## **CONTENT INDEX**

This index is intended to help our valued stakeholders compare the information from our sustainability report and related disclosures with leading ESG and sustainability reporting frameworks. We are reporting with reference to the Global Reporting Initiative (GRI) Standards and in alignment with the Sustainability Accounting Standards Board (SASB) Standard for the Iron & Steel Producers sector.

B.d. adulta	Coome	2022 Panartad Valua / Panart Location	External	Framework
Metric	Scope	2022 Reported Value/Report Location	GRI	SASB
General Disclosures GRI 2021				
Organization and Reporting Practices				
Organizational details	Global	2022 Sustainability Report, "At a Glance," p. 10	2-1	
Entities included in the organization's sustainability reporting	Global	2022 Sustainability Report, "At a Glance," p. 10	2-2	
Reporting period, frequency, and contact point	Global	Calendar year 2022; annually; sustainability@timkensteel.com	2-3	
Restatements of information	Global	N/A	2-4	
Activities and Workers				
Activities, value chain, and other business relationships	Global	2022 Sustainability Report, "At a Glance," p. 10	2-6	
Employees	Global	FTE: 1,671; Part-time: 9 172 new hires; 377 employee turnovers, including all voluntary and involuntary terminations and retirements	2-7 401-1	
Workers who are not employees	Global	Contingent: 16; Contractor: 342	2-8	
Governance				
Governance structure and composition	Global	2022 Sustainability Report, "Corporate Governance Overview," p. 39	2-9	
Nomination and selection of the highest governance body	Global	2022 Sustainability Report, "Corporate Governance Overview," p. 39	2-10	
Chair of the highest governance body	Global	TimkenSteel Chairman of the Board	2-11	
Role of the highest governance body in overseeing the management of impacts	Global	2022 Sustainability Report, "Corporate Governance Overview," p. 39	2-12	
Delegation of responsibility for managing impacts	Global	2022 Sustainability Report, "Corporate Governance Overview," p. 39	2-13	
Role of the highest governance body in sustainability reporting	Global	2022 Sustainability Report, "Oversight of Sustainability Strategy," p. 7	2-14	
Conflicts of interest	Global	2022 Sustainability Report, "Our Commitment to Ethics and Compliance," p. 44	2-15	
Communication of critical concerns	Global	2022 Sustainability Report, "Board-Level Risk Management Oversight" table, p. 42	2-16	
Collective knowledge of the highest governance body	Global	2022 Sustainability Report, "Director Qualifications," p. 41	2-17	

Metric	Scope	2022 Reported Value/Report Location	External Framework	
Wethe	Scope	2022 Reported Value/Report Location	GRI	SASB
Evaluation of the performance of the highest governance body	Global	2022 Sustainability Report, "Corporate Governance Overview," p. 40	2-18	
Annual total compensation ratio	Global	See our 2023 Proxy Statement	2-21	
Strategy, Policies, and Practices				
Statement on sustainable development strategy	Global	2022 Sustainability Report, "Oversight of Sustainability Strategy," p. 7	2-22	
Policy commitments	Global	See the <u>TimkenSteel Code of Conduct</u>	2-23	
Embedding policy commitments	Global	See the <u>TimkenSteel Code of Conduct</u>	2-24	
Processes to remediate negative impacts	Global	2022 Sustainability Report, "Encouraging Every Voice," p. 45	2-25	
Mechanisms for seeking advice and raising concerns	Global	2022 Sustainability Report, "Encouraging Every Voice," p. 45	2-26	
Membership associations	Global	2022 Sustainability Report, "Organization Membership," p. 9	2-28	
Stakeholder Engagement				
Approach to stakeholder engagement	Global	2022 Sustainability Report, "Stakeholder Priorities," p. 8	2-29	
Collective bargaining agreements	Global	N/A: 621, USA-USWA: 1,059 % Affiliated: 63.04%	2-30	
Materiality				
Process to determine material topics	Global	2022 Sustainability Report, "Our Approach to Sustainability," p. 6	3-1	
List of material topics	Global	2022 Sustainability Report, "Our Approach to Sustainability," p. 7	3-2	
Management of material topics	Global	2022 Sustainability Report, "Our Approach to Sustainability," p. 8	3-3	

