

Sustainability Data Supplement FY2023



Our Purpose

We create and inspire smart solutions in steel, to strengthen our communities for the future.

Our Bond

Our Customers are our partners

Our success depends on our customers and suppliers choosing us. Our strength lies in working closely with them to create value and trust, together with superior products, service and ideas.

Our People are our strength

Our success comes from our people. We work in a safe and satisfying environment. We choose to treat each other with trust and respect and maintain a healthy balance between work and family life. Our experience, teamwork and ability to deliver steel inspired solutions are our most valued and rewarded strengths.

Our Shareholders are our foundations

Our success is made possible by the shareholders and lenders who choose to invest in us. In return, we commit to continuing profitability and growth in value, which together make us all stronger.

Our Local Communities are our homes

Our success relies on communities supporting our business and products. In turn, we care for the environment, create wealth, respect local values, and encourage involvement. Our strength is in choosing to do what is right.

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About the Data Supplement

The FY2023 Sustainability Data Supplement (the 'Data Supplement') includes detailed information to support the disclosures made in our FY2023 Sustainability Report.

Information presented in the Data Supplement pertains to the sustainability performance of the consolidated entity ('BlueScope' or 'the Group'), consisting of BlueScope Steel Limited ('the Company') and its controlled entities for the year ended 30 June 2023.

Except where otherwise stated, references to 'we', 'us' and 'our' refer to BlueScope including the reporting entities above (and excludes BlueScope Coated Products, unless otherwise stated). Unless otherwise stated, environmental data is reported utilising an equity share approach, production and people data are reported on a financial control basis, and safety metrics are reported on an operational control basis. All financial information is reported in Australian Dollars unless otherwise stated.

BlueScope endeavours to ensure the data in the FY2023 Sustainability Report and the Data Supplement is as accurate and up to date as possible to enable stakeholders to understand our performance and compare it to prior periods. Where appropriate, historical data has been restated to present data on a consistent and comparable basis and an explanation is provided.

We have sought external assurance over a selection of data in the FY2023 Sustainability Report and the Data Supplement. Refer to pages 8 and 9 of the Data Supplement for the Limited Assurance Report, which also outlines the scope of the metrics covered by assurance.

Our FY2023 Sustainability Report presents material sustainability information in line with generally accepted disclosure frameworks and BlueScope's corporate approach for reasonable and responsible disclosure.

The Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards. We provide climate-related disclosures in alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). We have also identified our reporting metrics that are consistent with the Sustainability Accounting Standards Board (SASB) Industry Standard for Iron and Steel Producers and the UN Sustainable Development Goals. We intend to prepare future sustainability-related disclosures in accordance with Australian equivalents of the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards (SDS) when they are adopted in Australia.

The following page outlines how our Sustainability Outcomes and material topics (outlined on pages 4 and 5 of the Report) are aligned to the disclosure frameworks described above.



Our FY2023 Sustainability Report is available at bluescope.com

1. Alignment to sustainability frameworks

We aim to report on topics that matter most to our stakeholders and align with industry frameworks that guide our approach to appropriate disclosure. The following table outlines how our Sustainability Outcomes, material topics and our key public policies and documents align to the requirements of the Global Reporting Initiative (GRI) Standards, the Taskforce on Climate-related Financial Disclosures (TCFD), the Sustainability Accounting Standards Board (SASB) Industry Standard for Iron and Steel Producers (Sustainable Industry Classification System® (SICS®) EM-IS) and the United Nations Sustainable Development Goals (UN SDGs).

Our sustainability outcomes, topics and disclosure frameworks

Sustainability outcomes	Material topics
<p>01 Sustainable and enduring business</p> <p>Operate and transform our business for long-term success with good governance, capital discipline, customer focus and innovation.</p>	<p>Governance</p> <hr/> <p>Business strength and resilience</p> <hr/> <p>Transformation</p>
<p>02 Safe and inclusive workplaces</p> <p>Create safe, healthy, and inclusive workplaces that value diversity, inspire creativity, support capability and reflect the communities where we operate.</p>	<p>Safety, health and wellbeing</p> <hr/> <p>Culture and capability</p> <hr/> <p>Social impact and human rights</p>
<p>03 Climate action</p> <p>Collaborate and act to reduce our impact on shared resources, mitigate climate risks and leverage opportunities/embrace breakthrough technologies.</p>	<p>Climate change and energy transition</p> <hr/> <p>Water stewardship</p>
<p>04 Responsible products and supply chains</p> <p>Foster responsibility and collaboration in our operations and supply chains to provide smarter steel solutions and support a circular steel economy.</p>	<p>Supply chain sustainability</p> <hr/> <p>Responsible products</p>
<p>05 Strong communities</p> <p>A responsible community employer and partner, respecting local values and sharing success.</p>	<p>Community engagement and support</p> <hr/> <p>Economic contribution</p>

BlueScope's key policies and documents	GRI	SASB (EM-IS)	UN SDGs	TCFD
<ul style="list-style-type: none"> Board and Committee Charters Director Independence Policy Risk Management Policy Speak up Policy Code of Conduct. <i>How We Work</i> 	102-16 102-18 206-1 201-1 301-2	000.A/B/C	 	Governance and Risk management Strategy
<ul style="list-style-type: none"> Health, Safety, Environment and Community Policy Environmental Aspirations Speak Up Policy Human Rights Policy Diversity and inclusion Policy Responsible Sourcing Policy Supplier Code of Conduct 	304-1 307-1 403-9 405-1 409-1	120a.1 150a.1 320a.1	    	
<ul style="list-style-type: none"> Climate Action Report Position on Climate Change Health, Safety, Environment and Community Policy Environmental Aspirations 	305-4 303-5	110a.1 110a.2 130a.1 130a.2 140a.1	   	Strategy Metrics and targets
<ul style="list-style-type: none"> Responsible Sourcing Policy Supplier Code of Conduct 	414-1 417-1	430a.1	  	
<ul style="list-style-type: none"> Health, Safety, Environment and Community Policy Strengthening our local communities guidelines 	413-1 201-1			

2. Stakeholder engagement

BlueScope works hard to develop and maintain relationships with the principal stakeholders identified in Our Bond: our customers, our shareholders, our people and our communities. In addition, government and regulatory bodies, suppliers, and joint venture partners have an interest in the performance of our business.

