

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2023</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN FOR PRODUCTION & MAINTENANCE EMPLOYEES</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>506</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ARCELORMITTAL TUBULAR PRODUCTS USA LLC</u></p> <p><u>FOUR GATEWAY CENTER, SUITE 600</u> <u>444 LIBERTY AVE</u> <u>PITTSBURGH, PA 15222-1220</u></p>	<p>1c Effective date of plan <u>09/01/1956</u></p> <p>2b Employer Identification Number (EIN) <u>98-0467860</u></p> <p>2c Plan Sponsor's telephone number <u>419-342-1200</u></p> <p>2d Business code (see instructions) <u>331200</u></p>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	06/13/2025	CHRYSTA MCINTIRE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	06/13/2025	CHRYSTA MCINTIRE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	380
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	380
	6a(2)	399
	6b	
	6c	
	6d	399
	6e	
	6f	399
	6g(1)	
6g(2)		
6h		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4C

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	b General Schedules
(1) <input type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024			
A Name of plan ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN FOR PRODUCTION & MAINTENANCE EMPLOYEES	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">B Three-digit plan number (PN) ▶</td> <td style="width:20%; text-align: center;">506</td> </tr> </table>	B Three-digit plan number (PN) ▶	506
B Three-digit plan number (PN) ▶	506		
C Plan sponsor's name as shown on line 2a of Form 5500 ARCELORMITTAL TUBULAR PRODUCTS USA LLC	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">D Employer Identification Number (EIN) 98-0467860</td> </tr> </table>	D Employer Identification Number (EIN) 98-0467860	
D Employer Identification Number (EIN) 98-0467860			

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	169488	193113
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	11790	10598
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	181278	203711
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	181278	203711

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	41654	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		41654
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	630	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		630
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		42284

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	19851	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		19851
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		19851

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		22433
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **SISTERSON & CO LLC**

(2) EIN: **25-1467156**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

ARCELORMITTAL SUPPLEMENTAL
UNEMPLOYMENT BENEFIT PLAN FOR
PRODUCTION AND MAINTENANCE EMPLOYEES

AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE

Years ended August 31, 2024 and 2023

Sisterson & Co. LLP
501 Grant Street, Suite 450
Pittsburgh, PA 15219

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ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN
FOR PRODUCTION AND MAINTENANCE EMPLOYEES

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INDEPENDENT AUDITOR'S REPORT

To the Retirement Investment Committee of
ArcelorMittal Supplemental Unemployment Benefit Plan for
Production and Maintenance Employees

Opinion

We have audited the accompanying financial statements of the ArcelorMittal Supplemental Unemployment Benefit Plan for Production and Maintenance Employees ("Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of assets available for plan benefits as of August 31, 2024 and 2023, and the related statements of changes in assets available for plan benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets available for plan benefits of the Plan as of August 31, 2024 and 2023, and the changes in its assets available for plan benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

INDEPENDENT AUDITOR'S REPORT

(continued)

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT

(continued)

Supplemental Schedule Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets held at end of year as of August 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Signature = C. LLP

June 9, 2025

ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN
FOR PRODUCTION AND MAINTENANCE EMPLOYEES

STATEMENTS OF ASSETS AVAILABLE FOR PLAN BENEFITS

	August 31,	
	<u>2024</u>	<u>2023</u>
Cash and equivalents	\$ 10,598	\$ 11,790
Company contribution receivable	<u>193,113</u>	<u>169,488</u>
Assets available for plan benefits	<u>\$ 203,711</u>	<u>\$ 181,278</u>

The accompanying notes are an integral part of these financial statements.

ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN
FOR PRODUCTION AND MAINTENANCE EMPLOYEES

STATEMENTS OF CHANGES IN ASSETS AVAILABLE FOR PLAN BENEFITS

	Year ended August 31,	
	2024	2023
Additions to assets		
Company contributions	\$ 41,654	\$ --
Interest income	630	418
Total additions	42,284	418
Deductions from assets		
Benefits paid to participants	19,851	--
Net increase in assets available for plan benefits	22,433	418
Assets available for plan benefits		
Beginning of year	181,278	180,860
End of year	\$ 203,711	\$ 181,278

The accompanying notes are an integral part of these financial statements.

ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN
FOR PRODUCTION AND MAINTENANCE EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATION

In connection with a negotiated contract between Copperweld Corporation (“Copperweld”) and its bargaining unit (United Steelworkers of America Local 3057), Copperweld adopted the 2005 Supplemental Unemployment Benefit Plan for Employees of Copperweld Mechanical Group – Shelby for all bargaining unit employees of the Copperweld Mechanical Group – Shelby, represented by the United Steelworkers of America, Local 3057. Pursuant to an agreement dated August 16, 2005, all of the stock of Copperweld was sold to Atlas Tube Inc. who simultaneously transferred it to Dofasco Products pursuant to another agreement with the same date. The closing date of both agreements was October 3, 2005. Effective as of the closing date, Dofasco Shelby Inc. assumed responsibility for both the above mentioned collective bargaining agreement and the Plan. During 2006, Dofasco, Inc. was acquired by Arcelor, Inc. who was acquired by Mittal, Inc. later in the year and subsequently ArcelorMittal Tubular Products Shelby, Inc. became the Plan Sponsor. On September 15, 2009, the name of the Plan was changed to ArcelorMittal Tubular Products Shelby Inc. Supplemental Unemployment Benefits Plan for Production and Maintenance Employees. On December 31, 2012, ArcelorMittal Tubular Products Shelby, Inc. became an LLC. On the same date, the Plan Sponsor became ArcelorMittal Tubular Products Shelby LLC and the name of the Plan was changed to ArcelorMittal Tubular Products Shelby LLC Supplemental Unemployment Benefits Plan for Production and Maintenance Employees. On April 1, 2020, ArcelorMittal Tubular Products Shelby LLC merged into ArcelorMittal Tubular Products USA LLC. The current Plan Sponsor is ArcelorMittal Tubular Products USA LLC (“Company”). The name of the Plan was changed on the same day to ArcelorMittal Supplemental Unemployment Benefit Plan for Production and Maintenance Employees (“Plan”).

NOTE 2 - PLAN DESCRIPTION

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan’s provisions.

General

The Plan provides supplemental unemployment benefits to all eligible hourly employees of the Company who are members of the United Steelworkers of America. The Plan provides for payment of benefits to covered employees who have completed two years of continuous service. Payments are made (a) to employees on layoff, and (b) to certain employees who work less than 32 hours in any week (“short week”).

The Company is responsible for the administration of the Plan. Expenses under the Plan are paid directly by the Company, as defined by the Plan document. Under an agreement with the United Steelworkers of America – Production and Maintenance Employees, the Company maintains a Trust Agreement (“Trust”) with PNC Bank, N.A. (“Trustee”).

ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN
FOR PRODUCTION AND MAINTENANCE EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 2 - PLAN DESCRIPTION (continued)

Funding

The Plan is funded solely through the contributions of the Company. The Company's obligation for any month is the lesser of (a) the product of 13.5 cents and the total hours worked by covered hourly employees, or (b) the amount which, when added to the Plan's assets as of the end of the preceding month, will equal maximum financing. Generally, the Company funds contributions to the Plan only to the extent required to pay benefits.

The Company's maximum financing of the Plan at any month end, used only for determining benefit levels, is the lesser of (a) the product of 18.0 cents and the number of hours worked by covered employees during the first 12 of the 14 months next preceding the first day of such month, or (b) 100 times the average monthly benefits for the first 60 of the preceding 62 months.

The Plan's company contribution receivable, represented by the accumulated monthly obligations less cash contributions made to the Plan since the Plan's inception, is referred to as the collateral liability of the Plan sponsor, and is a payable to the Plan as needed to pay benefits.

Benefits

The Plan provides for the payment of weekly supplemental unemployment benefits in an amount equal to 26 times the employee's average straight-time hourly earnings, plus \$1.50 for each of not more than four dependents. The maximum benefit is the lesser of (a) \$125 plus \$1.50 for each dependent, up to \$131, for any week in which the employee received state unemployment benefits, or (b) \$170 plus \$1.50 for each dependent, up to \$176, for all other weeks. The Plan also provides for a waiting week benefit in the amount of \$125 for the week during which most states require an employee to wait before receiving state unemployment benefits.

Short-week benefits, as provided by the Plan, are calculated by multiplying the employee's standard hourly wage rate or average straight-time hourly earnings depending on the number of years of service, by the excess of 32 hours over the sum of hours the employee worked that week.

ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN
FOR PRODUCTION AND MAINTENANCE EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 2 - PLAN DESCRIPTION (continued)

Benefits (continued)

The Plan provides for a possible reduction of weekly benefits based upon the financial position of the Plan, which is determined by dividing the net assets of the Plan by the “maximum financing” as defined above under “Funding”. When this percentage is 35% or higher, the benefits described above are paid. Benefits are reduced to (a) 60% of such gross benefits when the financial position is 25% or more, but less than 35%, and (b) 30% of such gross benefits when the financial position is 15% or more, but less than 25%. Benefits, except those described under “advanced contributions” below, are discontinued if the financial position is less than 15%.