Operations			
Steel Production			
Raw steel production: basic oxygen furnace processes	Canton Campus	0 mt and 0% of total production	EM-IS-000.A
Raw steel production: electric arc furnace processes	Canton Campus	706,600 mt and 100% of total production	EM-IS-000.A
Total iron ore production	Canton Campus	0 mt	EM-IS-000.B
Total coking coal production	Canton Campus	0 mt	EM-IS-000.C

Metric	Saana	2022 Remarked Value / Remark Location	External F	ramework
	Scope	2022 Reported Value/Report Location	GRI	SASB
GRI 301: Materials 2016				
Materials used by weight or volume	Canton Campus	Non-renewable raw materials - Ferrous scrap: 764,000 mt - Carbonaceous materials (e.g., coal, coke): 24,000 mt - Flux materials (e.g., limestone, dolomite): 41,000 mt Renewable raw materials: None	301-1	
Recycled input materials used	Canton Campus	Percentage of recycled input materials used to manufacture primary products: 92%	301-2	

Environment				
GRI 305: GHG Emissions 2016				
		Scope 1 GHG emissions: 283,309 mt/CO <sub>2</sub> e Biogenic GHG emissions: 0		
Scope 1 emissions	Canton Campus	Our U.S. Canton, Ohio, steel manufacturing facilities constitute the reporting boundary for which climate-related impacts are evaluated. The three facilities consist of one electric arc furnace (EAF) steel melting facility and two facilities focused on steel tube and bar processing.		EM-IS-110a.1
		Other TimkenSteel facilities are excluded from this disclosure since they do not have any regulated sources that can be accounted for by this methodology and, in our estimate, any values generated by these sites would be insignificant compared to our Canton sites.		
		For more information, see <u>2022 Sustainability Report</u> , "Interpreting Our 2022 Performance Data," "Climate Action," and accompanying table, pp. 28-29.		
		Location-based Scope 2 GHG emissions: 351,792 mt/CO <sub>2</sub> e		
Scope 2 emissions	Canton Campus	For more information, see <u>2022 Sustainability Report</u> , "Interpreting Our 2022 Performance Data," "Climate Action," and accompanying tables and charts, pp. 28-29.	305-2	
		635,101 mt/CO <sub>2</sub> e		
Scope 1+2 emissions	Canton Campus	For more information, see <u>2022 Sustainability Report</u> , "Interpreting Our 2022 Performance Data," "Climate Action," and accompanying tables and charts, pp. 28-29.	Self-reported	
Scope 1+2 emissions intensity	Canton Campus	Scopes 1 and 2 GHG emissions intensity: 0.9 mt CO <sub>2</sub> eq/ton steel produced	305-4	
		1,253,713 mt/CO <sub>3</sub> e		
Scope 3 emissions	Global	For more information, see <u>2022 Sustainability Report</u> , "TimkenSteel GHG Global Emissions," p. 29.	305-3	
% Scope 1, 2, and 3	Global	Scope 1: 15% Scope 2: 18.6 % Scope 3: 66.4 %	Self-reported	