Our websites provide stakeholders with a wealth of information relating to all aspects of our business. The primary interests of each stakeholder group were identified through our materiality process and discussions with the BlueScope personnel who engage regularly with them. In the table below, we have identified stakeholder interests and the methods through which we engage with them.

Stakeholder	Interests	Principal engagement methods
Customers & influencers (builders, architects, design engineers etc)	<ul style="list-style-type: none"> Reliability of supply Design and aesthetics Product cost and quality Product performance and sustainability credentials (including embodied emissions) Development of innovative solutions Availability of local BlueScope representatives Business conduct Engagement by BlueScope to understand customer needs BlueScope’s corporate and business unit approach to sustainability 	<ul style="list-style-type: none"> Sales and contract negotiations Digital visualisation tools and collaboration with architects and design engineers Visits to customer sites, Voice of Customer surveys, customer quality complaint process Presence at industry events including conferences and forums Direct engagement to understand long term needs and emerging challenges Direct access to sales, marketing, customer services and technical services personnel Design thinking market immersion processes
Shareholders	<ul style="list-style-type: none"> Delivery of top quartile investment returns Corporate governance Business conduct Risk management and controls Climate transition risk mitigation Safety performance and controls Supply chain risk controls 	<ul style="list-style-type: none"> Release of half-year and year-end financial reports and related documents ASX releases where required Domestic and offshore management roadshows Annual General Meeting Sustainability Report Chair and Remuneration and Organisation Committee (ROC) Chair roadshows Sustainability roadshow Annual Report
BlueScope people	<ul style="list-style-type: none"> Safe and healthy workplaces that support wellbeing Meaningful employment Inclusive, positive and engaging culture Training and development opportunities Visibility of leadership teams Sustainability of financial performance 	<ul style="list-style-type: none"> Regular contact with direct manager or supervisor Employee engagement survey Broad range of communication channels Training sessions Employee forums Site visits from leadership teams Employee focus groups and in-depth interviews
Communities	<ul style="list-style-type: none"> Environmental and social impact of operations Employment opportunities Economic contribution Impact on local cultural heritage 	<ul style="list-style-type: none"> Community liaison groups and forums Support and participate in community events Volunteer and in-kind support for community groups Corporate and business unit websites and reports

Metrics and data tables	BlueScope's product credentials	SASB content index	TCFD content index	Sustainable Development Goals	GRI content index	Metric definitions and glossary
Stakeholder	Interests	Principal engagement methods				
Government and regulatory bodies	<ul style="list-style-type: none"> • Governance, transparency and business conduct • Compliance with environmental, safety, social, commercial and consumer legislation and regulation • Impact of changes to legislation and regulation • Economic contribution, including taxes paid, employment levels and conditions, and trade (exports and imports) • Support for local communities • Research & development, including product and process innovation 	<ul style="list-style-type: none"> • Liaison with local and national governments, policymakers and regulators in jurisdictions in which we operate • Direct policy submissions and other written communications to government • Membership of and participation in industry associations, initiatives and co-operative research centres 				
Suppliers	<ul style="list-style-type: none"> • Transparency during the procurement process • Business conduct • Financial performance • Product or service specifications and expectations • Supplier Code of Conduct 	<ul style="list-style-type: none"> • Meetings and discussion during procurement process • Ongoing supplier and contract governance reviews • Supplier Code of Conduct • Supplier engagement forums • Supplier innovation/product development processes • Ongoing questionnaires and disclosure • Supplier assessment processes 				
Joint venture partners	<ul style="list-style-type: none"> • Governance of non-controlled operations • Product cost, quality and performance 	<ul style="list-style-type: none"> • Meetings with joint venture partners • Site visits to joint venture businesses 				

3. Limited assurance report



Independent Limited Assurance Report to the Directors of BlueScope Steel Limited

What we found

Based on the work described below and the evidence we have obtained, nothing has come to our attention that causes us to believe that the selected subject matter for the year ended 30 June 2023 (or as at, as stated below) has not been prepared, in all material respects, in accordance with the reporting criteria. This conclusion is to be read in the context of what we say in the remainder of our report.

What we did

BlueScope Steel Limited ('BlueScope') engaged us to perform limited assurance on selected subject matter within the *BlueScope Sustainability Report 2023* and the *BlueScope Sustainability Data Supplement 2023* (together, the 'BlueScope Sustainability Reporting 2023').

Selected subject matter

The scope of our work was limited to assurance over the selected subject matter set out below:

Safe, healthy and inclusive workplaces

- HSE risk control improvement projects completed (% completed compared to plan) – 99%
- Female representation – Total BlueScope (% as at 30 June 2023) – 24%
- Total Recordable Injury Frequency Rate (TRIFR; Combined contractor and employee; per million hours worked) – 7.5

Climate Action

- Total greenhouse gas emissions (Scope 1 and 2) – 10,130 ktCO₂-e
- Greenhouse gas emissions intensity of steelmaking activities (per tonne of raw steel) – 1,504 tCO₂-e

The selected subject matter did not include:

- data sets, statements, information, systems or approaches other than the selected performance indicators and related disclosures;
- forward looking statements; or
- any comparisons made against historical data.

Reporting criteria

The selected subject matter needs to be read and understood together with the reporting criteria, being the boundaries, definitions and methodologies contained within the 'Metric definitions and glossary' section of the *BlueScope Sustainability Data Supplement 2023* (the 'reporting criteria') which BlueScope is solely responsible for selecting and applying.

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measurement techniques and can affect comparability between entities, and over time.

Responsibilities

PwC

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the selected subject matter is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of BlueScope.

BlueScope

BlueScope's management ('management') are responsible for:

- preparing the selected subject matter as well as BlueScope Sustainability Reporting 2023 in its entirety;
- the prevention and detection of fraud and error in relation to the selected subject matter;
- the design and operation of controls to ensure the completeness and accuracy of information within the BlueScope Sustainability Reporting 2023, including but not limited to the selected subject matter; and
- determining suitable reporting criteria for reporting the selected subject matter within the BlueScope Sustainability Reporting 2023 and publishing those criteria such that they are available to expected users of the report; and
- making estimates that are reasonable in the circumstances.

What our work involved

We conducted our work in accordance with the following International Standards on Assurance Engagements:

- ISAE 3000 Revised, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*;
- ISAE 3410 *Assurance Engagements on Greenhouse Gas Statements*; and
- Other relevant assurance standards, as issued by the International Auditing and Assurance Standards Board.

These standards require that we comply with independence and ethical requirements and plan the engagement so that it will be performed effectively.

