2025 SASB & GRI Indices

Metallus Inc.

Forward-Looking Statements

This presentation includes "forward-looking" statements within the meaning of the federal securities laws. You can generally identify the company's forward-looking statements by words such as "will," "anticipate, ""aspire," "believe," "could," "estimate," "expect," "forecast," "outlook," "intend," "may," "plan," "possible, ""potential," "predict," "project," "seek," "target," "should," "would," "strategy," or "strategic direction" or other similar words, phrases or expressions that convey the uncertainty of future events or outcomes. The company cautions readers that actual results may differ materially from those expressed or implied in forward-looking statements made by or on behalf of the company due to a variety of factors, such as: (1)the effects of fluctuations in customer demand on sales, product mix and prices in the industries in which the company operates, including the ability of the company to respond to rapid changes in customer demand including but not limited to changes in domestic and worldwide political and economic conditions due to, among other factors, U.S. and foreign trade policies and the impact on economic conditions, changes in customer operating schedules due to supply chain constraints or unplanned work stoppages, the ability of customers to obtain financing to purchase the company's products or equipment that contains its products, the effects of customer bankruptcies or liquidations, the impact of changes in industrial business cycles, and whether conditions of fair trade exist in U.S. markets; (2) changes in operating costs, including the effect of changes in the company's manufacturing processes, changes in costs associated with varying levels of operations and manufacturing capacity, availability of raw materials and energy, the company's ability to mitigate the impact of fluctuations in raw materials and energy costs and the effectiveness of its surcharge mechanism, changes in the expected costs associated with product warranty claims, changes resulting from inventory management, cost reduction initiatives and different levels of customer demands, the effects of unplanned work stoppages, availability of skilled labor and changes in the cost of labor and benefits; (3) the success of the company's operating plans, announced programs, initiatives and capital investments, the consistency to meet demand levels following unplanned downtime, and the company's ability to maintain appropriate relations with the union that represents its associates in certain locations in order to avoid disruptions of business; (4) whether the company is able to successfully implement actions designed to improve profitability on anticipated terms and timetables and whether the company is able to fully realize the expected benefits of such actions; (5) the company's pension obligations and investment performance; (6) with respect to the company's ability to achieve its sustainability goals, including its 2030 environmental goals, the ability to meet such goals within the expected timeframe, changes in laws, regulations, prevailing standards or public policy, the alignment of the scientific community on measurement and reporting approaches, the complexity of commodity supply chains and the evolution of and adoption of new technology, including traceability practices, tools and processes; (7) availability of property insurance coverage at commercially reasonable rates or insufficient insurance coverage to cover claims or damages; (8) the availability of financing and interest rates, which affect the company's cost of funds and/or ability to raise capital; (9) the impacts from any repurchases of our common shares, including the timing and amount of any repurchases; (10) competitive factors, including changes in market penetration, increasing price competition by existing or new foreign and domestic competitors, the introduction of new products by existing and new competitors, and new technology that may impact the way the company's products are sold or distributed; (11) deterioration in global economic conditions, or in economic conditions in any of the geographic regions in which the company conducts business, including additional adverse effects from global economic slowdown, terrorism or hostilities, including political risks associated with the potential instability of governments and legal systems in countries in which the company or its customers conduct business, and changes in currency valuations; (12) the impact of global conflicts on the economy, sourcing of raw materials, and commodity prices; (13)climate-related risks, including environmental and severe weather caused by climate changes, and legislative and regulatory initiatives addressing global climate change or other environmental concerns;(14) unanticipated litigation, claims or assessments, including claims or problems related to intellectual property, product liability or warranty, employment matters, regulatory compliance and environmental issues and taxes, among other matters; (15) cyber-related risks, including information technology system failures, interruptions and security breaches; (16) the potential impact of pandemics, epidemics, widespread illness or other health issues; and (17) with respect to the equipment investments to support the U.S. Army's mission of ramping up munitions production in the coming years, and whether the anticipated increase in throughput is achieved. Further, this presentation represents our current policy and intent and is not intended to create legal rights or obligations. Certain standards of measurement and performance contained in this presentation are developing and based on assumptions, and no assurance can be given that any plan, objective, initiative, projection, goal, mission, commitment, expectation or prospect set forth in this presentation can or will be achieved. Inclusion of information in this presentation is not an indication that the subject or information is material to our business or operating results.

Additional risks relating to the company's business, the industries in which the company operates, or the company's common shares may be described from time to time in the company's filings with the SEC. All of these risk factors are difficult to predict, are subject to material uncertainties that may affect actual results and may be beyond the company's control. Readers are cautioned that it is not possible to predict or identify all of the risks, uncertainties and other factors that may affect future results and that the above list should not be considered to be a complete list. Except as required by the federal securities laws, the company undertakes no obligation to publicly update or revise any forward-looking statement, whether as a result of new information, future events or otherwise.

Additional Disclosure

For purposes of this report, we have determined materiality based on the relevant sustainability reporting framework definitions, which is different than the materiality definition used in the federal securities laws for filings with the Securities and Exchange Commission ("SEC"). Issues deemed material, and use of the term material, for purposes of this report may not be considered material for SEC reporting purposes.

2025 SASB Index

This index presents Metallus content mapped to the Sustainability Accounting Standards Board (SASB) Iron & Steel Producers disclosure codes.