Natuio	Coons	2022 Bouloutout Value / De	nout Location	External Framework	
Metric	Scope	2022 Reported Value/Re	port Location	GRI	SASB
		TimkenSteel has been actively engaged in managing Scope 1 greenhouse (GHG) emissions, which we have been tracking since October 2009 consistent with the U.S. Environmental Protection Agency (EPA) mandatory GHG reporting rule. With our increased focus on sustainability/ESG, climate-related issues will be monitored at all management levels up to and including Board-level oversight.			
		Each of our facilities has been certified to ISO 14001 since 2003, which provides an opportunity to identify, assess, and respond to climate-related risks and opportunities.			
Emissions strategy (long & short term)	Global	TimkenSteel is focusing its short-term strategy for managing Scope 1 GHG of more efficient combustion in steel manufacturing) and long-term strategies not currently evaluating any projects relating to carbon capture or sequesting.	s on energy supply projects (e.g., renewable fuels). We are	305-6	EM-IS-110a.2
		TimkenSteel established quantitative emissions reduction targets in 2021. Each 2 emissions of ${\rm CO_2}$ e by 40% compared to a base year of 2018 and is or			
		Beyond our 2030 goals, we aspire to achieve carbon neutrality.			
GRI 305: GHG Emissions 2016					
Emissions of ozone-depleting substances	Global	TimkenSteel has eliminated the use of all ozone-depleting chemicals from that are manufactured by TimkenSteel do not contain any of the listed Clas		305-6	
		Metric tons (t)	2022		
	Canton Campus	СО	803	305-7	EM-IS-120a.1
		NO <sub>x</sub> (excluding N <sub>2</sub> O)	312		
CO, NO <sub>x</sub> , SO <sub>x</sub> , PM, MnO, Pb, VOCs, PAHs		SO <sub>x</sub>	184		
		Particulate matter (PM <sub>10</sub> )	42		
		Volatile organic compounds (VOCs)	53		
GRI 302: Energy 2016					
Total energy consumed	Canton Campus	6,320,335 GJ  Per SASB Industry Standard (October 2018) for Iron & Steel Producers, "The sources, including energy purchased from sources external to the entity an example, direct fuel usage, purchased electricity, and heating, cooling, and consumption.	d energy produced by the entity itself (self-generated). For	302-1	EM-IS-130a.1
% Grid electricity	Canton Campus	36.40%			EM-IS-130a.1
% Renewable electricity	Canton Campus	5%			EM-IS-130a.1
Total fuel consumed	Canton Campus	4,022,000 GJ			EM-IS-130a.2
% Coal	Canton Campus	0%			EM-IS-130a.2
% Natural Gas	Canton Campus	99.95%			EM-IS-130a.2
% Renewable (fuel)	Canton Campus	0%			EM-IS-130a.2
Total natural gas consumed	Canton Campus	4,020,207 GJ		Self-reported	
Total oxygen consumed	Canton Campus	1,960 GJ		Self-reported	
Total electricity consumed	Canton Campus	2,298,168 GJ		Self-reported	
Energy intensity	Canton Campus	Energy intensity: 9 GJ/mt steel produced		302-3	

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Metric	Scope	Scope 2022 Reported Value/Report Location		SASB
Reduction in energy consumption	Global	We recognize the importance of energy management as a component of environmental stewardship. In 2021, recognizing that we were operating with excess capacity, we made the decision to indefinitely idle melt and cast operations at our Harrison steel plant. We shifted those operations to our Faircrest steel plant, which features a jumbo bloom vertical caster that is one of the largest in the world. The benefits of this decision were not limited to production. Through consolidation, we have also reduced transportation-related GHG emissions.	302-4	
		For more information, see 2022 Sustainability Report, "Energy Efficiency," p. 30.		
Reduction in energy requirements of products and services	Global	The key to responsible energy management is our laser focus on operational efficiency while maintaining an overarching commitment to sustainability best practices. We are continually looking for ways to improve our operations.	302-5	
GRI 306: Waste Management 2020				
Naste generation and significant waste-related mpacts	Global	2022 Sustainability Report, "Waste and Recycling," pp. 32-33	306-1	EM-IS-150a.1
		Waste management and recycling are built into our entire production cycle and have been since before the full deployment of our first EAF at the Harrison steel plant in the early 1950s. We recognize that steelmaking is a material- and energy-intensive process, and we continue to look for ways to increase our recycling and reclamation processes throughout our production cycle.		
Management of significant waste-related impacts	Global	We are in the process of developing quantifiable metrics and targets for our existing internal recycling programs. Approximately 90% of outbound recycled material is dust collected from our electric arc furnace (EAF).	306-2	EM-IS-150a.1
		For more information, see 2022 Sustainability Report, "Waste and Recycling," pp. 32-33.		
		Total waste generated: 13,154 mt		
Vaste generated	USA	All outbound waste and recyclable materials are managed through a third-party service that involves more than 20 partners to oversee the program.	306-3	EM-IS-150a.1
	1164	Non-hazardous waste  • Preparation for reuse: 0  • Recycling: 1,270 mt  • Other recovery: 0	306-4	
Waste diverted from disposal	USA	Hazardous waste  • Preparation for reuse: 0  • Recycling: 8,733 mt  • Other recovery: 0		
Waste directed to disposal	USA	Non-hazardous waste  Incineration (with energy recovery): 0  Incineration (without energy recovery): 0  Landfill: 2,220 mt  Other disposal: 0	306-5	
	Hazaro • Incin • Incin • Land	Hazardous waste  Incineration (with energy recovery): 0  Incineration (without energy recovery): 0  Landfill: 214 mt  Other disposal: 0	500-5	
% of waste hazardous	USA	73.5%		EM-IS-150a.1
6 of waste recycled	USA	81.5%		EM-IS-150a.1

