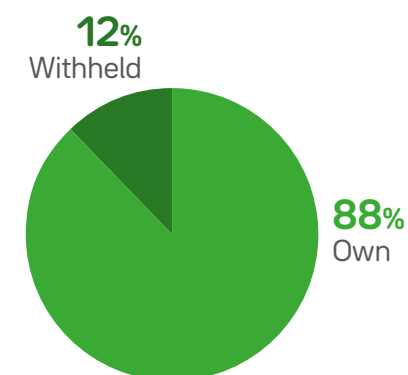
Destination of taxes paid in 2022



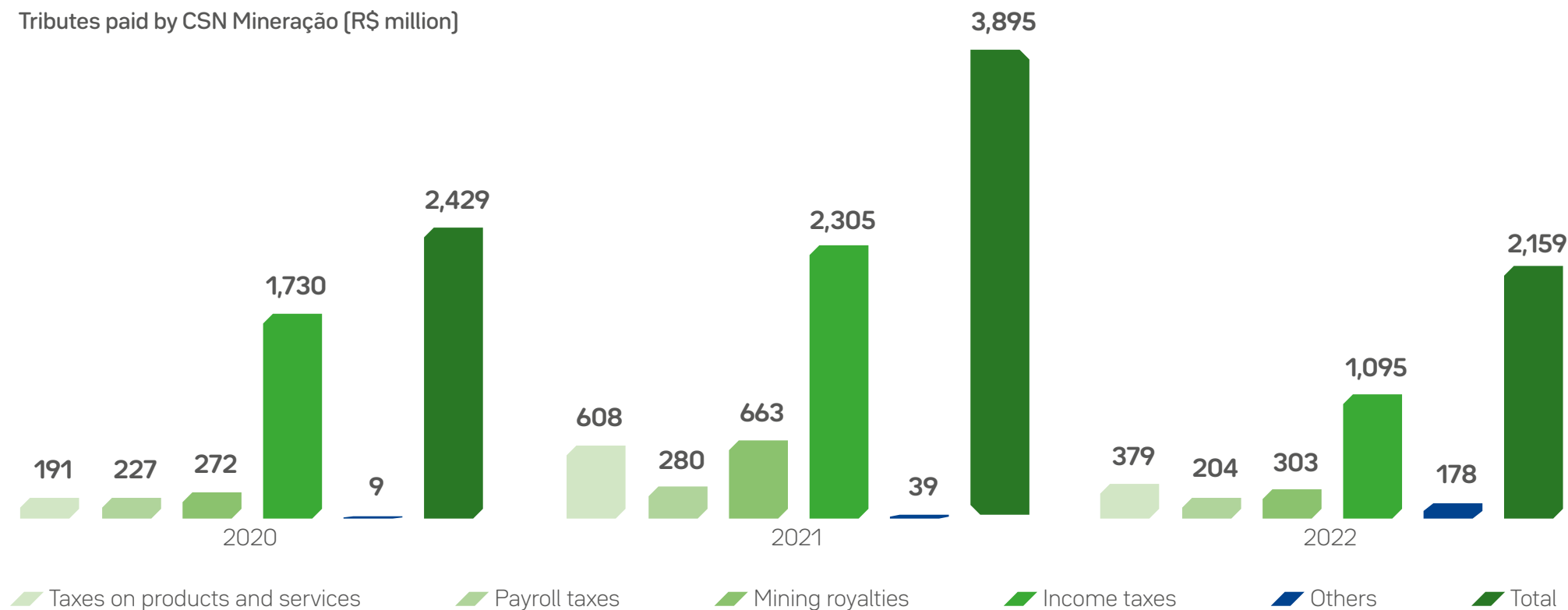
Payment method for taxes in 2022



Tax classification in 2022








Tributes paid by CSN Mineração (R\$ million)

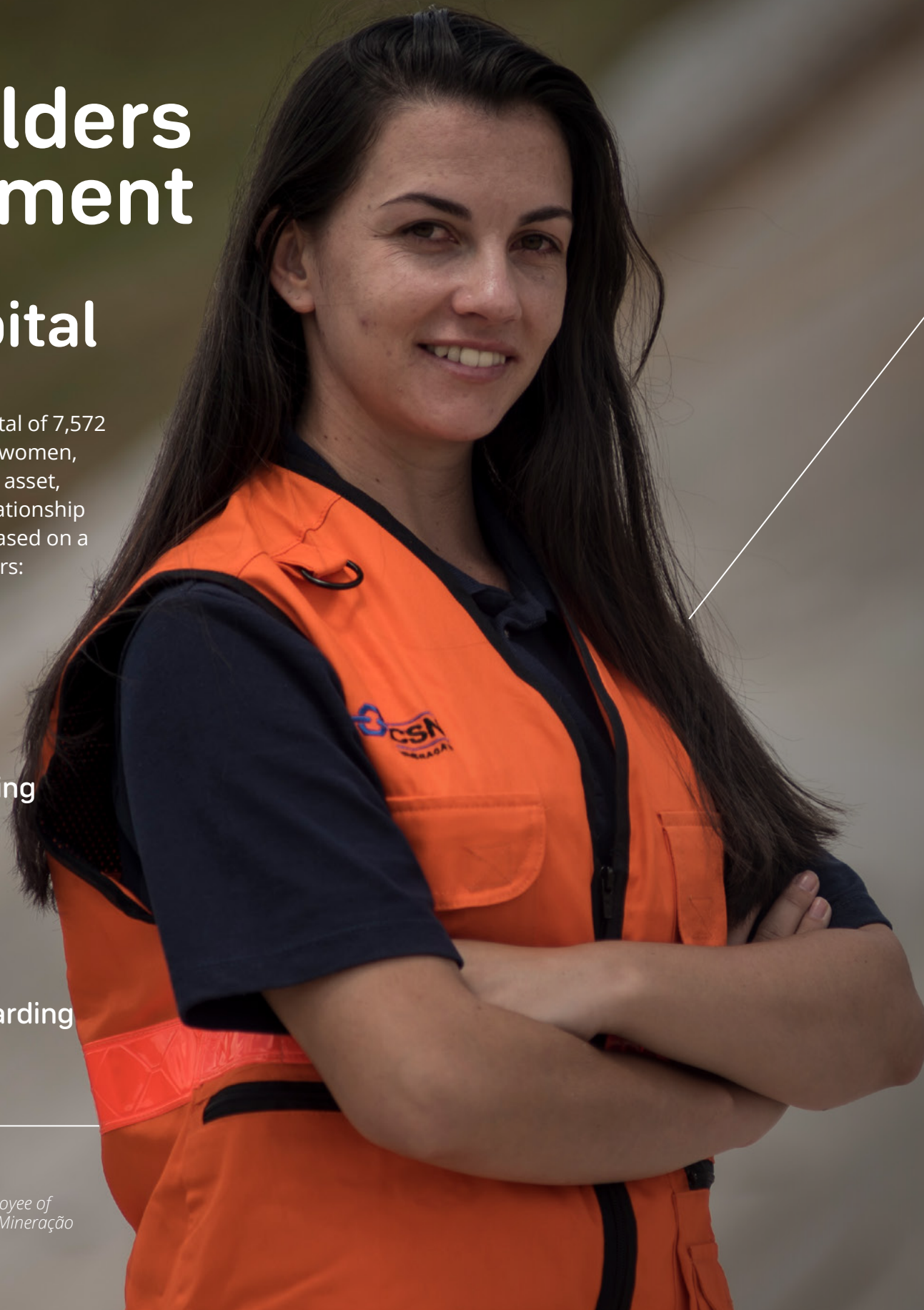


Stakeholders management

Human capital

In 2022, CSN Mineração had a total of 7,572 employees, of which 1,598 were women, who constitute its most precious asset, despite being intangible. The relationship with this audience is managed based on a robust model, based on five pillars:

-  Attracting
-  Aligning and engaging
-  Developing
-  Assessing
-  Recognize and rewarding



Attraction and selection

The Young Apprentice, Internship and Trainee programs are the main entry points for CSN Mineração's workforce. The first, an initiative by the CSN Foundation in partnership with the CSN Group and CMIN, is regulated by the Learning Law and aims to generate job opportunities and social transformation for young people aged between 14 and 24 who are looking for their first job. In 2022, 657 apprentices were participating in the initiative at the Company, going through a two-year path with practical activities and theoretical training in the chosen area, job market, personal and professional development. The program is carried out in partnership with the National Industrial Learning Service (SENAI).

The internship program aims at the development and inclusion of undergraduate students in a structured learning path, which addresses behavioral skills and business topics in training given by executives from CMIN and other companies of the CSN Group, in addition to providing experience in the profession through practical experiences, actively participating in the Company's daily routine, processes and projects. With a view to diversity and inclusion, since 2020, selection is completely blind and focused on identifying and valuing what is unique about each candidate. During the year, 113 interns were part of the team.



Employee of CSN Mineração

Finally, the Trainee Program is aimed at admitting recent graduates with no restriction on courses, and candidates who are most adherent to the culture of the CSN Group are chosen. The program lasts for 18 months, during which those selected go through a development journey that includes technical content, behavioral skills and hackathons which aim to put into practice all the acquired knowledge. At the end of 2022, 10 trainees were developing projects in different areas of CMIN.

In order to increase opportunities for professional development and contribute to the employability of young people, the Citizen Mentorship project was launched in the previous year for students of Garoto Cidadão (Citizen Mentorship) – an education through culture project by the CSN Foundation. For 4 months, between October 2021 and January 2022, each young participant was closely monitored by a Company employee, who had the mission of voluntarily sharing the practical and guiding vision of the corporate world. To become a mentor, the professional needed to be a specialist or manager (supervisor, coordinator or executive) and work for at least one year in one of the Group companies – of the 45 participants, 14 are working at CMIN.

All opportunities to join the Company's team are published at our website ([trabalhe conosco](#)). Nonetheless, they are also disclosed internally, as CSN Mineração seeks to foster the internal movement of employees, expanding opportunities for professionals aligned with the corporate culture to be recognized.



Employee of
CSN Mineração

The Young Apprentice, Internship and Trainee programs are the main entry points for CMIN's staff



Employee of CSN Mineração



Developing people

The team's performance is periodically assessed in processes that establish a transparent and purposeful dialogue, with a focus on professional development and alignment between the Company's and individual objectives. The methodology changes according to each functional level:

- Executive Directors; Directors; General Managers and Managers undergo a 360° Assessment in which they perform a self-assessment and receive assessments from the immediate manager, peers, customers, and internal suppliers.
- Coordinators and Supervisors undergo a 180° Assessment in which they perform a self-assessment and receive an assessment from their immediate manager and team.
- Trainees undergo a 270° Assessment in which they carry out a self-assessment, receive assessments from managers, peers, customers and internal suppliers.
- Specialists; Higher level; Administrative and Operational Level undergo a 90° Assessment in which they carry out a self-assessment and receive an assessment from their immediate manager.

This process makes it possible to map potential leaders to strategic positions in the business, in addition to allowing the definition of parameters for the recognition of talents, up to the level of supervision, and the assessment of leaders so that they can guide the development of these employees daily.

In 2022, 90% of employees underwent a performance appraisal process, which resulted in promotions, performance-based salary increases and the implementation of a company talent retention program, with 56 retentions and 260 merits. In addition, 1,750 employees were contemplated with promotions through performance evaluation and other forms of recognition and merit.

Percentage of CSN Mineração employees submitted to performance assessment¹

	2021	2022
By gender		
Men	86.6%	91.7%
Women	77.8%	81.8%
By functional level		
Executive	96.5%	100.0%
Leadership	95.2%	99.0%
Specialist	88.1%	97.5%
Engineer	89.6%	96.7%
Higher level	90.3%	94.0%
Technician	85.9%	94.4%
Administrative	84.6%	91.0%
Operational	54.5%	89.5%
Training Program	96.5%	23.4%
Total	85.7%	89.9%

¹ Considers effective employees in the CLT and Capacitar Program categories in Brazil. The percentage is calculated as the total number of employees assessed in the year divided by headcount on December 31, which includes professionals who are not eligible for the performance assessment cycle.



Off road truck operator

Universidade Corporativa [Corporate University]

 escola DE NEGÓCIOS

 escola DE LÍDERES

 escola ESG

 escola DE INOVAÇÃO

 escola DE EXCELÊNCIA EM RESULTADOS

With a focus on promoting the constant development of employees, in October 2022 CSN's Corporate University was inaugurated, an online platform, which has various contents and training, which will contribute to the development and improvement of fundamental skills and competences for the career of each professional.

During the last trimester of the year, the University was responsible for more than 79,000 hours of training for employees of CSN Group. In addition to promoting face-to-face training, including mandatory and safety training, the online platform has already made available more than 40 virtual contents in the on demand modality for employees to build their own learning journeys.

The structure of the Universidade Corporativa (Corporate University) is divided into five schools: Escola de Excelência em Resultados (Results Excellence School), Escola de Líderes (Leaders School), Escola de Negócios (Business School), Escola ESG (ESG School) and Escola de Inovação (Innovation School). ESG School and Innovation School. This division allows the direction of contents according to the organizational structure of the company. From the launch, some training initiatives that occurred independently in the operating units were integrated into the University.

As a result, the average hours of training by employees of CSN Mineração increased 31% compared to 2021. Investment in training totaled R\$ 1.8 million, resulting in 202,000 hours of training.

Other actions aimed at fostering a culture of learning and development among employees in CSN Mineração's operations are:

• **Project to Improve Mandatory Training**

Initiative of the operational area in partnership with Occupational Safety to carry out a Cycle of Assessment of mandatory training to promote greater quality in training and provide a favorable environment for employee learning. In 2022, 229 mandatory training groups were held, totaling approximately 4,393 employees trained.

• **Unified Training Center**

Aiming to promote the multidisciplinary training of Mobile Equipment Operators, CSN Mineração invests in the Unified Training Center to act directly in training, qualification and professional development. During the year, 1,141 training groups were held.

• **Knowledge Management**

With the objective of providing new learning, increasing the technical maturity and performance of the teams, the company promotes, through internal instructors, technical training focused on the employee's area of expertise to motivate engagement and consequently leverage the results. 2,133 training courses were carried out in 2022.

• **Continuous Improvement Program**

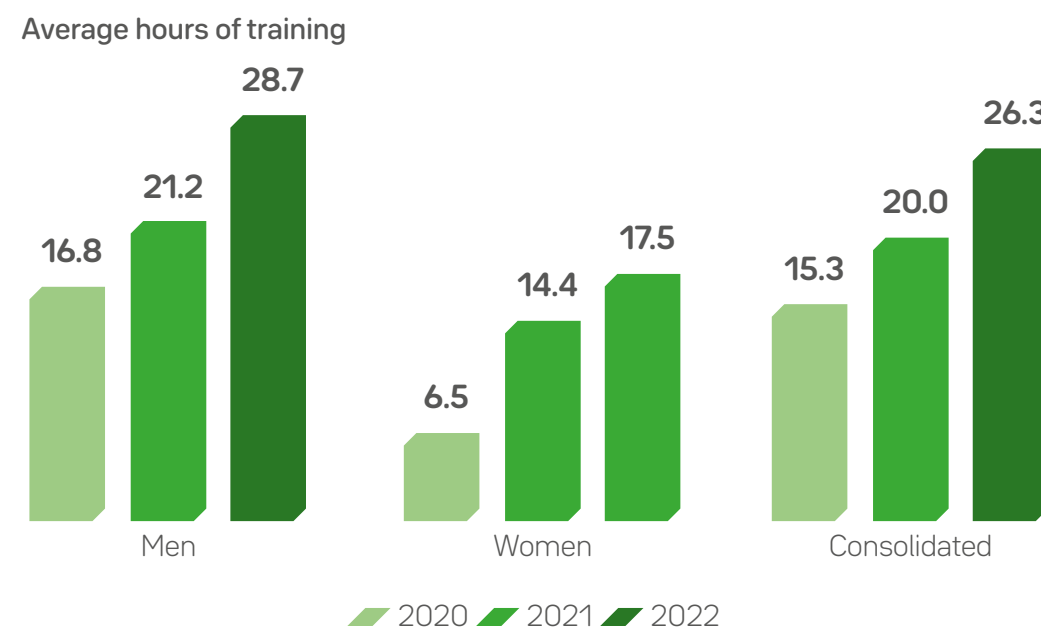
By means of identifying, exposing and solving problems, CSN Mineração seeks to perpetuate a culture of excellence, with the support of structured methods to guarantee sustainable results, in addition to promoting and recognizing innovative initiatives. In 2022, 63% of the staff were involved in improvements, leading to the implementation of 4,646 improvements.

Several initiatives aim to encourage the education and professional development of CSN Mineração employees

Human rights issues are addressed in the mandatory Compliance training and in diversity and inclusion training. In 2022, the Corporate University offered an online specific course at the ESG School, addressing topics such as unconscious biases, race, gender, LGBTQIAP+, culture and religion, people with disabilities (PWDs) and generations. With two hours of workload, the course registered more than 3,800 enrollments from CSN Group's employees.

CSN Mineração human rights training indicators

	2021	2022
Promoted training hours	5,611	8,777
Number of trained employees	5,838	6,040
Percentage of trained employees on the headcount	78.1%	78.5%





Employee of
CSN Mineração

Compensation and employee benefits

The compensation practice aims to provide internal balance (between employees) and external balance (competitively in relation to the market), seeking to reconcile the compensation offered with the responsibility exercised by the position, in order to attract, retain and motivate talent.

Employees are entitled to fixed compensation, composed by a nominal monthly salary, vacations and thirteenth salary – as provided for in the Brazilian Consolidation of Labor Laws, with the aim of ensuring the compatibility of the function performed with the compensation paid; and variable, paid annually as a result of the results of the Company's and individual targets and the result of the skills assessment.

The Company respects the conventions of the International Labor Organization (ILO) in relation to labor laws, including not allowing employees to have a weekly workload of more than 48 hours in regular time and 60 hours including overtime.

Salary adjustments are also carried out in accordance with the base date of the applicable agreements or collective agreements, in addition to salary increases due to qualifications, merits and promotions according to the performance and level of employee engagement.

Moreover, CMIN offers all employees hired for a fixed and indefinite period benefits in line with market practice and agreements signed with unions covering 100% of the employees represented, which include daycare assistance, food vouchers, healthcare plan, dental plan and life insurance.

The benefit package also includes supplementary pension plans, managed by the CSN Employee Beneficent Fund (CBS) – a private, non-profit pension fund whose members are employees and former employees of the CSN Group. The objective is to support employees in their retirement plans.

Benefits are offered in line with market practice and agreements signed with unions covering 100% of employees

Diversity and inclusion

The diversity ideas and people on the team is a lever for innovation and business growth. For this reason, CMIN has been seeking to increase the presence of women, people with disabilities (PWDs) and representatives of minority groups in operational positions and in leadership positions, through the evolution of recruitment, assessment and recognition of talents. The governance of the theme is the responsibility of the Diversity and Inclusion Management area of CSN Group, which develops engagement and training actions and projects, in all businesses, within the scope of the Diversity Program; and the ESG Committee, in which the People Group debates strategies and results of the actions in course.

In 2022, CSN Mineração continued to invest in a more diverse, equitable and inclusive environment for everyone. CMIN respects, promotes and values Diversity, Equity and Inclusion practices. At the Company, the topic is treated as an essential pillar linked to the strategic objectives of the business. Established policies and guidelines are put into practice by each, and every one.

The company sees the importance of understanding and encouraging the similarities and differences of the group's professionals, encouraging all the ways of thinking of employees and the public with which it operates. It is notable that this inclusive journey is essential to accompany society in its evolution and still drive development for all people, institutions and, consequently, to serve as an inducer of business growth.



Employee of
CSN Mineração



Employee of CSN Mineração

Investing in training young people between the ages of 18 and 24 is also CSN's strategy within the scope of the **Capacitar**, training program developed in partnership with SENAI and the CSN Foundation. The initiative qualifies people from the local communities close to the operating units to enter the job market in the areas where the company operates. In addition, in the quest to ensure the achievement of

the target of female representation in the Company, the *Capacitar Women* Program was essential, reaching 124 women trained and prepared to be included in CSN Mineração. As fundamental points, CMIN also works to promote the inclusion of people with disabilities from the Capacitar PWD Program, developed with the same premises in relation to the gender focus.



In 2022, there was a increase in female representation at CSN Mineração, reaching **21%** female representation



The Capacitar 2022 Program offered professional training to **129 people**



In 2022, there was a **10%** increase in PWD employees compared to 2021

On the Culture front, in 2022, the Company continued a series of meetings with the leaders to promote awareness related to the importance of working in an inclusive and diverse environment. In this sense, the webseries SOMOS stands out with its approach related to the reality of minority groups that belong to the company with more than 2 thousand accesses. As well as the racial literacy videoconference, taught by the ESG School of the Corporate University (see more on page 61), which reached more than 3,000 training courses in diversity and inclusion in 2022, engaging 166 people in leadership positions and almost 1,200 of the employees of CSN Group.

Ethnic-racial diversity is also a front strongly worked on by the CSN Group. Through the Mover Program and adherence to the protocol of the Global Pact for racial equity, the fight against racism and the promotion of racial representation in leadership positions are joint commitments assumed for the CSN Group. With a view to expanding opportunities and promoting the inclusion of the black population in leadership positions and other positions, in 2021, CSN, the Company's parent company, was one of the founding companies of MOVER – Racial Equity Movement.



MOVER companies are committed to:

- Create **10,000 leadership positions** for black people by 2030
- **Employ and train** through opportunities that balance the visibility of black professionals
- Make the population **aware** of the topic, bringing diverse and relevant content

Employee at Casa de Pedra, Congonhas (MG)

In partnership with MOVER, in 2022, the CSN Group generated opportunities for 111 black employees to study English with scholarships lasting 12 months, 27 of which were intended for CMIN employees.

In 2022, CSN Mineração increased the participation of black people in the workforce by 3% compared to the previous year, reaching 55% of black and brown talent on the team.

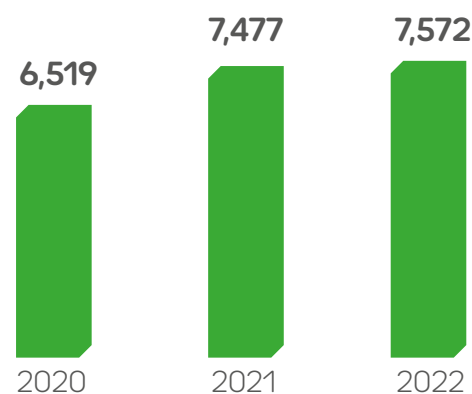
Additionally, the Company reinforces through its Code of Conduct that it repudiates cases of discrimination in its business and takes the necessary measures to investigate and curb such situations (see more [here](#)).



