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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549**

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**FORM 8-K**

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**CURRENT REPORT**

Pursuant to Section 13 or 15(c)

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**Item 7. Regulation FD Disclosure**

On April 29, 2022, United States Steel Corporation (the “Corporation”) posted to its website a presentation related to the Corporation’s financial results for the first quarter 2022. The presentation will be used in connection with the conference call the Corporation will hold on April 29, 2022 at 8:30 am Eastern time.

Information contained in this Item 7.01 and the presentation are being furnished under Item 7.01 of Form 8-K and are deemed “filed” with the SEC pursuant to Item 7.01 of Form 8-K.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

UNITED STATES STEEL Eia





# Explanation of rise from GAAP

EBITDA is a measure of a company's operating performance, calculated by adding back depreciation and amortization to earnings before interest and taxes. It is often used as a proxy for cash flow and is a key metric for investors and analysts. However, it is important to understand that EBITDA is not a GAAP measure and can be manipulated.

We believe EBITDA, considered along with GAAP earnings, is a relevant indicator of trends relating to

the company's operating performance. EBITDA is a non-GAAP measure and is not subject to the same accounting standards as GAAP earnings. It is important to understand the limitations of EBITDA and to use it in conjunction with GAAP earnings to get a complete picture of the company's performance.

GAAP earnings are calculated according to the Generally Accepted Accounting Principles (GAAP) and are subject to audit. EBITDA is calculated by adding back depreciation and amortization to earnings before interest and taxes. This measure is often used by investors and analysts to evaluate a company's operating performance, as it provides a more consistent measure of earnings across different companies and industries. However, EBITDA is not a GAAP measure and can be manipulated, so it should be used in conjunction with GAAP earnings to get a complete picture of the company's performance.

The company's operating performance is a key indicator of its financial health and is often used by investors and analysts to evaluate the company's value. EBITDA is a non-GAAP measure and is not subject to the same accounting standards as GAAP earnings. It is important to understand the limitations of EBITDA and to use it in conjunction with GAAP earnings to get a complete picture of the company's performance. The company's operating performance is a key indicator of its financial health and is often used by investors and analysts to evaluate the company's value.

