Responsible Steel™ Certified Site

DNV-C590783

Presented to

ArcelorMittal Warszawa Sp. z o.o.

SITE NAME AND ADDRESS

ArcelorMittal Warszawa Sp. z o.o.
Ul. Kasprowicza 132,
01-949 Warsaw, Poland

CLIENT NAME AND ADDRESS

ArcelorMittal Warszawa Sp. z o.o.
Ul. Kasprowicza 132,
01-949 Warsaw, Poland

Version of the ResponsibleSteel Standard and Assurance Manual that the site was audited against

ResponsibleSteel Standard Version 2.1.1
ResponsibleSteel Assurance Manual Version 2.2

ISSUE DATE

24.01.2026

EXPIRY DATE

23.01.2029

NEXT SCHEDULED AUDIT

January 2027

CERTIFIED SINCE

24.01.2023

CERTIFICATION SCOPE

Manufacture of alloy and not alloyed electric steel, hot rolled products, untreated black or heat-treated.

CERTIFICATION BODY

DNV Business Assurance UK
30 Stamford Street
London SE1 9LQ
United Kingdom

Any facilities and associated activities that are directly related to steel making or processing, that are on-site or near the site and that have not been included in the certification scope or audit scope

None

AUTHORISED CERTIFICATION BODY SIGNATURE

Thomas van Haaren, Global Services Manager

ResponsibleSteelTM, 755 Hunter Street,
Newcastle West NSW 2303, Australia

Responsible Steel™
Certified Site

DNV-C590783

Annex

ArcelorMittal Warszawa Sp. z o.o.

SITES AND FACILITIES COVERED BY THE CERTIFICATE

ArcelorMittal Warszawa Sp. z o.o.,
Ul. Kasprowicza 132,
01-949 Warsaw, Poland

SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

ArcelorMittal Europe – Long Products, 66, rue de Luxembourg
4221 Esch-sur-Alzette – Luxembourg, Luxembourg

ArcelorMittal Poland Dąbrowa Górnicza Al. J. Piłsudskiego 92
41-308 Dąbrowa Górnicza, Polska

**ResponsibleSteelTM, 755 Hunter Street,
Newcastle West NSW 2303, Australia**

PUBLIC SUMMARY AUDIT REPORT

This is a concise public summary of the audit report for ArcelorMittal Warszawa Sp. z o.o. The full version of the audit report is in the possession of the member company and the audited sites.

Audit overview

Member Name	ArcelorMittal Warszawa Sp. z o.o.,
Audited entity name	ArcelorMittal Warszawa Sp. z o.o.,
Number of sites **Names & location**	1 ArcelorMittal Warszawa Sp. z o.o., Ul. Kasprowicza 132, 01-949 Warsaw, Poland
Certification scope	Manufacture of alloy and not alloyed electric steel, hot rolled products, untreated black or heat treated.
Standard version audited against	ResponsibleSteel_International_Production_Standard_V2.1.1
Audit type and outcome	Recertification audit
Certification body	DNV
Audit Dates	Stage 1: 18.09.2025 Stage 2: 13-16.10.2025 and 27-28.10.2025
Number of auditors and audit days	2 auditors 16 man-days
Lead auditor declaration	The findings in this report are based on an objective evaluation of evidence, derived from documents, first-hand observations at the sites and interviews with site staff, workers and stakeholders, as conducted during stage 1 and stage 2 audit activities. The audit team members were deemed to have no conflicts of interest with the sites. The audit team members were professional, ethical, objective and truthful in their conduct of audit activities. The information in this report is accurate according to the best knowledge of the auditors who contributed to the report. It should be noted that audits are snapshots that rely on sampling. Sampling of interview partners, of documentation and records, of observed operations and activities. The auditors can therefore not exclude the possibility that there are non-conformities in addition to the ones identified during the audit activities.

