BNY Mellon Sustainable U.S. Equity Fund, Inc.

ANNUAL FINANCIALS AND OTHER INFORMATION

May 31, 2026

Class	Ticker
A	DTCAX
C	DTCCX
I	DRTCX
Y	DTCYX
Z	DRTHX

BNY | INVESTMENTS

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Not FDIC-Insured • Not Bank-Guaranteed • May Lose Value

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THE FUND

Please note the Annual Financials and Other Information only contains Items 7-11 required in Form N-CSR. All other required items will be filed with the Securities and Exchange Commission (the "SEC").

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BNY Mellon Sustainable U.S. Equity Fund, Inc.
SCHEDULE OF INVESTMENTS
May 31, 2026

Description	Shares	Value ($)
Equity Securities - Common Stocks — 99.5%		
Banks — 6.1%		
Bank of America Corp.	149,291	7,703,416
Fifth Third Bancorp	96,461	4,816,298
First Horizon Corp.	277,656	6,727,605
JPMorgan Chase & Co.	40,960	12,259,737
		31,507,056
Capital Goods — 12.0%		
AECOM	58,484	4,057,035
Carrier Global Corp.	74,922	4,785,268
Dover Corp.	21,496	4,543,395
Emerson Electric Co.	38,455	5,530,598
GE Vernova, Inc.	11,817	11,442,637
Howmet Aerospace, Inc.	39,911	10,307,016
Hubbell, Inc.	16,681	7,900,288
Ingersoll Rand, Inc.	104,330	7,474,201
Trane Technologies PLC	14,156	6,388,603
		62,429,041
Commercial & Professional Services — 1.0%		
Waste Management, Inc.	24,902	**5,265,777**
Consumer Discretionary Distribution & Retail — 4.9%		
Amazon.com, Inc.[(a)]	94,879	**25,678,053**
Consumer Staples Distribution & Retail — 4.4%		
Costco Wholesale Corp.	12,428	11,885,145
Walmart, Inc.	92,857	10,748,198
		22,633,343
Financial Services — 5.7%		
CME Group, Inc.	25,695	7,028,610
Mastercard, Inc., Cl. A	16,359	8,081,019
The Goldman Sachs Group, Inc.	14,189	14,551,671
		29,661,300
Food, Beverage & Tobacco — 1.3%		
Darling Ingredients, Inc.[(a)]	114,571	**6,771,146**
Health Care Equipment & Services — 4.3%		
Edwards Lifesciences Corp.[(a)]	66,897	5,784,584
IDEXX Laboratories, Inc.[(a)]	10,759	6,063,019
UnitedHealth Group, Inc.	26,950	10,249,354
		22,096,957
Household & Personal Products — 1.0%		
The Estee Lauder Companies, Inc., Cl. A	57,174	**5,085,627**
Insurance — 2.3%		
Aon PLC, Cl. A	15,903	5,026,302
Assurant, Inc.	26,920	6,699,581
		11,725,883
Materials — 2.8%		
Crown Holdings, Inc.	51,134	4,861,821
International Paper Co.	124,333	4,161,425
Linde PLC	11,178	5,563,179
		14,586,425
Media & Entertainment — 7.2%		
Alphabet, Inc., Cl. A	83,848	31,890,748
Netflix, Inc.[(a)]	60,810	5,230,876
		37,121,624
Pharmaceuticals, Biotechnology & Life Sciences — 5.3%		
Gilead Sciences, Inc.	67,921	9,130,620

Description	Shares	Value ($)
Equity Securities - Common Stocks — 99.5% (continued)		
Pharmaceuticals, Biotechnology & Life Sciences — 5.3% (continued)		
Insmed, Inc.[a]	36,567	3,909,378
Thermo Fisher Scientific, Inc.	13,789	6,791,220
Vertex Pharmaceuticals, Inc.[a]	16,576	7,418,423
		27,249,641
Semiconductors & Semiconductor Equipment — 18.5%		
Marvell Technology, Inc.	29,045	5,954,225
Micron Technology, Inc.	15,228	14,786,388
NVIDIA Corp.	251,524	53,106,778
Taiwan Semiconductor Manufacturing Co. Ltd., ADR	20,423	8,546,004
Texas Instruments, Inc.	43,422	13,273,237
		95,666,632
Software & Services — 9.3%		
Crowdstrike Holdings, Inc., Cl. A[a]	10,992	8,035,152
Microsoft Corp.	74,082	33,354,680
Synopsys, Inc.[a]	14,851	7,063,432
		48,453,264
Technology Hardware & Equipment — 10.3%		
Apple, Inc.	118,317	36,922,003
TE Connectivity PLC	34,049	7,266,397
Western Digital Corp.	16,921	8,988,605
		53,177,005
Utilities — 3.1%		
Constellation Energy Corp.	28,695	8,256,986
NextEra Energy, Inc.	89,710	7,805,667
		16,062,653
Total Equity Securities - Common Stocks (cost $272,589,891)		**515,171,427**

	1-Day Yield (%)		
Investment Companies — .6%			
Registered Investment Companies — .6%			
BNY Dreyfus Institutional Preferred Government Plus Money Market Fund, Institutional Shares[b] (cost $2,974,550)	3.68	2,974,550	**2,974,550**
Total Investments (cost $275,564,441)		**100.1%**	**518,145,977**
Liabilities, Less Cash and Receivables		**(.1%)**	**(295,910)**
Net Assets		**100.0%**	**517,850,067**

ADR—American Depositary Receipt

[a] *Non-income producing security.*

[b] *Investment in affiliated issuer. The investment objective of this investment company is publicly available and can be found within the investment company's prospectus.*

Affiliated Issuers

Description	Value ($) 5/31/2025	Purchases ($)†	Sales ($)	Value ($) 5/31/2026	Dividends/ Distributions ($)
Registered Investment Companies - .6%					
BNY Dreyfus Institutional Preferred Government Plus Money Market Fund, Institutional Shares - .6%	3,598,700	59,521,375	(60,145,525)	2,974,550	198,441

† *Includes reinvested dividends/distributions.*

See notes to financial statements.

