



**Item 7.01. Regulation FD Disclosure**

On December 19, 2024, United States Steel Corporation (the “Company”) issued a press release titled “United States Steel Corporation Provides Fourth Quarter 2024 Guidance.” A copy of that press release is attached hereto as Exhibit 99.1.

In accordance with General Instruction B.2 of Form 8-K, the information contained in Item 7.01 and the press release attached herewith are being furnished and shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or otherwise subject to the liabilities of that section, nor shall such information and exhibits be incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits:

Exhibit No.	Description
<a href="#">99.1</a>	Press Release, dated December 19, 2024, titled “United States Steel Corporation Provides Fourth Quarter 2024 Guidance.”

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## Fourth quarter 2024 financial results

October 23, 2024

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GAAP. We look to steadily grow production capacity in

Q4 is expected to be lower than the third quarter, largely due to the unfavorable impact of weak demand and lower volumes, average selling prices, and volume inefficiencies. The third quarter also benefited from a favorable adjustment related to the reserve for CO2 emissions, which is not expected in the fourth quarter.

related impact from BR2 quality-adjusted EBITDA guidance for the third and fourth quarters of 2025.

The European segment's adjusted EBITDA is expected to be lower than the third quarter due to the unfavorable impact of weak demand and volume inefficiencies. The third quarter also benefited from a favorable adjustment related to the reserve for CO2 emissions, which is not expected in the fourth quarter.

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## Cautionary Note Regarding Forward-Looking Statements

This document contains certain forward-looking statements, which are statements that are not historical facts, but rather statements that are based on our current expectations and assumptions regarding our future performance, business strategy and financial results.

These forward-looking statements are subject to various risks and uncertainties, including those related to our business operations, financial performance, and the overall economic environment. We caution you that these statements are not a guarantee of future performance and that actual results may differ materially from those indicated by these statements.

Our forward-looking statements are based on the information available to us as of the date of this document. We do not intend to update these statements to reflect events or circumstances that may arise in the future, except as required by law.

These forward-looking statements are made as of the date of this document and should not be construed as a promise or a guarantee of future performance. We caution you that these statements are not a guarantee of future performance and that actual results may differ materially from those indicated by these statements.

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