



Companhia Siderúrgica Nacional - CSN

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions

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

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Contents

C1. Introduction

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

Select from:

Brazilian Portuguese

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

Select from:

BRL

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

(1.3.2) Organization type

Select from:

Privately owned organization

(1.3.3) Description of organization

CSN Group is the first integrated steel producer in Brazil. Created in 1941 by the Federal Government, it accelerated the creation of the first national industries, being recognized as pivot in Brazil's industrialization. In 1993 the company was privatized and started a modernization process. Currently the Group has 29,563 employee worldwide and operates in Brazil, in 16 states, and in the United States, Germany and Portugal. It operates in the entire steel production chain, from the extraction of iron ore to the production and sale of a diversified line of high value-added steel products in five highly integrated business segments: Mining, Steel, Cement, Logistics and Energy. Together, in 2023, the Group generated a consolidated net revenue of R\$45.4 bilion. CSN is a publicly traded company, with shares traded on the São Paulo (B3) and New York (NYSE) Stock Exchanges, which is part of the FTSE4Good Index¹ portfolio. CSN's steel has a diversified line of high value-added steel products, including galvanized coated flat steel and sheet metal, being present in several industry segments, such as Automotive, Civil Construction, Packaging. Due to its integrated and multisectorial operation, aligned to a high management quality process and adoption of best practices in the market, CSN is considered one of the most efficient steel complexes in the world. Moreover, it has one of the lowest production costs in the steel industry worldwide. With innovation as part of its core business, the company is focused on developing efficient and clean processes, contributing to the transition to a low-carbon economy and a more sustainable world. CSN was the only Brazilian company in the steel, mining and construction sectors nominated for the S&P Global Sustainability Yearbook 2023, being classified as the company in the steel sector that made the most progress in ESG in the world, receiving the categorization of "Industry Mover".

[Fixed row]

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

(1.4.1) End date of reporting year

12/31/2024

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

Select from:

Yes

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

Select from:

Yes

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

Select from:

1 year

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

Select from:

1 year

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

Select from:

1 year

[Fixed row]

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

43687000000

(1.5) Provide details on your reporting boundary.

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

[Fixed row]

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

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

33.042.730/0001-04

[Add row]

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

Select all that apply

Brazil

Germany

Portugal

United States of America

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: <input checked="" type="checkbox"/> Yes, for all facilities	CSN provides geolocation data for all facilities

[Fixed row]

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

Porto Real

(1.8.1.2) Latitude

-22.422004

(1.8.1.3) Longitude

-44.351028

(1.8.1.4) Comment

Paraiba do Sul Basin. According to the study carried out by CSN in 2022 using WRI Aqueduct an WWF Water Risk Filter tools, Porto Real is not located in a water stress area.

Row 2

(1.8.1.1) Identifier

Prada Mogi das Cruzes

(1.8.1.2) Latitude

-23.525012

(1.8.1.3) Longitude

-46.208566

(1.8.1.4) Comment

La Plata Basin. According to the study carried out by CSN in 2022 using WRI Aqueduct an WWF Water Risk Filter tools, Prada Mogi das Cruzes is located in a water stress area.

Row 3

(1.8.1.1) Identifier

UPV

(1.8.1.2) Latitude

-22.512957

(1.8.1.3) Longitude

-44.113558

(1.8.1.4) Comment

Paraíba do Sul Basin. According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Usina Presidente Vargas (UPV) is not located in a water stress area.

Row 4

(1.8.1.1) Identifier

CSN Paraná

(1.8.1.2) Latitude

-25.572903

(1.8.1.3) Longitude

-49.380327

(1.8.1.4) Comment

Paraná Basin. According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, CSN Paraná is not located in a water stress area.

Row 5

(1.8.1.1) Identifier

PCH (outras)

(1.8.1.2) Latitude

-29.343604

(1.8.1.3) Longitude

-50.696739

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, PCH (outras) is not located in a water stress area.

Row 6

(1.8.1.1) Identifier

Alhandra

(1.8.1.2) Latitude

-7.37645

(1.8.1.3) Longitude

-34.885506

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Alhendra is not located in a water stress area.

Row 7

(1.8.1.1) Identifier

Porto TECON

(1.8.1.2) Latitude

-22.930726

(1.8.1.3) Longitude

-43.838696

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Porto TECON is located in a water stress area.

Row 8

(1.8.1.1) Identifier

UPV-Cimentos

(1.8.1.2) Latitude

-22.509108

(1.8.1.3) Longitude

-44.102015

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, UPV-Cimentos is not located in a water stress area.

Row 9

(1.8.1.1) Identifier

Minérios Nacional

(1.8.1.2) Latitude

-20.440121

(1.8.1.3) Longitude

-43.900287

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Minérios Nacional is not located in a water stress area.

Row 10

(1.8.1.1) Identifier

PRADA Embalagens

(1.8.1.2) Latitude

-23.654005

(1.8.1.3) Longitude

-46.717594

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, PRADA Embalagens is located in a water stress area.

Row 11

(1.8.1.1) Identifier

ERSA Fundação

(1.8.1.2) Latitude

-9.550345

(1.8.1.3) Longitude

-63.030275

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, ERSA Fundação is not located in a water stress area.

Row 12

(1.8.1.1) Identifier

Arcos

(1.8.1.2) Latitude

-20.312443

(1.8.1.3) Longitude

-45.585028

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct an WWF Water Risk Filter tools, Arcos is not located in a water stress area.

Row 13

(1.8.1.1) Identifier

Lusosider

(1.8.1.2) Latitude

38.614391

(1.8.1.3) Longitude

-9.068293

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct an WWF Water Risk Filter tools, Lusosider is located in a water stress area.

Row 14

(1.8.1.1) Identifier

TLSA

(1.8.1.2) Latitude

-3.71424

(1.8.1.3) Longitude

-38.567846

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, TLISA is located in a water stress area.

Row 15

(1.8.1.1) Identifier

SWT

(1.8.1.2) Latitude

50.654309

(1.8.1.3) Longitude

11.44714

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, SWT is not located in a water stress area.

Row 16

(1.8.1.1) Identifier

Faria Lima

(1.8.1.2) Latitude

-23.586092

(1.8.1.3) Longitude

-46.6835

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Faria Lima is not located in a water stress area.

Row 17

(1.8.1.1) Identifier

ERSA Mineração

(1.8.1.2) Latitude

-9.203673

(1.8.1.3) Longitude

-63.078215

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, ERSA Mineração is not located in a water stress area.

Row 18

(1.8.1.1) Identifier

FTL

(1.8.1.2) Latitude

-3.832797

(1.8.1.3) Longitude

-38.595329

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, FTL is located in a water stress area.

Row 19

(1.8.1.1) Identifier

Barroso

(1.8.1.2) Latitude

-21.180689

(1.8.1.3) Longitude

-43.981286

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Barroso is not located in a water stress area.

Row 20

(1.8.1.1) Identifier

CEEE

(1.8.1.2) Latitude

-30.057456

(1.8.1.3) Longitude

-51.153452

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, CEEE is not located in a water stress area.

Row 21

(1.8.1.1) Identifier

Caaporã

(1.8.1.2) Latitude

-7.529612

(1.8.1.3) Longitude

-34.866215

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Caaporã is not located in a water stress area.

Row 22

(1.8.1.1) Identifier

Candeias

(1.8.1.2) Latitude

-12.720293

(1.8.1.3) Longitude

-38.481874

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Candeias is not located in a water stress area.

Row 23

(1.8.1.1) Identifier

Cantagalo

(1.8.1.2) Latitude

-21.941611

(1.8.1.3) Longitude

-42.271022

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Cantagalo is located in a water stress area.

Row 24

(1.8.1.1) Identifier

Cocalzinho

(1.8.1.2) Latitude

-15.788769

(1.8.1.3) Longitude

-48.770114

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Cocalzinho is not located in a water stress area.

Row 25

(1.8.1.1) Identifier

Montes Claros

(1.8.1.2) Latitude

-16.681337

(1.8.1.3) Longitude

-43.883964

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Montes Claros is located in a water stress area.

Row 26

(1.8.1.1) Identifier

Pedro Leopoldo

(1.8.1.2) Latitude

-19.608192

(1.8.1.3) Longitude

-44.058444

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Pedro Leopoldo is not located in a water stress area.

Row 27

(1.8.1.1) Identifier

RioBlender

(1.8.1.2) Latitude

-22.888653

(1.8.1.3) Longitude

-43.656794

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, RioBlender is not located in a water stress area.

Row 28

(1.8.1.1) Identifier

Sorocaba

(1.8.1.2) Latitude

-23.44704

(1.8.1.3) Longitude

-47.538948

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Sorocaba is not located in a water stress area.

Row 29

(1.8.1.1) Identifier

Vitória

(1.8.1.2) Latitude

-20.189168

(1.8.1.3) Longitude

-40.249543

(1.8.1.4) Comment

According to the study carried out by CSN in 2022 using WRI Aqueduct and WWF Water Risk Filter tools, Vitória is not located in a water stress area.
[Add row]

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

Mining

Iron ore

(1.20) Which parts of the steel value chain does your organization operate in?

Select all that apply

Hot rolling

Iron ore mining

Lime production

Coke oven operation

Electric arc furnace operations

Limestone and dolomite quarrying

Iron ore sintering and agglomeration

Blast furnace and basic oxygen furnace operations

Cold rolling and finishing

Other steelmaking operations (please specify) :Coated Steels

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

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

(1.24.2) Value chain stages covered in mapping

Select all that apply

Upstream value chain

Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

Tier 3 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

Tier 4+ suppliers

(1.24.7) Description of mapping process and coverage

The CSN Group created in 2024 a coordination responsible for ESG Supplier Management for the entire CSN Group, within the Supply Planning management. The main project of this new area is the implementation of ISO 20400 for Sustainable Procurement. To adhere to the requirements of this standard, a mapping of all purchasing categories of the CSN Group was carried out, and a socio-environmental criticality analysis matrix was created, considering the probability and impact of 21 ESG risks in our supplier base. Among these risks, a purchasing category was identified with a risk classified as "Very High" for the "risk - Origin of Raw Materials," and we promptly initiated control of all legal and environmental documentation of the suppliers in the "Minerals and Ores" category. We required the presentation of the operating license, IBAMA-CTF APP license, and DNPM or ANM certificate. For conflict minerals, we required the certificate issued by the RMI. For the approval of all documentation, we considered: a) the contracted supplier's website, b) the scope of the contract, and c) the validity of the documentation. This procedure is validated for the main supplier and its subcontractors, and we analyze the entire supply chain up to the mineral extractor, regardless of the number of

tiers. It is the responsibility of the Supplier Management area to keep this documentation updated throughout the contract duration with the supplier. For the conflict mineral supplier: tin, we conducted an audit at the suppliers' plant to analyze their entire supply chain.

[Fixed row]

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

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

[Fixed row]

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

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

Short-term

(2.1.1) From (years)

1

(2.1.3) To (years)

3

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

Short-term (1-3 years): Actions that can impact the company's multi-year financial planning or influence the cash flow within this timeframe are considered short-term. In this context, short-term risks are seen as imminent and require remediation actions to mitigate potential impacts.

Medium-term

(2.1.1) From (years)

4

(2.1.3) To (years)

6

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

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

Long-term

(2.1.1) From (years)

7

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

Select from:

Yes

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

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

[Fixed row]

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

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

[Fixed row]

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

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

[Fixed row]

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

Row 1

(2.2.2.1) Environmental issue

Select all that apply

- Climate change

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

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

(2.2.2.4) Coverage

Select from:

- Partial

(2.2.2.5) Supplier tiers covered

Select all that apply

- Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

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

(2.2.2.10) Integration of risk management process

Select from:

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

(2.2.2.11) Location-specificity used

Select all that apply

- Local

(2.2.2.12) Tools and methods used

Enterprise Risk Management

- COSO Enterprise Risk Management Framework
- Enterprise Risk Management

International methodologies and standards

- IPCC Climate Change Projections
- Life Cycle Assessment

Other

- Internal company methods
- Materiality assessment
- Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

- Drought
- Tornado
- Landslide
- Wildfires
- Cyclones, hurricanes, typhoons
- Heavy precipitation (rain, hail, snow/ice)
- Flood (coastal, fluvial, pluvial, ground water)
- Storm (including blizzards, dust, and sandstorms)

- ☑ Heat waves

Chronic physical

- ☑ Sea level rise
- ☑ Change in land-use
- ☑ Changing wind patterns
- ☑ Precipitation or hydrological variability
- ☑ Increased severity of extreme weather events

- ☑ Changing temperature (air, freshwater, marine water)
- ☑ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy

- ☑ Carbon pricing mechanisms
- ☑ Changes to national legislation
- ☑ Poor enforcement of environmental regulation
- ☑ Increased difficulty in obtaining operations permits
- ☑ Changes to international law and bilateral agreements

- ☑ Lack of mature certification and sustainability standards

Market

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

Reputation

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

Technology

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

Liability

- ☑ Exposure to litigation

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- Customers
- Employees
- Investors
- Suppliers
- Regulators
- Local communities

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

Select from:

- Yes

(2.2.2.16) Further details of process

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

different scenarios. It supports alignment with IFRS S2 and enhances transparency for capital providers and rating agencies. All data, results, and action plans are consolidated and managed through CBRAIN, CSN's internal digital platform for climate governance. CBRAIN enables real-time tracking of key performance indicators, emissions, risk exposure, and mitigation and adaptation projects. Climate-related risks are fully integr

Row 2

(2.2.2.1) Environmental issue

Select all that apply

- Water

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

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

(2.2.2.4) Coverage

Select from:

- Partial

(2.2.2.5) Supplier tiers covered

Select all that apply

- Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

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

(2.2.2.10) Integration of risk management process

Select from:

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

(2.2.2.11) Location-specificity used

Select all that apply

- Local

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

- ☑ WRI Aqueduct
- ☑ WWF Water Risk Filter

Enterprise Risk Management

- ☑ COSO Enterprise Risk Management Framework
- ☑ Enterprise Risk Management

International methodologies and standards

- ☑ ISO 14001 Environmental Management Standard
- ☑ ISO 14046 Environmental Management – Water Footprint
- ☑ Life Cycle Assessment

(2.2.2.13) Risk types and criteria considered

Acute physical

- ☑ Drought
- ☑ Flood (coastal, fluvial, pluvial, ground water)
- ☑ Heavy precipitation (rain, hail, snow/ice)

Chronic physical

- ☑ Water stress
- ☑ Groundwater depletion
- ☑ Declining water quality
- ☑ Poorly managed sanitation
- ☑ Water quality at a basin/catchment level

Policy

- ☑ Increased pricing of water
- ☑ Changes to national legislation
- ☑ Regulation of discharge quality/volumes
- ☑ Limited or lack of river basin management

- ☑ Precipitation or hydrological variability
- ☑ Water availability at a basin/catchment level
- ☑ Changing precipitation patterns and types (rain, hail, snow/ice)
- ☑ Increased levels of environmental pollutants in freshwater bodies
- ☑ Limited or lack of transboundary water management
- ☑ Increased difficulty in obtaining operations permits
- ☑ Changes to international law and bilateral agreements
- ☑ Increased difficulty in obtaining water withdrawals permit

- Poor enforcement of environmental regulation
- Statutory water withdrawal limits/changes to water allocation
- Introduction of regulatory standards for previously unregulated contaminants

Market

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

Reputation

- Impact on human health
- Increased partner and stakeholder concern and partner and stakeholder negative feedback
- Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
- Stakeholder conflicts concerning water resources at a basin/catchment level

Technology

- Dependency on water-intensive energy sources
- Transition to water efficient and low water intensity technologies and products
- Transition to water intensive, low carbon energy sources

Liability

- Exposure to litigation

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- Customers
- Local communities
- Employees
- Water utilities at a local level
- Investors
- Other water users at the basin/catchment level
- Suppliers
- Regulators

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

Select from:

Yes

(2.2.2.16) Further details of process

No have more detailsCSN has established a robust, integrated, and iterative process for identifying, assessing, and managing water-related dependencies, impacts, risks, and opportunities, structured in six interdependent phases. This process aligns with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Taskforce on Nature-related Financial Disclosures (TNFD – LEAP approach), ISO 14046 (Water Footprint – Principles, Requirements, and Guidelines), and IFRS S1 e S2. It incorporates both physical and regulatory water risks, as well as dependencies related to operational water use and basin-level availability, and is applied across short-, medium-, and long-term horizons. Phase 1: Methodological Foundations – The methodology establishes the scope of analysis, defines the operational units and river basins to be evaluated, determines the level of granularity and time horizons, and sets standard taxonomies for water-related risk and opportunity factors. A 5x5 matrix is used for prioritization, based on criteria such as financial impact, operational disruption potential, environmental dependency, and likelihood. Phase 2: Mapping and Prioritization – Risk, impact, and opportunity factors are mapped and analyzed for each business unit of CSN sectors (Steel, Cement, Mining, Logistics, and Energy), with a focus on water dependency. Applicability is determined locally (e.g., by watershed and hydrographic region), and each factor is assessed using pre-established scoring methodologies. In 2023–2024, CSN enhanced its prioritization using the LEAP approach (TNFD-aligned), incorporating water dependency risks (withdrawal, consumption, effluents), community use competition, and regulatory pressures. Phase 3: Climate Scenario Analysis – The most material risk and opportunity factors are further evaluated using three forward-looking scenarios developed by CSN, based on IPCC, IEA, and NGFS data. These scenarios reflect a range of global climate pathways and policy responses. Scenario analysis is performed both at the business-unit level and at the corporate level (CSN Group and CSN Mineração), enabling integration into strategic planning and risk management systems. Phase 4: Historical Impact Inventory – This phase consolidates historical data on water-related impacts, including drought events, restrictions imposed by regulatory agencies, production interruptions due to water scarcity, and emergency supply actions. It supports forward-looking assessments and informs the design of water stewardship and adaptation actions tailored to local vulnerabilities. Phase 5: Climate Adaptation Planning – Informed by the 2024 Climate Vulnerability Study, adaptation plans are being developed in 2025 for assets with high exposure to physical climate risks. These plans are based on ISO 14090 principles and are co-developed by site-level operational teams and the corporate decarbonization team. Transition risks are addressed in parallel within CSN’s broader decarbonization strategy. Phase 6: Financial Resilience Assessment – Introduced in 2025 as part of Methodology 3.0, this phase evaluates how water-related risks and opportunities affect CSN’s business plan, investment decisions, and long-term cash flows under different scenarios. It supports alignment with IFRS S2 and TNFD, enhances transparency for capital providers and rating agencies, and ensures that water dependencies and risks are incorporated into strategic decision-making.

[Add row]

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

Row 1

(2.2.3.1) Mining project ID

Select from:

- Project 1

(2.2.3.2) Extent of assessment

Select from:

- Full-scale environmental and social impact assessment

(2.2.3.3) Impacts considered

Select all that apply

- Direct impacts
- Indirect impacts
- Cumulative impacts

(2.2.3.4) Scope defined by

Select all that apply

- Governmental agency requirements

(2.2.3.5) Aspects considered

Select all that apply

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

(2.2.3.6) Baseline biodiversity data available

Select from:

- Yes

(2.2.3.7) Environmental Impact Statement publicly available

Select from:

Yes

(2.2.3.8) Please explain

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

[Add row]

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

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

Select from:

Yes

(2.2.7.2) Description of how interconnections are assessed

CSN adopts a systemic and integrated approach to assess interconnections between climate-related risks and other environmental and social issues, particularly nature-related risks such as water, biodiversity, and ecosystem services. This integration is governed by the ESG Committee, created in 2021, which oversees Climate & Air, Water, and Biodiversity working groups under a unified governance structure. Since 2022, CSN has implemented a methodological convergence between climate and nature-related assessments by applying the Locate, Evaluate, Assess, Prepare (LEAP) framework, aligned with the Taskforce on Nature-related Financial Disclosures (TNFD). Through this approach, interconnections are systematically identified, quantified, and classified using the same impact scale and prioritization matrix used for climate risk analysis. For example, risk factors such as changes in rainfall patterns, water scarcity, and increasingly strict water regulation are assessed simultaneously as climate-related (physical chronic) and nature-related (ecosystem services and water dependency) risks. In 2023, the company integrated all climate and nature factors into the Climate and Nature Risk Matrix, enabling a unified prioritization and treatment framework. Scenario analysis further supports the understanding of these interconnections. CSN considers cross-dependencies across business units and geographies using climate scenarios from IPCC/SSP and NGFS, while the vulnerability study concluded in 2024 maps overlapping risks at asset level. This integrated risk perspective informs investment prioritization and project design, especially for adaptation plans and decarbonization efforts. All analyses related to climate are tracked and managed via CBRAIN,

CSN's internal platform that consolidates environmental data, risk exposure, projects, and KPIs. This tool helps decision-makers to visualize cause-effect chains, such as how biodiversity potential impacts water stress and, in turn, increases operational disruption and regulatory exposure. Governance is ensured through structured reporting to the Sustainability Committee and Board of Directors.

[Fixed row]

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

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

[Fixed row]

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

Risks

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- Revenue

(2.4.3) Change to indicator

Select from:

- % decrease

(2.4.4) % change to indicator

Select from:

- 1-10

(2.4.6) Metrics considered in definition

Select all that apply

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

(2.4.7) Application of definition

CSN prioritized all company risks and opportunities, defining the relevance of risk factors according to the formula: $Relevance = (Impact\ Magnitude) \times 2 \times Probability\ of\ Occurrence$. **Impact Magnitude Measurement:** CSN uses a corporate risk scale considering five aspects to determine the relevance of risk factors: Financial Loss Negative Media Coverage Lawsuits, Fines, and Litigation Loss of Strategic Customers Increase in Operational Costs The corporate scale represents the overall impact classification for the company. **Probability of Occurrence:** Classified as very low, low, medium, high, or very high, it indicates the expected probability of risk/opportunity occurrence. For physical risks, the probability is determined by climate scenario analysis, specifically considering the SSP3-7.0 scenario for the 2040-2050 time frame. For transition risks, a qualitative analysis is used, which can be adjusted over time based on expert sensitivity to occurrence. **Risk and Opportunity Factors are divided into three time horizons** Short-term (1-3 years): Actions that can impact the company's multi-year financial planning or cash flow within this period. Short-term risks are considered imminent and require remediation actions to reduce potential impacts. Medium-term (4-6 years): This timeframe is primarily associated with the company's strategic ESG objectives for 2030. The medium-term allows the company to act strategically, preparing to achieve climate goals and reduce impacts related to the transition to a low-carbon economy. Long-term (7-26 years): A long-term perspective is necessary to assess the company's physical risks, as different scenarios will begin to show significant climate pattern changes (short and medium-term global temperature increases will not differ much between scenarios). This timeframe is also used to evaluate systemic changes in the company's business model. Since physical risks are assessed for the 2040-2050 horizon, this timeframe was adopted.

Opportunities

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- Revenue

(2.4.3) Change to indicator

Select from:

- % decrease

(2.4.4) % change to indicator

Select from:

- 1-10

(2.4.6) Metrics considered in definition

Select all that apply

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

(2.4.7) Application of definition

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

associated with the company's strategic ESG objectives for 2030. The medium-term allows the company to act strategically, preparing to achieve climate goals and reduce impacts related to the transition to a low-carbon economy. Long-term (7-26 years): A long-term perspective is necessary to assess the company's physical risks, as different scenarios will begin to show significant climate pattern changes (short and medium-term global temperature increases will not differ much between scenarios). This timeframe is also used to evaluate systemic changes in the company's business model. Since physical risks are assessed for the 2040-2050 horizon, this timeframe was adopted.

[Add row]

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

(2.5.1) Identification and classification of potential water pollutants

Select from:

Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

The company has a procedure to evaluate the characteristics of chemical products and inputs used in operational processes. In this assessment, the impacts and mitigation measures for leaks incidents are identified. All new chemical products and inputs require prior assessment by the Risk Management team, including assessment of possible impacts on water/aquatic ecosystems or human health. Any changes to the operational process are subject to an AAP (Preliminary Environmental Assessment), where all risks are scored, including the rainwater drainage network that can interconnect with an effluent release point. Specifically regarding pollutants, CSN keeps up to date the characterization of its effluent release points considering all parameters established in Brazilian legislation, such as CONAMA Resolution 430/11 - Provides for the conditions and standards for effluent release and NT-202 R.10 - CRITERIA AND STANDARDS FOR THE RELEASE OF LIQUID EFFLUENTS, with a monitoring routine that evaluates the compliance with the release of pollutants. The metric and/or indicator used to identify water pollutants is the analysis of organic load (BOD, COD, phenol, ammonia, total and soluble metals, cyanide, among others) at all effluent discharge points.

[Fixed row]

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

Row 1

(2.5.1.1) Water pollutant category

Select from:

- Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

In the steel production process, inorganic pollutants are released in finishing processes and lines, such as zinc plating, tin plating and chrome plating. However, all metallic chemical effluents are directed to a dedicated station called ETEQ - Chemical Effluent Treatment Station, CSN keeps up to date the characterization of its effluents release points considering all parameters established in Brazilian legislation, such as CONAMA Resolution 430/11 (Provides for the conditions and standards for effluent release) and NT-202 R.10 (Criteria and Standards for the Release of Liquid Effluents), with a monitoring routine that evaluates the compliance with the release of pollutants. At the same time, CSN monitors, at upstream and downstream points of the water bodies, all the parameters of CONAMA Resolution 357/05 (Provides for the classification of water bodies and environmental guidelines for their classification), with the aim of identifying any potential pollutants in the river courses 'water. The following inorganic parameters are monitored weekly at the Presidente Vargas Steelworks following the specifications of the state environmental agency (INEA): Aluminum, Cadmium, Lead, Copper, Chromium, Dissolved Iron, Nickel, Zinc, Tin and Dissolved Manganese. Since the pollutants meet the limits established by the environmental agency, they do not cause impacts on human health and fauna.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Water recycling
- Upgrading of process equipment/methods
- Reduction or phase out of hazardous substances
- Provision of best practice instructions on product use
- Implementation of integrated solid waste management systems
- Industrial and chemical accidents prevention, preparedness, and response
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

CSN manages the potential negative impacts associated with the disposal of its effluents through:- Audits and inspections to assess compliance with legal requirements for chemical products storage;- Establishment of objectives and targets for water reuse with the respective reduction of effluent discharge;- Adoption of Preliminary Environmental Analysis procedures. The actions carried out in the last 15 years at the UPV brought about a significant reduction in water collection and effluent generation. It was possible due to the increase in the effluent recirculation rate. The reduction in the amount of pollutants generated and released is directly correlated to the reduction in the volume of effluents generated. Additionally, there are actions to reuse precipitated materials (metals contained in the ETEQ sludge) for internal reuse in CSN's sintering process, consequently generating less exposure in the disposal of sludge, since all the material generated is consumed internally as raw material for the sinter production. Success measures: An increase in the rate of reuse of effluents (more than 90%) and consequent reduction in the release of effluents. In addition, compliance with the requirements established by state and national management bodies, such as NT-202 and CONAMA Resolution 430/11. In 2024, the water reuse rate at the UPV remained above 94%. In addition, the monitored effluent parameters meet the limits set by the environmental agency
[Add row]

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

Row 1

(2.6.1) Country/area & River basin

Brazil

- Sao Francisco

(2.6.2) Number of tailings dams in operation

0

(2.6.3) Number of inactive tailings dams

4

(2.6.4) Comment

The process of de-characterizing CSN Mineração's dams is taking place step by step. Some dams have already been de-characterized and de-registered, such as Auxiliar do Vigia, taboquinha 1 and B5. Regarding the Vigia Dam and Taboquinha 2, the de-characterization works have been completed, that is, the structure no longer has dam characteristics. It is currently undergoing de-characterization by inspection agencies, such as ANM. FEAM has already accepted the de-registration of the Vigia dam. Currently, CSN has no active dams and has 4 inactive dams: - B4 Dam; - Casa de Pedra Dam; -B2; -B2A. The de-characterization process for the B4 dam began in December 2021, with the construction of the belt channel, and the completion of the works is scheduled for August 2028. In 2025, the development of the project to de-characterization for the Casa de Pedra dam was continued with the hiring of the company Fontes.

[Add row]

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

(2.6.1.1) Evaluation of the consequences of tailings dam failure

Select from:

Yes, we evaluate the consequences of tailings dam failure

(2.6.1.2) Evaluation/Classification guideline(s)

Select all that apply

Ordinance 70.389/17 - Mining National Agency, Brazil

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

Select from:

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

(2.6.1.4) Please explain

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

[Fixed row]

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

Row 1

(2.6.2.1) Tailings dam name/identifier

Barragem B4

(2.6.2.2) Country/Area & River basin

Brazil

Sao Francisco

(2.6.2.3) Latitude

-20.485833

(2.6.2.4) Longitude

-43.885833

(2.6.2.5) Hazard classification

High

(2.6.2.6) Guidelines used

Select all that apply

Other, please specify :Decree 70389/17 of the National Mining Agency (ANM)

(2.6.2.7) Tailings dam's activity

Select from:

Inactive

(2.6.2.8) Current tailings storage impoundment volume (Mm3)

14.7

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

0

(2.6.2.10) Please explain

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

Row 2

(2.6.2.1) Tailings dam name/identifier

Barragem Casa de Pedra

(2.6.2.2) Country/Area & River basin

Brazil

Sao Francisco

(2.6.2.3) Latitude

-20.505833

(2.6.2.4) Longitude

-43.883333

(2.6.2.5) Hazard classification

High

(2.6.2.6) Guidelines used

Select all that apply

Other, please specify :Decree 70389/17 of the National Mining Agency (ANM)

(2.6.2.7) Tailings dam's activity

Select from:

Inactive

(2.6.2.8) Current tailings storage impoundment volume (Mm3)

65

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

0

(2.6.2.10) Please explain

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

Row 3

(2.6.2.1) Tailings dam name/identifier

Barragem B2

(2.6.2.2) Country/Area & River basin

Brazil

Sao Francisco

(2.6.2.3) Latitude

-20.093964

(2.6.2.4) Longitude

-43.50521

(2.6.2.5) Hazard classification

High

(2.6.2.6) Guidelines used

Select all that apply

Other, please specify

(2.6.2.7) Tailings dam's activity

Select from:

Inactive

(2.6.2.8) Current tailings storage impoundment volume (Mm3)

2.62

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

0

(2.6.2.10) Please explain

The de-characterization process of the B2 Dam began in 2022, and the conclusion of the works is scheduled for 2028. The dam is classified in a low-risk category, but it has a high potential damage rating.

Row 4

(2.6.2.1) Tailings dam name/identifier

Barragem B2A

(2.6.2.2) Country/Area & River basin

Brazil

Sao Francisco

(2.6.2.3) Latitude

-20.09482

(2.6.2.4) Longitude

-43.510361

(2.6.2.5) Hazard classification

High

(2.6.2.6) Guidelines used

Select all that apply

Other, please specify

(2.6.2.7) Tailings dam's activity

Select from:

Inactive

(2.6.2.8) Current tailings storage impoundment volume (Mm³)

1.75

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

0

(2.6.2.10) Please explain

The de-characterization process of the B2 Auxiliary (B2A) Dam began in 2022, and the conclusion of the works is scheduled for 2028. The dam is classified in a low-risk category, but it has a high potential damage rating.

[Add row]

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

Row 1

(2.6.3.1) Procedure

Select from:

- Assurance program

(2.6.3.2) Detail of the procedure

Assurance program

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

(2.6.3.3) Please explain

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

Row 2

(2.6.3.1) Procedure

Select from:

- Change management process

(2.6.3.2) Detail of the procedure

Change management process

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

(2.6.3.3) Please explain

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

corporate guidelines for managing the demobilization of assets from a mined area (proved and probable ore reserves of mines in operation, and the associated infrastructure necessary for the production and processing of ore concentrates)

[Add row]

C3. Disclosure of risks and opportunities

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

Climate change

(3.1.1) Environmental risks identified

Select from:

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

Water

(3.1.1) Environmental risks identified

Select from:

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

Plastics

(3.1.1) Environmental risks identified

Select from:

No

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

Select from:

Not an immediate strategic priority

(3.1.3) Please explain

This issue it is not relevant for CSN

Biodiversity

(3.1.1) Environmental risks identified

Select from:

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

[Fixed row]

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

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

Brazil

(3.1.1.9) Organization-specific description of risk

Through the SBCE (Brazilian Emissions Trading System), Brazil intends to implement a carbon pricing system similar to the European cap-and-trade market. According to PL 182/2024, CSN's sectors will be included, while the most significant emission sectors in Brazil, such as Agriculture and Land Use Change, will be excluded. This new carbon regulation will impact all CSN assets in Brazil with emissions exceeding 25,000 tCO₂e. The unit most exposed to this risk is the Presidente Vargas Plant (UPV) in Rio de Janeiro, which has a capacity of 5.5 million tons of steel per year. However the risk are mitigate by our Cement business current performance (494 kgCO₂/tonnes of cement) and future emission (392 kgCO₂/tonnes of cement), with lower emission in these segment we expect to have more free allowance available in medium-term.