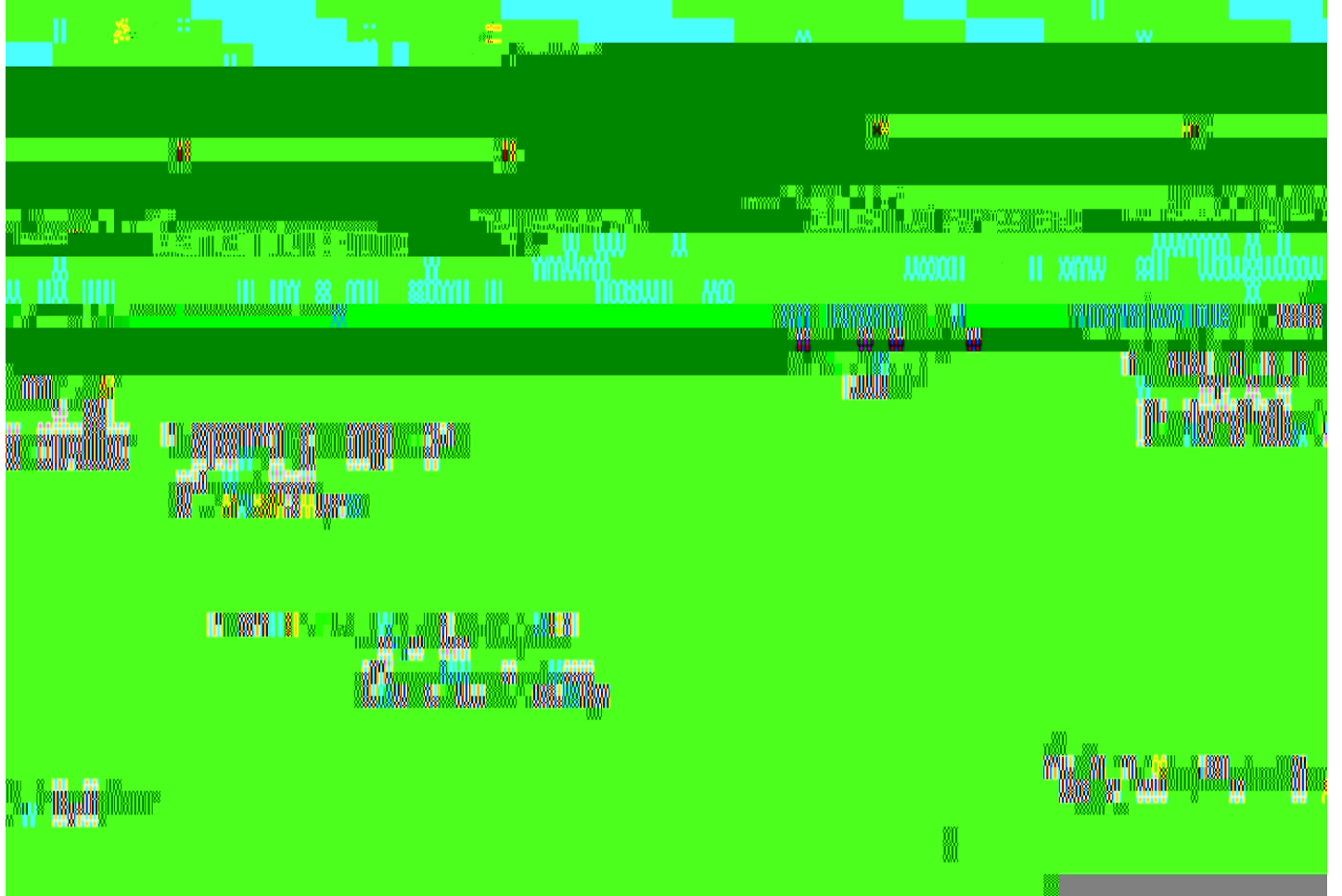


# Get to the Future Have money now, go to the future



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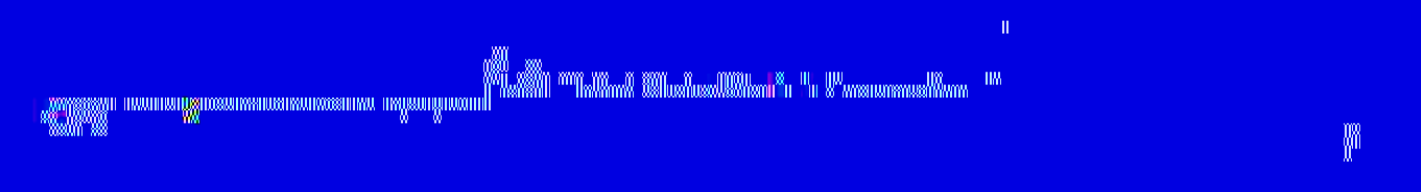
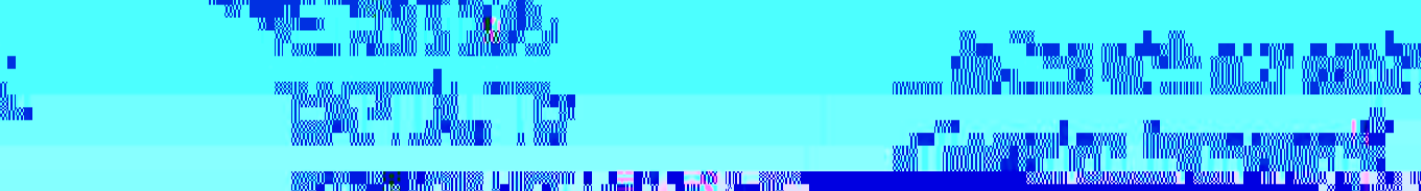
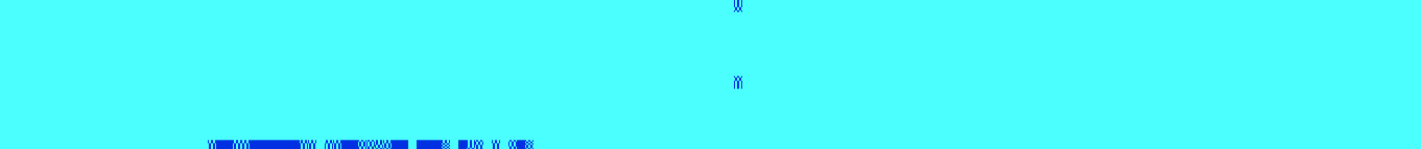