N. A. Anti-	Coope	2022 Damenta d Value / Dament Lanatism	External Framework		
Metric	Scope	cope 2022 Reported Value/Report Location		SASB	
GRI 303: Water Management 2018					
Interactions with water as a shared resource	USA	Water used in the process of steelmaking needs to be cleaned and treated so that we can either reuse it in our own operations or release it. We track all water usage in our steelmaking and processing facilities and have achieved substantial annual decreases in water consumption since 2018. Our water treatment plant processes and recycles approximately five times more water than the amount of fresh water withdrawn from groundwater and city water.	303-1		
		For more information, see <u>2022 Sustainability Report</u> , "Water Conservation," p. 34.			
Management of water discharge-related impacts	USA	Effluent discharges at our facilities are regulated by the Clean Water Act through National Pollutant Discharge Elimination System (NPDES) permits.	303-2		
Fresh water withdrawal	USA	Surface water: 0 Ground water: 2,320 ML Sea water: 0 Produced water: 0 Third-party water: 1,223 ML	303-3	EM-IS-140a.1	
Fresh water discharge	USA	Surface water: 2,113 ML Ground water: 0 Sea water: 0 Produced water: 0 Third-party water: 0	303-4		
Fresh water total consumption	USA	1,430 ML	303-5		
% fresh water recycled	USA	558%, which reflects the fact that our Water Treatment Plant (WTP) processes and recycles approximately 5 times more water than the amount withdrawn. More than 99% of the water withdrawn by TimkenSteel serves our Canton, Ohio, facilities.		EM-IS-140a.1	
% water use in regions with High or Extremely High Baseline Water Stress	USA	0%; all TimkenSteel facilities and water activity are in regions of Low Baseline Water Stress.		EM-IS-140a.1	
GRI 304: Biodiversity 2016					
		TimkenSteel's Columbus, North Carolina, facility is within the Appalachian and Mixed Mesophytic Forests ecoregion (Ecoregion #69, Biome 4) according to the World Wildlife Fund Global 200 list.			
Operational sites owned, leased, managed in,		The World Wildlife Fund Global 200 project analyzed patterns of biodiversity to identify ecoregions that harbor exceptional biodiversity to be considered for conservation. Each ecoregion is a relatively large unit of land or water containing a characteristic set of natural communities that share a large majority of species dynamics and environmental conditions.			
or adjacent to protected areas and areas of high piodiversity value outside protected areas	Global	This ecoregion is considered critically endangered with 95% of the habitat degraded or converted to commercial forest. Major rivers in the ecoregion, such as the Tennessee River, have been dammed. This has resulted in the threatened or endangered status of many species of native fish, amphibians, and shellfish.	304-1		
		TimkenSteel will continue to assess areas within and surrounding our operational sites to identify future designed protected areas, areas of high biodiversity value, and species at risk, as applicable.			
		For more information, see 2022 Sustainability Report, "Protecting Biodiversity Where We Operate," p. 31.			
		We have concluded as part of this initial assessment that TimkenSteel's current operational activities, products, and services, including impacts in the supply chain, do not have a significant impact on biodiversity, as defined by GRI standards.			
Significant impacts of activities, products, and services on biodiversity	Global	TimkenSteel's vision for biodiversity management is to secure a net positive impact on biodiversity in areas affected by our activities.	304-2		
SELVICES OIL DIOUIVELSILY		Through changes in our approach to biodiversity and resource management, we have seen a net positive impact in a perennial waterway, Hurford Run, which flows through our Canton, Ohio operational area.			