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Main procedures performed

The main procedures we performed were:

- making enquiries of management to understand the methodologies, processes and controls supporting the aggregation, calculation and reporting of the selected subject matter;
- making enquiries of management to understand and assess the appropriateness of the assumptions and estimates, such as greenhouse gas emission factors, used within the calculation of the selected subject matter, where relevant;
- reconciling the selected subject matter to underlying data sources and calculations;
- testing the arithmetic accuracy of a sample of calculations of the selected subject matter;
- reviewing a sample of relevant management information and documentation supporting the selected subject matter;
- testing of activity data utilised to calculate the selected subject matter. This involved a combination of analytical procedures and substantive tests of details of a sample of BlueScope and third-party records and other relevant underlying information;
- inspecting other supporting evidence to assess the completeness of BlueScope facilities and the selected subject matter overall;
- testing the classification of injuries included within the calculation of the selected subject matter, on a sample basis, to relevant underlying records including incident reports;
- assessing the reporting criteria to ensure that it is suitable for assurance;
- reviewing the selected subject matter to assess whether it has been prepared as described in the reporting criteria; and
- considering the disclosure and presentation of the selected subject matter.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Yours sincerely,

PricewaterhouseCoopers

Adam Cunningham
Partner

Melbourne
19 September 2023

Our Independence and Quality Control

We have complied with the ethical requirements of the Accounting Professional and Ethical Standard Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* relevant to assurance engagements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

Our firm applies Australian Standard on Quality Management ASQM 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Restriction on use

We were engaged by the board of Directors of BlueScope Steel Limited to prepare this independent assurance report having regard to the criteria specified by BlueScope and set out in this report. This report was prepared solely for BlueScope for the purpose of providing limited assurance on the Subject Matter Information and may not be suitable for any other purpose.

We accept no duty, responsibility, or liability to anyone other than BlueScope in connection with this report or to BlueScope for the consequences of using or relying on it for a purpose other than that referred to above. We make no representation concerning the appropriateness of this report for anyone other than BlueScope and if anyone other than BlueScope chooses to use or rely on it they do so at their own risk.

This disclaimer applies to the maximum extent permitted by law and, without limitation, to liability arising in negligence or under statute and even if we consent to anyone other than BlueScope receiving or using this report.

Limited assurance

This engagement was aimed at obtaining limited assurance for our conclusions. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion.

Inherent limitations

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. Therefore fraud, error or non-compliance may occur and not be detected.

Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating, and sampling or estimating such data. The precision of different measurement techniques may also vary.

In addition, greenhouse gas emissions quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

4. Metrics and data tables

The information presented in the following data tables seeks to align with the Sustainability Accounting Standards Board (SASB) Industry Standard for Iron and Steel Producers and specific targets that support the United Nations Sustainable Development Goals (UN SDGs). Data sets that have been independently assured are identified.

Measure	Units	Relevant SASB metrics and SDG indicators	FY2019	FY2020	FY2021	FY2022	FY2023	Goal/ target	Comments
Sustainable growth and transformation									
Raw steel production	000 tonnes	● EM-IS-000.A	5,855	5,691	6,004	5,978	6,173		BlueScope total raw steel production increased on prior year following the ramp up of the North Star expansion. Australian steel production was stable compared to prior year, with New Zealand production lower than prior years.
External despatch volume	000 tonnes		7,451	7,083	7,710	7,696	8,413		
Safe, healthy and inclusive workplaces									
HSE risk control improvement projects completed	%				99%	97%	99%	100%	Across our business, we are implementing practical HSE risk control improvements to build resilience and empower our people who make and handle our products to be part of the solution. 249 HSE risk control improvement projects completed in FY2023 from 250 pledged.
	▲ No.				412	243	249	250 (FY2023)	
Total recordable injury (TRI)	No.	● EM-IS-320a.1	207	237	271	274	302		The lagging injury metric TRIFR was 7.5 per million hours worked in FY2023, above the top end of the long term historical range of 5-7, with the inclusion of recent scrap recycling asset acquisitions.
TRIFR (TRI per million hours worked)	▲ Rate	● EM-IS-320a.1 ● SDG 8.8.1	5.6	6.7	7.2	7.1	7.5		
Fatalities	No.	● EM-IS-320a.1 ● SDG 8.8.1	0	1	0	0	0	0	In May 2020, a contractor was fatally injured while working at the berth at the Port Kembla Steelworks.



Further information about our FY2023 financial performance is provided in our FY2023 Annual Report, available at bluescope.com

● Aligned ● Partially aligned ▲ The metrics covered by assurance

Metrics and data tables	BlueScope's product credentials	SASB content index	TCFD content index					Sustainable Development Goals	GRI content index	Metric definitions and glossary
Measure	Units	Relevant SASB metrics and SDG indicators	FY2019	FY2020	FY2021	FY2022	FY2023	Goal/ target	Comments	
Environment management										
Material efficiency (% total outputs converted to products and co-products)	%	● EM-IS-150a.1 ● SDG 12.5.1	97.3%	98.0%	98.0%	97.5%	97.6%		We continue to optimise raw materials consumption and minimise waste through raising awareness, sharing ideas and site improvements that drive both business and environmental benefits. Materials efficiency performance consistent with prior years.	
Aggregated recovered and recycled scrap steel use across BlueScope steelmaking operations	%	● EM-IS-150a.1 ● SDG 12.5.1	47%	46%	46%	46%	48%		We are looking to continue to increase scrap utilisation across our steelmaking footprint. For example, in FY2022 we established BlueScope Recycling and Materials following facility acquisitions in the US. In FY2023 the expansion of our North Star EAF steelmaking facility was completed and in September 2023 we announced a NZ\$300M EAF project at New Zealand Steel has moved into execution. Refer to the Future of steel and Climate action sections of the FY2023 Sustainability Report for further details on how we are activating the circular economy.	
Incidents of environmental non-compliance	No.		9	19	16	15	43		In FY2023, BlueScope notified relevant authorities of 43 incidents resulting in environmental non-compliance, 17 of which occurred in Australia and 26 in New Zealand and the US. This is numerically high by modern standards, however, BlueScope understands the key drivers behind the sudden increase (e.g. extreme weather events in Auckland in January and February 2023, reporting from new business acquisitions and adverse impacts of native wildlife on water discharge quality) and all the reported non-compliances were low severity, with no material environmental or health impacts.	
Air emissions										
Oxides of nitrogen	tonnes	● EM-IS-120a.1	8,660	8,350	7,150	7,150	7,210		FY2023 continue to fluctuate within historical ranges. Air emissions are calculated using available stack sampling data and are based on regulator approved methodologies in the regions in which BlueScope operates.	
Sulphur dioxide	tonnes	● EM-IS-120a.1	7,840	7,600	7,020	7,530	6,750			
Fine particulates	tonnes	● EM-IS-120a.1 ● SDG 11.6.2	1,640	1,520	1,570	1,460	1,610			