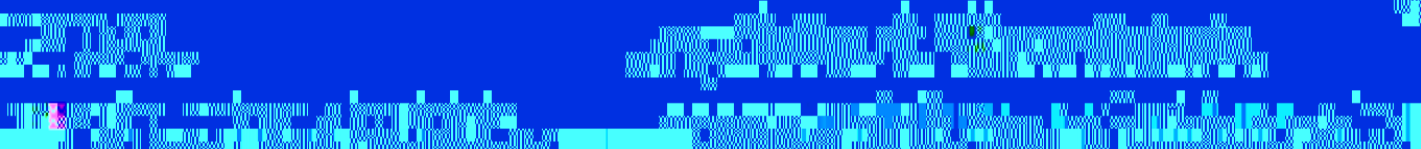
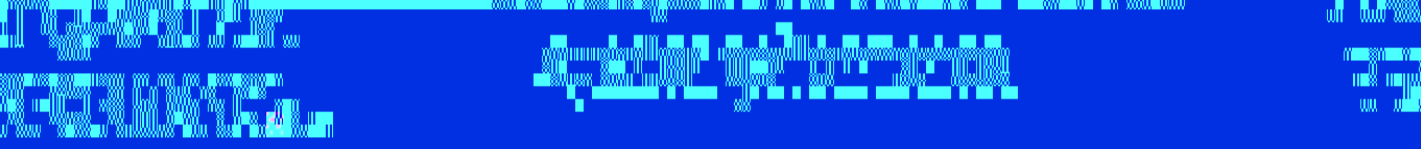
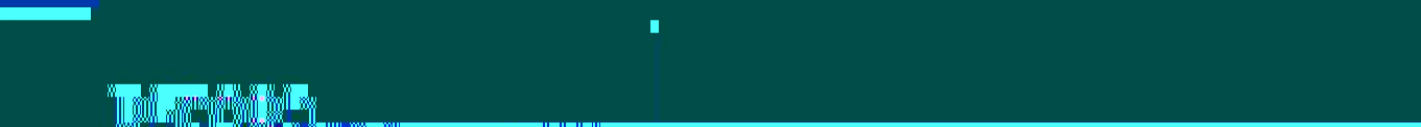
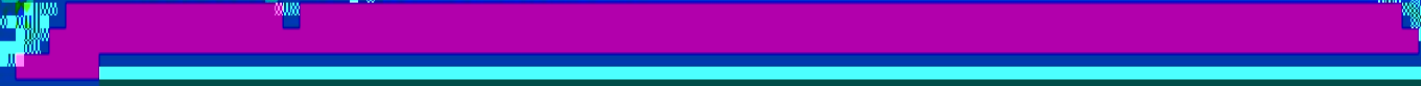
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# Ready to Commission