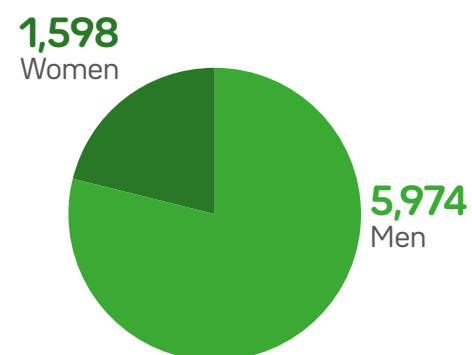
Employee of CSN Mineração



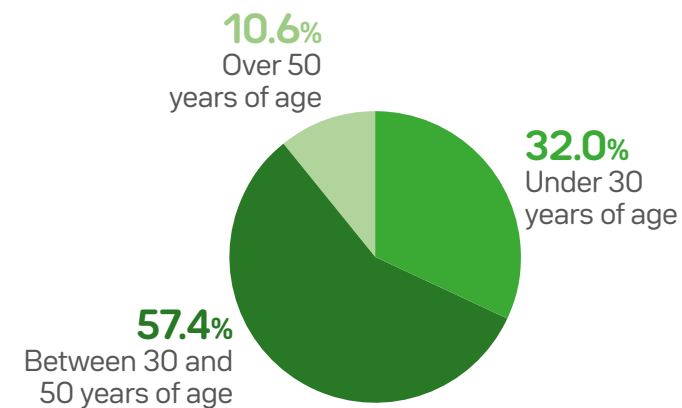
Total number of employees



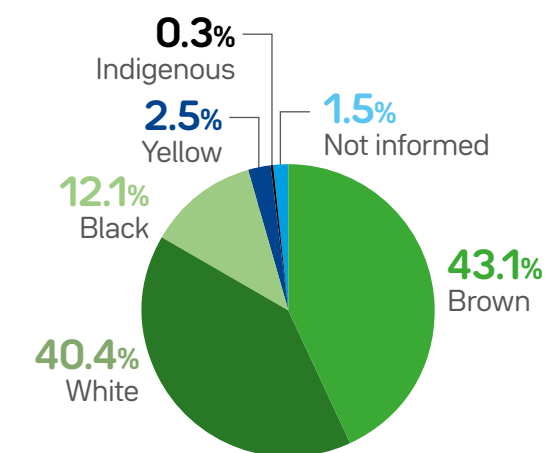
Employees by gender in 2022



Employees by age group in 2022



Employees by race in 2022



Health and safety

For CSN Mineração, health and safety at work are priority issues, being treated with priority in terms of deadlines, costs and production quality. The main guidelines regarding the topic are set out in the Sustainability Policy, in the Occupational Health and Safety Management Manual and in the Occupational Health and Safety Management Manual for Suppliers, which reinforce the role of leaders in the management of health and safety aspects and establish mechanisms for monitoring performance and action plans by the Executive Board, the ESG Committee and the Board of Directors.

The theme is also monitored by the Health and Safety Management System (HSMS), which covers 100% of own and third-party employees, and disseminated through programs focused on accident prevention, risk mitigation and training of leaders and employees.

 [Click here to learn more about the Sustainability Policy](#)

 [Click here to access the Occupational Health and Safety Manual](#)

The 10 Strategic HSMS Elements

- 1 Commitment and leadership**
 It reinforces the engagement and commitment of all employees, whether own or outsourced, in the daily challenge of making the work environment increasingly safer and healthier.
- 2 Communication**
 It aims to reduce health and safety risks through an efficient communication with all interested parties.
- 3 Standards and Procedures**
 It standardizes clean, safe and healthy work practices through standards and procedures, involving routine or non-routine work for operational and administrative activities.
- 4 Behavioral Development**
 It aims to establish requirements for the behavioral development of employees, employees and suppliers, focused on prevention and continuous improvement in occupational health and safety.
- 5 Risk Management**
 It aims to establish a system to identify, assess, control, minimize or eliminate risks and impacts related to processes, activities, facilities, services and products and their possible consequences for people's health and physical integrity.
- 6 Change Management**
 It aims to ensure that all changes in facilities, technology, processes, work environment and people are carried out in a controlled manner, so that risks or impacts are maintained at acceptable levels and improve the performance in occupational health and safety.
- 7 Legal requirements**
 It aims to ensure the identification, analysis and adequacy to the legal requirements related to labor health and safety.
- 8 Planning**
 It aims to establish a system that ensures that strategic, operational and routine actions are planned in order to minimize the impact and keep process hazards and risks under control.
- 9 Management of service providers**
 It aims to ensure that service providers are committed to practices, procedures and perform in line with CSN Mineração's values and principles.
- 10 Management skills and abilities**
 It aims to systematize a continuous process of training, qualification, habilitation and adaptation, for own employees and third parties, to be able to carry out their activities in a clean, safe and healthy way.





Employee at Port of TECAR

With a focus on mitigating impacts on health and safety at work for employees or third parties, guidelines included in the Occupational Health and Safety Management System and established in the Occupational Health and Safety Manual for Suppliers and in the General Conditions for Provision of Services, published in 2022, define minimum requirements and procedures, as well as provide the necessary information so that suppliers and sub-suppliers can adequately prepare to perform their duties safely at CMIN's facilities.

The Manual and General Conditions are validated by annual internal audit and apply to every supplier that participates in bids at CSN Group and its subsidiaries in Brazil, who must receive the documents and other specific materials relevant to the service unit in order to know their responsibilities in aspects that aim at quality, health and physical integrity of employees.

A multidisciplinary team performs health and safety risk assessments that consider the entire life cycle of the projects, based on a methodology that adheres to ISO 31.001:2018. Based on it, several programs are implemented

to prevent risks and ensure a safe work environment, such as preliminary risk analyses, work permits and the provision of individual and collective protection equipment. Enterprise risk management ranges from critical risks (constituting a categorization of the main risk groups) to risks associated with a task, which are identified and mitigated through specific controls and documented in operational procedures or routine analyses.

Worker involvement is encouraged and ensured through different consultation and engagement mechanisms. Among them, the Daily Safety Dialogues (DDSs), the annual promotion of the Internal Week for the Prevention of Accidents at Work and Environment (SIPATMA), the periodic safety meetings between leaders and teams and the representation of 100% of the workforce in Committees, such as the Internal Commissions for Accident Prevention (CIPAs), a body formed by members protected by employment stability, in accordance with the Brazilian Regulatory Standard (NR05).



Click here to access the Health and Safety Manual for Suppliers.



Click here to access the General Conditions for Provision of Services.

Occupational Health and Safety initiatives to reduce the risk of accidents:

- **Readiness Test**

An online test that combines science and technology to assess readiness for work and predict possible alterations in the state of attention and response that could aggravate the risk of accidents resulting from personal factors. The test is carried out daily with employees who perform critical activities at Casa de Pedra unit (Congonhas/MG) and, in 2023, will be extended to the other units of CMIN.

- **Awakening Program**

For work purposes, a good night's sleep is a determining factor in the good performance of tasks as it preserves reflexes, concentration, memory, agility and prevents fatigue. The implementation of the Program showed a significant reduction in the number of fatigue and distraction events, contributing to the reduction of incidents.

- **Alcohol and Narcotics Prevention Program (ANPP)**

Program with the objective of preventing, accepting for treatment and combating the undue consumption of alcohol and/or other narcotics, aiming at the physical and psychological integrity of employees and suppliers. This program is carried out respecting all criteria of medical secrecy, with respect and support for those involved, and guidelines for the company's compliance.

- **Health and Safety Performance Index (HSPI)**

The indicator measures the health and safety results of the business units on a consolidated basis and allows viewing, in addition to the reactive indicator, compliance with and adherence to preventive and legal health and safety programs.

- **Smart Lock System**

Automated system that allows the blocking of dangerous energies, making the steps safer, more agile and guaranteeing the reliability of authorized professionals.

- **Virtual reality training**

The company started implementing training on a virtual learning platform with the application of games and a virtual assistant as a facilitator of theoretical content, rules with animation pills and the use of 3D glasses for simulations, providing experience in a virtual environment. Implementation began in Mining and will be extended to Port of TECAR in 2023.



Employees at Port of TECAR

For the ninth consecutive year, CMIN ends 2022 without a fatal accident

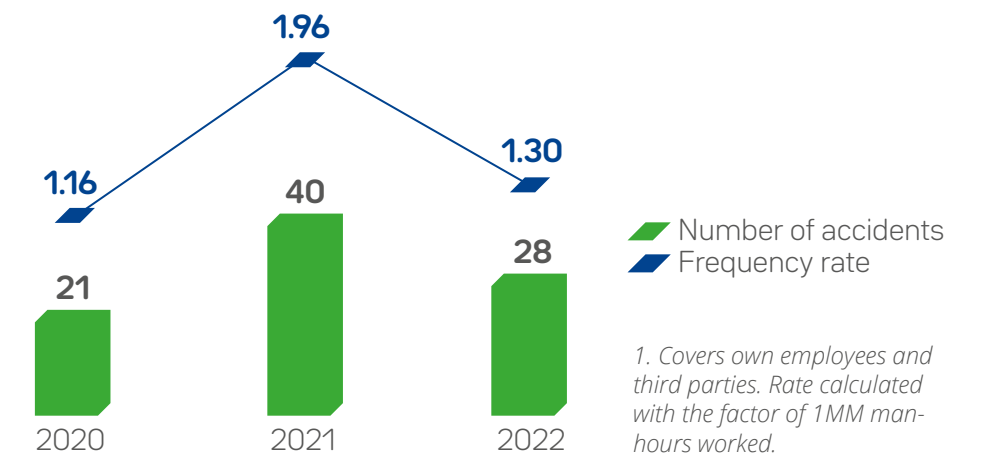
Furthermore, all own employees and third parties are trained and communicated about the preliminary risk assessment procedures and encouraged to contribute with the indication of unsafe behavior or installations, being instructed not to start or interrupt an activity if a dangerous situation is identified. The right of refusal is also guaranteed to third parties working on the Company's premises. During the year, 118,800 hours of training were provided.

In 2022, the Company registered 28 accidents, only one of which resulted in the injured

professional being away from his duties for a period of more than 6 months, and once again reached the zero-fatality rate.

The Occupational Health and Safety Management Manual defines principles and procedures for evaluating and investigating accidents in operations. The methodology varies according to the severity of each case and the results must be documented and kept on file for 30 years. In addition, the Company undertakes to establish mechanisms for sharing lessons learned.

Accidents with and without lost time¹



Occupational health and safety indicators¹

	2020	2021	2022
Total man-hours worked (HHT)	18,046,215	20,408,757	21,556,860
Number of mandatory reporting accidents at work (with and without leave)	21	40	28
Number of accidents at work with serious consequences (except deaths) ²	2	1	1
Number of deaths resulting from accidents at work	0	0	0
Total number of days lost and debited	1,215	1,195	1,388
Frequency rate of mandatory reporting accidents at work ³	0.23	0.39	0.26
Frequency rate of mandatory reporting accidents at work ⁴	1.16	1.96	1.30
Frequency rate of accidents at work with serious consequences (except deaths) ³	0.02	0.01	0.01
Frequency rate of accidents at work with serious consequences (except deaths) ⁴	0.11	0.05	0.05
Frequency rate of deaths resulting from work accidents ³	0.00	0.00	0.00
Frequency rate of deaths resulting from work accidents ⁴	0.00	0.00	0.00
Accident severity rate ³	13	12	13
Accident severity rate ⁴	67	59	64

1. Covers own employees and third parties.
2. Accidents with leave of absence for at least six months.
3. Rates calculated with the factor of 200,000 HHT.
4. Rates calculated with a factor of 1MM HHT

[Click here to access the Occupational Health and Safety Manual.](#)

Health programs

The routines and intervals for evaluating the health conditions of employees and third parties, according to the functions performed and occupational risks mapped, are established within the scope of the Medical Control and Occupational Health Program (MCOHP), developed in accordance with the Risk Management Program (RMP).

Employees also have access to a series of initiatives aimed at preventing and reducing illness, increasing well-being and preventing work accidents, which are offered through CSN 10+.

The CSN 10+ was born in 2017 at CSN Mineração, with the mission of supporting and encouraging employees to maintain a balanced and healthy life, based on physical, social and emotional well-being. The program brings together several initiatives and subprograms whose main objective is to promote the improvement of quality of life, the reduction of illnesses and accidents at work, and which also result in increased productivity and performance of employees.

The Company also offers Viva+, a program carried out in partnership with a chain of gyms that contributes to the physical, mental and social health of employees and their first-degree relatives; and the Personal Support Program (PSP), which provides free telephone assistance in situations involving personal and professional issues, with psychological, financial and legal guidance.



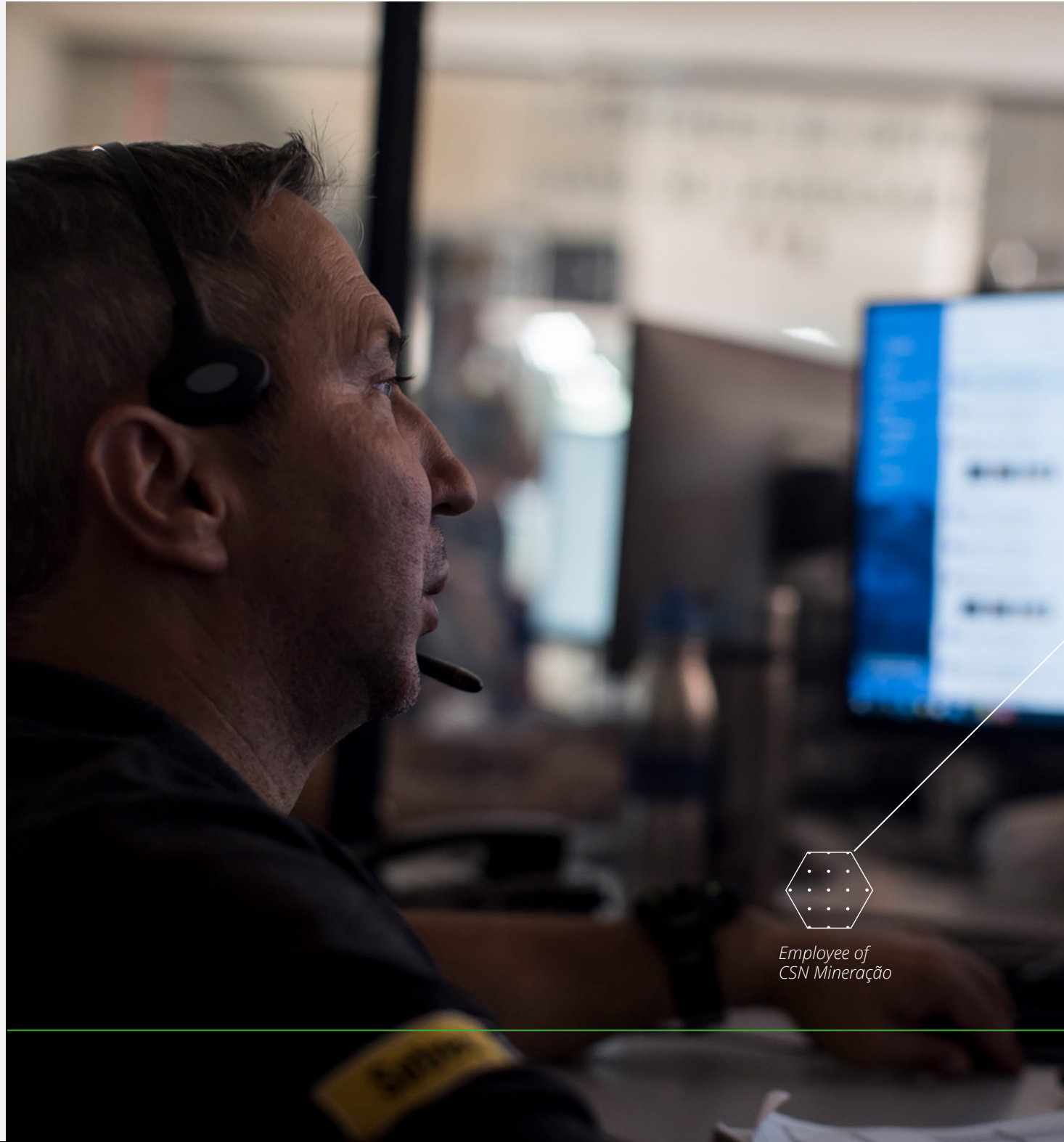
Employees of CSN Mineração

CSN 10+

- 1 Alcohol and Narcotics Prevention Program
- 2 Wake Up Program
- 3 Ergonomic Management and Labor Gymnastics Program
- 4 Fit and Healthy Plate Program
- 5 Hearing Conservation Program
- 6 Itinerant Medicine
- 7 Healthy Program
- 8 Skin Health Program
- 9 Anti-smoking Program
- 10 Leave Management

Annually, vaccination campaigns are carried out at the units, with emphasis on the tetravalent flu vaccine. In partnership with the municipal secretariats, we carried out vaccinations for covid-19, meningitis C, yellow fever, hepatitis B. In 2022, in partnership with public health entities, CSN Mineração continued to strongly encourage adherence to vaccination against Covid-19 and other diseases transmissible, including carrying out the vaccination gesture within the operations units. In addition, internal flu (H1N1) vaccination campaigns were carried out, with the participation of more than 6 thousand employees.

Social and relationship capital



Employee of
CSN Mineração

Suppliers

Respect for human rights, ethics and best market practices is demanded by CSN Mineração of all its 1,353 suppliers, with which the established contracts totaled R\$ 8.2 billion.

CSN Mineração prioritizes the contracting of local suppliers, as it encourages the generation of wealth in the areas surrounding operations and local development, while bringing benefits such as agility, reduction of delivery times, and close relationships. However, some demands require the hiring of global partners or specialized companies that are not installed close to the units. In 2022, the percentage of local suppliers, considering the state where each unit is located, was 37.2%. When considering national suppliers, this percentage reaches 81%.

Before contracts are established, suppliers undergo an assessment and approval process, in addition to being asked to declare their agreement with the Code of Conduct and the Anti-Corruption Policy.

When applicable, registration includes presentation of ISO 9001:2015 and ISO 14001:2015 certificates, self-assessment questionnaire and environmental licenses.

Companies that have a high level of criticality are assessed by the Compliance area, a process that ensures compliance with legislation, the non-use of child labor or forced working conditions, the adoption of good socio-environmental management practices, among other ESG aspects.

During the year, 169 suppliers were considered highly critical, of which 100% were assessed in terms of environmental and social criteria. When it comes to social criteria, 100% of the contracted suppliers were evaluated, thus, the Company avoids any significant risk of violation of fundamental labor rights, such as freedom of association and collective bargaining, and degrading practices, such as child, forced or slave labor, in addition to preventing its chain from acting in breach of the applicable laws.

Additionally, in 2022, a Supplier Assessment questionnaire was developed with a focus on measuring risks in relation to ESG issues, focusing on health and safety management, engagement with communities, diversity and inclusion, presence of a reporting channel, code of conduct, certifications, climate risk management, water scarcity, biodiversity, among others. The level of exposure to ESG risk will be defined based on a matrix created based on the SASB methodology, which defines the level of risk exposure by material ESG topic, and the sector in which the company operates.

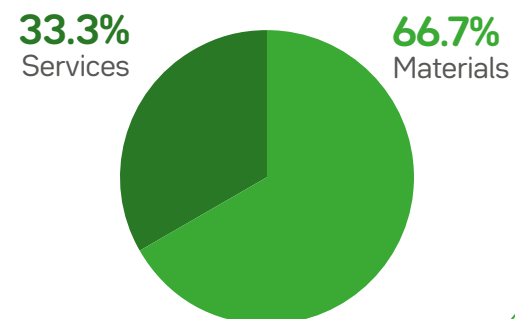
As of 2023, this questionnaire will be answered by all critical suppliers of the Company. The diagnosis will help CMIN to improve its assessment of potential socio-environmental and reputational risks, as well as influence its supply chain in adopting the best market practices.

The Company also has a Third-Party Management Center (TMC), responsible for monitoring compliance with labor obligations, such as tax collection, payment of employees, transfer of collective and social security agreements, among others, by suppliers.

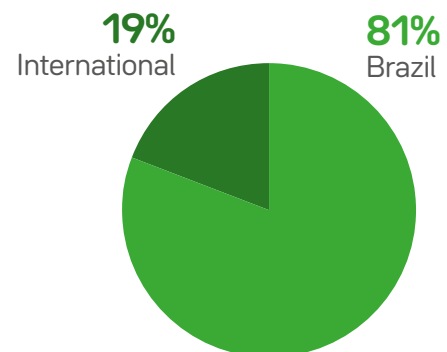


Suppliers in 2022

Expenditures by category of supply



Expenditures by geographic location



Employees at Casa de Pedra mine

Communities

CSN Mineração follows a schedule of routine meetings held every two months with representatives of the local communities. The objective is to discuss demands, criticisms and suggestions for improvement in minimizing or mitigating the socio-environmental impacts inherent to operations.

The Company is also supported by the CSN Foundation, whose performance is based on the territorial vision, understood from the space, economy, politics, culture and community relationships services; and seeks to engage public authorities and the local community, as well as partners who, through networking, generate social transformations.

The performance is sustained in the axes of education, culture, articulation and curatorship. Through the projects developed, it connects investments to the agenda of the Sustainable Development Goals (SDGs) and to the principles of the UN Global Compact.

The CSN Foundation understands the importance of political articulation in the search for a harmonious relationship with public authorities, local businessmen and

other institutions. On this front, it manages the CSN Support House, in Congonhas (MG), focused on CSN Mineração's relationship with the local community.

Also, in Congonhas (MG), the Foundation manages the Technological Education Center (CET), which since 1961 has offered Elementary Education II (6th to 9th grade), Secondary Education and Technical Education, in addition to professional training courses. Seeking to contribute to the democratization of access to quality education, the school offers a discount based on the analysis of the socioeconomic profile, in addition to having a scholarship program – which, in 2022, benefited 517 students out of a total of 732 students.