STATEMENT OF ASSETS AND LIABILITIES

May 31, 2026

	Cost	Value
Assets ($):		
Investments in securities—See Schedule of Investments:		
Unaffiliated issuers	272,589,891	515,171,427
Affiliated issuers	2,974,550	2,974,550
Dividends receivable		256,245
Tax reclaim receivable—Note 1(b)		13,759
Receivable for shares of Common Stock subscribed		2,563
Prepaid expenses		35,314
		518,453,858
Liabilities ($):		
Due to BNY Mellon Investment Adviser, Inc. and affiliates—Note 3(c)		328,433
Payable for shares of Common Stock redeemed		151,280
Directors' fees and expenses payable		5,178
Other accrued expenses		118,900
		603,791
Net Assets ($)		**517,850,067**
Composition of Net Assets ($):		
Paid-in capital		233,797,433
Total distributable earnings (loss)		284,052,634
Net Assets ($)		**517,850,067**

Net Asset Value Per Share	Class A	Class C	Class I	Class Y	Class Z
Net Assets ($)	38,720,539	948,964	42,975,189	295,629	434,909,746
Shares Outstanding	1,899,548	62,259	2,026,532	13,838	20,414,264
Net Asset Value Per Share ($)	**20.38**	**15.24**	**21.21**	**21.36**	**21.30**

See notes to financial statements.

STATEMENT OF OPERATIONS

Year Ended May 31, 2026

Investment Income ($):	
Income:	
Cash dividends (net of $2,069 foreign taxes withheld at source):	
Unaffiliated issuers	4,340,519
Affiliated issuers	198,441
Total Income	**4,538,960**
Expenses:	
Management fee—Note 3(a)	2,969,499
Shareholder servicing costs—Note 3(c)	432,659
Professional fees	156,630
Registration fees	85,347
Chief Compliance Officer fees—Note 3(c)	29,142
Shareholder and regulatory reports service fees—Note 3(c)	25,500
Prospectus and shareholders' reports	22,406
Directors' fees and expenses—Note 3(d)	18,677
Loan commitment fees—Note 2	11,847
Custodian fees—Note 3(c)	7,404
Distribution plan fees—Note 3(b)	6,747
Miscellaneous	13,883
Total Expenses	**3,779,741**
Less—reduction in expenses due to undertaking—Note 3(a)	(16,779)
Net Expenses	**3,762,962**
Net Investment Income	**775,998**
Realized and Unrealized Gain (Loss) on Investments—Note 4 ($):	
Net realized gain (loss) on investments and foreign currency transactions	42,748,348
Net change in unrealized appreciation (depreciation) on investments and foreign currency transactions	58,287,726
Net Realized and Unrealized Gain (Loss) on Investments	**101,036,074**
Net Increase in Net Assets Resulting from Operations	**101,812,072**

See notes to financial statements.

STATEMENT OF CHANGES IN NET ASSETS

	Year Ended May 31,	
	2026	2025
Operations ($):		
Net investment income	775,998	779,067
Net realized gain (loss) on investments	42,748,348	50,945,410
Net change in unrealized appreciation (depreciation) on investments	58,287,726	(7,703,571)
Net Increase (Decrease) in Net Assets Resulting from Operations	**101,812,072**	**44,020,906**
Distributions ($):		
Distributions to shareholders:		
Class A	(3,717,917)	(2,456,543)
Class C	(117,857)	(90,621)
Class I	(4,307,294)	(2,965,970)
Class Y	(27,006)	(23,105)
Class Z	(40,864,386)	(26,715,050)
Total Distributions	**(49,034,460)**	**(32,251,289)**
Capital Stock Transactions ($):		
Net proceeds from shares sold:		
Class A	2,842,491	2,449,000
Class C	23,163	84,232
Class I	7,877,127	7,492,607
Class Y	16,454	121,348
Class Z	1,165,484	1,105,843
Distributions reinvested:		
Class A	3,477,964	2,311,574
Class C	117,857	90,621
Class I	2,886,275	1,889,283
Class Y	12,974	10,760
Class Z	38,551,580	25,369,394
Cost of shares redeemed:		
Class A	(5,221,477)	(6,122,799)
Class C	(161,005)	(303,214)
Class I	(14,742,672)	(15,276,223)
Class Y	(4,822)	(196,926)
Class Z	(33,023,507)	(33,141,105)
Increase (Decrease) in Net Assets from Capital Stock Transactions	**3,817,886**	**(14,115,605)**
Total Increase (Decrease) in Net Assets	**56,595,498**	**(2,345,988)**
Net Assets ($):		
Beginning of Period	461,254,569	463,600,557
End of Period	**517,850,067**	**461,254,569**

	Year Ended May 31,	
	2026	2025
Capital Share Transactions (Shares):		
Class A		
Shares sold	146,232	130,551
Shares issued for distributions reinvested	182,092	121,152
Shares redeemed	(266,959)	(338,636)
Net Increase (Decrease) in Shares Outstanding	**61,365**	**(86,933)**
Class C		
Shares sold	1,554	5,811
Shares issued for distributions reinvested	8,224	6,082
Shares redeemed	(10,809)	(20,962)
Net Increase (Decrease) in Shares Outstanding	**(1,031)**	**(9,069)**
Class I[(a)]		
Shares sold	386,599	393,898
Shares issued for distributions reinvested	145,405	95,660
Shares redeemed	(712,223)	(797,626)
Net Increase (Decrease) in Shares Outstanding	**(180,219)**	**(308,068)**
Class Y		
Shares sold	811	6,112
Shares issued for distributions reinvested	649	541
Shares redeemed	(230)	(10,650)
Net Increase (Decrease) in Shares Outstanding	**1,230**	**(3,997)**
Class Z[(a)]		
Shares sold	56,996	56,889
Shares issued for distributions reinvested	1,933,379	1,278,699
Shares redeemed	(1,623,412)	(1,731,570)
Net Increase (Decrease) in Shares Outstanding	**366,963**	**(395,982)**

[(a)] *During the period ended May 31, 2025, 1,214 Class Z shares representing $23,627 were exchanged for 1,218 Class I shares.*

See notes to financial statements.