(3.1.1.11) Primary financial effect of the risk

Select from:

Change in revenue mix and sources

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

Select all that apply

Medium-term

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

Select from:

Very likely

(3.1.1.14) Magnitude

Select from:

High

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

In a cap-and-trade carbon market, the governing body of the SBCE will distribute emission allowances to be bought or sold according to established performance criteria. The additional cost for emission allowances in the steel segment will likely be partially passed on to customers, reducing product margins, competitiveness, and impacting the company's profit. There are uncertainties regarding revenue, which could increase as the carbon cost pass-through to customers becomes more significant. This risk is likely to happen in the medium term (2028-2030)

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

Select from:

Yes

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

0

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

1277000000

(3.1.1.25) Explanation of financial effect figure

*As the risk of "New Carbon Pricing Mechanism in Brazil (SBCE)" was classified as highly relevant, it undergoes climate scenario analysis. The financial impact values represent the cost of the scenario with the lowest transition risk (low carbon cost and higher emission intensities) and the scenario with the highest exposure to a low-carbon economy transition (high carbon cost and lower emission intensities). 1. Minimum Exposure Scenario [High Vulnerability Society (HVS)]: a.1 Benchmark Intensity (steel): 2.03 tCO₂e/t steel b.1 Intensity (CSN performance for steel): 2.19 tCO₂e/t steel c.1 Benchmark Intensity (cement): 0.58 tCO₂e/t cement d.1 Intensity (CSN performance for cement): 0.41 tCO₂e/t cement e.1 Carbon Price: \$7,6 /tCO₂ 2. Maximum Exposure Scenario [Low Carbon Economy (LCE)]: a.2 Benchmark Intensity (steel): 1.51 tCO₂e/t steel b.2 Intensity (CSN performance for steel): 2.19 tCO₂e/t steel c.2 Benchmark Intensity (cement): 0,48 tCO₂e/t cement d.2 Intensity (CSN performance for cement): 0.41 tCO₂e/t cement e.2 Carbon Price: \$164,2 /tCO₂ *All the numbers represent the average values over the period for each climate scenario discounted to net present value (NPV)*

(3.1.1.26) Primary response to risk

Policies and plans

Develop a climate transition plan

(3.1.1.27) Cost of response to risk

5000000000

(3.1.1.28) Explanation of cost calculation

The cost of R\$ 5 billion mentioned above are related to the total investment plan for the blue phase, where energy efficiency and operational projects account for 19%, and load strategy projects account for 81%. This phase will be responsible to reduce 10% of CSN emission by 2030. Blue Phase: Investments in projects related to operational efficiency with direct impact on emissions, including: renovation of blast furnaces, new coke batteries, renovation of sintering plants, investments in the CTE of steel gases and use of raw materials with greater energy efficiency.

(3.1.1.29) Description of response

CSN remains committed to its decarbonization journey. Within the scope of the ESG Committee, the Climate Change Group was created, which led the development of a robust decarbonization roadmap, divided into 3 phases (Blue, Olive, and Green) and considering different technological alternatives: Blue Phase: Investments in projects related to operational efficiency with direct impact on emissions, including: renovation of blast furnaces, new coke batteries, renovation of sintering plants, investments in the CTE of steel gases and use of raw materials with greater energy efficiency. INVESTMENTS IN 2022 related to the blue phase 1. Recovery of the top turbine of Blast Furnace 3 for electricity generation and fuel economy in the Thermoelectric Power Plant – CTE of UPV; 2. Reforms in coke batteries, which will increase the production capacity of internal coke, improving the quality of this input used in the manufacture of steel, increasing efficiency in the blast furnace and bringing more availability of high-value steel gases; 3. Investments in renewable energy generation assets, achieving self-sufficiency in their production for Brazil's assets and continuity of the purchase of renewable energy certificates at SWT – Germany

Water

(3.1.1.1) Risk identifier

Select from:

Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

Heavy precipitation (rain, hail, snow/ice)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- Brazil

(3.1.1.7) River basin where the risk occurs

Select all that apply

- Sao Francisco

(3.1.1.9) Organization-specific description of risk

CSN's mining activities are main located in Congonhas (Minas Gerais) Brazil, where the company produce iron ore to produce steel in Usina Presidente Vargas and to export to other countries. In 2024, CSN commercialized 42.5 million ton of iron ore and is one of the major producers of this material in Brazil. At the steel industry segment, CSN operates throughout the steel production chain, from the extraction of iron ore by the subsidiary CSN Mineração, to the production and sale of a diversified line of steel products, including flat, coated, galvanized, pre-painted, metal, long steel (rebar and wire rod) cans and packaging. The Company maintains, in the south of the state of Rio de Janeiro, in the city of Volta Redonda, the Presidente Vargas Steelworks – one of the largest steel mills in Latin America with an installed capacity to produce 5.6 million tons of crude steel per year. One risk for CSN is the interruption of the iron ore production due to severe precipitation events. This risk is included in the analysis of climate scenarios developed for CMIN (Risk name: Increase in intensity and frequency of extreme weather events). It is expected that extreme precipitation events will result in floods, flash floods and landslides, which lead to risks to life and infrastructure. In January 2022, Congonhas was one of the 145 cities in Minas Gerais that declared an emergency situation due to heavy rainfall, according to the Defesa Civil.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Decreased revenues due to reduced production capacity

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

Select all that apply

- Medium-term

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

Select from:

Virtually certain

(3.1.1.14) Magnitude

Select from:

High

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

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

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

Select from:

Yes

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

80000000

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

80000000

(3.1.1.25) Explanation of financial effect figure

CSN's mining activities are main located in Congonhas (Minas Gerais) Brazil, where the company produce iron ore to produce steel in Usina Presidente Vargas and to export to other countries. In 2024, CSN commercialized 42,5 million ton of iron ore and is one of the major producers of this material in Brazil. At the steel industry segment, CSN operates throughout the steel production chain, from the extraction of iron ore by the subsidiary CSN Mineração, to the production and sale of a diversified line of steel products, including flat, coated, galvanized, pre-painted, metal, long steel (rebar and wire rod) cans and packaging. The Company maintains,

in the south of the state of Rio de Janeiro, in the city of Volta Redonda, the Presidente Vargas Steelworks - one of the largest steel mills in Latin America with an installed capacity to produce 5.6 million tons of crude steel per year. One risk for CSN is the interruption of the iron ore production due to severe precipitation events. This risk is included in the analysis of climate scenarios developed for CMin (Risk name: Increase in intensity and frequency of extreme weather events). It is expected that extreme precipitation events will result in floods, flash floods and landslides, which lead to risks to life and infrastructure.

(3.1.1.26) Primary response to risk

Policies and plans

Develop drought emergency plans

(3.1.1.27) Cost of response to risk

80000000

(3.1.1.28) Explanation of cost calculation

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

(3.1.1.29) Description of response

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

Biodiversity

(3.1.1.1) Risk identifier

Select from:

Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

- Wildfires

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- Brazil

(3.1.1.8) Mining project ID

Select all that apply

- All disclosed mining projects

(3.1.1.9) Organization-specific description of risk

The Company faces a risk of wildfires across its extensive protected areas. This vulnerability is intensified by factors such as extreme weather events that facilitate

(3.1.1.11) Primary financial effect of the risk

Select from:

- Fines, penalties or enforcement orders

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

Select all that apply

- Medium-term

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

Select from:

Likely

(3.1.1.14) Magnitude

Select from:

Medium-high

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

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

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

Select from:

Yes

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

0

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

0

(3.1.1.25) Explanation of financial effect figure

0

(3.1.1.26) Primary response to risk

Nature based solutions, restoration and conservation

Other nature-based solution, restoration and conservation, please specify :The company implements well-structured projects for the environmental management of its operational and protected areas, demonstrating responsibility and compliance with legal requirements.

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The cost has not yet been monetized, and the company is in the process of doing so.

(3.1.1.29) Description of response

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

[Add row]

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

Climate change

(3.1.2.1) Financial metric

Select from:

Assets

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

28484000000

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

Select from:

61-70%

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

30516000000

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

Select from:

61-70%

(3.1.2.7) Explanation of financial figures

In 2024, CSN Group's total net revenue amounted to BRL 43,688 million, encompassing all of its business segments. The net revenue per segment is detailed as follows: 1. Steel: BRL 23,179 million (BRL 16,902 million from domestic operations and BRL 6,277 million from international operations); 2. Mining: BRL 13,093 million (BRL 1,511 million from domestic operations and BRL 11,582 million from international operations); 3. Cement: BRL 4,766 million; 4. Logistics: BRL 3,245 million; 5. Energy: BRL 521 million. The sum of these figures reached BRL 44,804 million before adjustments. To arrive at the consolidated net revenue, a deduction of BRL 1,116 million was applied, related to corporate expenses, resulting in the reported total of BRL 43,688 million. Regarding transition risks, the exposure considered includes domestic steel operations (BRL 16,902 million) and international mining operations (BRL 11,582 million), totaling BRL 28,484 million in revenue. Other business segments are either associated with climate-related opportunities (e.g., Cement and Energy) or have low exposure to transition risks (e.g., Logistics and International Steel). The international mining segment is exposed to transition risk primarily due to carbon pricing mechanisms in maritime transport, which do not apply to Brazil. In terms of physical risks, the segments identified as exposed include Domestic Steel, Mining, and Energy. While other segments could be affected by physical climate risks, they were not classified as highly exposed in CSN's climate vulnerability assessment.

Water

(3.1.2.1) Financial metric

Select from:

Assets

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

28484000000

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

Select from:

61-70%

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

30516000000

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

Select from:

61-70%

(3.1.2.7) Explanation of financial figures

In 2024, CSN Group's total net revenue amounted to BRL 43,688 million, encompassing all of its business segments. The net revenue per segment is detailed as follows: 1. Steel: BRL 23,179 million (BRL 16,902 million from domestic operations and BRL 6,277 million from international operations); 2. Mining: BRL 13,093 million (BRL 1,511 million from domestic operations and BRL 11,582 million from international operations); 3. Cement: BRL 4,766 million; 4. Logistics: BRL 3,245 million; 5. Energy: BRL 521 million. The sum of these figures reached BRL 44,804 million before adjustments. To arrive at the consolidated net revenue, a deduction of BRL 1,116 million was applied, related to corporate expenses, resulting in the reported total of BRL 43,688 million. Regarding transition risks, the exposure considered includes domestic steel operations (BRL 16,902 million) and international mining operations (BRL 11,582 million), totaling BRL 28,484 million in revenue. Other business segments are either associated with climate-related opportunities (e.g., Cement and Energy) or have low exposure to transition risks (e.g., Logistics and International Steel). The international mining segment is exposed to transition risk primarily due to carbon pricing mechanisms in maritime transport, which do not apply to Brazil. In terms of physical risks, the segments identified as exposed include Domestic Steel, Mining, and Energy. While other segments could be affected by physical climate risks, they were not classified as highly exposed in CSN's climate vulnerability assessment.

[Add row]

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

Row 1

(3.2.1) Country/Area & River basin

Brazil

Paraiba Do Sul

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

Select all that apply

Direct operations

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

1

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

Select from:

1-25%

(3.2.7) Production value for the metals and mining activities associated with these facilities (currency)

23179000000

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

Select from:

41-50%

(3.2.11) Please explain

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

Row 2

(3.2.1) Country/Area & River basin

Brazil

Sao Francisco

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

Select all that apply

Direct operations

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

1

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

Select from:

1-25%

(3.2.7) Production value for the metals and mining activities associated with these facilities (currency)

13000000000

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

Select from:

21-30%

(3.2.11) Please explain

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

Row 3

(3.2.1) Country/Area & River basin

Portugal

Tejo

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

Select all that apply

Direct operations

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

1

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

Select from:

1-25%

(3.2.7) Production value for the metals and mining activities associated with these facilities (currency)

0

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

Select from:

1-10%

(3.2.11) Please explain

Lusosider belong to CSN steel segment and is located Portugal, in Bacia do Tejo water basin. The facility is an area with water stress, according to the study elaborated by CSN using WRI Aqueduct and WWF Water Risk Filter tools. Since it does not belong to the Metals and Mining and/or Coal sectors, the production value for the metals and mining activities associated with these facilities are considered zero.

Row 4

(3.2.1) Country/Area & River basin

Austria

Rhine

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

Select all that apply

Direct operations

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

1

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

Select from:

1-25%

(3.2.7) Production value for the metals and mining activities associated with these facilities (currency)

0

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

Select from:

1-10%

(3.2.11) Please explain

SWT belong to CSN steel segment and is located Germany, in Bacia do Reno water basin. The facility is an area with water stress, according to the study elaborated by CSN using WRI Aqueduct and WWF Water Risk Filter tools. Since it does not belong to the Metals and Mining and/or Coal sectors, the production value for the metals and mining activities associated with these facilities are considered zero.

[Add row]

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

(3.3.1) Water-related regulatory violations

Select from:

Yes

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

Select all that apply

Fines

(3.3.3) Comment

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

[Fixed row]

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

(3.3.1.1) Total number of fines

1

(3.3.1.2) Total value of fines

319440.55

(3.3.1.3) % of total facilities/operations associated

1

(3.3.1.4) Number of fines compared to previous reporting year

Select from:

Lower

(3.3.1.5) Comment

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

[Fixed row]

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

Row 1

(3.3.2.1) Type of penalty

Select from:

Other penalty type, please specify :notice of infringement

(3.3.2.2) Financial impact

(3.3.2.3) Country/Area & River basin

Brazil

 Sao Francisco**(3.3.2.4) Type of incident***Select from:* Spillage, leakage or discharge of potential water pollutant**(3.3.2.5) Description of penalty, incident, regulatory violation, significance, and resolution**

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

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

	Any penalties for violation of biodiversity-related regulation?	Comment
	<i>Select from:</i> <input checked="" type="checkbox"/> No	N/A

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

Select from:

Yes

(3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply

EU ETS

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

EU ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

99.04

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

01/01/2024

(3.5.2.4) Period end date

12/31/2024

(3.5.2.5) Allowances allocated

103278

(3.5.2.6) Allowances purchased

50000

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

131694

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

54

(3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

(3.5.2.10) Comment

SWT (Germany) and Lusosider (Portugal) Informations. Lusosider has allowances on it's operator account that allows us to return the number of allowances emitted without having to purchase it on the market.

[Fixed row]

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

General Strategy: SWT is CSN's steel mill situated in Germany that produces long steel using Electric Arc Furnance technology (EAF). This production route uses 100% scrap as raw material. Since 2021, SWT has been using 100% green electricity. SWT carbon intensity is 0.21 tCO2/ton crude steel (considering WSA methodology). This number is substantial lower than sector average (1.89 tCO2/ton crude steel). For these reasons, the SWT steel has very low carbon emissions considering the production and life cycle assessment. This has been recognized by Kloeckner Metals group and the BOSTON consulting group as PRIME respectively green steel since 2021. In a parallel front of differentiation and reduction of the carbon footprint in the operations, SWT started to reduce GHG emissions associated with the transport of steel to customers and SWT is offering CO2 neutral transport to many destinations in Europe. This is possible thanks to cooperation with logistics service providers, including Deutsche Bahn. Up to two-thirds of the unit's production can be transported directly by rail. The total installed transport capacity for raw material, alloys, finished and by products is above 2.2 million tons per year. Lusosider is a CSN's Portugal steel mill that produces flat steel. It receives coils from the Volta Redonda unit, installed in Brazil. From 2026 it will be submitted to the Carbon Border Adjustment Mechanism (CBAM), a carbon tax applied on carbon-intensive products, such as cement and steel, that is imported into the European Union. CSN is developing an internal process to start reporting emission data to the responsible CBAM body from 2023 and has evaluated the financial impacts due to the implementation of CBAM. The steel decarbonization journey of CSN, that includes Volta Redonda unit, will contribute to the carbon footprint of the coil sent to Lusosider. Strategy for complying with the systems and mitigate impacts related to EU-ETS. The following SWT measures lead to CO2 emissions according to EN 15804+A2 of only 335 kg CO2 per ton of section: - use of 100% renewable electricity - oxygen and compressed air generation with green energy; - updated database on CO2 footprints for ferroalloys and aggregates - use of CO2 reduced additives - significant improvement on energy efficiency The CSN's steel decarbonization journey assumes an emissions reduction target of 10% by

2030 and by 20% by 2035 from 2018 (tCO₂/ton of crude steel produced). It includes emissions of scopes 1, 2 and 3, excludes carbon credits and follows the recommendations of the WSA-World Steel Association methodology. The roadmap for achieving the target comprises three phases: Blue phase (2018-2030): investments in projects related to operational efficiency with direct impact on emissions, including: renovation of blast furnaces, new coke batteries, renovation of sintering plants, CTE investments in steel gases and the use of raw materials with greater energy efficiency. Olive phase (2030-2035): introduction of the identified technological changes – metallization in the load, use of biomass, recovery of lost heat and others – that support the improvement in productive efficiency. Green phase (2035): introduction of new disruptive technologies currently still under development, such as the use of green hydrogen and Carbon Capture Use (CCU). Explanation of how the strategy has been applied with reference to results of actions A substantial emissions reduction is observed: 2021 SWT carbon intensity is 0.21tCO₂/ ton crude steel 2022 SWT carbon intensity is 0.21 tCO₂/ ton crude steel 2023 SWT carbon intensity is 0.20 tCO₂/ ton crude steel 2024 SWT carbon intensity is 0.20 tCO₂/ ton crude steel 2020 UPV carbon intensity is 2.30 tCO₂/ ton crude steel 2021 UPV carbon intensity is 2.34 tCO₂/ ton crude steel 2023 UPV carbon intensity is 2.52 tCO₂/ ton crude steel 2024 UPV carbon intensity is 2.36 tCO₂/ ton crude steel

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

Climate change

(3.6.1) Environmental opportunities identified

Select from:

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

Water

(3.6.1) Environmental opportunities identified

Select from:

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

Biodiversity

(3.6.1) Environmental opportunities identified

Select from:

No

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

Select from:

- Evaluation in progress

(3.6.3) Please explain

Environmental opportunities for biodiversity are being assessed.

[Fixed row]

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

Climate change

(3.6.1.1) Opportunity identifier

Select from:

- Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

- Other resource efficiency opportunity, please specify :Use of more efficient production and distribution processes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Brazil

(3.6.1.8) Organization specific description

CSN produces steel at the Presidente Vargas Steelworks (UPV) in Brazil. Additionally, the company produces cement in factories located throughout the country. CSN also operates in the mining, logistics, and energy sectors. Considering these five segments, CSN has been developing new technologies based on renewable energies, such as hydrogen, as well as other technologies that help reduce the consumption of fossil fuels and optimize processes. In 2021, the UC3® (Ultimate Cell® Continuous Combustion) technology for the production and injection of green hydrogen through electrolysis, developed by the Portuguese company UTIS, was installed in Furnace 2 of the CSN Cimentos Arcos plant in Minas Gerais. In 2023, new cement factories of CSN were scheduled to adopt UTIS technology, such as the Montes Claros plant, also located in Minas Gerais. As a pioneer in the steel industry, in 2024, CSN installed the UC3 technology in the regenerators of Blast Furnace 2 at UPV, aiming to increase the blowing temperature and, consequently, reduce fossil fuel consumption. In iron ore mining, hydrogen is being injected into the internal combustion engines of the small and large truck fleet to reduce diesel consumption. It can be observed that the application of hydrogen in the production processes of the CSN Group is an example of how the innovation strategy, organized by CSN Inova, drives ESG benefits for the business.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

Reduced direct costs

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

Select all that apply

Short-term

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

Select from:

Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

Medium

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

The financial effect expected from the project is the reduction in coke consumption and the trade-off of natural gas for process gas due to the better energy use of the fuel through the application of hydrogen from UC3® (Ultimate Cell® Continuous Combustion) technology.

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

Select from:

Yes

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

78612132

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

78612132

(3.6.1.23) Explanation of financial effect figures

The main financial impact associated with this opportunity is the reduction in fuel consumption by CSN, namely diesel, coke, natural gas and coal grinds. An annual saving of R 78 MM is estimated after the implementation of the project, with around 50% of the value linked to cement production, around 40% to steel and 10% to mining. The value of the financial impact was estimated and may vary after implementation, testing and scale gains of projects in different segments. For example, at CSN Mineração, a 5% reduction in fuel consumption in the truck fleet was estimated. At the steel plant, a productivity increase of 1 to 2% in the production of pig iron by the blast furnace. At the cement units, a reduction of 0.8% in thermal consumption and 8.9% in electrical consumption in cement grinding is expected.

(3.6.1.24) Cost to realize opportunity

85580000

(3.6.1.25) Explanation of cost calculation

During the pilot phase of the projects, it was estimated that CSN will spend around BRL 85.6 million with the implementation of the hydrogen projects, corresponding to the following segments: steel (48%), mining (16%), cement (35%). This cost is mainly associated with equipment (87%), civil works and installations (8%) and import costs (4%). The values for carrying out hydrogen projects may vary after implementation, testing and gains in scale of the projects.

(3.6.1.26) Strategy to realize opportunity

CSN's production process is generally energy-intensive, leading to high fuel acquisition costs and significant greenhouse gas (GHG) emissions. In light of this, CSN identified the need to develop new technologies based on renewable energy sources, such as hydrogen, along with other solutions that enable the reduction of fossil fuel consumption and the optimization of industrial processes. In 2021, the UC3® (Ultimate Cell® Continuous Combustion) technology — aimed at the production and injection of green hydrogen through electrolysis, developed by the Portuguese company UTIS — was installed in Furnace 2 at the CSN Cimentos unit in Arcos, located in the state of Minas Gerais. With the controlled injection of green hydrogen (H₂) and oxygen (O₂) into the kilns, improvements were observed in flame stability, a 3% reduction in GHG emissions, a 0.8% decrease in thermal energy consumption, an 8.9% reduction in electricity consumption during cement grinding, and a 5% decrease in CO₂ emissions per ton of clinker produced. The project also contributed to increased efficiency in two other decarbonization initiatives at the unit — “biomass co-processing” and “advanced process control” — which enabled operational automation. As a result, the plant reached its maximum co-processing capacity (15 t/h) within the third month of testing. Given the promising results achieved in Arcos, the technology was implemented at the Cimentos de Alhandra unit, in the state of Paraíba, in 2023, and has been in operation since then. That same year, installation began at the Montes Claros and Caaporã cement units, both of which began operating in 2024. The impacts of these projects are still being evaluated, but results are expected to be similar to those observed in Arcos. At the Presidente Vargas Steelworks (UPV), installation of the UC3 technology began in the second half of 2023, and operations started in the first half of 2024. With its implementation, a 7% increase in hot blast temperature was achieved, along with a reduction in coke rate and a decrease in CO₂ emissions. In the CSN Mineração truck fleet, diesel (S10 and S500) consumption is estimated to be reduced by 5%.

Water

(3.6.1.1) Opportunity identifier

Select from:

Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

Use of low-carbon energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Brazil

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

Paraiba Do Sul

(3.6.1.8) Organization specific description

CSN has operating units that are intensive in electricity consumption, with energy management and trading carried out through CSN Energia. Currently, most operating units are connected to the National Interconnected System (SIN) and CSN is continually investing in the diversification of its electricity matrix to reduce exposure to electricity price fluctuations in the Short-Term Market; increase reliability in energy access and, therefore, have greater energy security. In addition to diversifying and ensuring the company's self-sufficiency, the energy solutions are renewable and constitute a relevant opportunity to reduce the company's GHG emissions, one of the company's strategic pillars. CSN held equity interest in two hydroelectric plants: 29.5% of the Itá Hydroelectric Power Plant (428 MW), through its 48.75% shareholding in the Itasa SPE, and 17.92% of the Itá Hydroelectric Power Plant. Igarapava (38 MW), through a consortium. Throughout 2022, new plants were acquired: - PCH Sacre II (30 MW); - PCH Santa Ana (6.3 MW); - UHE Quebra Queixo (120 MW); - CGH Cachoeira dos Macacos (3.4MW), owned by Lafarge Holcim (currently CSN Cimentos Brasil S.A.), acquired by CSN - State Electric Power Generation Company – CEEE-G, which holds the concession for a series of UHEs and PCHs, in addition to shares in wind farms and greenfield projects, whose total installed capacity corresponds to 1,133.73 MW.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

Reduced indirect (operating) costs

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

Select all that apply

Short-term

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

Select from:

Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

High

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

CSN is one of the largest industrial consumers of electricity in the country, which places it in a prominent position alongside other large electro-intensive groups. For this reason, the company identified the necessity to improve its energy management and invest in new renewable plants in order to be self-sufficiency in electricity generated from renewable sources. Besides reducing the costs of purchasing electricity from the market, since the company becomes self-sufficient.

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

Select from:

Yes

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

3000000000

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

4000000000

(3.6.1.23) Explanation of financial effect figures

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

(3.6.1.24) Cost to realize opportunity

2119293000

(3.6.1.25) Explanation of cost calculation

The acquisition of Topázio Energética S.A, together with Santa Ana Energética S.A. took place through a bilateral negotiation based on the company's valuation, which came to fruition at BRL 446.153 million, BRL 37.292 million referring to Santa Ana Energética S.A. and BRL 428.861 million related to Topázio Energia. The acquisition of CEC, which holds the concession for UHE Quebra-Queixo, took place along the same lines for R358.634 million. CGH Cachoeira de Macacos is an asset owned by Lafarge Holcim S.A. (currently CSN Cimentos Brasil S.A), a company acquired by CSN. Considering the overall cost of this acquisition, R19.506 million is attributed to the acquisition of CGH. The acquisition of shares representing 66.23% of the capital stock of CEEE-G took place through an auction bidding procedure, referring to the privatization of the company, in which Companhia Florestal do Brasil ("CFB"), controlled by CSN, won with a bid of R928 million. The shares representing 32.74% of CEEE-G were subsequently acquired by CFB, through a bilateral negotiation with Eletrobras, at a cost of R367 million. The cost associated with the acquisition of renewable assets corresponded to R2,119,293,000, broken down into: PCH Sacre II: R 428.861 million PCH Santa Ana: R 37.292 million UHE Quebra Queixo: R 358.634 million CGH Cachoeira dos Macacos: R 19.506 million State Electric Power Generation Company – CEEE-G: R 928 million R 367 million, equivalent to R 1,295 million

(3.6.1.26) Strategy to realize opportunity

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

Water

(3.6.1.1) Opportunity identifier

Select from:

Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Brazil

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

- Paraíba Do Sul

(3.6.1.8) Organization specific description

The UPV is one of the CSN Group's main water consumers. In 2024, water withdrawal was equivalent to 75,996 megaliters. CSN has a project to adapt the raw water collection system at the Presidente Vargas Steel Plant (UPV), which is one of the units that consumes the most water. The project aims to allow the UPV's water collection system to draw water from the Paraíba do Sul River according to the company's demand, allowing new water reuse projects to make consolidated gains by reducing water withdrawal. In addition, greater control over the water abstracted will consequently reduce the costs associated with water abstraction at the unit. In recent years, technical studies have been carried out to assess feasibility and the best alternative for pump adjustments. In 2024, the engineering company was hired to carry out another round of studies and propose a solution. It is currently in the process of analyzing the engineering aspects and the investments required for implementation (Detailed Engineering), which is scheduled to take place by 2027. The previous study estimates a reduction in raw water consumption of 500 m³/h. This volume of water will provide cost savings, less impact on the Paraíba do Sul River and greater efficiency of the UPV's water resources. With the adjustments to the pumps, the UPV plant will only capture the minimum volume necessary for its operation, avoiding waste, especially during periods of low production.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced indirect (operating) costs

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

Select all that apply

- Medium-term

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

Select from:

Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

Medium

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

The expected effect of the project is to optimize water collection, which will allow new projects to be developed to increase water efficiency.

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

Select from:

No

(3.6.1.24) Cost to realize opportunity

1200000

(3.6.1.25) Explanation of cost calculation

For the study phase of the project, CSN expects a cost of approximately R\$1.2 million for the analysis and evaluation required for its implementation, including the identification of adaptation and improvement needs. The budget for the study and the costs were distributed between the following stages: Conceptual Engineering (35%), Basic Engineering (32.5%) and Detailed Engineering (32.5%). The total amount for implementing the project will only be determined once this phase of the study has been completed

(3.6.1.26) Strategy to realize opportunity

The project aims to enable the UPV's water collection system to draw water from the Paraíba do Sul River according to the company's demand, allowing new water reuse projects to make consolidated gains by reducing water withdrawal. In addition, greater control over the water abstracted will consequently reduce the costs associated with water abstraction at the unit. In recent years, technical studies have been carried out to assess feasibility and the best alternative for pump

adjustments. In 2023, the engineering company was hired to study and propose the solution. It is currently at the stage of analyzing the engineering aspects and the investments required for implementation, which is scheduled to take place by 2027. The previous study estimates a reduction in raw water consumption of 500 m³/h. This volume of water will lead to a reduction in costs, less impact on the Paraíba do Sul River and greater efficiency of the UPV's water resources. With the adjustments to the pumps, the UPV plant will only capture the minimum volume necessary for its operation, avoiding waste, especially during periods of low production.

[Add row]

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

Climate change

(3.6.2.1) Financial metric

Select from:

Revenue

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

14288000000

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

Select from:

31-40%

(3.6.2.4) Explanation of financial figures

2024, CSN Group's total net revenue amounted to BRL 43,688 million, encompassing all of its business segments. The net revenue per segment is detailed as follows: 1. Steel: BRL 23,179 million (BRL 16,902 million from domestic operations and BRL 6,277 million from international operations); 2. Mining: BRL 13,093 million (BRL 1,511 million from domestic operations and BRL 11,582 million from international operations); 3. Cement: BRL 4,766 million; 4. Logistics: BRL 3,245 million; 5. Energy: BRL 521 million. The sum of these figures reached BRL 44,804 million before adjustments. To arrive at the consolidated net revenue, a deduction of BRL 1,116 million was applied, related to corporate expenses, resulting in the reported total of BRL 43,688 million. Regarding opportunities, was considered includes domestic steel operations international (BRL 6,277 million), Cement operations (BRL 4,766 million),

Logistics operations (BRL 3,245 million) and Energy operations (BRL 521 million), totaling BRL 14,089 million in revenue. In the next years CSN intends to report this numbers in more detailed format.

Water

(3.6.2.1) Financial metric

Select from:

Revenue

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

14288000000

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

Select from:

31-40%

(3.6.2.4) Explanation of financial figures

2024, CSN Group's total net revenue amounted 2024, CSN Group's total net revenue amounted to BRL 43,688 million, encompassing all of its business segments. The net revenue per segment is detailed as follows: 1. Steel: BRL 23,179 million (BRL 16,902 million from domestic operations and BRL 6,277 million from international operations); 2. Mining: BRL 13,093 million (BRL 1,511 million from domestic operations and BRL 11,582 million from international operations); 3. Cement: BRL 4,766 million; 4. Logistics: BRL 3,245 million; 5. Energy: BRL 521 million. The sum of these figures reached BRL 44,804 million before adjustments. To arrive at the consolidated net revenue, a deduction of BRL 1,116 million was applied, related to corporate expenses, resulting in the reported total of BRL 43,688 million. Regarding opportunities, was considered includes domestic steel operations international (BRL 6,277 million), Cement operations (BRL 4,766 million), Logistics operations (BRL 3,245 million) and Energy operations (BRL 521 million), totaling BRL 14,089 million in revenue. In the next years CSN intends to report this numbers in more detailed format.