Next audit type and date	Surveillance January 2027

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Introduction

About ResponsibleSteel

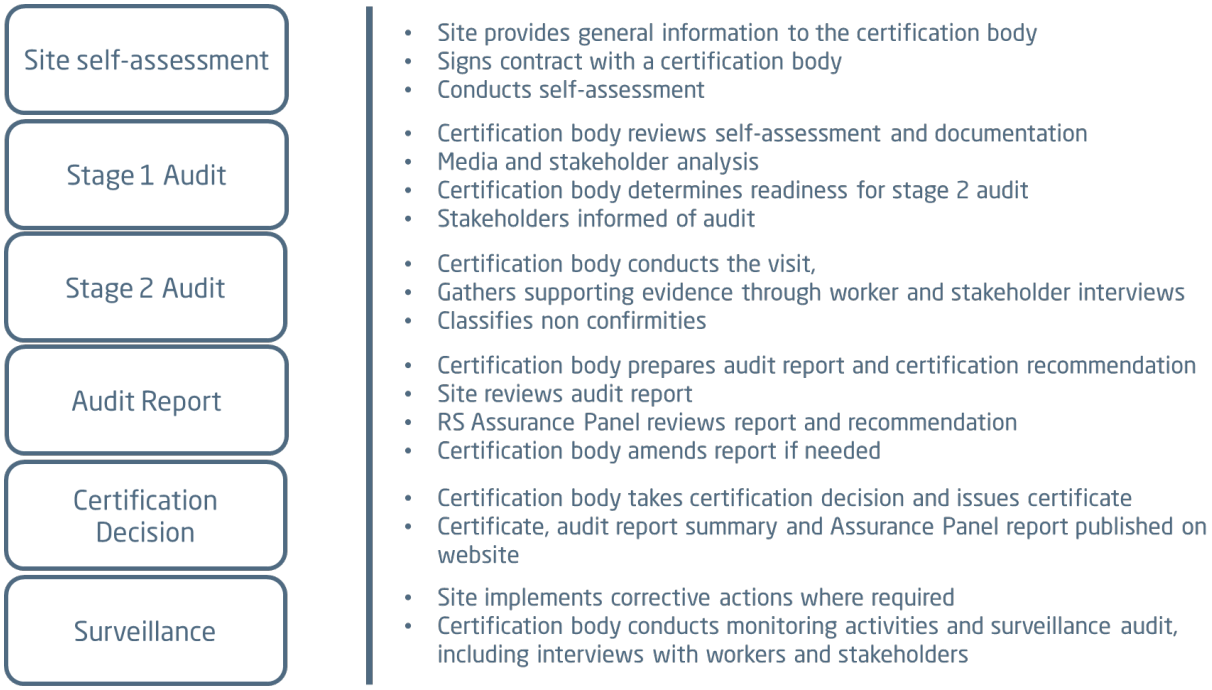
Our mission is to be a driving force in the socially and environmentally responsible production of net-zero steel, globally.

We are a not-for-profit multi-stakeholder organisation founded to bring together business, civil society and downstream users of steel, to provide a global standard and certification initiative for steel. We have built a consensus on what sustainability looks like for steel – including the impacts of mining, steel production, the scrap metal supply chain, greenhouse gas emissions, water use, workers' rights, communities and biodiversity. We are the first global scheme for responsibly sourced and produced steel.

Our Members include steel makers, mining companies, automotive and construction companies as well as civil society organisations focused on labour rights, biodiversity, climate change and many other important issues.

Overview of the certification process

To become a 'Certified Site', the process below must be followed:



Sites can apply to be assessed against the ResponsibleSteel Standard on a voluntary basis. Conformity with the Standard is verified by independent certification bodies and auditors. They study documentation provided by

the site, review relevant media and scientific publications on the site, visit the site to see operations first-hand, and interview site management, process owners, shopfloor workers and external stakeholders such as authorities, community and civil society representatives. The assessment is summarised in an audit report that is reviewed by an independent Assurance Panel. Only if that Panel is satisfied with the quality of the audit and the resulting report, can a site with a positive certification recommendation be certified. A ResponsibleSteel certificate is valid for three years and certified sites have to pass a surveillance audit after 18 months and subsequent re-certification audits to remain certified. The rules and processes for ensuring compliance with the Standard are laid out in the Assurance Manual and have been developed in line with the Assurance Code of Good Practice set by the ISEAL Alliance.

It should be noted that engagement of external stakeholders is not required for the additional responsible sourcing and GHG requirements. A site visit is only necessary for the additional requirements if the site's GHG data has not been independently verified before the ResponsibleSteel audit or if the site and their certification body agree that a site visit would be useful.

ResponsibleSteel provides an Issues Resolution System that any stakeholder may use to log a complaint about any aspect of the ResponsibleSteel programme. The Issues Resolution System can be accessed via the ResponsibleSteel website.

More information on ResponsibleSteel can be found on https://www.responsiblesteel.org/.

Site information

Country and town	Poland Warszawa
Activities and products	Electric steel mill, rolling mill and finishing area including heat treatment of the bars Products: CC Billets 140mm / 160mm / 220mm SBQ ø20-105mm / Rebar ø10-50mm / Krybar ø 12-32mm
Year site opened	1952 – erection of HUTA WARSZAWA [Warsaw Steel Plant] begins 1957 – start-up of a Steel Foundry, the first production department of Huta Warszawa
Major extensions and / or refurbishments and year(s) when these occurred	1958 – Steel Shop and Forging Shop begin to operate 1960 – a Blooming Mill begins to operate 1961 – start-up of a Drawing Mill 1962 – start-up of a Heavy Section and a Small Section Rolling Mills 1965 – start-up of a Cold Strip Mill 1968 – start-up of a Medium Section Rolling Mil 1972 – the expansion of the Steelworks is completed, and the fifth electric furnace with a capacity of 50 tons is put into operation. 1985 – The old rolling mill of the Soviet production is replaced with a rolling mill made by Huta Zygmunt and constructed by Biuro Projektów BIPROHUT. 1992 – Huta Warszawa is privatized on the basis of a joint-venture agreement with LUCCHINI Group, establishing Huta L.W. Sp. z o.o. 1995 – Steel Shop modernization starts 1997 – New Steel Shop start up (EAF 80 t, LF 80 t and four strands CC) 2001 – modernization of the Steel Shop continues. Start-up of a VD 80t 2004 – the Cold Strip Mill is shut down 2005 – Arcelor Group takes over Huta L.W. The Company's name is changed to Arcelor Huta Warszawa Sp. z o.o. The Forging Shop is shut down. Erection of a new Hot Rolling Mill begins. 2006 – Arcelor and Mittal groups merge. The Small Section Rolling Mill is shut down. 2008 – start-up of the new Rolling Mill 2011 – On October 18, ArcelorMittal Warszawa receives the title of "Employee-friendly Employer" by the trade union NSZZ "Solidarność". 2012 - Medium Section Rolling Mill is shut down