FINANCIAL HIGHLIGHTS

The following tables describe the performance for each share class for the fiscal periods indicated. All information (except portfolio turnover rate) reflects financial results for a single fund share. Net asset value total return is calculated assuming an initial investment made at the net asset value at the beginning of the period, reinvestment of all dividends and distributions at net asset value during the period, and redemption at net asset value on the last day of the period. Net asset value total return includes adjustments in accordance with accounting principles generally accepted in the United States of America and as such, the net asset value for financial reporting purposes and the returns based upon those net asset values may differ from the net asset value and returns for shareholder transactions.

	Year Ended May 31,				
Class A Shares	2026	2025	2024	2023	2022
Per Share Data ($):					
Net asset value, beginning of period	18.42	17.97	14.29	16.02	17.31
Investment Operations:					
Net investment income (loss)[a]	(.01)	(.00)[b]	.03	.07	.04
Net realized and unrealized gain (loss) on investments	4.05	1.77	4.17	(.09)	(.53)
Total from Investment Operations	4.04	1.77	4.20	(.02)	(.49)
Distributions:					
Dividends from net investment income	-	(.03)	(.08)	(.04)	(.08)
Dividends from net realized gain on investments	(2.08)	(1.29)	(.44)	(1.67)	(.72)
Total Distributions	(2.08)	(1.32)	(.52)	(1.71)	(.80)
Net asset value, end of period	20.38	18.42	17.97	14.29	16.02
Total Return (%)[c]	22.69	9.60	30.16	.38	(3.50)
Ratios/Supplemental Data (%):					
Ratio of total expenses to average net assets	.99	.98	1.00	1.01	.97
Ratio of net expenses to average net assets[d]	.95	.95[e]	.93[e]	.95[e]	.95
Ratio of net investment income (loss) to average net assets[d]	(.04)	(.02)[e]	.17[e]	.50[e]	.21
Portfolio Turnover Rate	31.79	27.23	30.51	21.98	24.86
Net Assets, end of period ($ x 1,000)	38,721	33,856	34,588	28,629	34,673

[a] *Based on average shares outstanding.*

[b] *Amount represents less than $.01 per share.*

[c] *Exclusive of sales charge.*

[d] *Amount inclusive of reduction in expenses due to undertaking.*

[e] *Amount inclusive of reduction in fees due to earnings credits.*

See notes to financial statements.

	Year Ended May 31,				
Class C Shares	2026	2025	2024	2023	2022
Per Share Data ($):					
Net asset value, beginning of period	14.33	14.31	11.49	13.28	14.51
Investment Operations:					
Net investment (loss)[a]	(.12)	(.11)	(.07)	(.03)	(.08)
Net realized and unrealized gain (loss) on investments	3.11	1.42	3.33	(.09)	(.43)
Total from Investment Operations	2.99	1.31	3.26	(.12)	(.51)
Distributions:					
Dividends from net realized gain on investments	(2.08)	(1.29)	(.44)	(1.67)	(.72)
Net asset value, end of period	15.24	14.33	14.31	11.49	13.28
Total Return (%)[b]	21.79	8.80	29.13	(.34)	(4.23)
Ratios/Supplemental Data (%):					
Ratio of total expenses to average net assets	1.88	1.86	1.87	1.87	1.80
Ratio of net expenses to average net assets[c]	1.70	1.70[d]	1.68[d]	1.70[d]	1.70
Ratio of net investment (loss) to average net assets[c]	(.78)	(.78)[d]	(.57)[d]	(.25)[d]	(.54)
Portfolio Turnover Rate	31.79	27.23	30.51	21.98	24.86
Net Assets, end of period ($ x 1,000)	949	907	1,036	1,280	1,691

[a] *Based on average shares outstanding.*

[b] *Exclusive of sales charge.*

[c] *Amount inclusive of reduction in expenses due to undertaking.*

[d] *Amount inclusive of reduction in fees due to earnings credits.*

See notes to financial statements.

	Year Ended May 31,				
Class I Shares	2026	2025	2024	2023	2022
Per Share Data ($):					
Net asset value, beginning of period	19.08	18.56	14.75	16.50	17.80
Investment Operations:					
Net investment income[a]	.04	.04	.07	.11	.09
Net realized and unrealized gain (loss) on investments	4.22	1.84	4.30	(.10)	(.55)
Total from Investment Operations	4.26	1.88	4.37	.01	(.46)
Distributions:					
Dividends from net investment income	(.05)	(.07)	(.12)	(.09)	(.12)
Dividends from net realized gain on investments	(2.08)	(1.29)	(.44)	(1.67)	(.72)
Total Distributions	(2.13)	(1.36)	(.56)	(1.76)	(.84)
Net asset value, end of period	21.21	19.08	18.56	14.75	16.50
Total Return (%)	23.07	9.89	30.41	.62	(3.26)
Ratios/Supplemental Data (%):					
Ratio of total expenses to average net assets	.71	.70	.72	.73	.70
Ratio of net expenses to average net assets	.70[b]	.70[c]	.69[b],[c]	.70[b],[c]	.70
Ratio of net investment income to average net assets	.21[b]	.23[c]	.42[b],[c]	.75[b],[c]	.47
Portfolio Turnover Rate	31.79	27.23	30.51	21.98	24.86
Net Assets, end of period ($ x 1,000)	42,975	42,110	46,683	40,185	77,438

[a] *Based on average shares outstanding.*

[b] *Amount inclusive of reduction in expenses due to undertaking.*

[c] *Amount inclusive of reduction in fees due to earnings credits.*

See notes to financial statements.