During the year, CET also increased the number of scholarships offered for the Trilhas de Futuro program, carried out in partnership with the State Government of Minas Gerais and aimed at candidates who wish to enroll in Technical Courses in Mining and Industrial Mechanics. Students from the 2nd grade of high school and young people who have recently completed high school can participate.



Students at the Technological Education Center, coordinated by FCSN, in Congonhas (MG)



517


students benefited from scholarships in 2022

With social actions, in line with the UN Sustainable Development Goals, CSN Mineração contributes to transforming lives, families and communities, reinforcing its commitment in the cities where it operates

The CSN Foundation also undertakes the **Environmental Education Program (PEA)** in the mining town of Congonhas, Belo Vale and Ouro Preto, with socio-environmental activities through lectures, events and workshops in public schools and for CSN Mineração employees.

The program consists of valuing the citizen's autonomy, promoting Environmental Education as a daily practice of interpersonal relationships, aiming to transmit information regarding the environmental activities carried out by CSN Mineração and the teaching and learning process for the acquisition of a balanced understanding of environmental issues.

In 2022, the PEA assisted 11,454 people through various programs, including: Ambiance, Experiences, Giro nas Áreas, Fauna em Foco, Se Essa Rua Fosse Minha, Pensar Eco É Lógico and Mining and You. These programs addressed various activities, such as revitalization of public spaces, composting, projects for reuse of rainwater, construction of community gardens, training in the manufacture of low-cost solar heaters, handicraft classes, awareness actions on commemorative dates, among others (to know more about PEA access page 80).



Students of the Garoto Cidadão Project, in Congonhas (MG)

Highlights of CSN Foundation in 2022

74 sponsored initiatives

The Foundation is present in
32 cities with direct social actions

The CSN Group invested, through the CSN Foundation, more than
R\$ 35.5 million in social responsibility programs

425 cultural actions carried out with 246,916 people

644 students covered by Scholarship Programs

4,643 young people benefited from projects carried out by Fundação CSN

Music class at the Garoto Cidadão Project, in Congonhas (MG)





Dance class at the Garoto Cidadão Project, in Congonhas (MG)

In 2022, the Theory of Change in Territorial Development was designed for the CSN Group

The CSN Foundation's methodology starts from the territorial vision, understood from the perspective of space, economy, politics, culture and community relations; and seeks the engagement of public authorities and the local community, in addition to partners who, through networking, generate social transformation. The performance is supported by education, culture, articulation and curatorship.

In 2021, CSN Inova took on the challenge of accelerating impact and social innovation to, together with the CSN Foundation, redesign the role of CSN Group and CSN Mineração as a corporate social investor. Considering the degree of materiality of the theme of communities, the Company designed a proposal for a **Theory of Change in Territorial Development** for the CSN Group. The chosen approach is systemic, so that its construction involved calling an ecosystem that operates in the field of territorial development for listening rounds, in which it sought to understand the possibilities of action, and how it could play its role in strengthening the mapped system. More than 20 actors were summoned for dialogue-interviews. Through this process, the CSN Group designed an impact thesis under development that contains its main objectives, territories, SDGs, assumptions, monitoring indicators, and logical framework for implementation. The **Theory of Change** can be accessed [here](#).

Aside from that, the Company started the Due Diligence in Human Rights (DDHR) in the Municipality of Congonhas (MG), where CSN Mineração is located, following the United Nations Guiding Principles on Business and Human Rights framework. Established based on the UN Guiding Principles, it is the main tool for identifying risks and impacts to human rights associated with business activity, including in the value chain. The objective of the project encompasses a broad diagnosis of impacts, risks and opportunities adverse to human rights in the Company's business model and the opportunities to influence internal decision-making and business partners based on this diagnosis.

The initiative began with the training of 22 employees in the methodology regarding tools for the application of the DDHR and normative and judicial trends in Brazil and abroad. The project is already in the final stages of development, and throughout 2023, the Company will start implementing the methodology with direct monitoring by Senior Management. Completion of the first phase of the assessment is scheduled for the first half of 2023.



Click here and find out more about the CSN Foundation's projects in the CSN Group's Integrated Report

Management of impacts on communities

As an essential part of its relationship management process and asserting the principle of Doing Well, Doing More, Do Forever, CMIN monitors the adverse social impacts resulting from its activities in communities neighboring its operations, as well as studies and implements the most appropriate mitigation measures for each of the cases.

The main impacts on local communities generated by CSN Mineração are linked to the operation of mines and ore processing plants.

The types of impacts identified and managed by the Company are the dispersion of particulates and the emission of noise that can cause discomfort, even if they are in accordance with the legal and technical parameters applicable to each business. In addition, the increase in heavy vehicle traffic generates impacts on communities in nearby locations.

CSN Mineração has an Air Quality and Noise Monitoring and Control Program, consisting of automatic and semi-automatic monitoring stations and monitoring systems and automatic equipment for cleaning heavy vehicles, which minimizes the transport of dirt to public roads. in the towns around the mines.

The socio-environmental impact studies carried out allow the identification of the intensity, duration and actions necessary to minimize or mitigate the impacts, considering the different

territorial characteristics and production processes. Actions to mitigate the identified impacts are carried out according to local demands and adequate plans to meet the demands of communities.

Beyond that, the CSN Mineração also provides Linha Verde, a channel for receiving complaints, reports, questions and suggestions about the social and environmental impacts related to its business activities. Access to the **Linha Verde** is made by telephone (0800 282 4440) or by e-mail (meio.ambiente@csn.com.br). In 2022, the green line received 19 manifestations, 100% of which were treated and resolved according to the applicable assessment. The main manifestations are related to dust, requests for information and suggestions for improvement projects in local communities.

Through the CSN Mineração Support House, installed in a community on the outskirts of the Casa de Pedra Mine, the Company also established a direct communication channel with representatives of local communities, in which it is also possible to present the management actions and mitigation plans associated with the possible perceived socio-environmental impacts. In 2022, the Support House carried out 2,235 services to the population.

In addition, created in August 2018, the CSN Communities Committee aims to build a

permanent relationship channel between CSN Mineração and the local community. This forum is used to discuss and clarify matters of common interest and provide greater interaction and transparency between the company's processes and the daily life of the city of Congonhas (MG). The committee is made up of 23 members, including representatives of communities, NGOs, civil society, municipal government, among other highly representative members of the Municipality of Congonhas and nearby regions and CSN Mineração. The meetings are bimonthly.

The impacts can be real or potential, among which the following stand out:

Real

- Commitment to the capacity and quality of the road network and traffic
- Change in air quality due to the emission of particulate matter
- Increased risk of accidents (people and animals)
- Pressure on public education, health and safety services

Potential

- Discomfort due to contamination of water bodies
- Accidents involving community members
- Pollution of natural resources due to accidental spills
- Change in water availability and quality
- Discomfort caused by sound pollution [noise]

Environmental Education Program (PEA)

CSN also has the Environmental Education Program (PEA), which engages both the internal public and external stakeholders located in the area of direct influence of the mining projects. The development of the PEA takes place with actions based on a participatory socio-environmental diagnosis engaging stakeholders of its area of influence (employees, contracted third parties and actors from the communities). Its actions are continuous and flexible so that the reality and particularity of those involved are always taken into account with socio-environmental activities through lectures, events and workshops in public schools and for CSN Mineração employees, the program is being reviewed for full compliance with the International Finance Corporation (IFC) Sustainability Performance Standards.

In December 2022, CSN Mineração delivered the "Se Essa Rua Fosse Minha" project. Revitalization of the Córrego dos Pintos square, in Belo Vale (MG), with the participation of the community. The project is part of the PEA actions and emerged in 2018, from the Participatory Socio-Environmental Diagnosis (DSP). The project aims to awaken in the target audience a different look at the place where they live, as well as the various possibilities of caring for and promoting actions that value and make these places more attractive and pleasant.

Impact on Local Communities Management

In accordance with applicable legislation and industry best practices, prior to the implementation or expansion of its projects, and as part of the Environmental Impact Study (EIA), the Company carries out an in-depth socioeconomic diagnosis of the region and the communities that inhabit it. This is done through the Socioeconomic Environment Diagnosis, divided into two main stages:

1 Diagnosis of indirect influence area, about:

- City living conditions: population dynamics, migration, economy, education, sanitation infrastructure, energy and services, housing deficit, health, social assistance, public security socio-political and institutional organization; and
- Presence and/or impacts on traditional communities.

2 Diagnosis of indirect influence area, about:

- Characterization and land use;
- Environmental perception of the local community;
- Natural and cultural heritage; and
- Socio-environmental aspects and impacts.



Community visit to Casa de Pedra, Congonhas (MG)

Based on this in-depth analysis, a continuous improvement plan is established in relation to the points identified in this diagnosis, defined as priorities and/or critical to that territory and community, so that the Company can promote what is positive to the territory and mitigate, adapt or remedy the negative impacts caused by the operation and/or expansion. Additionally, 100% of CSN Mineração's mines have a closure plan submitted to the competent authorities. The plans include environmental and socioeconomic analyzes aimed at minimizing the negative impacts of closing operations and maximizing their positive impacts.




Employees of
CSN Mineração

Dam management

Dam management is one of the priority topics on CMIN's ESG agenda, company that was the first large mining company not to depend on the use of dams to dispose of mining tailings, even without having a history of accidents at its facilities. The process without the operation of dams requires use of iron ore magnetic concentration plants and filtering systems that remove most of the water contained in the tailings. The tailings are then piled dry, following the best national and international practices for safety and mitigation of geotechnical risks.

The reprocessing of tailings is one of the challenges being deeply studied by CSN Inova together with the technical team of CSN Mineração, with the aim of developing technologies to reprocess tailings in a sustainable and economically viable way.

For each of the structures, Dam Safety Plans and Emergency Action Plans for Mining Dams (PAEBM) are established, executed in accordance with the regulations provided for by the National Mining Agency (ANM). In addition, management of the

safety conditions of tailings dams by CSN Mineração meets all the requirements and determinations of the ordinances and legislation applicable in Brazil and considers parameters established by international organizations, such as the Global Industry Standard for Tailings Management (GISTM).

Safety routines include: visual inspection of dams and dikes at most every 15 days, carrying out georeferencing drone flights; external audits carried out twice a year; cross-checking (peer review) of audits and projects; online and real-time capture data, through automated instruments; data analysis and reading supported by software and data analytics for identifying changes; and endoscopic inspection to measure the pressure and water levels installed in the dams.

In 2022, all of CSN Mineração's dams were considered stable and had a declaration of stability issued by an independent external auditor, as recommended by National and State Legislation. All tailings are disposed of by using the dry method and new projects are under way to reuse mining tailings.

All tailings are disposed of by using the dry method and new projects are under way to reuse mining tailings



Aerial view of saddle dike - Casa de Pedra dam

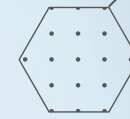
Integrated action

CMIN works together with other mining companies in the Iron Quadrangle within the scope of the Municipal Dam Safety Plan (PMSB), in the city of Congonhas (MG). The initiative, coordinated by the city hall, is unprecedented in Brazil and has an investment of R\$ 6 million from CSN Mineração, intended for different actions, including:

- Unification of evacuation plans for mining companies;
- Superposition of flood maps prepared by each company;
- Institution of Community Centers for Protection and Civil Defense (Nudecs);
- Construction of a civil defense command and operations center;
- Monitoring of construction, operation, decommissioning and de-characterization models of dams;
- Acquisition of vehicles and equipment for Civil Defense;
- Signage, awareness campaigns and training of the Municipal Brigade.

Visiting program

CSN Mineração runs the "Family in the Mine" Visitor Program at the Casa de Pedra mine. The initiative allows family members of employees and residents of communities neighboring CSN Mineração's operations to get to know the mine, the production process, the deactivated dams, and the tailings stacking process, as well as monitoring the safety actions carried out daily.



Left abutment of the saddle dike of the Casa de Pedra dam



De-characterization of dams

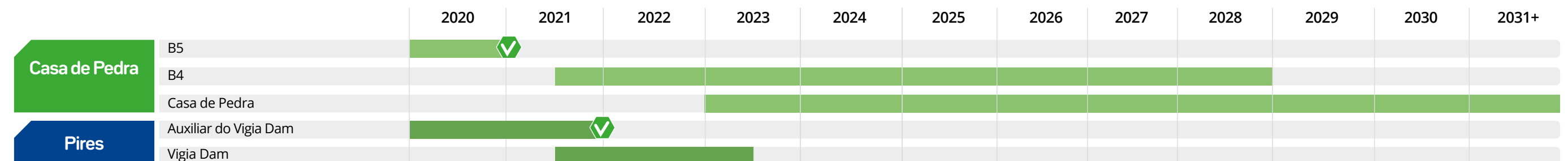
A detailed schedule is being followed by the Company for carrying out its program for de-characterization of existing dams. The work is monitored by the Dams Committee, which meets weekly and is made up of technicians and executives from the Company and who reports directly to the Board of Directors. The Company is also accountable to the National Mining Agency and other competent authorities.

At the end of 2022, all CSN Mineração dams were at zero emergency level, that is, with guaranteed stability according to current national legislation. The B5 Dam had already been de-characterized in 2020. In 2022, the de-characterization of the Auxiliar do Vigia dam, which is no longer part of the National Dam Management System (SIGBM), was completed. So far, two of the four upstream dams have already been de-characterized.

The works of de-characterization of the Vigia dam on the Vigia dam has already been completed, pending the formalization of the documentation, scheduled for the first half of 2023, remaining only to complete the de-characterization of the B4 Dam, scheduled for completion in 2028.

CSN Mineração's dam de-characterization program exceeds the requirements established by governmental bodies, as it also provides for the de-characterization of all dams regardless of the construction method. The Casa de Pedra dam, built by the downstream method and which has no legal obligation to de-characterization, is also included in the Company's dam de-characterization schedule and will have the contracting of engineering projects for de-characterization started in 2023.

Schedule for de-characterization of dams

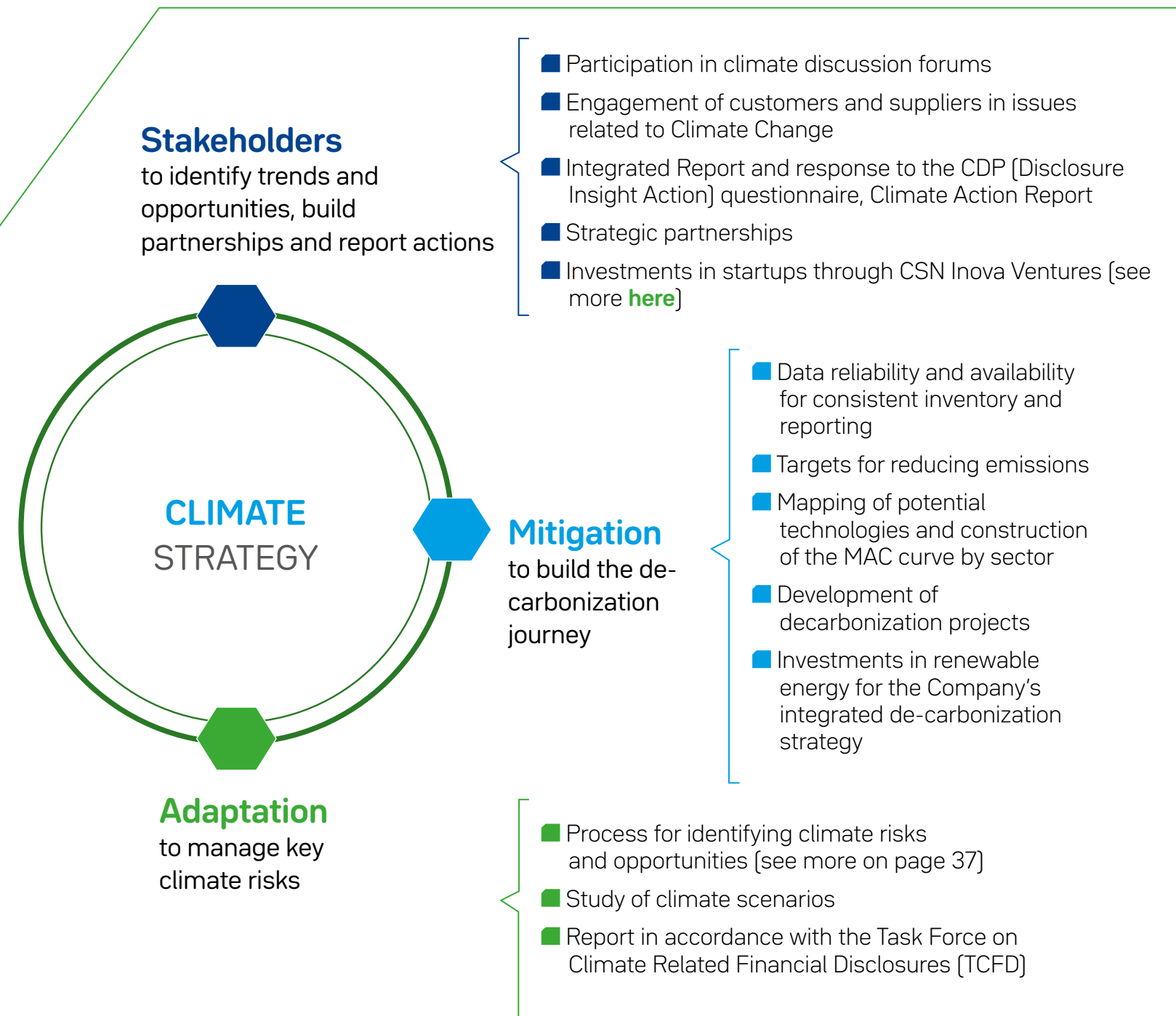


Natural capital conservation

Climate change

CMIN operates in a sector that is intensive in energy consumption and greenhouse gas (GHG) emissions. CSN Mineração's goal is to achieve neutrality in Scope 1 and 2 emissions by 2044 as of 2021, and to reduce the intensity of its emissions by 30% by 2035. On a journey towards carbon neutrality, the Company has restructured its climate strategy resting in three pillars: the first aims to build relationships like new stakeholders, incorporating external aspects (market trends, players, public policies and new technologies) with dissemination of internal breakthroughs by means of reports (Integrated Report, CDP and Climate Action Report) to the interested public; the second, focused on mitigation, concentrates part of the efforts to retain reliable data, which will guide action plans and projects to be implemented; and the last pillar is related to climate risks and opportunities for agile and correct adaptation.

The elements that make up CMIN's climate strategy aim to present a vision of the future with mitigation of potential risks and support for senior leadership decision-making



Climate governance and strategy

Operational Management

The subgroups of CSN Mineração's Climate Change Group meet monthly to report the main indicators (intensity of emissions, as well as performance status and specific projects) to business directors and managers. As a result of these meetings, an executive report is prepared. The objective is to promote alignment between Senior Management and operations to implement the Strategic Climate Action Plan (PAC) in operations.



Elements under the supervision of High Management

- Operational indicators and GHG emissions performance.
- Climate risks and opportunities
- Follow-up on external climate-related discussions
- Investments in decarbonization projects



Port of TECAR

Building Decarbonization Journeys

The Decarbonization Journey is made up of three fundamental elements: (1) Emission reduction targets, (2) specific indicators and (3) specific decarbonization roadmaps. The decarbonization roadmap was established based on the Marginal Cost of Abatement Curve (MAC Curve), a methodology that allows evaluating different low-carbon scenarios through carbon pricing and potential abatement of different technological routes..

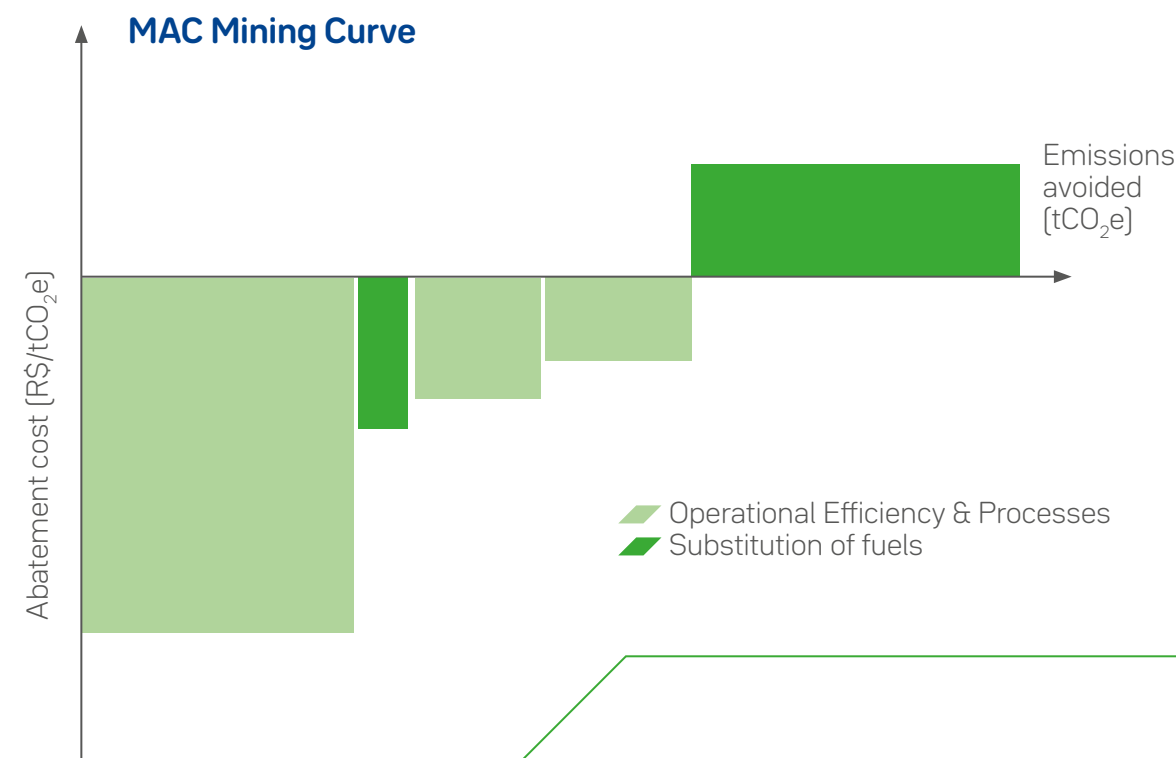
Mining decarbonization journey

The transition to a low-carbon economy will require innovation and a medium-long-term future strategic vision. The goal by 2035 is to reduce 30% of emissions, with 2019 as the base year. According to the decarbonization roadmap prepared by CSN Mineração, a transitory increase in the intensity of GHG emissions is expected, until structuring projects related to the operational efficiency of the mine and technological innovation projects have been timely implemented. In addition, unexpected weather events can affect the production capacity per tonne of CO2. In this context, 2022 was marked by historic heavy rains in the first quarter, which substantially impaired operations and production at CSN Mineração in the state of Minas Gerais. In addition to climate factors, the ramp-up of projects connected to the Central Plant impacted its performance in the year. As a result of these factors, specific emissions from mobile combustion (>95% of

CSN Mineração's Scope 1 emissions) of 7.5 kgCO2e/ton of iron ore were recorded, 18% higher than in 2021.