Metric	Scope	2025 Disclosure / Report Location	SASB Standard / Code
Raw steel production: basic oxygen furnace processes	Canton Campus	0 mt	EM-IS-000.A
Raw steel production: electric arc furnace processes	Canton Campus	767, 592 mt	EM-IS-000.A
Raw steel production: basic oxygen furnace processes	Canton Campus	0	EM-IS-000.A
Raw steel production: electric arc furnace processes	Canton Campus	100%	EM-IS-000.A
Total iron ore production	Canton Campus	0 mt	EM-IS-000.B
Total coking coal production	Canton Campus	0 mt	EM-IS-000.C
Scope 1 emissions	Canton Campus	Scope 1 GHG emissions: 325,479 mt/Co2e Biogenic GHG emissions: 0	EM-IS-110a.1
Emissions strategy (long & short)	Global	Metallus has been actively engaged in managing Scope 1 greenhouse gas (GHG) emissions, which we have been tracking since October 2009 consistent with the U.S. Environmental Protection Agency (EPA) mandatory GHG reporting rule. With our increased focus on Sustainability/ESG, climate-related issues are monitored at various management levels up to and including Board-level oversight. Each of our facilities has been certified to ISO 14001 since 2003, which provides an opportunity to identify, assess, and respond to climate-related risks and opportunities. Metallus is focusing its short-term strategy for managing Scope 1 GHG emissions on "end-use" energy conservation projects (e.g., more efficient combustion in steel manufacturing) and long-term strategies on energy supply projects (e.g., renewable fuels). We are not currently evaluating any projects relating to carbon capture or sequestration. Metallus established quantitative emissions reductions targets in 2021. By 2030, Metallus intends to reduce combined Scopes 1 and 2 emissions of CO2e 40% compared to a base-year of 2018 and is on track to meet or exceed the goal.	EM-IS-110a.2

Metric	Scope	2025 Disclosure / Report Location	SASB Standard / Code
CO, Nox, SO2, PM, MnO, Pb, VOCs, PAHs	Canton Campus	*Metric tons (t)* / 2025 *CO* / 607 *NO_x (excluding N_2O)* / 424 *SO_x* / 132 *Particulate matter (PM_{10})* / 49 *Volatile organic compounds (VOCs)* / 39	EM-IS-120a.1
Total energy consumed	Canton Campus	6,757,280 GJ	EM-IS-130a.1
% Grid electricity	Canton Campus	37%	EM-IS-130a.1
% Renewable electricity	Canton Campus	5%	EM-IS-130a.1
Total fuel consumed	Canton Campus	4,251,374 GJ	EM-IS-130a.2
% Coal	Canton Campus	0	EM-IS-130a.2
% Natural Gas	Canton Campus	99.95%	EM-IS-130a.2
% Renewable (fuel)	Canton Campus	0	EM-IS-130a.2
Total natural gas	Canton Campus	4,250,949 GJ	
Total electricity	Canton Campus	2,505,906 GJ	
Waste generation and significant waste-related impacts	Global	See our 2024 Sustainability Update, pg. 11	EM-IS-150a.1
Management of significant waste-related impacts	Global	Waste management and recycling is built into our entire production cycle and has been since before the full deployment of our first EAF at the Harrison steel plant in the early 1950s. We recognize that steelmaking is a material- and energy-intensive process, and we continue to look for ways to increase our recycling and reclamation processes throughout our production cycle.	EM-IS-150a.1
Waste generated	USA	Total waste generated: 28,473 mt	EM-IS-150a.1
% of waste hazardous	USA	43%	EM-IS-150a.1
% of waste recycled	USA	90.02%	EM-IS-150a.1
Fresh water withdrawal	USA	Surface water: 0 Ground water: 2,352 ML Sea water: 0 Produced water: 0 Third-party water: 1,250 ML	EM-IS-140a.1

Metric	Scope	2025 Disclosure / Report Location	SASB Standard / Code
% fresh water recycled	USA	551%	EM-IS-140a.1
% water use in regions with High or Extremely High Baseline Water Stress	USA	0%	EM-IS-140a.1
Total recordable incident rate (TRIR)	Global	2.74	EM-IS-320a.1
Fatality rate	Global	0	EM-IS-320a.1
Near miss frequency rate (NMFR) FTE	Global	25.72	EM-IS-320a.1
Near miss frequency rate (NMFR) contractors	Global	N/A	EM-IS-320a.1
Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	Global	Metallus is a 100% EAF manufacturer of specialty bar quality (SBQ) steel products. As such, we are not dependent on upstream sources of iron ore or coking coal. Our steelmaking process utilizes 100% recycled scrap metals, along with virgin alloys, as required for meeting customer product specifications.	EM-IS-430a.1

2025 GRI Index

This index presents Metallus content mapped to the Global Reporting Initiative (GRI) disclosure references.

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Organizational Details	*Global*		*2-1*
Legal Name		Metallus Inc.	
Nature of ownership and legal form		Metallus Inc., an Ohio corporation, is a publicly traded company listed on the New York Stock Exchange (ticker: MTUS)	
Location of headquarters		1835 Dueber Ave. SW, Canton, Ohio 44706 USA	
Location of its operations and countries of operations		Metallus operates five plants in the United States and a warehouse / sales office in Nuevo Leon, Mexico. See 2025 10-K Item 2. Locations: https://metallus.com/about-us/our-locations/	
Entities included in the organization's sustainability reporting	Global	Except where noted, this update covers Metallus' global operations, which include five manufacturing facilities and corporate campus in the United States and one warehouse / sales office in Mexico. Where we reference "Canton Campus" as the applicable scope, the disclosure refers to our steelmaking operations in Canton, Ohio, comprised of Faircrest Steel Plant, Harrison Steel Plant, Gambrinus Steel Plant, and our Wastewater Treatment Plant (WTP).	2-2
Reporting period, frequency and contact point	Global	Calendar year 2025; annually; sustainability@metallus.com	2-3
Restatements of information	Global	We aim to provide accurate and current data to allow stakeholders to understand our performance and compare it to prior periods. To the extent historical data has been materially restated to be consistent and comparable with present data, an explanation is provided.	2-4
External Assurance	Global	The SASB & GRI indices have not been externally assured.	2-5
Activities and Workers			
Activities, value chain and other business relationships	*Global*		*2-6*
Sector	Global	Metallus is a publicly traded company active in steelmaking and metals processing and falls under the GRI Metal processing sector.	