● Aligned ● Partially aligned ▲ The metrics covered by assurance

Measure	Units	Relevant SASB metrics and SDG indicators	FY2019	FY2020	FY2021	FY2022	FY2023	Goal/ target	Comments
Female representation									
Board	%		38%	50%	50%	50%	50%	40:40:20%	We strive to build a workforce that reflects the diversity of the communities in which we operate. This year we maintained our overall percentage of women in the workforce at 24 per cent. We maintained our gender balance ratio for our Board and Executive Leadership Team in line with our 40:40:20 target.
Executive Leadership Team ¹	%	● SDG 5.5.2	40%	40%	40%	40%	55%	40:40:20%	
Executives ²	%	● SDG 5.5.2	27%	28%	29%	32%	32%		We have identified a typographical error in our FY2023 Financial Results Presentation for FY2023 Female Representation within our Executives cohort. This has been amended to 32%.
Salaried	%		30%	30%	31%	32%	32%		
Operator / trade workforce	%		11%	11%	13%	15%	15%		
Total BlueScope	▲ %		21%	21%	22%	24%	24%	25%	
Female recruitment³									
Total BlueScope	%		43%	37%	36%	29%	31%	>30%	Whilst recruitment of females in some of our businesses has been challenging, we remain optimistic that the innovative strategies deployed are having a positive effect.
Operator / trade roles	%		37%	29%	32%	22%	26%	>30%	
Employees	No.		13,997	14,077	14,300	15,127	16,489		Employee numbers reported on a head count basis and exclude casual employees. The FY2023 employee data recognises the increase in employees following our recent acquisitions in the US.

1. Executive Leadership Team includes CEO and direct reports, including the current Acting CFO.

2. Executives include all employees that have an Executive contract (CEO -1, -2, -3).

3. BlueScope operations acquired in FY2022 which now form part of BlueScope Recycling and Materials, and BlueScope Coated Products have not been included in the female representation and female recruitment data.

● Aligned ● Partially aligned ▲ The metrics covered by assurance

Metrics and data tables		BlueScope's product credentials	SASB content index			TCFD content index			Sustainable Development Goals	GRI content index	Metric definitions and glossary
Measure	Units	Relevant SASB metrics and SDG indicators	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	Goal/ target	Comments	
Climate action											
Net energy consumption	Petajoules (PJ)	● EM-IS-130a.1 ● SDG 7.3.1	111	109	107	111	109	108		FY2023 net energy consumption stable with prior years.	
Energy intensity for steelmaking activities	Gigajoule (GJ) per tonne raw steel		17.0	17.0	17.0	16.9	16.6	15.9			
Scope 1 GHG emissions	ktCO ₂ -e	● EM-IS-110a.1 ● EM-IS-110a.2 ● SDG 13.2.2	8,770	8,590	8,380	8,800	8,640	8,400	Net zero by 2050 GHG emissions (Scope 1 and Scope 2)	FY2023 total Scope 1 and 2 GHG emissions reduced on an absolute basis by 5% when compared with the FY2018 baseline. While there was a reduction in absolute emissions in FY2023 compared to prior years, based on current assumptions, it is likely there will be a year-on-year increase in absolute emissions in FY2024 following a full year of ramp-up of the North Star expansion, and with the inclusion of the BlueScope Coated Product assets, reported for the first time.	
Scope 2 GHG emissions	ktCO ₂ -e	● SDG 13.2.2	1,900	1,810	1,710	1,740	1,660	1,730			
Total GHG emissions (Scope 1 and 2)	▲ ktCO ₂ -e		10,670	10,400	10,090	10,540	10,300	10,130			
Scope 3 GHG emissions	ktCO ₂ -e			11,100	10,500	11,300	11,030	11,860		We have continued to progress our Scope 3 reporting journey, broadening the coverage and the accuracy of our inventory. We extended our inventory to include an estimation of the GHG emissions from the processing of co-products that are sold to downstream customers which represented over 1.0MtCO ₂ -e of our FY2023 scope 3 GHG emissions. In addition, we continued to receive additional supplier-specific emission factors from a number of our suppliers which reflects our pathway to improving the accuracy of our Scope 3 inventory. This year, we also updated the FY2022 emissions following an update to the underlying assumptions associated with the purchased goods and services category.	

● Aligned ● Partially aligned ▲ The metrics covered by assurance

Measure	Units	Relevant SASB metrics and SDG indicators	FY2018						FY2023	Goal/ target	Comments
			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023			
GHG emissions intensity for steelmaking activities (Scope 1 and 2)	▲ tCO ₂ -e per tonne raw steel		1.635	1.628	1.623	1.606	1.576	1.504	<1.449 (FY2030 Target) <1.553 (FY2023 progress milestone)	Our performance against our 2030 steelmaking target continues to improve with an aggregate 8.0% reduction in GHG emissions intensity against our FY2018 baseline. This constitutes a 4.6% reduction in emissions intensity compared to FY2022. The improved emissions performance has been largely driven by the North Star expansion ramp-up and energy and resource efficiencies across Australia and New Zealand. FY2023 steelmaking GHG emissions intensity data has increased slightly from the preliminary data disclosed in the FY2023 annual result material following the completion of internal verification activities.	
GHG emissions intensity for non-steelmaking activities (Scope 1 and 2)	tCO ₂ -e per despatched tonne of steel		0.250			0.233	0.241	0.228	<0.175 (FY2030)	Our FY2023 performance against our 2030 non-steelmaking target which extends to our mid-stream sites has yielded an aggregate 8.8% reduction in GHG emissions intensity against our FY2018 baseline and a 5.1% reduction compared to FY2022. Emissions reductions are being driven by multiple energy efficiency projects, such as coating painting line oven upgrades, the installation of more efficient waste heat recovery technology, renewable energy projects, as well as being supported by broader electricity grid decarbonisation.	