[Add row]

C4. Governance

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

(4.1.1) Board of directors or equivalent governing body

Select from:

Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

More frequently than quarterly

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

Select all that apply

Executive directors or equivalent

Non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

No

[Fixed row]

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

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

[Fixed row]

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

Climate change

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

Select all that apply

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

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

Select from:

- Yes

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

Select all that apply

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

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

Select from:

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

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

Select all that apply

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

(4.1.2.7) Please explain

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

Water

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

Select all that apply

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

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

Select from:

- Yes

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

Select all that apply

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

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

Select from:

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

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

Select all that apply

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

(4.1.2.7) Please explain

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

Biodiversity

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

Select all that apply

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

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

Select from:

- Yes

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

Select all that apply

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

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

Select from:

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

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

Select all that apply

- Overseeing and guiding scenario analysis
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Overseeing and guiding public policy engagement
- Approving and/or overseeing employee incentives
- Monitoring the implementation of the business strategy
- Monitoring the implementation of a climate transition plan
- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

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

[Fixed row]

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

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

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

(4.2.3) Environmental expertise of the board member

Academic

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

Additional training

- Course certificate (relating to environmental issues), please specify

Experience

- Executive-level experience in a role focused on environmental issues
- Experience in the environmental department of a government (national or local)

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

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

(4.2.3) Environmental expertise of the board member

Academic

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

Additional training

- Course certificate (relating to environmental issues), please specify

Experience

Executive-level experience in a role focused on environmental issues

[Fixed row]

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

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

[Fixed row]

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

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Engagement

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

Policies, commitments, and targets

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

Strategy and financial planning

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

Other

- Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

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

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

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

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities

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

Engagement

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

Policies, commitments, and targets

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

Strategy and financial planning

- Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

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

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

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

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Engagement

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

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

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

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

The board and its executives consider biodiversity issues when reviewing and driving business strategy through the ESG committee. The ESG Committee supports deliberations related to the management of risks, impacts and opportunities in social, environmental and corporate governance aspects. The body has 15 members, all directors and leaders in the different industrial and corporate areas of the CSN Group. The ESG Committee plays an essential role in the dissemination and verticalization of the CSN Group's sustainability vision in all segments of activity. The ESG Committee is complemented by the ESG Integrated Management Commission, formed by the CSN Inova Bridge team and the Sustainability Board, and complemented by eight thematic groups, whose themes are in line with the Company's materiality matrix. One of these thematic groups corresponds to Biodiversity and Ecosystem Services and discusses and addresses work fronts and risks and opportunities related to such theme, aiming feed the ESG Integrated Management Commission and the ESG Committee. In turn, the main function of the Commission is to standardize concepts, disseminate good practices in all segments of activity and make the connection between the eight action groups and the members of the Committee (composed by Directors and executives), focusing on the acceleration and evolution of themes and the achievement of ESG goals in a strategic and structured way. The thematic group is led by an expert who coordinates the ambassadors from various operational areas. Once a year the ESG Committee organizes a meeting in which the Thematic Group on Biodiversity and Ecosystem Services presents its results, risks and opportunities, subsidizing the board and its executives. For more detailed information and structure illustration, see our 2023 Integrated Report.

[Add row]

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

Climate change

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

Select from:

Yes

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

0

(4.5.3) Please explain

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

each position and market practices. To ensure consistent updates, compensation parameters are reviewed every two to three years with support from specialized consulting firms and market.

Water

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

Select from:

Yes

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

0

(4.5.3) Please explain

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

Biodiversity

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

Select from:

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

[Fixed row]

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

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

- Promotion
- Salary increase

(4.5.1.3) Performance metrics

Targets

- Progress towards environmental targets

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

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

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

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

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

- Promotion
- Salary increase

(4.5.1.3) Performance metrics

Targets

- Progress towards environmental targets

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

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

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

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

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

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

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

Climate change

(4.6.1.2) Level of coverage

Select from:

Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

(4.6.1.4) Explain the coverage

The CSN Group (“Company” or “CSN”) Guidelines on Climate Change and Decarbonization stem from the Company's commitment to effectively combat and address the challenges posed by climate change. The transition to a low-carbon economy requires significant efforts, especially in sectors considered difficult to reduce greenhouse gas (GHG) emissions, such as steel, cement and mining. In this context, CSN recognizes the need to invest in innovation projects and projects that aim to increase its energy and operational efficiency to catalyze business opportunities and mitigate its GHG emissions, promoting sustainable and resilient solutions throughout its production chain. These Guidelines are applicable to all CSN businesses, in particular the Steel, Mining and Cement segments and aim to promote and strengthen the best practices for managing GHG emissions and climate risks and opportunities, in synergy with the principles established by the Company's Sustainability Policy (SEMPRE). The main objectives of these Guidelines are: 1. Present the position of CSN in the face of the challenge, risks and opportunities related to climate change; 2. Establish formal elements of Governance, as well as their responsibilities; 3. Clearly explain the company's guidelines on the subject.

(4.6.1.5) Environmental policy content

Environmental commitments

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

Climate-specific commitments

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

Social commitments

- Adoption of the UN International Labour Organization principles

Additional references/Descriptions

- Description of renewable electricity procurement practices
- Reference to timebound environmental milestones and targets

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

Select all that apply

- No, and we do not plan to align in the next two years

(4.6.1.7) Public availability

Select from:

- Publicly available

(4.6.1.8) Attach the policy

Diretrizes sobre mudança do Clima.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

- Water

(4.6.1.2) Level of coverage

Select from:

- Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations

(4.6.1.4) Explain the coverage

Establishing the water management guidelines of the CSN group, which ensures the commitment to conscientious and responsible use of water and the adoption of the best available practices, throughout the Company's production chain. This Policy covers the Steel, Mining, Cement, Logistics and Energy businesses with a view to promoting and strengthening best practices for the rational use of resources inherent to and associated with water resources, in accordance with the Company's Sustainability Policy.

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to comply with regulations and mandatory standards
- Commitment to take environmental action beyond regulatory compliance
- Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals
- Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments

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

Social commitments

- Adoption of the UN International Labour Organization principles

Additional references/Descriptions

- Acknowledgement of the human right to water and sanitation

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

Select all that apply

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

(4.6.1.7) Public availability

Select from:

Publicly available

(4.6.1.8) Attach the policy

Sustainability policy.pdf

[Add row]

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

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

Select from:

Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

Mission Possible Partnership

Science-Based Targets Initiative (SBTi)

Task Force on Nature-related Financial Disclosures (TNFD)

UN Global Compact

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

1) *UN Global Compact: Since 2020, CSN has been signatory of the UN Global Compact, that incentives companies to align their strategies and operations with the 10 universal principles in the areas of Human Rights, Labor, Environment and Anti-corruption and develop actions that contribute to deal with society's challenges. 2) CSN forms part of the Climate Change Working Group, where the company has collaborated with discussions on the subject. MPP and NZSI: Since 2021 CSN has become a key member of the Net Zero Steel Initiative (NZSI) in order to contribute to the multilateral debate of the sectors in which it operates. NZSI is a sectoral platform for zero GHG emissions launched in 2019 at the UNSG's Climate Action Summit and is part of the Mission Possible Partnership (MPP), a coalition of climate leaders aiming at decarbonizing heavy industries globally over the next 10 years, which also supports the Company's decision-making with a focus on the steel decarbonization journey. CSN is part of the discussion of Steel and was ben discuss the transition to low carbon economy and support the initiative. 3) In 2023 CSN Cimentos committed to establish a Science based target and with SBTi 4) CSN became one of the earlier adopters of TNFD, recommending use the methodology and publish nature-based information on mainstream reports.*

[Fixed row]

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

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

Select all that apply

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

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

Select from:

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

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

Select all that apply

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

(4.11.4) Attach commitment or position statement

Climate Action Report - 2023_24_compressed 1.pdf

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

Select from:

- No

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

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

[Fixed row]

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

Row 1

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

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

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

Select all that apply

Climate change

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

Environmental impacts and pressures

- Emissions – CO2

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

Select from:

- National

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

Select all that apply

- Brazil

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

Select from:

- Support with minor exceptions

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

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

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

Select all that apply

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

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

0

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

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

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

Select from:

Yes, we have evaluated, and it is aligned

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

Select all that apply

Paris Agreement

Row 2

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

CONAMA - Conselho Nacional de Meio Ambiente

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

Select all that apply

- Water

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

Environmental impacts and pressures

- Water pollution

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

Select from:

- National

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

Select all that apply

- Brazil

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

Select from:

- Support with no exceptions

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

Select all that apply

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

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

0

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

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

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

Select from:

Yes, we have evaluated, and it is aligned

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

Select all that apply

Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

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

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

- Research organization

(4.11.2.3) State the organization or position of individual

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

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

Select all that apply

- Climate change

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

Select from:

- Consistent

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

Select from:

- No, we did not attempt to influence their position

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

CSN is actively collaborating with governmental organizations such as CNI (National Confederation of Industry) and FIESP (Federation of Industries of the State of São Paulo) to address the challenges of reducing emissions in hard-to-abate sectors and understanding the impact of carbon pricing regulations on Brazilian industry. For example, in 2023, CNI outlined two main objectives in the government's proposal for the SBCE (Brazilian Emissions Trading System): carbon pricing through the Emissions Trading System and legal security, given that the discussion centers on the draft bill. CNI recommended three adjustments: 1. Incorporate regulated into the governance structure. 2. Analyze and debate the impacts of defining the legal nature of the credit and the incidence of taxation. 3. Review fines to ensure their application does not cause irreparable economic harm to the regulated entity. CSN understands that the discussion on the implementation of a carbon market in Brazil should be carefully constructed by the sectors that will be impacted. This position is directly aligned with the recommendations of CNI. Additionally, CSN has emphasized the importance of working with the cost-effectiveness of implementing the carbon market to ensure that the impacts are positive for society as a whole.

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

0

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

Select from:

Yes, we have evaluated, and it is aligned

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

Select all that apply

Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

Other, please specify :Watershed Committees

(4.11.2.3) State the organization or position of individual

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

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

Select all that apply

Water

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

Select from:

Consistent

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

Select from:

No, we did not attempt to influence their position

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

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

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

0

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

Select from:

- Yes, we have evaluated, and it is aligned

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

Select all that apply

- Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

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

Select from:

- Yes

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

Row 1

(4.12.1.1) Publication

Select from:

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

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

Select all that apply

- GRI
- IFRS
- TCFD
- TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- | | |
|---|---|
| <input checked="" type="checkbox"/> Strategy | <input checked="" type="checkbox"/> Value chain engagement |
| <input checked="" type="checkbox"/> Governance | <input checked="" type="checkbox"/> Dependencies & Impacts |
| <input checked="" type="checkbox"/> Emission targets | <input checked="" type="checkbox"/> Public policy engagement |
| <input checked="" type="checkbox"/> Emissions figures | <input checked="" type="checkbox"/> Content of environmental policies |
| <input checked="" type="checkbox"/> Risks & Opportunities | |

(4.12.1.6) Page/section reference

Climate Change Content of environmental policies: p.99 and 100 Governance: p. 150 Strategy: p.151 to 157 Risks and opportunities: p. 96 to 98 Emission values: p. 11 Emission targets: p.12 Value chain engagement: p. 157

(4.12.1.7) Attach the relevant publication

2024 CSN Integrated Report.pdf

(4.12.1.8) Comment

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

Row 2

(4.12.1.1) Publication

Select from:

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

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

Select all that apply

- GRI
- IFRS
- TCFD
- TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Water

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Content of environmental policies
- Risks & Opportunities
- Water accounting figures
- Water pollution indicators

(4.12.1.6) Page/section reference

Sustainability Policy: p. 99 Risks and opportunities: p. 96 to 98 Water accounting figures: p.163 to 166 Water pollution indicators: p.8 and 9, p.163 to 166

(4.12.1.7) Attach the relevant publication

2024 CSN Integrated Report.pdf

(4.12.1.8) Comment

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

Row 3

(4.12.1.1) Publication

Select from:

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

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

Select all that apply

- GRI
- IFRS
- TCFD
- TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

Biodiversity

(4.12.1.4) Status of the publication

Select from:

Complete

(4.12.1.5) Content elements

Select all that apply

- Governance
- Dependencies & Impacts
- Risks & Opportunities
- Biodiversity indicators

(4.12.1.6) Page/section reference

Biodiversity Governance: p.142 to 147 Dependencies & Impacts: p.97 and 98, p.142 to 147 Risks and opportunities: p.97 and 98 Biodiversity indicators: p. 13 and 147

(4.12.1.7) Attach the relevant publication

2024 CSN Integrated Report.pdf

(4.12.1.8) Comment

*Every year CSN publishes its integrated report in line with the GRI, IFRS, TNFD and TCFD standards.
[Add row]*

C5. Business strategy

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

Climate change

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Annually

Water

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Annually

[Fixed row]

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

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

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

(5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

Finance and insurance

- Cost of capital

Stakeholder and customer demands

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

Regulators, legal and policy regimes

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

Direct interaction with climate

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

Macro and microeconomy

- Domestic growth
- Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Water

(5.1.1.1) Scenario used

Water scenarios

- WWF Water Risk Filter

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Chronic physical

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

- 2025

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

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

(5.1.1.11) Rationale for choice of scenario

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

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

SSP2

(5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

Policy

Chronic physical

- Market
- Reputation
- Technology
- Acute physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 2.5°C - 2.9°C

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

Finance and insurance

- Cost of capital

Stakeholder and customer demands

- Consumer attention to impact

- ☑ Impact of nature footprint on reputation
- ☑ Impact of nature service delivery on consumer

Regulators, legal and policy regimes

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

Direct interaction with climate

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

Macro and microeconomy

- ☑ Domestic growth
- ☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

RCP 7.0

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

SSP3

(5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

Policy

Market

Chronic physical

- Reputation
- Technology
- Acute physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 3.5°C - 3.9°C

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

Finance and insurance

- Cost of capital

Stakeholder and customer demands

- Consumer attention to impact
- Impact of nature footprint on reputation

- ☑ Impact of nature service delivery on consumer

Regulators, legal and policy regimes

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

Direct interaction with climate

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

Macro and microeconomy

- ☑ Domestic growth
- ☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Water

(5.1.1.1) Scenario used

Water scenarios

WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

Chronic physical

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

2025

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

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

Climate change

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

Select all that apply

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

(5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

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

For the company's resilience analysis, the Climate Scenario Study developed by the company in 2022/2023 was based on the Shared Socioeconomic Pathways (SSP) scenarios from the IPCC 2021 and the International Energy Agency (IEA). Three scenarios were considered in the study: (1) [SSP1] Low-carbon Economy (LCE); (2) [SSP2] Stay on the fence (SOF); (3) [SSP3] High Vulnerability Society (HVS). Outcome and decision associated with the climate vulnerability study: CSN Group conducted the Climate Vulnerability Study of its businesses. The goal is to systematically map the main vulnerabilities associated with physical risks (chronic and acute) using a rigorous scientific method supported by the constructed climate scenarios, which will underpin the creation of the Climate Adaptation Plan. Thus, the study concluded that the Cement units located in the Northeast and the Casa de Pedra (Mining) unit will be prioritized in 2024 for the construction of the Climate Adaptation Plan. This study also supports the goal of building a systemic adaptation plan in the company. By the end of 2025, the CSN Group will have the Climate and Nature Adaptation Plan, with processes continuously updated to structure its business in response to the different possible climate scenarios due to climate change. The Climate Adaptation Plan will be based on ISO 14090, anticipating the prioritization of activities that improve the Company's resilience to changes in climate patterns, with the definition of responsibilities and actions for leadership monitoring. Additional assessments disclosed in the TCFD: From these analyses, developed for three time horizons between 2018 and 2050, CSN seeks strategic resilience for its business in the face of climate opportunities and risks. All analyses are documented, and the results are communicated to the Administrative Council in an exclusive forum and to stakeholders through annual public reports such as the Integrated Report and the CDP questionnaire. Based on these assessments, the company highlights relevant conclusions for its resilience strategy. Among the main challenges are the financial risk associated with raising funds to enable decarbonization projects and a potential carbon pricing scenario, as well as the management of physical risks arising from exposure to changes in rainfall and wind patterns, particularly from 2040 onwards. In terms of opportunities, the short-term advantage of CSN Cimentos is highlighted, whose carbon footprint is significantly lower than the global average, and the investment in expansion and conversion of CSN Mineração plants to produce high-quality ore, serving the essential direct reduction routes for the decarbonization of the steel sector.

Water

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

Select all that apply

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

(5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

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

In 2024, the company updated its assessment of water stress risks in the regions where its units are located, using the World Resources Institute (WRI) Aqueduct Water Risk Atlas and the World Wildlife Fund (WWF) Water Risk Filter. The analysis identified that only the international units, SWT and Lusosider, are in areas with high water stress risk, while all others are in low or medium-risk areas. The company reinforced its commitment to eco-efficiency and water resource quality management by maintaining and enhancing monitoring actions in all relevant units, regardless of their risk level. One key decision derived from this process was the establishment of a goal to, by 2025, systematize and transparently present the volumes of water allowed, collected, and discharged from its main operating units. This target directly links the WRI and WWF analyses to basin-level water scarcity risks, enabling more precise resource allocation and strengthening the company's responsible and transparent water management strategy.

[Fixed row]

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

(5.2.1) Transition plan

Select from:

No, but we are developing a climate transition plan within the next two years

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

Select from:

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

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

Investing in the transition to new technologies, which are CAPEX intensive, poses a significant technology risk for the company. The production of low-carbon products in the sectors where CSN operates is substantially more expensive, with no short to medium-term demand in the region of Brazil. To have a full transition to a low-carbon economy, it will be necessary to employ technologies for substituting or reducing CO2 emissions that may have technological maturity (e.g., CCUS and green H2). However, the use of these technologies would not bring a financially sustainable business model in the near future; thus, carbon market mechanisms such as the CBAM (Carbon Border Adjustment Mechanism) in Europe will be key to making the business model financially sustainable. For these reasons, CSN is developing a long-term plan.

[Fixed row]

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

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

Select from:

- Yes, both strategy and financial planning

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

Select all that apply

- Products and services
 Upstream/downstream value chain
 Operations

[Fixed row]

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

Products and services

(5.3.1.1) Effect type

Select all that apply

- Risks

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

Select all that apply

- Climate change

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

Several activities have been influenced CSN's climate strategy to reduce its impact or to develop an opportunity. Some of them are mentioned below: - Short time (1-3 years): Decarbonization roadmap development, Green Hydrogen investment and green steel labelling practices for SWT (CSN's Germany steel mill) - Medium time (4-5 years): investment in biomass and energy efficiency projects - Long time (6 years or more): Neutrality goals for CSN Min, investment to achieve climate related

goals Aiming at the self-production of energy from renewable sources, which leads to a reduction in its direct and indirect emissions, CSN concluded, in 2022, the acquisition of new renewable assets (PCH Santa Ana, PCH Sacre II, UHE Quebra-Queixo and the CEEE). Today, CSN has a 100% renewable energy matrix. CSN is also investing in life cycle analysis (LCA) of its products. In 2023 and 2024, resources were allocated for the development of the LCA of the first products (Cement and Steel). In addition to providing customers with transparency about the impacts of its products, based on the results of the study, CSN will be able to continue investing in reducing their environmental footprint.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

Risks

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

Select all that apply

Climate change

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

Green Steel: The use of “green electricity,” combined with CO₂-neutral logistics and the reuse/recycling of intermediate and residual materials, brings SWT closer to its climate neutrality goals. In 2022, a milestone was reached with the first line of sustainable products, with low CO₂ emissions – less than 400 kg CO₂ per metric ton of steel produced. This intensity fits into a value considered prime in the approach of Klöckner & Co., which uses the environmental product declaration (EPD), audited according to the principles of ISSO 14025:2010 and EN 15804+A1. To enable customers to carry out an easy, reliable and transparent rating, Klöckner & Co has developed a rating scale for green steel in cooperation with the Boston Consulting Group. The scale is supported by science-based international standards and categorizes CO₂-reducing steel from certified emissions across the value chain, from raw material extraction to production. Sustainable Transport: In a parallel front of differentiation and reduction of the carbon footprint in the operations, SWT started to offer the alternative of zero GHG emissions associated with the transport of steel to customers in different regions of Europe. With a total transport capacity of 2 million tons per year, logistics are an important factor in SWT's environmental management. About two thirds of the finished products can be shipped directly by wagons with own and external railway companies. This is possible thanks to cooperation with logistics service providers, including Deutsche Bahn, which uses locomotives powered by green electricity. In addition, most of SWT's suppliers and partners are local. This proximity, as well as the established and fine-tuned processes, ensures that SWT is able to deliver the highest quality product flexibly and quickly around the world. Through partnerships with logistics providers, up to two-thirds of the unit's production can be transported directly by rail. The SWT emission intensity is 0.21 tCO₂ e/ton of steel, 90% lower than the global average, which is 1.89 tCO₂ e/ton of steel, reported by the World Steel Association.

Operations

(5.3.1.1) Effect type

Select all that apply

- Risks

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

Select all that apply

- Climate change
- Water

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

CSN's operations are directly impacted by the increase in the frequency and intensity of precipitation. In 2021, CSN Mineração decided to temporarily suspend the extraction and handling operations at the Casa de Pedra mine due to the intense precipitation observed in the Southeast region of Brazil. The same event occurred in January of 2022 and 2023. One adaptation measure to this risk was the implementation of a Preventive Plan for the Rainy Period in mining activities. In addition to the risks related to storms, the mining operation also has wind gust alerts that can paralyze the activities of extracting and moving overburden and ore, if necessary, after knowledge and approval by the Mine Operations Management. These two examples show how issues related to climate aspects are correlated with the Mining operation and how They generate strategic impacts for the business. CSN considered in its financial planning the costs associated with the consumption of the main raw materials. Along with these, it is possible to estimate the annual target for greenhouse gas emissions. In this way, the operational financial theme is connected and monitored from the perspective of CO2 emissions.

[Add row]

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

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

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

(5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

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

Select all that apply

- Climate change
- Water

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

CSN's businesses are intensive in energy consumption and greenhouse gas (GHG) emissions, so the search for greater energy efficiency and flexibility in the use of alternative fuels and the management of CO₂e emissions have always been strategic themes for growth, increased competitiveness and the sustainability of its business. CSN continually seeks to expand its installed capacity for self-production of electric energy, prospecting generation assets, the development or acquisition of which contributes to the competitiveness of the business and the increase in the share of renewable sources in its energy matrix. At the beginning of 2022, CSN held equity interests in two hydroelectric power plants: Itá (428 MW) and Igarapava (38 MW). In the same year, new plants were acquired (SHP Santa Ana: 6 MW, SHP Sacre II: 30 MW, UHE Quebra-Queixo: 120 MW and CEEE: 914 MW), bringing the total installed capacity to 2,167MW. With the new assets, CSN put into effect its 100% renewable energy consumption strategy for the CSN Group. In addition to achieving self-sufficiency to support the group's operations, the company has consolidated itself as a solid player in the generation and sale of surplus energy in the free energy market.

[Add row]

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

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> A sustainable finance taxonomy	<i>Select from:</i> <input checked="" type="checkbox"/> At the organization level only

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

No

(5.4.1.5) Financial metric

Select from:

Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

3345000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

7.5

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

7.5

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

7.5

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

SWT is a CSN steelworks in Germany that produces steel using Electric Arc Furnace (EAF) technology. This production route uses scrap as its main raw material. For this reason, this steel has a low carbon footprint considering the life cycle assessment. The SWT carbon intensity is 0.20 tCO₂/ton of crude steel (considering the WSA methodology) in 2024, this number is substantially lower than the industry average (1.89 tCO₂/ton of crude steel). In 2022, SWT updated the EPD to obtain the Green Seal in partnership with Klöckner, the company that developed the green steel rating scale in partnership with the Boston Consulting Club. With the Green Steel certificates, SWT is able to sell steel with an additional price based on environmental criteria. CSN is currently evaluating alignment with a sustainable financial taxonomy.

[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

	Additional contextual information relevant to your taxonomy accounting	Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1	Please explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1
	<i>No information to be declared in this matter</i>	Select from: <input checked="" type="checkbox"/> No	<i>No information to be declared in this matter</i>

[Fixed row]

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

	Investment in low-carbon R&D	Comment
	Select from: <input checked="" type="checkbox"/> Yes	<i>The value refers to all R&D expenses benefited by Lei do Bem (R\$ million) in the steel sector.</i>

[Fixed row]

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

Row 1

(5.5.4.1) Technology area

Select from:

Alternative fuels

(5.5.4.2) Stage of development in the reporting year

Select from:

- Small scale commercial deployment

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

74

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

0

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

12

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

*This investment represents only a fraction of the investments made by CSN Mineração in the decarbonization of its industrial processes.
[Add row]*

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

Row 1

(5.5.5.1) Technology area

Select from:

- Other, please specify :Alternative fuels

(5.5.5.2) Stage of development in the reporting year

Select from:

Small scale commercial deployment

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

10

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

0

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

20

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

Related to research and development carried out by Revalora, CSN Cimentos' platform responsible for alternative fuels. These are studies focused on the use of municipal solid waste and increased thermal substitution, implemented in some production units.

Row 2

(5.5.5.1) Technology area

Select from:

Control systems

(5.5.5.2) Stage of development in the reporting year

Select from:

Full/commercial-scale demonstration

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

10

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

0

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

10

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

Related to research and development of advanced industrial process control systems.

Row 3

(5.5.5.1) Technology area

Select from:

Other, please specify :Cement with low clinker levels

(5.5.5.2) Stage of development in the reporting year

Select from:

Basic academic/theoretical research

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

30

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

0

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

30

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

Related to research and development of alternative cementitious materials for producing lower-emission cement. It also includes studies on quality additives aimed at improving the reactivity and performance of these materials.

[Add row]

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

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

0

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

0

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

261746758

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

261746758

(5.9.5) Please explain

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

[Fixed row]

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

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

[Fixed row]

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

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

- Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

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

(5.10.1.3) Factors considered when determining the price

Select all that apply

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

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

In the context of climate modeling, CSN applies the concept of a carbon shadow price, with values derived from simulations by the Network for Greening the Financial System (NGFS), adjusted according to the scenario, time horizon, and location considered. In the high vulnerability scenario (HVS), for example, the projected values for Brazil range from US\$ 8.00/tCO_{2e} to US\$ 50.00/tCO_{2e} (tons of carbon dioxide equivalent) between 2030 and 2040. In the moderate transition scenario (SOF), the projected carbon price ranges from US\$ 75.70/tCO_{2e} to US\$ 80.00/tCO_{2e} over the same period. In the low-carbon economy scenario (LCE), prices are higher, ranging from US\$ 175.00/tCO_{2e} to US\$ 275.00/tCO_{2e}. To reflect regional differences, CSN also considers higher prices in developed countries, such as Portugal and Germany, and lower prices in emerging countries, such as Brazil.

(5.10.1.5) Scopes covered

Select all that apply

- Scope 1
- Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

- Differentiated

(5.10.1.7) Indicate how and why the price is differentiated

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

(5.10.1.8) Pricing approach used – temporal variance

Select from:

Evolutionary

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

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

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

50

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

1375

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

Select all that apply

Risk management

Opportunity management

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

Select from:

No

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

100

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

Select from:

Yes

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

This approach supports the internalization of climate risks into the Company's strategic decisions, enabling the simulation of future costs related to GHG emissions under different regulatory and market contexts. The Company adopts a reference value of US\$ 10/tCO₂e as its internal carbon price, which is applied in project feasibility analyses, investment and divestment decisions, and assessments of raw material supply. Additionally, for projects and M&A, carbon prices in countries already impacted by a carbon mechanism (e.g., Europe or Canada) are also taken into account. This approach makes it possible to assess the potential impact on the Company's cash flow. In the context of CSN's operations in Europe (Lusosider units in Portugal and SWT in Germany), projects involving either reductions or increases in CO₂ take into account carbon price projections, which are periodically assessed.

[Add row]

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

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

Internal fee

(5.10.2.2) Objectives for implementing internal price

Select all that apply

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

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

Select from:

No

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

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

[Add row]

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

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

[Fixed row]

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

	Assessment of supplier dependencies and/or impacts on the environment
Climate change	Select from:

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

[Fixed row]

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

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

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

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

Select all that apply

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

(5.11.2.4) Please explain

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

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

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

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

Select all that apply

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

(5.11.2.4) Please explain

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

[Fixed row]

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

Climate change

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

Select from:

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

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

Select from:

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

(5.11.5.3) Comment

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

Water

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

Select from:

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

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

Select from:

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

(5.11.5.3) Comment

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

[Fixed row]

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

Climate change

(5.11.6.1) Environmental requirement

Select from:

- Adoption of the UN International Labour Organization Principles

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

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

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

Select from:

- 51-75%

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

Select from:

26-50%

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

Select from:

51-75%

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

Select from:

26-50%

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

Select from:

Suspend and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

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

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

(5.11.6.12) Comment

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

Water

(5.11.6.1) Environmental requirement

Select from:

- Adoption of the UN International Labour Organization Principles

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

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

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

Select from:

- 51-75%

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

Select from:

- 26-50%

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

Select from:

- Suspend and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

- 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

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

(5.11.6.12) Comment

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

[Add row]

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

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

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

(5.11.7.3) Type and details of engagement

Capacity building

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

Financial incentives

- Include long-term contracts linked to environmental commitments

Information collection

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

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers
- Tier 2 suppliers

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

Select from:

- 51-75%

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

Select from:

- Less than 1%

(5.11.7.8) Number of tier 2+ suppliers engaged

0

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

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

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

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

Select from:

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

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

Select from:

Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

Adoption of the United Nation's International Labour Organization principles

(5.11.7.3) Type and details of engagement

Capacity building

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

Financial incentives

- Include long-term contracts linked to environmental commitments

Information collection

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

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers
- Tier 2 suppliers

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

Select from:

- 51-75%

(5.11.7.8) Number of tier 2+ suppliers engaged

0

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

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

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

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

Select from:

- Yes, please specify the environmental requirement

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

Select from:

- Yes

[Add row]

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

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

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

Other

Other, please specify :Transport activities

(5.11.9.3) % of stakeholder type engaged

Select from:

1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

Less than 1%

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

Through public documents, such as the Integrated Sustainability Report, CSN Group's information is disclosed to the entire market. The CSN Group has notarized commitments through the draft contracts with the General Conditions of Supply for materials and services, respectively. The company has Sustainability and Conflict Minerals Policies and is concerned with quality and the environment by maintaining ISO 9001, ISO 14001, API Q1, IATF 16949, FSCCS 22000 and Green Seal certificates in its manufacturing and operational plants.

(5.11.9.6) Effect of engagement and measures of success

CSN operates in Brazil, Germany, Portugal and United States. The SWT (Stahlwerk Thuringen GmbH) unit, located in Germany, has an installed capacity of 1.1 million tons of long steel production. Its GHG emissions may be subject to the carbon pricing instrument in force in the European Union (Cap and Trade Scheme). Due to that, some measures were taken to reduce its GHG emissions, such as replacing natural gas with green hydrogen and implementation of a efficient logistic operation, that includes avoiding unnecessary material movements, optimization of transport distance and orientation towards environmentally. The customer engagement strategy was selected for SWT unit considering the potential financial impact of carbon pricing to the company. The engagement measures adopted leads to a reduction of SWT GHG emissions. It is considered successful if:

- At least 50% of the scrap and produced steel is transported in rails: SWT founded its own rail transport company to ensure a reliable supply of scrap by rail (approx. 450,000 tons per year). In this year, over 55% of the scrap was transported by rail and about 70 % of the produced steel sections is shipped by rail from the dispatch department of the rolling mill directly to the customer.*
- Priorization of short distances for transportation: SWT produces steel sections specifically for customer orders, minimising the environmental influences caused by movements and transportation of material.*

Water

(5.11.9.1) Type of stakeholder

Select from:

- Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

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

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

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

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

(5.11.9.6) Effect of engagement and measures of success

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

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information about your products and relevant certification schemes

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- Less than 1%

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

CSN Cimentos offers high-performance, low-carbon emission solutions in its product portfolio. Among these solutions, CSN Cimentos produces ECOCEM 50 cement at its Volta Redonda unit, a product with high performance, high sulfate resistance, and a low clinker factor, resulting in low emissions. At the Vitória (ES) unit, CSN Cimentos holds the Green Seal certification, which ensures the unit's high environmental performance and low product emissions. At the Montes Claros unit, CSN Cimentos obtained the Environmental Product Declaration (EPD) for its CP V ARI RS cement, certifying the product's high environmental performance and low emissions throughout its life cycle. In this context, CSN directly engages with its customers by offering low-emission solutions to clients and markets interested in reducing the carbon footprint of their products and services.

(5.11.9.6) Effect of engagement and measures of success

CSN Cimentos has achieved several success stories regarding customer engagement in the sale of low-carbon emission products. In one of these cases, CSN certified one of its products, obtaining an EPD (Environmental Product Declaration) certification. Through this certification, it was possible to sell cement to customers interested in reducing their carbon emissions. CSN Cimentos considers it a success metric to have at least one certified product at each of its production units.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

(5.11.9.2) Type and details of engagement

Innovation and collaboration

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

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- Less than 1%

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

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

(5.11.9.6) Effect of engagement and measures of success

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

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :Employees and suppliers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- Less than 1%

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

As part of its environmental education program developed at its units, CSN directly engages with suppliers, employees, and the community on environmentally relevant topics. Among these topics, CSN addresses the importance of climate change in society and how the company is actively working on climate change mitigation and adaptation.

(5.11.9.6) Effect of engagement and measures of success

Through this engagement, CSN aims to increase internal and external audiences' understanding of climate change, as well as to receive suggestions and potential actions to directly reduce its emissions. CSN also encourages critical thinking among its suppliers so that they can act as agents of climate change mitigation within their own businesses.