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Value chain	Global	Metallus' value chain includes suppliers of recycled scrap, alloys, energy, equipment and other goods and services; our steelmaking and manufacturing operations; and downstream customers and partners across the automotive, aerospace and defense, industrial, energy and other end markets we serve.	
Business relationships	Global	We maintain business relationships with suppliers, contractors, customers and other partners that support our operations and the manufacture, distribution and use of our products. We seek to work with business partners that share our commitment to ethical, safe and responsible business practices.	
Significant changes compared to the previous reporting period	Global	We had no significant changes in size, structure, ownership, or supply chain.	
Employees	Global	Full-time employees: 1,832 and part-time employees: 11.	2-7
Workers who are not employees	Global	Contingent: 17; Contractor: 44.	2-8
Governance			
Governance structure and composition	Global	See our 2026 Proxy Statement	2-9
Nomination and selection of the highest governance body	Global	See our 2026 Proxy Statement	2-10
Chair of the highest governance body	Global	Ronald Rice: Chairman of the Board	2-11
Role of the highest governance body in overseeing the management of impacts	Global	See our 2026 Proxy Statement	2-12
Delegation of responsibility for managing impacts	Global	See our 2026 Proxy Statement	2-13
Role of the highest governance body in sustainability reporting	Global	See our 2026 Proxy Statement	2-14

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Conflicts of interest	Global	Ethics and conflicts of interest are governed by Metallus' Code of Conduct. It establishes the standards for ethical behavior that are to be followed by all employees and executives of Metallus, including the Company's CEO and CFO. Each employee of Metallus is required to sign and acknowledge the Code of Conduct and Employee Handbook, upon joining the Company. Security ownership of all directors and executive officers, as well as beneficial owners of more than 5% of the Company's common stock, is disclosed in our Proxy.	2-15
Communication of critical concerns	Global	See Metallus' Code of Conduct.	2-16
Collective knowledge of the highest governance body	Global	See our 2026 Proxy Statement	2-17
Evaluation of the performance of the highest governance body	Global	See our 2026 Proxy Statement	2-18
Remuneration policies	Global	See our 2026 Proxy Statement	2-19
Process to determine remuneration	Global	See our 2026 Proxy Statement	2-20
Annual total compensation ratio	Global	See our 2026 Proxy Statement	2-21
Strategy, Policies, and Practices			
Statement on sustainable development strategy	Global	Metallus' sustainability strategy is organized around environmental stewardship, social commitment, and governance and ethics. We seek to operate safely and responsibly, reduce our environmental impact, support our employees and communities, maintain a responsible supply chain, and uphold strong standards of integrity, transparency, and accountability. Our Board of Directors oversees the sustainability strategy, and management is responsible for integrating sustainability priorities into business and operational decision-making. See 2025 Sustainability Update; 2026 Proxy Statement, "Oversight of Sustainability Strategy"	2-22
Policy commitments	Global	Metallus' policy commitments are reflected in its Code of Conduct and related policies addressing ethical business conduct, human rights, environmental responsibility, workplace health and safety, equal opportunity, anti-corruption, compliance with law, and responsible sourcing. These expectations apply to employees and, where applicable, are extended to suppliers through the Metallus Supplier Code of Conduct and contractual requirements. See Metallus' Policies for more details.	2-23

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Embedding policy commitments	Global	Metallus embeds its policy commitments through employee training and communications, management oversight, internal policies and controls, risk-based compliance processes, supplier requirements, and reporting and investigation mechanisms. Relevant functions are responsible for implementing these commitments within their areas of responsibility, and suppliers are expected to acknowledge and comply with the Supplier Code of Conduct through applicable purchasing terms and agreements.	2-24
Processes to remediate negative impacts	Global	Metallus evaluates reported concerns and potential adverse impacts through its established compliance, human resources, safety, environmental, legal, and operational processes. Matters are directed to the appropriate function for investigation and corrective action. Depending on the circumstances, responsive measures may include process changes, corrective or preventive actions, employee or supplier remediation, disciplinary action, training, or other measures designed to address the issue and reduce the risk of recurrence.	2-25
Mechanisms for seeking advice and raising concerns	Global	Employees and other stakeholders may seek guidance or raise concerns through management, Human Resources, Legal and Compliance, Internal Audit, or the Metallus EthicsPoint reporting channel. EthicsPoint permits confidential reporting and, where permitted by law, anonymous reporting. Metallus prohibits retaliation against individuals who raise concerns in good faith or participate in an investigation.	2-26
Membership associations	Global	Metallus participates in industry and professional associations that support its business, policy, technical, and sustainability priorities. Principal memberships include the Steel Manufacturers Association, the Association for Iron & Steel Technology, and the Global Steel Climate Council. Metallus also engages with government officials and industry organizations on regulatory and policy matters affecting the company, the U.S. steel industry, and the broader manufacturing sector. Metallus does not contribute to political candidates or parties and does not operate a political action committee.	2-28
Stakeholder Engagement			
Approach to stakeholder engagement	Global	Metallus engages with employees, customers, shareholders, suppliers, regulators, industry associations, and local communities through regular business interactions, employee communications and feedback channels, collective bargaining, investor meetings and calls, customer and supplier engagement, plant tours, regulatory outreach, and community partnerships. Stakeholder feedback helps inform business priorities, risk management, sustainability initiatives, and public reporting. See our 2026 Proxy Statement for more details.	2-29