	Year Ended May 31,				
Class Y Shares	2026	2025	2024	2023	2022
Per Share Data ($):					
Net asset value, beginning of period	19.21	18.68	14.84	16.59	17.89
Investment Operations:					
Net investment income[(a)]	.04	.05	.07	.12	.09
Net realized and unrealized gain (loss) on investments	4.23	1.84	4.33	(.10)	(.55)
Total from Investment Operations	4.27	1.89	4.40	.02	(.46)
Distributions:					
Dividends from net investment income	(.04)	(.07)	(.12)	(.10)	(.12)
Dividends from net realized gain on investments	(2.08)	(1.29)	(.44)	(1.67)	(.72)
Total Distributions	(2.12)	(1.36)	(.56)	(1.77)	(.84)
Net asset value, end of period	21.36	19.21	18.68	14.84	16.59
Total Return (%)	23.00	9.88	30.42	.66	(3.24)
Ratios/Supplemental Data (%):					
Ratio of total expenses to average net assets	.79	.77	.73	.69	.67
Ratio of net expenses to average net assets	.70[(b)]	.70[(b),(c)]	.68[(b),(c)]	.69[(c)]	.67
Ratio of net investment income to average net assets	.22[(b)]	.24[(b),(c)]	.42[(b),(c)]	.76[(c)]	.49
Portfolio Turnover Rate	31.79	27.23	30.51	21.98	24.86
Net Assets, end of period ($ x 1,000)	296	242	310	296	19,199

[(a)] *Based on average shares outstanding.*

[(b)] *Amount inclusive of reduction in expenses due to undertaking.*

[(c)] *Amount inclusive of reduction in fees due to earnings credits.*

See notes to financial statements.

Class Z Shares	Year Ended May 31, 2026	2025	2024	2023	2022
Per Share Data ($):					
Net asset value, beginning of period	19.16	18.64	14.81	16.56	17.86
Investment Operations:					
Net investment income[(a)]	.03	.03	.06	.10	.08
Net realized and unrealized gain (loss) on investments	4.23	1.84	4.32	(.09)	(.55)
Total from Investment Operations	4.26	1.87	4.38	.01	(.47)
Distributions:					
Dividends from net investment income	(.04)	(.06)	(.11)	(.09)	(.11)
Dividends from net realized gain on investments	(2.08)	(1.29)	(.44)	(1.67)	(.72)
Total Distributions	(2.12)	(1.35)	(.55)	(1.76)	(.83)
Net asset value, end of period	21.30	19.16	18.64	14.81	16.56
Total Return (%)	22.96	9.79	30.36	.58	(3.29)
Ratios/Supplemental Data (%):					
Ratio of total expenses to average net assets	.75	.75	.77	.77	.74
Ratio of net expenses to average net assets	.75	.75[(b)]	.74[(b),(c)]	.75[(b),(c)]	.74
Ratio of net investment income to average net assets	.17	.18[(b)]	.37[(b),(c)]	.69[(b),(c)]	.42
Portfolio Turnover Rate	31.79	27.23	30.51	21.98	24.86
Net Assets, end of period ($ x 1,000)	434,910	384,140	380,984	315,181	337,126

[(a)] *Based on average shares outstanding.*

[(b)] *Amount inclusive of reduction in fees due to earnings credits.*

[(c)] *Amount inclusive of reduction in expenses due to undertaking.*

See notes to financial statements.

NOTE 1—Significant Accounting Policies:

BNY Mellon Sustainable U.S. Equity Fund, Inc. (the "fund"), which is registered under the Investment Company Act of 1940, as amended (the "Act"), is a diversified open-end management investment company. The fund's investment objective is to seek long-term capital appreciation. BNY Mellon Investment Adviser, Inc. (the "Adviser"), a wholly-owned subsidiary of The Bank of New York Mellon Corporation ("BNY"), serves as the fund's investment adviser. Newton Investment Management Limited (the "Sub-Adviser" or "NIM"), an indirect wholly-owned subsidiary of BNY and an affiliate of the Adviser, serves as the fund's sub-adviser. NIM, located at 160 Queen Victoria Street, London, EC4V, 4LA, England, was formed in 1978. NIM has entered into a sub-sub-investment advisory agreement with its affiliate, Newton Investment Management North America, LLC ("NIMNA"), which enables NIMNA to provide certain advisory services to the Sub-Adviser for the benefit of the fund, including, but not limited to, portfolio management services. NIMNA is subject to the supervision of NIM and the Adviser. NIMNA is also an affiliate of the Adviser. NIMNA's principal office is located at BNY Mellon Center, 201 Washington Street, Boston, Massachusetts 02108. NIMNA is an indirect subsidiary of BNY.