● Aligned ● Partially aligned ▲ The metrics covered by assurance

Measure	Units	Relevant SASB metrics and SDG indicators	SASB content index			TCFD content index			Goal/ target	Comments
			FY2018	FY2019	FY2020	FY2021	FY2022	FY2023		
Fresh water consumption	Megalitre (ML)	● SDG 6.4.2	15,700	12,000	10,700	11,260	10,820	10,150		In FY2023, total water consumed (recycled and fresh water) has reduced by 2,660ML, a 14 per cent reduction since FY2018. Improvements have been driven by our people, with water reduction projects aimed specifically at continuing to reduce our freshwater use and protecting shared waterways.
Recycled water consumption	Megalitre (ML)		3,290	5,840	6,630	7,100	6,880	6,180		
Total water consumption (recycled and fresh water)	Megalitre (ML)	● EM-IS-140a.1	18,990	17,840	17,330	18,360	17,700	16,330		Collectively, water intensity across our three steel manufacturing sites continues to reduce, down 39 per cent since FY2018, driven by infrastructure improvements and water efficiency projects.
Percentage recycled water vs total water	%		17%	33%	38%	39%	39%	38%		Use of recycled water has increased, offsetting use from community available fresh water sources, with recycled water now making up 38 per cent of our total fresh water use, up from 17 per cent in FY2018.
Fresh water consumption for steelmaking activities	Megalitre (ML)		12,100	8,680	7,600	7,970	7,630	7,680		
Fresh water intensity for steelmaking activities	kL per tonne raw steel		2.03	1.48	1.33	1.32	1.27	1.24		

Measure	Units	Relevant SASB metrics and SDG indicators	FY2019	FY2020	FY2021	FY2022	FY2023	Goal/ target	Comments
Responsible products and supply chains									
Supply chain assessments									
Completed – Priority suppliers	No. (at year end)	<ul style="list-style-type: none"> ● EM-IS-430a.1 ● SDG 8.7.1 	21	82	127	139	229	127	<p>Since our supplier assessment framework was implemented in late 2019, over 650 assessments have been completed involving 385 suppliers. During the course of FY2023, 229 supplier assessments were completed, predominantly using the independent EcoVadis supplier assessment process.</p> <p>Following recent pandemic-related interruptions, significant focus has been placed on re-starting third party on-site audits.</p>
Onsite assessments - Suppliers	No.	<ul style="list-style-type: none"> ● EM-IS-430a.1 ● SDG 8.7.1 	2	1	7	0	12		
Strong communities									
Direct economic value generated	\$billion (AUD)				12.9	19.3	19.6		<p>BlueScope's robust financial performance in FY2023 means that it continues to generate significant direct economic value, albeit that this value is lower than in FY2022 when BlueScope experienced record performance. As in prior years, most of this direct economic value generated is reinvested back into the countries where we have a presence with a significant amount directly into local communities close to our operating sites. Refer to BlueScope's FY2023 Sustainability Report for further details.</p>
Total tax contribution	\$million (AUD)		779	657	730	1,256	1,425		<p>BlueScope's tax contribution is significant. The distribution of taxes paid and collected by BlueScope reflects the geographical spread of our businesses. The majority of tax, including corporate income tax, was paid in North America and Australia, BlueScope's two largest businesses by jurisdiction. In Australia specifically, strong profits and the utilisation of prior year tax losses have resulted in the commencement of corporate income tax payments in FY2023. Refer to BlueScope's FY2023 Tax Contribution Report for further details.</p>

● Aligned ● Partially aligned ▲ The metrics covered by assurance

BlueScope's Scope 3 emissions inventory

Understanding an organisation's scope 3 GHG emissions profile is an important step towards effectively managing emissions-related risks and opportunities and reducing value chain GHG emissions. BlueScope commenced its scope 3 reporting journey four years ago, first disclosing its scope 3 GHG emissions in the FY2020 Sustainability Report. Since then, we have continued to make good progress in our scope 3 reporting journey and have been open about our intent to continuously improve the accuracy of our scope 3 reporting.

FY2023 performance

BlueScope's FY2023 Scope 3 GHG emissions represent 54 per cent of BlueScope's overall emissions profile. As presented in the chart on this page, the majority of our scope 3 emissions come from the iron¹ and steel that we purchase in the regions where we do not manufacture the steel ourselves and the use of our sold product (coke sales).

A detailed breakdown of our scope 3 GHG emissions is presented in the table on the next page, which has been calculated in line with ISO 14064-1:2019 - Greenhouse gases Part 1, the Greenhouse Gas Protocol and relevant guidance frameworks.

Key updates to our FY2023 inventory

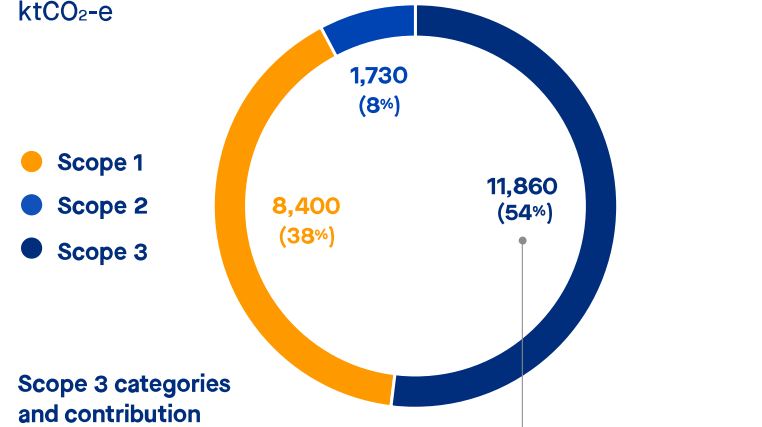
We have been working with an external consultant on the development of our scope 3 inventory and are looking to improve the data quality, assumptions and estimations each year as part of our reporting journey. Our knowledge of our value chain emissions continues to grow each year – through this process we may identify changes required to be made to estimations, assumptions or estimate emissions from categories that were previously not measured.

In FY2023, we extended our scope 3 GHG emissions inventory to include an estimation of the GHG emissions from the processing of co-products that are sold to downstream customers². These co-products include waste products such as slag, coal tar and ammonium sulphate generated from our steelmaking operations that are used in downstream industries, including the cement and other industries. Downstream use of these co-products displaces virgin material that would otherwise need to be created to meet the needs of these industries, and thereby reduces emissions in those industries' supply chains. Emissions from the processing of these sold co-products represent over 1.0MtCo₂-e constituting 9 per cent of BlueScope's Scope 3 emissions.

