



In this Policy, you will find:

- ✓ *The rule against Bribery and other forms of corruption*
- ✓ *Limits for gifts and entertainment involving Foreign Officials*
- ✓ *Rules for foreign political and charitable contributions*
- ✓ *Rules for hiring Foreign Officials and certain third parties*

### 1. POLICY

Bribery and attempted Bribery are never permitted, including Bribery involving Government Officials and private persons. Bribery and corruption are prohibited by both U.S. state and federal laws, including the U. S. Foreign Corrupt Practices Act (“FCPA”) which pertains to Bribery of Foreign Officials. In Slovakia, bribery of state and local government officials is specifically prohibited by Slovak Act. No. 300/2005 Coll. Criminal Code (sections § 328 - 336).

Bribery can expose both you and the Company to severe penalties, including fines, imprisonment, and reputational harm.

If an employee receives or learns of an offer of or a request for a Bribe from a person or entity doing business or seeking to do business with the Company, they must contact the Law Section.

### 2. APPLICABILITY

This Policy applies to all Executives and Employees of USSK, as well as Third Parties (by way of contractual representations), located anywhere in the world. Employee who violates this policy is subject to disciplinary action in accordance with the USSK Working Order, up to and including termination of employment.

Key Definitions
<p><b>“Bribe” or “Bribery”</b></p> <p>Giving, offering, promising, requesting, or accepting money or any other thing of value (either directly or indirectly) in order to improperly influence an act or a decision of a person.</p>
<p><b>“Government Official”</b></p> <p>Includes any officer, employee, or agent of a federal, state, or other governmental entity owned or controlled by a government (whether in Slovakia or elsewhere); any employees of a company or organization that is wholly or partially owned or controlled by a government; employees of public international organizations; members of royal families, political parties, party officials, and candidates for political office. Examples include employees at public hospitals, state-run utilities, and state-supported oil and mineral companies.</p>
<p><b>“Third Party”</b></p> <p>Any person or entity retained by the Company to provide goods or services and/or engage in business activities on behalf of the Company. Common examples of Third Parties include: accounting firms, advisors, consultants, contractors, customs brokers, distributors, environmental firms, freight forwarders, importers/exporters, lawyers, lobbyists, logistics firms and service providers, resellers, stockists, tax and financial advisors, travel agents, vessel agents, visa expeditors, and sales agents.</p>

### 3. YOU MUST NOT !

#### a. Give or Accept Bribes

You must not offer, accept, request, give, promise, or authorize another to give money or anything of value, whether directly or indirectly, to any person in order to improperly influence an act or decision of the recipient or to secure an improper advantage in order to obtain or retain business.



Our Broad Rule Against Bribery	
Because anti-Bribery laws carry severe penalties (including jail time for individuals involved) it is important to understand that our rule against Bribery is broad and prohibits Bribes...	
To Anyone	Government Officials, employees of private companies, owners of private companies – ANYONE
Involving Anything of Value	Anything of Value” includes: <ul style="list-style-type: none"> <li>➤ Cash or equivalents (e.g., gift cards/certificates, stock, bonds)</li> <li>➤ Gifts, meals, entertainment</li> <li>➤ Travel, use of vehicles/aircraft</li> <li>➤ Business, employment, or investment opportunities</li> <li>➤ Political/charitable contributions</li> <li>➤ Personal favors and discounts</li> </ul>
For Any Improper Benefit	Any benefit not available to those who do not pay Bribes, e.g., <ul style="list-style-type: none"> <li>➤ Favorable tax treatment</li> <li>➤ Waiver of permit requirements</li> <li>➤ Reduced customs duties/fees</li> <li>➤ Access to information</li> <li>➤ Restrictions on competitors</li> </ul>
Directly or Indirectly	“Indirect” Bribes go through intermediaries (like lawyers, consultants, and customs brokers). “Benefits” can be indirect

	too; for example, providing internships or employment for someone’s family member can be a Bribe.
Anywhere	Anti-Bribery laws, like the FCPA, have global application
By Any Name	To avoid the word “Bribe” some use slang terms like: “Grease”, “Sweetener” or “Tip” “Mordida” (Mexico “a small bite”) “Rasplata” (Romania “reward”) Gestures, like fingers rubbed together or a wink are attempts to do the same
<b>All Bribery is Prohibited</b>	

**3. YOU MUST NOT! (CONTINUED)**

**b. Make Facilitation Payments**

You must not make facilitation payments. Facilitation payments—also known as “expediting” or “grease” payments—are unofficial, “side”, or “under the table” payments made to a Government Official to secure routine governmental action that the recipient would normally be required to perform anyway.

Common examples of facilitation payments are payments made to process visas or customs forms, to schedule an inspection, or to process a permit or license.

**c. Make Payments or Reimbursements Directly to a Foreign Official**

You must not make payments to, or directly reimburse, a Government Official. Official payments, such as license fees, must be made to the relevant foreign agency itself. Any request to pay or reimburse a Government Official directly requires pre-approval from the Law Section.



