## SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) DISCLOSURE TIMKENSTEEL CORPORATION<sup>1,2</sup>

TOPIC	ACCOUNTING METRIC	TIMKENSTEEL DISCLOSURE							
			2019	2020	2021	2022			
		Gross global Scope 1 emissions (Metric tons (t) CO <sub>2</sub> -e)	307,085	203,448	251,408	283,309			
	Gross global Scope 1	Percentage covered under emissions-limiting regulations	0%	0%	0%	0%			
Greenhouse Gas (GHG) Emissions	Gross global Scope 1 emissions, percentage covered under emissions- limiting regulations	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.  Other TimkenSteel facilities are excluded from this disclosure since they do not have any regulated sources which 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.							
Greenhouse Gas (GHG) Emissions	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	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.  TimkenSteel is focusing its short-term strategy for managing Scope 1 GHG emissions on "enduse" energy conservation projects (e.g., more efficient combustion in steel manufacturing) and long-term strategies on energy supply projects (e.g., renewable fuels). We are not currently evaluating any projects relating to carbon capture or sequestration.  TimkenSteel established quantitative emissions reductions targets in 2021. By 2030, TimkenSteel intends to reduce combined Scopes 1 and 2 emissions of CO2e 40% compared to							
		a base year of 2018 and is on tra	ck to fricer or ca	ceed the godi.					
		44.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4	2015			2022			
	Air emissions of the	Metric tons (t)	2019	2020	2021	2022			
	following pollutants: (1) CO,	$CO$ $NO_x$ (excluding $N_2O$ )	888 286	234	881 398	803 312			
	(2) $NO_x$ (excluding $N_2O$ ), (3)	$NO_x$ (excluding $N_2O$ ) $SO_x$	165	115	107	184			
	SO <sub>x</sub> , (4)	Particulate matter (PM <sub>10</sub> )	32	32	34	42			
	particulate matter (PM <sub>10</sub> ),	Manganese (MnO)	.0012	.0005	.0008	.0006			
Air Emissions	(5) manganese (MnO), (6)	Lead (Pb)	.0012	.0005	.0008	.086	EM-IS-		
All LIII33IOII3	lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic	Volatile organic compounds (VOC		33	39	53	120a.1		
		Polycyclic aromatic hydrocarbon. (PAHs)	· .	.0002	.0002	.0002			
	aromatic hydrocarbons (PAHs)	Emissions obtained from Ohio EF MnO and PAH emissions obtaine emission reports.			•				

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TOPIC	ACCOUNTING METRIC	T	MKENST	EEL DISCL	.OSURE			CODE	
			2019	2	.020	2021	2022		
		Total energy consumed (GJ)*	7,564,1	76 5,50	63,317	6,985,043	6,320,335		
		Percentage grid electricity	40.9%	6 40	0.3%	39.3%	36.4%		
		Percentage renewable	5%		5%	5%	5%		
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	*Electricity + natural gas + oxygen  Per SASB Industry Standard (October 2018) for Iron & Steel Producers, "the scope of energy consumption includes energy from all sources, including energy purchased from sources external to the entity and energy produced by the entity itself (self-generated). For example, direct fuel usage, purchased electricity, and heating, cooling, and steam energy are all included within the scope of energy consumption".  TimkenSteel established quantitative targets in 2021. By 2030, TimkenSteel intends to reduce consumption 30% compared to a base year of 2018 and is on track to meet or exceed the goal.							
			2019	7	.020	2021	2022		
	(1) Total fuel consumed, (2)	Total fuel consumed (GJ)*	4,489,9		33,531	4,243,362	4,022,167		
F.,	percentage coal, (3)	Percentage coal	0%		0%	0%	0%		
Energy	percentage natural gas, (4) percentage	Percentage natural gas	99.95%	6 99	9.95%	99.95%	99.95%	EM-IS-	
Management		Percentage renewable	0%		0%	0%	0%	130a.2	
	renewable	*Natural gas + oxygen 2019 2020 2021 2022							
		Total fresh water withdrawn (10	100m <sup>3</sup> ) <sup>3</sup>	5,944	5,530	4,573	3,544		
		Percentage recycled*	00111 )	477%	446%	514%	558%	-	
		Percentage in regions with His Extremely High Baseline Water S	- 1	0%	0%	0%	0%	1	
Water Management	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	Per SASB Industry Standard (October 2018) for Iron & Steel Producers, the percentage of water recycled is calculated as the volume, in thousands of cubic meters, recycled divided by the volume of water withdrawn. Any volume of water reused multiple times shall be counted as recycled each time it is recycled and reused.  *Greater than 99% of water withdrawn serves the Canton, Ohio facilities. Our Water Treatment Plant (WTP) processes and recycles approximately 5 times more water than the amount withdrawn.  **All TimkenSteel facilities and water activity are in regions of Low Baseline Water Stress.  TimkenSteel established quantitative targets in 2021. By 2030, TimkenSteel intends to reduce consumption 35% compared to a base year of 2018 and is on track to meet or exceed the goal.						EM-IS- 140a.1	
	Amount of waste	Amount of waste generated (r	netric	2019	2020	2021	2022		
	generated, percentage	tons) <sup>4</sup>		18,746	12,704	16,496	13,154	EM-IS-	
Waste									
Waste Management	hazardous, percentage	Percentage hazardous Percentage recycled*		71.8%	76.0%	79.4%	73.5%	150a.1	