Water

(5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

(5.11.9.2) Type and details of engagement

Innovation and collaboration

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

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

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

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

(5.11.9.6) Effect of engagement and measures of success

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

[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

- Electrolux

(5.12.2) Environmental issues the initiative relates to

Select all that apply

- Climate change

(5.12.4) Initiative category and type

Innovation

- New product or service that has a lower upstream emissions footprint

(5.12.5) Details of initiative

Actions to reduce customers' operational emissions (customer scope 1 & 2)

(5.12.6) Expected benefits

Select all that apply

- Reduction of customers' operational emissions (customer scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

- 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

No

(5.12.11) Please explain

N/A

Row 2

(5.12.1) Requesting member

Select from:

Renault Group

(5.12.2) Environmental issues the initiative relates to

Select all that apply

Climate change

(5.12.4) Initiative category and type

Innovation

New product or service that has a lower upstream emissions footprint

(5.12.5) Details of initiative

Actions to reduce customers' operational emissions (customer scope 1 & 2)

(5.12.6) Expected benefits

Select all that apply

Reduction of customers' operational emissions (customer scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

No

(5.12.11) Please explain

N/A

Row 3

(5.12.1) Requesting member

Select from:

CNH Industrial NV

(5.12.2) Environmental issues the initiative relates to

Select all that apply

Climate change

(5.12.4) Initiative category and type

Innovation

New product or service that has a lower upstream emissions footprint

(5.12.5) Details of initiative

Actions to reduce customers' operational emissions (customer scope 1 & 2)

(5.12.6) Expected benefits

Select all that apply

Reduction of customers' operational emissions (customer scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

No

(5.12.11) Please explain

N/A

Row 4

(5.12.1) Requesting member

Select from:

Stellantis N.V.

(5.12.2) Environmental issues the initiative relates to

Select all that apply

Climate change

(5.12.4) Initiative category and type

Innovation

New product or service that has a lower upstream emissions footprint

(5.12.5) Details of initiative

Actions to reduce customers' operational emissions (customer scope 1 & 2)

(5.12.6) Expected benefits

Select all that apply

Reduction of customers' operational emissions (customer scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

No

(5.12.11) Please explain

N/A

[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement	Primary reason for not implementing environmental initiatives	Explain why your organization has not implemented any environmental initiatives
	<i>Select from:</i> <input checked="" type="checkbox"/> No, but we plan to within the next two years	<i>Select from:</i> <input checked="" type="checkbox"/> Lack of internal resources, capabilities, or expertise (e.g., due to organization size)	<i>CSN is trying to develop a similar process internally</i>

[Fixed row]

C6. Environmental Performance - Consolidation Approach

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

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	Select from: <input checked="" type="checkbox"/> Operational control	<i>The consolidation method (operational control) is in accordance with the definition of the company's targets.</i>
Water	Select from: <input checked="" type="checkbox"/> Operational control	<i>The consolidation method (operational control) is in accordance with the definition of the company's targets.</i>
Plastics	Select from: <input checked="" type="checkbox"/> Other, please specify :CSN does not have a consolidation approach for the calculation of environmental performance data.	<i>CSN does not have a consolidation approach for the calculation of environmental performance data.</i>
Biodiversity	Select from: <input checked="" type="checkbox"/> Operational control	<i>The consolidation method (operational control) is in accordance with the definition of the company's targets.</i>

[Fixed row]

C7. Environmental performance - Climate Change

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

Select from:

No

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

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

[Fixed row]

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

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

[Fixed row]

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

Select all that apply

- 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
- ISO 14064-1
- World Steel Association CO2 emissions data collection guidelines

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

(7.3.1) Scope 2, location-based

Select from:

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

(7.3.2) Scope 2, market-based

Select from:

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

(7.3.3) Comment

In August 2022, the Company, in line with its strategy of moving forward in its quest for self-sufficiency in electricity generated from renewable sources, acquired the State Electricity Generation Company (CEEE) located in Rio Grande do Sul. Through the acquisition of CEEE, the CSN group becomes 100% renewable and, consequently, influencing the Company's scope 2 of Greenhouse Gases in Brazil. To account for this effort of reduction, CSN uses market-location approach to report the emissions and set the GHG targets.

[Fixed row]

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

Select from:

No

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

Scope 1

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

14562749.54

(7.5.3) Methodological details

The GHG Protocol serves as the primary methodology for building the GHG inventory and reporting information externally. The base year of the GHG emissions inventory is 2023, determined by three main factors: the acquisition of significant assets, such as LafargeHolcim and assets from Companhia Estadual de Geração de Energia Elétrica (CEEE-G), which significantly altered the emissions profile; changes in emission factors and calculation parameters; and a substantial expansion in Scope 3 management. It is important to note that, for the purpose of meeting climate targets, the previously established base years remain unchanged: 2020 for the Cement and Mining sectors and 2018 for Steel. In this context, the Company has also implemented the “Emissions Management” procedure, which provides guidance for base year emission recalculations and establishes criteria for adjustments whenever structural or regulatory changes occur that significantly impact the emissions profile. If such changes result in a variation greater than 20% or affect strategic projections, recalculations will be carried out in accordance with the guidelines set forth in the procedure. The report considers emissions from the CSN Group, excluding those from CSN Mineração, which are disclosed separately in the CSN Mineração CDP Report as well as in all CSN Group sustainability reports.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

325110.41

(7.5.3) Methodological details

The GHG Protocol serves as the primary methodology for building the GHG inventory and reporting information externally. The base year of the GHG emissions inventory is 2023, determined by three main factors: the acquisition of significant assets, such as LafargeHolcim and assets from Companhia Estadual de Geração de Energia Elétrica (CEEE-G), which significantly altered the emissions profile; changes in emission factors and calculation parameters; and a substantial expansion in Scope 3 management. It is important to note that, for the purpose of meeting climate targets, the previously established base years remain unchanged: 2020 for the Cement and Mining sectors and 2018 for Steel. In this context, the Company has also implemented the “Emissions Management” procedure, which provides guidance for base year emission recalculations and establishes criteria for adjustments whenever structural or regulatory changes occur that significantly impact the emissions profile. If such changes result in a variation greater than 20% or affect strategic projections, recalculations will be carried out in accordance with the guidelines set forth in the procedure. The report considers emissions from the CSN Group, excluding those from CSN Mineração, which are disclosed separately in the CSN Mineração CDP Report as well as in all CSN Group sustainability reports.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

7682.54

(7.5.3) Methodological details

The GHG Protocol serves as the primary methodology for building the GHG inventory and reporting information externally. The base year of the GHG emissions inventory is 2023, determined by three main factors: the acquisition of significant assets, such as LafargeHolcim and assets from Companhia Estadual de Geração de Energia Elétrica (CEEE-G), which significantly altered the emissions profile; changes in emission factors and calculation parameters; and a substantial expansion in Scope 3 management. It is important to note that, for the purpose of meeting climate targets, the previously established base years remain unchanged: 2020 for the Cement and Mining sectors and 2018 for Steel. In this context, the Company has also implemented the “Emissions Management” procedure, which provides guidance for base year emission recalculations and establishes criteria for adjustments whenever structural or regulatory changes occur that significantly impact the emissions profile. If such changes result in a variation greater than 20% or affect strategic projections, recalculations will be carried out in accordance with the guidelines set forth in the procedure. The report considers emissions from the CSN Group, excluding those from CSN Mineração, which are disclosed separately in the CSN Mineração CDP Report as well as in all CSN Group sustainability reports.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

1169847.04

(7.5.3) Methodological details

The GHG Protocol serves as the primary methodology for building the GHG inventory and reporting information externally. The base year of the GHG emissions inventory is 2023, determined by three main factors: the acquisition of significant assets, such as LafargeHolcim and assets from Companhia Estadual de Geração de Energia Elétrica (CEEE-G), which significantly altered the emissions profile; changes in emission factors and calculation parameters; and a substantial expansion in Scope 3 management. It is important to note that, for the purpose of meeting climate targets, the previously established base years remain unchanged: 2020 for the Cement and Mining sectors and 2018 for Steel. In this context, the Company has also implemented the “Emissions Management” procedure, which provides guidance for base year emission recalculations and establishes criteria for adjustments whenever structural or regulatory changes occur that significantly impact the emissions profile. If such changes result in a variation greater than 20% or affect strategic projections, recalculations will be carried out in accordance with the guidelines set forth in the procedure. The report considers emissions from the CSN Group, excluding those from CSN Mineração, which are disclosed separately in the CSN Mineração CDP Report as well as in all CSN Group sustainability reports.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Information not calculated in the base year

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

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

829286.57

(7.5.3) Methodological details

The GHG Protocol serves as the primary methodology for building the GHG inventory and reporting information externally. The base year of the GHG emissions inventory is 2023, determined by three main factors: the acquisition of significant assets, such as LafargeHolcim and assets from Companhia Estadual de Geração de Energia Elétrica (CEEE-G), which significantly altered the emissions profile; changes in emission factors and calculation parameters; and a substantial expansion in Scope 3 management. It is important to note that, for the purpose of meeting climate targets, the previously established base years remain unchanged: 2020 for the Cement and Mining sectors and 2018 for Steel. In this context, the Company has also implemented the “Emissions Management” procedure, which provides guidance for base year emission recalculations and establishes criteria for adjustments whenever structural or regulatory changes occur that significantly impact the emissions profile. If such changes result in a variation greater than 20% or affect strategic projections, recalculations will be carried out in accordance with the guidelines set forth in the procedure. The report considers emissions from the CSN Group, excluding those from CSN Mineração, which are disclosed separately in the CSN Mineração CDP Report as well as in all CSN Group sustainability reports.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

278380.24

(7.5.3) Methodological details

The GHG Protocol serves as the primary methodology for building the GHG inventory and reporting information externally. The base year of the GHG emissions inventory is 2023, determined by three main factors: the acquisition of significant assets, such as LafargeHolcim and assets from Companhia Estadual de Geração de Energia Elétrica (CEEE-G), which significantly altered the emissions profile; changes in emission factors and calculation parameters; and a substantial expansion in Scope 3 management. It is important to note that, for the purpose of meeting climate targets, the previously established base years remain unchanged: 2020 for the Cement and Mining sectors and 2018 for Steel. In this context, the Company has also implemented the “Emissions Management” procedure, which provides guidance for base year emission recalculations and establishes criteria for adjustments whenever structural or regulatory changes occur that significantly impact the emissions profile. If such changes result in a variation greater than 20% or affect strategic projections, recalculations will be carried out in accordance with the guidelines set forth in the procedure. The report considers emissions from the CSN Group, excluding those from CSN Mineração, which are disclosed separately in the CSN Mineração CDP Report as well as in all CSN Group sustainability reports.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

52108.46

(7.5.3) Methodological details

The GHG Protocol serves as the primary methodology for building the GHG inventory and reporting information externally. The base year of the GHG emissions inventory is 2023, determined by three main factors: the acquisition of significant assets, such as LafargeHolcim and assets from Companhia Estadual de Geração de Energia Elétrica (CEEE-G), which significantly altered the emissions profile; changes in emission factors and calculation parameters; and a substantial expansion in Scope 3 management. It is important to note that, for the purpose of meeting climate targets, the previously established base years remain unchanged: 2020 for the Cement and Mining sectors and 2018 for Steel. In this context, the Company has also implemented the “Emissions Management” procedure, which provides guidance for base year emission recalculations and establishes criteria for adjustments whenever structural or regulatory changes occur that significantly impact the emissions profile. If such changes result in a variation greater than 20% or affect strategic projections, recalculations will be carried out in accordance with the guidelines set forth in the procedure. The report considers emissions from the CSN Group, excluding those from CSN Mineração, which are disclosed separately in the CSN Mineração CDP Report as well as in all CSN Group sustainability reports.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

1307.49

(7.5.3) Methodological details

The GHG Protocol serves as the primary methodology for building the GHG inventory and reporting information externally. The base year of the GHG emissions inventory is 2023, determined by three main factors: the acquisition of significant assets, such as LafargeHolcim and assets from Companhia Estadual de Geração de Energia Elétrica (CEEE-G), which significantly altered the emissions profile; changes in emission factors and calculation parameters; and a substantial expansion in

Scope 3 management. It is important to note that, for the purpose of meeting climate targets, the previously established base years remain unchanged: 2020 for the Cement and Mining sectors and 2018 for Steel. In this context, the Company has also implemented the “Emissions Management” procedure, which provides guidance for base year emission recalculations and establishes criteria for adjustments whenever structural or regulatory changes occur that significantly impact the emissions profile. If such changes result in a variation greater than 20% or affect strategic projections, recalculations will be carried out in accordance with the guidelines set forth in the procedure. The report considers emissions from the CSN Group, excluding those from CSN Mineração, which are disclosed separately in the CSN Mineração CDP Report as well as in all CSN Group sustainability reports.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

2657.76

(7.5.3) Methodological details

The GHG Protocol serves as the primary methodology for building the GHG inventory and reporting information externally. The base year of the GHG emissions inventory is 2023, determined by three main factors: the acquisition of significant assets, such as LafargeHolcim and assets from Companhia Estadual de Geração de Energia Elétrica (CEEE-G), which significantly altered the emissions profile; changes in emission factors and calculation parameters; and a substantial expansion in Scope 3 management. It is important to note that, for the purpose of meeting climate targets, the previously established base years remain unchanged: 2020 for the Cement and Mining sectors and 2018 for Steel. In this context, the Company has also implemented the “Emissions Management” procedure, which provides guidance for base year emission recalculations and establishes criteria for adjustments whenever structural or regulatory changes occur that significantly impact the emissions profile. If such changes result in a variation greater than 20% or affect strategic projections, recalculations will be carried out in accordance with the guidelines set forth in the procedure. The report considers emissions from the CSN Group, excluding those from CSN Mineração, which are disclosed separately in the CSN Mineração CDP Report as well as in all CSN Group sustainability reports.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Information not calculated in the base year

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO₂e)

1028293.74

(7.5.3) Methodological details

GHG Protocol Methodology for this report. For Steel business CSN uses WSA methodology and Base year- 2018; For Cement business CSN uses GCCA methodology.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Information not calculated in the base year

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Information not calculated in the base year

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

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Information not calculated in the base year

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Information not calculated in the base year

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Information not calculated in the base year

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Information not calculated in the base year

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Information not calculated in the base year

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Information not calculated in the base year

[Fixed row]

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

	Gross global Scope 1 emissions (metric tons CO2e)	End date	Methodological details
Reporting year	15213806.48	Date input [must be between 11/19/2015 - 11/19/2024]	GHG Protocol Methodology. Including emissions from CSN's steel mills in Germany and Portugal. This information does not include CSN Mineração.

	Gross global Scope 1 emissions (metric tons CO2e)	End date	Methodological details
Past year 1	14562749.54	12/31/2023	GHG Protocol Methodology. Including emissions from CSN's steel mills in Germany and Portugal. This information does not include CSN Mineração

[Fixed row]

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

Reporting year

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

399536.86

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

5803.2

(7.7.4) Methodological details

The GHG Protocol serves as the primary methodology for building the GHG inventory and reporting information externally. All CSN Group operations are reported (including those in Brazil, Germany, and Portugal), with the exception of CSN Mineração. Emissions from CSN Mineração are disclosed separately in the CSN Mineração CDP Report as well as in all CSN Group sustainability reports.

Past year 1

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

325110.41

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

7682.54

(7.7.3) End date

12/31/2023

(7.7.4) Methodological details

The GHG Protocol serves as the primary methodology for building the GHG inventory and reporting information externally. All CSN Group operations are reported (including those in Brazil, Germany, and Portugal), with the exception of CSN Mineração. Emissions from CSN Mineração are disclosed separately in the CSN Mineração CDP Report as well as in all CSN Group sustainability reports.

[Fixed row]

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

Purchased goods and services

(7.8.1) Evaluation status

Select from:

Relevant, calculated

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

3131764.75

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

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

0

(7.8.5) Please explain

Value is higher than 5% of the total Scope 3 emissions. By this means that is relevant. Calculation methodologies were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: data provided by the responsible areas based on data for goods purchased in the year 2024, this data was provided in tonne or Ndam³ (in the case of gas). Emission factors in tons of GHG by activity data. Methodology: emissions were calculated using the methodology of the GHG protocol Brazil and using the emission factors for converting GHG from the World Steel Association to gas values (in Ndam²) and emission factors for the inputs of metallic alloys and electrodes (in tons).

Capital goods

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

The category "Purchased goods and services" is more representative than "Capital goods" for our type of business. In 2024, the "Capital goods" category accounted for less than 1% of the total Scope 3 emissions of the CSN Group. So, value is lower than 5% of the total Scope 3 emissions. By this means that is not relevant.

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

(7.8.1) Evaluation status

Select from:

Relevant, calculated

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

763223.26

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

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

0

(7.8.5) Please explain

Value is higher than 5% of the total Scope 3 emissions. By this means that is relevant. Calculation methodologies were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: data provided by the responsible areas based on data in the year 2024, this data was provided in tonne or Ndam³ (in the case of gas). Emission factors in tons of GHG by activity data. Methodology: emissions were calculated using the methodology of the GHG protocol Brazil and using the emission factors for converting GHG from the World Steel Association.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

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

238364.53

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

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

100

(7.8.5) Please explain

Value is lower than 5% of the total Scope 3 emissions. By this means that is not relevant. Calculations methodologies were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: quantity of material transported distance. Emission factors in

tonnes of GHG per activity data. Methodology: emissions are calculated using the Quantity of material transported multiplied by the distance (one way, between departure and arrival) and the applicable emission factor. Emissions Factors Used: DEFRA and GHG Protocol.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

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

144315.49

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

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

0

(7.8.5) Please explain

Value is lower than 5% of the total Scope 3 emissions. By this means that is not relevant. Calculations used were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: t of waste and waste disposal processes (landfill, biological treatment, incineration). Emission factors in tonnes of GHG per activity data. Methodology: emissions are calculated using the activity data multiplied by the applicable emission factor. Emissions Factors Used: IPCC 2006 and 2019.

Business travel

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

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

2219.48

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

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

100

(7.8.5) Please explain

Value is lower than 5% of the total Scope 3 emissions. By this means that is not relevant. Calculation methodologies were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: data provided by responsible areas based on business travel data in the year 2024, travel data for short, medium and long distance. Emission factors in tons of GHG by activity data. Methodology: emissions were calculated using the GHG protocol Brazil methodology and using the emission factors for GHG conversion, in tCO2 per pax.km, from DEFRA 2021.

Employee commuting

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

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

2425.53

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

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

100

(7.8.5) Please explain

Value is lower than 5% of the total Scope 3 emissions. By this means that is not relevant. Calculation's methodologies were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: quantity of fuel used. Emission factors in tonnes of GHG per activity data. Methodology: emissions are calculated using the activity data multiplied by the applicable emission factor. Emissions Factors Used: GHG Protocol 2022, IPCC 2006 and BEN 2015.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

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

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, calculated

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

774862.74

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

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

100

(7.8.5) Please explain

Value is higher than 5% of the total Scope 3 emissions. By this means that is relevant. Calculation's methodologies were consistent with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Scope 3 Standard). Activity data: quantity of material transported distance. Emission factors in tonnes of GHG per activity data. Methodology: emissions are calculated using the Quantity of material transported multiplied by the distance (one way, between departure and arrival) and the applicable emission factor. Emissions Factors Used: GHG Protocol 2022, IPCC 2006, BEN 2015.

Processing of sold products

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

An emissions figure is not applicable for this category as CSN does not process sold products in normal operations.

Use of sold products

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

As CSN has a vertical production strategy, some materials produced by the extraction of raw materials are used by another CSN's plant. For example, the dolomitic limestone produced by the Arcos unit is used by the Presidente Vargas in the steel production process. In this way, emissions from dolomitic limestone processing are accounted in UPV's Scope 1 emissions and not in Arcos' Scope 3 emissions.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

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

Downstream leased assets

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

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

Franchises

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

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

Investments

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

This category is mainly apply for banks and other similar companies. As CSN produces manufactures production this category is not relevant for our activities.

Other (upstream)

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

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

Other (downstream)

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

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

[Fixed row]

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

Past year 1

(7.8.1.1) End date

12/31/2023

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

1169847.04

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

0

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

829286.57

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

278380.24

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

52108.46

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

1307.486

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

2657.763

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

0

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

1028293.74

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

0

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

0

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

0

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

0

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

0

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

0

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

0

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

(7.8.1.19) Comment

Including emissions from CSN's steel mills in Germany and Portugal for in the year of 2023. This information does not include CSN Mineração.
 [Fixed row]

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

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

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**Row 1****(7.9.1.1) Verification or assurance cycle in place**

Select from:

Annual process

(7.9.1.2) Status in the current reporting year

Select from:

Complete

(7.9.1.3) Type of verification or assurance

Select from:

Limited assurance

(7.9.1.4) Attach the statement

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(7.9.1.5) Page/section reference

Page 3

(7.9.1.6) Relevant standard

Select from:

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

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

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

Row 1

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

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(7.9.2.6) Page/ section reference

page 3

(7.9.2.7) Relevant standard

Select from:

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

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

- Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

- Annual process

(7.9.2.3) Status in the current reporting year

Select from:

- Complete

(7.9.2.4) Type of verification or assurance

Select from:

- Limited assurance

(7.9.2.5) Attach the statement

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(7.9.2.6) Page/ section reference

page 3

(7.9.2.7) Relevant standard

Select from:

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

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

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

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- Scope 3: Business travel
- Scope 3: Employee commuting
- Scope 3: Purchased goods and services
- Scope 3: Waste generated in operations
- Scope 3: Upstream transportation and distribution
- Scope 3: Downstream transportation and distribution
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:

- Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- Complete

(7.9.3.4) Type of verification or assurance

Select from:

- Limited assurance

(7.9.3.5) Attach the statement

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(7.9.3.6) Page/section reference

page 4

(7.9.3.7) Relevant standard

Select from:

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

(7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

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

Select from:

Increased

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

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO₂e)

428256.24

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

2.9

(7.10.1.4) Please explain calculation

Sum of the emissions avoided by the scope 1 and 2 emission reduction projects (presented in question 7.55). Value of emissions %: $EA\% \text{ Variation_EA}/E(12) \cdot \text{Variation_EA}$ 428,256 tCO₂e; · $E(1+2)$ 14,570,432.08 tCO₂e; · Variation_EA : variation of change in output emissions between 2024 and 2023; · $E(1+2)$: Emission of scope 1+2 for the year 2023

Divestment

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

649410

(7.10.1.2) Direction of change in emissions

Select from:

Increased

(7.10.1.3) Emissions value (percentage)

4.5

(7.10.1.4) Please explain calculation

In 2024, we saw an increase in production at our main units, while other units experienced minor changes in emissions compared to these units.. Value of emissions %: $CO\% \text{ Variation_CO}/E(12) \cdot \text{Variation_CO}$ 649,410 tCO₂e; · $E(12)$ 14,570,432.08tCO₂e; · Variation_RE : variation of change in output emissions between 2024 and 2023; · $E(12)$: Emission of scope 12 for the year 2023;

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable

[Fixed row]

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

Select from:

Market-based

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

Select from:

Yes

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

(7.12.1.1) CO2 emissions from biogenic carbon (metric tons CO2)

805216.01

(7.12.1.2) Comment

*Emissions from Scope 1 and 3. Disclaimer: This GHG Emissions data does not include CMIN as in the previous years. This figure has been updating accordingly.
[Fixed row]*

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

Select from:

Yes

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

Row 1

(7.15.1.1) Greenhouse gas

Select from:

CO2

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

15204178.31

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

CH4

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

1366.17

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

HFCs

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

4219.65

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

N2O

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

4042.35

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

[Add row]

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

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Brazil	15095905.88	205134.05	0
Germany	100801.31	188599.6	0
Portugal	17099.3	5803.2	5803.2
United States of America	0	0	0

[Fixed row]

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

Select all that apply

By business division

By facility

By activity

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

Row 1

(7.17.1.1) Business division

Energy - CEEE and PCH. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

215.93

Row 2

(7.17.1.1) Business division

Office- Faria Lima. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

8.23

Row 3

(7.17.1.1) Business division

Logistic- FTL, Porto TECON and TLSA. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

132167.74

Row 4

(7.17.1.1) Business division

Mining- ERSA Mineração, ERSA Fundição and Minérios Nacional. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

12830.03

Row 5

(7.17.1.1) Business division

Steelmaking- Usina Presidente Vargas, CSN Paraná, Porto Real, Prada Mogi das Cruzes, Prada Embalagens (Resende e São Paulo), SWT and Lusodier. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

8477265.64

Row 6

(7.17.1.1) Business division

Cement- Arcos, Volta Redonda, Alhandra, Barroso, Caaporã, Candeias, Cantagalo, Cocalzinho, Montes Claros, Pedro Leopoldo, Rio Blender, Sorocaba and Vitória. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

6591318.91

[Add row]

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

Row 1

(7.17.2.1) Facility

PCH (outras). This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

42.81

(7.17.2.3) Latitude

-29.343604

(7.17.2.4) Longitude

-50.696739

Row 2

(7.17.2.1) Facility

CSN Cimentos Alhandra. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

751215.08

(7.17.2.3) Latitude

-7.37645

(7.17.2.4) Longitude

-34.885506

Row 3

(7.17.2.1) Facility

Porto- TECON Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2733.65

(7.17.2.3) Latitude

-22.930726

(7.17.2.4) Longitude

-43.838696

Row 4

(7.17.2.1) Facility

Usina Presidente Vargas. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

8302772.26

(7.17.2.3) Latitude

-22.512957

(7.17.2.4) Longitude

-44.113558

Row 5

(7.17.2.1) Facility

CSN Cimentos - Volta Redonda Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

71596.34

(7.17.2.3) Latitude

-22.509108

(7.17.2.4) Longitude

-44.102015

Row 6

(7.17.2.1) Facility

Minerios Nacional. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

5828.87

(7.17.2.3) Latitude

-20.440121

(7.17.2.4) Longitude

-43.900287

Row 7

(7.17.2.1) Facility

PRADA Embalagens (Resende e São Paulo) Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3567.6

(7.17.2.3) Latitude

-23.654005

(7.17.2.4) Longitude

-46.717594

Row 8

(7.17.2.1) Facility

CSN Porto Real Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

20938.4

(7.17.2.3) Latitude

-22.422004

(7.17.2.4) Longitude

-44.351028

Row 9

(7.17.2.1) Facility

ERSA FundaçãoDisclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

977.31

(7.17.2.3) Latitude

-9.550345

(7.17.2.4) Longitude

-63.030275

Row 10

(7.17.2.1) Facility

Arcos CimentosDisclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1908242.08

(7.17.2.3) Latitude

-20.312443

(7.17.2.4) Longitude

-45.585028

Row 11

(7.17.2.1) Facility

CSN Paraná. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

32010.07

(7.17.2.3) Latitude

-25.572903

(7.17.2.4) Longitude

-49.380327

Row 12

(7.17.2.1) Facility

Lusosider - Portugal. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

17099.3

(7.17.2.3) Latitude

38.614391

(7.17.2.4) Longitude

-9.068293

Row 13

(7.17.2.1) Facility

TLSDisclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

103623.98

(7.17.2.3) Latitude

-3.71424

(7.17.2.4) Longitude

-38.567846

Row 14

(7.17.2.1) Facility

SWT - Alemanha. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

100801.31

(7.17.2.3) Latitude

50.654309

(7.17.2.4) Longitude

11.44714

Row 15

(7.17.2.1) Facility

Office-Faria LimaDisclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

8.23

(7.17.2.3) Latitude

-23.586092

(7.17.2.4) Longitude

-46.6835

Row 16

(7.17.2.1) Facility

ERSA MineraçãoDisclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

6023.84

(7.17.2.3) Latitude

-9.203673

(7.17.2.4) Longitude

-63.078215

Row 17

(7.17.2.1) Facility

FTLDisclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

25810.11

(7.17.2.3) Latitude

-3.832797

(7.17.2.4) Longitude

-38.595329

Row 18

(7.17.2.1) Facility

PRADA Mogi das CruzesDisclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

76.71

(7.17.2.3) Latitude

-23.525012

(7.17.2.4) Longitude

-46.208566

Row 19

(7.17.2.1) Facility

Barroso - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1160106.52

(7.17.2.3) Latitude

-21.180689

(7.17.2.4) Longitude

-43.981286

Row 20

(7.17.2.1) Facility

CEEE - Energia. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

173.12

(7.17.2.3) Latitude

-30.057456

(7.17.2.4) Longitude

-51.153452

Row 21

(7.17.2.1) Facility

Caaporã - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

787062.02

(7.17.2.3) Latitude

-7.529612

(7.17.2.4) Longitude

-34.866215

Row 22

(7.17.2.1) Facility

Candeias - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

232.97

(7.17.2.3) Latitude

-12.720293

(7.17.2.4) Longitude

-38.481874

Row 23

(7.17.2.1) Facility

Cantagalo - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

550979.91

(7.17.2.3) Latitude

-21.941611

(7.17.2.4) Longitude

-42.271022

Row 24

(7.17.2.1) Facility

Cocalzinho - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

244.22

(7.17.2.3) Latitude

-15.788769

(7.17.2.4) Longitude

-48.770114

Row 25

(7.17.2.1) Facility

Montes Claros - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

441736.51

(7.17.2.3) Latitude

-16.681337

(7.17.2.4) Longitude

-43.883964

Row 26

(7.17.2.1) Facility

Pedro Leopoldo - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

918410.94

(7.17.2.3) Latitude

-19.608192

(7.17.2.4) Longitude

-44.058444

Row 27

(7.17.2.1) Facility

Rio Blender - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

66.88

(7.17.2.3) Latitude

-22.888653

(7.17.2.4) Longitude

-43.656794

Row 28

(7.17.2.1) Facility

Sorocaba - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

45.83

(7.17.2.3) Latitude

-23.44704

(7.17.2.4) Longitude

-47.538948

Row 29

(7.17.2.1) Facility

Vitória - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1379.62

(7.17.2.3) Latitude

-20.189168

(7.17.2.4) Longitude

-40.249543

[Add row]

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

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Land uses Change Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.</i>	100250.41

	Activity	Scope 1 emissions (metric tons CO2e)
Row 2	<i>Industrial Process Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.</i>	6053099.83
Row 3	<i>Mobile Combustion Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.</i>	82585.04
Row 4	<i>Stationary Combustion Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.</i>	8972980.85
Row 5	<i>Fugitive Emissions Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.</i>	4255.86
Row 6	<i>Waste and Effluents Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.</i>	634.47

[Add row]

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

Metals and mining production activities

(7.19.1) Gross Scope 1 emissions, metric tons CO2e

12830.03

(7.19.3) Comment

Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly. Considers: ESRA Fundição, ESRA Mineração and Minérios Nacional

Steel production activities

(7.19.1) Gross Scope 1 emissions, metric tons CO2e

8477265.64

(7.19.3) Comment

*Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly. Considers: Lusosider, Porto Real, PRADA Mogi das Cruzes, PRADA Resende, PRADA São Paulo, SWT, CSN Paraná and Usina Presidente Vargas (UPV).
[Fixed row]*

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

Select all that apply

- By business division
- By facility
- By activity

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

Row 1

(7.20.1.1) Business division

Energy - CEEE and PCH Outras. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

1000.43

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 2

(7.20.1.1) Business division

Steelmaking- Usina Presidente Vargas, CSN Paraná, Porto Real, Prada Mogi das Cruzes, Prada Resende, Prada São Paulo, SWT and Lusodier. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

330685.17

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

5803.2

Row 3

(7.20.1.1) Business division

Mining- ERSA Mineração, ERSA Fundação and Minérios Naional. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

1107.85

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 4

(7.20.1.1) Business division

Office- Faria Lima. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

15.15

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 5

(7.20.1.1) Business division

Logistic- FTL, Porto TECON and TLSA. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

202.5

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 6

(7.20.1.1) Business division

Cement- Arcos Cimentos, CSN Cimentos, Alhandra, CSN Cimentos- Volta Redonda, Barroso, Caaporã, Candeias, Cantagalo, Cocalzinho, Montes Claros, Pedro Leopoldo, Rio Blender, Sorocaba and Vitória. Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

66525.76

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

[Add row]

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

Row 1

(7.20.2.1) Facility

PCH (outras). This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 2

(7.20.2.1) Facility

TLSA Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

119.87

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 3

(7.20.2.1) Facility

CSN Cimentos Alhandra: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

6075.35

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 4

(7.20.2.1) Facility

PRADA Emablagens (São Paulo e Resende) Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

567.09

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 5

(7.20.2.1) Facility

Arcos Cimentos Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

14832.71

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 6

(7.20.2.1) Facility

CSN Paraná Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

5164.02

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 7

(7.20.2.1) Facility

SWT Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

188599.6

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 8

(7.20.2.1) Facility

Office Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

15.15

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 9

(7.20.2.1) Facility

Lusosider Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

5803.2

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

5803.2

Row 10

(7.20.2.1) Facility

ERSA Fundação Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

154.4

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 11

(7.20.2.1) Facility

FTL Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

82.63

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 12

(7.20.2.1) Facility

Minerios Nacional: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

447.39

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 13

(7.20.2.1) Facility

ERSA Mineração Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

506.06

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 14

(7.20.2.1) Facility

PRADA Mogi Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

153.46

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 15

(7.20.2.1) Facility

CSN Porto Real Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1675.31

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 16

(7.20.2.1) Facility

UPV Cimentos: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 17

(7.20.2.1) Facility

Usina Presidente Vargas Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

128722.48

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 18

(7.20.2.1) Facility

Porto- TECON Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 19

(7.20.2.1) Facility

Barroso - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

12493.96

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 20

(7.20.2.1) Facility

CEEE - Energia. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1000.43

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 21

(7.20.2.1) Facility

Caaporã - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

7691.78

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 22

(7.20.2.1) Facility

Candeias - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

652.84

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 23

(7.20.2.1) Facility

Cantagalo - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

5502.45

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 24

(7.20.2.1) Facility

Cocalzinho - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

938.7

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 25

(7.20.2.1) Facility

Montes Claros - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

4974.76

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 26

(7.20.2.1) Facility

Pedro Leopoldo - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

11315.76

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 27

(7.20.2.1) Facility

Rio Blender - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

127.32

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 28

(7.20.2.1) Facility

Sorocaba - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

609.01

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 29

(7.20.2.1) Facility

Vitória - Cimentos. This GHG Emissions data does not include CMIN. The figure has been updating accordingly.