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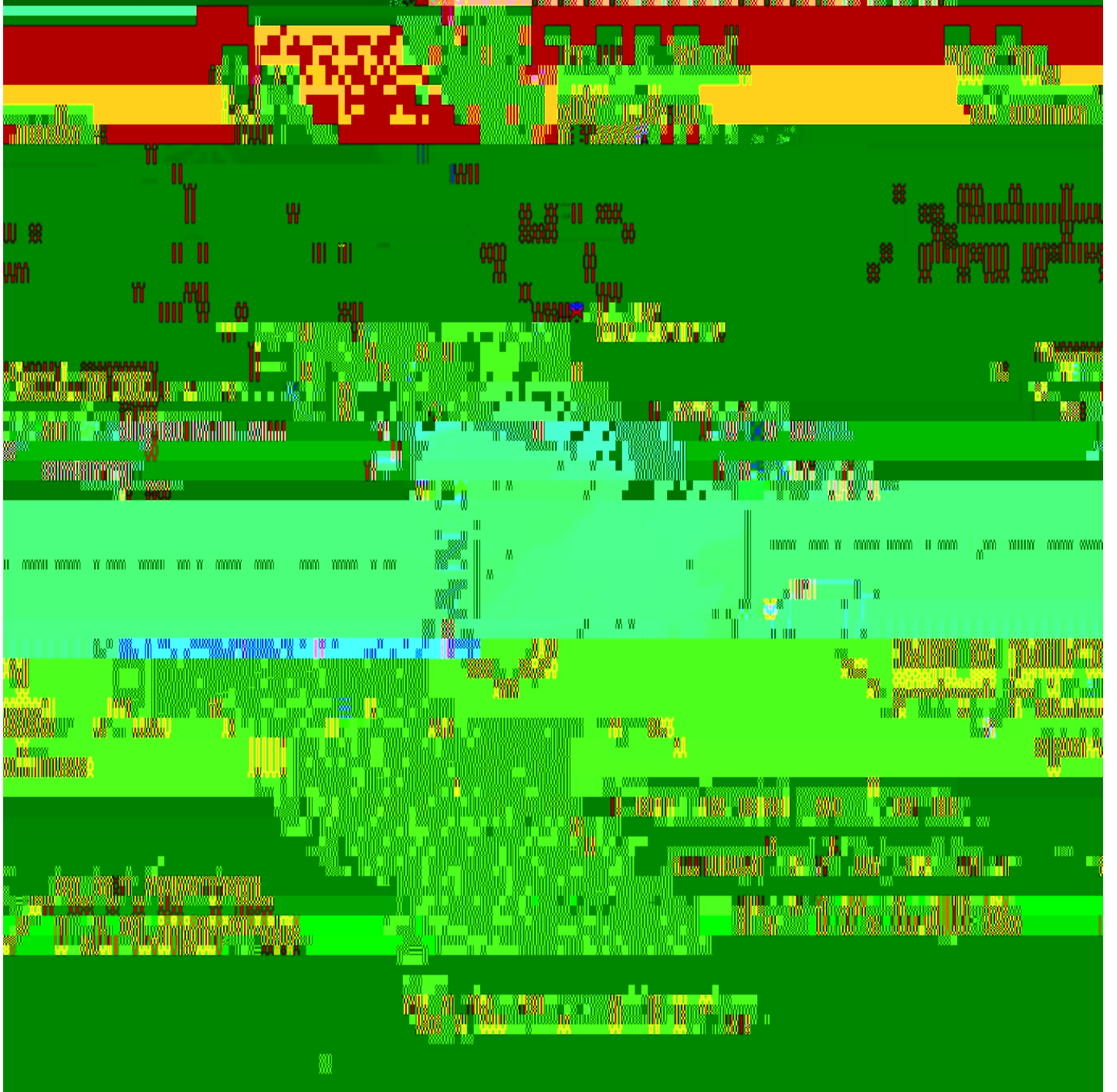




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# Advancing towards our Decade of Action