With the entry of P15, the mine should operate more efficiently, with less ROM and a significant increase in its production. New decarbonization projects are also expected to enter, which should substantially influence emissions only from 2025 onwards.

From the projections of activities at the mine, the emissions profile was mapped until 2035. In 2022, CMIN's decarbonization roadmap was reviewed, in which potential emission reduction projects were identified, as well as the financial costs and related GHG emission reductions calculated. The result of this process was the following MAC Curve:



Native vegetation in Congonhas (MG)

Fleet electrification

During the year, CSN Mineração started the electrification plan for its fleet of large vehicles, linked to operations for transporting ores and tailings at the Casa de Pedra mine, in Congonhas (MG), and two prototypes are already in operation.

The trucks are the Sany SKT90E model – which stands out for its brake system with energy regeneration and lower operating costs (OPEX), in addition to providing an interface for autonomous driving – are being used in the transport of iron ore with capacity to transport up to 60 tons. The testing phase, expected to last until the end of 2023, includes monitoring by Sany of several performance indicators, such as battery autonomy, reduction in pollutant emissions, reduction in the consumption of petroleum-derived fluids, greater physical availability of the equipment, and lower operating and maintenance costs. The testing phase already indicates higher productivity than traditional trucks.

Strategic Partnerships

At the same time, a memorandum of understanding (MoU) was signed in partnership with Shell and Itochu Corporation for cooperation on the issue of decarbonization. Throughout 2022, there was the development of the scope of work to implement the best solutions. As a result of this partnership, in the first half of 2023, a synthetic fuel (which does not emit fossil CO₂ in its use) will be tested. The signed MoU also aims to identify and evaluate opportunities in the different stages of the decarbonization journey, focusing on real chances of positive impact.



Electric vehicles with higher productivity than traditional ones

GRI 3-3 | 201-2 | 302-4 | 305-5
SASB EM-MM-110A.2



Electric truck at the Pires unit

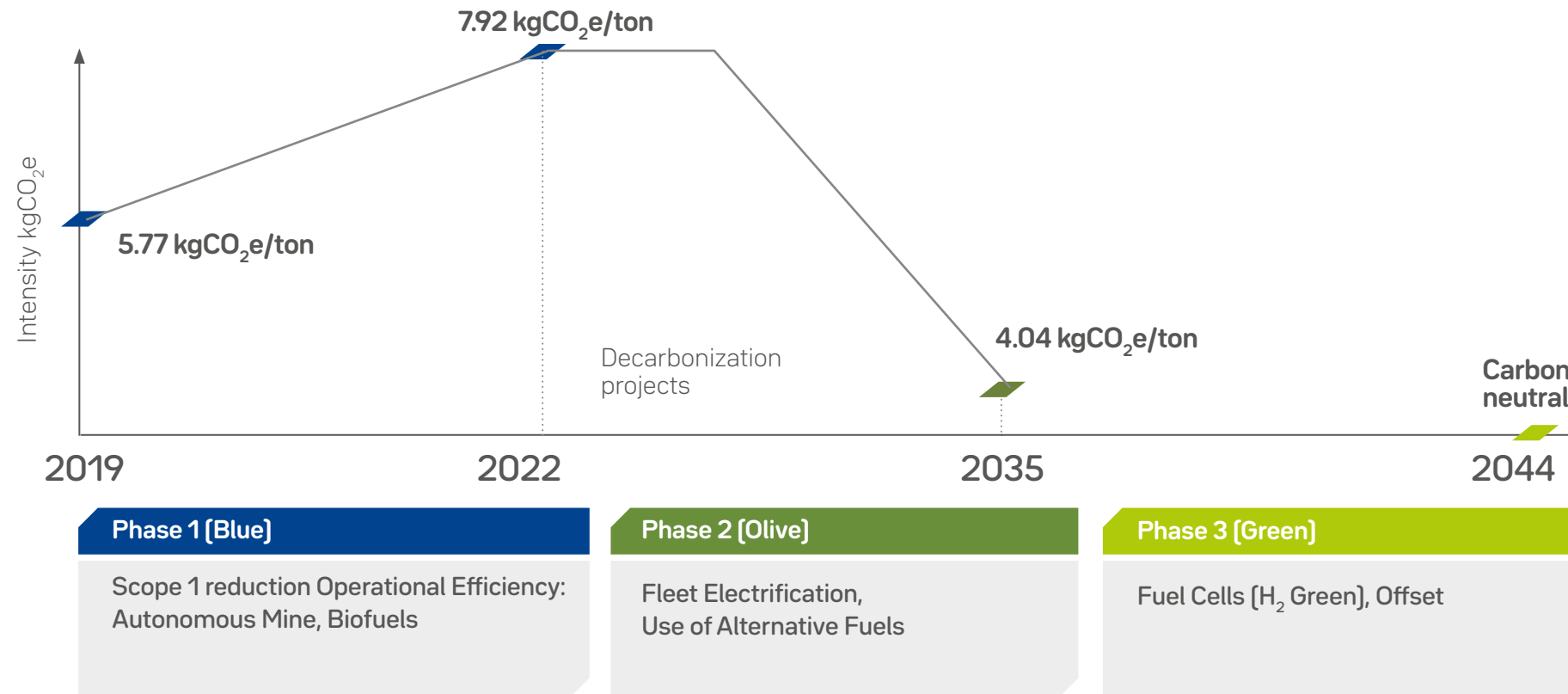
Thus, current efforts and MAC Curve projects will support the Decarbonization Journey by mitigating Scope 1 emissions, which are mostly from mobile combustion emissions from the off-road trucks fleet.

Regarding scope 2, CSN Mineração has been, since 2020, powered 100% by renewable electricity. Additionally, in 2022, the CSN Group acquired renewable electricity assets that will consolidate this strategy, as they provide self-sufficiency in renewable energy for the entire Group, including CSN Mineração.

Lastly, a challenging point for the entire Mining sector is Scope 3 of its emissions. CSN Mineração has made efforts in its value chain to reduce emissions in the category "10 – Processing of products

sold". However, limitations of access to its customers, especially in terms of transparency in their GHG emission factors, have been affecting the Company's ability to establish feasible targets for reducing its scope 3 emissions. However, from 2025 onwards, CSN Mineração will position itself as a strategic supplier of premium iron ore, a high-grade pellet-feed. Thus, it will be possible to access customers interested in the production of green steel, as this product with better energy efficiency will be fundamental to new technological routes (such as direct reduction) to steel productions. This new scenario will materially change CMIN's Scope 3 emissions pattern, allowing for the development of clearer collaboration actions with these customers.

Decarbonization roadmap



The decarbonization journey, as well as the management of climate risks and opportunities (see more [here](#)), make up the Strategic Climate Action Plan (PAC) and are monitored by the Climate Change Group, one of the operating groups that make up the ESG Integrated Management Commission, and by the ESG Committee, linked directly to the Board of Directors of the CSN Group – to which the performance of projects and indicators is periodically reported.

[Click here](#) to learn more about sustainability governance at CSN Mineração.

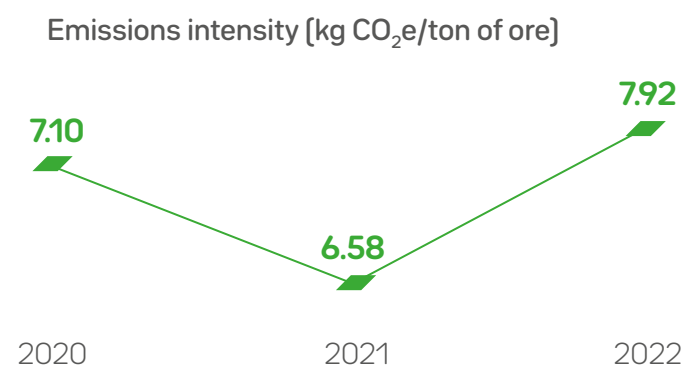
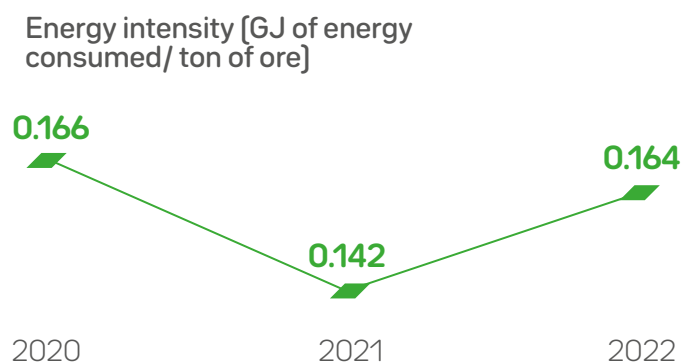
Indicators and performance

In 2022, the total energy consumption within CMIN was 4 million GJ, an increase of 3.5% compared to the previous year, due to the greater movement of ore and ROM, with an increase of 3% in diesel consumption alone. In line with its ESG strategy, the Company sources 100% of its energy from renewable sources.

Since 2021, the Company has published its annual inventory of greenhouse gas emissions independently from the CSN Group. The document, prepared in accordance with the parameters of the Brazilian GHG Protocol Program on the Public Emissions Registry platform of the Getúlio Vargas Foundation (FGV), obtained, for the second consecutive year, the gold seal in the GHG Protocol for the quality of the information provided.



In 2022, total emissions (market-based scope 1 and scope 2) added up to 208,500 tCO₂It is. Compared to the previous year, there was an increase of 16.3%, driven mainly by the increase in diesel consumption, the inclusion of new refrigerant gas emissions and the suppression of vegetation to expand the mining activity, which did not happen in 2021.



Iron-ore conveyor belt

Study of Climate Scenarios

CSN Mineração carried out the first study of climate scenarios in order to consider factors related to climate change when making strategic decisions for the Company. Three climate scenarios were developed based on the narratives of the Shared Socioeconomic Pathways (SSP) scenarios, used in the most recent report of the Intergovernmental Panel on Climate Change (IPCC):



Environmental preservation area, close to the Casa de Pedra mine

	 Net-Zero Emission World (NZE)	 Stay on the fence (SOF)	 Business as Usual (BAU)
Average warming up to 2100	1.5°C	2.5°C	4.0°C
The pace of society's change towards a low-carbon economy			
Exposure to changes in weather patterns			
Scenario narrative	The world is gradually but broadly shifting towards a more sustainable path, emphasizing more inclusive development that respects perceived environmental boundaries. Driven by a commitment to achieving development goals, inequality is reduced both between and within countries, and consumption is oriented towards low material growth and lower resource and energy intensity.	The world follows a path where social, economic and technological trends do not deviate sharply from historical patterns. Development and income growth proceed unevenly, with some countries making relatively good progress while others falling short of expectations. Global and national institutions work to achieve sustainable development goals but make slow progress.	GHG emissions will be even higher compared to current levels. Consequently, society will be highly vulnerable to changes in climate patterns that will be exacerbated by low social development.
Main Climate Scenarios used as Base	IEA Net Zero Emissions by 2050 Scenario (NZE) IPCC SSP 1- 1.9	IEA Announced Pledges Scenario (APS) IPCC SSP 2- 4.5	IEA Stated Policies Scenario (STEPS) IPCC SSP 5-8.5 e SSP3-7.0

After building the scenarios, qualitative analyzes were carried out for all risks and opportunities classified as critical for the three climate scenarios.

In addition to the qualitative analysis, CSN Mineração carried out a quantitative analysis of climate risks for some identified risks in order to guarantee the robustness of the methodology. The value ranges presented correspond to the monetization of risks on an annualized basis.

In 2023, CSN Mineração will monetize the other risks and opportunities considered critical and will improve the studies already carried out. To improve this process, discussions on this topic will continue within the Climate Group – Climate Risks. Additionally, a climate vulnerability study will be carried out in order to work with more models and make the process more robust to support future decision-making by High Management.

CMIN performed qualitative analyzes for all critical risks and opportunities in the three climate scenarios

Qualitative analysis of climate risks

Segment	Climate risk factor	Associated risks	BAU	SOF	NZE
Mining	Increased intensity and frequency of extreme weather events (Urban, River and Coastal Floods)	1. Increased operational stoppages and interruption of production; 2. Asset damage; 3. Increased maintenance cost;	↑↑	↑	↔
Mining	Market creation or implementation of carbon taxation in international markets (New pricing)	1. Increased of operating cost and reduced profit margin; 2. Loss of market share;	↔	↑	↑↑
Energy	Water scarcity and droughts due to changes in precipitation patterns	1. Increased cost of electricity supply; 2. Disturbances in decarbonization targets; 3. Loss of income from electricity generation; 4. Increased cost of water supply; 5. Water scarcity	↑↑	↑	↔

↑↑ Risk factor with the greatest impact on the scenario
 ↑ Risk factor with impact in this scenario
 ↔ Risk factor not impacted by the scenario

Qualitative analysis of climate opportunities

Segment	Climate Opportunity Factor	BAU	SOF	NZE
Mining	Demand for higher grade iron ore by the final consumer	↑	↑	↑
Energy	Investment in renewable energy and energy matrix diversification	↑↑	↑	↑

Risks monetization

Segment	Descriptive	BAU (MMR\$)	SOF (MMR\$)	NZE (MMR\$)
Mining	Increased intensity and frequency of external weather events (Urban, River and Coastal Floods)	<R\$ 100MM	<R\$ 100MM	<R\$ 100MM
Energy	Water scarcity and droughts due to changes in precipitation patterns	<R\$ 30 MM	-	-

Climate Report (TCFD)

PILLAR: GOVERNANCE

Recommendation	CSN Mineração Management	Learn more
a) Describe the board's oversight of risks and opportunities related to climate change	The Board of Directors, together with the ESG Committee and the Integrated Management Commission, is responsible for supervising the performance of operational indicators and GHG emissions, managing climate risks and opportunities, monitoring external discussions on the subject of climate change and investments in decarbonization projects. At least once a year, the climate issue is taken to the ESG Committee in an exclusive forum for the topic. In 2022, the process of climate risks and opportunities was presented in detail to the Audit Committee, which is independent and advises the Board of Directors.	Page 85 of this report CDP Questionnaire (Governance)
b) Describe the role of management in assessing and managing risks and opportunities to climate change	CSN, the parent company, has an ESG Committee, which supports the Board of Directors' decision on environmental, social and governance risks. The ESG Committee works together with the Sustainability, Environment and Occupational Health and Safety Office. This area reports directly to the CEO of CSN, parent company, and has direct involvement in the management of indicators, assessment and identification of climate risks and development of projects to leverage the low carbon agenda. Under the scope of this office there is a Decarbonization Manager who builds strategies, controls indicators and develops projects to reduce GHG emissions. CSN Mineração has the Strategic Climate Action Plan (PAC), which brings together the initiatives of the Company's decarbonization journey and the management of risks and opportunities in the context of climate change. The PAC was built under the leadership of the Sustainability, Environment and Occupational Health & Safety Office. To monitor progress on the subject, CMIN has an executive report on the Decarbonization Journey, directed to senior leadership, built by the Decarbonization Management and supervised by the ESG Committee and the Sustainability Office.	Page 85 of this report CDP Questionnaire (Governance)



Cargo ship in Port of TECAR

Climate Report (TCFD)

PILLAR: STRATEGY

Recommendation	CSN Mineração Management	Learn more
<p>a) Describe the risks and opportunities related to climate change that the organization has identified in the short, medium and long term</p>	<p>Since 2021, CSN Mineração, together with CSN, has been carrying out a broad mapping and assessment of the most relevant risks and opportunities related to climate change in the context of activities, sectors and regions in which its businesses operate. In 2022, this process was improved and, as a result, 31 climate risk factors and 19 climate opportunity factors were indicated. The risks classified as highly relevant for the business were:</p> <ul style="list-style-type: none"> • Market creation or implementation of carbon taxation in international markets (New Pricing) – Short Term • Increased intensity and frequency of extreme weather events (Urban, River and Coastal Floods) – Medium Term • Water scarcity and droughts due to changes in precipitation patterns - Long Term <p>The CMIN considered three time horizons, characterized as short, medium or long term, respectively 1 to 3 years, 4 to 5 years, and 6 years or more.</p>	<p>Pages 37 and 90 of this report CDP Questionnaire (Risks and Opportunities)</p>
<p>b) Describe the impact of risks and opportunities related to climate change on the organization's business, strategy and financial planning</p>	<p>CSN Mineração quantified the potential impact of the two risk factors, considering the three scenarios foreseen in its Study of Climate Scenarios.</p> <p>One of the most relevant risks for CMIN is related to the increase in rainfall intensity and extreme events. As a result, the Casa de Pedra unit adopted measures to mitigate existing and future risks related to rainfall events. Examples of relevant actions are the Rainfall Plan and the Plan for Decharacterization of the Dam. Such actions directly influence the Company's strategy and financial planning.</p>	<p>Pages 85 and 90 of this report CDP Questionnaire (Risks and Opportunities)</p>
<p>c) Describe the resilience of the organization's strategy, considering different scenarios related to climate change, including a 2°C or lower scenario</p>	<p>CSN Mineração carried out its first Study of Climate Scenarios based on the Shared Socioeconomic Pathways (SSP) scenarios of the IPCC 2021 and the International Energy Agency. Three scenarios were contemplated by the study:</p> <ul style="list-style-type: none"> • Net-Zero Emission World (NZE) – 1.5°C • Stay on the fence (SOF) – 2.0°C • Business as Usual (BAU) – 4.0°C <p>The Company's main risks are associated with changes in weather patterns and not the transition. Therefore, ongoing adaptation measures direct the most exposed units to reduce their vulnerability. From the point of view of climate opportunities in the NZE scenario, the company has opportunities that could increase its revenue through the sale of premium iron ore with the entry of P15. The quality of the pellet feed that will be sold will be of interest to players who opt for direct reduction routes, which have low carbon emissions compared to current routes.</p>	<p>Page 90 of this report CDP Questionnaire (Business Strategy) Study of Climate Scenarios</p>

Climate Report [TCFD]

PILLAR: RISK MANAGEMENT

Recommendation	CSN Mineração Management	Learn more
a) Describe the organization's processes for identifying and assessing risks related to climate change	Since 2021, CSN Mineração has carried out a systemic assessment of climate risks and opportunities in a four-phase process: Methodology for the process of climate risks and opportunities; Mapping and prioritizing climate risks and opportunities; Assessment of climate scenarios; and Climate Adaptation.	Page 37 of this report CDP Questionnaire (Risks and Opportunities)
b) Describe the organization's processes for managing risks related to climate change	In 2022, CSN improved the climate risk management process by incorporating new risks and a methodology with a greater degree of granularity. This methodology considers the taxonomy provided by the TCFD. Based on a qualitative analysis built jointly with the operational units, risks and opportunities are assessed considering the magnitude of impact and probability of occurrence. Risks and opportunities are discussed and validated within the scope of the Climate Change Thematic Group. After this assessment, priority risks undergo a qualitative climate scenario assessment and, for some risks, a quantitative assessment. In 2023, CMIN will carry out a vulnerability study to raise the company's maturity level in this phase of the process. After risk analysis and monetization, applicable adaptation measures are defined in accordance with their value.	Page 85 of this report CDP Questionnaire (Risks and Opportunities)
c) Describe how processes to identify, assess and manage risks related to climate change are integrated into the overall risk management of the organization	The assessment and management of climate risks are integrated into CSN Mineração's corporate risk management model. Based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework, this model consists of three lines of defense and is monitored by the Audit Committee and the Board of Directors.	Page 35 of this report CDP Questionnaire (Risks and Opportunities)

PILLAR: METRICS AND GOALS

Recommendation	CSN Mineração Management	Learn more
a) Disclose the metrics used by the organization to assess risks and opportunities related to climate change in accordance with its risk management strategy and process	<p>The identification and assessment of climate risks is conducted in line with TCFD recommendations and based on strategic external reports (IPCC, IEA, etc.), benchmarking and internal analysis by the Company. The model includes, among other methodologies, the Marginal Cost of Abatement Curve and the Study of Climate Scenarios.</p> <p>The prioritization of risks and opportunities considers a matrix of probability of occurrence and magnitude of impacts in the short, medium and long term time horizons.</p>	Page 37 of this report CDP Questionnaire (Goals and Performance)
b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and related risks	CSN Mineração annually calculates and discloses its inventory of greenhouse gases, according to market methodologies: Brazil GHG Protocol Program; IPCC Guidelines for National Greenhouse Gas Inventories, 2006; and ISO 14064-1. The inventory covers scopes 1, 2 and 3 and is verified by a third party. The disclosure of this information occurs in the Integrated Report, in the Public Registry of Emissions of the Brazilian GHG Protocol Program and in the CDP questionnaire.	Page 89 of this report CMIN inventory in the Public Emissions Registry CDP Questionnaire (Emissions Data)
c) Describe the targets used by the organization to manage risks and opportunities related to climate change and performance against targets	CSN Mineração has a target set from 2021 to neutrality of scope 1 and 2 emissions by 2044. The Company also has a 30% reduction target in CO ₂ e emissions per ton of ore produced by 2035 (scopes 1 and 2).	Page 48 of this report CDP Questionnaire (Goals and Performance)

Air quality

The Air Quality Monitoring Program at CSN Mineração manages the monitoring of legal parameters through four monitoring stations, two meteorological stations and two air quality states. Such equipments are part of the Congonhas Optimized Air Quality Monitoring Network, of which other companies located in the region are also part.

The stations of the Optimized Network for Monitoring the Air Quality Index (AQI) operate 24 hours a day, 7 days a week, and the monitoring results are transmitted online, for the supervisory centers installed at the Congonhas Municipal Environmental Secretariat (SEMMA) and at the State Environmental Foundation (FEAM). In addition, in Congonhas (MG), there are four other Air Quality monitoring stations (Hi-Vol) located in the neighborhoods closest to the mine, which carry out monitoring every six days.

