

SASB Index

Iron & Steel Producers Sustainability Disclosure Topics & Accounting Metrics		2023
SASB CODE	ACCOUNTING OR ACTIVITY METRIC	REFERENCES AND OMISSIONS
GREENHOUSE GAS EMISSIONS		
EM-IS-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Data transparency, p. 79
EM-IS-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Reducing our impact on the environment: Energy and climate, pp. 30-31
AIR EMISSIONS		
EM-IS-120a.1	Air emissions of the following pollutants: (1) CO, (2) NO _x (excluding N ₂ O), (3) SO _x , (4) particulate matter (PM ₁₀), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs)	Data transparency, p. 80 CMC does not collect MnO or PAH data, and at this time, we do not have any information suggesting that these are relevant in our process.
ENERGY MANAGEMENT		
EM-IS-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Data transparency, p. 81
EM-IS-130a.2	(1) Total fuel consumed, (2) percentage coal, (3) percentage natural gas, (4) percentage renewable	Data transparency, p. 81
WATER MANAGEMENT		
EM-IS-140a.1	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	Data transparency, p. 81

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WASTE MANAGEMENT		
EM-IS-150a.1	Amount of waste generated, percentage hazardous, percentage recycled	Data transparency, p. 82
WORKFORCE HEALTH & SAFETY		
EM-IS-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	Caring for our people: Health and safety, p. 40 Data transparency, p. 82
SUPPLY CHAIN MANAGEMENT		
EM-IS-430a.1	Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	Conducting ourselves with integrity: Our supply chain, pp. 64-66 Data transparency, p. 81 CMC does not use iron ore or coking coal to produce our products.
ACTIVITY METRICS		
EM-IS-000.A	Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes	Sustaining our legacy: What we do, p. 11 Data transparency, p. 79
EM-IS-000.B	Total iron ore production	CMC does not use iron ore to produce our products.
EM-IS-000.C	Total coking coal production	CMC does not use coking coal to produce our products.