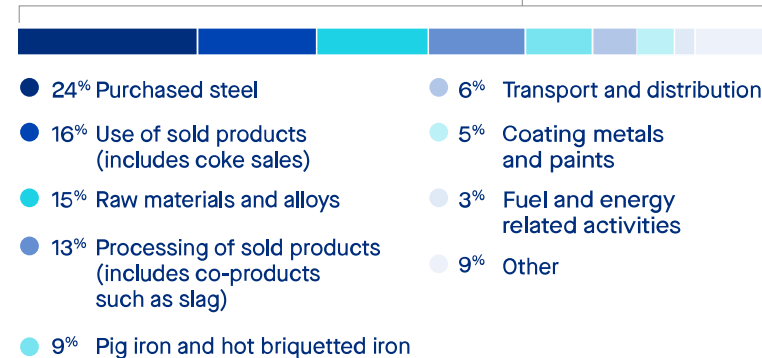
In addition, we continued to receive additional supplier-specific emission factors from a number of our suppliers which reflects our pathway to improving the accuracy of our Scope 3 inventory. However, we still often rely on established global average emission factors where supplier specific factors are not yet available.

BLUESCOPE'S FY2023 SCOPE 1, 2 AND 3 GHG EMISSIONS

ktCO₂-e



Scope 3 categories and contribution



Scope 3 data excludes BlueScope Recycling Materials and BlueScope Coated Products

1. Refers to pig iron and hot briquetted iron.

2. Includes emissions from transforming or processing BlueScope's co-products into a usable final product, subsequent to its sale. These co-products include blast furnace and steelmaking slag, BTX (Benzene, Toluene, Xylenes), coal tar, ammonium sulphate and calcinated dolomite sold to customers from our Port Kembla Steelworks and vanadium and melter slag sold to customers from our Glenbrook steelmaking operations.

Next steps

As part of our continued focus on our scope 3, we have developed an indicative long-term pathway for BlueScope to further enhance the accuracy of our scope 3 GHG emissions data as well as be in a position to determine feasible scope 3 reduction opportunities, through the development of a work program. This work program is currently undergoing stakeholder engagement and we will provide further details as part of our FY2024 disclosures.

Scope 3 Category	Description	FY2021	FY2022	FY2023 ktCO2-e	FY2023 % of total	Relevance for BlueScope ¹	Reference to chart on page 17	Key insights for relevant categories
1 Purchased goods and services	Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in Categories 2 – 8	6,800	6,600	6,850	58%	Material	Purchased steel Pig iron and HBI Raw materials and alloys Coating metals and paint	Emissions from raw materials purchased during the reporting period including iron ore, pig iron, HBI, purchased steel, scrap steel, coal, paint and resins and chemicals, among others.
2 Capital goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year	160	90	40	<1%	Material	Other	Emissions for this category include capital spend associated with the North Star expansion and Port Kembla Steelworks' blast furnace reline.
3 Fuel- and energy-related activities	Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in Scope 1 or Scope 2	380	380	350	3%	Material	Fuel and energy related activities	Emissions from the production of fuels and energy purchased and consumed across our operations.
4 Upstream transportation and distribution	Category 4 emissions include all third-party transportation and distribution services purchased by the reporting company in the reporting year (either directly or through an intermediary)	390	520	670	6%	Material	Transport and distribution	Emissions from the transportation of raw materials to BlueScope operations, via, road, rail and sea freight.
5 Waste generated in operations	Disposal and treatment of waste generated in the reporting company's operations in the reporting year (in facilities not owned or controlled by the reporting company)	30	20	20	<1%	Immaterial	Other	-
6 Business travel	Transportation of employees for business-related activities during the reporting year (in vehicles not owned or operated by the reporting company)	10	10	10	<1%	Immaterial	Other	-
7 Employee commuting	Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting company)	50	60	60	1%	Immaterial	Other	-

Scope 3 Category	Description	SASB content index		TCFD content index		Relevance for BlueScope ¹	Reference to chart on page 17	Key insights for relevant categories
		FY2021	FY2022	FY2023 ktCO ₂ -e	FY2023 % of total			
8 Upstream leased assets	Operation of assets leased by the reporting company (lessee) in the reporting year and not included in Scope 1 and Scope 2 – reported by lessee	0	0	0	n/a	Not applicable	n/a	n/a
9 Downstream transportation and distribution	Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company)	10	10	20	<1%	Immaterial	Transport and distribution	Emissions from the transportation and distribution of products despatches from BlueScope operations.
10 Processing of sold products	Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers)	1,050	950	1,580	13%	Material	Processing of sold products (includes co- products such as slag)	Emissions from the processing of co-products that are sold to downstream customers; and emissions associated with bending and cutting of all steel despatches from BlueScope's operations.
11 Use of sold products	End use of goods and services sold by the reporting company in the reporting year	2,150	2,090	1,870	16%	Material	Use of sold products (includes coke sales)	Emissions from coke sales from BlueScope's Port Kembla Steelworks operation is included in this category.
12 End-of-life treatment of sold products	Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life	300	300	390	3%	Material	Other	-
13 Downstream leased assets	Operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in Scope 1 and Scope 2 – reported by lessor	0	0	0	n/a	Not applicable	n/a	n/a
14 Franchises	Operation of franchises in the reporting year, not included in Scope 1 and Scope 2 – reported by franchisor	0	0	0	n/a	Not applicable	n/a	n/a
15 Investments	Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in Scope 1 or Scope 2	0	0	0	<1%	Immaterial	Other	-

1. Materiality has been primarily assessed based on the magnitude of emissions, with a material threshold at 1 per cent.

5. BlueScope's product sustainability credentials

The following table outlines BlueScope's product sustainability credentials by type, product and region. Read more about our responsible products in the FY2023 Sustainability Report (pages 54-59).