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1311.12

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

[Add row]

(7.20.3) Break down your total gross global Scope 2 emissions by business activity.

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	Electrical energy	399536.86	5803.2
Row 2	Thermal Energy	0	0

[Add row]

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

Metals and mining production activities

(7.21.1) Scope 2, location-based, metric tons CO2e

1107.85

(7.21.2) Scope 2, market-based (if applicable), metric tons CO2e

0

(7.21.3) Comment

Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly. Considers: ESRA Fundição, ESRA Mineração, and Minérios Nacional

Steel production activities

(7.21.1) Scope 2, location-based, metric tons CO2e

330685.17

(7.21.2) Scope 2, market-based (if applicable), metric tons CO2e

5803.2

(7.21.3) Comment

*Disclaimer: This GHG Emissions data does not include CMIN. The figure has been updating accordingly. Considers: Steelmaking - Usina Presidente Vargas (UPV), CSN Paraná, Porto Real, Prada Mogi das Cruzes, Prada Embalagens (São Paulo and Resende), Lusosider and SWT.
[Fixed row]*

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

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

15213806.48

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

399536.86

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

5803.2

(7.22.4) Please explain

This GHG Emissions data does not include CMIN. The figure has been updating accordingly. All entities of the CSN Group are included in the same annual financial statements.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

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

0

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

0

(7.22.4) Please explain

*Not applicable. All entities of the CSN Group are included in the same annual financial statements.
[Fixed row]*

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

Select from:

- Not relevant as we do not have any subsidiaries

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

- Renault Group

(7.26.2) Scope of emissions

Select from:

- Scope 1

(7.26.4) Allocation level

Select from:

- Business unit (subsidiary company)

(7.26.5) Allocation level detail

CSN steel emission are calculated using World Steel Association (WSA) methodology¹. This methodology is used by peers and more details about CSN emission intensity could be found in our 2024 integrated report ². Emissions Scope 1, 2 and 3 are allocated together in an emission intensity indicator. Note: (1) <https://worldsteel.org/wp-content/uploads/CO2-data-collection-user-guide-version-10.pdf> (2) Databook <https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

(7.26.6) Allocation method

Select from:

- Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

3557

(7.26.9) Emissions in metric tonnes of CO₂e

8406

(7.26.10) Uncertainty (±%)

1

(7.26.11) Major sources of emissions

Coking Plant, Sintering, Lime Factory, Blast Furnaces, Steel Mill, Continuous Casting, Laminations

(7.26.12) Allocation verified by a third party?

Select from:

Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

CSN steel emission are calculated using World Steel Association (WSA) methodology¹. This methodology is used by peers and more details about CSN emission intensity could be found in our 2024 integrated report ². Emissions Scope 1, 2 and 3 are allocated together in an emission intensity indicator. Note: (1) <https://worldsteel.org/wp-content/uploads/CO2-data-collection-user-guide-version-10.pdf> (2) Databook <https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

(7.26.14) Where published information has been used, please provide a reference

<https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

Row 2

(7.26.1) Requesting member

Select from:

CNH Industrial NV

(7.26.2) Scope of emissions

Select from:

Scope 1

(7.26.4) Allocation level

Select from:

Business unit (subsidiary company)

(7.26.5) Allocation level detail

CSN steel emission are calculated using World Steel Association (WSA) methodology¹. This methodology is used by peers and more details about CSN emission intensity could be found in our 2024 integrated report ². Emissions Scope 1, 2 and 3 are allocated together in an emission intensity indicator. Note: (1) <https://worldsteel.org/wp-content/uploads/CO2-data-collection-user-guide-version-10.pdf> (2) Databook <https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

(7.26.6) Allocation method

Select from:

Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

17070

(7.26.9) Emissions in metric tonnes of CO2e

40344

(7.26.10) Uncertainty (±%)

1

(7.26.11) Major sources of emissions

Coking Plant, Sintering, Lime Factory, Blast Furnaces, Steel Mill, Continuous Casting, Laminations

(7.26.12) Allocation verified by a third party?

Select from:

Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

CSN steel emission are calculated using World Steel Association (WSA) methodology¹. This methodology is used by peers and more details about CSN emission intensity could be found in our 2024 integrated report ². Emissions Scope 1, 2 and 3 are allocated together in an emission intensity indicator. Note: (1) <https://worldsteel.org/wp-content/uploads/CO2-data-collection-user-guide-version-10.pdf> (2) Databook <https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

(7.26.14) Where published information has been used, please provide a reference

<https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

Row 3

(7.26.1) Requesting member

Select from:

Stellantis N.V.

(7.26.2) Scope of emissions

Select from:

Scope 1

(7.26.4) Allocation level

Select from:

Business unit (subsidiary company)

(7.26.5) Allocation level detail

CSN steel emission are calculated using World Steel Association (WSA) methodology¹. This methodology is used by peers and more details about CSN emission intensity could be found in our 2024 integrated report ². Emissions Scope 1, 2 and 3 are allocated together in an emission intensity indicator. Note: (1) <https://worldsteel.org/wp-content/uploads/CO2-data-collection-user-guide-version-10.pdf> (2) Databook <https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

(7.26.6) Allocation method

Select from:

Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

22044

(7.26.9) Emissions in metric tonnes of CO₂e

52100

(7.26.10) Uncertainty (±%)

(7.26.11) Major sources of emissions

Coking Plant, Sintering, Lime Factory, Blast Furnaces, Steel Mill, Continuous Casting, Laminations

(7.26.12) Allocation verified by a third party?

Select from:

Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

CSN steel emission are calculated using World Steel Association (WSA) methodology¹. This methodology is used by peers and more details about CSN emission intensity could be found in our 2024 integrated report ². Emissions Scope 1, 2 and 3 are allocated together in an emission intensity indicator. Note: (1) <https://worldsteel.org/wp-content/uploads/CO2-data-collection-user-guide-version-10.pdf> (2) Databook <https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

(7.26.14) Where published information has been used, please provide a reference

<https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

Row 4**(7.26.1) Requesting member**

Select from:

Electrolux

(7.26.2) Scope of emissions

Select from:

Scope 1

(7.26.4) Allocation level

Select from:

Business unit (subsidiary company)

(7.26.5) Allocation level detail

CSN steel emission are calculated using World Steel Association (WSA) methodology¹. This methodology is used by peers and more details about CSN emission intensity could be found in our 2024 integrated report ². Emissions Scope 1, 2 and 3 are allocated together in an emission intensity indicator. Note: (1) <https://worldsteel.org/wp-content/uploads/CO2-data-collection-user-guide-version-10.pdf> (2) Databook <https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

(7.26.6) Allocation method

Select from:

Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

7692

(7.26.9) Emissions in metric tonnes of CO₂e

18179

(7.26.10) Uncertainty (±%)

1

(7.26.11) Major sources of emissions

Coking Plant, Sintering, Lime Factory, Blast Furnaces, Steel Mill, Continuous Casting, Laminations

(7.26.12) Allocation verified by a third party?

Select from:

Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

CSN steel emission are calculated using World Steel Association (WSA) methodology¹. This methodology is used by peers and more details about CSN emission intensity could be found in our 2024 integrated report ². Emissions Scope 1, 2 and 3 are allocated together in an emission intensity indicator. Note: (1) <https://worldsteel.org/wp-content/uploads/CO2-data-collection-user-guide-version-10.pdf> (2) Databook <https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

(7.26.14) Where published information has been used, please provide a reference

<https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

Row 5

(7.26.1) Requesting member

Select from:

Petróleo Brasileiro SA - Petrobras

(7.26.2) Scope of emissions

Select from:

Scope 1

(7.26.4) Allocation level

Select from:

Business unit (subsidiary company)

(7.26.5) Allocation level detail

CSN Cement emissions are calculated using Global Cement and Concrete Association (GCCA) methodology. This methodology is used by peers and more details about CSN emission intensity could be found in our 2024 integrated report. Note: Databook <https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

(7.26.6) Allocation method

Select from:

Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

14054.9

(7.26.9) Emissions in metric tonnes of CO₂e

10791

(7.26.10) Uncertainty ($\pm\%$)

1

(7.26.11) Major sources of emissions

Clinker kiln, cement mill

(7.26.12) Allocation verified by a third party?

Select from:

Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

CSN Cement emissions are calculated using Global Cement and Concrete Association (GCCA) methodology. This methodology is used by peers and more details about CSN emission intensity could be found in our 2024 integrated report. Note: Databook <https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

(7.26.14) Where published information has been used, please provide a reference

<https://esg.csn.com.br/nossa-empresa/relato-integrado-gri/>

[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

Diversity of product lines makes accurately accounting for each product/product line cost ineffective

(7.27.2) Please explain what would help you overcome these challenges

In order to obtain a more accurate GHG emission value for each product sold, it would be necessary to analyse the emissions related to each production process (instead of unit of production); and also to have a detailed track of the process the products sold from the beginning of its production until its final destination.

Row 2

(7.27.1) Allocation challenges

Select from:

Customer base is too large and diverse to accurately track emissions to the customer level

(7.27.2) Please explain what would help you overcome these challenges

In order to obtain a more accurate GHG emission value for each product sold, it would be necessary to analyse the emissions related to each production process (instead of unit of production); and also to have a detailed track of the process the products sold from the beginning of its production until its final destination.

[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

Yes

(7.28.2) Describe how you plan to develop your capabilities

Currently, CSN is improving its calculation tools of GHG emissions in order to achieve a better accuracy and break down to its routine the annual GHG inventory. From this, the company will be able to better understand the sources and intensity of its emissions. The next step will be the development of CSN's carbon management plan, integrated with its business strategy. This plan will consider the emissions analyses related to CSN's main products, which will help the company to allocate the emissions from its clients in a more accurate way, resulting in a better management. Important to highlight that CSN participated and got the certification from ABNT (Brazilian Association of Technical Standards), for carbon footprint in the hot coil steel. this certification shows the company's commitment to the management of greenhouse gas emissions.

[Fixed row]

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

Select from:

More than 10% but less than or equal to 15%

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

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from:

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

[Fixed row]

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

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

- LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

1648819.78

(7.30.1.3) MWh from non-renewable sources

19535099.42

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

21183919.20

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

3743743.24

(7.30.1.3) MWh from non-renewable sources

35346.6

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

3779089.84

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

389955

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

389955.00

Total energy consumption

(7.30.1.1) Heating value

Select from:

LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

5782518.02

(7.30.1.3) MWh from non-renewable sources

19570446.02

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

25352964.04

[Fixed row]

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

	Heating value	Total MWh
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> LHV (lower heating value)	52508.99
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> LHV (lower heating value)	20590.74
Consumption of self-generated non-fuel renewable energy	Select from: <input checked="" type="checkbox"/> LHV (lower heating value)	0
Total energy consumption	Select from: <input checked="" type="checkbox"/> LHV (lower heating value)	73099.73

[Fixed row]

(7.30.5) Report your organization's energy consumption totals (excluding feedstocks) for steel production activities in MWh.

Consumption of fuel (excluding feedstocks)

(7.30.5.1) Heating value

Select from:

LHV (lower heating value)

(7.30.5.2) MWh consumed from renewable sources inside steel sector boundary

5.19

(7.30.5.3) MWh consumed from non-renewable sources inside steel sector boundary (excluding recovered waste heat/gases)

9155674.8

(7.30.5.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary

3406373.52

(7.30.5.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside steel sector boundary

12562053.51

Consumption of purchased or acquired electricity

(7.30.5.1) Heating value

Select from:

LHV (lower heating value)

(7.30.5.2) MWh consumed from renewable sources inside steel sector boundary

2496238.75

(7.30.5.3) MWh consumed from non-renewable sources inside steel sector boundary (excluding recovered waste heat/gases)

35346.6

(7.30.5.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary

0

(7.30.5.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside steel sector boundary

2531585.35

Consumption of self-generated non-fuel renewable energy

(7.30.5.1) Heating value

Select from:

LHV (lower heating value)

(7.30.5.2) MWh consumed from renewable sources inside steel sector boundary

389955

(7.30.5.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside steel sector boundary

389955.00

Total energy consumption

(7.30.5.1) Heating value

Select from:

LHV (lower heating value)

(7.30.5.2) MWh consumed from renewable sources inside steel sector boundary

2886198.94

(7.30.5.3) MWh consumed from non-renewable sources inside steel sector boundary (excluding recovered waste heat/gases)

9191021.4

(7.30.5.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary

3406373.52

(7.30.5.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside steel sector boundary

15483593.86

[Fixed row]

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

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

[Fixed row]

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

Sustainable biomass

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

CSN does not consume this type of raw material as fuel

Other biomass

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

1647740.19

(7.30.7.4) MWh fuel consumed for self-generation of heat

1647740.19

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Consumption in cement plants

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

1079.58

(7.30.7.4) MWh fuel consumed for self-generation of heat

1079.58

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Ethanol Consumption

Coal

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

4414.03

(7.30.7.4) MWh fuel consumed for self-generation of heat

4414.03

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Consumption of coal in cement and steel

Oil

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

6501608.4

(7.30.7.4) MWh fuel consumed for self-generation of heat

6501608.4

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Consumption of Diesel, Gasoline, oil and LPG

Gas

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

12309516.39

(7.30.7.4) MWh fuel consumed for self-generation of heat

8903142.87

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

3406373.52

(7.30.7.8) Comment

Natural gas and steel mill gases consumption

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

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

719560.59

(7.30.7.4) MWh fuel consumed for self-generation of heat

719560.59

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Acetylene and alternative fuels consumption.

Total fuel

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

21183919.2

(7.30.7.4) MWh fuel consumed for self-generation of heat

17777545.68

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

3406373.52

(7.30.7.8) Comment

Total consumption
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

4169044.84

(7.30.9.2) Generation that is consumed by the organization (MWh)

4169044.84

(7.30.9.3) Gross generation from renewable sources (MWh)

4133698.24

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

4133698.24

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

592298

(7.30.9.2) Generation that is consumed by the organization (MWh)

592298

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

(7.30.12) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed for metals and mining production activities.

	Total gross generation (MWh) inside metals and mining sector boundary	Generation that is consumed (MWh) inside metals and mining sector boundary
Electricity	20590.74	20590.74
Heat	0	0
Steam	0	0
Cooling	0	0

[Fixed row]

(7.30.13) Provide details on the electricity, heat, and steam your organization has generated and consumed for steel production activities.

Electricity

(7.30.13.1) Total gross generation inside steel sector boundary (MWh)

389955

(7.30.13.2) Generation that is consumed by the organization inside steel sector boundary (MWh)

389955

(7.30.13.3) Generation from renewable sources inside steel sector boundary (MWh)

0

(7.30.13.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary (MWh)

389955

Heat

(7.30.13.1) Total gross generation inside steel sector boundary (MWh)

0

(7.30.13.2) Generation that is consumed by the organization inside steel sector boundary (MWh)

0

(7.30.13.3) Generation from renewable sources inside steel sector boundary (MWh)

0

(7.30.13.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary (MWh)

0

Steam

(7.30.13.1) Total gross generation inside steel sector boundary (MWh)

592298

(7.30.13.2) Generation that is consumed by the organization inside steel sector boundary (MWh)

592298

(7.30.13.3) Generation from renewable sources inside steel sector boundary (MWh)

0

(7.30.13.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary (MWh)

592298

[Fixed row]

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

Row 1

(7.30.14.1) Country/area

Select from:

Brazil

(7.30.14.2) Sourcing method

Select from:

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

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Large hydropower (>25 MW)

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

3689307.1

(7.30.14.6) Tracking instrument used

Select from:

Contract

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

Select from:

Brazil

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

Select from:

Yes

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

2022

(7.30.14.10) Comment

Itasa, Proinfa, Igarapava, CTG and other renewable energy contracts managed by CSN Energia. Year 2022 regarding the acquisition of CEEE-G by CSN. The commissioning year of each unit is presented below: CEEE-G Bugres: 1952, CEEE-G Canastra: 1905, CEEE-G Capigui: 1933, CEEE-G Ernestina: 2012, CEEE-G

Forquilha: 1950, CEEE-G Guarita: 1953, CEEE-G Herval: 1941, CEEE-G Ijuizinho: 1950, CEEE-G Itaúba: 1979, CEEE-G Ivaí: 1950, CEEE-G Jacuí: 1962, CEEE-G Passo do Inferno: 1948, CEEE-G Passo Real: 1973, CEEE-G Santa Rosa: 1955, CEEE-G Toca: 1929.

Row 2

(7.30.14.1) Country/area

Select from:

Germany

(7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Large hydropower (>25 MW)

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

444391.14

(7.30.14.6) Tracking instrument used

Select from:

GO

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

Select from:

Norway

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

Select from:

No

(7.30.14.10) Comment

Due to the use of "green electricity" - produced from Scandinavian hydropower - we can offer remarkably CO2 reduced steel products. With buying Guarantees of Origin we ensure that the electricity required to manufacture Green steel products at SWT, does not come from plants subsidized by the Renewable Energy Act (EEG) for regenerative power generation.

[Add row]

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

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

3689307.1

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

0

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

0

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

592298

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

4281605.10

Germany

(7.30.16.1) Consumption of purchased electricity (MWh)

444391.14

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

0

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

0

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

0

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

444391.14

Portugal

(7.30.16.1) Consumption of purchased electricity (MWh)

35346.6

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

0

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

0

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

0

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

35346.60

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

0

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

0

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

0

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

0

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

0.00

[Fixed row]

(7.32) Disclose details on your organization's consumption of feedstocks for steel production activities.

Row 1

(7.32.1) Feedstocks

Select from:

Coal

(7.32.2) Total consumption

422834.44

(7.32.3) Total consumption unit

Select from:

metric tons

(7.32.4) Dry or wet basis?

Select from:

Dry basis

(7.32.5) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

2.97

(7.32.6) Heating value of feedstock, MWh per consumption unit

8.64

(7.32.7) Heating value

Select from:

LHV

(7.32.8) Comment

N/A

Row 2

(7.32.1) Feedstocks

Select from:

Coking coal

(7.32.2) Total consumption

585843.04

(7.32.3) Total consumption unit

Select from:

metric tons

(7.32.4) Dry or wet basis?

Select from:

Dry basis

(7.32.5) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.08

(7.32.6) Heating value of feedstock, MWh per consumption unit

8.64

(7.32.7) Heating value

Select from:

LHV

(7.32.8) Comment

N/A

Row 3

(7.32.1) Feedstocks

Select from:

Coke

(7.32.2) Total consumption

1665753.8

(7.32.3) Total consumption unit

Select from:

metric tons

(7.32.4) Dry or wet basis?

Select from:

Dry basis

(7.32.5) Inherent carbon dioxide emission factor of feedstock, metric tons CO₂ per consumption unit

3.26

(7.32.6) Heating value of feedstock, MWh per consumption unit

8.94

(7.32.7) Heating value

Select from:

LHV

(7.32.8) Comment

N/A

[Add row]

(7.41) Report your organization's steel-related consumption, production and capacity figures by steel plant.

Basic oxygen furnace

(7.41.1) Metal scrap consumption (metric tons)

398962

(7.41.2) Blast furnace iron consumption (metric tons)

3073349

(7.41.3) Direct reduced iron consumption (metric tons)

1672017

(7.41.4) Crude steel production (metric tons)

3097853

(7.41.5) Crude steel capacity (metric tons)

5400000

Electric arc furnace

(7.41.1) Metal scrap consumption (metric tons)

1142595

(7.41.2) Blast furnace iron consumption (metric tons)

547

(7.41.3) Direct reduced iron consumption (metric tons)

0

(7.41.4) Crude steel production (metric tons)

1274636

(7.41.5) Crude steel capacity (metric tons)

1483300

Other

(7.41.1) Metal scrap consumption (metric tons)

0

(7.41.2) Blast furnace iron consumption (metric tons)

0

(7.41.3) Direct reduced iron consumption (metric tons)

0

(7.41.4) Crude steel production (metric tons)

0

(7.41.5) Crude steel capacity (metric tons)

0

Total

(7.41.1) Metal scrap consumption (metric tons)

1541556

(7.41.2) Blast furnace iron consumption (metric tons)

3073896

(7.41.3) Direct reduced iron consumption (metric tons)

1672017

(7.41.4) Crude steel production (metric tons)

4372489

(7.41.5) Crude steel capacity (metric tons)

6883300

[Fixed row]

(7.41.1) Report your organization's steel-related production outputs and capacities by product.

Row 1

(7.41.1.1) Product

Select from:

Blast furnace iron

(7.41.1.2) Production (metric tons)

3140036

(7.41.1.3) Capacity (metric tons)

4572000

(7.41.1.4) Comment

Blast furnace iron produced in 2023.

[Add row]

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

Row 1

(7.42.1) Output product

Select from:

Iron ore

(7.42.2) Capacity, metric tons

35000000

(7.42.3) Production, metric tons

32018497

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

390519

(7.42.5) Scope 1 emissions

208897

(7.42.6) Scope 2 emissions

0

(7.42.7) Scope 2 emissions approach

Select from:

Market-based

(7.42.8) Pricing methodology for copper-equivalent figure

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

(7.42.9) Comment

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

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

Row 1

(7.45.1) Intensity figure

0.000479

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

15219609.69

(7.45.3) Metric denominator

Select from:

unit total revenue

(7.45.4) Metric denominator: Unit total

31720000000

(7.45.5) Scope 2 figure used

Select from:

Market-based

(7.45.6) % change from previous year

7

(7.45.7) Direction of change

Select from:

Decreased

(7.45.8) Reasons for change

Select all that apply

Change in renewable energy consumption

Other emissions reduction activities

Change in revenue

(7.45.9) Please explain

In 2024, there was an increase in the consumption of energy from renewable sources, implementation of emission reduction activities, and a variation in revenue compared to 2023.

[Add row]

(7.49) State your organization's emissions and energy intensities by steel production process route.

Row 1

(7.49.1) Process route

Select from:

Blast furnace- basic oxygen furnace

(7.49.2) Emissions intensity figure, metric tons CO2e per metric ton of crude steel production

2.36

(7.49.3) Energy intensity figure, GJ (LHV) per metric ton of crude steel production

23.55

(7.49.4) Methodology applied

Select from:

Worldsteel Association

(7.49.5) Comment

UPV's informations

Row 2

(7.49.1) Process route

Select from:

Scrap-electric arc furnace

(7.49.2) Emissions intensity figure, metric tons CO2e per metric ton of crude steel production

0.2

(7.49.3) Energy intensity figure, GJ (LHV) per metric ton of crude steel production

2.19

(7.49.4) Methodology applied

Select from:

Worldsteel Association

(7.49.5) Comment

SWT's informations

[Add row]

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

Row 1

(7.52.1) Description

Select from:

Energy usage

(7.52.2) Metric value

19.37

(7.52.3) Metric numerator

Total primary energy consumption (steel) in GJ

(7.52.4) Metric denominator (intensity metric only)

Crude steel production in metric tons

(7.52.5) % change from previous year

14.1

(7.52.6) Direction of change

Select from:

Decreased

(7.52.7) Please explain

The percentage of energy consumption decreased by approximately 14% compared to the year 2024 at the UPV and SWT steel plants.

Row 2

(7.52.1) Description

Select from:

Other, please specify :Clinker factor in cement

(7.52.2) Metric value

61.4

(7.52.3) Metric numerator

Total clinker use in the cement production

(7.52.4) Metric denominator (intensity metric only)

Total cement production

(7.52.5) % change from previous year

0

(7.52.6) Direction of change

Select from:

No change

(7.52.7) Please explain

Percentage of clinker use in cement. The value remained unchanged compared to the previous year's report.

Row 3

(7.52.1) Description

Select from:

Other, please specify :Thermal substitution rate

(7.52.2) Metric value

29.7

(7.52.3) Metric numerator

Thermal energy from alternative fuels and biomass

(7.52.4) Metric denominator (intensity metric only)

Total thermal energy of the kilns

(7.52.5) % change from previous year

(7.52.6) Direction of change

Select from:

- Decreased

(7.52.7) Please explain

Percentage of alternative fuels and biomass use in the thermal matrix of clinker kilns

[Add row]

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

Select all that apply

- Intensity target

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

Row 1

(7.53.2.1) Target reference number

Select from:

- Int 1

(7.53.2.2) Is this a science-based target?

Select from:

- Yes, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

CSN Cimentos Brasil - Near-Term Approval Letter - SBTi.pdf

(7.53.2.4) Target ambition

Select from:

- 1.5°C aligned

(7.53.2.5) Date target was set

12/31/2023

(7.53.2.6) Target coverage

Select from:

- Business division

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

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

(7.53.2.8) Scopes

Select all that apply

- Scope 1
- Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

- Market-based

(7.53.2.11) Intensity metric

Select from:

Other, please specify :Metric tons of gross CO2 per ton of cementitious product

(7.53.2.12) End date of base year

12/31/2020

(7.53.2.13) Intensity figure in base year for Scope 1

0.5094

(7.53.2.14) Intensity figure in base year for Scope 2

0

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

0.5094000000

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

100

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

100

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

100

(7.53.2.55) End date of target

12/31/2030

(7.53.2.56) Targeted reduction from base year (%)

23

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

0.3922380000

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

23.4

(7.53.2.60) Intensity figure in reporting year for Scope 1

0.494

(7.53.2.61) Intensity figure in reporting year for Scope 2

0

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

0.4940000000

(7.53.2.81) Land-related emissions covered by target

Select from:

Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

(7.53.2.82) % of target achieved relative to base year

13.14

(7.53.2.83) Target status in reporting year

Select from:

Underway

(7.53.2.85) Explain target coverage and identify any exclusions

CSN Cimentos has one of the lowest CO₂e emissions intensity indexes in the sector. CSN Cimentos has approved its science-based target, committing to reduce its gross scope 1 GHG emissions per cementitious product by 23% by 2030 and to continue active annual sourcing of 100% renewable electricity through 2030 (scope 2 zero). By industry practice, the target is calculated based on the Global Concrete and Cement Association (GCCA) methodology and considers the CSN Cimentos production units in Volta Redonda - RJ, Arcos - MG, Alhandra - PB, Caaporã - PB, Montes Claros - MG, Pedro Leopoldo - MG, Barroso - MG, Cantagalo - RJ, Candeias - BA, Cocalzinho - GO, Sorocaba - SP, Vitória - ES and Rio Blender - RJ.

(7.53.2.86) Target objective

Reduce gross scope 1 GHG emissions 23% per tonne of cementitious products by 2030. CSN Cimentos also commits to continue active annual sourcing of 100% renewable electricity through 2030 (scope 2 zero).

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

The decarbonization journey of CSN Cimentos is driven by four main levers: reducing the clinker/cement factor; reducing thermal consumption, utilizing biomass, and using alternative fuels. Clinker, the main raw material for cement, is obtained in rotary kilns where limestone calcination occurs—a process that emits CO₂. One of the technologies in this context is the controlled injection of green hydrogen, already used at the Arcos unit (MG) and expanded in 2024 to the Montes Claros and Caaporã units. The integration of the units acquired in 2022, completed in 2023, led to a systematic review of emissions management, targets, and the decarbonization strategy of CSN Cimentos. The update of the technology roadmap and the MAC Curve was completed last year, identifying more than 100 decarbonization projects and resulting in updated targets for this segment. In 2024, the company made further progress by initiating co-processing operations at the Alhandra plant and developing site-specific decarbonization roadmaps for each production unit. One of the main synergies resulting from the integration is the operation of Revalora, a waste management platform that strengthens the co-processing of waste in clinker kilns, enabling the reduction of fossil fuel use.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

Yes

Row 2

(7.53.2.1) Target reference number

Select from:

Int 2

(7.53.2.2) Is this a science-based target?

Select from:

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

(7.53.2.5) Date target was set

12/31/2020

(7.53.2.6) Target coverage

Select from:

Business division

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

Methane (CH4)

Nitrous oxide (N2O)

Carbon dioxide (CO2)

Perfluorocarbons (PFCs)

Hydrofluorocarbons (HFCs)

Nitrogen trifluoride (NF3)

Sulphur hexafluoride (SF6)

(7.53.2.8) Scopes

Select all that apply

Scope 1

Scope 2

Scope 3

(7.53.2.9) Scope 2 accounting method

Select from:

Market-based

(7.53.2.10) Scope 3 categories

Select all that apply

Other (upstream)

(7.53.2.11) Intensity metric

Select from:

Metric tons CO2e per metric ton of steel

(7.53.2.12) End date of base year

12/31/2018

(7.53.2.13) Intensity figure in base year for Scope 1

1.88

(7.53.2.14) Intensity figure in base year for Scope 2

0.08

(7.53.2.30) Intensity figure in base year for Scope 3, Other (upstream)

0.14

(7.53.2.32) Intensity figure in base year for total Scope 3

0.1400000000

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

2.1000000000

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

100.0

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

100.0

(7.53.2.51) % of total base year emissions in Scope 3, Other (upstream) covered by this Scope 3, Other (upstream) intensity figure

100

(7.53.2.53) % of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure

100

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

100.0

(7.53.2.55) End date of target

12/31/2030

(7.53.2.56) Targeted reduction from base year (%)

10

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

1.8900000000

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

10

(7.53.2.59) % change anticipated in absolute Scope 3 emissions

0

(7.53.2.60) Intensity figure in reporting year for Scope 1

1.77

(7.53.2.61) Intensity figure in reporting year for Scope 2

0

(7.53.2.77) Intensity figure in reporting year for Scope 3, Other (upstream)

0.17

(7.53.2.79) Intensity figure in reporting year for total Scope 3

0.1700000000

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

1.9400000000

(7.53.2.81) Land-related emissions covered by target

Select from:

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

(7.53.2.82) % of target achieved relative to base year

76.19

(7.53.2.83) Target status in reporting year

Select from:

Underway

(7.53.2.85) Explain target coverage and identify any exclusions

Reduce by 10% by 2030 and 20% by 2035 the specific emissions of scopes 01, 02 and 03 - without credits (tCO₂/ton of crude steel produced) of CSN- Siderurgia, based on 2018 emissions (WSA-World methodology Steel Association). The 10% reduction was created in 2020 and a new target to reduce 20% was defined in 2021. CSN uses the WSA methodology for calculating emissions intensity; this methodology aligns with best practices in the sector and allows for benchmarking to industry peers. This methodology specifically includes direct site emissions (ie. chimney emissions), direct emission of co-product gas, emissions from purchased electricity and steam (GHG Protocol Scope 2), and upstream emissions relating to the procurement of pre-processed materials and co-products. It is important to mention that undecided credits are not considering in CSN emission accountability. Since the accountability of these factors still remain undecided by the WSA, they are quantified and used in specific analysis, but they are not incorporated in calculated final carbon intensity of a site. The WSA data and methodology references the work of the GHG protocol and is recognized by the IEA.

(7.53.2.86) Target objective

Reduce by 10% by 2030 and 20% by 2035 (1.89 in 2030 and 1.68 in 2035).