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Collective bargaining agreements	Global	As of Dec. 31, 2025, approximately 1,200 employees, representing approximately 65% of Metallus' workforce, were covered by collective bargaining agreements. Metallus supports freedom of association and collective bargaining and maintains established processes for engagement with represented employees and their unions.	2-30
Materiality			
Process to determine material topics	Global	Metallus identified its material sustainability topics through engagement with internal and external stakeholders and consideration of industry reporting frameworks, business priorities, and potential environmental, social, governance, and economic impacts. Material topics are periodically reviewed by management and the Board of Directors and updated as appropriate.	3-1
List of material topics	Global	Environmental Stewardship; Climate and GHG Emissions; Energy Management; Water Stewardship; Waste and Circularity; Employee Health and Safety; Talent Development; Community Engagement; Responsible Supply Chain Management; Business Ethics and Compliance; Cybersecurity and Data Privacy	3-2

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Materials			
Management Approach	Canton Campus	Metallic raw materials used in our electric arc furnace (EAF) represent our single largest steel manufacturing cost. Metallus seeks to use materials efficiently and responsibly throughout its manufacturing processes, with an emphasis on recycled inputs, internal reuse, and opportunities to return materials and co-products to productive use. Metallus' EAF steelmaking process relies heavily on recycled ferrous scrap, with more than 90% of raw material inputs derived from recycled materials. Metallus supports this circular manufacturing model through responsible scrap procurement and management, internal recycling of byproducts, beneficial reuse and recycling of co-products and other materials, and the reuse or recycling of packaging where practicable. The company maintains requirements for acceptable scrap quality and procedures for evaluating incoming scrap and addressing nonconforming materials. Metallus continues to evaluate opportunities to improve material efficiency, recycling, and beneficial reuse across its operations.	3-3
Materials used by weight or volume	Canton Campus	Metallus tracks significant materials consumed in its steelmaking operations, including ferrous scrap, carbonaceous materials and flux materials. These materials are reported by weight and categorized as renewable or non-renewable consistent with the applicable GRI disclosure methodology. Non-renewable raw materials • Ferrous scrap: 843,441 mt • Carbonaceous materials (e.g., coal, coke): 24,254 mt • Flux materials (e.g., limestone, dolomite): 38,156 mt • Renewable raw materials: None	301-1
Recycled input materials used	Global	Recycled materials are a significant component of Metallus' steelmaking process. In 2025, recycled input materials represented 92% of the materials used in Metallus' steelmaking process.	301-2

Metric	Scope	2025 Disclosure / Report Location	GRI Section
GHG Emissions			
Management Approach		Metallus recognizes that steel manufacturing is energy intensive and is committed to managing and reducing GHG emissions from its operations. The company monitors Scope 1 and Scope 2 emissions and maintains documented processes for the collection, validation, and reporting of emissions data. Metallus has established a goal to achieve a 40% absolute reduction in combined Scope 1 and Scope 2 GHG emissions by 2030 from a 2018 baseline and monitors performance against this goal. Metallus' GHG reduction approach focuses on energy efficiency and operational improvements, including end-use energy conservation, together with longer-term evaluation of energy-supply alternatives. Its ISO 14001-certified environmental management systems support the identification, assessment, and management of environmental and climate-related risks and opportunities. Metallus achieved its 40% reduction threshold ahead of 2030 and continues to monitor performance against the goal; in 2025, combined Scope 1 and Scope 2 GHG emissions remained 41% below the 2018 baseline.	3-3
Scope 1 emissions	Canton Campus	Scope 1 GHG emissions: 325,479 mt/Co2e Biogenic GHG emissions: 0	305-1
Scope 2 emissions	Canton Campus	Location-based Scope 2 GHG emissions: 337,272 mt/CO2e	305-2
Scope 1+2 emissions	Canton Campus	662,751 mt/CO2e	*Self-reported
Scope 1+2 emissions intensity	Canton Campus	Scopes 1 and 2 GHG emissions intensity: 0.86 mt CO2eq/ton steel produced	305-4
Scope 3 emissions	Canton Campus	411,578 mt/CO2e calculated based on Scope 3 emissions boundaries included in the Global Steel Climate Council (GSCC) boundary for hot-rolled steel.	305-3

<table>
<tr><th>Metric</th><th>Scope</th><th>2025 Disclosure / Report Location</th><th>GRI Section</th></tr>
<tr><td>Emissions strategy (long & short)</td><td>Global</td><td>Metallus has been actively engaged in managing Scope 1 greenhouse (GHG) emissions, which we have been tracking since October 2009 consistent with the U.S. Environmental Protection Agency (EPA) mandatory GHG reporting rule. With our increased focus on Sustainability/ESG, climate-related issues will be monitored at all management levels up to and including Board-level oversight.

Each of our facilities has been certified to ISO 14001 since 2003, which provides an opportunity to identify, assess, and respond to climate-related risks and opportunities.

Metallus is focusing its short-term strategy for managing Scope 1 GHG emissions on "end-use" energy conservation projects (e.g., more efficient combustion in steel manufacturing) and long-term strategies on energy supply projects (e.g., renewable fuels). We are not currently evaluating any projects relating to carbon capture or sequestration.