BNY Mellon Securities Corporation (the "Distributor"), a wholly-owned subsidiary of the Adviser, is the distributor of the fund's shares. The fund is authorized to issue 700 million shares of $.001 par value of Common Stock. The fund currently has authorized five classes of shares: Class A (100 million shares authorized), Class C (100 million shares authorized), Class I (150 million shares authorized), Class Y (150 million shares authorized) and Class Z (200 million shares authorized). Class A and Class C shares are sold primarily to retail investors through financial intermediaries and bear distribution and/or shareholder services plan fees. Class A shares generally are subject to a sales charge imposed at the time of purchase. Class A shares bought without an initial sales charge as part of an investment of $1 million or more may be charged a contingent deferred sales charge ("CDSC") of 1.00% if redeemed within one year. Class C shares are subject to a CDSC imposed on Class C shares redeemed within one year of purchase. Class C shares automatically convert to Class A shares eight years after the date of purchase, without the imposition of a sales charge. Class I shares are sold primarily to bank trust departments and other financial service providers (including BNY and its affiliates), acting on behalf of customers having a qualified trust or an investment account or relationship at such institution, and bear no distribution or shareholder services plan fees. Class Y shares are sold at net asset value per share generally to institutional investors, and bear no distribution or shareholder services plan fees. Class Z shares are sold at net asset value per share to certain shareholders of the fund. Class Z shares generally are not available for new accounts and bear shareholder services plan fees. Class I, Class Y and Class Z shares are offered without a front-end sales charge or CDSC. Other differences between the classes include the services offered to and the expenses borne by each class, the allocation of certain transfer agency costs and certain voting rights. Income, expenses (other than expenses attributable to a specific class), and realized and unrealized gains or losses on investments are allocated to each class of shares based on its relative net assets.

As of May 31, 2026, MBC Investments Corporation, an indirect subsidiary of BNY, held 787 Class Y shares of the fund.

The Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") is the exclusive reference of authoritative U.S. generally accepted accounting principles ("GAAP") recognized by the FASB to be applied by nongovernmental entities. Rules and interpretive releases of the SEC under authority of federal laws are also sources of authoritative GAAP for SEC registrants. The fund is an investment company and applies the accounting and reporting guidance of the FASB ASC Topic 946 Financial Services-Investment Companies. The fund's financial statements are prepared in accordance with GAAP, which may require the use of management estimates and assumptions. Actual results could differ from those estimates.

The fund enters into contracts that contain a variety of indemnifications. The fund's maximum exposure under these arrangements is unknown. The fund does not anticipate recognizing any loss related to these arrangements.

(a) Portfolio valuation: The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e., the exit price). GAAP establishes a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. This hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

Additionally, GAAP provides guidance on determining whether the volume and activity in a market has decreased significantly and whether such a decrease in activity results in transactions that are not orderly. GAAP requires enhanced disclosures around valuation inputs and techniques used during annual and interim periods.

Various inputs are used in determining the value of the fund's investments relating to fair value measurements. These inputs are summarized in the three broad levels listed below:

Level 1—unadjusted quoted prices in active markets for identical investments.

Level 2—other significant observable inputs (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.).

Level 3—significant unobservable inputs (including the fund's own assumptions in determining the fair value of investments).

The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities.

Changes in valuation techniques may result in transfers in or out of an assigned level within the disclosure hierarchy. Valuation techniques used to value the fund's investments are as follows:

Equity investments generally are valued at the last sale price on the day of valuation on the securities exchange or national securities market on which such securities primarily are traded. Securities listed on Nasdaq markets generally will be valued at the official closing price. If there are no transactions in a security, or no official closing prices for a Nasdaq market-listed security on that day, the security will be valued at the average of the most recent bid and asked prices. Bid price is used when no asked price is available. Open short positions for which there is no sale price on a given day are valued at the lowest asked price. Investments in other open-end investment companies are valued at their reported net asset values ("NAVs") each day. All of the preceding securities are generally categorized within Level 1 of the fair value hierarchy.

Fair value of foreign equity securities may be determined with the assistance of a pricing service using correlations between the movement of prices of foreign securities and indexes of domestic securities and other appropriate indicators, such as closing market prices of relevant ADRs and futures contracts. The valuation of a security based on this fair value process may differ from the security's most recent closing price and from the prices used by other mutual funds to calculate their NAVs. Foreign securities held by a fund may trade on days when the fund does not calculate its NAV and thus may affect the fund's NAV on days when investors will not be able to purchase or sell (redeem) fund shares. Utilizing these techniques may result in transfers between Level 1 and Level 2 of the fair value hierarchy.

Restricted securities, as well as securities or other assets for which recent market quotations or official closing prices are not readily available or are determined not to reflect accurately fair value (such as when the value of a security has been materially affected by events occurring after the close of the exchange or market on which the security is principally traded, but before the fund calculates its NAV), or which are not valued by one or more independent pricing services, are valued at fair value as determined in good faith based on procedures approved by the fund's Board of Directors (the "Board"). Fair value of investments is determined by the Adviser, as the fund's valuation designee pursuant to Rule 2a-5 under the Act, using such information as it deems appropriate under the circumstances. The factors that may be considered when fair valuing a security include fundamental analytical data, the nature and duration of restrictions on disposition, an evaluation of the forces that influence the market in which the securities are purchased and sold, and public trading in similar securities of the issuer or comparable issuers. Using fair value to price investments may result in a value that is different from a security's most recent closing price and from the prices used by other mutual funds to calculate their NAVs. These securities are either categorized within Level 2 or 3 of the fair value hierarchy depending on the relevant inputs used.

The following is a summary of the inputs used as of May 31, 2026 in valuing the fund's investments:

	Level 1 - Unadjusted Quoted Prices	Level 2- Other Significant Observable Inputs	Level 3- Significant Unobservable Inputs	Total
Assets ($)				
Investments in Securities:[†]				
Equity Securities - Common Stocks	515,171,427	—	—	**515,171,427**
Investment Companies	2,974,550	—	—	**2,974,550**
	518,145,977	**—**	**—**	**518,145,977**

[†] *See Schedule of Investments for additional detailed categorizations, if any.*

(b) Foreign currency transactions: The fund does not isolate that portion of the results of operations resulting from changes in foreign exchange rates on investments from the fluctuations arising from changes in the market prices of securities held. Such fluctuations are included with the net realized and unrealized gain or loss on investments.