	2013 – ArcelorMittal Warszawa receives the title of 2013 “Reliable Employer of the Year”. It was granted also in 2014,2016,2017. 2021 – in August, start up a new cooling plant of the Finishing Plant 2025 - launch of a modernised dedusting system in the steel shop
Annual production	Production capacity 600 000 tonnes per annum. Steel: 462 000 tones (2024)
Number of employees and contractors	Own employees: 47 women + 485 men = 532 Contractors: 4 women + 88 men = 92
Carbon reduction target	35% reduction in CO2 emissions by 2030 and carbon neutral by 2050
Further environmental and social information	English version https://www.arcelormittal-warszawa.com/wp-content/uploads/2025/10/ArcelorMittal-Warszawa-Sustainability-Report-2024.pdf

Stakeholder engagement

Stakeholder and worker engagement constituted core components of the 2025 ResponsibleSteel audit at ArcelorMittal Warszawa (AMW), enabling a balanced, evidence-based assessment of the site's social, environmental, and governance performance. The audit followed the ResponsibleSteel methodology for stakeholder identification, consultation, and information collection.

AMW maintains a comprehensive, annually updated stakeholder register within its Integrated Management System (ISO 9001/14001/45001/50001, IATF). The 2025 list includes local communities, public authorities, trade unions, civil society groups, academic organisations, and religious representatives. Its completeness and relevance were verified during the audit. In addition, AMW publicly invited stakeholders to participate in the audit via its website.

DNV auditors contacted all stakeholders by email, providing a letter and questionnaire covering key ResponsibleSteel topics. Eleven completed responses were received, with three stakeholders requesting direct meetings. Interviews were held with local government authorities, trade unions, and cultural and historical organisations.

Stakeholders acknowledged AMW's systematic and well-structured engagement processes, reflected in active dialogue with local communities, schools, and district authorities. In 2024, the company held 61 meetings with residents, youth, and former employees. AMW was awarded the title "Company Friendly to the Local Community" and received repeated nominations for the Bielany Volunteer of the Year award.

Stakeholder feedback highlighted strong performance in occupational safety, cooperation with public institutions, and longstanding support for vulnerable groups. Schools confirmed positive educational cooperation, enabling students to learn about modern steelmaking and industrial transformation.

AMW's environmental management system is anchored in ISO 14001 and guided by clear sustainability ambitions. The plant operates a closed-loop, fully circular Electric Arc Furnace (EAF) process using scrap metal, supported by over 43% renewable electricity in 2024. Major environmental investments—including a new EAF canopy hood (+25% fume capture) and upgraded dust filters operational in 2025—respond directly to community concerns and have contributed to long-term reductions in dust (−97%), gas emissions (−90%), and water consumption per tonne of steel (−94%).

Despite this progress, environmental nuisances remain the primary concern among local stakeholders. Residents and district authorities reported persistent odors and noise, particularly during evenings and weekends. While AMW emphasises continuous operation of dedusting systems and notes that some odors may originate from neighbouring installations, community perceptions remain strongly negative. Additional concerns include the transparency of development plans, proposed land-use changes, and the fencing of company land, which some residents link to wildlife entering residential zones. Stakeholders also expressed expectations for greater support in urban greenery, environmental education, and local community initiatives.

Institutional representatives, including the Mayor of the Bielany District, highlighted exemplary cooperation, rapid communication, and AMW's sustained support for cultural, patriotic, and community events. Cultural organisations stressed AMW's role in preserving industrial heritage and co-organising nationally recognised historical initiatives such as the annual Steelworkers' March.

Workers, as key internal stakeholders, were extensively consulted. Twenty-five employees were interviewed confidentially across all shifts, functions, and seniority levels, including subcontracted workers. An anonymous contact channel to auditors remained open throughout the audit.

Findings were consistent and predominantly positive. Employees reported high levels of occupational safety, adequate PPE, and appreciation for social benefits such as subsidised meals and medical care. Communication channels were viewed as open and effective. Trade unions confirmed cooperative relations with management, supported by weekly meetings, access to facilities, timely responses to issues, and constructive engagement on safety matters. No cases of discrimination or harassment were reported, including among women employees.

However, employees identified several areas for improvement. A major concern relates to the long-term future of the plant in the context of wider challenges in the European steel industry. Workers requested greater transparency and visibility from management on strategic planning. Additional issues raised include staffing shortages in some units, occasional poor quality of canteen meals, and concerns about absenteeism-related incentive schemes that may inadvertently discourage employees from taking legitimate sick leave.

AMW meets ResponsibleSteel requirements for stakeholder and worker engagement through systematic governance, open dialogue, and integration of feedback into decision-making. The site shows strong performance in safety, community relations, and institutional cooperation. The key remaining challenge is addressing persistent community concerns regarding odors, noise, and transparency of future developments, alongside internal concerns related to job security, staffing, and incentive structures. Strengthening communication and maintaining proactive mitigation efforts will be essential to further build trust and align expectations with ResponsibleSteel principles.