Credential	Issuing body	Product	Country
Environmental Product Declaration	EPD Australasia	Select COLORBOND® steel products, including: COLORBOND® Coolmax® steel, COLORBOND® steel for roofing and walling, COLORBOND® steel Metallic, COLORBOND® Ultra steel, COLORBOND® Intramax® steel, COLORBOND® steel for insulated panels	Australia
		XLERPLATE® steel Welded Beams and Columns Hot Rolled Coil ZINCALUME® steel TRUECORE® steel DECKFORM® steel GALVSPAN® steel GALVABOND® steel	
		SEISMIC® steel COLORSTEEL® steel	New Zealand & Pacific Islands
	SCS Global Services	ASC Steel Deck® products (BOF and EAF manufacture) AEP Span® products (BOF and EAF manufacture)	United States
	The International EPD System	COLORBOND® steel and ZINCALUME® steel	India
GreenRate™ Level A	Global GreenTag ^{Cert™}	Select COLORBOND® steel products XLERPLATE® steel Welded Beams and Columns	Australia
Green Building Product Certificate	China Building Material Test & Certification Group Co., Ltd. (CTC)	Clean COLORBOND® M steel	China
Eco Choice Aotearoa	Eco Choice Aotearoa	Flat and Long Steel Products and Pre-Painted and Resin Coated Steel Products	New Zealand
Declare	Living Future Institute	AEP Span® products in a ZINCALUME® Plus coating ASC Steel Deck® products	United States
		ZINCALUME® steel GALVSTEEL® steel AXXIS® steel	New Zealand
Health Product Declaration	Health Product Declaration Collaborative	AEP Span® products in a ZINCALUME® Plus coating AEP Span® products in a painted coating ASC Steel Deck® products	United States
Sensitive Choice®	Sensitive Choice NZ	COLORSTEEL® DRIDEX® steel	New Zealand
Green Label Indonesia	Green Product Council Indonesia	Lysaght roofing/walling and structure COLORBOND® steel and ZINCALUME® steel	Indonesia

6. Sustainability Accounting Standards Board (SASB) content index

The following table outlines the SASB topics and accounting metrics, a self-assessment and statement regarding our alignment, and the location of BlueScope's relevant disclosures. We will continue to consider emerging sustainability frameworks and standards (such as those being developed by the International Sustainability Standards Board (ISSB)), and their applicability to our sustainability disclosure suite in future reporting periods.

Topic	Code	Accounting metric	Category	Alignment (full or partial)	BlueScope response	Reference
Greenhouse gas emissions	EM-IS-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations.	Quantitative	Aligned	We disclose total Scope 1, Scope 2 and Scope 3 GHG emissions. Our Port Kembla Steelworks, and Western Port facilities in Australia are covered by the Safeguard Mechanism, and our Glenbrook Steelworks in New Zealand has obligations under the New Zealand Emissions Trading Scheme. Scope 1 GHG emissions from these three facilities cover over 90 per cent of BlueScope's Scope 1 emissions	FY2023 Sustainability Data Supplement > Data tables
	EM-IS-110a.2	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.	Discussion & Analysis	Aligned	We disclose our long-term and short-term plan, reduction targets and an analysis of performance against those targets within our Climate Action and Sustainability Reports	FY2023 Sustainability Report > Climate change and energy transition Climate Action Report
Air emissions	EM-IS-120a.1	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs).	Quantitative	Partial	We disclose oxides of nitrogen, sulphur dioxide and fine particulates (PM ₁₀) at a Corporate level. Other air emissions are currently disclosed as part of regional regulatory reporting schemes such as the Australian Federal Government's National Pollutant Inventory.	FY2023 Sustainability Data Supplement > Data tables

Topic	Code	Accounting metric	Category	Alignment (full or partial)	BlueScope response	Reference
Energy management	EM-IS-130a.1	1. Total energy consumed, 2. percentage grid electricity, 3. percentage renewable.	Quantitative	Partial	We disclose net energy consumption and energy intensity for steelmaking activities.	FY2023 Sustainability Data Supplement > Data tables
	EM-IS-130a.2	1. Total fuel consumed, 2. percentage coal, 3. percentage natural gas, 4. percentage renewable.	Quantitative	Not yet aligned	Not currently disclosed at the corporate level. In Australia we have a Renewable Power Purchasing Agreement that is equivalent to approximately 20 per cent of our Australian purchased electricity. We have multiple solar projects underway across our operations in Australian Steel Products (Albury, Wangara and Bomaderry) and Tata Bluescope Steel (Coated Steel Products Jamshedpur). NS BlueScope Malaysia has completed construction of its Sunfield solar farm in Kapar. Steelmaking/metallurgical coal is used in our iron making facilities as a reductant.	FY2023 Sustainability Report > Climate change and energy transition > Low carbon energy sources Climate Action Report > Finley solar farm power purchase agreement (page 46)
Water management	EM-IS-140a.1	1. Total fresh water withdrawn, 2. percentage recycled, 3. percentage in regions with High or Extremely High Baseline Water Stress.	Quantitative	Aligned	We disclose total fresh water and recycled water consumed (resulting in 38 per cent recycled overall). Approximately 1 per cent of our fresh water is consumed in regions (Mexico, India) with High or Extremely High Baseline Water Stress. Further, regions such as Australian, New Zealand (Auckland) and Thailand are subject to increasingly frequent water scarcity impacts.	FY2023 Sustainability Data Supplement > Data tables
Waste management	EM-IS-150a.1	Amount of waste generated, percentage hazardous, percentage recycled.	Quantitative	Partial	We disclose our material efficiency (% total outputs to products and co-products).	FY2023 Sustainability Data Supplement > Data tables FY2023 Sustainability Report > Health, safety and environment > Eliminate waste
Workforce health & safety	EM-IS-320a.1	1. Total recordable incident rate (TRIR), 2. fatality rate, and (3) near miss frequency rate (NMFR) for (a) full-time	Quantitative	Partial	We disclose total (employees and contractors combined) TRI, TRIFR and fatalities. We also disclose the percentage of injuries that had the potential to be permanently life changing, and those that resulted in a permanent incapacity. We don't separately report a fatality rate or near miss frequency rate. Our shift to more leading indicators is explained in our FY2023 Sustainability Report.	FY2023 Sustainability Data Supplement > Data tables FY2023 Sustainability Report > Health, safety and environment > Balanced HSE indicators