Metallus established quantitative emissions reductions targets in 2021. By 2030, Metallus intends to reduce combined Scopes 1 and 2 emissions of CO2e 40% compared to a base year of 2018 and is on track to meet or exceed the goal.</td><td>305-6</td></tr>
<tr><td>Emissions of ozone depleting substances</td><td>Global</td><td>Each of our facilities has been certified to ISO 14001 since 2003, which provides an opportunity to identify, assess, and respond to climate-related risks and opportunities.</td><td>305-6</td></tr>
<tr><td>CO, Nox, SO2, PM, MnO, Pb, VOCs, PAHs</td><td>Canton Campus</td><td><table><tr><th>Metric tons (t)</th><th>2025</th></tr><tr><td>CO</td><td>607</td></tr><tr><td>NO_x (excluding N_2O)</td><td>424</td></tr><tr><td>SO_x</td><td>132</td></tr><tr><td>Particulate matter (PM_{10})</td><td>49</td></tr><tr><td>Volatile organic compounds (VOCs)</td><td>39</td></tr></table></td><td>305-7</td></tr>
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Metric	Scope	2025 Disclosure / Report Location	GRI Section
Management Approach		Metallus recognizes that steel manufacturing is energy intensive and seeks to improve energy efficiency and reduce energy consumption through operational improvements, technology, and capital investment. The company has established a goal to achieve a 30% absolute reduction in total direct and indirect energy consumption by 2030 from a 2018 baseline and monitors energy consumption and energy sources to evaluate performance against this goal. Metallus has achieved the reduction threshold ahead of 2030 and continues to monitor performance. Metallus' energy-management approach includes end-use energy conservation and manufacturing-efficiency initiatives, including more efficient combustion, detection of compressed-air and natural-gas leaks, and recovery and reuse of waste heat from certain production processes. The company continues to evaluate opportunities to improve energy efficiency and reduce the environmental impacts associated with energy use.	3-3
Total energy consumed	Canton Campus	6,757,280 GJ	302-1
Total natural gas	Canton Campus	4,250,949 GJ	*Self-reported
Total electricity	Canton Campus	2,505,906 GJ	*Self-reported
Energy intensity	Canton Campus	Energy intensity: 8.8 GJ/mt steel produced	302-3
Reduction in energy consumption	Global	We recognize the importance of energy management as a component of environmental stewardship. In 2021, recognizing that we were operating with excess capacity, we made the decision to indefinitely idle melt and cast operations at our Harrison steel plant. We shifted those operations to our Faircrest steel plant, which features a jumbo bloom vertical caster that is one of the largest in the world. The benefits of this decision were not limited to production. Through consolidation, we have also reduced transportation-related GHG emissions.	302-4
Reduction in energy requirements of products and services	Global	Key to responsible energy management is a laser focus on operational efficiency while maintaining an overarching commitment to sustainability best practices. We are continually looking for ways to improve our operations.	302-5

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Waste Management			
Management Approach	Global	Metallus seeks to minimize the environmental impacts associated with waste generated by its operations through responsible waste management, recycling, reuse, recovery, and appropriate disposal. The company's approach emphasizes identifying opportunities to keep materials in productive use, including internal recycling of byproducts and external recycling or reuse of materials that cannot be managed internally. Metallus manages hazardous and non-hazardous waste streams and seeks to prioritize recycling over landfill disposal where feasible. Additionally, Metallus evaluates operational and capital improvements intended to reduce waste volumes and increase recycling, reuse, and recovery. The company monitors waste generation and disposition and continues to evaluate opportunities to reduce landfill disposal and improve waste-management practices across its operations. Metallus has also established a 2030 environmental goal to reduce waste-to-landfill intensity from its 2018 baseline and monitors performance against that target.	3-3
Waste generation and significant waste-related impacts	Global	See our 2024 Sustainability Update, pg. 11	306-1
Management of significant waste-related impacts	Global	Waste management and recycling is built into our entire production cycle and has been since before the full deployment of our first EAF at the Harrison steel plant in the early 1950s. We recognize that steelmaking is a material- and energy-intensive process, and we continue to look for ways to increase our recycling and reclamation processes throughout our production cycle.	306-2
Waste generated	USA	Total waste generated: 28,473 mt	306-3
Waste diverted from disposal	USA	Non-hazardous waste: •Preparation for reuse: 0 •Recycling: 13,327 mt •Other recovery: 0 Hazardous waste: •Preparation for reuse: 0 •Recycling: 12,346mt •Other recovery: 0	306-4

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Waste directed to disposal	USA	Non-hazardous waste: •Incineration (with energy recovery): 0 •Incineration (without energy recovery): 0 •Landfill: 2,537 mt •Other disposal: 0 Hazardous waste •Incineration (with energy recovery): 0 •Incineration (without energy recovery): 0 •Landfill: 2.9 mt •Other disposal: 0	306-5
Water Management			
Management Approach	Global	Metallus seeks to manage water responsibly throughout its steelmaking and processing operations by reducing freshwater withdrawals, treating and recycling process water, and managing water discharges in accordance with applicable environmental requirements. The company tracks water use across its steelmaking and processing facilities, and its water treatment plant processes and recycles approximately five times more water than the amount of fresh water withdrawn from groundwater and municipal sources. Metallus has established a goal to achieve a 35% absolute reduction in fresh water withdrawn by 2030 from a 2018 baseline. The company has achieved the reduction threshold ahead of 2030 and continues to monitor performance. Metallus also evaluates opportunities to improve water conservation, treatment, recycling, and responsible discharge as part of its broader environmental-management efforts.	3-3
Interactions with water as a shared resource	USA	Water used in the process of steelmaking needs to be cleaned and treated so that we can either reuse it in our own operations or release it. We track all water usage in our steelmaking and processing facilities and have achieved substantial annual decreases in water consumption since 2018. Our water treatment plant processes and recycles approximately five times more water than the amount of fresh water withdrawn from groundwater and city water.	303-1
Management of water discharge-related impacts	USA	Effluent discharges at our facilities are regulated by the Clean Water Act through National Pollutant Discharge Elimination System (NPDES) permits.	303-2