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

CSN remains committed to its decarbonization journey. Within the scope of the ESG Committee, the Climate Change Group was created, which led the development of a robust decarbonization roadmap, divided into 3 phases (Blue, Olive, and Green) and considering different technological alternatives: Blue Phase: Investments in projects related to operational efficiency with direct impact on emissions, including: renovation of blast furnaces, new coke batteries, renovation of sintering plants, investments in the CTE of steel gases and use of raw materials with greater energy efficiency. Olive Phase: Introduction of the identified technological changes – metallization in the load, use of biomass, recovery of lost heat and others – that support the improvement in productive efficiency. By 2024, the Company had already achieved an 8% reduction compared to the base year, accelerating its journey toward decarbonization. Among the ongoing initiatives, a highlight is the implementation of UC3® (Ultimate Cell® Continuous Combustion) technology in the regenerators of Blast Furnace 2 at UPV. In 2024, testing began on projects planned for the Olive phase of the decarbonization roadmap. In this context, the Company also conducted studies on the use of charcoal in blast furnaces and sintering processes, as well as exploring artificial intelligence systems to optimize resource consumption in steelmaking furnaces. Since May, CSN has been investing in the selection of high-quality raw materials, such as iron ores with higher iron content, which has resulted in a significant reduction in CO₂ emissions. Also in May, the Company successfully carried out tests using charcoal in Blast Furnace 3 at UPV and implemented an artificial intelligence system in the same furnace, reducing coke consumption by increasing the blast temperature. CSN was also one of the first Brazilian industries to join the free natural gas market, taking advantage of the sector's opening to enhance its competitiveness and flexibility in energy supply.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

Yes

[Add row]

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

Select all that apply

Other climate-related targets

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

Row 1

(7.54.2.1) Target reference number

Select from:

Oth 1

(7.54.2.2) Date target was set

12/31/2020

(7.54.2.3) Target coverage

Select from:

Business division

(7.54.2.4) Target type: absolute or intensity

Select from:

Absolute

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

Resource consumption or efficiency

Other resource consumption or efficiency, please specify :clinker factor in cement.

(7.54.2.7) End date of base year

12/31/2020

(7.54.2.8) Figure or percentage in base year

63.7

(7.54.2.9) End date of target

12/31/2030

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

53.5

(7.54.2.11) Figure or percentage in reporting year

61.4

(7.54.2.12) % of target achieved relative to base year

22.5490196078

(7.54.2.13) Target status in reporting year

Select from:

Underway

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

This is a target that complements CSN's reduction initiatives in the Cement segment and is in line with the Brazilian Cement Technology Roadmap for the year 2050.

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

Select all that apply

No, it's not part of an overarching initiative

(7.54.2.18) Please explain target coverage and identify any exclusions

CSN Cimentos has one of the lowest CO₂e emissions intensity indexes in the sector. CSN Cimentos has approved its science-based target, committing to reduce its gross scope 1 GHG emissions per cementitious product by 23% by 2030. As a lever for reducing emissions, the company will reduce its clinker factor by 16% by 2030 (base year 2020). By industry practice, the target is calculated based on the Global Concrete and Cement Association (GCCA) methodology and considers the CSN Cimentos production units in Volta Redonda - RJ, Arcos - MG, Alhandra - PB, Caaporã - PB, Montes Claros - MG, Pedro Leopoldo - MG, Barroso - MG, Cantagalo - RJ, Candeias - BA, Cocalzinho - GO, Sorocaba - SP, Vitória - ES and Rio Blender - RJ.

(7.54.2.19) Target objective

Reduce the clinker factor in cement by 16%

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

The decarbonization journey of CSN Cimentos is structured around four main levers, with the clinker/cement factor being the most significant. Clinker, the primary input in cement production, is obtained in rotary kilns through the calcination of limestone—a process that generates significant CO₂ emissions. Following the integration of the units acquired in 2022 and completed in 2023, CSN Cimentos systematically reviewed its emissions management strategy, targets, and decarbonization roadmap. The update of the technology roadmap and the MAC Curve was completed in the last cycle, identifying over 100 decarbonization projects, many of which focus on reducing clinker usage. Among the strategies adopted, the use of quality additives stands out, allowing for partial clinker substitution without compromising cement performance. This approach directly contributes to reducing the clinker/cement factor and aligns with industry best practices, promoting both environmental and operational gains.

[Add row]

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

Select from:

Yes

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

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	37	<i>Numeric input</i>
To be implemented	10	571566.02
Implementation commenced	5	85092.64
Implemented	10	428256.24
Not to be implemented	1	<i>Numeric input</i>

[Fixed row]

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

Row 1

(7.55.2.1) Initiative category & Initiative type

Waste reduction and material circularity

Other, please specify :Coprocessing technologies

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

44909.4

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

Select all that apply

Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

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

22000000

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

80000000

(7.55.2.7) Payback period

Select from:

1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

6-10 years

(7.55.2.9) Comment

Regarding the implementation of technologies to expand thermal replacement via co-processing

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Process optimization

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

383346.9

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

Select all that apply

Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

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

210000000

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

200000000

(7.55.2.7) Payback period

Select from:

1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

16-20 years

(7.55.2.9) Comment

With regard to the implementation of technologies for process optimization

[Add row]

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

Row 1

(7.55.3.1) Method

Select from:

Marginal abatement cost curve

(7.55.3.2) Comment

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

[Add row]

(7.65) Disclose your organization's best available techniques as a percentage of total plant capacity.

Coke oven: Coke dry quenching

(7.65.1) % of total plant capacity

0

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :CSN has a similar technology (quenching tower)

(7.65.3) Comment

CSN has a similar technology (quenching tower)

Coke oven: Coal moisture control process

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :Moisture measurements are performed in CSN laboratories.

(7.65.3) Comment

Moisture measurements are performed in CSN laboratories.

Coke oven: Programmed heating

(7.65.1) % of total plant capacity

0

(7.65.2) Primary reason for not having technique

Select from:

Considered infeasible due to site-specific conditions

(7.65.3) Comment

Considered infeasible due to site-specific conditions

Sinter plant: Sinter cooler exhaust gas waste heat recovery

(7.65.1) % of total plant capacity

0

(7.65.2) Primary reason for not having technique

Select from:

Considered infeasible due to site-specific conditions

(7.65.3) Comment

Considered infeasible due to site-specific conditions

Sinter plant: Sinter strand waste-gas recycling

(7.65.1) % of total plant capacity

0

(7.65.2) Primary reason for not having technique

Select from:

Considered infeasible due to site-specific conditions

(7.65.3) Comment

Considered infeasible due to site-specific conditions

Sinter plant: Use of waste fuels in sinter mixture

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :This technology has been implemented.

(7.65.3) Comment

This technology has been implemented.

Blast furnace: Injection of pulverized coal, biomass or wastes

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :This technology has been implemented since 1997.

(7.65.3) Comment

This technology has been implemented since 1997.

Blast furnace: Top recovery turbine

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :This technology has been implemented since 2014.

(7.65.3) Comment

This technology has been implemented since 2014.

Blast furnace: Recuperator (air preheating) hot-blast stoves

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :This technology has been implemented. CSN already have 3 recuperator BF 2 and 4 recuperator BF 3.

(7.65.3) Comment

This technology has been implemented. CSN already have 3 recuperator BF 2 and 4 recuperator BF 3.

Blast furnace: Computer aided control system for hot-blast stoves

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :N/A

(7.65.3) Comment

N/A

Blast furnace: Slag granulation for cement industry

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :CSN is the best in class on the slag granulation for cement industry.

(7.65.3) Comment

CSN is the best in class on the slag granulation for cement industry.

Basic oxygen furnace: BOF gas and sensible heat recovery

(7.65.1) % of total plant capacity

0

(7.65.2) Primary reason for not having technique

Select from:

Other priorities are being met first

(7.65.3) Comment

N/A

Basic oxygen furnace: Vessel bottom stirring

(7.65.1) % of total plant capacity

0

(7.65.2) Primary reason for not having technique

Select from:

- Considered infeasible due to site-specific conditions

(7.65.3) Comment

Considered infeasible due to site-specific conditions

Basic oxygen furnace: Programmed and preheated ladles

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

- Other, please specify :CSN has the programmed ladles route and has 5 heaters to carry out the preheating.

(7.65.3) Comment

CSN has the programmed ladles route and has 5 heaters to carry out the preheating.

Electric arc furnace: Scrap preheating

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

- Other, please specify :N/A

(7.65.3) Comment

N/A

Electric arc furnace: Oxy-fuel burners

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :N/A

(7.65.3) Comment

N/A

Electric arc furnace: Oxygen blowing for liquid steel oxidation or post combustion

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :N/A

(7.65.3) Comment

N/A

Electric arc furnace: Integrated, real-time process control and monitoring systems

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :N/A

(7.65.3) Comment

N/A

Casting: Absence of soaking pits and primary rolling of ingots

(7.65.1) % of total plant capacity

0

(7.65.2) Primary reason for not having technique

Select from:

Considered infeasible due to site-specific conditions

(7.65.3) Comment

N/A

Casting: Near net shape casting, e.g. thin slab, thin strip, etc.

(7.65.1) % of total plant capacity

0

(7.65.2) Primary reason for not having technique

Select from:

Considered infeasible due to site-specific conditions

(7.65.3) Comment

Considered infeasible due to site-specific conditions

Hot rolling mill: Hot charging

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :n/a

(7.65.3) Comment

N/A

Hot rolling mill: Recuperative/regenerative burners

(7.65.1) % of total plant capacity

0

(7.65.2) Primary reason for not having technique

Select from:

Other priorities are being met first

(7.65.3) Comment

N/A

Hot rolling mill: Walking beam furnace

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :N/A

(7.65.3) Comment

N/A

Hot rolling mill: Variable speed drives on combustion air fans of reheat furnace

(7.65.1) % of total plant capacity

0

(7.65.2) Primary reason for not having technique

Select from:

Other priorities are being met first

(7.65.3) Comment

N/A

Integrated steel mill: Combined heat and power/cogeneration plant

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :N/A

(7.65.3) Comment

N/A

Integrated steel mill: Energy monitoring and management system

(7.65.1) % of total plant capacity

100

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :N/A

(7.65.3) Comment

N/A

Other

(7.65.1) % of total plant capacity

0

(7.65.2) Primary reason for not having technique

Select from:

Other, please specify :N/A

(7.65.3) Comment

N/A

[Fixed row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

Yes, I will provide data through the CDP questionnaire

(7.73.1) Give the overall percentage of total emissions, for all Scopes, that are covered by these products.

100

(7.73.2) Complete the following table for the goods/services for which you want to provide data.

Row 1

(7.73.2.1) Requesting member

Select from:

Petróleo Brasileiro SA - Petrobras

(7.73.2.2) Name of good/ service

Cement

(7.73.2.3) Description of good/ service

It is the main product of the CSN and we got the certification from ABNT (Brazilian Association of Technical Standards), for carbon footprint in the hot rolled steel. This certification shows the company's commitment to the management of greenhouse gas emissions.

(7.73.2.4) Type of product

Select from:

Intermediate

(7.73.2.5) Unique product identifier

CSN produces 13,253,693 tons of cementitious.

(7.73.2.6) Total emissions in kg CO2e per unit

494

(7.73.2.7) ±% change from previous figure supplied

1.86

(7.73.2.8) Date of previous figure supplied

12/31/2024

(7.73.2.9) Explanation of change

The variation corresponds to a reduction in biomass consumption.

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:

Other, please specify :Global Concrete and Cement Association

Row 2

(7.73.2.1) Requesting member

Select from:

Renault Group

(7.73.2.2) Name of good/ service

Steel

(7.73.2.3) Description of good/ service

It is the main product of the CSN and we got the certification from ABNT (Brazilian Association of Technical Standards), for carbon footprint in the hot rolled steel. This certification shows the company's commitment to the management of greenhouse gas emissions.

(7.73.2.4) Type of product

Select from:

Intermediate

(7.73.2.5) Unique product identifier

In 2024 UPV produced 3,441,881 tons of steel

(7.73.2.6) Total emissions in kg CO2e per unit

2.36

(7.73.2.7) ±% change from previous figure supplied

6.3

(7.73.2.8) Date of previous figure supplied

12/31/2024

(7.73.2.9) Explanation of change

Approximately 6% reduction in emission intensity in 2024 compared to 2023 due to better performance at UPV.

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:

Other, please specify :World Steel Association - WSA

Row 3

(7.73.2.1) Requesting member

Select from:

CNH Industrial NV

(7.73.2.2) Name of good/ service

Steel

(7.73.2.3) Description of good/ service

It is the main product of the CSN and we got the certification from ABNT (Brazilian Association of Technical Standards), for carbon footprint in the hot rolled steel. This certification shows the company's commitment to the management of greenhouse gas emissions.

(7.73.2.4) Type of product

Select from:

Intermediate

(7.73.2.5) Unique product identifier

In 2024 UPV produced 3,441,881 tons of steel

(7.73.2.6) Total emissions in kg CO2e per unit

2.36

(7.73.2.7) ±% change from previous figure supplied

(7.73.2.8) Date of previous figure supplied

12/31/2024

(7.73.2.9) Explanation of change

Approximately 6% reduction in emission intensity in 2024 compared to 2023 due to better performance at UPV.

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:

Other, please specify :World Steel Association - WSA

Row 4**(7.73.2.1) Requesting member**

Select from:

Stellantis N.V.

(7.73.2.2) Name of good/ service

Steel

(7.73.2.3) Description of good/ service

It is the main product of the CSN and we got the certification from ABNT (Brazilian Association of Technical Standards), for carbon footprint in the hot rolled steel. This certification shows the company's commitment to the management of greenhouse gas emissions.

(7.73.2.4) Type of product

Select from:

Intermediate

(7.73.2.5) Unique product identifier

In 2024 UPV produced 3,441,881 tons of steel

(7.73.2.6) Total emissions in kg CO2e per unit

2.36

(7.73.2.7) ±% change from previous figure supplied

6.3

(7.73.2.8) Date of previous figure supplied

12/31/2024

(7.73.2.9) Explanation of change

Approximately 6% reduction in emission intensity in 2024 compared to 2023 due to better performance at UPV.

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:

Other, please specify :World Steel Association - WSA

Row 5

(7.73.2.1) Requesting member

Select from:

Electrolux

(7.73.2.2) Name of good/ service

Steel

(7.73.2.3) Description of good/ service

It is the main product of the CSN and we got the certification from ABNT (Brazilian Association of Technical Standards), for carbon footprint in the hot rolled steel. This certification shows the company's commitment to the management of greenhouse gas emissions.

(7.73.2.4) Type of product

Select from:

Intermediate

(7.73.2.5) Unique product identifier

In 2024 UPV produced 3,441,881 tons of steel

(7.73.2.6) Total emissions in kg CO2e per unit

2.36

(7.73.2.7) ±% change from previous figure supplied

6.3

(7.73.2.8) Date of previous figure supplied

12/31/2024

(7.73.2.9) Explanation of change

Approximately 6% reduction in emission intensity in 2024 compared to 2023 due to better performance at UPV.

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:

Other, please specify :World Steel Association - WSA

[Add row]

(7.73.3) Complete the following table with data for lifecycle stages of your goods and/or services.

Row 1

(7.73.3.1) Requesting member

Select from:

Renault Group

(7.73.3.2) Name of good/ service

Steel

(7.73.3.3) Scope

Select from:

Scope 1 & 2

(7.73.3.4) Lifecycle stage

Select from:

Manufacturing

(7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

2.36

(7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

(7.73.3.7) Type of data used

Select from:

Primary

(7.73.3.8) Data quality

All the UPV data considered to calculate 2024 GHG emissions for the carbon footprint were verified by a third part.

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

All the UPV data considered to calculate 2024 GHG emissions for the carbon footprint were verified by a third part.

Row 2

(7.73.3.1) Requesting member

Select from:

CNH Industrial NV

(7.73.3.2) Name of good/ service

Steel

(7.73.3.3) Scope

Select from:

Scope 1 & 2

(7.73.3.4) Lifecycle stage

Select from:

Manufacturing

(7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

2.36

(7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

(7.73.3.7) Type of data used

Select from:

Primary

(7.73.3.8) Data quality

All the UPV data considered to calculate 2024 GHG emissions for the carbon footprint were verified by a third part.

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

All the UPV data considered to calculate 2024 GHG emissions for the carbon footprint were verified by a third part.

Row 3

(7.73.3.1) Requesting member

Select from:

Stellantis N.V.

(7.73.3.2) Name of good/ service

Steel

(7.73.3.3) Scope

Select from:

Scope 1 & 2

(7.73.3.4) Lifecycle stage

Select from:

Manufacturing

(7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

2.36

(7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

(7.73.3.7) Type of data used

Select from:

Primary

(7.73.3.8) Data quality

All the UPV data considered to calculate 2024 GHG emissions for the carbon footprint were verified by a third part.

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

All the UPV data considered to calculate 2024 GHG emissions for the carbon footprint were verified by a third part.

Row 4

(7.73.3.1) Requesting member

Select from:

Electrolux

(7.73.3.2) Name of good/ service

Steel

(7.73.3.3) Scope

Select from:

Scope 1 & 2

(7.73.3.4) Lifecycle stage

Select from:

Manufacturing

(7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

2.36

(7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

(7.73.3.7) Type of data used

Select from:

Primary

(7.73.3.8) Data quality

All the UPV data considered to calculate 2024 GHG emissions for the carbon footprint were verified by a third part.

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

All the UPV data considered to calculate 2024 GHG emissions for the carbon footprint were verified by a third part.

Row 5

(7.73.3.1) Requesting member

Select from:

Petróleo Brasileiro SA - Petrobras

(7.73.3.2) Name of good/ service

Cement

(7.73.3.3) Scope

Select from:

Scope 1 & 2

(7.73.3.4) Lifecycle stage

Select from:

Manufacturing

(7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

494

(7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

(7.73.3.7) Type of data used

Select from:

Primary

(7.73.3.8) Data quality

All the cement units data considered to calculate 2024 GHG emissions for the carbon footprint were verified by a third part

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

All the cement units data considered to calculate 2024 GHG emissions for the carbon footprint were verified by a third part
[Add row]

(7.73.4) Please detail emissions reduction initiatives completed or planned for this product.

Row 1

(7.73.4.1) Name of good/ service

Crude steel (tCO2e/t crude steel) from UPV

(7.73.4.2) Initiative ID

Select from:

Initiative 1

(7.73.4.3) Description of initiative

Decarbonization Roadmap (10% until 2030 and 20% until 2035)

(7.73.4.4) Completed or planned

Select from:

Planned

(7.73.4.5) Emission reductions in kg CO2e per unit

2.17

[Add row]

(7.73.5) Have any of the initiatives described in 7.73.4 been driven by requesting CDP Supply Chain members?

Select from:

Yes

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

Select from:

Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

The IEA Energy Technology Perspectives Clean Energy Technology Guide

(7.74.1.3) Type of product(s) or service(s)

Power

Other, please specify :Steel recycling (Electric arc furnace) using green electricity

(7.74.1.4) Description of product(s) or service(s)

SWT is a CSN steelworks in Germany that produces steel using Electric Arc Furnace (EAF) technology. This production route uses scrap as its main raw material. For this reason, this steel has a low carbon footprint considering the life cycle assessment. The SWT carbon intensity is 0.20 tCO₂/ton of crude steel (considering the WSA methodology), this number is substantially lower than the industry average (1.89 tCO₂/ton of crude steel). SWT's strategy for the production of CSN Green Steel considers the following elements: • 100% use of renewable energy attested by certificates; • Replacement of natural gas with green H₂; • Continuous improvement of energy efficiency in all processes - ISO 50001; • CO₂ neutral logistics; • Life Cycle Assessment studies for all products; • CO₂ balance for each

customer order based on audited Environmental Product Declaration (EPD). SWT has the EPD to obtain the Green Seal, which leads to a reduction in emissions from 385 kgCO₂e to 327 kgCO₂e per 1 ton of steel. In 2024, 100% of SWT's steel production was considered green steel and this figure corresponds to 19% of the CSN Group's total steel production.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Other, please specify :Comparison between World Steel Association sector average

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Gate-to-gate

(7.74.1.8) Functional unit used

1 ton of structural steel sections. It covers steel products of the grades S235 to S460 rolled out to structural sections

(7.74.1.9) Reference product/service or baseline scenario used

1,92 Tonnes CO₂/tonne crude steel cast (reference year 2023) <https://worldsteel.org/wider-sustainability/sustainability-indicators/>

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Gate-to-gate

(7.74.1.11) Estimated avoided emissions (metric tons CO₂e per functional unit) compared to reference product/service or baseline scenario

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Emission avoid = WSA average - SWT intensity WSA average: 1.92 tCO₂/tonne crude steel (reference: <https://worldsteel.org/wider-sustainability/sustainability-indicators/>) SWT intensity: 0.20 tCO₂/tonne crude steel

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**Row 2****(7.74.1.1) Level of aggregation**

Select from:

Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

The IEA Energy Technology Perspectives Clean Energy Technology Guide

(7.74.1.3) Type of product(s) or service(s)

Power

Hydropower

(7.74.1.4) Description of product(s) or service(s)

CSN's businesses are intensive in energy consumption and greenhouse gas (GHG) emissions, so the search for greater energy efficiency and flexibility in the use of alternative fuels and the management of CO₂e emissions have always been strategic themes for growth, increased competitiveness, and management business continuity. CSN continually seeks to expand its installed capacity for self-production of electric energy, prospecting generation assets, the development or acquisition of which contributes to the competitiveness of the business and the increase in the share of renewable sources in its energy matrix. In April 2022, the Company announced the acquisition of Santa Ana Energética S.A. and Topázio, which directly and indirectly hold the operating concessions for the Santa Ana and Sacre II

Small Hydroelectric Power Plants (SHPs), located respectively in Santa Catarina and Mato Grosso. The completion of the transaction was confirmed by competition and regulatory authorities, adding 32.8 MW to the installed capacity of CSN Group. In August 2022, CSN acquired Companhia Estadual de Geração de Energia Elétrica (CEEE) located in Rio Grande do Sul. CEEE currently has 15 own assets totaling 914MW of supervised power, 13 minority holdings with 356 MW of inspected power.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Evaluating the carbon-reducing impacts of ICT

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Gate-to-gate

(7.74.1.8) Functional unit used

1 MWh produced by hydropower energy

(7.74.1.9) Reference product/service or baseline scenario used

1 MWh derived from Brazilian's electric energy grid in 2024

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Gate-to-gate

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

0.0545

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Emission avoid = EEgrid- EEhydropower EEgrid: 0.0545 tCO2/MWh in 2024 (reference: <https://www.gov.br/mcti/pt-br/acompanhe-o-mcti/sirene/dados-e-ferramentas/fatores-de-emissao>) EEhydropower: 0 tCO2/MWh (reference: GHG Protocol)

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

1.4

[Add row]

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

Select from:

No

C9. Environmental performance - Water security

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

Select from:

No

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

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Daily

(9.2.3) Method of measurement

Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others, depending on the characteristic of the new water collection point.

(9.2.4) Please explain

100% of CSN operational plants monitor its water withdrawal- total volume. The method of measurement depends on characteristic of the new water collection point (Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others). Internal program of continuous monitoring of the physical and chemical characteristics of the water withdraw, flow of the produced water streams (raw, clarified and potable) with daily frequency. In addition to physical chemistry, the flow, pressure and level of the water body are monitored on a monthly basis.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Daily

(9.2.3) Method of measurement

Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others, depending on the characteristic of the new water collection point.

(9.2.4) Please explain

100% of CSN operational plants monitor its water withdrawal- total volume. The method of measurement depends on characteristic of the new water collection point (Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others). Internal program of continuous monitoring of the physical and chemical characteristics of the water withdraw, flow of the produced water streams (raw, clarified and potable) with daily frequency. In addition to physical chemistry, the flow, pressure and level of the water body are monitored on a monthly basis.

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

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Despite entrained water is monitored in the mining operations, this parameter is not considered relevant to CSN due to the small representation in relation to other water controls.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

On-line meters or the samples are send to laboratories

(9.2.4) Please explain

100% of CSN operational plants monitor its water withdrawal- total volume. The method of measurement depends on characteristic of the new water collection point (Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others). Internal program of continuous monitoring of the physical and chemical characteristics of the water withdraw, flow of the produced water streams (raw, clarified and potable) with daily frequency. In addition to physical chemistry, the flow, pressure and level of the water body are monitored on a monthly basis.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others, depending on the characteristic of the effluent discharge point

(9.2.4) Please explain

100% of CSN operational plants monitor its water withdrawal- total volume. The method of measurement depends on characteristic of the new water collection point (Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others). Internal program of continuous monitoring of the physical and chemical characteristics of the water withdraw, flow of the produced water streams (raw, clarified and potable) with daily frequency. In addition to physical chemistry, the flow, pressure and level of the water body are monitored on a monthly basis.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others, depending on the characteristic of the effluent discharge point

(9.2.4) Please explain

100% of CSN operational plants monitor its water withdrawal- total volume. The method of measurement depends on characteristic of the new water collection point (Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others). Internal program of continuous monitoring of the physical and chemical characteristics of the water withdraw, flow of the produced water streams (raw, clarified and potable) with daily frequency. In addition to physical chemistry, the flow, pressure and level of the water body are monitored on a monthly basis.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others, depending on the characteristic of the effluent discharge point.

(9.2.4) Please explain

100% of CSN operational plants monitor its water withdrawal- total volume. The method of measurement depends on characteristic of the new water collection point (Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others). Internal program of continuous monitoring of the physical and chemical characteristics of the water withdraw, flow of the produced water streams (raw, clarified and potable) with daily frequency. In addition to physical chemistry, the flow, pressure and level of the water body are monitored on a monthly basis.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others, depending on the characteristic of the effluent discharge point.

(9.2.4) Please explain

100% of CSN operational plants monitor its water withdrawal- total volume. The method of measurement depends on characteristic of the new water collection point (Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others). Internal program of continuous monitoring of the physical and chemical characteristics of the water withdraw, flow of the produced water streams (raw, clarified and potable) with daily frequency. In addition to physical chemistry, the flow, pressure and level of the water body are monitored on a monthly basis.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

1-25

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

These parameters are monitored through systematic sampling and laboratory analysis, ensuring compliance with applicable water quality standards and regulations.

(9.2.4) Please explain

Nitrates, phosphates, pesticides and/or other priority substances are not relevant to the effluents of most CSN Group operations, as they are not related to the steel and cement processes, and therefore are not expected to be discharged. However, at CSN Mineração, nitrate is monitored through systematic sampling and laboratory analysis, ensuring compliance with applicable water quality standards.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Temperature measurement sensors

(9.2.4) Please explain

100% of CSN operational plants monitor its water withdrawal- total volume. The method of measurement depends on characteristic of the new water collection point (Flow meters, such as Parshall gutter, spillways, magnetic, ultrasonic, among others). Internal program of continuous monitoring of the physical and chemical characteristics of the water withdraw, flow of the produced water streams (raw, clarified and potable) with daily frequency. In addition to physical chemistry, the flow, pressure and level of the water body are monitored on a monthly basis.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Daily

(9.2.3) Method of measurement

Information obtained through the difference between the captured volume and the discarded volume

(9.2.4) Please explain

Water consumption is periodically calculated to obtain the water balance of the units. For this purpose, the values of captured water and discharged effluent are considered. The main volumes of water consumed are associated with water evaporation processes, infiltration, product moisture (eg iron ore) and sludge/waste moisture.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

Flow measurement sensors and water balance calculations

(9.2.4) Please explain

Through flow measurement sensors and water balance calculations, CSN estimates the water reused in the same process after adequate treatment or water used in another process, with or without prior treatment. The measurement frequency depends on the plant demand and can be full time, hourly, daily, weekly and monthly.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Continuously

(9.2.3) Method of measurement

On-line meters or the samples are send to laboratories

(9.2.4) Please explain

100% of the CSN Plants provide WASH SERVICES. This water is controlled in accordance with the requirements of MS 888 of the Ministry of Health of Brazil, which includes the monitoring of more than 100 parameters (example: MWW-method 3125B evaluation method to quantify total metals) to guarantee the potability of water for its employees, visitors and third parties. We have daily and weekly parameters, but we have a semi-annual test as per the requirements of MS888. The measurement frequency depends on the plant demand and can be full time, hourly, daily, weekly and monthly. On-line meters are used or the samples are send to accredited laboratories to guarantee the quality of the test performed according to ISO 17.025. To ensure better water quality, the UPV' implemented a disinfection system in the potable water production process, and the parameters are verified annually.

[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

94209

(9.2.2.2) Comparison with previous reporting year

Select from:

Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

About the same

(9.2.2.5) Primary reason for forecast

Select from:

Increase/decrease in efficiency

(9.2.2.6) Please explain

The UPV is the unit responsible for more than 80% of CSN's water withdrawal. In 2024, the volume of water abstracted was 76,000 megaliters. This past year, there was a decrease in water withdrawal, due to strict management of water resources. However, in a broader comparison, such as 2020, the reduction is very significant, with an 8% reduction and 94.1% recirculation of water in the production process at Usina Presidente Vargas. Among the actions carried out at UPV to optimize efficiency and reduce the need for new water withdrawals, we highlight two projects: (i) Water reuse at Carboquímica A project implemented in 2017 enabled the reuse of 3,000 cubic meters per hour (m³/h) in the heat exchange process at the Benzol Plant, PHOSAM and Tar Carboquímica production stages. (ii) Water reuse at the Raw Materials Yard. The adoption of a water reuse system enabled the reuse of approximately 200 m³/h of effluent at the clarified water station, for subsequent return to the UPV's production processes. Also in 2020, CSN spontaneously reduced the grant for water abstraction from the Paraíba do Sul River at the UPV by 38%, a volume equivalent to 76,631,000 m³/year, enough to serve 1 million people a year. This proactive reduction was possible due to the significant drop in water withdrawal over the last 20 years, a period in which the unit reduced new water withdrawal from 8.8 m³/s to 2.6 m³/s, even with the implementation of three other plants within the UPV: a new Thermal Power Plant, the Cement Factory and the Long Steel Factory. Also, in 2024 CSN Mineração, second largest water consumer unit, implemented operational improvements that resulted in an updated water balance, optimizing intake and discharge processes to enhance overall efficiency. These measures, combined with higher recycling rates at the central plant, enabled the company to reach a 92% water recirculation rate in 2024 and significantly reduced both total water withdrawals and water intensity

Total discharges

(9.2.2.1) Volume (megaliters/year)

73927.2

(9.2.2.2) Comparison with previous reporting year

Select from:

Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

- About the same

(9.2.2.5) Primary reason for forecast

Select from:

- Increase/decrease in efficiency

(9.2.2.6) Please explain

The group recorded a reduction of approximately 7% in effluent discharge from 2023 to 2024. This result reflects a reduction in the volume of water abstracted, as a result of strategic projects implemented with the aim of improving water quality and reducing the amount of effluent discharged by the UPV. Among the initiatives adopted are: automation of one of the pH neutralization stations; improvements in the lime discharge process; refurbishment of the slag granulation tanks; refurbishment of the ETE in the Coal Yard; and increased efficiency in one of the cooling towers, which helps us increase the recirculation rate. In addition, operational and process improvements carried out by CSN Mineração in 2024 — including adjustments to the Casa de Pedra water balance — also contributed significantly to the reduction observed, enabling the company to achieve a 92% recirculation rate.

Total consumption

(9.2.2.1) Volume (megaliters/year)

20281.7

(9.2.2.2) Comparison with previous reporting year

Select from:

- Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

- About the same

(9.2.2.5) Primary reason for forecast

Select from:

- Increase/decrease in efficiency

(9.2.2.6) Please explain

The increase of just 2% in the total consumption reflects the combination of factors that have had an impact on water collection and disposal
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

- Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

1209.6

(9.2.4.3) Comparison with previous reporting year

Select from:

- Higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

- Change in accounting methodology

(9.2.4.5) Five-year forecast

Select from:

- About the same

(9.2.4.6) Primary reason for forecast

Select from:

- Other, please specify :based on the climate change study carried out in each unit

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

1.28

(9.2.4.8) Identification tool

Select all that apply

- WRI Aqueduct
- WWF Water Risk Filter

(9.2.4.9) Please explain

The amount of water captured in water-stressed areas increased by 78%. A new evaluation of the units installed in these areas was carried out in 2024, which now includes SWT, a unit in Germany. Therefore, this increase is mainly explained by the updated assessment and the inclusion of new units classified as water-stressed, rather than an actual rise in water withdrawals.

[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

79675.5

(9.2.7.3) Comparison with previous reporting year

Select from:

Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.7.5) Please explain

In 2024, CSN Mineração implemented operational improvements that resulted in an updated water balance for Casa de Pedra, optimizing intake and discharge processes to enhance overall efficiency. These measures, combined with higher recycling rates at the central plant, significantly reduced the total water superficials withdrawals in 8%.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

CSN does not withdraw saline water. This is why it is considered as a non relevant withdraw source.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

13877.5

(9.2.7.3) Comparison with previous reporting year

Select from:

Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.7.5) Please explain

There was an increase of approximately 15% in groundwater abstraction in 2024, mainly driven by CSN Mineração, due to higher mine spraying needs during dry periods.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

CSN does not withdraw Groundwater – non-renewable. This is why it is considered as a non relevant withdraw source.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

Produced/entrained water are not considered as water sources for CSN, this is why it is considered as not relevant.