In Itaguaí (RJ), in the TECAR Port, air quality monitoring is carried out by four monitoring stations, which allow a thorough time-and-space integrated analysis of our emissions. Moreover, it is also analyzed the compliance with legal standards of particulates concentration in the atmosphere, supporting decision-making of operational controls to limit emissions and to better air quality around CSN Mineração operations in Itaguaí (RJ).

In 2022, the average air quality index at CSN Mineração was in the GOOD category throughout the year, the best category in accordance with current legislation.

Air Quality Monitoring [$\mu\text{g}/\text{m}^3$]

	2020	2021	2022	Air Quality Index
CSN Mineração - Nova Plataforma	26.3	29.0	32.6	Good
CSN Mineração - Basílica	26.3	29.9	26.7	Good
CSN Mineração - Casa de Pedra neighborhood	25.0	27.0	28.0	Good
CSN Mineração - Bairro Cristo Rei	27.0	29.0	28.0	Good
CSN Mineração - Bairro Esmeril	24.0	24.0	25.0	Good
TECAR - Vila California	28.1	23.7	25.5	Good
TECAR - Vila Aparecida	30.0	24.6	25.3	Good
TECAR - Brisamar	31.1	24.9	25.0	Good
TECAR - Site Terezinha	29.9	24.8	27.2	Good

1. Monitoring carried out by CSN Mineração in compliance with Conama Resolution No. 491/2018 demonstrates the air quality in the community surrounding the developments. The impact on the territory is also influenced by the dispersion of particulates from other projects and the municipality itself. Monitoring is carried out using Hi-vol devices, and the report is based on the annual averages of the PM10 parameter (particulate matter).



Collaborator at the air quality monitoring station in Casa de Pedra (MG)

Biodiversity

CSN Mineração's activities have the potential to impact biodiversity in areas close to operating units, both negatively and positively. These impacts are managed in line with the guidelines and the Sustainability and Biodiversity Policy of the CSN Group, with the objective of mitigating the negative effects and enhancing the benefits of mining activities for ecosystems.

Due to the locational rigidity of the ore, the main negative impacts can occur, mainly in the installation phase of a structure in the expansion of the operation. In addition, soil compaction, soil removal, and vegetation suppression activities can cause loss of habitats, scaring away local fauna and

loss of specimens. As a mitigating measure, CSN Mineração implements compensation actions that aim to protect and recover an area larger than the one that was transformed, in addition to programs to monitor and mitigate disturbance of the local fauna.

Impacts during the operation phase affect the habitats through the generation of noise and detonations, emission of particulate matter and loading of sediments and effluents. To mitigate the impact on terrestrial and especially aquatic habitats, the Company performs Control and Monitoring Programs for Erosive Processes and Sediment Carrying.

Above all, the environmental impact on biodiversity becomes positive when forest recomposition and recovery of degraded areas are carried out, since such actions lead to larger areas than those of vegetation suppression.

CSN Mineração maintains conservation areas in the Atlantic Forest Biome with a high degree of ecological interest, sometimes close to

or even within Conservation Units. In this way, it links the preserved Atlantic Forest fragments, favoring the exchange of species and genetic diversity in the Biome. In addition, the Company develops recovery projects for degraded areas to restore forest formations impacted and altered by various types of human occupation in the state of Minas Gerais.

CMIN conserves areas in the Atlantic Forest Biome with high ecological interest

Legal reserve of CSN Mineração in Congonhas (MG)



CSN Mineração has 1,061 hectares of Permanent Protection Areas (APP), 2,610 hectares of Legal Reserve, 5,237 hectares of areas with native vegetation and 556 hectares of recovery areas, **totaling 9,465 hectares of protected areas.**

In the cerrado phytophysiology, there is the preservation of areas in order to promote the conservation of the associated flora and fauna and their ecosystem services provided. CSN Mineração also promotes the protection of an exclusively Brazilian ecosystem, with a wide variety of rare species, with an area in the Cavernas do Peruaçu National Park, in Itacarambi (MG), located in the Caatinga Biome with 765 hectares.

The company understands the importance of rocky fields and has conservation areas in its Legal Reserve, through compensation, it makes donations in conservation units with high ecological interest, helping to preserve this rare environment that is home to species of restricted occurrence to these spaces.

In the coming years, the company will recover the areas of the Atlantic Forest by contributing to the restructuring and connectivity of the biome and, consequently, providing new extensions of territory to increase and maintain biodiversity. Additionally, the projects have a great capacity for carbon sequestration, collaborating with climate regulation.



Protected area in Casa de Pedra, in Congonhas (MG)

Breakthroughs in the Biodiversity Management in 2022

In 2022, the CSN Group carried out a comprehensive diagnosis of the areas protected by the Company, which total 9,465 hectares at CSN Mineração, giving the Company a more accurate look at the forested areas, paving the way for more effective management of biodiversity. At the end of 2022, the process of adapting biodiversity management to Performance Standard 6 (PD6) of the International Financial Council (IFC), through the classification and mapping of critical habitats under the management of CSN Mineração. This process is in progress, with review and implementation planned for the coming years.

In line with the PD6 guidelines, the first version of the mapping was established of impacts and dependencies of ecosystem

services of CSN Mineração, with information on the operations of the mining operations in Casa de Perda and Pires, and Port of TECAR¹.

In addition to these efforts to improve the information base and diagnosis regarding ecosystem services, as of 2023, CMIN will contribute to the Task Force on Financial Disclosure Related to Nature (TNFD), an international standard framework for financial reporting that considers risks to biodiversity and natural capital.

1. Part of TECAR operations were included in the analysis as they are under the responsibility and management of CSN Mineração.

Ecosystem services

Starting in 2022, mapping the dependencies and impacts of operations in relation to ecosystem services involved teams from the corporate and operational units that deliberated and validated an understanding of the primary relationships between operations and the environment. The result reflects the main ecosystem services with which the operation relates, indicating the nature of this relationship (whether dependency or impact):

Diagnosis of dependency and impact on ecosystem services¹

		Has dependency	Negatively impacts	Positively impacts
Provision	Water availability	✓	✓	
	Air quality maintenance	✓	✓	
	Global climate regulation	✓	✓	
	Regional / local climate regulation	✓	✓	
Regulation	Water flow regulation	✓	✓	✓
	Water purification and waste treatment	✓	✓	✓
	Erosion control	✓	✓	
	Maintenance of soil quality		✓	
Cultural	Recreation and ecotourism			✓
	Ethical and spiritual values	✓		✓
Support	Habitat		✓	✓
	Biodiversity		✓	✓
Resources	Mining/Ore Availability	✓	✓	
	Fossil fuel	✓	✓	

¹ The list of Ecosystem Services is based on the Dependence and Impact Assessment Tool Version 2 of the Ecosystem Service Review, published by the World Resources Institute (WRI) in 2012, and is not limited to it, also including resources (Ore/Ore Availability) and Biodiversity. Ore and Biodiversity are not SE. Ore and fossil fuels are configured as a natural resource and Biodiversity – the variability between living organisms within species and populations, between species, and between ecosystems – as an element that provides the basis for ecosystem services. Nevertheless, they are considered relevant elements for the business, and for this reason are included in the dependency and impact analysis.

CSN's Mining operations depend on water, with groundwater (Casa de Pedra) and surface water (in the case of the Pires operation) being collected. The negative impacts on ES **water availability** are related to the generation of effluents (outflows from dikes and dams), which in turn is properly controlled through mitigation actions and monitoring.

Another critical aspect of mining is the emission of particulate matter (PM), which impacts **air quality maintenance**. In addition to the negative impact due to the release of PM into the atmosphere, air quality is also configured as a dependency, as it causes direct impacts on mining activity when its quality is compromised.

The operation also has a dependency relationship with the ES of **global climate regulation and regional/local climate regulation**, as its activities are relatively vulnerable to climate variations and extreme meteorological events, such as shutdowns or decrease in productivity due to heavy rains. In the case of TECAR, the increase in extreme weather events (storms) disrupts operations. On the other hand, the impacts on these ES occur through the emission of GHG during the operation – caused mainly by large and small vehicles that move the ore and other materials within the operations.

About the ES for **water flow regulation and water purification**, in addition to dependence, depending on the use in the operation, there are potential positive and negative impacts. Potential negative impacts are caused by the discharge of effluents and the eventual carriage of sediments into water bodies (both aspects mitigated, monitored, and periodically reported to the competent bodies). On the other hand, the positive impacts on these ES result from the existence and preservation of CSN Mineração's legal reserve area, which houses a fundamental water body for the water supply of the city of Congonhas (MG). The preservation of this area results in the integrity of ecosystem services, including **flow regulation and water purification**. Proof of this is the fact that the Sanitation Company of Minas Gerais (Copasa) collects high-quality water from CSN's properties, for subsequent distribution to the population of the city of Congonhas (MG).



Water collected with a **high quality level** from CMIN properties and distributed by COPASA to the local population



of listed natural heritage (Morro do Engenho), which has significant existence value and whose suppression would culminate in a high social impact due to the inestimable value of the landscape for the stakeholders from the surroundings.

The **habitat supporting** ES, as well as biodiversity, are negatively impacted by the suppression of vegetation and positively due to the compensations that, generally, are carried out in greater proportion in relation to the suppressed areas, accompanied by constant fauna and flora monitoring. In the case of Port operations, the TECAR Port can negatively impact marine biodiversity due to the eventual release of ore or other products transported to the sea. However, periodic monitoring of marine fauna is carried out, and reports are made to the competent bodies. The operation is highly dependent on iron ore and fossil fuel resources, negatively impacting the availability of such resources.

Since 2022, CMIN has been mapping the impacts of operations concerning ecosystem services

The ES **erosion control** is essential for the operation since its absence implies maintenance actions to remove sediments. The potential impacts, which in turn are negative, also affect the quality of the soil, since removals and movements on the ground (in the case of mining) and the drainage and eventual transport of stored materials (in the case of the port TECAR) can intensify erosion processes, modify the soil structure, and contaminate receiving water bodies (mitigation, monitoring and reporting to the competent bodies are also carried out).

CSN Mineração also interfaces with **cultural ES such as recreation, ecotourism, and ethical and spiritual values**. For example, the Parque das Cachoeiras, in Congonhas (MG), is a place of entertainment for the local population, whose water from the waterfall passes through areas of direct influence of CSN Mineração. In this sense, preserving these areas results in the maintenance and availability of the **Recreation and Ecotourism ES for the community**. Regarding the Ethical and Spiritual Values, there is the preservation

Operations

Mining activities can cause significant impacts on biodiversity, mainly due to the locational rigidity of the ore and the need for vegetation suppression. Therefore, during the entire life cycle of assets, issues related to biodiversity are assessed, starting with Environmental Impact Studies (EIA), in which significant adverse impacts are addressed according to the mitigation hierarchy, seeking to avoid initially, then minimize and, where necessary, going through control, monitoring, mitigation, and compensation programs two socio-environmental impacts.

Investments aimed at preserving biodiversity are carried out following the guidelines and parameters established in the best market practices and licenses and environmental studies. In addition, partnerships with public authorities and some associations of small farmers established the Company to strengthen initiatives for the protection and recovery of biodiversity, such as improvements to nurseries that will be used for the production of seedlings of native species.

CSN Mineração employs a series of differentiated measures related to biodiversity monitoring. In addition to the programs for managing impacts on biodiversity, we highlight the partnerships and agreements established with universities and research institutes to enhance and optimize the execution of fauna monitoring programs and environmental studies of the licensing processes. In this sense, partnerships were established the Pontifical Catholic University (PUC-MG), with the National Museum of the Federal University of Rio de Janeiro (UFRJ) and the Federal University of Viçosa (UFV).



Legal reserve of CSN Mineração

Biodiversity impact management programs

- Flora rescue
- Phenological monitoring
- Seed collection
- Fauna chase and rescue
- Environmental compensation
- Revegetation of exposed soil
- Monitoring of fauna and flora
- Prevention of forest fires
- Execution of drainage projects
- Implementation of sediment containment devices
- Signaling of roads against trampling fauna
- Environmental education programs

Wildlife monitoring program

The monitoring of wildlife at CMIN consists of a series of data collections to understand the local fauna since 2003. In 2019, the work plan prepared by a multidisciplinary team of specialists in faunal groups, restructured the program in two lines, namely:

Fauna monitoring program

A succession of surveys to learn about the local fauna and all the phytophysiognomies of the enterprise, and direct mitigation actions and mapping of the population at CSN Mineração.

Endangered fauna monitoring and conservation program

Consists of specific subprograms for target species of conservation interest (bioindicators, endangered, cleaning up taxonomic confusion). The main objective is to direct efforts and establish partnerships with scientific institutions to enable molecular and morphological studies.

Between 2019 and 2022, CSN Mineração directed efforts to the Taxonomy and conservation subprogram of species of the Bokermannohyla genus, targeting species of Bokermannohyla gr. Circumdata and Bokermannohyla aff. feiol and consequently its threat status.

A research project was carried out in partnership with the Federal University of Viçosa (MG) and with visits to some of the major Brazilian collections. As a result, two scientific articles were developed with unpublished data on the occurrence of the species Bokermannohyla uglyi (submitted and approved for publication in the renowned international journal Systematics and Biodiversity) and B. vulcaniae (completed in 2022 and in submission process).



Pequi, one of the maned wolves monitored by radiotelemetry by the Casa de Pedra team



Bokermannohyla feiol

Monitoring campaigns

During the avifauna monitoring campaigns, from 2019 to 2021, 75 individuals of the non-threatened category were collected, 32 of which were listed in the deposit of the Ornithology Collection of the Pontifical Catholic University of Minas Gerais (PUC-MG). In the monitoring of the mastofauna, two maned wolves, named Pequi and Prophet, are tracked by radiotelemetry, through collars for mapping their home range, allowing to know their pattern of occupation in the development and in the surroundings.

The flying mammals are accompanied by acoustic equipment, mist nets and numbered collar marking for analysis of the spatial distribution of bats, considering three physiognomies: rupestrian fields, cerrado and forest.

Monitoring the ichthyofauna, in turn, is part of the set of measures to control and mitigate the impacts of mining activities on water bodies in the project's area of influence.

Flora monitoring program

Flora monitoring focuses on the phenological monitoring of native species located in the Simeão Legal Reserve, in Congonhas (MG), and in the Jurema Private Natural Heritage Reserve (RPPN), in Queluzito (MG). The selected species are accompanied by their phenotypic quality and local occurrence. Selection criteria are: fruit quality, crown shape, phytosanitary and wood condition. The expansion activities of the company's operations are licensed to start the suppression of the local flora. In addition to continuous flora monitoring, careful work is carried out in advance to rescue seeds, seedlings and selected individuals that will be used in CSN Mineração's forest recomposition programs.

Water management

Water is another priority issue for CSN Mineração taking into account the intensive consumption of this resource in its operations. The resource is used in the processing of iron ore and in the wetting of accesses and piles in order to mitigate the emission of particulate matter. Nonetheless, the Company has been pursuing the goal of reducing, by 2030, the withdrawal of new water per ton of iron ore produced by at least 10% per ton of ore compared to 2018².

By 2021, the Company achieved a reduction of 11%. Yet, 2022 was marked by heavy rains in the first quarter that substantially impaired the operation and production in Congonhas (MG), which impacted the indicator related to the volume of new water in the production of a ton of ore, culminating in a 8% increase in said volume compared to the base year (2018). The expectation for 2023 is that the indicator will return to the levels of 2021, mark that should be achieved as production stabilizes and the number of projects for recovery and reuse of water in its production processes increases.

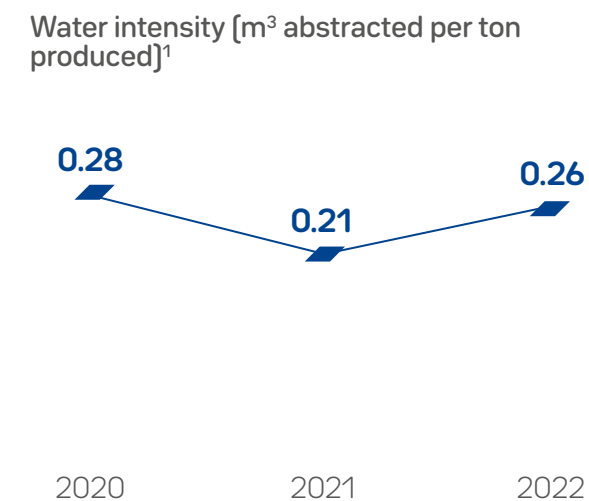
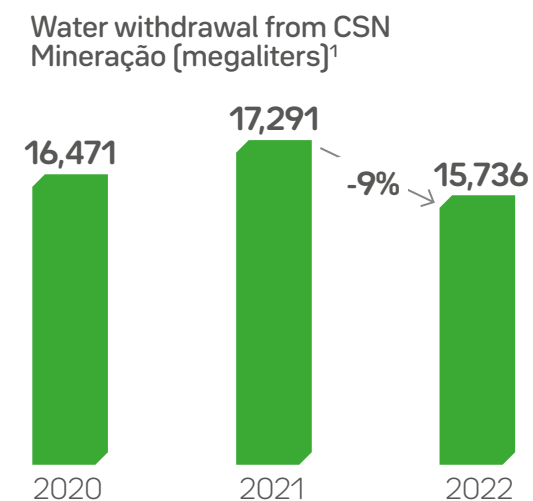
Investments in the Central Plant intend to reduce, by 2024, the plant's specific consumption of fresh water by 45% – from 0.22m³/t to 0.12m³/t – using 2017 as a reference. Moreover, breakthroughs in the projects for de-characterizing dams and

filtering existing tailings in dams for dry stacking (see more on page 81) also contributes to reducing the water footprint in operations, as it generates the recovery of water existing in the removed material, allocating its use to the ore beneficiation process.

Regarding recirculation in the beneficiation productive process of iron ore, due to investments in operational improvements, the index increased from 79% in 2018 to 88% in 2022. From the beginning of the operation of P15 and the deployment of projects to de-characterize the dams, the expectation is that the mine will operate more efficiently and reach levels of up to 94% of recirculation in 2033.



Protected watercourse in CMIN's area, in Congonhas (MG)

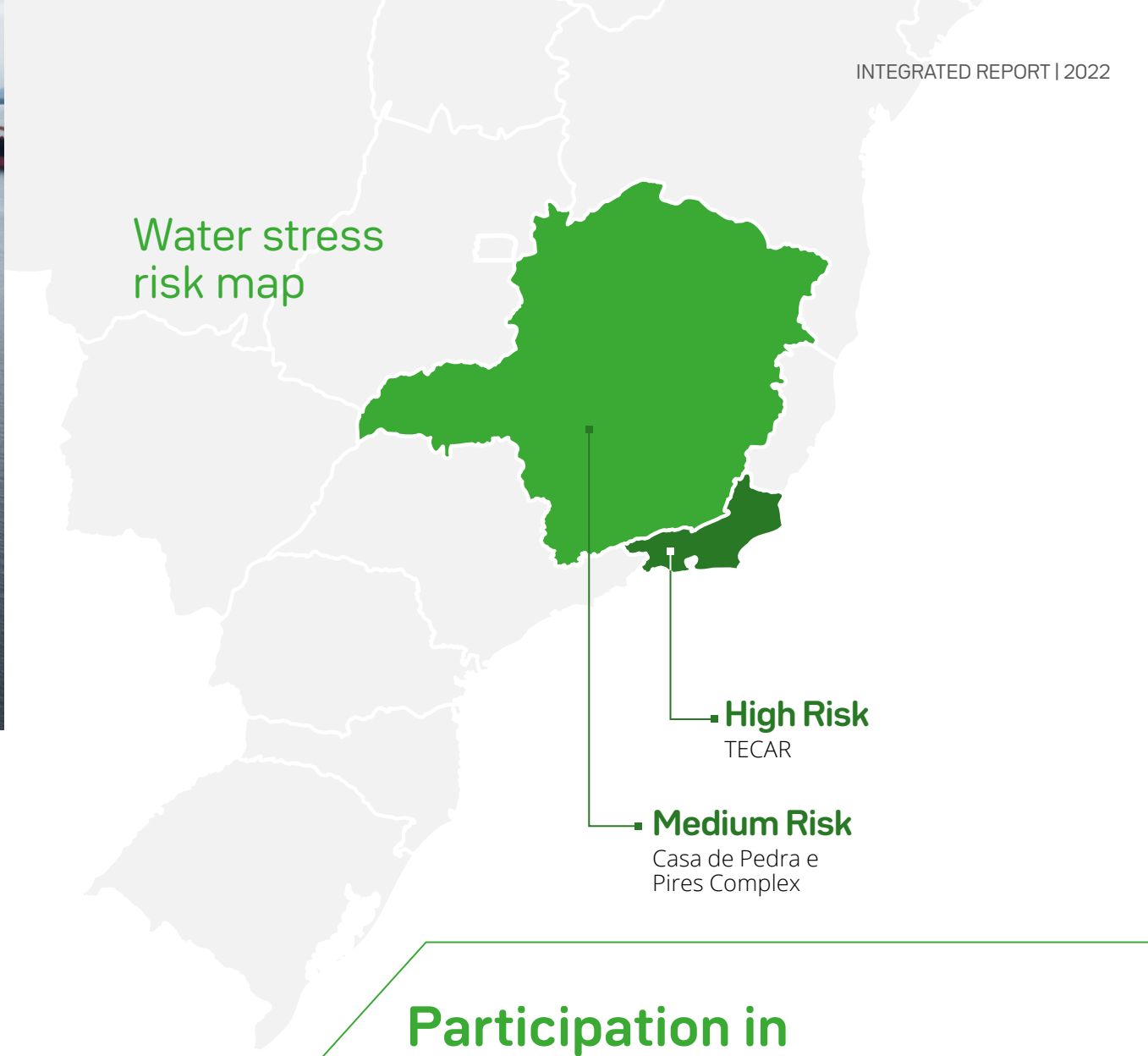


1. Historical data has been updated based on updated measurement methodology.

2. The water intensity is calculated based on the production of iron ore (wet + dry) and the abstraction of water intended only for the production process of the ore, considering the abstracted water in the central plant, Pires process and potable water.



Cargo ship in Port of TECAR



Since 2021, CMIN has measured its water footprint. It is a complex study of all water losses, withdrawals and stages of use, always taking into account the basin in which the operations are located and whether there is a water risk in order to seek maximum efficiency from the resource. With this study, the Company has more ownership over the monitoring and water management indicators of its production process and can increase the process of identifying risks and opportunities for improving water management throughout the iron ore production cycle, as well as seeking a significant reduction in the volume of water withdrawal, in addition to forming a more robust basis for assessment of environmental, social and economic impacts.