Summary of Audit Findings

Conform	Conformity, the requirement is fulfilled.
Opportunity for Improvement (OFI)	The respective requirement or criterion has been implemented, but effectiveness or robustness might be increased, or it is a situation that could lead to a future non-conformity if not addressed.
Minor non-conformity (NC)	Isolated, unusual or non-systemic lapse. Or a lapse with limited temporal and organisational impacts. A non-conformity that does not result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. Sites can become certified with minor non-conformities, but they must have addressed them by the time of their next audit.
Major non-conformity (NC)	A non-conformity that, either alone or in combination with further non-conformities, results in or is likely to result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. For example, non-conformities that continue over a long period of time, are systemic, affect a wide range of the site's production or of the site's facilities. Sites with major non-conformities cannot be certified.
Exclusion	The requirement is either **not applicable**: excluded from the audit since it is not applicable to the sites; or **not rated**: the requirement is very closely linked to another requirement where a non-conformity (NC) or opportunity for improvement (OFI) has already been raised. Sometimes, when requirements are linked to one and the same subject-matter, it is appropriate to count NCs or OFIs only once to avoid repetition.

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Principle 1. Corporate Leadership					
Criterion 1.1: Corporate Values and Commitments (6)	6				
Criterion 1.2: Leadership and Accountability (5)	5				
Principle 2. Social, Environmental and Governance Management Systems					
Criterion 2.1: Management System (5)	5				
Criterion 2.2: Responsible Sourcing (5)	5				
Criterion 2.3: Legal compliance and signatory obligations (6)	6				

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Criterion 2.4: Anti-Corruption and Transparency (8)	6				2
Criterion 2.5: Competence and awareness (5)	5				
Principle 3. Responsible Sourcing of Input Materials					
Criterion 3.1: Commit to responsible sourcing (18)					18
Criterion 3.2: Know your upstream supply chains (10)					10
Criterion 3.3: Understand supplier ESG performance (15)					15
Criterion 3.4: Strengthen and account for responsible sourcing (23)					23
Criterion 3.5: Report publicly on responsible sourcing (11)					11
Criterion 3.6: Commit to responsible sourcing and incorporate it in key functions and processes. (15)					15
Criterion 3.7: Know your upstream scrap supply chain (8)					8
Criterion 3.8: Understand supplier ESG performance and promote improvement (12)					12
Criterion 3.9: Strengthen and account for responsible sourcing (1)					1
Criterion 3.10: Report publicly on responsible sourcing (16)					16
Principle 4. Decommissioning and closure					
Criterion 4.1: Decommissioning and closure (14)					14
Principle 5. Occupational Health & Safety					
Criterion 5.1: OH&S policy (6)	6				
Criterion 5.2: Health and Safety (OH&S) management system (10)	9	1			
Criterion 5.3: Leadership and worker engagement on OH&S (9)	9				

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Criterion 5.4: Support and compensation for work-related injuries or illness (8)	4				4
Criterion 5.5: Safe and healthy workplaces (5)	5				
Criterion 5.6: OH&S performance (2)	2				
Criterion 5.7: Emergency preparedness and response (6)	5		1		
Principle 6. Labour Rights					
Criterion 6.1: Child and juvenile labour (9)	9				
Criterion 6.2: Forced or compulsory labour (7)	7				
Criterion 6.3: Non-discrimination (9)	9				
Criterion 6.4: Association & collective bargaining (12)	11				1
Criterion 6.5: Disciplinary practices (5)	5				
Criterion 6.6: Hearing and addressing worker concerns (5)	5				
Criterion 6.7: Communication of terms of employment (5)	5				
Criterion 6.8: Remuneration (11)	10				1
Criterion 6.9: Working time (7)	7				
Criterion 6.10: Worker well-being (2)	1	1			
Principle 7. Human Rights					
Criterion 7.1: Human rights due diligence (5)	5				
Criterion 7.2: Security practice (9)	9				
Criterion 7.3: Conflict-affected and high-risk areas (5)					5
Principle 8. Stakeholder engagement and communication					
Criterion 8.1: Stakeholder engagement (10)	10				
Criterion 8.2: Grievances and remediation of adverse impacts (12)	12				
Criterion 8.3: Communicating to the public (7)	7				
Principle 9. Local Communities					
Criterion 9.1: Commitment to local communities (8)	8				
Criterion 9.2: Free, Prior & Informed Consent (3)					3

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Criterion 9.3: Cultural heritage (6)	4				2
Criterion 9.4: Displacement and Resettlement (9)					9
Principle 10. Climate Change and GHG emissions					
Criterion 10.1: Corporate commitment to achieve the goals of the Paris Agreement (7)	5	2			
Criterion 10.2: Corporate Climate-Related Financial Disclosure TCFD (2)	2				
Criterion 10.3: Determination of GHG emissions for the purpose of site level GHG emissions reduction targets and planning (4)	3				1
Criterion 10.4: Determination of site level GHG emissions for the purpose of reporting the GHG emissions intensity for the production of crude steel (29)					29
Criterion 10.5: Site-level GHG emissions reduction targets and planning (11)	11				
Criterion 10.6: Requirements to market or sell products as ResponsibleSteel certified (8)					8
Criterion 10.7: GHG emissions disclosure and reporting (8)	4				4
Principle 11. Noise, emissions, effluents and waste					
Criterion 11.1: Noise and vibration (7)	7				
Criterion 11.2: Emissions to air (8)	7		1		
Criterion 11.3: Spills and leakage (9)	9				
Criterion 11.4: Waste, by-product and production residue management (11)	10				1
Principle 12. Water Stewardship					
Criterion 12.1 Water-related context (7)	7				
Criterion 12.2 Water balance and emissions (8)	7				1
Criterion 12.3 Water-related adverse impact (6)	6				
Criterion 12.4 Managing water issues (8)	7		1		
Principle 13: Biodiversity					