Net realized foreign exchange gains or losses arise from sales of foreign currencies, currency gains or losses realized on securities transactions between trade and settlement date, and the difference between the amounts of dividends, interest and foreign withholding taxes recorded on the fund's books and the U.S. dollar equivalent of the amounts actually received or paid. Net unrealized foreign exchange gains and losses arise from changes in the value of assets and liabilities other than investments resulting from changes in exchange rates. Foreign currency gains and losses on foreign currency transactions are also included with net realized and unrealized gain or loss on investments.

Foreign taxes: The fund may be subject to foreign taxes (a portion of which may be reclaimable) on income, stock dividends, realized and unrealized capital gains on investments or certain foreign currency transactions. Foreign taxes are recorded in accordance with the applicable foreign tax regulations and rates that exist in the foreign jurisdictions in which the fund invests. These foreign taxes, if any, are paid by the fund and are reflected in the Statement of Operations, if applicable. Foreign taxes payable or deferred or those subject to reclaims as of May 31, 2026, if any, are disclosed in the fund's Statement of Assets and Liabilities.

(c) Securities transactions and investment income: Securities transactions are recorded on a trade date basis. Realized gains and losses from securities transactions are recorded on the identified cost basis. Dividend income is recognized on the ex-dividend date and interest income, including, where applicable, accretion of discount and amortization of premium on investments, is recognized on the accrual basis.

(d) Affiliated issuers: Investments in other investment companies advised by the Adviser are considered "affiliated" under the Act.

(e) Market Risk: The value of the securities in which the fund invests may be affected by political, regulatory, economic and social developments, and developments that impact specific economic sectors, industries or segments of the market. In addition, turbulence in financial markets and reduced liquidity in equity, credit and/or fixed-income markets may negatively affect many issuers, which could adversely affect the fund. Global economies and financial markets are becoming increasingly interconnected, and conditions and events in one country, region or financial market may adversely impact issuers in a different country, region or financial market. These risks may be magnified if certain events or developments adversely interrupt the global supply chain; in these and other circumstances, such risks might affect companies world-wide. Local, regional or global events such as war, military conflicts, acts of terrorism, natural disasters, the spread of infectious illness or other public health issues, recessions, elevated levels of government debt, changes in trade regulation or economic sanctions, internal unrest and discord, or other events could have a significant impact on the fund and its investments.

Sustainable Investment Approach Risk: The fund's sustainable investment approach may cause it to make different investments than funds that invest principally in equity securities of U.S. companies that do not incorporate sustainable investment criteria when selecting investments. Under certain economic conditions, this could cause the fund to underperform funds that do not incorporate similar criteria. For example, the incorporation of sustainable investment criteria may result in the fund forgoing opportunities to buy certain securities when it might otherwise be advantageous to do so or selling securities when it might otherwise be disadvantageous for the fund to do so. The incorporation of sustainable investment criteria may also affect the fund's exposure to certain sectors and/or types of investments, and may adversely impact the fund's performance depending on whether such sectors or investments are in or out of favor in the market. NIM's security selection process incorporates Environmental, Social, and Governance ("ESG") data provided by third parties, which may be limited for certain companies and/or only take into account one or a few ESG related components. In addition, ESG data may include qualitative and/or quantitative measures, and consideration of the data may be subjective. Different methodologies may be used by the various data sources that provide ESG data. ESG data from third parties used by NIM as part of its sustainable investment process often lacks standardization, consistency and transparency, and for certain companies such data may not be available, complete or accurate. NIM's evaluation of ESG factors relevant to a particular company may be adversely affected in such instances. As a result, the fund's investments may differ from, and potentially underperform, funds that incorporate ESG data from other sources or utilize other methodologies.

(f) Dividends and distributions to shareholders: Dividends and distributions are recorded on the ex-dividend date. Dividends from net investment income and dividends from net realized capital gains, if any, are normally declared and paid annually, but the fund may make distributions on a more frequent basis to comply with the distribution requirements of the Internal Revenue Code of 1986, as amended (the "Code"). To the extent that net realized capital gains can be offset by capital loss carryovers, it is the policy of the fund not

to distribute such gains. Income and capital gain distributions are determined in accordance with income tax regulations, which may differ from GAAP.

(g) Federal income taxes: It is the policy of the fund to continue to qualify as a regulated investment company, if such qualification is in the best interests of its shareholders, by complying with the applicable provisions of the Code, and to make distributions of taxable income and net realized capital gain sufficient to relieve it from substantially all federal income and excise taxes.

As of and during the period ended May 31, 2026, the fund did not have any liabilities for any uncertain tax positions. The fund recognizes interest and penalties, if any, related to uncertain tax positions as income tax expense in the Statement of Operations. During the period ended May 31, 2026, the fund did not incur any interest or penalties.

Each tax year in the four-year period ended May 31, 2026 remains subject to examination by the Internal Revenue Service and state taxing authorities.

At May 31, 2026, the components of accumulated earnings on a tax basis were as follows: undistributed ordinary income $767,587, undistributed capital gains $41,103,467 and unrealized appreciation $242,181,580.

The tax character of distributions paid to shareholders during the fiscal years ended May 31, 2026 and May 31, 2025 were as follows: ordinary income $774,311 and $1,470,245, and long-term capital gains $48,260,149 and $30,781,044, respectively.

During the period ended May 31, 2026, as a result of permanent book to tax differences, primarily due to the tax treatment for treating a portion of the proceeds from redemptions as a distribution for tax purposes, the fund decreased total distributable earnings (loss) by $1,692,328 and increased paid-in capital by the same amount. Net assets and net asset value per share were not affected by this reclassification.