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Fresh water withdrawal	USA	Surface water: 0 Ground water: 2,352 ML Sea water: 0 Produced water: 0 Third-party water: 1,250 ML	303-3
Fresh water discharge	USA	Surface water: 2,004 ML Ground water: 0 Sea water: 0 Produced water: 0 Third-party water: 0	303-4
Fresh water total consumption	USA	1,598 ML	303-5
Biodiversity			
Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Global	Metallus' Columbus, North Carolina facility is within the Appalachian and Mixed Mesophytic Forests ecoregion (Ecoregion #69, Biome 4) according to the World Wildlife Fund Global 200 list. The World Wildlife Fund Global 200 project analyzed patterns of biodiversity to identify ecoregions that harbor exceptional biodiversity to be considered for conservation. Each ecoregion is a relatively large unit of land or water containing a characteristic set of natural communities that share a large majority of species dynamics and environmental conditions. This ecoregion is considered critically endangered with 95% of the habitat degraded or converted to commercial forest. Major rivers in the ecoregion, such as the Tennessee River, have been dammed. This has resulted in the threatened or endangered status of many species of native fish, amphibians, and shellfish. Metallus will continue to assess areas within and surrounding our operational sites to identify future designed protected areas, areas of high biodiversity value, and species at risk, as applicable.	304-1
Significant impacts of activities, products and services on biodiversity	Global	We have concluded as part of this initial assessment that Metallus' current operational activities, products and services, including impacts in the supply chain, do not have a significant impact on biodiversity, as defined by GRI standards. Metallus' vision for biodiversity management is to secure a net positive impact on biodiversity in areas affected by our activities. Through changes in our approach to biodiversity and resource management, we have seen a net positive impact in a perennial waterway, Hurford Run, which flows through our Canton Campus.	304-2

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Habitats protected or restored	Global	Areas restored are those “used during or affected by operational activities, and where remediation measures have either restored the environment to its original state, or to a state where it has a healthy and functioning ecosystem.” Metallus' does not own or manage protected or restored areas, as defined by GRI standards. Over the past three years Metallus has evaluated over 150 acres of company owned land in Canton, Ohio, in order to identify sensitive resources including wetlands and waterways. The information obtained during the evaluations was used to avoid and minimize impacts to sensitive resources during operational activities. Where total wetland avoidance was not feasible, Metallus secured compensatory wetland mitigation credits in the watershed at a 2:1 and/or 2.5:1 ratio. The compensatory mitigation purchased by Metallus was done in accordance with federal and state regulations and resulted in a net gain of wetland acreage in the watershed.	304-3
IUCN Red List species and national conservation list species with habitats in areas affected by operations	Global	There are thousands of species on the IUCN Least Concern list with geographic ranges that lie within Metallus owned land. Least Concern species are those not considered close to qualifying for a threatened category in the near future. Due to the number of species and the species status, the Least Concern species were not evaluated in detail. Two of the IUCN designated Near Threatened species with geographic ranges overlapping Metallus facilities are also listed as federally endangered in the United States: the Indiana Bat and the Northern Long-Eared Bat. Metallus facilities contains wooded habitat, including wooded riparian habitat along the perennial stream Hurford Run in Ohio, which may serve as summer habitat for the listed bats. In order to minimize adverse effects to listed bat species, Metallus avoids and minimizes tree cutting during operations when feasible. Where tree cutting is required, trees are cut during the winter when bats are most likely to be hibernating and less likely to be utilizing trees, in accordance with the United States Fish and Wildlife general recommendations.	304-4

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Safety Metrics			
Management Approach	Global	Safety First is a core value at Metallus and the foundation of the company's approach to occupational health and safety. Metallus seeks to provide safe and healthy workplaces through its global Environmental, Health and Safety Policy, health and safety management system, safety standards and procedures, employee engagement, training, hazard identification and risk mitigation, and incident and near-miss reporting and investigation. Employees, suppliers, and contractors are expected to conduct their activities safely and responsibly and in compliance with applicable EHS requirements and Metallus policies and practices. Metallus' safety strategy prioritizes prevention of serious injuries and fatalities, meaningful employee engagement in injury prevention, and learning from injuries, incidents, and near misses. The company's health and safety governance structure supports implementation and continuous improvement of its safety strategy through oversight and engagement at the Board, executive, plant, and joint union-management levels. Metallus uses hazard-identification and risk-mitigation processes to identify and address workplace risks and maintains safety standards addressing life-critical activities and hazards. Incident-reporting requirements apply to employees, contractors, and vendors performing work at Metallus facilities and are intended to support timely communication and investigation of incidents and prevention of similar events. Metallus also provides safety training appropriate to workplace activities and responsibilities and continues to invest in safety programs and improvements to the physical work environment.	3-3
Occupational health and safety management system	Global	Metallus' global Environmental, Health and Safety Policy provides the foundation for its occupational health and safety management system. The policy applies to Metallus Inc. and its subsidiaries and establishes expectations for compliance, integration of health and safety into business planning and decision-making, hazard identification and corrective action, training, performance assessment, and communication. Metallus uses a multi-tiered governance structure that includes Board oversight, executive health and safety steering committees, plant leadership teams, and joint union health and safety committees. The management system is designed to define responsibilities, identify and control risks, manage incidents, deliver training and communications, evaluate performance, and support continual improvement across operations.	403-1

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Hazard identification, risk assessment, and incident investigation	Global	Metallus identifies and evaluates occupational hazards through pre-task risk assessment, operating and maintenance procedures, workplace inspections, safety and environmental tours, employee observations, near-miss reporting, and incident investigations. Its Zero Incident Planning process requires applicable work to be described, hazards and controls to be identified, and required reviews and authorizations to be completed before work begins. Metallus places particular emphasis on preventing serious injuries and fatalities by strengthening controls for higher-risk activities, including lockout/tagout/tryout, mobile equipment, work at heights, hot work, machine safeguarding, cranes and rigging, confined spaces, and melting operations. Employees and contractors are expected to report injuries, incidents, near misses, unsafe conditions, and safety-rule violations so they can be investigated and corrective actions can be implemented. Workers are expected to stop or refrain from work when they believe conditions present an imminent or uncontrolled hazard and to promptly notify supervision or Health and Safety. Metallus prohibits retaliation against workers who raise good-faith safety concerns.	403-2
Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Global	Metallus communicates health and safety expectations to suppliers, contractors, and vendors working at its facilities through contractual requirements, contractor orientation, site rules, task planning, qualification and training requirements, and incident-reporting obligations. Contractors are required to comply with applicable laws and regulations and Metallus safety requirements, assess hazards before work begins, report incidents and near misses, and use personnel who are appropriately trained and qualified for assigned work. Metallus may also establish work-specific controls, permitting, equipment inspection, and safety-oversight requirements based on the nature and risk of the activity.	403-7
Workers covered by an occupational health and safety management system	Global	100%	403-8