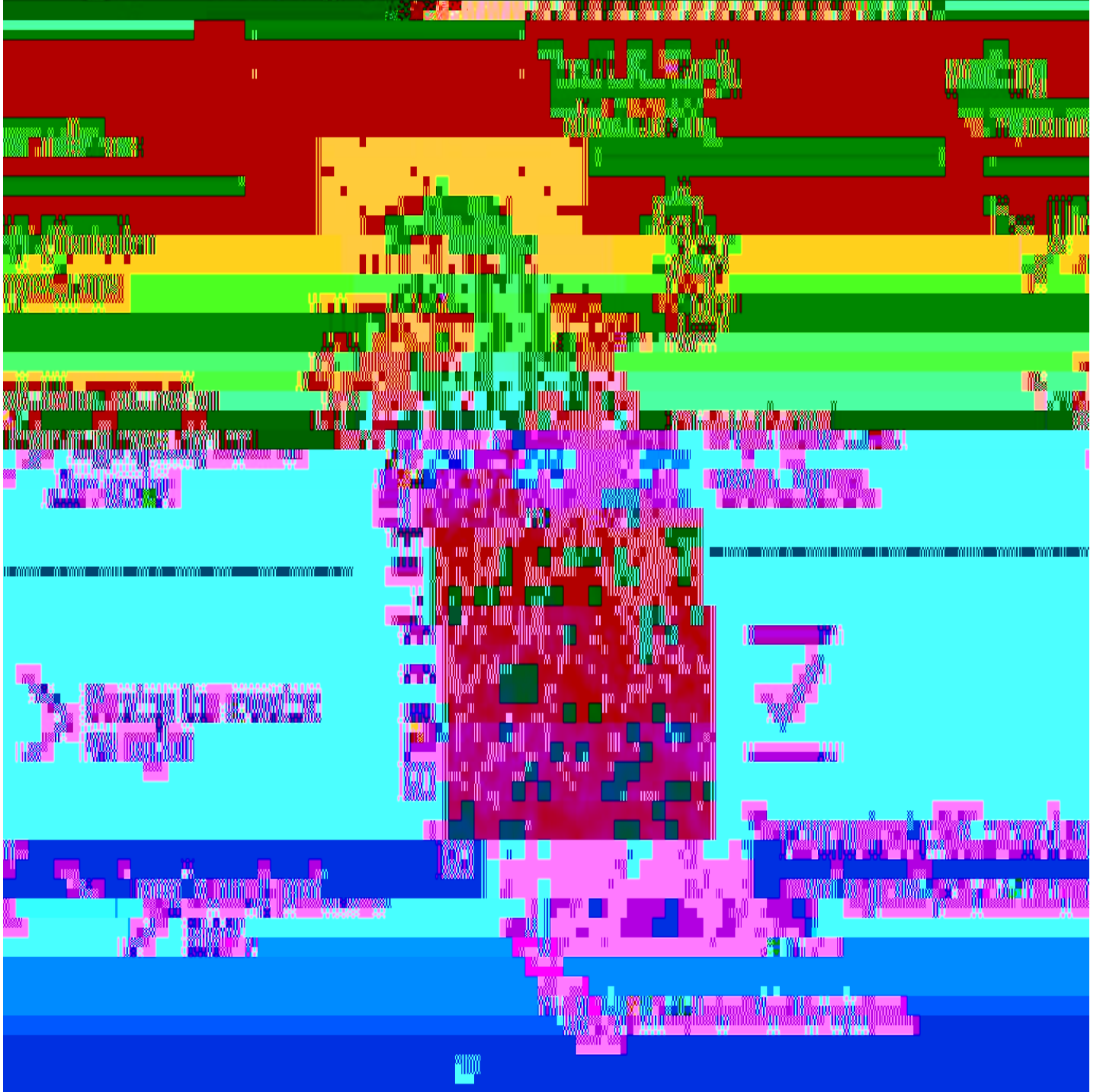
Stronger, more resilient across the enterprise