(h) Operating segment reporting: In accordance with FASB Accounting Standards Update 2023-07, Segment Reporting (Topic 280) - Improvements to Reportable Segment Disclosures ("ASU 2023-07"), the fund has operated and been managed as a single reportable segment, generating returns through dividends, interest, and/or gains from investments aligned with its single stated investment objective as outlined in the fund's prospectus. The fund's accounting policies are consistent with those described in these Notes to Financial Statements. The chief operating decision maker ("CODM") is represented by BNY Investments and is comprised of Senior Management and Directors of BNY Investments. The CODM considers the net increase in net assets resulting from operations when deciding whether to purchase additional investments or make distributions to shareholders. Detailed financial information for the fund is presented in these financial statements, including total assets and liabilities in the Statement of Assets and Liabilities, investments held in the Schedule of Investments, results of operations and significant segment expenses in the Statement of Operations, and additional performance information—such as total return, portfolio turnover, and ratios—in the Financial Highlights.

NOTE 2—Bank Lines of Credit:

The fund participates with other long-term open-end funds managed by the Adviser in a $738 million unsecured credit facility led by Citibank, N.A. (the "Citibank Credit Facility") and a $300 million unsecured credit facility provided by BNY (the "BNY Credit Facility"), each to be utilized primarily for temporary or emergency purposes, including the financing of redemptions (each, a "Facility"). The Citibank Credit Facility is available in two tranches: (i) Tranche A is in an amount equal to $618 million and is available to all long-term open-ended funds, including the fund, and (ii) Tranche B is an amount equal to $120 million and is available only to BNY Mellon Floating Rate Income Fund, a series of BNY Mellon Investment Funds IV, Inc. In connection therewith, the fund has agreed to pay its pro rata portion of commitment fees for Tranche A of the Citibank Credit Facility and the BNY Credit Facility. Interest is charged to the fund based on rates determined pursuant to the terms of the respective Facility at the time of borrowing. During the period ended May 31, 2026, the fund did not borrow under either Facility.

NOTE 3—Management Fee, Sub-Advisory Fee and Other Transactions with Affiliates:

(a) Pursuant to a management agreement with the Adviser, the management fee is computed at the annual rate of .60% of the value of the fund's average daily net assets and is payable monthly.

The Adviser has contractually agreed, from June 1, 2025 through September 30, 2026, to waive receipt of its fees and/or assume the direct expenses of the fund so that the direct expenses of none of the fund's share classes (excluding Rule 12b-1 fees, shareholder services fees, taxes, interest expense, brokerage commissions, commitment fees on borrowings and extraordinary expenses) exceed .70% of the

value of the fund's average daily net assets. On or after September 30, 2026, the Adviser may terminate this expense limitation agreement at any time. The reduction in expenses, pursuant to the undertaking, amounted to $16,779 during the period ended May 31, 2026.

Pursuant to a sub-investment advisory agreement between the Adviser and the Sub-Adviser, the Sub-Adviser is responsible for the day-to-day management of the fund's portfolio. The Adviser pays the Sub-Adviser a monthly fee at an annual percentage of the value of the fund's average daily net assets. The Adviser has obtained an exemptive order from the SEC (the "Order"), upon which the fund may rely, to use a manager of managers approach that permits the Adviser, subject to certain conditions and approval by the Board, to enter into and materially amend sub-investment advisory agreements with one or more sub-advisers who are either unaffiliated with the Adviser or are wholly-owned subsidiaries (as defined under the Act) of the Adviser's ultimate parent company, BNY, without obtaining shareholder approval. The Order also allows the fund to disclose the sub-advisory fee paid by the Adviser to any unaffiliated sub-adviser in the aggregate with other unaffiliated sub-advisers in documents filed with the SEC and provided to shareholders. In addition, pursuant to the Order, it is not necessary to disclose the sub-advisory fee payable by the Adviser separately to a sub-adviser that is a wholly-owned subsidiary of BNY in documents filed with the SEC and provided to shareholders; such fees are to be aggregated with fees payable to the Adviser. The Adviser has ultimate responsibility (subject to oversight by the Board) to supervise any sub-adviser and recommend the hiring, termination, and replacement of any sub-adviser to the Board.

During the period ended May 31, 2026, the Distributor retained $905 from commissions earned on sales of the fund's Class A shares and $3 from CDSC fees on redemptions of the fund's Class C shares.

(b) Under the distribution plan adopted pursuant to Rule 12b-1 under the Act (the "Distribution Plan"), Class C shares pay the Distributor for distributing its shares at an annual rate of .75% of the value of its average daily net assets. The Distributor may pay one or more service agents in respect of advertising, marketing and other distribution services, and determines the amounts, if any, to be paid to service agents and the basis on which such payments are made. During the period ended May 31, 2026, Class C shares were charged $6,747 pursuant to the Distribution Plan.

(c) Under the shareholder services plan (the "Shareholder Services Plan"), Class A and Class C shares pay the Distributor at an annual rate of .25% of the value of their average daily net assets for the provision of certain services. The services provided may include personal services relating to shareholder accounts, such as answering shareholder inquiries regarding the fund, and services related to the maintenance of shareholder accounts. The Distributor may make payments to service agents (securities dealers, financial institutions or other industry professionals) with respect to these services. The Distributor determines the amounts to be paid to service agents. During the period ended May 31, 2026, Class A and Class C shares were charged $92,533 and $2,249, respectively, pursuant to the Shareholder Services Plan.

Under the Shareholder Services Plan, Class Z shares reimburse the Distributor at an amount not to exceed an annual rate of .25% of the value of Class Z shares' average daily net assets for certain allocated expenses of providing personal services and/or maintaining shareholder accounts. The services provided may include personal services relating to shareholder accounts, such as answering shareholder inquiries regarding Class Z shares, and services related to the maintenance of shareholder accounts. During the period ended May 31, 2026, Class Z shares were charged $189,430 pursuant to the Shareholder Services Plan.