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TOPIC	ACCOUNTING METRIC	TIMKENSTEEL DISCLOSURE C						
		* 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).  TimkenSteel established quantitative targets in 2021. By 2030, TimkenSteel intends to reduce waste-to-landfill intensity 10% compared to a base year of 2018 and is on track to meet or exceed the goal.						
			2019	2020	2021	2022		
		Total recordable incident rate (TRIR)	2.66	1.70	1.85	2.28		
		Fatality rate	0	0	0.19	0.06		
Workforce Health & Safety	(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	Near miss frequency rate (NMFR) for full-time employees	n/a	4.80	7.31	17.48		
		Near miss frequency rate (NMFR) for contractors	n/a	n/a	n/a	n/a	EM-IS-	
		Safety data includes all U.S. TimkenSteel facilities. Rates are based on 200,000 hours worked and include injuries and hours of contract employees directly supervised by TimkenSteel, consistent with U.S. Occupational Health and Safety Administration (OSHA) regulations. TimkenSteel does not currently have a system in place to capture hours worked by all contractors, therefore we are unable to calculate a Near miss frequency rate (NMFR) for contractors. TimkenSteel maintains a safety-oriented culture, targeting zero incidents.						
Supply Chain Management	Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	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.						

ACTIVITY	TIMKENS	TEEL DIS	CLOSURE				CODE
Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes	Raw steel production: basic oxygen furnace pro (metric tons) Raw steel production: electric arc furnace prod (metric tons) Raw steel production: basic oxygen furnace proce Raw steel production: electric arc furnace proce	cesses esses (%)	2019 0 964,353 0% 100%	2020 0 648,173 0% 100%	2021 0 923,707 0% 100%	2022 0 706,600 0% 100%	EM- IS- 000.A
Total iron ore production	Total iron ore production (metric tons)	<b>2019</b>	<b>2020</b>	<b>2021</b>		<b>022</b> 0	EM- IS- 000.B

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TIMKENSTEEL DISCLOSURE						
	2019	2020	2021	2022	EM-	
Total coking coal production (metric tons)	0	0	0	0	000.C	
		2019	2019 2020	2019 2020 2021	2019 2020 2021 2022	

<sup>&</sup>lt;sup>1</sup>The SASB Foundation was founded in 2011 to "establish and maintain industry-specific standards that assist companies in disclosing financially material, decision-useful sustainability information to investors" (SASB Guidance for Iron and Steel Producers. October 2018). Use of SASB standards is voluntary.

<sup>2</sup>The SASB recognizes that there may be uncertainty when measuring or reporting certain sustainability information. This uncertainty may be related to variables such as a reliance on data from third-party reporting systems or emerging technologies for the collection and management of environmental and other data. Where uncertainty around data reporting exists, the entity should discuss its nature and likelihood (SASB Standards Application Guidance. Version 2018-10).

<sup>3</sup>Includes water from wells and public utilities at all plants. Some usage is directly measured (using flow meters) and some is derived from pump curves.

<sup>4</sup>Per SASB Industry Standard (October 2018) for Iron & Steel Producers, waste is defined as "anything for which the entity has no further use and which is discarded or is released to the environment". Based on this definition, TimkenSteel waste includes waste to landfill, recycled waste, and EAF baghouse dust. Materials including clean hard fill and materials sold to customers or brokers (e.g., slag, mill scale) are not considered to be used in a manner constituting disposal and, therefore, are not included in the amount of waste generated.