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Criterion 13.1: Biodiversity commitment and management (25)	12	1			12
	Conform	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Total (534-169=**365**)	**301**	**5**	**3**	**0**	**56**

Exclusions

2.4.4.: This requirement is triggered only for sites operating in high-corruption-risk countries (Transparency International CPI <50) or in cases of public controversy. Poland's CPI score is above 50, and no relevant public-controversy cases were identified for the site during this assessment. Therefore, a competent-party effectiveness review under this clause is not required.

2.4.5: This requirement concerns public reporting of recipients and amounts of political or in-kind contributions made by the site. Under ArcelorMittal's ethics and anti-corruption framework, political contributions are not part of site practice; if ever contemplated, they are treated as exceptional, require multiple high-level approvals, and are subject to strict transparency controls (registering and disclosure in line with law). AMW reports no political or PEP contributions, so there are no recipients or amounts to disclose. Accordingly, the clause on publishing such names/amounts is not applicable at this site.

Principle 3: THIS CRITERION IS OUT OF CERTIFICATION SCOPE

Principle 4: THIS CRITERION IS NOT APPLICABLE, AS THERE IS NO DECOMMISSIONING AND CLOSURE ACTIVITIES AT THE SITE BEING DURING THE AUDIT

5.4.2 : This criterion applies only where no statutory, government, or collectively bargained compensation exists for work-related injury, illness, or death. In Poland, such compensation is comprehensively regulated by law—specifically the Act of 30 October 2002 on social insurance against accidents at work and occupational diseases—which mandates benefits and coverage for affected workers and their families. As a result, an additional site-level commitment is not required, and the requirement is not applicable.

6.4.2: This criterion applies only where national law restricts workers' organisations. In Poland, employees are legally entitled to form and join trade unions and to bargain collectively; there are no legal restrictions requiring alternative association mechanisms. At ArcelorMittal Warszawa, the presence of active trade-union structures and a Collective Labour Agreement further confirms that workers can associate freely under national law. Consequently, there is no need for the site to demonstrate alternative, legally compliant means of worker association.

6.8.6: The site does not provide paid accommodation to workers. Where accommodation is arranged, AMW covers the cost, so no charges are levied on workers. As no accommodation fees are applied, the requirement to ensure prices are at or below market rate does not apply.

7.3: This criterion applies only to sites operating in conflict-affected or high-risk areas (CAHRAs). AMW does not operate in CAHRAs, nor are its site activities located in or contingent on such areas. Accordingly, there is no requirement for AMW to maintain a public policy or special procedures addressing non-state armed groups in this context. Should circumstances change, AMW's responsible-sourcing framework would be used to establish the necessary controls.

9.2 : This criterion applies only where activities may affect the rights of indigenous peoples and therefore require free, prior and informed consent (FPIC). The ArcelorMittal Warszawa site is located in Warsaw, where no indigenous peoples are recognized or present in the area of influence of the site's operations. Consequently, there are no FPIC-triggering circumstances, and this requirement is not applicable to the assessment.

9.3.3: This clause applies only where critical cultural heritage exists within the site's area of influence. Based on AMW's heritage register, stakeholder consultations, and 2024 engagement records, no critical cultural heritage has been identified in the site's area. Accordingly, there are no circumstances in which AMW would remove, alter, or damage such heritage, nor instruct others to do so.

9.3.4 : This requirement applies only where cultural heritage sites or values of indigenous peoples may be affected and therefore trigger Free, Prior and Informed Consent (FPIC). Within AMW's area of influence, no indigenous peoples are present and no indigenous cultural heritage has been identified through stakeholder consultations and site reviews. Consequently, FPIC is not triggered, and this criterion is not applicable.

9.4: Displacement and Resettlement

This requirement is triggered only when site activities create a need for displacement or resettlement. Within AMW's area of operations, no activities are planned or underway that would require displacement, and no such cases have been identified historically. Consequently, there is no resettlement risk to minimise, and the criterion is not applicable.

10.3.4: This requirement applies only to sites that produce crude steel. The assessed site does not produce crude steel, and therefore no crude-steel-specific GHG intensity (tCO_2e per tonne of crude steel) is generated or reportable. As such, calculating and reporting GHG intensity under a crude-steel standard is not applicable to this site.

10.4: THIS CRITERION IS OUT OF CERTIFICATION SCOPE

10.6: THIS CRITERION IS OUT OF CERTIFICATION SCOPE

10.7.2 & 10.7.3: THESE CRITERIA ARE OUT OF CERTIFICATION SCOPE

11.4.1.d): This clause concerns sites that dispose production residues to riverine, submarine or lake environments, requiring a specific prohibition policy (with narrowly defined, documented exceptions). At AMW, no waste or production residues are discharged to aquatic environments, and all waste handling follows applicable permits and authorised routes (collection, treatment, recovery/disposal). Accordingly, the circumstance that would trigger this clause does not arise.