The fund has an arrangement with BNY Mellon Transfer, Inc., (the "Transfer Agent"), a subsidiary of BNY and an affiliate of the Adviser, whereby the fund may receive earnings credits when positive cash balances are maintained, which are used to offset Transfer Agent fees. For financial reporting purposes, the fund includes transfer agent net earnings credits, if any, as an expense offset in the Statement of Operations.

The fund has an arrangement with The Bank of New York Mellon (the "Custodian"), a subsidiary of BNY and an affiliate of the Adviser, whereby the fund will receive interest income or be charged overdraft fees when cash balances are maintained. For financial reporting purposes, the fund includes this interest income and overdraft fees, if any, as interest income in the Statement of Operations.

The fund compensates the Transfer Agent, under a transfer agency agreement, for providing transfer agency and cash management services for the fund. The majority of Transfer Agent fees are comprised of amounts paid on a per account basis, while cash management fees are related to fund subscriptions and redemptions. During the period ended May 31, 2026, the fund was charged $56,701 for transfer agency services. These fees are included in Shareholder servicing costs in the Statement of Operations.

The fund compensates the Custodian, under a custody agreement, for providing custodial services for the fund. These fees are determined based on net assets, geographic region and transaction activity. During the period ended May 31, 2026, the fund was charged $7,404 pursuant to the custody agreement.

During the period ended May 31, 2026, the fund was charged $29,142 for services performed by the fund's Chief Compliance Officer and his staff. These fees are included in Chief Compliance Officer fees in the Statement of Operations.

The fund compensates the Custodian for providing shareholder reporting and regulatory services for the fund. These fees are included in shareholder and regulatory reports service fees in the Statement of Operations. During the period ended May 31, 2026, the Custodian was compensated $25,500 for financial reporting and regulatory services.

The components of "Due to BNY Mellon Investment Adviser, Inc. and affiliates" in the Statement of Assets and Liabilities consist of: management fee of $261,834, Distribution Plan fees of $599, Shareholder Services Plan fees of $32,252, Custodian fees of $4,513, Chief Compliance Officer fees of $4,022, Transfer Agent fees of $15,420 and shareholder and regulatory reports service fees of $11,667, which are offset against an expense reimbursement currently in effect in the amount of $1,874.

(d) Each board member of the fund also serves as a board member of other funds in the BNY Mellon Family of Funds complex. Annual retainer fees and attendance fees are allocated to each fund based on net assets.

NOTE 4—Securities Transactions:

The aggregate amount of purchases and sales of investment securities, excluding short-term securities, during the period ended May 31, 2026, amounted to $155,866,919 and $199,452,537, respectively.

At May 31, 2026, the cost of investments for federal income tax purposes was $275,965,113; accordingly, accumulated net unrealized appreciation on investments was $242,180,864, consisting of $251,687,402 gross unrealized appreciation and $9,506,538 gross unrealized depreciation.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Shareholders and the Board of Directors of BNY Mellon Sustainable U.S. Equity Fund, Inc.

Opinion on the Financial Statements

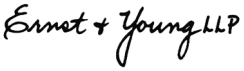
We have audited the accompanying statement of assets and liabilities of BNY Mellon Sustainable U.S. Equity Fund, Inc. (the "Fund"), including the schedule of investments, as of May 31, 2026, and the related statement of operations for the year then ended, the statements of changes in net assets for each of the two years in the period then ended, the financial highlights for each of the five years in the period then ended and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Fund at May 31, 2026, the results of its operations for the year then ended, the changes in its net assets for each of the two years in the period then ended and its financial highlights for each of the five years in the period then ended, in conformity with U.S. generally accepted accounting principles.

Basis for Opinion

These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on the Fund's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Fund in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Fund is not required to have, nor were we engaged to perform, an audit of the Fund's internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our procedures included confirmation of securities owned as of May 31, 2026, by correspondence with the custodian, brokers and others; when replies were not received from brokers and others, we performed other auditing procedures. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.



We have served as the auditor of one or more investment companies in the BNY Mellon Family of Funds since at least 1957, but we are unable to determine the specific year.

New York, New York
July 22, 2026

IMPORTANT TAX INFORMATION (Unaudited)

For federal tax purposes, the fund hereby reports 100% of the ordinary dividends paid during the fiscal year ended May 31, 2026 as qualifying for the corporate dividends received deduction. Also, certain dividends paid by the fund may be subject to a maximum tax rate of 15%, as provided for by the Jobs and Growth Tax Relief Reconciliation Act of 2003. Of the distributions paid during the fiscal year, $774,311 represents the maximum amount that may be considered qualified dividend income. Shareholders will receive notification in early 2027 of the percentage applicable to the preparation of their 2026 income tax returns. The fund also hereby reports $2.08 per share as a long-term capital gain distribution paid on December 10, 2025.

Item 8. Changes in and Disagreements with Accountants for Open-End Management Investment Companies (Unaudited)

N/A

Item 9. Proxy Disclosures for Open-End Management Investment Companies (Unaudited)

N/A

Item 10. Remuneration Paid to Directors, Officers, and Others of Open-End Management Investment Companies (Unaudited)

Each board member also serves as a board member of other funds in the BNY Mellon Family of Funds complex, and annual retainer fees and meeting attendance fees are allocated to each fund based on net assets. The fund is charged for services performed by the fund's Chief Compliance Officer. Compensation paid by the fund during the period to the board members and the Chief Compliance Officer are within Item 7. Statement of Operations as Directors' fees and expenses and Chief Compliance Officer fees, respectively. The aggregate amount of Directors' fees and expenses and Chief Compliance Officer fees paid by the fund during the period was $47,819.

Item 11. Statement Regarding Basis for Approval of Investment Advisory Contracts (Unaudited)

N/A

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