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Occupational health services	Global	Metallus supports occupational health through its on-site medical clinic (for Canton, Ohio employees), resources and processes addressing work-related injury and illness management, medical evaluation, exposure-related requirements, workers' compensation, and return-to-work matters. Health and Safety personnel also evaluate occupational exposure hazards and support development of industrial hygiene programs, training, compliance tools, audits, and corrective actions. Personal health information is handled subject to applicable privacy and confidentiality requirements.	403-3
Worker participation, consultation, and communication on occupational health and safety	Global	Worker engagement is an integral part of Metallus' health and safety governance and continuous-improvement process. Joint union-management participation occurs through the Executive Joint Union Health and Safety Steering Committee and plant joint union health and safety committees. Plant and crew safety meetings provide forums for safety training, communication of incidents and lessons learned, discussion of emerging trends and changes to policies and procedures, and employee questions, suggestions, and concerns. Metallus also promotes reporting and learning from injuries, incidents, near misses, and proactive safety observations. Metallus' safety strategy calls for meaningful engagement of every employee in injury prevention and recognizes shared accountability for workplace safety.	403-4
Worker training on occupational health and safety	Global	Metallus provides health and safety training based on job responsibilities, workplace hazards, regulatory requirements, and company standards. Training includes onboarding and orientation, task- and equipment-specific requirements, risk identification and pre-task planning, and instruction addressing higher-risk activities. Certain programs require documented competency, certification, periodic retraining, or evaluation. Safety meetings also provide continuing education on incidents, emerging trends, policy changes, and lessons learned. Contractors must complete applicable orientation and site-specific requirements and are responsible for ensuring that their personnel possess required qualifications and certifications. Required employee safety training is provided without charge and, where applicable, during paid working time, using formats appropriate to the subject matter and workforce.	403-5

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Promotion of worker health	Global	Metallus promotes worker health through workplace safety programs, occupational health resources, health and welfare benefits available to eligible employees, and initiatives intended to support employee well-being. These include employee assistance programs, preventative care and wellness resources, seasonable vaccines, on-site health coach and gym facility (Canton, Ohio), and various mental and physical health programs. Metallus' STEPS employee resource group leads several campaigns and events throughout the year, include an annual wellness fair, to promote employee health. These efforts complement, but do not replace, Metallus' programs for preventing and managing occupational injuries and illnesses.	403-6
Work-related injuries	Global	53 injuries; Metallus records and evaluates work-related injuries in accordance with applicable OSHA recordkeeping requirements. The company tracks employee safety performance using total recordable incident rate, lost-time or days-away measures, serious injury and fatality events, and leading indicators such as potentially serious injury or fatality incidents, near misses, proactive observations, and corrective-action closure. Metallus uses reported incidents and trend analysis to identify higher-risk activities, strengthen operational defenses, update standards and training, and prioritize corrective actions and capital improvements. Employee injury rates are calculated using 200,000 hours as the normalization factor. Metallus' principal high-risk exposure categories include lockout/tagout/tryout and electrical energy, mobile equipment, work at heights, hot work, machine safeguarding, cranes and rigging, confined-space entry, and molten-metal operations. Metallus addresses these risks through engineering and administrative controls, company standards, training and competency requirements, pre-task planning, inspections, incident investigation, and corrective-action tracking.	403-9
Work-related ill health	Global	0	403-10
Lost time incident rate	Global	0.47	
Diversity and Equal Opportunity			
Diversity of governance bodies and employees	Global	45% board; 43.5% leaders	405-1
Training and Education			

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Management Approach	Global	Metallus considers employee training and development important to maintaining a safe, skilled, and engaged workforce and supporting the company's operational and strategic objectives. Metallus invests in learning opportunities for employees at different career stages, from high school co-op participants and apprentices entering the skilled trades to experienced employees and current and emerging leaders. Programs include structured apprenticeships, on-the-job and position-specific training, safety and compliance training, technical and professional development, mentoring, performance and development planning, and leadership training. Metallus' learning and development programs are designed to strengthen technical capabilities, support safe and reliable operations, prepare employees for expanded responsibilities, and develop internal talent pipelines for positions requiring specialized industrial knowledge. Training needs are identified through regulatory and job requirements, operating priorities, competency assessments, performance and development processes, succession planning, and input from employees and business leaders. Training is delivered through classroom instruction, e-learning, hands-on experience, coaching, internal facilitators, and external training providers, depending on the subject matter and employee population. Metallus evaluates and improves its programs through measures such as training participation and completion, required-training compliance, updates to training modules and on-the-job training materials, demonstrated competency, apprentice progression and completion, and feedback from employees and leaders. The company continues to update learning content and expand development pathways to address changing workforce needs, preserve critical manufacturing knowledge, and support career growth.	3-3