13.1.2.c) & d): This requirement applies only where a site initiates activities in or immediately adjacent to Indigenous and Community-Conserved Areas (ICCAs) or Ramsar wetlands. Within AMW's area of influence, no ICCAs are present, and no Ramsar sites lie within a 5 km buffer of the facility—the nearest Ramsar wetland is more than 100 km away. AMW therefore neither operates in nor plans associated facilities adjacent to such areas, and FPIC-related provisions are not triggered.

13.1.3 : This clause is triggered only where a site significantly converts or degrades natural habitats. AMW's operations occur on an existing industrial site and do not involve any significant conversion or degradation of natural habitats; recent assessments of environmental impact within a 5 km radius indicate impact levels of 0–1 (at most). As no qualifying habitat conversion is planned or occurring, the conditional requirements (alternatives analysis, broadened consultation, and no-net-loss mitigation per the hierarchy) are not triggered.

13.1.4: This clause applies only when a site implements activities or plans infrastructure within critical habitats. Within AMW's area of influence, no critical habitats have been identified, and surveys indicate no critically endangered or endangered species occur within the site's impact area. As the precondition (presence of critical habitat) is not met, the additional requirements regarding alternatives analysis, protection of critical biodiversity values and processes, and no net population reduction are not triggered.

13.1.5: This clause is triggered only if there is a downgrading, downsizing or degazettement of a nearby World Heritage Site, Ramsar site, or IUCN I–VI protected area that could affect the site's "no-go" commitments. Based on AMW's best knowledge, no such changes are planned or underway for protected areas in the site's vicinity. Consequently, there is no triggering event, and the requirement is not applicable.

11.1.7.b) & d): This requirement applies where biodiversity risks/adverse impacts may arise within the site's area of influence, particularly concerning IUCN Red List species (VU/EN/CR) and natural or critical habitats (including modified habitats with significant biodiversity value). Within AMW's area of influence, assessments have identified no VU/EN/CR species and no natural, critical, or high-value modified habitats. As the triggering biodiversity receptors are absent, a detailed impact assessment under this clause is not required.

Strengths

1. Clear corporate commitment to ResponsibleSteel and ESG

AMW's corporate owner has formally committed to the ResponsibleSteel purpose and mission, with AMW certified against the Production Standard and maintaining a dedicated ResponsibleSteel webpage and Sustainability Report confirming implementation at site level.

2. Values and Code of Business Conduct embedded in site governance

A publicly available Code of Business Conduct, supported by a compliance framework and board oversight, sets clear expectations on ethics, anti-corruption and responsible business conduct, and is referenced in interviews and internal procedures as a live management tool.

3. Robust ESG management system with clear responsibilities

The Integrated Management System Manual and organisational regulations define ESG responsibilities across functions, including HR, Safety and Environment, with procedure P19 on risk and opportunity management providing a common methodology for identifying and controlling ESG risks.

4. Certified Integrated Management System (ISO 9001/14001/45001/50001)

AMW operates a fully integrated, externally certified system covering quality, environment, OH&S and energy, supported by mapped processes and process cards that link legal requirements, risks, KPIs and improvement actions across the site.

5. Structured legal and permit compliance monitoring

Legal obligations are tracked via EcoMS/Esqula and periodic compliance audits by external experts, feeding into corrective action plans and management review; environmental permits (including integrated permits and water-law decisions) are systematically monitored against measured performance.

6. Responsible sourcing and contractor governance

Corporate Code for Responsible Sourcing and contractual clauses for service providers and agency workers embed human-rights, OH&S and environmental expectations into supply and labour chains, with internal audits used to verify compliance of key partners and waste contractors.

7. ISO 45001-based OH&S policy and governance

The Integrated Management System Policy explicitly commits to preventing accidents and occupational diseases and to providing safe, hygienic working conditions; OH&S roles and accountabilities for senior management and line managers are clearly documented in the IMS Manual and organisational regulations.

8. Comprehensive hazard identification and risk assessment

Procedure P-13 ensures that all tasks are subject to risk assessment by competent teams including worker representatives; results are documented in baseline risk sheets, extended to contractors via HIRA Light, and updated when processes, equipment or regulations change.

9. Strong worker participation in OH&S

Social Labour Inspectors, an active Health & Safety Committee, risk-assessment teams including worker representatives, regular meetings with labour inspectors and initiatives such as the Health & Safety Day provide multiple, formal channels for worker engagement in safety decisions.

10. Multi-threaded safety monitoring and learning culture

Incident reporting (SAP EHS and Aplok), PSIF/near-miss tracking, job and multi-level audits, and a monthly "cockpit" of proactive and reactive indicators are systematically reviewed by management and the H&S Committee; key data are also disclosed in the Sustainability Report.

11. Incident investigation and corrective action discipline

Procedure P-09 mandates investigation of accidents and near misses with root-cause analysis and corrective actions; the 2024 fatal accident case shows thorough documentation, implementation of corrective measures and verification of their effectiveness, as well as appropriate compensation to dependants.