Additionally, based on a study conducted in line with the Task Force on Climate Related Financial Disclosures (TCFD) recommendations, CMIN has identified some physical climate risks related to

water. This originates from the fact that the Casa de Pedra and Pires mines are presented on the platforms as an area of medium risk of water stress in the basin. but considering that water is an essential resource in mining production process, the Company, in a preventive way, considers this unit as a priority in the management of water resources and defines its management strategically so that the water resource is used efficiently and with high criticality. Regarding CMIN's port logistics operations, the TECAR Terminal is defined by the consulted platforms as an area under water stress and its hydric resources are managed and controlled very thoroughly in consonance with its geographical location. The data were obtained through the Aqueduct Water Risk Atlas platform, from the World Resources Institute (WRI) and the Water Risk Filter, from the World Wildlife Fund (WWF).

Participation in basin committees

The Company acts in partnership with society in assessing the impacts and opportunities for the management and shared use of water. For this reason, it actively participates in river basin committees in the regions where it operates. Through these bodies, it collaborates with the participatory hydric management of the Paraopeba River and its affluents with continuous improvement practices in favor of biodiversity in the surroundings and water quality. In this regard, the following stand out:

- Paraopeba River Hydrographic Basin Committee
- Alto São Francisco Basin Committee

Waste management

The main residues generated by CSN Mineração are sterile (soil removed without economic use) and tailings (material discarded after processing the ore), which are disposed of by means of piles, continuously managed by a management system and inspected to guarantee the security and stability of formations.

The Company has equipment that filters 100% of the tailings generated in its operations, which are dry-piled in accordance with procedures that ensure greater security and geotechnical stability of the piles. For this, the material is introduced under pressure into the filtering chambers of the filter presses where, after filtration, its percentage of humidity is reduced to 16%. Regarding the water recovered in this process, 90% of the volume extracted from the tailings is reused in various stages of the plant's production process. In addition, projects are undertaken to increase the efficiency of the beneficiation processes and, as a consequence,

reduce the generation of waste. The Magnetic Concentrator Plants (CMAI) are solutions that increase the recovery of processed iron ore from existing dams by around 700 thousand tons per year.

Through investments in R&D, CSN Mineração seeks to advance in the use of mining tailings to produce new materials and co-products, promoting the circular economy. There are two technologies in the testing phase: the first, conducted by CSN Inova, aims to extract even more iron from the mining tailing from the central plant, in order to make it possible to use it in the steelmaking process. And the second route, conducted by the CSN Mineração and CSN Cimentos team, is aimed at producing materials that can be used in the cement industry, such as pozzolana. Both initiatives were successful on a pilot scale and are being analyzed for applicability on an industrial scale.

Mining waste [tons]

	2020	2021	2022
Tailings	5,870,789	4,486,492	4,416,484
Sterile	22,532,916	26,095,919	32,503,000
Total	28,403,705	30,582,411	36,919,484



High Intensity Magnetic Concentrator (CMAI)

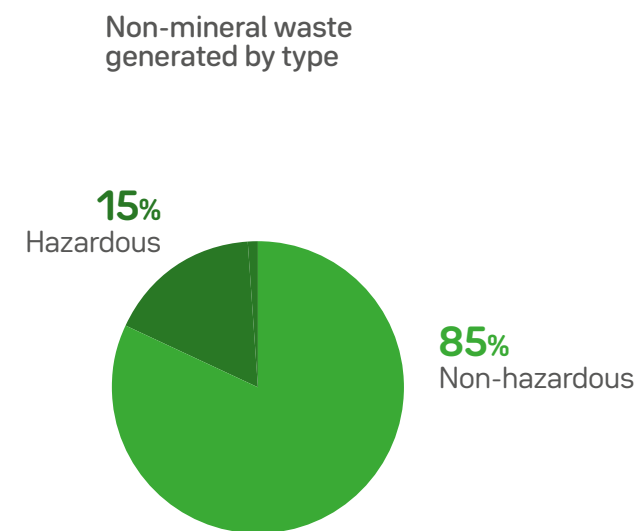
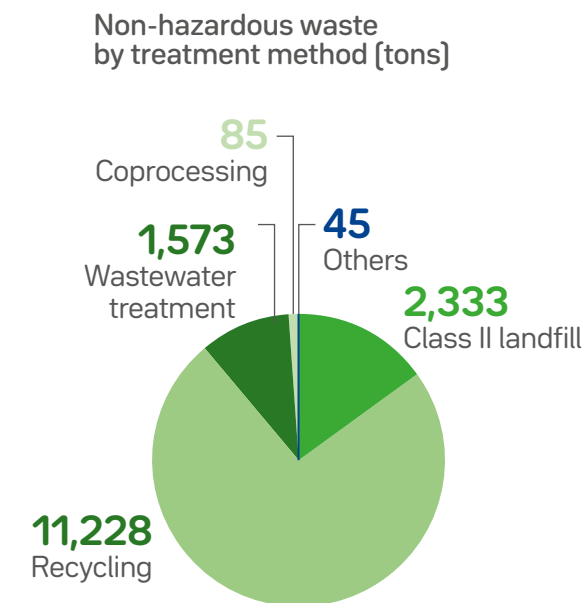
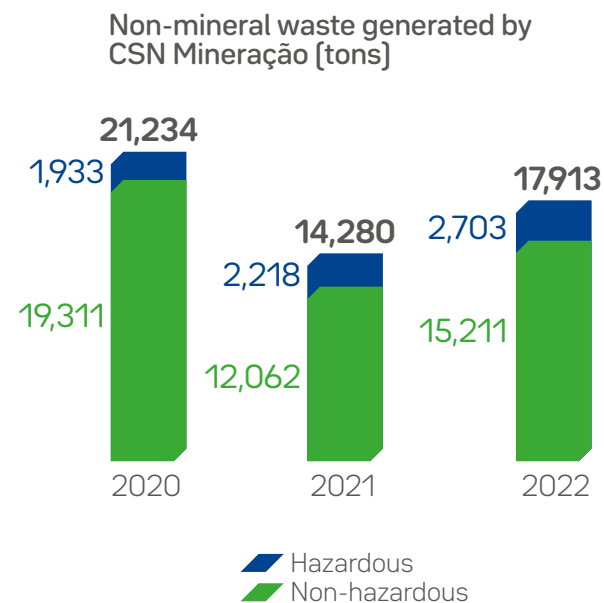
In addition to mineral waste, non-mineral waste classified as class II (non-hazardous) is also generated, arising from the activities of operation and maintenance of structures, and class I (hazardous) with potential for contamination of soil and water bodies if not properly managed. In this category are, for example, materials contaminated with oils and grease resulting from washing and maintenance of equipment and vehicles used in mines and in the port terminal. Protocols and mechanisms are established by CMIN to guide the treatment, storage and disposal of this waste in a correct and environmentally appropriate manner, to avoid any type of harmful impact on biodiversity.

All waste management follows the guidelines established by the Solid Waste Management Plan, considering techniques recommended by norms, standards and guidelines established by licensing environmental agencies, international agreements, and internal procedures. Employees in the operational areas are trained and instructed to segregate materials according to their classification and type.

To encourage continuous improvement in waste management, the Company conducts **Repensar Program**. The project is developed on the axis of the 5Rs (rethink,

refuse, reduce, reuse, and recycle) and disseminates among employees the importance of correctly segregating waste for proper disposal or treatment. In 2022, non-mining waste amounted to 17.9 thousand tons, an increase of 25% compared to the previous year. Of the waste destined, 76% was not sent to the final destination but for sustainable treatments such as co-processing, recycling, or re-refining.

The increase in waste generation is due to the implementation of new projects and the Company's organic growth. It should be noted that, even with the increase in generation, environmentally correct is a priority for the Company.





*Employee at Casa de Pedra,
in Congonhas (MG)*

Annexes

Complement to the GRI disclosures and SASB indicators

GRI 2-4 | Restatements of information

Historical data of the GRI 303-3, 303-4, 303-5, 306-3, 306-4 and 306-5 contents were restated after the identification of inconsistencies in the consolidation of the previous report.

GRI 2-7 | Employees

Employees by gender and region at CSN Mineração¹

	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Indefinite period	5,231	740	5,971	6,064	1,063	7,127	5,814	1,090	6,904
Determined deadline	250	130	380	1	3	4	4	7	11
Determined deadline (Apprentice and Capacitar Programs)	107	61	168	78	268	346	156	501	657
Total	5,588	931	6,519	6,143	1,334	7,477	5,974	1,598	7,572

1. Considers effective employees hired in the CLT, Apprentice Program and Capacitar Program categories on the base date of December 31 of each year. They all work in the Southeast Region and work full-time. CSN has a working hours policy for operations in Brazil, which establishes respect for the 8-hour day, as established in the CLT. Employees cannot work more than 2 hours of overtime per day in order to ensure compliance with labor legislation.

GRI 2-8 | Workers who are not employees

The third parties that work at CSN Mineração's units are related to outsourcing contracts for activities and processes, such as surveillance, cleaning, maintenance, transport, civil works, IT and equipment assembly services. The inspection of the labor regularity of the contracted companies responsible for these services is conducted through the Third-Party Management Center (learn more on page 73).

Total number of third parties

	2020	2021	2022
Total number of third parties	3,462	3,828	2,266

GRI 2-21 | Annual total compensation ratio

Proportion of annual compensation and its increase in 2022 [times]

	2022
Proportion of compensation of the highest paid individual X average of other employees	28.8
Proportion of the annual increase in compensation of the highest paid individual X average of other employees	92.4

GRI 2-26 | Mechanisms for seeking advice and raising concerns

Requests for guidance and clarification on how to act in line with the Company's conduct guidelines are received by email by the Compliance team. All requests made through this channel are evaluated by the corporate team of the parent company, CSN, totaling 2,144 requests in 2022.

GRI 2-27 | Compliance with laws and regulations

GRI 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices SASB EM-MM-140a.2 | Number of incidents of non-compliance associated with water quality permits, standards, and regulations

CSN Mineração did not receive non-monetary sanctions, fines or respond to lawsuits for non-compliance with laws and regulations related to socioeconomic aspects and free competition practices during the year 2022. Likewise, it was not sanctioned for non-compliance or non-compliance associated with water quality permits, standards and regulations.

The Company received three infraction notices for alleged visible emission of particulate matter (dust) from the activities carried out by the Company. All of them were fined in the amount of R\$ 15,270,000.00. The Company presented a defense that awaits judgment at the Municipal Secretariat for the Environment (SEMMA) of the municipality of Congonhas.

Non-compliance cases by CSN Mineração

	2020	2021	2022
Total number of significant fines	1	2	3
Total monetary amount of significant fines (R\$ thousand)	2,190.0	6,343.0	15,270.0
Number of non-monetary sanctions	0	4	0

GRI 2-28 | Membership associations

CSN Mineração participated in the following associations and class entities in 2022: Federation of Industries of the State of MG (FIEMG); Brazilian Association of Port Terminals (ABTP); SINDIEXTRA – Union of Extractive Industries of Minas Gerais.

GRI 2-29 | Approach to stakeholder engagement

Investors: results conference call (quarterly) and CMIN Day (annual), when the Company's Board of Executive Officers presents and discusses with investors and capital market analysts the performance of the business and the main investments and strategic challenges.

Local communities: Conducting structured public consultation processes within the scope of environmental licensing for communities, participation in local councils/groups, environmental education programs and dealing with manifestations received by the Linha Verde channel, for the services provided at the Support House and in the Community Committees carried out.

GRI 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage

Proportion between the lowest wage paid and the minimum wage¹

	2020	2021	2022
Men	44.6%	47.0%	47.0%
Women	47.0%	47.0%	47.0%

1. The only wages paid below the minimum wage refer to apprentices, who follow the regulation and differentiated workload, compensation governed by municipal or national floor agreements, presenting differentiated CLT regulations based on the workload performed. The Brazilian minimum wage considered in 2020 was R\$ 1,045, in 2021 R\$ 1,100 and in 2022 R\$ 1,212.

GRI 204-1 | Proportion of spending on local suppliers¹

Percentage of expenses with local suppliers

	2020	2021	2022
Materials	39.6%	38.3%	41.0%
Services	37.2%	40.9%	29.7%
Consolidated	38.7%	39.1%	37.2%

1. Local suppliers are considered those located within the Brazilian states where CSN Mineração operates.

GRI 205-2 | Communication and training about anti-corruption policies and procedures

Employees trained in ethics and compliance by functional level¹

	2021		2022	
	Number of people trained	Percentage over headcount on 12/31	Number of people trained	Percentage over headcount on 12/31
Executive	2	100.0%	4	66.7%
Leadership	244	84.4%	290	97.3%
Specialist	240	69.8%	40	87.0%
Engineer			336	98.5%
Higher level	176	87.1%	201	98.0%
Technician	1,243	80.0%	1,289	90.3%
Administrative	100	100.0%	96	98.0%
Operational	3,790	80.8%	4,051	86.1%
Capacitar Program	383	100.0%	124	50.8%
Apprentice Program			20	100.0%
Internship Program	nd	nd	113	85.0%
Total	6,178	82,6%	6,752	87,5%

1. Considers effective employees in the CLT, Apprentice Program and Capacitar Program categories. Percentage calculated as the total number of employees trained during the year divided by headcount on 12/31, therefore, in some cases, the percentage of trainees exceeds 100% of the staff at the end of the period. All employees work in the Southeast.

GRI 207-4 | Country-by-country reporting

Nature of the 2022 ta. [in R\$]

	Brazil
Mining royalties	302,922,483.36
Income ta.es	1,094,961,910.12
Payroll ta.es	203,870,896.93
Ta.es on products and services	378,656,481.97
Other ta.es	178,170,909.02
Grand total	2,158,582,681.41

GRI 301-1 | Materials used by weight or volume

Consumption of materials by CSN Mineração [tons]

	2020	2021	2022
Non-renewable virgin materials	6,427	10,562	11,519
Renewable virgin materials	0	0	0
Total materials consumed	6,427	10,562	11,519

GRI 302-1 | Energy consumption within the organization

Energy generated by fuel consumption [GJ]

	2020	2021	2022
Diesel/Brazil	2,162,203	2,604,852	2,675,282
Liquefied Petroleum Gas (LPG)	2,563	2,660	3,010
Gasoline/Brazil	7,699	6,466	6,424
Subtotal non-renewable fuels	2,172,466	2,613,978	2,684,715
Total energy generated from fuels	2,172,466	2,613,978	2,684,715
Electricity [GJ]			
Electricity/Renewable Brazil	1,211,857	1,242,045	1,286,951
Subtotal electricity consumed	1,211,857	1,242,045	1,286,951
TOTAL consumed energy [fuel + electricity]	3,384,323	3,856,023	3,971,667

GRI 302-2 | Energy consumption outside of the organization

Energy consumption outside the company [GJ]

	2020	2021	2022
Total	nd	4,670,945	26,954,248

GRI 302-3 | Energy intensity

Indicators of energy intensity

	Premise	2020	2021	2022
Energy consumption [GJ] divided by ton of ore produced	It considers all the energy consumed within the organization (Scope 1+2) and the total production of the Casa de Pedra unit.	0.166	0.142	0.164

GRI 303-3 | Water withdrawal

Water withdrawal from CSN Mineração by source [megaliters]¹

	2020	2021	2022
Collection			
Surface water ²	1.697,0	1.697,0	1.697,0
Underground water	7.988,4	10.505,6	8.490,0
Rainwater	6.662,3	4.981,4	5.425,7
Third-party water	123,5	107,4	124,2
Total water collected	16.471,2	17.291,4	15.736,8
Collection in areas with water stress			
Third-party water	123,5	107,4	124,2
Total water collected in areas with water stress	123,5	107,4	124,2

1. All collected volume (100%) has a concentration of total dissolved solids equal to or less than 1,000 mg/l.

2. Data for 2020 and 2021 were updated based on the value measured in 2022, in order to ensure better accuracy of historical data.

GRI 303-4 | Water discharge

GRI 303-5 | Water consumption

Discharge and consumption of water by CSN Mineração by source [megaliters]¹

	2020 ³	2021 ³	2022
Water discharges ²	8.496,0	7.008,0	6.503,9
Water consumption	7.975,2	10.283,4	9.232,9
Discharge in areas with water stress			
Surface water	nd	2,1	99,4
Total water discarded in areas with water stress	nd	2,1	99,4
Total water consumed in areas with water stress	123,5	105,3	24,8

1. The entire volume discarded (100%) has a concentration of total dissolved solids equal to or less than 1,000 mg/l.

2. 100% of the discharge occurs in surface sources.

3. Data for 2020 and 2021 were updated based on the value measured in 2022, in order to ensure better accuracy of historical data.

GRI 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

This indicator includes the units of CSN Mineração: Casa de Pedra and Mina do Engenho (Pires Processing Complex) with 4,703 ha and the port operation TECAR with 688 thousand m². Among the assessed units, 100% are close to or overlapping conservation units. The reporting of this indicator uses the National System of Conservation Units – SNUC as the main source of information, in addition to state and municipal databases, when available.

The following operations are located within a radius of up to 5 km from conservation units or areas of high biodiversity value:

- Port Operation (TECAR)
- Casa de Pedra
- Mina do Engenho

GRI 304-3 | Habitats protected or restored

Type of preserved area

	Area [ha]	Total area [ha]	State
Permanent Preservation Area (APP)	1061.7	9,465,43	Minas Gerais
Legal Reserve (LR)	2,610.16		
Other areas with native vegetation	5237.3		
Recovery areas ¹	556,27		

1. The reported recovery areas are still in a state of development, or awaiting formal acceptance by the environmental agency.

GRI 304-4 | IUCN Red List species and national conservation list species with habitats in areas affected by operations

Number of species identified in flora and fauna monitoring by level of extinction risk

	CNCFlora	IUCN
Critically endangered	2	1
Endangered	11	0
Vulnerable	19	3
Near threatened	5	9
Safe or of little concern	430	487

GRI 305-6 | Emissions of ozone-depleting substances (ODS)

In 2022, the total emission of ozone-depleting substances was 0.17 tCFC-11 eq.

GRI 305-7 | Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions

SASB EM-MM-120a.1 | Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)

Air Quality Monitoring Mining Segment [PM10 annual averages in µg/m³]

	2020	2021	2022	Air Quality Index
CSN Mineração - Novo Plataforma	26.3	29.0	32.6	Good
CSN Mineração - Basílica	26.3	29.9	26.7	Good
CSN Mineração - EMMA 1 - Bairro Plataforma	35.0	35.0	36.0	Good
CSN Mineração - Bairro Casa de Pedra	25.0	27.0	28.0	Good
CSN Mineração - Bairro Cristo Rei	27.0	29.0	28.0	Good
CSN Mineração - Bairro Esmeril	24.0	24.0	25.0	Good
TECAR - Vila Califórnia	28.1	23.7	25.5	Good
TECAR - Vila Aparecida	30.0	24.6	25.3	Good
TECAR - Brisamar	31.1	24.9	25.0	Good
TECAR - Sítio Terezinha	29.9	24.8	27.2	Good

1. Monitoring carried out by CSN Mineração in compliance with Conama Resolution No. 491/2018 demonstrates the air quality in the community surrounding the operations. The impact on the territory is also influenced by the dispersion of particulates from other projects and the municipality itself. Monitoring is carried out using Hi-vol devices, and the report is based on the annual averages of the PM10 parameter (particulate matter).

GRI 305-1 | Direct (Scope 1) GHG emissions
 GRI 305-2 | Energy indirect (Scope 2) GHG emissions
 GRI 305-3 | Other indirect (Scope 3) GHG emissions

Gross GHG emissions [tCO₂e]

	2020	2021	2022
Scope 1	156,115	183,437	208,487
Scope 2	0	0	0
Scope 3	40,269,240	42,948,338	48,882,721

Biogenic GHG emissions [tCO₂e]

	2020	2021	2022
Scope 1	18,024.37	20,470.87	14,959.10
Scope 3	37,129.17	38,639.45	35,271.95

GRI 305-4 | GHG emissions intensity

Mining-related GHG emissions intensity indicators

	2020	2021	2022
Iron ore production [ton]	21,891,493.0	27,239,253.0	24,279,000.0
Emission scopes 1 and 2 [kgCO ₂ e] ¹	155,499,452.0	179,245,076.0	192,436.8
Intensity of GHG emissions [kgCO₂e/ton of ore produced]	7,10	6,58	7,92

1. Does not consider scope 1 emissions related to vegetation suppression.

SASB EM-MM-110a.1 | Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations

Scope 1 gross emissions by type of gas [tCO₂e]

	2020	2021	2022
	CSN Mineração	CSN Mineração	CSN Mineração
CO ₂	146,500.38	173,326.97	198,658.67
PFCs	0	0	0
CH ₄	2,393.38	3,003.50	2,588.23
N ₂ O	2,374.27	2,512.95	2,610.57
HFCs	4,846.73	4,593.65	4,630.09
SF ₆	0	0	0
NF ₃	0	0	0
Total	156,114.76	183,437.05	208,487.56
% of emissions subject to some type of regulation	100%	100%	100%

SASB EM-MM-130a.1 | (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable

Energy indicators

	2020	2021	2022
Total energy consumption [GJ]	3,384,323	3,856,023	3,971,667
Consumption of renewable energy [GJ]	1,211,857	1,242,045	1,286,951
% of renewable energy	35.8%	32.2%	32.4%
Consumption of electricity supplied by the network [GJ]	0	0	0%
% of electricity from the grid	0.0%	0.0%	0.0%

GRI 306-3 | Waste generated

GRI 306-4 | Waste diverted from disposal

GRI 306-5 | Waste directed to disposal

Waste generated and disposed of by CSN Mineração by type [tons]¹

	2020	2021	2022
Hazardous			
Contaminated waste	270.3	293.3	840.2
Oily residue	1,599.5	1,486.3	1,796.3
Other	62.6	438.8	66.4
Total hazardous waste	1,932.5	2,218.4	2,702.9
Non-hazardous			
Recyclables	113.2	93.6	575.5
Oily residue	50.3	0.0	0.0
Equipment scrap	194.3	332.0	265.7
Scrap metal	5,127.0	2,240.0	6,429.4
Other	13,825.8	9,396.5	7,939.9
Total non-hazardous waste	19,310.6	12,062.1	15,210.5

Waste directed to final disposal by CSN Mineração per disposal method [tons]¹

	2020	2021	2022
Hazardous			
Incineration	0.2	0.1	0.0
Wastewater treatment	60.6	184.0	87.7
Other	0.1	0.2	0.0
Total hazardous waste	60.9	184.8	87.7
Non-hazardous			
Classes IIA and IIB Landfill	10,494.9	3,990.5	2,332.8
Incineration	16.6	0.0	0.0
Wastewater treatment	1,933.8	1,678.8	1,573.3
Other	0.0	24.3	44.9
Total non-hazardous waste	12,445.3	5,693.6	3,951.0

Waste diverted for final disposal by CSN Mineração per disposal method [tons]¹

	2020	2021	2022
Hazardous			
Coprocessing	952.9	1,099.6	1,495.5
External recycling	48.7	39.9	20.2
Re-refine	893.3	894.0	1,091.2
Total hazardous waste	1,894.9	2,033.5	2,606.9
Non-hazardous			
Co-processing	2.2	469.4	84.5
External recycling	5,950.1	6,283.1	11,227.8
Total non-hazardous waste	5,952.3	6,752.5	11,312.3

All waste generated is destined for treatment and external disposal. There is no recovery of internal energy in the waste treatment and final disposal processes.