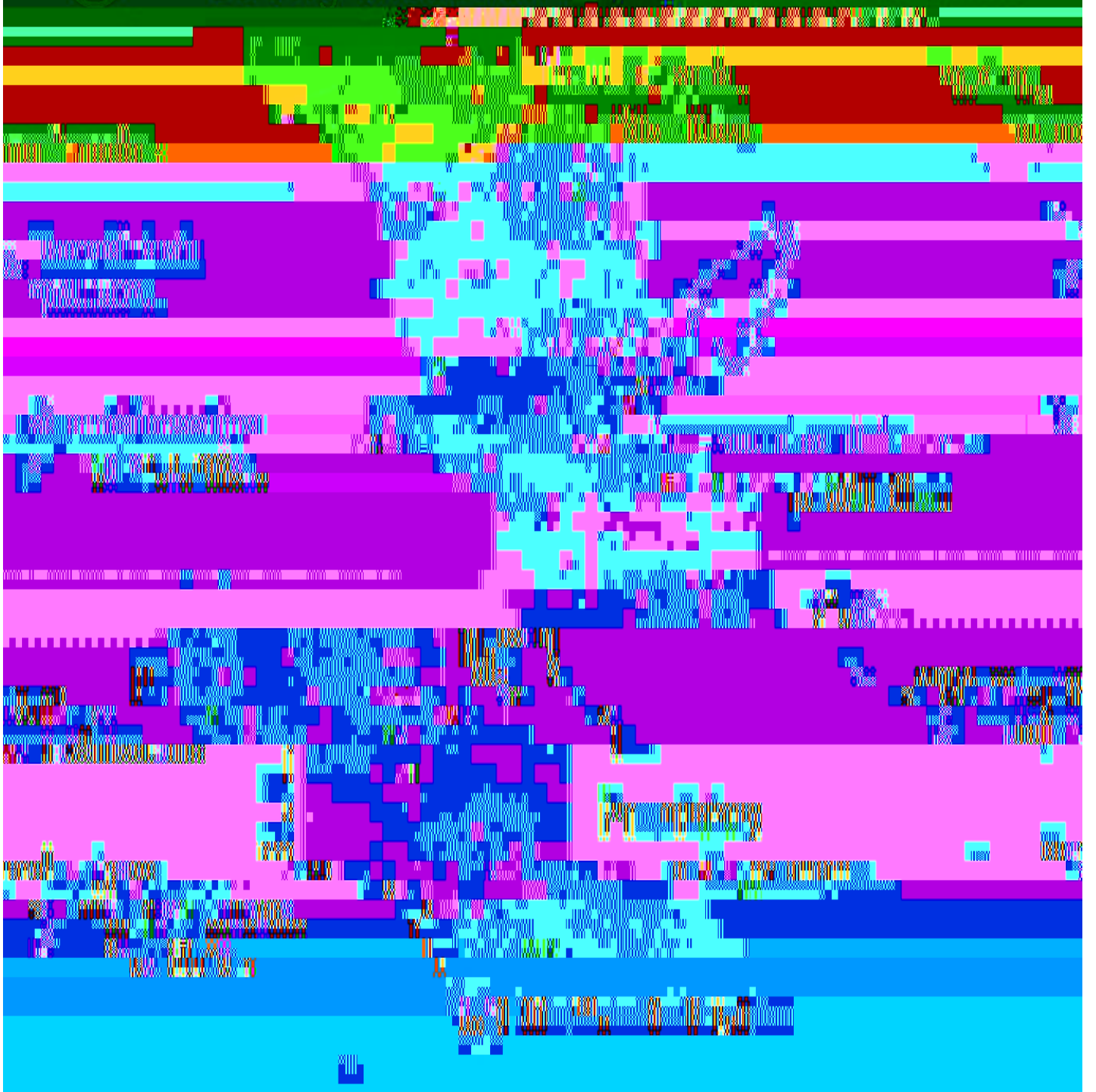
Advancing towards our Decade of Digital Transformation