Metric	Saana	2022 Reported Value/Report Location	External Framework	
Wetric	Scope	2022 Reported Value/Report Location	GRI	SASB
		Areas restored are those "used during or affected by operational activities, and where remediation measures have either restored the environment to its original state, or to a state where it has a healthy and functioning ecosystem.		
		TimkenSteel does not own or manage protected or restored areas, as defined by GRI standards.		
Habitats protected or restored	Global	Over the past three years TimkenSteel has evaluated over 150 acres of company-owned land in Canton, Ohio, in order to identify sensitive resources, including wetlands and waterways. The information obtained during the evaluations was used to avoid and minimize impacts to sensitive resources during operational activities. Where total wetland avoidance was not feasible, TimkenSteel secured compensatory wetland mitigation credits in the watershed at a 2:1 and/or 2.5:1 ratio. The compensatory mitigation purchased by TimkenSteel was done in accordance with federal and state regulations, and resulted in a net gain of wetland acreage in the watershed.	304-3	
		There are thousands of species on the IUCN Least Concern list with geographic ranges that lie within TimkenSteel-owned land. Least Concern species are those not considered close to qualifying for a threatened category in the near future. Due to the number of species and the species status, the Least Concern species were not evaluated in detail.		
IUCN Red List species and national conservation list species with habitats in areas affected by operations	Global	Two of the IUCN-designated Near Threatened species with geographic ranges overlapping TimkenSteel facilities are also listed as federally endangered in the United States: the Indiana bat and the northern long-eared bat.	304-4	
	Cioda	TimkenSteel facilities contains wooded habitat, including wooded riparian habitat along the perennial stream Hurford Run in Ohio, which may serve as summer habitat for the listed bats. In order to minimize adverse effects to listed bat species, TimkenSteel avoids and minimizes tree cutting during operations when feasible. Where tree cutting is required, trees are cut during the winter when bats are most likely to be hibernating and less likely to be utilizing trees, in accordance with the United States Fish and Wildlife Service general recommendations.		

GRI 403: Occupational Health and Safety 2018	GRI 403: Occupational Health and Safety 2018					
Safety Strategy						
Occupational health and safety management system	Global	2022 Sustainability Report, "Occupational Health and Safety," p. 14	403-1			
Hazard identification, risk assessment, and incident investigation	Global	2022 Sustainability Report, "Safety Auditing," p. 15	403-2			
Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Global	2022 Sustainability Report, "Advancing the Safety Culture," p. 15	403-7			
Workers covered by an occupational health and safety management system	Global	100% of our workers are covered by an occupational health and safety management system.	403-8			
Employee Resources						
Occupational health services	Global	2022 Sustainability Report, "Advancing the Safety Culture," p. 15	403-3			
Worker participation, consultation, and communication on occupational health and safety	Global	2022 Sustainability Report, "Safety Training," p. 15	403-4			
Worker training on occupational health and safety	Global	2022 Sustainability Report, "Safety Training," p. 15	403-5			
Promotion of worker health	Global	2022 Sustainability Report, "Advancing the Safety Culture," p. 15	403-6			
Safety Metrics						
Work-related injuries	Global	39 work-related injuries	403-9			
Work-related ill health	Global	0 work-related illnesses	403-10			

Metric	Saama	2022 Demontred Value / Demont Location	External Framework	
Wetric	Scope	2022 Reported Value/Report Location	GRI	SASB
Lost time incident rate	Global	0.76		
Lost time incident rate	Global	For more information, see 2022 Sustainability Report, "Occupational Health and Safety," p. 14.		
Total recordable incident rate (TRIR)	Global	2.28		EM-IS-320a.1
		For more information, see <u>2022 Sustainability Report</u> , "Occupational Health and Safety," p. 14.		
Fatality rate	Global	0.06		EM-IS-320a.1
Name in Francisco Francisco (NIAGEN) ETF	Global	17.48		EM-IS-320a.1
Near miss frequency rate (NMFR) FTEs		For more information, see 2022 Sustainability Report, "The Importance of Leading Indicators: Near Miss Reporting," p. 15.		
Near miss frequency rate (NMFR) contractors	Global	N/A		EM-IS-320a.1