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Programs for upgrading employee skills and transition assistance programs	Global	Metallus supports employee development through high school co-op and college internship programs, a paid skilled-trades apprenticeship program, structured on-the-job and position-specific training, safety and compliance education, technical and professional courses, mentoring, educational reimbursement, development planning, and leadership programs. The apprenticeship program combines classroom learning with extensive shop-floor experience and formal OJT in electrical and mechanical pathways. Hourly development includes job-training plans, hands-on instruction, e-learning, competency assessment, and training in areas such as maintenance, reliability, welding, machining, and mobile equipment. Leadership development includes supervisor and manager training, team-effectiveness programs, Crucial Conversations, mentoring, individual development planning, and 360-degree feedback. Metallus uses succession and workforce planning to support knowledge transfer and continuity as employees approach retirement. The company also provides career-development and educational resources intended to support employees' continued growth and employability. Metallus does not currently report a separate, enterprise-wide transition-assistance program for employees whose employment ends. See our Metallus Careers Learning and Development Page for more information.	404-2
Percentage of employees receiving regular performance and career development reviews	Global	100% of salaried employees	404-3
Economic Performance & Employment			
Management Approach	Global	Metallus seeks to attract, retain, and support employees through a total rewards approach that includes competitive compensation, health and welfare benefits, retirement benefits, paid time off, and programs supporting employees' physical, financial, and emotional well-being. Benefits are designed to support the health and overall well-being of employees and their families while providing resources that help employees manage their health, finances, and work-life needs. Metallus regularly reviews its benefit programs and works with benefit administrators and service providers to provide employees with access to available programs and resources.	3-3
New employee hires and employee turnover	Global	234 new hires (this includes 39 interns and co-ops); 286 employee turnovers, including all voluntary and involuntary terminations, retirements, deaths, and interns returning to school.	401-1

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Benefits provided to full-time employees that are not provided to temporary or part-time employees	Global	Metallus provides eligible full-time employees with a comprehensive benefits package designed to support physical, emotional, and financial well-being. Benefits include medical and prescription drug coverage, dental and vision coverage, health savings and flexible spending accounts, life and accidental death and dismemberment insurance, short- and long-term disability benefits, an employee assistance program and wellness resources, a 401(k) retirement savings plan, and paid time off. Employees may also elect from a range of voluntary benefits. Metallus pays the full cost of certain benefits and shares the cost of others with employees. Benefit eligibility and specific offerings vary based on employee classification, location, applicable collective bargaining agreements, and the terms of the applicable benefit plan. See our Metallus Benefits Page.	401-2
Defined benefit plan obligations and other retirement plans	Global	See our 2025 Annual Report on Form 10-K	201-3
Rights of Indigenous Peoples			
Incidents of violations involving rights of indigenous peoples	Global	0	411-1
Procurement Practices			
Proportion of spending on local suppliers	Global	approximately 60%	204-1
Child Labor			
Operations and suppliers at significant risk for incidents of child labor	Global	0	408-1
Forced or Compulsory Labor			
Operations and suppliers at significant risk for incidents of forced or compulsory labor	Global	0	409-1
Marketing and Labeling			
Incidents of non-compliance concerning product and service information and labeling	Global	None	417-2

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Incidents of non-compliance concerning marketing communications	Global	None	417-3
Customer Health and Safety			
Incidents of non-compliance concerning the health and safety impacts of products and services	Global	None	416-2
Taxes			
Approach to tax	Global	See our 2025 Annual Report on Form 10-K	207-1
Tax governance, control, and risk management	Global	See our 2025 Annual Report on Form 10-K	207-2
Stakeholder engagement and management of concerns related to tax	Global	See our 2025 Annual Report on Form 10-K	207-3
Country-by-country reporting	Global	See our 2025 Annual Report on Form 10-K	207-4

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Economic Performance			
Direct economic value generated and distributed	Global	See our 2025 Annual Report on Form 10-K	201-1
Financial implications and other risks and opportunities due to climate change	Global	See our 2025 Annual Report on Form 10-K	201-2
Financial assistance received from government	Global	See our 2025 Annual Report on Form 10-K	201-4
Anti-Corruption			
Management Approach	Global	Metallus is committed to conducting business ethically and in compliance with applicable anti-bribery and anti-corruption laws. Its anti-corruption compliance framework is supported by the Metallus Code of Conduct, Anti-Bribery and Anti-Corruption Policy, Gifts and Entertainment Policy, Conflicts of Interest Policy, Supplier Code of Conduct, employee training and communications, reporting mechanisms, and risk-based third-party due diligence. The program establishes standards intended to prevent bribery and other corrupt practices and provides employees with resources to seek guidance and report potential concerns. Metallus applies additional compliance measures where activities or business relationships may present elevated risk, including screening and due diligence for certain third parties and risk-based review of supplier relationships. Suspected violations may be reported through established ethics and compliance channels and are evaluated and addressed under applicable company policies and procedures.	3-3
Operations assessed for risks related to corruption	Global	Metallus assesses corruption risk through its compliance and third-party risk management processes, with enhanced review directed to activities and business relationships that may present increased legal, regulatory, geopolitical, or reputational risk. The company conducts risk-based due diligence on certain third parties, including consideration of the jurisdictions in which they operate, government relationships, legal and reputational issues, and potential exposure to bribery, corruption, or other unethical business practices. Certain third-party business associates located outside the United States are also subject to periodic compliance screening and due diligence. Metallus did not calculate the percentage of operations formally assessed for corruption risk during 2025 and therefore does not report a percentage under this disclosure.	205-1

Metric	Scope	2025 Disclosure / Report Location	GRI Section
Communication and training about anti-corruption policies and procedures	Global	Metallus communicates its expectations regarding ethical conduct, bribery, and corruption through its Code of Conduct and related compliance policies and communications. The Anti-Bribery and Anti-Corruption Policy is available to employees through Metallus' internal legal and compliance resources, and anti-bribery and anti-corruption training is assigned to selected employees based on their roles and potential external interactions. These employees include relevant salaried personnel in functions such as sales, procurement, and supply chain. Metallus also provides periodic communications addressing related compliance topics, including gifts and entertainment and conflicts of interest. Metallus communicates ethical business expectations to suppliers through its Supplier Code of Conduct, which requires suppliers to operate ethically and comply with applicable laws and extends relevant requirements to subcontractors. 100% of Metallus' salaried employees, officers, and directors were assigned anti-corruption training in 2025.	205-2
Confirmed incidents of corruption and actions taken	Global	None	205-3
Anti-Competitive Behavior			
Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Global	None	206-1
Public Policy			
Political contributions	Global	None	415-1
Customer Privacy			
Substantiated complaints concerning breaches of customer privacy and losses of customer data	Global	None	418-1