GRI 308-1 | New suppliers that were screened using environmental criteria

The registration of new suppliers considers their scope of action to define the criteria by which they will be analyzed. Suppliers selected based on environmental criteria are those that work in activities that are directly related to issues of this nature and have gone through the CSN Group registration process.

In 2022, 100% of the new registered suppliers whose scope of action involves environmental aspects – that is, 169 suppliers – were selected based on these criteria.

Assessment of environmental aspects when contracting suppliers

	2021	2022
Total contracted suppliers	1,228	1,171
Number of suppliers assessed with environmental criteria	158	169
Percentage of suppliers assessed with environmental criteria	12.9%	14.4%

GRI 414-1 | New suppliers that were screened using social criteria

Assessment of social aspects when contracting suppliers

	2021	2022
Total contracted suppliers	1,228	1,171
Number of suppliers assessed with social criteria	1,228	1,171
Percentage of suppliers assessed with social criteria	100%	100%

GRI 401-1 | New employee hires and employee turnover

Hires and dismissals at CSN Minerações¹

	2020		2021		2022	
	Hires	Dismissals	Hires	Dismissals	Hires	Dismissals
By gender						
Men	480	799	1,404	874	986	1,196
Women	192	191	711	326	538	262
By age group						
Less than 30 years old	456	454	1,205	561	126	35
Between 30 and 50 years	201	490	849	576	1,395	1,420
Over 50 years old	15	46	61	63	3	3
By region						
Southeast	672	990	2,115	1,200	1,524	1,458
Total	672	990	2,115	1,200	1,524	1,458

1. Considers effective employees in the CLT, Apprentice Program and Capacitar Program categories.

CSN Mineração hiring and turnover rate¹

	2020		2021		2022	
	Hiring rate	Turnover rate	Hiring rate	Turnover rate	Hiring rate	Turnover rate
By gender						
Men	8.4%	14.0%	23.3%	14.4%	16.4%	19.9%
Women	18.9%	19.9%	56.6%	24.9%	36.1%	18.0%
By age group						
Less than 30 years old	20.9%	22.0%	51.6%	23.8%	39.3%	25.6%
Between 30 and 50 years	5.1%	12.4%	19.9%	13.4%	12.2%	17.9%
Over 50 years old	2.4%	7.6%	8.9%	9.0%	6.8%	9.9%
By region						
Southeast	10.0%	14.8%	29.1%	16.3%	20.3%	19.5%
Total	10.0%	14.8%	29.1%	16.3%	20.3%	19.5%

1. Considers effective employees in the CLT, Apprentice Program and Capacitar Program categories.

2. The hiring rate is calculated as the number of hires in the month over the effective headcount for the month. For annual data, monthly rates were summed.

3. The churn rate is calculated as the number of terminated in the month over the effective headcount for the month. For annual data, monthly rates were summed.

GRI 403-9 | Work-related injuries¹

Indicadores de saúde e segurança CSN Mineração's health and safety indicators²

	2020			2021			2022		
	Employees	Third-parties	Consolidated	Employees	Third-parties	Consolidated	Employees	Third-parties	Consolidated
Total man-hours worked	10,988,422	7,057,793	18,046,215	11,880,492	8,528,265	20,408,757	12,435,839	9,121,021	21,556,860
Number of mandatory reporting accidents at work	14	7	21	18	22	40	18	10	28
Number of accidents at work with serious consequences (except deaths)	2	0	2	1	0	1	1	0	1
Number of deaths resulting from accidents at work	0	0	0	0	0	0	0	0	0
Total number of days lost and debited	851	364	1,215	746	449	1,195	845	543	1,388
Frequency rate of mandatory reporting accidents at work ³	0.25	0.20	0.23	0.30	0.52	0.39	0.29	0.22	0.26
Frequency rate of accidents at work with serious consequences (except deaths) ³	0.04	0.00	0.02	0.02	0.00	0.01	0.02	0.00	0.01
Frequency rate of deaths resulting from accidents at work ³	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accident severity rate ³	15	10	13	13	11	12	14	12	13

1. Types of accidents at work can include death, limb amputation, laceration, fracture, burns, among others. The greatest risks of high-consequence injuries are related to the critical activities mapped and addressed in the SSO Management Manual. Critical activities include moving vehicles and mobile equipment, power blocking, electrical service, cargo handling, working at height, hot work, contact with moving parts, hazardous chemicals, confined space, flammable gases and liquids. The identification of health and safety risks is carried out using internationally recognized qualitative and/or quantitative methodologies (NBR ISO 31000:2018) and appropriate for each situation.

2. Considers effective employees in the CLT, Apprentice Program and Capacitar Program categories and third parties.

3. Rates calculated with the factor of 200,000 man-hours worked.

GRI 403-10 | Work-related ill health

Hazards to workers' health are identified and mitigated through audits and health and safety risk management routines (learn more about these practices on page 68). There was no record of any case of occupational disease at CSN Mineração in 2022. In the previous period, six cases of osteomolecular disorders had been registered in employees.

GRI 404-1 | Average hours of training per year per employee
Average hours of training per employee at CSN Mineração¹

	2020	2021	2022
By gender			
Men	16.8	21.2	28.7
Women	6.5	14.4	17.5
By functional level			
Executive	0	10.5	1.2
Leadership	1.9	10.3	15.8
Specialist	2.6	9.3	9.5
Engineer	10.6	13.5	18.3
Higher level	4.4	8.2	11.1
Technician	14.2	17.1	22.3
Administrative	7.6	8.4	14.5
Operational	16.7	23.0	30.0
Internship Program	ND	ND	50.4
Capacitar Program	1,028.1	19.2	33.2
Apprentice Program	0	2.8	0.6
Total	15.3	20.0	26.3

1. Considers effective employees in the CLT, Apprentice Program, Capacitar Program, Internship Program and Trainee Program categories. Average is calculated as total training hours delivered in the year divided by headcount on 12/31.

GRI 404-3 | Percentage of employees receiving regular performance and career development reviews
Percentage of CSN Mineração employees submitted to performance evaluation¹

	2021	2022
By gender		
Men	86.6%	91.7%
Women	77.8%	81.8%
By functional level		
Executive	0.0%	100%
Leadership	96.5%	99.0%
Specialist	95.2%	97.5%
Engineer	88.1%	96.7%
Higher level	89.6%	94.0%
Technician	90.3%	94.4%
Administrative	85.9%	91.0%
Operational	84.6%	89.5%
Capacitar Program	54.5%	23.4%
Total	85.1%	89.9%

1. Considers effective employees in the CLT and Capacitar Program categories. The percentage is calculated as the total number of employees assessed in the year divided by the headcount on 12/31, which includes professionals who are not eligible for the performance assessment cycle.

GRI 405-1 | Diversity of governance bodies and employees

CSN Mineração's ethnic-racial diversity by functional level¹

	2021					
	Yellow	White	Indigenous	Black	Brown	Not informed
Executive	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Leadership	1.4%	68.9%	0.0%	4.2%	24.9%	0.7%
Specialist	2.4%	83.3%	0.0%	0.0%	11.9%	2.4%
Engineer	0.3%	68.5%	0.0%	6.0%	24.2%	1.0%
Higher level	3.0%	72.3%	0.5%	4.0%	18.3%	2.0%
Technician	3.0%	53.8%	0.3%	9.2%	33.3%	0.4%
Administrative	4.0%	48.5%	0.0%	8.1%	35.4%	4.0%
Operational	2.6%	33.4%	0.4%	13.1%	48.3%	2.2%
Capacitar Program	0.8%	28.9%	0.0%	19.0%	49.4%	2.0%
Apprentice Program	2.2%	26.7%	0.0%	17.8%	53.3%	0.0%
Total	2.5%	41.7%	0.3%	11.5%	42.2%	1.7%

1. Considers effective employees hired in the CLT, Apprentice Program and Capacitar Program categories on the base date of 12/31 of each year.

CSN Mineração's age group diversity by functional level¹

	2020		2021		2022	
	Men	Women	Men	Women	Men	Women
Executive	0.0%	0.0%	100.0%	0.0%	100.0%	0.0%
Leadership	90.4%	9.6%	89.6%	10.4%	88.6%	11.4%
Specialist	62.8%	37.2%	66.7%	33.3%	60.9%	39.1%
Engineer	83.8%	16.2%	82.8%	17.2%	78.9%	21.1%
Higher level	39.0%	61.0%	42.6%	57.4%	42.9%	57.1%
Technician	80.0%	20.0%	80.0%	20.0%	85.6%	14.4%
Administrative	53.0%	47.0%	56.6%	43.4%	53.1%	46.9%
Operational	90.8%	9.2%	89.0%	11.0%	83.8%	16.2%
Capacitar Program	0.0%	100.0%	9.1%	90.9%	10.7%	89.3%
Apprentice Program	50.0%	50.0%	46.7%	53.3%	38.8%	61.2%
Total	85.7%	14.3%	82.2%	17.8%	78.9%	21.1%

1. Considers effective employees hired in the CLT, Apprentice Program and Capacitar Program categories on the base date of 12/31 of each year.

Gender diversity at CSN Mineração by functional level¹

	2022					
	Yellow	White	Indigenous	Black	Brown	Not informed
Executive	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Leadership	1.0%	68.5%	0.0%	3.7%	26.5%	0.3%
Specialist	4.3%	76.1%	0.0%	2.2%	17.4%	0.0%
Engineer	1.2%	63.3%	0.0%	6.2%	28.2%	1.2%
Higher level	2.4%	73.2%	0.5%	5.4%	16.1%	2.4%
Technician	3.1%	50.6%	0.4%	9.7%	35.6%	0.7%
Administrative	3.1%	45.9%	0.0%	9.2%	38.8%	3.1%
Operational	2.6%	32.9%	0.4%	13.6%	48.7%	1.9%
Capacitar Program	2.1%	26.3%	0.0%	21.0%	49.8%	0.8%
Apprentice Program	1.9%	35.0%	0.0%	18.4%	44.7%	0.0%
Total	2.5%	40.4%	0.3%	12.1%	43.1%	1.5%

1. Considers effective employees hired in the CLT, Apprentice Program and Capacitar Program categories on the base date of 12/31 of each year.

GRI 405-1 | Diversity of governance bodies and employees
CSN Mineração's age group diversity by functional level¹

	2020			2021			2022		
	Less than 30 years old	Between 30 and 50 years	Over 50 years old	Less than 30 years old	Between 30 and 50 years	Over 50 years old	Less than 30 years old	Between 30 and 50 years	Over 50 years old
Executive	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%	0.0%
Leadership	2.9%	80.0%	17.1%	2.1%	78.9%	19.0%	3.4%	77.5%	19.1%
Specialist	4.7%	74.4%	20.9%	0.0%	81.0%	19.0%	4.3%	76.1%	19.6%
Engineer	12.1%	82.2%	5.7%	13.2%	82.1%	4.6%	10.9%	82.4%	6.7%
Higher level	17.5%	75.0%	7.5%	16.3%	75.7%	7.9%	14.6%	77.6%	7.8%
Technician	28.1%	65.5%	6.4%	26.3%	67.2%	6.4%	22.3%	70.6%	7.1%
Administrative	39.0%	52.0%	9.0%	34.3%	57.6%	8.1%	34.7%	56.1%	9.2%
Operational	33.4%	56.0%	10.6%	33.3%	55.4%	11.3%	34.0%	53.6%	12.4%
Capacitar Program	100.0%	0.0%	0.0%	72.3%	27.7%	0.0%	77.4%	22.6%	0.0%
Apprentice Program	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Total	29.8%	60.5%	9.7%	30.9%	59.3%	9.8%	32.0%	57.4%	10.6%

1. Considers effective employees hired in the CLT, Apprentice Program and Capacitar Program categories on the base date of 12/31 of each year.

GRI 405-2 | Ratio of basic salary and remuneration of women to men
Ratio between the average salary of women and men at CSN Mineração by functional level¹

	2020	2021	2022
Leadership	117.7%	115.4%	116.5%
Specialist	101.2%	91.7%	87.4%
Engineer	89.7%	84.5%	80.1%
Higher level	82.6%	81.3%	86.0%
Technician	83.2%	83.7%	90.5%
Administrative	94.7%	89.9%	87.0%
Operational	91.6%	89.3%	89.3%
Capacitar Program	NA	100.0%	102.3%
Apprentice Program	100.0%	100.0%	100.0%
Consolidated	110.4%	91.3%	84.5%

1. Considers effective employees in the CLT, Apprentice Program and Capacitar Program categories. The calculation of this indicator does not consider factors such as length of service, area of expertise and collective agreements applicable to specific categories, which is why it is possible to notice the occurrence of salary differences. The compensation of each function in the company is defined based on market research, following the Hay Group methodology, and does not consider gender as a criterion for defining compensation.

GRI 411-1 | Incidents of violations involving rights of indigenous peoples

There is no record of violation of the rights of indigenous people in CSN Mineração's operations. The Company fully complies with Brazilian legislation and the determinations of the National Foundation for Indigenous People (Funai) and the Brazilian Institute for the Environment and Renewable Natural Resources (Ibama). None of the units directly or indirectly affects indigenous communities.

GRI 412-1 | Operations that have been subject to human rights reviews or impact assessments
SASB EM-MM-210a.3 | Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict

Currently, risk assessment related to human rights aspects is incorporated into CSN Mineração's Compliance Program, covering 100% of operations. Guided by the United Nations Guiding Principles on Business and Human Rights, the Company has been improving its mechanisms for this type of assessment. In 2022, a pilot project on the methodology of Due Diligence on Human Rights (DDDH) was started at CSN Mineração (learn more on page 78). As of 2023, the methodology will be implemented.

SASB EM-MM-000.A | Production of (1) metal ores and (2) finished metal products¹
Total iron ore production (tons)

	2020	2021	2022
Total iron ore production (tons)	21,891,493	27,239,252	24,279,000

1. CSN Mineração does not produce finished metallic products, it only produces iron ore.

SASB EM-MM-000.B | Total number of employees, percentage contractors
Workforce

	2020	2021	2022
A. Direct employees	6,519	7,477	7,572
B. Third parties	3,462	3,828	2,266
% representativeness of third parties over employees (B/A)	53.1%	51.2%	29.9%

SASB EM-MM-140a.1 | (1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress
Water indicators¹

	2020	2021	2022
Total withdrawal of fresh water (thousand cubic meters)	16,471.2	17,291.4	15,736.8
Withdrawal of fresh water in areas with water stress (thousand cubic meters)	123.5	107.4	124.2
% withdrawal in areas with water stress	0.7%	0.6%	0.8%
Total water consumption	7,975.2	10,283.4	9,232.9
Water consumption in areas with water stress	ND	105.3	24.0
% consumption in areas with water stress	ND	1.0%	0.3%

1. The Casa de Pedra and Pires mines are presented on the platforms as an area of medium risk in relation to water stress in the basin, however, considering water as an essential resource in its mining production process, the Company, in a preventive way, considers this unit a priority in the management of water resources and defines its management strategically so that the water resource is used efficiently and with high criticality.

SASB EM-MM-150a.4 | Total weight of non-mineral waste generated
SASB EM-MM-150a.5 | Total weight of tailings produced
SASB EM-MM-150a.6 | Total weight of waste rock generated
Indicators of mineral waste (tons)

	2020	2021	2022
Total de rejeito gerado	5,870,789	4,486,492	4,416,484
Total de estéril gerado	22,532,916	26,095,919	32,503,000
Total de resíduos não minerais gerados	28,403,705	30,582,411	36,919,484

SASB EM-MM-150a.7 | Total weight of hazardous waste generated
SASB EM-MM-150a.8 | Total weight of hazardous waste recycled
Hazardous waste indicators (tons)

	2020	2021	2022
Volume of hazardous waste generated	1,956	2,218	2,695
Volume of hazardous waste destined for treatment ¹	1,895	2,033	2,607

1. Considers the total waste destined for co-processing, recycling and re-refining.

SASB EM-MM-150a.9 | Number of significant incidents associated with hazardous materials and waste management

There is no record in CSN Mineração's operations of any significant incident related to the management of hazardous materials and waste.

SASB EM-MM-160a.2 | Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation

There is no risk of acid drainage in CSN Mineração's operations.

SASB EM-MM-160a.3 | Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat

CSN Mineração's Casa de Pedra unit is located close (within a 5 km radius) to the Parque Natural Municipal Cachoeira de Santo Antônio, a fully protected conservation unit. Additionally, CSN Mineração has mineral resources that have not yet been subject to a study of long-term reserves (probable reserves), which in the future may also meet the requirements of the SASB indicator due to potential overlapping or proximity to areas with protected conservation status.

CSN Mineração reserves in 2022

	Proved
Total volume of mineral reserves (millions of tons) in or near sites with protected conservation status or habitat of endangered species.	100%

SASB EM-MM-210a.1 | Percentage of (1) proved and (2) probable reserves in or near areas of conflict

CSN Mineração's units are not located in or close to areas of active conflict. The reporting of this indicator uses the official definitions of the Upssala Conflict Data Program (UCDP): "A conflict, both state-based and non-state, is deemed to be active if there are at least 25 battle-related deaths per calendar year in one of the conflict's dyads."

SASB EM-MM-210a.2 | Percentage of (1) proved and (2) probable reserves in or near indigenous land

The reporting of this indicator uses the official data available on the website of the National Foundation for Indigenous Peoples as a source of information.

SASB EM-MM-210b.2 | Number and duration of non-technical delays

There were no delays for non-technical reasons in CSN Mineração's operations in 2022.

SASB EM-MM-310a.2 | Number and duration of strikes and lockouts

There were no significant strikes or blockades (involving at least one thousand workers and lasting at least 1 day) in the last three years at any of CSN Mineração's units.

SASB EM-MM-320a.1 | (1) MSHA all-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees

Health and safety indicators according to CSN Mineração's OSHA standard

	2020		2021		2022	
	Employees	Third-parties	Employees	Third-parties	Employees	Third-parties
Number of recordable incidents in mines	14	7	18	22	18	10
Number of fatal accidents	0	0	0	0	0	0
Number of near misses (near miss) registered	4,940	49	5,981	405	9,056	1,638
Number of hours of health, safety and emergency preparedness training	72,743	nd	110,552	nd	11,884,75	nd
Number of workers at the end of the period	6,681	3,262	7,744	3,533	7,686	4,072
Number of man-hours worked	10,988,422	7,057,793	11,880,492	8,528,265	12,435,839	9,121,021
Recordable incident frequency rate in mines ¹	0,25	0,20	0,30	0,52	0,29	0,22
Fatal accident frequency rate	0,00	0,00	0,00	0,00	0,00	0,00
Near miss frequency rate (near miss) ¹	89,91	1,39	100,69	9,50	145,64	35,92
Average hours of health, safety and emergency preparedness training	11,15	nd	14,79	nd	15,44	nd

1. Rates calculated by 200,000 man-hours worked.

SASB EM-MM-510a.1 | Description of the management system for prevention of corruption and bribery throughout the value chain

The Compliance Program is in line with the main market references and frameworks, including the Extractive Industry Transparency Initiative (EITI) Standards, the Organization for Economic Cooperation and Development (OECD) Guidelines, the Rules of Conduct and Recommendations to Combat Extortion and Bribery of the International Chamber of Commerce (ICC), the Business Principles for Combating Bribery of Transparency International (TI), the UN Global Compact Principles (Principle 10) and the Partnering Against Corruption Initiative (PACI) of the World Economic Forum. For more information about the practices covered by the Program, see page 30

SASB EM-MM-510a.2 | Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index

CSN Mineração operations only take place in Brazil, which occupies the 96th position (out of 180) in the Transparency International Corruption Perception Index ranking.

SASB EM-MM-540a.1 | Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP

Identification and location¹

	Operational status	Construction method	Maximum allowed storage capacity (thousand m ³)	Current amount of tailings stored (thousand m ³)	Structure consequence classification	Date of most recent independent technical inspection	Material conclusions of the inspection and mitigation measures	Existence of a specific emergency preparedness and response plan
Barragem Casa de Pedra [MG]	Inactive	Downstream method	70.000,0	65.374,8	Low	September 2022	None	Yes
Barragem B4 [MG]	Inactive [under decharacterization]]	Upstream method	13.001,8	13.001,8	Significant	September 2022	None	Yes
Barragem do Vigia [MG]	Inactive [under decharacterization]]	Upstream method	812,9	812,9	Significant	September 2022	None	Yes

1. All dams are operated by CSN Mineração. There are 5 tailings piles at CSN Mineração that do not fit into the dam category.