12. Comprehensive emergency preparedness and spill control

Emergency instruction IP-BHP-021-4 covers natural disasters, building failures and terrorist attacks with scenario-specific algorithms; dedicated instructions and preventive maintenance programmes for critical equipment help prevent and respond to spills and leaks affecting people and the environment.

13. Strong safeguards against child and forced labour

HR Process KP-2, employment contracts, Social Labour Inspection, H&S Committee minutes and an independent whistleblowing channel create a layered system to identify, document and address risks of forced labour; no substantiated cases were found and the assessed risk is very low.

14. Effective non-discrimination and diversity management

ArcelorMittal's Human Rights Policy, HR process controls and dedicated anti-mobbing and anti-harassment procedures are backed by a whistleblower system and training; gender diversity is monitored with KPIs, and women's representation in management exceeds the 30% target.

15. Freedom of association and robust social dialogue

Multiple trade unions operate freely under a collective labour agreement; weekly meetings, a joint Conciliation Commission and Social Labour Inspection provide structured, well-functioning mechanisms for negotiation and problem solving without strike-breaking practices.

16. Fair and transparent remuneration, including benefits

Remuneration is based on job evaluation and the CLA, with equal-pay controls and additional benefits (e.g. enhanced severance, steelworker card); records show compliance with legal requirements on overtime premiums and social insurance for accidents and occupational diseases.

17. Mature grievance and whistleblowing mechanisms

A site-level grievance procedure, anti-mobbing and anti-harassment processes, Social Labour Inspection and a dedicated Whistleblower Policy with independent Compliance Officer provide multiple safe channels for workers to raise concerns, with documented investigation and follow-up.

18. Structured stakeholder mapping and engagement

AMW maintains a stakeholder register and engagement plan that identify key groups (workers, unions, community, NGOs, authorities, suppliers) and tailored forms of engagement, including proactive outreach to potentially marginalised or vulnerable stakeholders.

19. Effective external grievance mechanism for communities

Registers of external complaints and responses, procedures governing intake and handling, and integration with Integrated Management System demonstrate a functioning mechanism for local communities and other external stakeholders, with documented feedback and resolution.

20. Transparent public communication on sustainability

The Sustainability Report and website communicate ResponsibleSteel certification, climate performance, water management and safety results in an accessible format; these reports are regularly updated and publicly available, supporting accountability and trust.

21. Structured community investment and partnership model

Community projects are selected against defined criteria, approved by management, governed by written agreements and monitored; partnerships with local institutions support education, social inclusion and environmental initiatives.

22. Strong corporate climate commitment and roadmap

AMW is embedded in ArcelorMittal's 35% scope 1+2 CO_2 reduction target by 2030 and has a site-specific CO_2 roadmap to 2050, including technology options, CAPEX estimates, financing assumptions and quarterly review of scenarios and external conditions.

23. Robust GHG measurement and monitoring

Scope 1 and 2 emissions are quantified in line with EN 19694 and EU ETS, with monthly CO_2 reports, verified emissions, and integration into ISO 50001 and ISO 14001 management review, ensuring data quality and continuous follow-up.

24. Comprehensive noise management and mitigation

Acoustic modelling and monitoring inform noise-reduction measures around new residential developments and other sensitive receptors; noise mitigation is embedded in environmental permits and ISO 14001 programmes.

25. Advanced air-emission control aligned with BAT

Integrated permits incorporate BAT-based limits; AMW is adapting installations such as the DANIELI rotary kiln to new 10 mg/m³ dust standards by 2026 and has implemented an SVEEM camera system and drone surveys to detect and analyse diffuse dust emissions.

26. Structured waste management and circularity

Waste is tracked through the national BDO system, external waste handlers are audited, internal storage is governed by emergency and fire instructions, and on-site landfilling has been phased out; external authorities and PRS verify waste-recycling performance.

27. Well-developed water stewardship foundations

AMW operates closed cooling circuits in steel and rolling mills, maintains water-law permits with defined abstractions and discharge conditions, monitors water quality daily, updates impact assessments biannually and cooperates with water utilities and agencies.

28. Engagement in broader water-resource governance

The site engages through HIPH and cooperation with the National Geological Institute and National Water Agency, contributing to studies and legal frameworks on water resources, and establishing KPIs with industrial partners such as Linde.

29. Evidence-based biodiversity management in an urban-industrial context

Expert biodiversity inventories (2022 and 2024/25) and a Biodiversity Management Plan (updated 2025) identify absence of critical habitats and protected species within the site's influence, define actions for 2025–2027, and integrate biodiversity into environmental programmes and management review.

Areas for improvement

1 **Contractor workshop housekeeping and labelling**

During the site tour of the Finishing Division, minor safety and environmental issues were observed in the maintenance workshop operated by external company ZARMEN (e.g. marking and placement of dangerous substances, labelling of waste containers and collection points), indicating weaknesses in housekeeping and labelling controls in this area.

2 **Secondary dusting monitoring for diffuse emissions**

Although several BAT-aligned dust-reduction measures are implemented, the planned secondary dusting monitoring system for road and fugitive dust had not yet been installed at the time of the audit, limiting systematic monitoring and management of diffuse dust emissions and leaving a minor non-conformity open.