Standardization across the enterprise



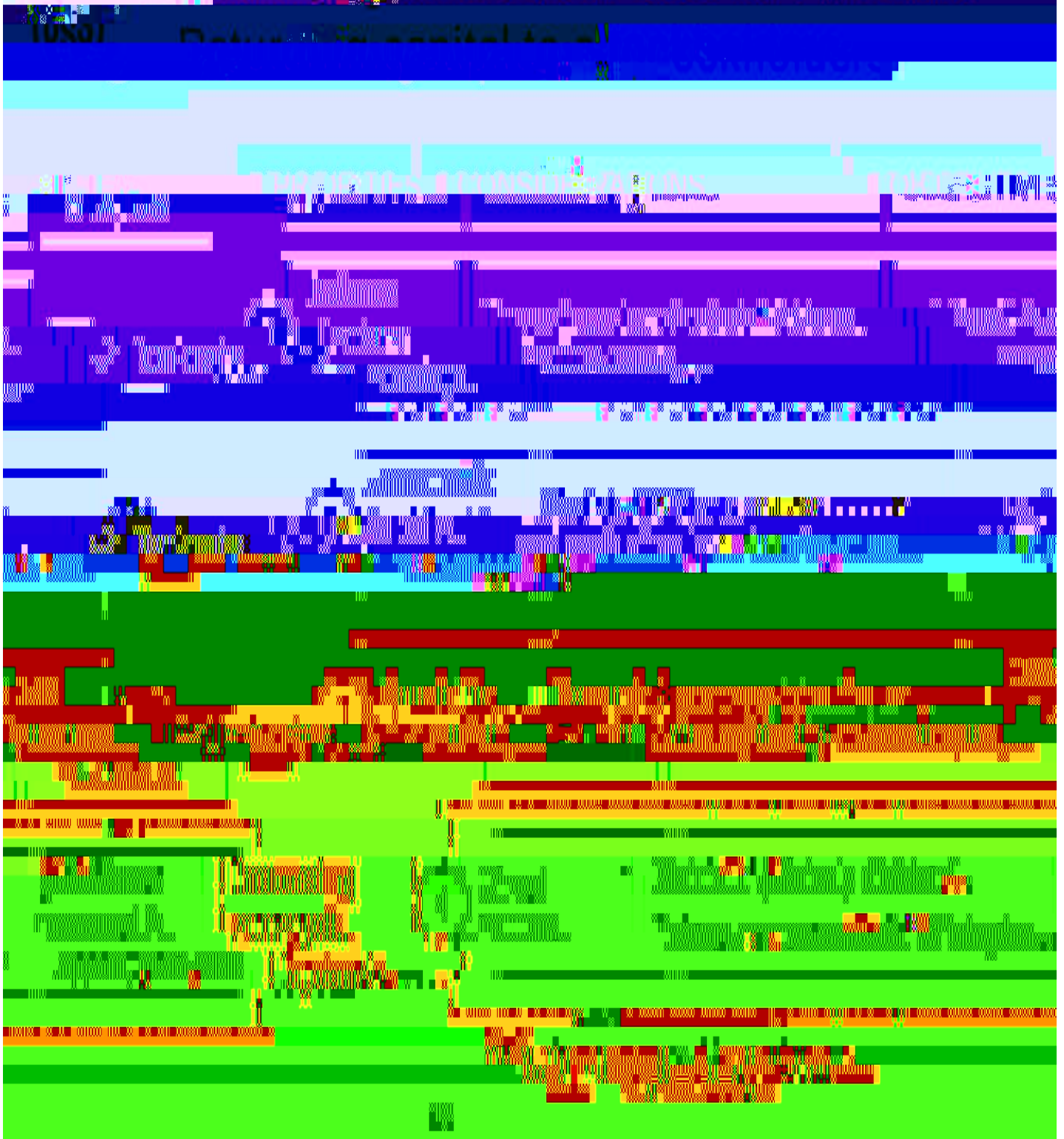
Advancing towards our Decade of Action

Strategic priorities across the enterprise





# Advancing towards our Decade of Action



# Advancing towards our Decade of Action

100% Record

2019

2020

2021

2022

2023

2024

2025

2026

2027

2028

2029

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2033

2034

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Steel

EUROPE

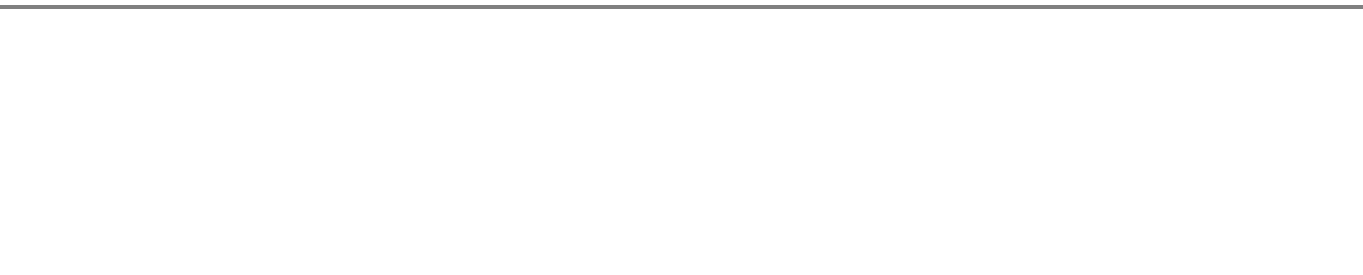
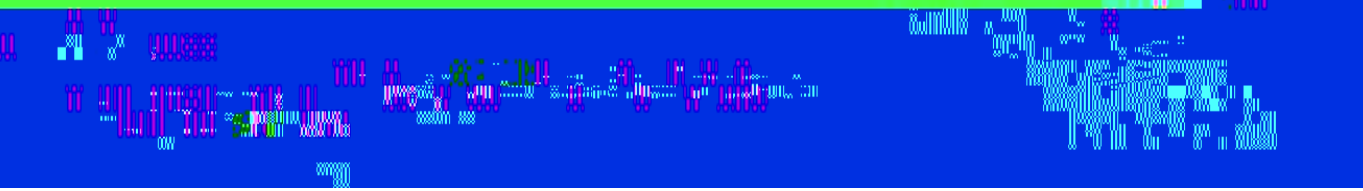
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# Advancing towards our Decade of Action

Opportunities and challenges

Key findings from the assessment

Key findings from the assessment

Key findings from the assessment

Key findings from the assessment

Key findings from the assessment

Key findings from the assessment





# Responsible™

1 standard, 100% compliance

Closing

Remarks