GRI content index

Statement of use | CSN Mineração S.A. has reported in accordance with the GRI Standards for the period of January 1st to December 31st, 2022.
 GRI 1 used | GRI 1: Foundation 2021
 Applicable GRI Sector Standard(s) | Not applicable

GRI Standard/Other source	Disclosure	Page	Requirement(s) omitted	Reason	Explanation	UNCTAD	Global Compact	SDG
GRI 2 General Disclosures 2021	2-1 Organizational details	19, 23 and 25	-	-	-	-	-	-
	2-2 Entities included in the organization's sustainability reporting	4	-	-	-	-	-	-
	2-3 Reporting period, frequency and contact point	3 and 4	-	-	-	-	-	-
	2-4 Restatements of information	107	-	-	-	-	-	-
	2-5 External assurance	4, 132, 133 and 134	-	-	-	-	-	-
	2-6 Activities, value chain and other business relationships	19, 20, 49, 51, 73 and 74	-	-	-	-	-	-
	2-7 Employees	58, 67 and 107	-	-	-	-	6	8 and 10
	2-8 Workers who are not employees	107	-	-	-	-	6	8 and 10
	2-9 Governance structure and composition	26	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16
	2-10 Nomination and selection of the highest governance body	26	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	5 and 16
	2-11 Chair of the highest governance body	26	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16
	2-12 Role of the highest governance body in overseeing the management of impacts	26, 27, 28, 35 and 36	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16
	2-13 Delegation of responsibility for managing impacts	26, 27 and 28	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16
	2-14 Role of the highest governance body in sustainability reporting	3 and 4	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16
	2-15 Conflicts of interest	34	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16

GRI Standard/Other source	Disclosure	Page	Requirement(s) omitted	Reason	Explanation	UNCTAD	Global Compact	SDG
Conteúdos gerais								
	2-16 Communication of critical concerns	35 and 36	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16
	2-17 Collective knowledge of the highest governance body	29	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16
	2-18 Evaluation of the performance of the highest governance body	29	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16
	2-19 Remuneration policies	29	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16
	2-20 Process to determine remuneration	29	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16
GRI 2 Conteúdos gerais 2021	2-21 Annual total compensation ratio	107	-	-	-	-	"1, 2, 3, 4, 5, 6, 7, 8, 9 and 10"	16
	2-22 Statement on sustainable development strategy	14, 15, 16 and 17	-	-	-	-	-	-
	2-23 Policy commitments	30, 39 and 40	-	-	-	-	10	16
	2-24 Embedding policy commitments	30, 39 and 40	-	-	-	-	10	16
	2-25 Processes to remediate negative impacts	31, 32 and 41	-	-	-	-	-	-
	2-26 Mechanisms for seeking advice and raising concerns	31, 32 and 108	-	-	-	-	10	16
	2-27 Compliance with laws and regulations	108	-	-	-	-	10	16
	2-28 Membership associations	108	-	-	-	-	-	16
	2-29 Approach to stakeholder engagement	5 and 108	-	-	-	-	-	17
	2-30 Collective bargaining agreements	63	-	-	-	-	3	8

GRI Standard/Other source	Disclosure	Page	Requirement(s) omitted	Reason	Explanation	UNCTAD	Global Compact	SDG
Material themes								
GRI 3 Material Topics 2021	3-1 Process to determine material topics	5	-	-	-	-	-	-
	3-2 List of material topics	6	-	-	-	-	-	-
Material topic Safety and de-characterization of dams								
GRI 3 Material Topics 2021	3-3 Management of material topics	39, 40, 43, 48, 81, 82 and 83	-	-	-	-	-	-
Material topic Labor health and safety								
GRI 403 Occupational health and safety 2018	403-1 Occupational health and safety management system	39, 40, 43, 48, 68, 69, 70, 71 and 7	-	-	-	-	-	-
	403-2 Hazard identification, risk assessment, and incident investigation	68	-	-	-	-	-	8
	403-3 Occupational health services	69, 70 and 71	-	-	-	-	3, 4, 5 and 6	3 and 8
	403-4 Worker participation, consultation, and communication on occupational health and safety	72	-	-	-	-	3, 4, 5 and 6	3 and 8
	403-5 Worker training on occupational health and safety	69, 70 and 71	-	-	-	-	3, 4, 5 and 6	3 and 8
	403-6 Promotion of worker health	69, 70 and 71	-	-	-	-	3, 4, 5 and 6	3 and 8
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	72	-	-	-	-	3, 4, 5 and 6	3 and 8
	403-8 Workers covered by an occupational health and safety management system	68	-	-	-	-	3, 4, 5 and 6	3 and 8
	403-9 Work-related injuries	68	-	-	-	-	3, 4, 5 and 6	3 and 8
	403-10 Work-related ill health	71 and 115	-	-	-	-	3, 4, 5 and 6	3 and 8

GRI Standard/Other source	Disclosure	Page	Requirement(s) omitted	Reason	Explanation	UNCTAD	Global Compact	SDG
Material topic Climate change								
GRI 3 Material Topics 2021	3-3 Management of material topics	37, 38, 39, 40, 43, 48, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93 and 94	-	-	-	-	-	-
GRI 201 Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	37, 38, 84, 85, 86, 87, 88, 90, 91, 92, 93 and 94	-	-	-	-	7, 8 and 9	12 and 13
GRI 302 Energy 2016	302-1 Energy consumption within the organization	110	-	-	-	B.5.1	7, 8 and 9	3, 7, 11, 13 and 17
	302-2 Energy consumption outside of the organization	110	-	-	-	-	7, 8 and 9	3, 7, 11, 13 and 17
	302-3 Energy intensity	89 and 110	-	-	-	-	7, 8 and 9	3, 7, 11, 13 and 17
	302-4 Reduction of energy consumption	84, 86, 87 and 88	-	-	-	-	7, 8 and 9	3, 7, 11, 13 and 17
GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions	112	-	-	-	B.3.1	7, 8 and 9	12, 13, 14 and 15
	305-2 Energy indirect (Scope 2) GHG emissions	112	-	-	-	B.3.2	7, 8 and 9	12, 13, 14 and 15
	305-3 Other indirect (Scope 3) GHG emissions	112	-	-	-	-	7, 8 and 9	12, 13, 14 and 15
	305-4 GHG emissions intensity	89 and 112	-	-	-	-	7, 8 and 9	12, 13, 14 and 15
	305-5 Reduction of GHG emissions	84, 86, 87 and 88	-	-	-	-	7, 8 and 9	12, 13, 14 and 15
Material topic Biodiversity								
GRI 3 Material Topics 2021	3-3 Management of material topics	39, 40, 43, 48, 96, 97, 98, 99, 100 and 101	-	-	-	-	-	-
GRI 304 Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	111	-	-	-	-	7, 8 and 9	3, 15 and 17
	304-2 Significant impacts of activities, products, and services on biodiversity	96, 97, 98, 99, 100 and 101	-	-	-	-	7, 8 and 9	3, 15 and 17
	304-3 Habitats protected or restored	97 and 111	-	-	-	-	7, 8 and 9	3, 15 and 17
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	111	-	-	-	-	7, 8 and 9	3, 15 and 17

GRI Standard/Other source	Disclosure	Page	Requirement(s) omitted	Reason	Explanation	UNCTAD	Global Compact	SDG
Material topic Innovation and technology								
GRI 3 Material Topics 2021	3-3 Management of material topics	39, 40, 43, 44, 45, 46, 47 and 48	-	-	-	-	-	-
Material topic Waste management, responsible use and circular economy								
GRI 3 Material Topics 2021	3-3 Management of material topics	39, 40, 48, 104 and 105	-	-	-	-	-	-
GRI 306 Waste 2020	306-1 Waste generation and significant waste-related impacts	104 and 105	-	-	-	-	7, 8 and 9	3, 11, 12 and 17
	306-2 Management of significant waste-related impacts	104 and 105	-	-	-	-	7, 8 and 9	3, 11, 12 and 17
	306-3 Waste generated	105 and 113	-	-	-	"B.2.1 B.2.3"	7, 8 and 9	3, 11, 12 and 17
	306-4 Waste diverted from disposal	105 and 115	-	-	-	B.2.2	7, 8 and 9	3, 11, 12 and 17
	306-5 Waste directed to disposal	105 and 113	-	-	-	-	7, 8 and 9	3, 11, 12 and 17
Material topic Governance, ethics and transparency								
GRI 3 Material Topics 2021	3-3 Management of material topics	25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 39, 40, 43, 48, 56 and 57	-	-	-	-	-	-
GRI 205 Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	33	-	-	-	-	10	16
	205-2 Communication and training about anti-corruption policies and procedures	31 and 109	-	-	-	-	10	16
	205-3 Confirmed incidents of corruption and actions taken	32	-	-	-	-	10	16
GRI 207 Tax 2019	207-1 Approach to tax	56 and 57	-	-	-	-	-	1, 10 and 17
	207-2 Tax governance, control, and risk management	56 and 57	-	-	-	-	-	1, 10 and 17
	207-3 Stakeholder engagement and management of concerns related to tax	56 and 57	-	-	-	-	-	1, 10 and 17
	207-4 Country-by-country reporting	57 and 109	-	-	-	-	-	1, 10 and 17
GRI 408 Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	73	-	-	-	-	1, 2, 3, 4, 5 and 6	5, 8 and 16
GRI 409 Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	73	-	-	-	-	1, 2, 3, 4, 5 and 6	5, 8 and 16

GRI Standard/Other source	Disclosure	Page	Requirement(s) omitted	Reason	Explanation	UNCTAD	Global Compact	SDG
Material topic Local communities								
GRI 3 Material Topics 2021	3-3 Management of material topics	39, 40, 43, 48, 75, 76, 77, 78, 79 and 80	-	-	-	-	-	-
GRI 203 Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	75 and 77	-	-	-	-	8 and 10	9
GRI 411 Rights of indigenous peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	118	-	-	-	-	-	1 and 2
GRI 412 Human rights assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	78 and 118	-	-	-	-	1, 2, 3, 4, 5 and 6	5, 8 and 16
	412-2 Employee training on human rights policies or procedures	62	-	-	-	-	1, 2, 3, 4, 5 and 6	5, 8 and 16
GRI 413 Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	75, 76, 77 and 78	-	-	-	-	-	1, 2, 4, 5 and 10
	413-2 Operations with significant actual and potential negative impacts on local communities	78, 79 and 80	-	-	-	-	-	1, 2, 4, 5 and 10
Material topic Diversity and inclusion								
GRI 3 Material Topics 2021	3-3 Management of material topics	39, 40, 43, 48, 64, 65, 66 and 67	-	-	-	-	-	-
GRI 405 Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	26, 65, 67, 117 and 118	-	-	-	-	6	5 and 10
	405-2 Ratio of basic salary and remuneration of women to men	118	-	-	-	-	6	5 and 10
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	32	-	-	-	-	6	5 and 10

GRI Standard/Other source	Disclosure	Page	Requirement(s) omitted	Reason	Explanation	UNCTAD	Global Compact	SDG
Material topic Efficient water use and effluent management practices								
GRI 3 Material Topics 2021	3-3 Management of material topics	39, 40, 43, 48, 102 and 103	-	-	-	-	-	-
	303-1 Interactions with water as a shared resource	102 and 103	-	-	-	-	7, 8 and 9	3, 6, 11, 14 and 17
	303-2 Management of water discharge-related impacts	102 and 103	-	-	-	-	7, 8 and 9	3, 6, 11, 14 and 17
GRI 303 Water and effluents 2018	303-3 Water withdrawal	102 and 110	-	-	-	-	7, 8 and 9	3, 6, 11, 14 and 17
	303-4 Water discharge	110	-	-	-	-	7, 8 and 9	3, 6, 11, 14 and 17
	303-5 Water consumption	110	-	-	-	"B.1.1 B.1.2"	7, 8 and 9	3, 6, 11, 14 and 17
Material topic Supplier management								
GRI 3 Material Topics 2021	3-3 Management of material topics	39, 40, 43, 48, 73 and 74	-	-	-	-	-	-
GRI 308 Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	73, 74 and 114	-	-	-	-	7, 8 and 9	17
GRI 414 Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	73, 74 and 114	-	-	-	-	-	-
Material topic Staff management								
GRI 3 Material Topics 2021	3-3 Management of material topics	39, 40, 43, 48, 58, 59, 60, 61, 62 and 63	-	-	-	-	-	-
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	114	-	-	-	-	1, 2 and 3	8
	404-1 Average hours of training per year per employee	61, 62 and 116	-	-	-	-	-	-
GRI 404 Training and education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	60 and 116	-	-	-	-	-	-

GRI Standard/Other source	Disclosure	Page	Requirement(s) omitted	Reason	Explanation	UNCTAD	Global Compact	SDG
Additional disclosures - not included in the materiality, but kept in the report for transparency and comparability								
GRI 201 Economic performance 2016	201-1 Direct economic value generated and distributed	55	-	-	-	-	8 and 10	1 and 8
GRI 202 Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	108	-	-	-	-	6	1, 5 and 8
GRI 204 Procurement practices 2016	204-1 Proportion of spending on local suppliers	73 and 108	-	-	-	-	-	-
GRI 206 Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	108	-	-	-	-	10	16
GRI 301 Materials 2016	301-1 Materials used by weight or volume	109	-	-	-	-	7, 8 and 9	3, 11, 12 and 17
GRI 305 Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	111	-	-	-	-	7, 8 and 9	3, 12, 13, 14 and 15
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	95 and 111	-	-	-	-	7, 8 and 9	3, 12, 13, 14 and 15
GRI 401 Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	63	-	-	-	-	-	3, 5 and 8
GRI 407 Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	73	-	-	-	-	3	-

SASB Metals & Mining 2021 content index

SASB topic	SASB code	Metrics requested by SASB	Page
Greenhouse gas emissions	EM-MM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	112
	EM-MM-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	84, 85, 86, 87 and 88
Air quality	EM-MM-120a.1	Air emissions of the following pollutants: [1] CO, [2] NO _x [excluding N ₂ O], [3] SO _x , [4] particulate matter (PM10), [5] mercury (Hg), [6] lead (Pb), and [7] volatile organic compounds (VOCs)	95 and 111
Energy management	EM-MM-130a.1	[1] Total energy consumed, [2] percentage grid electricity, [3] percentage renewable	112
Water management	EM-MM-140a.1	[1] Total fresh water withdrawn, [2] total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	102 and 119
	EM-MM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	108
Waste & hazardous materials management	EM-MM-150a.4	Total weight of non-mineral waste generated	105 and 119
	EM-MM-150a.5	Total weight of tailings produced	104 and 119
	EM-MM-150a.6	Total weight of waste rock generated	104 and 119
	EM-MM-150a.7	Total weight of hazardous waste generated	105 and 119
	EM-MM-150a.8	Total weight of hazardous waste recycled	119
	EM-MM-150a.9	Number of significant incidents associated with hazardous materials and waste management	119
	EM-MM-150a.10	Description of waste and hazardous materials management policies and procedures for active and inactive operations	104 and 105
Biodiversity impacts	EM-MM-160a.1	Description of environmental management policies and practices for active sites	96, 97, 98, 99, 100 and 101
	EM-MM-160a.2	Percentage of mine sites where acid rock drainage is: [1] predicted to occur, [2] actively mitigated, and [3] under treatment or remediation	119
	EM-MM-160a.3	Percentage of [1] proved and [2] probable reserves in or near sites with protected conservation status or endangered species habitat	120
Security, human rights & rights of indigenous peoples	EM-MM-210a.1	Percentage of [1] proved and [2] probable reserves in or near areas of conflict	120
	EM-MM-210a.2	Percentage of [1] proved and [2] probable reserves in or near indigenous land	120
	EM-MM-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	118

Tópico SASB	Código SASB	Métricas solicitadas pelo SASB	Página
Community relations	EM-MM-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	78, 79 and 90
	EM-MM-210b.2	Number and duration of non-technical delays	120
Labor relations	EM-MM-310a.1	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees	63
	EM-MM-310a.2	Number and duration of strikes and lockouts	120
Workforce health & safety	EM-MM-320a.1	[1] MSHA all-incidence rate, [2] fatality rate, [3] near miss frequency rate (NMFR) and [4] average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees	120
Business ethics & transparency	EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	30, 31, 32, 33 and 121
	EM-MM-510a.2	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	121
Tailings storage facilities management	EM-MM-540a.1	Tailings storage facility inventory table: [1] facility name, [2] location, [3] ownership status, [4] operational status, [5] construction method, [6] maximum permitted storage capacity, [7] current amount of tailings stored, [8] consequence classification, [9] date of most recent independent technical review, [10] material findings, [11] mitigation measures, [12] site-specific EPRP	121
	EM-MM-540a.2	Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities	81, 82 and 83
	EM-MM-540a.3	Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	81 and 82
Activity metrics	EM-MM-000.A	Production of [1] metal ores and [2] finished metal products	119
	EM-MM-000.B	Total number of employees, percentage contractors	119

Assurance report

Independent auditor's limited assurance report

To Board of Directors, the directors and other interested parties of the CSN MINERAÇÃO S.A. São Paulo – SP

Introduction

We have been hired by CSN Mineração S.A. ["CSN Mineração", "CMIN" or "Company"] for independent and limited assurance report on the information contained in its Integrated Report and Annexes for the year ended December 31, 2022, prepared based on the guidelines of the Global Reporting Initiative ("GRI"), Standards version, and in accordance with the basic conceptual framework for Integrated Reporting, elaborated by International Integrated Reporting Council (IIRC) and guidance issued by the Accounting Pronouncements Committee through CPC 09, approved by the Securities and Exchange Commission on December 9, 2020 through CVM Resolution No. 14. Information related to

greenhouse gas emissions in 2022 have been prepared in accordance with the guidelines of The Greenhouse Gas (GHG) Protocol, ABNT NBR ISO 14064-3:2007, and were verified by the independent auditors of Bureau Veritas Certification Brasil (Bureau Veritas).

CMIN's management responsibilities

CMIN's management is responsible for preparing and presenting in an appropriate manner the sustainability non-financial information disclosed in the Integrated Report and Annexes 2022, using as a reference the Standards for Sustainability Report of Global Reporting Initiative – GRI, and in accordance with internal controls determined to be necessary to allow the preparation of this information free of material distortion, regardless of whether caused by fraud or error.

CMIN's management is also responsible for the preparation and proper presentation of information related to greenhouse gas emissions, in accordance with the specifications of the Brazilian greenhouse gas program (GHG Protocol), with the ABNT NBR ISO 14064-3:2007 standard and with the internal controls determined to be necessary to allow the preparation of this information free of material distortion, regardless of whether caused by fraud or error.

Independent auditor's responsibilities

Our responsibility is to express a conclusion on the information contained in the Integrated Report and Annexes of 2022, based on the limited assurance work conducted in accordance with the Ibracon Technical Communication (CT) 07/2012, approved by the Federal Accounting Council and prepared on the basis of NBC TO 3000

[Assurance work other than audit and review], issued by the Federal Accounting Council - CFC, which is equivalent to the international standard ISAE 3000, issued by the International Federation of Accountants, applicable to non-historical information.

These standards require compliance with ethical requirements, including requirements for independence and that the work be performed with the goal of obtaining limited assurance that the information in the 2022 Integrated Report and Annexes, taken together, is free from material misstatement.

A limited assurance work conducted in accordance with the NBC TO 3000 (ISAE 3000) consists mainly in inquiries to the management of CMIN and other CMIN's professionals who are involved in the preparation of the information contained in the Integrated Report and Annexes of 2022, as well as in the review of the Verification statement prepared by Bureau Veritas on greenhouse gas emissions, and also by the application of analytical procedures and substantive tests, by sampling, to obtain evidence that allows us to conclude about sustainability information. A limited assurance engagement also requires the execution of additional procedures when the independent auditor becomes aware of matters that lead him or her to believe that the information in the Integrated Report and Annexes of 2022 may present material misstatements.

The procedures selected were based on an understanding of the aspects relating to the compilation, materiality and presentation of the information contained in the Integrated Report and Annexes 2022 and other circumstances of the work and our consideration of areas and processes

associated with the material sustainability information disclosed in the Integrated Report and Annexes 2022, in which material misstatements could exist. The procedures included:

- a)** The planning of the work, considering the materiality for the activities of CMIN, the relevance of the information disclosed, the volume of quantitative and qualitative information and the operating systems and internal controls that served as the basis for the preparation of the information contained in Integrated Report and Annexes of 2022 of CMIN;
- b)** Understanding and analyze the information disclosed in relation to the form of management of material aspects;
- c)** The analysis of the processes for the preparation of the Integrated Report and Annexes of 2022 and its structure and content, using as reference the principles of content and quality of Standards the Sustainability Report of Global Reporting Initiative - GRI (GRI-Standards).

d) The analysis of information and evidence from the SASB (Sustainability Accounting Standards Board) indicators related to material issues.

e) The evaluation of the sampled non-financial indicators:

- understanding of calculation methodologies and procedures for the compilation of indicators through interviews with managers responsible for the preparation of information;
- application of analytical procedures on quantitative information and inquiries about qualitative information and its correlation with the indicators disclosed in the Integrated Report and Annexes of 2022;
- analysis of evidence supporting the information disclosed;

f) The confrontation of indicators of a financial nature with the financial statements and/or accounting records.

We believe that the information, evidence and results obtained in our work are

sufficient and appropriate to support our conclusion in the limited form.

Scope and limitations

The procedures applied in a limited assurance engagement are substantially less extensive than those applied in a reasonable assurance engagement. Consequently, they do not enable to obtain assurance that we are aware of all matters that would be identified in a reasonable assurance engagement that is intended to provide an opinion. Had we carried out reasonable assurance work, we could have identified other matters and possible distortions that may exist in the information contained in the Integrated Report and annexes of 2022.

Non-financial data is subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate or estimate such data. Qualitative interpretations of materiality, relevance, and accuracy of data are subject to individual assumptions and judgments. In addition, we do not perform any work on data reported for the previous periods, to assess the adequacy of its policies, practices and performance in sustainability, or in relation to future projections.

Our work aimed to apply limited assurance procedures on the sustainability information disclosed in the Integrated Report and Annexes of CMIN of 2022, not including the assessment of the adequacy of its policies, practices, and performance in sustainability.

Conclusion

Based on the procedures carried out, described in this report, and the Bureau Veritas Verification Statement, with regard to greenhouse gas emissions, nothing

has come to our knowledge that could indicate that the information contained in the Integrated Report and Annexes of the CMIN of 2022, are not balanced, consistent and reliable, in all relevant respects, in accordance with the records and files that served as the basis for its construction, following the guidelines of the Global Reporting Initiative - GRI, Standards version, and the International Integrated Reporting Council (IIRC).

Barueri, April 24, 2023

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Point your mobile phone camera to the image above and complete our satisfaction research. If not compatible, get a QR Code reader to access the content.

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- Mina do Engenho;
- Pires Beneficiation Complex;
- TECAR - Solid Bulk Terminal.

MATERIALITY, CONSULTANCY, CONTENT AND DESIGN

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MANAGEMENT OF ENVIRONMENTAL INDICATORS

GRI, UNCTAD, SASB, SDG, sectorial assessments (World Steel Association, International Council of Mining and Metals, Global Cement and Concrete Association), risk assessment water and GHG Protocol – Combustech Combustion Technology Ltd.

PHOTOS

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