People				
GRI 405: Diversity and Equal Opportunity 2016	5			
Diversity of governance bodies and employees	Global	45% of our Board members are diverse, based on self-reported data for gender, race, or ethnicity; 47% of our leaders (defined as senior manager or above) are diverse; N/A for all employees.	405-1	
GRI 404: Training and Education 2016				
Programs for upgrading employee skills and transition assistance programs	Global	2022 Sustainability Report, "Focusing on Training and Development," p. 18	404-2	
Percentage of employees receiving regular performance and career development reviews	Global	100% of employees receive regular performance and career development reviews.	404-3	
GRI 201: Economic Performance; GRI 401: Emp	oloyment 2016			
Defined benefit plan obligations and other retirement plans	USA	See <u>Annual Report on Form 10-K</u>	201-3	
Benefits provided to full-time employees that are not provided to temporary or part-time employees	USA	2022 Sustainability Report, "Our Holistic Approach to Employee Well-being," p. 19	401-2	
GRI 411: Rights of Indigenous Peoples 2016				
Incidents of violations involving rights of indigenous peoples	Global	0 incidents	411-1	

Supply Chain			
GRI 204: Procurement Practices 2016			
Proportion of spending on local suppliers	Global	45%	204-1
Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	Global	TimkenSteel is a 100% electric arc furnace (EAF) manufacturer of specialty bar quality (SBQ) steel products. As such, we are not dependent on upstream sources of iron ore or coking coal. Our steelmaking process utilizes 100% recycled scrap metals, along with virgin alloys, as required for meeting customer product specifications.	EM-IS-430a.1

Metric	Scope	2022 Reported Value/Report Location	External Framework	
			GRI	SASB
GRI 408: Child Labor 2016				
Operations and suppliers at significant risk for incidents of child labor	Global	O operations and suppliers at significant risk for such incidents	408-1	
GRI 409: Forced or Compulsory Labor 2016				
Operations and suppliers at significant risk for incidents of forced or compulsory labor	Global	O operations and suppliers at significant risk for such incidents	409-1	

Product					
GRI 416: Products					
Incidents of non-compliance concerning the health and safety impacts of products and services	Global	No incidents of non-compliance with such requirements	416-2		
GRI 417: Marketing and Labeling 2016					
Incidents of non-compliance concerning product and service information and labeling	Global	No incidents of non-compliance with such requirements	417-2		
Incidents of non-compliance concerning marketing communications	Global	No incidents of non-compliance with such requirements	417-3		

Finance			
GRI 207: Tax 2019			
Approach to tax	Global	See our <u>2023 Proxy Statement</u>	207-1
Tax governance, control, and risk management	Global	See our 2023 Proxy Statement	207-2
Stakeholder engagement and management of concerns related to tax	Global	See our 2023 Proxy Statement	207-3
Country-by-country reporting	Global	See our 2023 Proxy Statement	207-4
GRI 201: Economic Performance 2016			
Direct economic value generated and distributed	Global	See our 2023 Proxy Statement	201-1
Financial implications and other risks and opportunities due to climate change	Global	See our 2023 Proxy Statement	201-2
Financial assistance received from government	Global	See our 2023 Proxy Statement	201-4

Metric	Scope	2022 Reported Value/Report Location	External Framework			
			GRI	SASB		
Miscellaneous						
GRI 205: Anti-corruptiion 2016						
Operations assessed for risks related to corruption	Global	2022 Sustainability Report, "Our Commitment to Ethics and Compliance," p. 44	205-1			
Communication and training about anti-corruption policies and procedures	Global	2022 Sustainability Report, "Our Commitment to Ethics and Compliance," p. 44	205-2			
Confirmed incidents of corruption and actions taken	Global	No incidents	205-3			
GRI 206: Anti-competitive Behavior 2016	GRI 206: Anti-competitive Behavior 2016					
Legal actions for anti-competitive behavior, anti- trust, and monopoly practices	Global	No legal actions	206-1			
GRI 415: Public Policy 2016						
Political contributions	Global	2022 Sustainability Report, "Advocacy and Lobbying," p. 9	415-1			
GRI 418: Customer Privacy 2016						
Substantiated complaints concerning breaches of customer privacy and losses of customer data	Global	No substantiated complaints	418-1			