3 **Documented water stewardship action plan**

Water-related KPIs and objectives exist under ISO 50001 and the IMS, but a consolidated documented action plan specifying how the water stewardship plan is to be implemented – including responsibilities, timelines and resources – was not yet in place, which is recorded as a minor non-conformity and shows that alignment with Principle 12 is not fully demonstrated.

4 **PPE and procedures for high-risk emergency operations**

An observed emergency intervention during slag overflow showed personnel working outside safety barriers without full protective equipment (harness, rope, fireproof coat), revealing gaps in the practical application of procedures, training, supervision and PPE use for such non-routine high-risk operations and resulting in a non-conformity.

5 **Tracking of Biodiversity Management Plan implementation**

The updated Biodiversity Management Plan and action list for 2025–2027 are in place and integrated into environmental programmes, but there is no dedicated mechanism to track tasks, deadlines and completion status, which reduces transparency over implementation progress and accountability.

6 **Industrial-catchment collaboration on water**

AMW monitors water use of key partners (e.g. Linde) and audits VEOLIA and other utilities, but collaboration on cumulative impacts remains largely bilateral, and collective engagement with neighbouring industrial users on shared water challenges at catchment level is not yet fully developed.

7 **Time-bound water targets and public performance narrative**

Many water-related elements are already included in permits, IMS objectives and the Sustainability Report; however, the public narrative does not consistently present clearly defined time-bound targets, baselines and progress on water efficiency and quality aligned with the emerging water stewardship approach.

8 **Climate management beyond scope 1 and 2**

GHG management currently focuses on scopes 1 and 2, and there is no comprehensive, systematic

quantification and prioritisation of material scope 3 categories (e.g. purchased scrap, upstream energy, logistics), which limits the coverage of climate-related management across the value chain.

9 **Decarbonisation uncertainty and worker-related communication**

Roadmap reviews acknowledge that investment decisions are constrained by market conditions and the EU policy context. In parallel, workers express concerns about the future of the steel sector and potential restructuring, and communication with employees and unions on decarbonisation scenarios and possible job implications does not yet fully address these expectations.

10 **Staffing pressures and workload (labour & OH&S)**

Workers highlighted perceived staffing shortages and increased workload beyond “normal conditions”, which may contribute to fatigue, lower satisfaction and potential safety risk, indicating that current staffing and workload distribution may not be fully aligned with operational and OH&S needs.

11 **Sickness-absence bonus design (labour rights & wellbeing)**

The current system that financially rewards non-use of sick leave may inadvertently create a disincentive for workers to stay at home when genuinely ill, with possible negative consequences for health protection, presenteeism and overall wellbeing.

12 **External communication on air quality and noise**

AMW undertakes extensive monitoring and modelling of noise and air emissions and is deploying advanced tools like the SVEEM camera; however, information on air quality and noise is not yet presented in a consistently accessible form for external stakeholders, which may limit transparency and the response to historical community concerns around dust and noise.

13 **Focus on serious and fatal risk prevention**

The 2024 fatal accident and PSIF data underline the importance of critical-risk management. While programmes addressing serious and fatal risks are in place, there remains scope to further consolidate and evidence a focused approach to “fatal and serious injury exposures” across operations.

14 **Impact evaluation of community investments**

Community projects are well-governed contractually, but evaluation currently concentrates mainly on whether activities have been delivered, and does not systematically capture outcomes or longer-term impacts, which limits the ability to demonstrate the effectiveness and strategic alignment of community spending.

15 **Integration of joint water and climate considerations in strategic planning**

Water and climate are already considered in management review and budgeting, but the explicit linkage between climate-related physical risks (e.g. low Vistula levels), water stewardship measures and decarbonisation projects within a unified resilience perspective for the site and its stakeholders is not yet fully articulated.

16 Difficulties with evaluating, a real local Site contribution to realization a Corporate decarbonization strategy in case not updating yet a Corporate AM Climate Action Report 2, July 2021

ResponsibleSteel Secretariat Conclusion

In situations where there is no formal review by the Assurance Panel, the ResponsibleSteel Secretariat undertakes a thorough review of the full audit report to ensure that the certification body has adhered to the processes and guidelines outlined in the ResponsibleSteel Assurance Manual. The ResponsibleSteel Secretariat has reviewed the full audit report for ArcelorMittal Warszawa Sp. z o.o. and confirms that the Certification Body followed the process outlined in the Assurance Manual.

Although the ResponsibleSteel Secretariat does not directly conduct or oversee the audit itself, they play an important role in reviewing the audit report to ensure that the Certification Body has followed the correct procedures. As part of this process, the ResponsibleSteel Secretariat may request additional information or clarification from the Certification Body if aspects of the report need further explanation or assessment. However, since the ResponsibleSteel Secretariat is not directly involved in the audit, they do not have full access to all the data collected during the audit, such as details from facility visits, process observations, or interviews with workers and stakeholders.

It is important to note that this review by the ResponsibleSteel Secretariat should not be construed as an endorsement of the audit outcomes or findings.

The public summary of the audit report is a condensed version of the full report and is intended to provide stakeholders with a high-level overview of the audit outcomes. While this summary highlights key findings, it does not include the full range of evidence or supporting details from the audit, which are not made public. Therefore, the summary should be understood as a broad overview rather than a comprehensive account of the full audit process.

24 January 2026