



## **ANTI-CORRUPTION GUIDELINES FOR THIRD PARTIES**

U. S. Steel Košice, s.r.o. and its subsidiaries and affiliates (collectively, "USSK" or the "Company") are committed to doing business with the utmost integrity all over the world. The Company is subject to the U.S. Foreign Corrupt Practices Act (the "FCPA"), applicable Slovak anti-corruption legislation and other applicable anti-corruption laws of other countries. Such laws generally prohibit the Company and anyone acting on its behalf, whether directly or indirectly, from making or receiving improper payments in order to obtain or retain business or secure any other improper advantage. Because the actions of our business partners who provide goods or services and/or engage in other activities on behalf of or for the benefit of Company (such business partners are referred to herein as "Third Parties") can create liability for the Company, the Company expects and requires all prospective and current Third Parties to comply with the FCPA, Slovak anti-corruption legislation and other applicable anti-corruption laws, regulations, and requirements. The purpose of these *Anti-Corruption Guidelines for Third Parties* (the "Guidelines") is to help you, as a prospective or current Third Party, better understand these obligations.

### **INTERACTIONS WITH GOVERNMENT OFFICIALS AND COMMERCIAL BUSINESS PARTNERS**

During their course of business for the Company, Third Parties shall not offer, give, promise, or authorize another to offer, give, or promise money or any other thing of value (including gifts, travel, entertainment, charitable donations, or any other perceived advantage, regardless of value) to (a) a Government Official, a family member of a Government Official, or any other person in order to improperly influence an act or decision of a Government Official or (b) a commercial business partner to secure an improper business advantage. Such activities are prohibited regardless of whether they are undertaken directly by the Third Party or through someone else.

For the purposes of these Guidelines, the term "Government Official" is defined broadly and includes the following individuals:

- Any officer, employee, or other individual acting for or on behalf of a federal, state, regional, municipal, local, or other government, governmental agency, or governmental entity;
- Any officer, employee, agent, or other person acting for or on behalf of a wholly or partially state-owned or state-controlled company;
- Any officer, member, or employee of a public international organization (e.g., the United Nations or the World Bank);
- Any member of a royal/ruling family; and
- Any official or employee of a political party or candidate for political office.

### **FACILITATION PAYMENTS**

Facilitation payments (also known as "grease payments") are payments in excess of an official fee made to a Government Official to secure or expedite the performance of a routine and non-discretionary governmental action. Examples include payments to process visas or customs forms, to schedule an inspection, or to process a permit or license. **The Company strictly prohibits Third Parties from making any facilitation payments for the benefit of the Company.**

### **BUSINESS COURTESIES AND CONTRIBUTIONS**

Unless pre-approved by the Company in writing, Third Parties are prohibited from providing gifts, meals, entertainment, travel, lodging, hospitality, political or charitable contributions, or anything else of value to any political party or Government Official on behalf of the Company or in connection with their business for the Company. Third Parties are further prohibited from using any Company's funds, including the proceeds of the Company business, to provide such courtesies, unless the Company has given its advance written approval. The only exception to this pre-approval requirement is for nominal and customary items (such as a coffee mug bearing the logo of U. S. Steel or USSK or the Third Party) that are worth 25 EUR or less and may be given under local law.

### **BOOKS AND RECORDS**

The Company is committed to keeping books and records that accurately reflect its transactions in reasonable detail. Accordingly, the Company requires that any invoices, documents, and records provided by Third Parties to the Company be accurate and include reasonable detail, including complete descriptions of all goods and services provided. No false, incomplete, or misleading entries should appear in such documents for any reason, and all payments and transactions related to work for the Company, regardless of value, must be accurately documented and recorded. Vague or generic line item descriptions (e.g., "general expenses" or "miscellaneous") are not permitted. All invoices and requests for payment must be supported with sufficient detail and documentation to demonstrate the purpose of the payment.

### **DUE DILIGENCE**

The Company conducts risk-based due diligence on all current and prospective Third Parties. As part of this process, Third Parties may be requested to complete a questionnaire and provide other relevant information. The Company appreciates cooperation and timely, complete, and accurate responses to its requests.



### **USE OF OTHER PARTIES**

Third Parties may not retain another individual or entity to act for or on behalf of the Company, unless the Company has authorized the use of that individual or entity in advance and in writing.

### **QUESTIONS AND REPORTING VIOLATIONS**

Third Parties should report any questions or concerns related to these Guidelines or applicable laws to their legal department and/or their ethics and compliance officer. They may also contact USSK's Law Section via e-mail at [compliance@sk.uss.com](mailto:compliance@sk.uss.com) or at the following address:

U. S. Steel Košice, s.r.o.

Law Section

Vstupný areál U. S. Steel

044 54 Košice

Slovak Republic

If a Third Party wishes to anonymously raise any questions or report any concerns regarding anti-corruption compliance or any other ethics and compliance issues related to the Company business, it may elect to contact U. S. Steel's Ethics Line. The Ethics Line is administered by an independent provider and can be reached in any of the following ways:

- Telephone: +421 55 684 2289
- Internet: <http://www.ussteel.com/corp/EthicsLine>
- Mail: U. S. Steel Ethics Line, Vstupný areál U. S. Steel, P.O. Box 17, 044 54, Košice, Slovakia

*The Anti-Corruption Guidelines for Third Parties are a general reference guide and informational tool that can be modified, changed, or withdrawn by USSK at any time. The Guidelines do not fully describe every applicable law, Company policy, or Third Party obligation. Moreover, nothing in these Guidelines should be construed as a contract or legal agreement. If you have any questions about the Guidelines, please contact USSK's Law Section using the contact information above.*