Third party sources

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

656

(9.2.7.3) Comparison with previous reporting year

Select from:

Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in business activity

(9.2.7.5) Please explain

The rise of 1% can be attributed to operational supply needs
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

- Relevant

(9.2.8.2) Volume (megaliters/year)

73593.1

(9.2.8.3) Comparison with previous reporting year

Select from:

- Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in efficiency

(9.2.8.5) Please explain

A reduction of approximately 6% was due to the reduction in the abstraction of new water

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

134.4

(9.2.8.3) Comparison with previous reporting year

Select from:

Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.8.5) Please explain

A reduction of approximately 8% was due to the reduction in the abstraction of new water

Groundwater

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

150.6

(9.2.8.3) Comparison with previous reporting year

Select from:

Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.8.5) Please explain

The increase of 19% in groundwater abstraction is due to operational needs.

Third-party destinations

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

49.1

(9.2.8.3) Comparison with previous reporting year

Select from:

Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.8.5) Please explain

*A reduction of approximately 18% was due to the reduction in the abstraction of new water
[Fixed row]*

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

(9.2.9.6) Please explain

The value of water treated by tertiary treatment represents less than 1% of the total water discharged. Thus, we do not consider as relevant. The tertiary treatment is not necessary as the secondary treatment is sufficient to meet the legal requirements for effluent discharge. The company is in accordance with CONAMA Resolution No. 430 OF 05/13/2011, NT 202 R.10 and NOP45.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

685

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :increased delivery of effluent with the characteristics required for this treatment

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

1-10

(9.2.9.6) Please explain

In order to meet state (Technical Standard 202) and federal (CONAMA Resolution 430-2011) legal requirements for effluent discharge, it is necessary to apply secondary treatment techniques in some steelmaking processes. For example, UPV's carbochemical process adopts secondary treatment, which ensures that the company complies with the legislation. There has been an increase in secondary treatment compared to previous years due to the greater volume of use coming from the sanitary sewage plant, which also uses secondary treatment to ensure compliance with legislation.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

20598.53

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Reduction due to lower water withdrawal volume

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

91-99

(9.2.9.6) Please explain

In order to meet state (Technical Standard 202) and federal (CONAMA Resolution 430-2011) legal requirements for effluent discharge, it is necessary to apply primary treatment techniques in most steelmaking processes. The company complies with its legal obligations. The decrease in volume compared to the previous year is due to the lower volume of new water abstraction.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

52594.57

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Reduction due to lower water withdrawal volume

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

1-10

(9.2.9.6) Please explain

In some of CSN's processes, effluent is discharged without the need for treatment and this discharge complies with state (Technical Standard 202) and federal (CONAMA Resolution 430-2011) legal requirements. In the processes mentioned above, the water is generally used in heat exchanges, where there is no direct contact between the water and pollutants. A reduction of approximately 5% is expected in 2024 compared to the previous year, due to the lower volume of new water abstracted.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

49.1

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Reduction due to lower water withdrawal volume

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

1-10

(9.2.9.6) Please explain

Only sanitary effluents from small production units are released into third-party networks (municipal network), not justifying the treatment of the effluent. The discharge complies with the legislation (CONAMA Resolution No. 430 OF 05/13/2011 and NT 202 R.10). The discharge to third parties without treatment represents less than 1% of the total discharge. Regardless of the volume discharge, CSN monitors all the water discharge destination due to its commitment to preserve the water quality around the operations.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

(9.2.9.6) Please explain

*Not applicable. CSN does not identify other levels of effluent discharge.
[Fixed row]*

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

20.41

(9.2.10.2) Categories of substances included

Select all that apply

Nitrates

(9.2.10.4) Please explain

The presence of nitrates in the CSN Mineração's effluents is detected through monthly monitoring programs. The concentrations are low and remain fully compliant with the applicable legal limits.

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

10

(9.3.3) % of facilities in direct operations that this represents

Select from:

51-75

(9.3.4) Please explain

In 2024, CSN Group advanced its climate and nature-related risk management by completing a Climate Vulnerability Assessment for all assets and setting the target of developing a Climate and Nature Adaptation Plan by 2025, aligned with ISO 14090. This plan will guide the Company in implementing measures to strengthen resilience against climate change and its impacts, including extreme rainfall events and drought periods, while establishing clear priorities, responsibilities, and contingency actions such as wind monitoring systems, dust suppression measures, and rainfall management plans. These developments were incorporated into CSN's Climate and Nature Risk Matrix, which applies international frameworks such as TCFD, TNFD, and the LEAP methodology (Locate, Evaluate, Assess,

Prepare) to systematically assess physical and transition risks across the Group. Within this process, water-related risks play a central role, including the potential reduction of water availability or quality due to third-party activities in the same watershed and the occurrence of natural events that could compromise dam safety, both identified as long-term risks. At the same time, water management also offers opportunities, such as the development of an integrated rain and wind management plan to reduce operational exposure during critical periods, the promotion of efficient resource use through circular economy practices and the development of new products from mining tailings, and the restoration of ecosystems through nature-based solutions to reduce long-term maintenance and recovery costs. In addition, the CSN Group annually evaluates its operations using the World Resources Institute's Aqueduct Water Risk Atlas to monitor exposure to water stress. The 2024 assessment confirmed 10 units in medium to super high water stress, of which only SWT (Germany) and Lusosider (Portugal) are definitively in stressed areas, underscoring the importance of maintaining

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

The CSN Group does not currently carry out this assessment, but we recognize the importance of water management throughout the value chain and are considering expanding our assessment practices to include more specific aspects of the supply chain in the future. Integrating a water assessment into the supply chain is part of our long-term plans, as we assess new opportunities and needs.

[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

Facility 10

(9.3.1.2) Facility name (optional)

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Impacts
- Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

- Other, please specify :East Northeast Atlantic Basin / Macatu River

(9.3.1.8) Latitude

-7.375

(9.3.1.9) Longitude

-34.88562

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

167.89

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

167.89

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

87.33

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

87.33

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

80.56

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

This is our first year of measurement

(9.3.1.29) Please explain

The company has updated the assessment of the risk of water stress in the regions where the units are installed, using the Aqueduct Water Risk Atlas platform from the World Resources Institute (WRI) and Water Risk Filter from the World Wildlife Fund (WWF). Most of the business units, in Brazil and abroad, are located in areas

at medium risk of water stress, a scenario that reinforces the importance of quality management and the search for eco-efficiency in the use of water resources. The CSN Group also improves its management of water resources by participating in committees and forums dedicated to evaluating the shared use of water. In these instances, in partnership with representatives of civil society, the company seeks to identify opportunities to contribute to improving the assessment of impacts and opportunities and seeks to identify opportunities to improve its performance.

Row 2

(9.3.1.1) Facility reference number

Select from:

Facility 9

(9.3.1.2) Facility name (optional)

Usina Presidente Vargas

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Impacts

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

Paraiba Do Sul

(9.3.1.8) Latitude

-22.5113

(9.3.1.9) Longitude

-44.1082

(9.3.1.10) Located in area with water stress

Select from:

No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

75966.65

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

75996.65

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

67519.13

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Lower

(9.3.1.23) Discharges to fresh surface water

67519.13

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

8447.52

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

The company has updated the assessment of the risk of water stress in the regions where the units are installed, using the Aqueduct Water Risk Atlas platform from the World Resources Institute (WRI) and Water Risk Filter from the World Wildlife Fund (WWF). Most of the business units, in Brazil and abroad, are located in areas at medium risk of water stress, a scenario that reinforces the importance of quality management and the search for eco-efficiency in the use of water resources. The CSN Group also improves its management of water resources by participating in committees and forums dedicated to evaluating the shared use of water. In these instances, in partnership with representatives of civil society, the company seeks to identify opportunities to contribute to improving the assessment of impacts and opportunities and seeks to identify opportunities to improve its performance.

Row 3

(9.3.1.1) Facility reference number

Select from:

Facility 7

(9.3.1.2) Facility name (optional)

Complexo Casa de Pedra

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Impacts

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

Sao Francisco

(9.3.1.8) Latitude

-20.5055

(9.3.1.9) Longitude

-43.883

(9.3.1.10) Located in area with water stress

Select from:

No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

12961.54

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1607.28

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

11354.26

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

5034.35

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Lower

(9.3.1.23) Discharges to fresh surface water

5034.35

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

7927.19

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

The company has updated the assessment of the risk of water stress in the regions where the units are installed, using the Aqueduct Water Risk Atlas platform from the World Resources Institute (WRI) and Water Risk Filter from the World Wildlife Fund (WWF). Most of the business units, in Brazil and abroad, are located in areas at medium risk of water stress, a scenario that reinforces the importance of quality management and the search for eco-efficiency in the use of water resources. The CSN Group also improves its management of water resources by participating in committees and forums dedicated to evaluating the shared use of water. In these instances, in partnership with representatives of civil society, the company seeks to identify opportunities to contribute to improving the assessment of impacts and opportunities and seeks to identify opportunities to improve its performance.

Row 4

(9.3.1.1) Facility reference number

Select from:

Facility 3

(9.3.1.2) Facility name (optional)

Caaporã

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Impacts

Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

Other, please specify :East Northeast Atlantic Basin / Goiania River

(9.3.1.8) Latitude

-7.52369

(9.3.1.9) Longitude

-34.8648

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

725.6

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

725.6

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

22.21

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

22.21

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

703.39

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

This is our first year of measurement

(9.3.1.29) Please explain

The company has updated the assessment of the risk of water stress in the regions where the units are installed, using the Aqueduct Water Risk Atlas platform from the World Resources Institute (WRI) and Water Risk Filter from the World Wildlife Fund (WWF). Most of the business units, in Brazil and abroad, are located in areas at medium risk of water stress, a scenario that reinforces the importance of quality management and the search for eco-efficiency in the use of water resources. The CSN Group also improves its management of water resources by participating in committees and forums dedicated to evaluating the shared use of water. In these instances, in partnership with representatives of civil society, the company seeks to identify opportunities to contribute to improving the assessment of impacts and opportunities and seeks to identify opportunities to improve its performance.

Row 5

(9.3.1.1) Facility reference number

Select from:

Facility 6

(9.3.1.2) Facility name (optional)

SWT

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Impacts

Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Liechtenstein

Rhine

(9.3.1.8) Latitude

50.65472

(9.3.1.9) Longitude

11.44704

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1046.39

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

912.8

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

113.97

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

20.62

(9.3.1.21) Total water discharges at this facility (megaliters)

512.93

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

512.93

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

(9.3.1.27) Total water consumption at this facility (megaliters)

533.46

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

 This is our first year of measurement**(9.3.1.29) Please explain**

The company has updated the assessment of the risk of water stress in the regions where the units are installed, using the Aqueduct Water Risk Atlas platform from the World Resources Institute (WRI) and Water Risk Filter from the World Wildlife Fund (WWF). Most of the business units, in Brazil and abroad, are located in areas at medium risk of water stress, a scenario that reinforces the importance of quality management and the search for eco-efficiency in the use of water resources. The CSN Group also improves its management of water resources by participating in committees and forums dedicated to evaluating the shared use of water. In these instances, in partnership with representatives of civil society, the company seeks to identify opportunities to contribute to improving the assessment of impacts and opportunities and seeks to identify opportunities to improve its performance.

Row 6**(9.3.1.1) Facility reference number**

Select from:

 Facility 4**(9.3.1.2) Facility name (optional)**

FTL - Ferrovia Transnordestina Logística

(9.3.1.3) Value chain stage

Select from:

 Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Impacts
- Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

- Other, please specify :East Northeast Atlantic Basin / Paraíba River

(9.3.1.8) Latitude

-5.1028

(9.3.1.9) Longitude

-42.7715

(9.3.1.10) Located in area with water stress

Select from:

- Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

50.33

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

36.03

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

14.31

(9.3.1.21) Total water discharges at this facility (megaliters)

33.09

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

33.09

(9.3.1.27) Total water consumption at this facility (megaliters)

17.25

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Higher

(9.3.1.29) Please explain

The company has updated the assessment of the risk of water stress in the regions where the units are installed, using the Aqueduct Water Risk Atlas platform from the World Resources Institute (WRI) and Water Risk Filter from the World Wildlife Fund (WWF). Most of the business units, in Brazil and abroad, are located in areas at medium risk of water stress, a scenario that reinforces the importance of quality management and the search for eco-efficiency in the use of water resources. The CSN Group also improves its management of water resources by participating in committees and forums dedicated to evaluating the shared use of water. In these instances, in partnership with representatives of civil society, the company seeks to identify opportunities to contribute to improving the assessment of impacts and opportunities and seeks to identify opportunities to improve its performance.

Row 7

(9.3.1.1) Facility reference number

Select from:

Facility 8

(9.3.1.2) Facility name (optional)

Lusosider

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Impacts

Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Portugal

Tejo

(9.3.1.8) Latitude

38.6157

(9.3.1.9) Longitude

-9.0689

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

162.27

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

162.27

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

54.33

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Lower

(9.3.1.23) Discharges to fresh surface water

54.33

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

107.94

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

The company has updated the assessment of the risk of water stress in the regions where the units are installed, using the Aqueduct Water Risk Atlas platform from the World Resources Institute (WRI) and Water Risk Filter from the World Wildlife Fund (WWF). Most of the business units, in Brazil and abroad, are located in areas at medium risk of water stress, a scenario that reinforces the importance of quality management and the search for eco-efficiency in the use of water resources. The CSN Group also improves its management of water resources by participating in committees and forums dedicated to evaluating the shared use of water. In these instances, in partnership with representatives of civil society, the company seeks to identify opportunities to contribute to improving the assessment of impacts and opportunities and seeks to identify opportunities to improve its performance.

Row 8

(9.3.1.1) Facility reference number

Select from:

Facility 5

(9.3.1.2) Facility name (optional)

Transnordestina Logística S.A. - TLISA

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Impacts

Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil

Other, please specify :East Northeast Atlantic Basin / Paraíba River

(9.3.1.8) Latitude

-3.713991

(9.3.1.9) Longitude

-38.567693

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

28.4

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

26.49

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.91

(9.3.1.21) Total water discharges at this facility (megaliters)

1.53

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

(9.3.1.26) Discharges to third party destinations

1.53

(9.3.1.27) Total water consumption at this facility (megaliters)

26.87

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

 Higher**(9.3.1.29) Please explain**

The company has updated the assessment of the risk of water stress in the regions where the units are installed, using the Aqueduct Water Risk Atlas platform from the World Resources Institute (WRI) and Water Risk Filter from the World Wildlife Fund (WWF). Most of the business units, in Brazil and abroad, are located in areas at medium risk of water stress, a scenario that reinforces the importance of quality management and the search for eco-efficiency in the use of water resources. The CSN Group also improves its management of water resources by participating in committees and forums dedicated to evaluating the shared use of water. In these instances, in partnership with representatives of civil society, the company seeks to identify opportunities to contribute to improving the assessment of impacts and opportunities and seeks to identify opportunities to improve its performance.

Row 9**(9.3.1.1) Facility reference number**

Select from:

 Facility 2**(9.3.1.2) Facility name (optional)**

Prada Embalagens SP

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Impacts
- Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Afghanistan

- Other, please specify :Paraná Basin / Tietê River

(9.3.1.8) Latitude

-23.6533

(9.3.1.9) Longitude

-46.7177

(9.3.1.10) Located in area with water stress

Select from:

- Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

33.86

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

17.76

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

16.1

(9.3.1.21) Total water discharges at this facility (megaliters)

27.03

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

14.21

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

12.82

(9.3.1.27) Total water consumption at this facility (megaliters)

6.83

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

The company has updated the assessment of the risk of water stress in the regions where the units are installed, using the Aqueduct Water Risk Atlas platform from the World Resources Institute (WRI) and Water Risk Filter from the World Wildlife Fund (WWF). Most of the business units, in Brazil and abroad, are located in areas at medium risk of water stress, a scenario that reinforces the importance of quality management and the search for eco-efficiency in the use of water resources. The CSN Group also improves its management of water resources by participating in committees and forums dedicated to evaluating the shared use of water. In these instances, in partnership with representatives of civil society, the company seeks to identify opportunities to contribute to improving the assessment of impacts and opportunities and seeks to identify opportunities to improve its performance.

Row 10

(9.3.1.1) Facility reference number

Select from:

- Facility 1

(9.3.1.2) Facility name (optional)

Prada Distribuição SP

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Impacts
 Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Afghanistan

- Other, please specify :La Plata

(9.3.1.8) Latitude

-23.5247

(9.3.1.9) Longitude

-46.2082

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

42.58

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

31.2

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

11.38

(9.3.1.21) Total water discharges at this facility (megaliters)

3.49

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

2.52

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0.97

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

39.09

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

About the same

(9.3.1.29) Please explain

The company has updated the assessment of the risk of water stress in the regions where the units are installed, using the Aqueduct Water Risk Atlas platform from the World Resources Institute (WRI) and Water Risk Filter from the World Wildlife Fund (WWF). Most of the business units, in Brazil and abroad, are located in areas at medium risk of water stress, a scenario that reinforces the importance of quality management and the search for eco-efficiency in the use of water resources. The CSN Group also improves its management of water resources by participating in committees and forums dedicated to evaluating the shared use of water. In these instances, in partnership with representatives of civil society, the company seeks to identify opportunities to contribute to improving the assessment of impacts and opportunities and seeks to identify opportunities to improve its performance.

[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Grant Thornton Auditores Independentes was responsible for verifying the information contained in CSN's Integrated Report 2024 and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was carried out in accordance with Ibracon Technical Communication (CT) 07/2012, approved by the Federal Accounting Council and prepared on the basis of NBC TO 3000, issued by the Federal Accounting Council (CFC), which is equivalent to International Standard on Assurance ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For more information, see pages 183 and 184 of the Company's 2024 Integrated Report. In addition, all data related to the CSN group's water issues is rigorously verified by audits in various fields, including internal and external audits, such as ISO 14001, DZ-56, and quality audits carried out by third parties. Based on the results obtained by sampling, compliance with the standards in force at each unit is verified, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215

and Ordinance No. 888. This process ensures that all operations are in line with environmental and regulatory standards, ensuring sustainability and the protection of water resources.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Grant Thornton Auditores Independientes was responsible for verifying the information contained in CSN's Integrated Report 2024 and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was carried out in accordance with Ibracon Technical Communication (CT) 07/2012, approved by the Federal Accounting Council and prepared on the basis of NBC TO 3000, issued by the Federal Accounting Council (CFC), which is equivalent to International Standard on Assurance ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For more information, see pages 183 and 184 of the Company's 2024 Integrated Report. In addition, all data related to the CSN group's water issues is rigorously verified by audits in various fields, including internal and external audits, such as ISO 14001, DZ-56, and quality audits carried out by third parties. Based on the results obtained by sampling, compliance with the standards in force at each unit is verified, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215 and Ordinance No. 888. This process ensures that all operations are in line with environmental and regulatory standards, ensuring sustainability and the protection of water resources.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Grant Thornton Auditores Independientes was responsible for verifying the information contained in CSN's Integrated Report 2024 and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was carried out in accordance with Ibracon Technical Communication (CT) 07/2012, approved by the Federal Accounting Council and prepared on the basis of NBC TO 3000, issued by the Federal Accounting Council (CFC), which is equivalent to International Standard on Assurance ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For more information, see pages 183 and 184 of the Company's 2024 Integrated Report. In addition, all data related to the CSN group's water issues is rigorously verified by audits in various fields, including internal and external audits, such as ISO 14001, DZ-56, and quality audits carried out by third parties. Based

on the results obtained by sampling, compliance with the standards in force at each unit is verified, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215 and Ordinance No. 888. This process ensures that all operations are in line with environmental and regulatory standards, ensuring sustainability and the protection of water resources.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Grant Thornton Auditores Independientes was Grant Thornton Auditores Independientes was responsible for verifying the information contained in CSN's Integrated Report 2024 and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was carried out in accordance with Ibracon Technical Communication (CT) 07/2012, approved by the Federal Accounting Council and prepared on the basis of NBC TO 3000, issued by the Federal Accounting Council (CFC), which is equivalent to International Standard on Assurance ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For more information, see pages 183 and 184 of the Company's 2024 Integrated Report. In addition, all data related to the CSN group's water issues is rigorously verified by audits in various fields, including internal and external audits, such as ISO 14001, DZ-56, and quality audits carried out by third parties. Based on the results obtained by sampling, compliance with the standards in force at each unit is verified, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215 and Ordinance No. 888. This process ensures that all operations are in line with environmental and regulatory standards, ensuring sustainability and the protection of water resources.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Grant Thornton Auditores Independientes was responsible for verifying the information contained in CSN's Integrated Report 2024 and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was carried out in accordance with Ibracon Technical Communication (CT) 07/2012, approved by the Federal Accounting Council and prepared on the basis of NBC TO 3000, issued by the Federal Accounting Council (CFC), which is equivalent to International Standard on Assurance ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For more information, see pages 183 and 184 of the Company's 2024 Integrated Report. In addition, all data related to the CSN group's water issues is

rigorously verified by audits in various fields, including internal and external audits, such as ISO 14001, DZ-56, and quality audits carried out by third parties. Based on the results obtained by sampling, compliance with the standards in force at each unit is verified, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215 and Ordinance No. 888. This process ensures that all operations are in line with environmental and regulatory standards, ensuring sustainability and the protection of water resources.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Grant Thornton Auditores Independientes was responsible for verifying the information contained in CSN's Integrated Report 2024 and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was carried out in accordance with Ibracon Technical Communication (CT) 07/2012, approved by the Federal Accounting Council and prepared on the basis of NBC TO 3000, issued by the Federal Accounting Council (CFC), which is equivalent to International Standard on Assurance ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For more information, see pages 183 and 184 of the Company's 2024 Integrated Report. In addition, all data related to the CSN group's water issues is rigorously verified by audits in various fields, including internal and external audits, such as ISO 14001, DZ-56, and quality audits carried out by third parties. Based on the results obtained by sampling, compliance with the standards in force at each unit is verified, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215 and Ordinance No. 888. This process ensures that all operations are in line with environmental and regulatory standards, ensuring sustainability and the protection of water resources.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Grant Thornton Auditores Independientes was responsible for verifying the information contained in CSN's Integrated Report 2024 and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was carried out in accordance with Ibracon Technical Communication (CT) 07/2012, approved by the Federal Accounting Council and prepared on the basis of NBC TO 3000, issued by the Federal Accounting Council (CFC), which is equivalent to International Standard on Assurance ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical

information. For more information, see pages 183 and 184 of the Company's 2024 Integrated Report. addition, all data related to the CSN group's water issues is rigorously verified by audits in various fields, including internal and external audits, such as ISO 14001, DZ-56, and quality audits carried out by third parties. Based on the results obtained by sampling, compliance with the standards in force at each unit is verified, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215 and Ordinance No. 888. This process ensures that all operations are in line with environmental and regulatory standards, ensuring sustainability and the protection of water resources.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

Grant Thornton Auditores Independientes was responsible for verifying the information contained in CSN's Integrated Report 2024 and Annexes, the main consultative document for the company's environmental indicators. The limited assurance was carried out in accordance with Ibracon Technical Communication (CT) 07/2012, approved by the Federal Accounting Council and prepared on the basis of NBC TO 3000, issued by the Federal Accounting Council (CFC), which is equivalent to International Standard on Assurance ISAE 3000, issued by the International Auditing and Assurance Standards Board, applicable to non-historical information. For more information, see pages 183 and 184 of the Company's 2024 Integrated Report. addition, all data related to the CSN group's water issues is rigorously verified by audits in various fields, including internal and external audits, such as ISO 14001, DZ-56, and quality audits carried out by third parties. Based on the results obtained by sampling, compliance with the standards in force at each unit is verified, such as NT-202, CONAMA 430, CONAMA 357, NOP-45, DZ-215 and Ordinance No. 888. This process ensures that all operations are in line with environmental and regulatory standards, ensuring sustainability and the protection of water resources.

[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

Yes, CDP supply chain members buy goods or services from facilities listed in 9.3.1

(9.4.1) Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.

Row 1

(9.4.1.1) Facility reference number

Select from:

Facility 2

(9.4.1.2) Facility name

Prada Distribuição SP

(9.4.1.3) Requesting member

Select from:

Electrolux

(9.4.1.4) Description of potential impact on member

Increase price due to water stress or increased water cost

(9.4.1.5) Comment

Electrolux acquires steel from Presidente Vargas Unit (UPV), CSN Paraná, Prada Mogi das Cruzes and Porto Real. According to the study carried out by CSN in 2024 using WRI Aqeduct an WWF Water Risk Filter tools, the unit in located in a medium/high risk area os water scarcity.

Row 2

(9.4.1.1) Facility reference number

Select from:

Facility 9

(9.4.1.2) Facility name

Usina Presidente Vargas

(9.4.1.3) Requesting member

Select from:

Stellantis N.V.

(9.4.1.4) Description of potential impact on member

Increase price due to water stress or increased water cost

(9.4.1.5) Comment

Stellantis acquires steel slabs from the Presidente Vargas Unit (UPV). According to the study carried out by CSN in 2024, using the WRI Aqueduct and WWF Water Risk Filter tools, this unit is not located in areas of water stress, but is strategically important for the group.

[Add row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

	Revenue (currency)	Total water withdrawal efficiency	Anticipated forward trend
	43687000	463.72	<i>Water withdrawals in 2025 are expected to remain stable compared to 2024.</i>

[Fixed row]

(9.10) Do you calculate water intensity information for your metals and mining activities?

Select from:

Yes

(9.10.1) For your top 5 products by revenue, provide the following intensity information associated with your metals and mining activities.

Row 1

(9.10.1.1) Product name

Iron ore

(9.10.1.2) Numerator: Water aspect

Select from:

Freshwater withdrawals

(9.10.1.3) Denominator

Select from:

Ton of final product

(9.10.1.4) Comparison with previous reporting year

Select from:

Lower

(9.10.1.5) Please explain

The water intensity is calculated based on the production of iron ore (wet + dry) as the denominator 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, as the numerator. This indicator is specific to the mining operations in Congonhas/MG. It is continuously monitored and used internally to assess progress towards. In 2024 we achieved 0,20 m³ per ton of iron ore, representing a reduction of 23% when compared to the previous year.

Row 2

(9.10.1.1) Product name

Steel

(9.10.1.2) Numerator: Water aspect

Select from:

Freshwater withdrawals

(9.10.1.3) Denominator

Select from:

Ton of final product

(9.10.1.4) Comparison with previous reporting year

Select from:

Lower

(9.10.1.5) Please explain

Water intensity is calculated based on steel production and water withdrawal for the production process. It is continuously monitored and used internally to assess progress in reducing the withdrawal of new water per ton of steel produced. We achieved a 13% reduction compared to the previous year.

[Add row]

(9.12) Provide any available water intensity values for your organization's products or services.

Row 1

(9.12.1) Product name

Total Cement production

(9.12.2) Water intensity value

0.2

(9.12.3) Numerator: Water aspect

Select from:

Water withdrawn

(9.12.4) Denominator

ton of cement produced

(9.12.5) Comment

The intensity of water abstraction in 2024 was equivalent to 0.20 m³ of water for every ton of cement produced, according to the Global Cement and Concrete Association (GCCA) methodology for cement production. This indicator takes into account all the water captured for cement production, in which we saw an increase of 5% compared to 2023, due to the demands of the production process.

Row 2

(9.12.1) Product name

Crude Steel Production

(9.12.2) Water intensity value

15.6

(9.12.3) Numerator: Water aspect

Select from:

Water withdrawn

(9.12.4) Denominator

ton of steel produced

(9.12.5) Comment

The intensity of abstraction in 2024 was equivalent to 15.6 m³ of water for every ton of steel produced, below the world average (28.6 m³), according to the World Steel Association (WSA). This indicator takes into account all the water collected, including water used for purposes unrelated to steel production, such as generating electricity at thermoelectric plants. A reduction of 13% compared to 2023, due to process adjustments and improvements.

Row 3

(9.12.1) Product name

Iron ore

(9.12.2) Water intensity value

0.2

(9.12.3) Numerator: Water aspect

Select from:

Water withdrawn

(9.12.4) Denominator

ton of iron ore produced

(9.12.5) Comment

The water intensity is calculated based on the production of iron ore (wet + dry) as the denominator 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, as the numerator. This indicator is specific to the mining operations in Congonhas/MG. It is continuously monitored and used internally to assess progress towards. In 2024 we achieved 0,20 m³ per ton of iron ore, representing a reduction of 23% when compared to the previous year.

[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from:

	Products contain hazardous substances
	<input checked="" type="checkbox"/> Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

Brazilian Regulatory Standards

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

10-20

(9.13.1.3) Please explain

The products commercialized by CSN do not contain hazardous substances. However, carbochemical byproducts contain substances that are considered risky due to their physicochemical properties. The following carbonchemical by-products were produced at the Presidente Vargas Steelworks, located in Brazil, and sold by CSN in 2024: - BTX oil (mixture of Benzene, Toluene and Xylene): flammable product and considered a hazardous waste - Ammonia: considered a toxic gas - Tar: product that leads risks to the environment, being classified as a hazardous substance. For each of the by-products was elaborated a FISQP (Safety Information Sheet for Chemical Products), due to local legislation. The following Brazilian legislation must be complied: • Federal Decree No. 2657 of July 3, 1988; • ABNT-NBR 14.725 Standard; • Law No. 12,305 of August 2, 2010 (National Solid Waste Policy); • Decree No. 7,404 of December 23, 2010. • Resolutions 5232/16 and 5848/19 ANTT - Transport of Dangerous Goods The mentioned carbochemical by-products are inherent to the coke production, are generated in insignificant amounts and are reintegrated into the processes of other companies. CSN's revenue in 2024 from the sale of such by-products corresponded to less than 0.1% of the company's total revenue and an increase in revenue share is not expected in the future.

[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

Yes

(9.14.2) Definition used to classify low water impact

The company classifies its cement as a product with a low water impact. Based on benchmarks carried out with the main cement companies and reports from organizations such as the Global Cement & Concrete Association (GCCA), the average water consumption is 0.6 to 1.0 m³ per ton of cement produced. At CSN Cimentos, although expansion with new industrial units has increased specific water consumption to 0.20 m³ per ton of cement (in 2024), this figure is still below the average recorded in comparison with other companies in the sector.

(9.14.4) Please explain

The company classifies its cement as a product with a low water impact. Based on benchmarks carried out with the main cement companies and reports from organizations such as the Global Cement & Concrete Association (GCCA), the average water consumption is 0.6 to 1.0 m³ per ton of cement produced. At CSN Cimentos, although expansion with new industrial units has increased specific water consumption to 0.20 m³ per ton of cement, this figure is still below the average recorded in comparison with other companies in the sector.

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:

No, but we plan to within the next two years

(9.15.1.2) Please explain

CSN already has a high quality in its water management. We do not have projects outlined at this point that would allow us to create targets related to water pollutants.

Water withdrawals

(9.15.1.1) Target set in this category

Select from:

Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

No, but we plan to within the next two years

(9.15.1.2) Please explain

CSN already has a high quality in its water management. We do not have projects outlined at this point that would allow us to create targets related to WASH.

Other

(9.15.1.1) Target set in this category

Select from:

Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

Target 1

(9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

Increase in water use met through recycling/reuse

(9.15.2.4) Date target was set

12/31/2023

(9.15.2.5) End date of base year

12/31/2023

(9.15.2.6) Base year figure

88.2

(9.15.2.7) End date of target year

12/31/2032

(9.15.2.8) Target year figure

94

(9.15.2.9) Reporting year figure

92

(9.15.2.10) Target status in reporting year

Select from:

Underway

(9.15.2.11) % of target achieved relative to base year

66

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

Achieve 94% water recirculation by 2032 in the Casa de Pedra operations, which represent 90% of the water withdrawal in CSN Mineração.

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

Water consumption is a priority for environmental management at the Casa de Pedra unit. Water resources are essential for operations and, for this reason, the company's focus is on increasing actions and projects aimed at increasing the recirculation and reuse of water, reducing the demand for new abstractions. This scenario of operational growth, investments to improve the ore processing process at Engenho Central and Usina, the reuse of water from dams and CSN Mineração's expansion projects will allow the target to be achieved by 2032.

(9.15.2.16) Further details of target

In 2024, CSN Mineração implemented significant operational improvements at the Casa de Pedra unit, which allowed for the updating of the plant's water balance. These actions resulted in more efficient management of water collection and disposal, optimizing the use of this resource. Notably, the unit achieved a 92% water reuse rate, thanks in particular to the reuse of water extracted from tailings during the filtration process, which is subsequently used in dry stacking.

Row 2

(9.15.2.1) Target reference number

Select from:

Target 2

(9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

Other water withdrawals, please specify :Goal to maintain, by 2032, water intensity below 0.45 m³ of water withdrawn per ton of iron ore produced, even with the increase in consumption expected from plant expansion projects, dam decharacterization projects, and the production of higher-grad

(9.15.2.4) Date target was set

12/31/2023

(9.15.2.5) End date of base year

12/31/2023

(9.15.2.6) Base year figure

0.26

(9.15.2.7) End date of target year

12/31/2032

(9.15.2.8) Target year figure

0.45

(9.15.2.9) Reporting year figure

0.2

(9.15.2.10) Target status in reporting year

Select from:

Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target to maintain water intensity below 0.45 m³ of water collected per ton of ore produced, in the Casa de Pedra operations was set aiming to mitigate the water impact related to the mine expansion works, which, in its phase 1 alone, scheduled to be completed by 2028, will add 28.4 million tons to the Company's annual production capacity (currently at 33 million tons).