Employees earn one-half credit unit for each week in which hours are worked or, in some situations, in which hours are not worked (vacation, disability, serving on grievance committee, etc.) up to a maximum of 52 credit units. For employees with 20 or more years of continuous service, the maximum number of credit units is 104. Generally, one credit unit is canceled for each weekly benefit paid. However, if the weekly benefit is reduced because of the receipt of other compensation (other than from the Company), only one-half unit is canceled for that weekly benefit.

The present value of the expected Plan benefit obligation of \$40,757 and \$75,111 as of August 31, 2024 and 2023, respectively, was determined by applying assumptions to historical claim data and the probability of estimated future payments, under the current collective bargaining agreement, which expires October 31, 2025. The decrease in the Plan benefit obligation in the amount of approximately \$35,000 is primarily the result of the decrease in the projected benefit period under the current collective bargaining agreement, due to the passage of time.

The estimated benefit obligation has been adjusted for the time value of money between the valuation date and the expected date of payment, using the Applicable Federal Rate (4.95% and 5.07% as of August 31, 2024 and 2023, respectively) deemed to be most applicable to the length of time between the financial statement date and the expiration of the collective bargaining agreement.

Advanced contributions

The Plan stipulates that benefits for certain employees with more than 20 years of continuous service are not to be curtailed due to changes in the financial position of the Plan. To provide full benefits to these employees, the Company makes advance contributions in cash to the Plan, as necessary. These advances serve to reduce required future contributions when the financial position of the Plan exceeds 70%.

ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN
FOR PRODUCTION AND MAINTENANCE EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 2 - PLAN DESCRIPTION (continued)

Plan termination

Upon termination of the Plan, the remaining assets are to be subject to all of the applicable provisions of the Plan then in effect and are to be used until exhausted to pay benefits to employees in the order of their entitlement.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The Plan's financial statements have been prepared on the accrual basis of accounting.

Cash and equivalents

Cash and equivalents include interest-bearing deposits with maturities of three months or less. Accounts are maintained in financial institutions which are insured by the Federal Deposit Insurance Corporation up to \$250,000. As of August 31, 2024 and 2023, the Plan has no uninsured cash balances. The Plan does not believe it is exposed to any credit risk on cash and equivalents.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Benefit payments

Benefits are recorded as paid.

Subsequent events

The Plan evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through June 9, 2025, the date on which the financial statements were available to be issued.

ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN
FOR PRODUCTION AND MAINTENANCE EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 4 - INCOME TAX STATUS

A favorable determination was received from the Internal Revenue Service on January 31, 2014, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (“Code”) and the related trust was exempt from tax under Section 501(a) of the Code. In the opinion of the Plan administrator, the Plan is currently designed in compliance with the applicable requirements of the Code and is being operated in accordance with the terms of the Plan.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

SUPPLEMENTAL SCHEDULE

ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN
FOR PRODUCTION AND MAINTENANCE EMPLOYEES

SCHEDULE OF ASSETS HELD AT END OF YEAR

August 31, 2024

Form 5500, Schedule H
Part IV, line 4i

EIN #98-0467860
Plan number 506

<u>(a)</u>	<u>(b) Identity of issuer</u>	<u>(c) Description of investment</u>	<u>(d) Cost</u>	<u>(e) Current value</u>
*	PNC Bank, N.A.	Interest-bearing cash	\$ 10,550	\$ 10,550
	Civista Bank	Interest-bearing cash	<u>48</u>	<u>48</u>
			<u>\$ 10,598</u>	<u>\$ 10,598</u>

* Party-in-interest as defined by ERISA.

See accompanying Independent Auditor's Report.

ARCELORMITTAL SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLAN
FOR PRODUCTION AND MAINTENANCE EMPLOYEES

SCHEDULE OF ASSETS HELD AT END OF YEAR

August 31, 2024

Form 5500, Schedule H
Part IV, line 4i

EIN #98-0467860
Plan number 506

<u>(a)</u>	<u>(b) Identity of issuer</u>	<u>(c) Description of investment</u>	<u>(d) Cost</u>	<u>(e) Current value</u>
*	PNC Bank, N.A. Civista Bank	Interest-bearing cash Interest-bearing cash	\$ 10,550 <u>48</u>	\$ 10,550 <u>48</u>
			<u>\$ 10,598</u>	<u>\$ 10,598</u>

* Party-in-interest as defined by ERISA.