**d. Make Foreign Political or Charitable Contributions**

Bribes are sometimes disguised as “political contributions” or “charitable donations.” As such, employees may not provide or offer any money, property, or services on behalf of U. S. Steel in support of any political candidate, political party, party official, or charitable organization. Anyone who receives a request that the Company make a political or contribution should promptly contact the Law Section.

USSK strictly scrutinizes any offer or contribution of Company funds, property, or services to any charitable entity owned or controlled by a Government Official (e.g. as a director or trustee) or an immediate family member of a Government Official. As a result, an Employee may not offer or contribute any money, property, or services on behalf of the Company to any charitable organization unless prior approval by the Law Section is granted.

**4. YOU MAY**

**a. Provide Gifts and Entertainment involving Non-Governmental Business Partners**

You may provide bona fide gifts, meals, entertainment, travel, and hospitality to a non-governmental customer, supplier, or other business partner, as permitted by the Gifts and Entertainment Policy PRIN/09.

**b. In Limited Circumstances, Provide Inexpensive Branded Promotional Items to Government Officials**

You may provide inexpensive U. S. Steel-branded promotional items to Government Officials without pre-approval. Examples include Company hard hats, journals, paperweights, baseball caps, and t-shirts.

Pre-Approval should be obtained if the total value of items provided to any single Government Official in one year is more than EUR 75.

**c. In Limited Circumstances, Provide Meals to Government Officials Related to Business Promotion or Contract Execution**

You may provide meals to Government Officials related to the promotion, demonstration, or explanation of U. S. Steel’s products or services or related to execution or performance of a contract without Pre-Approval *if*:

- they may be provided under the Government Official’s home country’s law;
- the per person cost is reasonable;
- the total cost (e.g., including cab fare, tip, etc.) is less than 150 EUR per person;
- at least one USSK Employee is present at the meal; and
- the Government Official has not been entertained by USSK in the last two months.

**d. In Limited Circumstances, Provide Other Gifts and Entertainment to Government Officials**

You may provide business courtesies such as gifts, meals (including gifts and meals that are over the specifications and price limits set forth in 4b and 4c above), entertainment, travel, hospitality items to Government Officials only with Pre-Approval and if correctly documented.

Business courtesies involving Government Officials must relate directly to (1) the promotion, demonstration, or explanation of USSK ’s products or services; or (2) USSK ’s execution or performance of a contract with a foreign government or agency.

Any such business courtesies:

- must be infrequent and reasonable considering the purpose and people involved;
- must not extend to the recipients’ family or companions;
- must not be given in exchange for any improper advantage;
- must be legal under the laws of the Government Official’s home country;



- must be allowable under the Government Official's employer's policies; and,
- (for meals or entertainment) involve appropriate USSK employees.

## 5. OTHER REQUIREMENTS

### a. Payment of Fees to Governments

Payments of fees to a government agency should be made by wire transfer to the agency's bank account or directly to the governmental office. A full and accurate description of the payment should be entered into the Company's books and records. Official documentation stating the amount of the fee (and any other supporting materials) should be submitted at the same time as the request for authorization for payment. The business unit should keep a full set of supporting documentation, receipts, and/or wire transfer records.

### b. Books & Records

Each U. S. Steel operating entity must establish internal accounting controls and maintain books and records that accurately and fairly reflect U. S. Steel's business transactions. All payments—regardless of whether specifically addressed in this policy—must be completely and accurately recorded in the Company's books and records, including details of the payment and adequate supporting documentation. Payments to Government Officials (or to Third Parties expected to interact with Government Officials on USSK's behalf) must not be recorded under vague descriptions, such as "general expenses," "special projects," or "miscellaneous". Failure to properly report and record any payment—including one that is prohibited—is a violation of this policy.

All business courtesy expenses that benefit Government Officials should include the amount of the expense, the date the expense was incurred, the name, title and position of the recipient, the purpose of the expense, and any other relevant circumstances justifying the expenditure. In addition, itemized receipts should be obtained wherever possible and submitted

with the expense report, along with a completed and approved Government Official Business Promotion Pre-Approval form.

Accounting and finance procedures must be periodically reviewed and updated to make sure that internal controls and bookkeeping practices are in line with current legal and industry standards.

### c. Engagement of Third Parties

Third Parties are commonly involved in Bribery schemes. Employees involved in engaging and supervising Third Parties must follow the processes set forth in the Third Parties Procedure.

### d. Hiring Foreign Officials or their Relatives

Engaging or hiring Government Officials or their family members can be perceived as Bribery or attempted Bribery. Employees must not discuss employment opportunities with Government Officials or their relatives without pre-approval from the Law Section.

### e. Mergers, Acquisitions, & Joint Ventures

The Law Section should be involved in assessing anticorruption risks and the need for anticorruption policies and procedures in connection with any mergers, acquisitions, or joint ventures. If USSK has majority ownership or actual control of an entity, the Company will ensure that entity has an adequate anticorruption program in place.

### f. Risk Assessments, Monitoring, and Auditing

As needed, the Law Section will conduct risk assessments, monitoring activities, and audits related to anticorruption compliance. Employees must cooperate with these activities.

#### Annexes:

Annex 1: Government Official Business Promotion Pre-Approval Form F-PRIN/18-09/18-01-10