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

In the year, CSN Mineração implemented operational improvements, resulting in the update of the Casa de Pedra water balance and in adjustments to the management of water intake and discharge, aimed at optimizing resource use. Taking advantage of the suspension of water intake from the dam for the production process, adjustments were made to the inflow and outflow points, ensuring greater efficiency in the process.

(9.15.2.16) Further details of target

Because of the expansions happening at the CSN mining unit, CSN has been working to keep the target below the set limit of 0.45 m³, with the goal of keeping this result after the projects are done in 2032.

[Add row]

C11. Environmental performance - Biodiversity

(11.1) Within your reporting boundary, are there any geographical areas, business units or mining projects excluded from your disclosure?

Select from:

Yes

(11.1.1) Please report your exclusions and describe their potential for biodiversity-related risk.

Row 1

(11.1.1.1) Exclusion

Select from:

Business units

(11.1.1.2) Description of exclusion

Steel making segment

(11.1.1.3) Potential for biodiversity-related risk

Select from:

No potential

(11.1.1.4) Please explain

The exclusion of the steel industry segment, including CSN units such as the Presidente Vargas Steelworks (UPV), Porto Real, Prada Embalagens, and Prada Distribuição, from certain scopes of biodiversity reports is due to the nature of their operations and the location of their assets. The industrial activities at these sites are primarily associated with the production, processing, and distribution of steel, for which the most direct and significant environmental impacts are related to atmospheric emissions, water resource management, and waste generation. Therefore, when assessing the materiality of impacts for a report focused on

biodiversity, the emphasis is placed on sectors with direct and intensive interaction with ecosystems, which makes the applicability to these specific steel operations less direct.

Row 2

(11.1.1.1) Exclusion

Select from:

Business units

(11.1.1.2) Description of exclusion

Grinding plants belonging to the cement sector were excluded because they do not have mining activities.

(11.1.1.3) Potential for biodiversity-related risk

Select from:

No potential

(11.1.1.4) Please explain

This kind of activity (Grinding) does not carry out intensive resource extraction, does not have intensive industrial processes and is not located near ecologically sensitive areas. Also, as it has no mining activity, it does not incur in vegetation suppression.

[Add row]

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

- Land/water protection
- Land/water management
- Education & awareness
- Law & policy

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we use indicators	<i>Select all that apply</i> <input checked="" type="checkbox"/> State and benefit indicators <input checked="" type="checkbox"/> Response indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

- Yes

(11.4.2) Comment

Legally protected areas are Conservation Units (designed to preserve nature). They are federal, state and municipal. A total of 19 of our operating units in the steel, cement, logistics, mining and energy sectors are located close to this type of legally protected area. As a result, all these operations obey specific rules and are subject to the conditions of the environmental authorities, with the aim of minimizing their impact on biodiversity as much as possible.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Yes

(11.4.2) Comment

The mining operation (Casa de pedra) is located near the UNESCO World Heritage Site known as the "Senhor Bom Jesus de Matosinhos Sanctuary - World Heritage Site", located in the city of Congonhas in Minas Gerais.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

(11.4.2) Comment

The activities are not near from UNESCO Man Biosphere reserve

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

(11.4.2) Comment

The activities are not near from Ramsar sites

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

(11.4.2) Comment

The activities are not near from key Biodiversity Areas

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Yes

(11.4.2) Comment

CSN Group has mining activity within a Conservation Unit, called the Jamari National Forest (FLONA), in Rondônia, Brazil. All activities are subject to the management plan of this conservation unit and follow all legal requirements.

[Fixed row]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.1) Mining project ID

Select from:

Project 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

Category Ia-III

(11.4.1.4) Country/area

Select from:

Brazil

(11.4.1.5) Name of the area important for biodiversity

Project 1: Casa de Pedra Mining and Pires Complex are near from the following areas important for biodiversity: "Parque Ecológico da Cachoeira" and "RPPN Poço Fundo", Both in Minas gerais State - Brazil.

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

CSN Mineração S.A. (CMIN) is the second largest exporter of iron ore in Brazil and the seventh largest in the world, with certified reserves of more than 2 billion tons. The Company is part of the CSN Group, the largest integrated Brazilian conglomerate in the basic industry that operates synergistically in the mining, steel, cement, energy and logistics sectors. The Casa de Pedra and Engenho mines, located in the iron quadrangle of Minas Gerais, are the main areas in which mineral extraction occurs. The processing is carried out at the Central Plant in Casa de Pedra and at the dry plants in Pires, with annual production capacities of 22.5 million and 10.5 million tons of iron ore, respectively.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

Project design

Scheduling

Physical controls

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The impacts of CSNs operations on biodiversity can be negative or positive in different ways Mining activities are subject to the rigid location of the ore which as a consequence can be linked to the need to suppress vegetation Other aspects of mining operations indirectly interfere with biodiversity and are associated with one of the 5 drivers of biodiversity loss Aspects such as the emission of atmospheric pollutants particulate matter the generation of noise and vibration due to blasting and the intensification of heavy vehicle traffic any sediment carried or effluent discharged inherent to the mining process constitute pressure on habitats through possible atmospheric noise or water pollution for example The aforementioned examples correspond to direct and indirect interference with habitats which in turn are duly monitored and supervised by the competent environmental agencies during the environmental licensing process Biodiversity issues are assessed throughout the life cycle of the assets Negative impacts resulting from direct interventions on habitats vegetation suppression are managed through the licensing process starting with environmental studies in which significant negative impacts are addressed according to a mitigation hierarchy initially seeking to avoid then minimize and where necessary compensate Similarly aspects related to biodiversity loss factors noise air or water pollution are also duly controlled through the licensing process license conditions and are periodically and duly monitored by the competent bodies It should also be noted that most of our operations have ISO 14000 environmental certification Recovery areas and offsets and preserved areas are monitored for fauna flora and recovery status varying according to the requirements of the environmental licensing body in each location which is reflected in the license conditions In order to maximize the positive impacts and results of the ongoing

recoveries CSN is partnering with institutions such as city halls universities and conservation units to carry out actions such as seedling production nurseries area enrichment area recovery replanting fauna and flora monitoring among other environmental education actions Also noteworthy is the implementation of the TNFD framework a process from which opportunities related to positive impacts on biodiversity emerged allowing CSN to address them by strengthening existing partnerships or even considering the feasibility of ecological corridors for example Programs for managing impacts on biodiversity Flora rescue Phenological monitoring Seed collection Fauna scaring and rescue Environmental compensation Revegetation of exposed soil Fauna and flora monitoring Forest fire prevention Drainage projects Implementation of sediment containment devices Signposting roads to prevent wildlife being run over Environmental education programs

(11.4.1.12) Further context for mining projects

In 2023, all mining projects were assessed for biodiversity using the BIO (Biodiversity Index for Operations), which gives an index for each operational unit related to the quality of biodiversity. It should also be noted that in 2023 the company made a commitment to be net loss in biodiversity impact and, where possible, net gain.

Row 2

(11.4.1.1) Mining project ID

Select from:

Project 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

Brazil

(11.4.1.5) Name of the area important for biodiversity

Project 1: Casa de Pedra Mining and Pires Complex are near from the UNESCO World heritage site Called "Santuário Bom Jesus de Matosinhos"

(11.4.1.6) Proximity

Select from:

- Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

CSN Mineração S.A. (CMIN) is the second largest exporter of iron ore in Brazil and the seventh largest in the world, with certified reserves of more than 2 billion tons. The Company is part of the CSN Group, the largest integrated Brazilian conglomerate in the basic industry that operates synergistically in the mining, steel, cement, energy and logistics sectors. The Casa de Pedra and Engenho mines, located in the iron quadrangle of Minas Gerais, are the main areas in which mineral extraction occurs. The processing is carried out at the Central Plant in Casa de Pedra and at the dry plants in Pires, with annual production capacities of 22.5 million and 10.5 million tons of iron ore, respectively.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Project design
- Scheduling
- Physical controls

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Mining activities do not directly affect the historical and cultural heritage of Bom Jesus de Matosinhos To reinforce the preservation and importance not only of this heritage but also of the surrounding community safety measures related to dam management have been adopted The decharacterization and decommissioning of the dams is underway as is the adoption of the practice of dry stacking

(11.4.1.12) Further context for mining projects

The de-characterization and decommissioning of the dams is underway, and targets and commitments have been set.

Row 3

(11.4.1.1) Mining project ID

Select from:

- Project 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

- Category Ia-III

(11.4.1.4) Country/area

Select from:

- Brazil

(11.4.1.5) Name of the area important for biodiversity

Project 2: The cement sector has sites near from the following legally protected areas: Estação Ecológica de Corumbá (Arcos - MG) / Reserva extrativista Acaú-Goiana (Caaporã - PB)/ Parque estadual do sumidouro, Parque Estadual da cerca Grande, RPPN Fazenda Campinho, RPPN Fazenda Vargem Alegre, Monumento Estadual Natural Lapa Vermelha, Parque Estadual da Lapa Grande (Pedro Leopoldo - MG)/ Parque Estadual da Lapa Grande (Montes Claros - MG) / APA Varzea do Tiete (Barueri)/ APA Cajamar (Cajamar)

(11.4.1.6) Proximity

Select from:

- Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

The cement sector's operations are characterized by mining activities integrated with cement manufacturing. The process involves the production of ore (mainly limestone) which is used in the production of cement. In turn, the production of cement is an energy-intensive process, using kilns and fuel, with the relevant aspects being the consumption of water, fuel and the emission of materials and atmospheric pollutants.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Project design
- Physical controls

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The main aspect of the mining process mainly limestone that is used in cement production is the suppression of vegetation for which due compensation is made most of the time in greater proportion than what was suppressed. Cement production on the other hand has a greater impact on the drivers of biodiversity loss such as water consumption, fuel consumption and the emission of materials and atmospheric pollutants. With regard to these aspects it should be noted that all operations have the appropriate controls in place in compliance with legislation and the license conditions established by the environmental authorities.

(11.4.1.12) Further context for mining projects

In 2023, all mining projects, including cement operations, were assessed for biodiversity using the BIO (Biodiversity Index for Operations), which gives an index for each operational unit related to the quality of biodiversity. It should also be noted that in 2023 the company made a commitment to be net loss in biodiversity impact and, where possible, net gain.

Row 7

(11.4.1.1) Mining project ID

Select from:

Project 3

(11.4.1.2) Types of area important for biodiversity

Select all that apply

Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

Brazil

(11.4.1.5) Name of the area important for biodiversity

Floresta Nacional do Jamari (FLONA)

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

This is a tin mining operation, located in Rondônia, northern Brazil.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

Site selection

- Project design
- Physical controls

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Mining directly affects biodiversity through the suppression of vegetation It also has an impact on drivers of biodiversity loss However the minng operation follow the Flona Management Pan Plano de Manejo da FLONA guidelines and all legislations and environmental authority condicions The operation also recovery areas more than has been suppressed

(11.4.1.12) Further context for mining projects

In 2023, all mining projects were assessed for biodiversity using the BIO (Biodiversity Index for Operations), which gives an index for each operational unit related to the quality of biodiversity. It should also be noted that in 2023 the company made a commitment to be net loss in biodiversity impact and, where possible, net gain. [Add row]

(11.5) Can you disclose the mining project area and the area of land disturbed for each of your mining projects?

	Disclosing mining project area and area of land disturbed	Comment
	Select from: <input checked="" type="checkbox"/> Yes	CSN Group considers its disturbed areas in mining projects as its operational areas.

[Fixed row]

(11.5.1) Provide details on the mining project area and the area of land disturbed for each of your mining projects.

Row 1

(11.5.1.1) Mining project ID

Select from:

Project 1

(11.5.1.2) Total area of owned land/lease/project area (hectares)

9623.41

(11.5.1.3) Total area disturbed to date (hectares)

9623.41

(11.5.1.4) Area disturbed in the reporting year (hectares)

2.5

(11.5.1.5) Type(s) of habitat disturbed in the reporting year

Select all that apply

Modified habitat

Natural habitat

(11.5.1.6) Comment

This information regards to the mining activitie in Casa de Pedra, Pires, ERSA and limestone mine

[Add row]

(11.6) Are there artisanal and small-scale mining (ASM) operations active in your mining project areas or in their area of influence?

Select from:

No

(11.7) Do you adopt biodiversity action plans to manage your impacts on biodiversity?

Select from:

Yes

(11.7.1) Describe your criteria for defining which sites are required to produce biodiversity action plans.

The organization's criterion to define which units should develop a Biodiversity Action Plan (BAP) is the performance of vegetation suppression activities. Its objective is to define the necessary actions to conserve and enhance the value of biodiversity and ecosystem services in the project's area and its surroundings, during the implementation, operation, and closure phases, as well as to establish the requirements to monitor the outcome of the specified actions.

(11.8) Provide details on mining projects that are required to produce Biodiversity Action Plans.

(11.8.1) Number of mining projects required to produce a BAP

10

(11.8.2) % of mining projects required to produce a BAP that have one in place

10

(11.8.3) Format

Select all that apply

Stand-alone document

Part of general Environmental Management System

(11.8.4) Frequency BAPs are reviewed

Select all that apply

Regularly

(11.8.5) Please explain

Based on the identification of critical habitats and species of conservation interest in the project areas, the Biodiversity Action Plans (BAPs) detail actions organized into five fronts: Priority Ecosystems (e.g., recovery of degraded areas), Priority Species (e.g., fauna monitoring and flora conservation), Processes and Flows (e.g.,

net impact measurement), Ecosystem Services (e.g., carbon stock assessment), and Management Actions (e.g., monitoring the implementation of the BAP itself). The BAP is reviewed at least every two years to update the work plan based on the results obtained, with a focus on continuous improvement.
[Fixed row]

(11.9) Have any of your projects caused, or have the potential to cause, significant adverse impact(s) on biodiversity?

(11.9.1) Any projects caused, or have the potential to cause, significant adverse impacts on biodiversity

Select from:

Yes

(11.9.2) Comment

All mining projects have a direct impact on biodiversity. However, all these impacts are mitigated and compensated using the mitigation hierarchy strategy, which prioritizes avoiding impacts, minimizing them when unavoidable, rehabilitating affected areas, and offsetting any residual damage. This strategy is supported by various programs and practices. The company also runs specific programs for flora salvaging, wildlife dispersal and salvaging, environmental offsets, and soil revegetation. The company's goal is to achieve no net loss of biodiversity and, whenever possible, a net gain. Progress is tracked using an "area impacted versus area protected" indicator. Furthermore, all mine sites are covered by mine closure and reclamation plans to ensure the impacted land is effectively recovered and that environmental rehabilitation is carried out progressively as operations are completed.

[Fixed row]

(11.9.1) For your disclosed mining projects, provide details of the significant adverse impacts on biodiversity, with the respective response to the impact.

Row 1

(11.9.1.1) Mining project ID

Select from:

Project 1

(11.9.1.2) Type of impact

Select from:

Direct

(11.9.1.3) Impact

Select from:

Deforestation and/or forest degradation

(11.9.1.4) Description of the impact

For all mining projects there is Vegetation suppression due to mine advance.

(11.9.1.5) Consequence

Select from:

Other, please specify :Significant

(11.9.1.6) Likelihood

Select from:

Almost certain

(11.9.1.7) Describe response

Compensation through the recovery of areas, replanting or the acquisition and donation of areas.

[Add row]

(11.10) Are biodiversity issues integrated into any aspects of your long-term strategic business plan, and if so how?

Long-term business objectives

(11.10.1) Are biodiversity-related issues integrated?

Select from:

Yes, biodiversity-related issues are integrated

(11.10.2) Long-term time horizon (years)

Select from:

5-10

(11.10.3) Please explain

Biodiversity objectives are incorporated into the company's long-term business planning, aligned with the TNFD recommendations. The Group has mapped key dependencies on ecosystem services such as water availability, climate regulation, and air quality, and identified biodiversity as a material area of impact. Long-term commitments include achieving "no net loss" in biodiversity and, whenever possible, a net positive impact, supported by ecosystem restoration projects and nature-based solutions. These objectives guide the company's business model and ensure that biodiversity is embedded in corporate purpose and value creation.

Strategy for long-term objectives

(11.10.1) Are biodiversity-related issues integrated?

Select from:

Yes, biodiversity-related issues are integrated

(11.10.2) Long-term time horizon (years)

Select from:

5-10

(11.10.3) Please explain

Biodiversity issues are integrated into the company's strategy through the TNFD-aligned LEAP (Locate, Evaluate, Assess, Prepare) approach. Since 2022, dependencies and impacts related to nature have been mapped, with water and biodiversity identified as highly material. Risks such as regulatory changes, water scarcity, and conflicts with local communities, as well as opportunities like circular economy and habitat restoration, are considered in strategic planning. The ESG Committee and thematic working groups ensure biodiversity is factored into long-term resilience strategies, scenario analysis, and business opportunities.

Financial planning

(11.10.1) Are biodiversity-related issues integrated?

Select from:

Yes, biodiversity-related issues are integrated

(11.10.2) Long-term time horizon (years)

Select from:

5-10

(11.10.3) Please explain

Biodiversity considerations are increasingly reflected in financial planning and capital allocation. Annual investment plans incorporate expenditures for water recirculation, pollution control, land rehabilitation, and ecosystem restoration, directly addressing biodiversity impacts and dependencies. In 2024 alone, the company invested over R\$ 1.3 billion in environmental improvements, including initiatives to mitigate air quality impacts and support decarbonization roadmaps. Approved budgets also cover circular economy projects and biodiversity monitoring, demonstrating that financial planning explicitly accounts for nature-related risks and opportunities in line with TNFD guidance.

[Fixed row]

(11.11) Have you specified any measurable and time-bound targets related to your commitments to reduce or avoid impacts on biodiversity?

Select from:

Yes

(11.11.1) Provide details of your targets related to your commitments to reduce or avoid impacts on biodiversity, and progress made.

Row 1

(11.11.1.1) Target reference number

Select from:

Target 1

(11.11.1.2) Target label

Achieve no net loss for biodiversity and, whenever possible, a net gain.

(11.11.1.6) Please explain

This is an ongoing and long-term commitment, without a specified base or target year. The target is measured by a composite KPI that compares the impacted area with the protected or restored area. The impacted area will be offset within the same biome to meet the 'no net loss' objective, in which for each project implemented, the cleared area will be compensated by a minimum proportion of twice the affected area.

Row 2

(11.11.1.1) Target reference number

Select from:

Target 2

(11.11.1.2) Target label

Assess the condition of biodiversity in operational units with significant impact on biodiversity, through the application of the BIO methodology, by 2025.

(11.11.1.3) Base year

2023

(11.11.1.4) Target year

2025

(11.11.1.5) % of target achieved

Select from:

100%

(11.11.1.6) Please explain

The BIO is a standardized tool based on IUCN systems that measures the degree of biodiversity by evaluating habitat area, ecological condition, and regional importance. In 2024 the target was achieved.

[Add row]

(11.12) Has your organization adopted avoidance and/or minimization as strategies to prevent or mitigate significant adverse impacts on biodiversity?

Select from:

Yes

(11.12.1) Provide relevant company-specific examples of your implementation of avoidance and minimization actions to manage adverse impacts on biodiversity.

Row 1

(11.12.1.1) Mining project ID

Select from:

All disclosed mining projects

(11.12.1.2) Approach and type of measure

Minimization

Physical controls

(11.12.1.3) Description

Biodiversity issues are assessed throughout the life cycle of the assets. Negative impacts resulting from direct interventions on habitats (vegetation suppression) are managed through the licensing process, starting with environmental studies, in which significant negative impacts are addressed according to a mitigation hierarchy, initially seeking to avoid, then minimize and, where necessary, compensate. Similarly, aspects related to biodiversity loss factors (noise, air or water pollution) are also duly controlled through the licensing process (license conditions), and are periodically and duly monitored by the competent bodies. It should also be noted that most of our operations have ISO 14000 environmental certification.

Row 2

(11.12.1.1) Mining project ID

Select from:

- All disclosed mining projects

(11.12.1.2) Approach and type of measure

Avoidance

- Site selection

(11.12.1.3) Description

The organization adopts a strict mitigation hierarchy for the management of its adverse impacts on biodiversity, with prevention as the initial step. In its project planning, the company prioritizes avoiding the suppression of vegetation in natural areas by evaluating alternative locations for the implementation of activities. This preventive approach constitutes the company's fundamental guideline for the protection of ecosystems.

[Add row]

(11.13) Have significant impacts on biodiversity been mitigated through restoration?

(11.13.1) Have significant impacts on biodiversity been mitigated through restoration?

Select from:

- Yes

(11.13.2) Comment

With regard to the recovery of areas, the main restoration actions are forest recoveries and Technical Flora Reconstitution Projects (PTRF). Such restorations consist of planting pioneer, secondary and climax species, in different proportions, and monitoring their development based on ecological succession parameters. Some PTRFs are aimed at enriching areas, others at total planting. The quality of CSN's forest recovery areas is certified by the environmental agency which, at the end of

the recovery processes, verifies the quality and integrity and formalizes the closure of the area's recovery. With regard to the areas preserved by the company, their quality is measured through our Biodiversity Index for Operations (BIO).

[Fixed row]

(11.13.1) Provide details on restoration actions you have in place in your sites.

Row 1

(11.13.1.1) Mining project ID

Select from:

All disclosed mining projects

(11.13.1.2) Description of the impact being mitigated by restoration

Vegetation suppression

(11.13.1.3) Type of ecosystem restored

Select from:

Forest ecosystems

(11.13.1.4) Total area restored to date (hectares)

1010

(11.13.1.7) Describe restoration actions

Technical flora reconstruction projects (PTRF), Replanting and Recovery plans for degraded areas (PRADs)

[Add row]

(11.14) Have significant residual impacts of your projects been compensated through biodiversity offsets?

(11.14.1) Have residual impacts been compensated through biodiversity offsets?

Select from:

Yes

(11.14.2) Comment

All our compensations are the result of applying the mitigation hierarchy. In other words, locational and mitigation alternatives were evaluated before suppression, with suppression being the last resort. Therefore, mining operations make these offsets through actions such as replanting, enriching areas with species, or even protecting and donating other areas with relevant Biodiversity value.

[Fixed row]

(11.14.1) Provide details on the biodiversity offsets you have in place.

Row 1

(11.14.1.1) Mining project ID

Select from:

Project 1

(11.14.1.2) Description of the impact being offset

Vegetal Suppression

(11.14.1.3) Motivation

Select from:

Other, please specify :Licensing conditions established by the environmental agency.

(11.14.1.4) Type of offset

Select from:

Restoration offset (forests)

(11.14.1.5) Area (hectares)

0

(11.14.1.6) Describe the offset

This compensation involves planting species in areas without forest, with the aim of restoring the area to its original characteristics.

[Add row]

(11.15) Is your organization implementing or supporting additional conservation actions?

(11.15.1) Implementing or supporting additional conservation actions?

Select from:

Yes

(11.15.2) Comment

The BIO was implemented in units with a significant environmental impact on vegetation and biodiversity. The Biodiversity Index for Operations (BIO) is an easy-to-apply methodology for measuring the condition of biodiversity at CSN's operations. It is a tool for measuring relative progress or degradation in the condition of biodiversity at a given operation (site). BIO is the result of an adaptation of the Biodiversity Indicator and Reporting System (BIRS) methodology. This methodology was developed under the Global Business and Biodiversity Programme (BBP) of the International Union for Conservation of Nature (IUCN) in 2014. In 2022, with the acquisition of Lafarge Holcim's operations in Brazil, the CSN group began the process of adapting the BIRS methodology to its reality, taking into account different typologies beyond the production of cement and aggregates (steel, logistics, mining and energy) and different biomes, beyond forests (caatinga biome, for example). This adaptation process took place in 2023 through the BIO Pilot Project, which consisted of applying the methodology for assessing the condition of biodiversity at two sites (one for mining and the other for logistics), with the aim of identifying and implementing the necessary adaptations for its application at other CSN operations in the future. BIO helps the company to monitor and evaluate significant changes in the biodiversity status of its operations. The result of this assessment demonstrates the degree of biodiversity existing at the site and is expressed as the Site Condition Class (on a scale of 1-10), taking into account: - Area of each type of habitat identified; - Ecological condition of these habitats, including improvements and threats; - Uniqueness and ecological importance of each habitat in the regional context; All these assessments are weighted by the areas of the habitats assessed, which is why it is essential to georeference the area analyzed at the very beginning of the process. In 2024, CSN achieved full implementation of our BIO methodology across all applicable operations, including our cement operations in Caaporã and Alhandra (Paraíba), reaching this milestone ahead of schedule as part of our commitment to biodiversity management and conservation

[Fixed row]

(11.15.1) Provide details on the main ACAs you are implementing or supporting.

Row 1

(11.15.1.1) Project title

Biodiversity Index for Operations

(11.15.1.2) Project theme

Select from:

Forest conservation

(11.15.1.3) Country/Area

Select from:

Brazil

(11.15.1.4) Location

Select from:

In the area of influence of mining project

(11.15.1.5) Primary motivation

Select from:

Voluntary

(11.15.1.6) Timeframe

Select from:

Undefined

(11.15.1.7) Start year

(11.15.1.9) Description of project

BIO helps the company to monitor and evaluate significant changes in the biodiversity status of its operations. The result of this assessment demonstrates the degree of biodiversity existing at the site and is expressed as the Site Condition Class (on a scale of 1-10), taking into account: - Area of each type of habitat identified; - Ecological condition of these habitats, including improvements and threats; - Uniqueness and ecological importance of each habitat in the regional context;

(11.15.1.10) Description of outcome to date

An Index from 1 to 10 for all applicable units, representing the quality of habitats impacted by operations.

[Add row]

(11.16) Do your mining projects have closure plans in place?

	Are there closure plans in place?	Comment
	Select from: <input checked="" type="checkbox"/> Yes	<i>All mine sites are covered by mine closure plan, which is regularly updated to ensure disturbed land is effectively reclaimed</i>

[Fixed row]

(11.16.1) Please provide details on mines with closure plans.**(11.16.1.1) % of mines with closure plans**

100

(11.16.1.2) % of closure plans that take biodiversity aspects into consideration

(11.16.1.3) Is there a financial provision for mine closure expenditure?

Select from:

 Yes, for all mines**(11.16.1.4) Frequency closure plans are reviewed**

Select all that apply

 Regularly (all projects)**(11.16.1.5) Please explain**

Mine closure plans include the decommissioning of structures, the physical and chemical stabilization of the area, and land rehabilitation. From an environmental standpoint, the central focus is the restoration of biodiversity, which is based on previous studies of local fauna and flora to guide revegetation with native species, aiming to recreate the original ecosystem and reintegrate the area into the landscape with a defined future use. To ensure that all these actions are executed, this guarantee is presented in the company's annual financial statements through the "Provision for Environmental Reclamation." This value, recorded as a liability on the company's balance sheet, represents the estimate of all future closure costs and is periodically updated and audited to guarantee the availability of funds when closure activities begin.

*[Fixed row]***(11.17) Can you disclose the area rehabilitated (in total and in the reporting year) for each of your mining projects?**

	Disclosing area rehabilitated (in total and in the reporting year)	Comment
	Select from: <input checked="" type="checkbox"/> No	<i>The company are still working on data constructions for better manage this issue.</i>

[Fixed row]

(11.18) Do you collaborate or engage in partnerships with non-governmental organizations to promote the implementation of your biodiversity-related goals and commitments?

(11.18.1) Collaborating or partnering with NGOs

Select from:

Yes

(11.18.2) Comment

Among the efforts and partnerships with local organizations, CSN maintains partnerships with museums and universities that work together in the licensing stages involving diagnosis, collection, and species identification. These partnerships typically involve the receipt of fauna specimens in specific cases where guidance on identification is needed, for example. In return, they contribute to the collections of these institutions.

[Fixed row]

(11.18.1) Provide details on main collaborations and/or partnerships with non-governmental organizations that were active during the reporting year.

Row 1

(11.18.1.1) Organization

Pontificia Universidade católica de Minas gerais (PUC-Minas)

(11.18.1.2) Scope of collaboration

Select from:

Specific mining projects

(11.18.1.3) Mining project ID

Select all that apply

Project 1

(11.18.1.4) Areas of collaborations

Select all that apply

Biodiversity Action Plans

(11.18.1.5) Describe the nature of the collaboration

These partnerships typically involve the receipt of fauna specimens in specific cases where guidance on identification is needed, for example. In return, they contribute to the institutions's collections.

(11.18.1.6) Duration (until)

Select from:

No specified timeframe

[Add row]

(11.20) Do you engage with other stakeholders to further the implementation of your policies concerning biodiversity?

Select from:

Yes

(11.20.1) Provide relevant examples of other biodiversity-related engagement activities that happened during the reporting year.

Row 1

(11.20.1.1) Activities

Select from:

Participating in government-led initiatives

(11.20.1.2) Mining project ID

Select all that apply

- All disclosed mining projects

(11.20.1.3) Please explain

In 2024, CSN Mineração participated in the Meetings on the Municipal Atlantic Forest Plan, which aims to conduct a diagnostic study and identify priority areas for conservation and restoration actions in the municipality of Congonhas, where it operates. The Company was also invited to join the plan's Working Group, which is composed of representatives from academia, the local government, regional companies, and members of the local community. Furthermore, the Company actively participates in the Biodiversity Working Group of the Mineral Industry Union of the State of Minas Gerais (Sindiextra).

Row 2

(11.20.1.1) Activities

Select from:

- Funding research organizations

(11.20.1.2) Mining project ID

Select all that apply

- All disclosed mining projects

(11.20.1.3) Please explain

The Company undertakes actions such as partnerships with universities and NGOs to promote research focused on biodiversity conservation.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water
- Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

- All data points in module 7

(13.1.1.3) Verification/assurance standard

General standards

- ISAE 3000

Climate change-related standards

- ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)
- IRECS (International Renewable Energy Certificate services)
- ISO 14064-1
- Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws

(13.1.1.4) Further details of the third-party verification/assurance process

Grant Thornton Independent Auditors Ltd. conducted a limited assurance report on the non-financial information included in the Integrated Report 2024 of the CSN Group and its supplementary contents in the Databook ESG annex, hereafter collectively referred to as "Integrated Report 2024," for the fiscal year ended December 31, 2024. The limited assurance does not extend to information from previous periods or to any other information disclosed in conjunction with the Integrated Report 2024, including any images, audio files, or embedded videos. The limited assurance engagements also included adherence to the guidelines and criteria of the content preparation framework of the Global Reporting Initiative - GRI (GRI – Standards), the Sustainability Accounting Standard EM-IS, EM-MM, and EM-CM of SASB, and the CPC 09 Guidance – Integrated Report (correlated with the Basic Conceptual Framework of Integrated Reporting, prepared by the IIRC), applicable for the preparation of the information contained in the Integrated Report 2024. In parallel, CSN was also audited, in a limited manner, by Fundação Vanzolini to verify the quality of the data reported in the integrated report and others related to greenhouse gas emissions, energy, and intensity parameters. The verification followed the standards of the GHG Protocol and ISO 14064.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

2024 CSN Integrated Report.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

Publication of CSN Group's Second Climate Action Report, reinforcing our commitment to sustainability and transparency in managing environmental impacts. This new report highlights the progress and initiatives carried out in 2023 and 2024, consolidating our Decarbonization Journey across the steelmaking, mining, energy, logistics, and cement segments. CSN remains one of the few Brazilian companies to issue this type of report, reaffirming its leadership and pioneering role in the corporate climate agenda. Our goal is clear: to decarbonize in a cost-effective way, ensuring both competitiveness and the sustainability of our businesses. To achieve this, we have been investing heavily in innovation, energy efficiency, and renewable sources. General - Development of the Strategic Decarbonization Management Tool – CBRAIN - Completion of CSN's Climate Vulnerability Study, which will provide a foundation for strategic decision-making regarding the challenges posed by changing climate patterns Steelmaking - Implementation of UC3® (Ultimate Cell® Continuous Combustion) technology, which uses green hydrogen in the regenerators of Blast Furnace 2 at Presidente Vargas Steelworks (UPV) Cement - Coprocessing in 100% of integrated cement plants Mining - Reduction of approximately 9% in greenhouse gas emissions in 2024, compared to the 2020 baseline year

(13.2.2) Attachment (optional)

Climate Action Report - 2023_24_compressed 1.pdf
[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Director of ESG, Environment, Health, Safety, and Land Affairs (equivalent to CSO)

(13.3.2) Corresponding job category

Select from:

Chief Sustainability Officer (CSO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