Metrics and data tables	BlueScope's product credentials	SASB content index	TCFD content index	Sustainable Development Goals	GRI content index	Metric definitions and glossary
Topic	Code	Accounting metric	Category	Alignment (full or partial)	BlueScope response	Reference
Supply chain management	EM-IS-430a.1	Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues.	Discussion & Analysis	Aligned	We disclose our process for managing sourcing risks arising from environmental and social issues. Iron ore and coking coal suppliers are priority suppliers and are subject to regular assessment to identify issues and corrective/preventative actions.	FY2023 Sustainability Report > Supply chain sustainability FY2023 Modern Slavery Statement
General	EM-IS-000.A	Raw steel production, percentage from: 1. basic oxygen furnace processes, 2. electric arc furnace processes	Quantitative	Aligned	61 per cent of raw steel is produced via integrated route (BF-BOF; combined oxygen blowing method) and 39 per cent via EAF route.	Refer to BlueScope response column of this table
	EM-IS-000.B	Total iron ore production <The scope of production includes iron ore consumed internally and that which is made available for sale>	Quantitative	Aligned	We do not produce iron ore. Our New Zealand business operates the Waikato North Head iron sand mine which provides the iron units for our Glenbrook Steelworks. Each year around 1.2 million tonnes of ironsand is needed to produce steel at Glenbrook. To obtain this, around 5 to 9 million tonnes of sand needs to be mined at the Waikato North Head site. Once the sand is mined, the titanomagnetite is separated from the sand by magnetic and gravity separation processes. No chemicals or other additives are used. The unwanted material, or tailings, is returned to the mined areas to help return it to its original form.	Refer to BlueScope response column of this table
	EM-IS-000.C	Total coking coal production < The scope of production includes coking coal consumed internally and that which is made available for sale>	Quantitative	Aligned	Our Port Kembla Steelworks utilises high quality local metallurgical coal to produce around 1.2 million tonnes of coke for own use each year. Additionally, approximately 580 kilotonnes of coke is also made available for export.	Refer to BlueScope response column of this table

7. Task Force on Climate-related Financial Disclosures (TCFD) content index

The following table outlines the 11 TCFD recommendations and the location of BlueScope’s relevant disclosures in our FY2023 Sustainability Report, and our inaugural Climate Action Report – released in September 2021 and available at bluescope.com.




Theme	TCFD recommended disclosures	FY2023 Sustainability Report reference	Climate Action Report reference
Governance	Describe the board’s oversight of climate-related risks and opportunities.	Climate change and energy transition > Governance	Governance page 63
	Describe management’s role in assessing and managing climate-related risks and opportunities.	Governance > Leadership	Message from our Chairman page 02 Governance page 63 Risk management page 67
Strategy	Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	Climate change and energy transition > Our approach, Delivering on our decarbonisation pathway	Overview of our climate scenarios page 29 BlueScope’s identified climate-related risks pages 68-70
	Describe the impact of climate related risks and opportunities on the organisation’s businesses, strategy, and financial planning.		Implications for Bluescope page 34 Physical risks pages 36-37 BlueScope’s identified climate-related risks pages 68-70 Our climate strategy pages 39-41
	Describe the resilience of the organisation’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.		Overview of our climate scenarios page 29 Implications for Bluescope page 34
Risk management	Describe the organisation’s processes for identifying and assessing climate-related risks.	Climate change and energy transition > Our approach, Governance	Risk management page 67
	Describe the organisation’s processes for managing climate-related risks.	Governance > Risk management	Risk management page 67 Physical risks pages 36-37
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation’s overall risk management.		Risk management page 67 Capital allocation approach page 56
Metrics and targets	Disclose the metrics used by the organisation to assess climate related risks and opportunities in line with its strategy and risk management process.	Climate change and energy transition > Our approach Climate change and energy transition > FY2023 performance, Performance against 2030 targets	Capital allocation approach page 56 Emissions performance pages 24-27
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Sustainability Data Supplement > Data tables	Emissions performance pages 24-27
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.		Glossary page 74 Our climate strategy pages 39-41 Our goal and targets page 43

8. Supporting the Sustainable Development Goals

BlueScope supports the United Nations (UN) Sustainable Development Goals (SDGs), a call for global action that aligns with our efforts to drive sustainable business outcomes. Throughout our FY2023 Sustainability Reporting suite¹ we provide many examples of how our business and our people contribute to the achievement of the SDGs, with some key highlights detailed in the table below.

Goal	How we contributed in FY2023	Reference
	<ul style="list-style-type: none"> 175 environmental improvement projects completed since FY2021 3000+ people participated in HSE leadership or learning workshops since FY2021 900+ HSE risk control improvement projects completed since FY2021 	FY2023 Sustainability Report <ul style="list-style-type: none"> Safety, health and environment
	<ul style="list-style-type: none"> Female Chief Executives appointed to lead BlueScope's North American and Australian Businesses 24 per cent women in BlueScope's total workforce 	FY2023 Sustainability Report <ul style="list-style-type: none"> Culture and capability
	<ul style="list-style-type: none"> Significant progress made in fresh water reduction, with 11 water-related projects considered in our FY2022 Environment Awards 38 per cent of our total water consumption from recycled sources Achieved record low fresh water intensity across our steelmaking facilities, with 1.24 kL fresh water used per tonne of raw steel produced 	FY2023 Sustainability Report <ul style="list-style-type: none"> Water stewardship
	<ul style="list-style-type: none"> Targeting 45 per cent reduction in New Zealand Steel GHG emissions Collaborating to support decarbonisation 8.0 per cent reduction in steelmaking greenhouse gas intensity since FY2018 Engaging with key suppliers on Scope 3 greenhouse gas emissions 	Climate Action Report FY2023 Sustainability Report <ul style="list-style-type: none"> Climate change and energy transition
	<ul style="list-style-type: none"> Female Chief Executives appointed to lead BlueScope's North American and Australian Businesses 1,500+ employees shared their views as part of the development of our employee listening strategy Developed Responsible Sourcing Policy and updated Supplier Code of Conduct 229 supplier assessments completed and re-started our supplier onsite audit program First time measuring reputation across all three steelmaking sites Continued to volunteer time, invest in and support our local communities Over \$1.4 Bn in total Group tax payments, with \$635M in taxes directly borne 	FY2023 Sustainability Report <ul style="list-style-type: none"> Business strength and resilience Culture and capability Supply chain sustainability Economic contribution
	<ul style="list-style-type: none"> Asset intelligence – Digital technologies support the efficiency and effectiveness of our global manufacturing assets BlueScopeX™ invests in five early-stage innovation projects – green hydrogen, sustainable building materials, low carbon energy sources and logistics solutions Improved operational efficiency through increased use of data, advanced analytics, automation and digital mobility solutions Shortlisted for the World Green Building Council's Asia Pacific Business Sustainability Leadership Award 	FY2023 Sustainability Report <ul style="list-style-type: none"> Transformation Sustainable products
	<ul style="list-style-type: none"> Targeted Worker Voice survey deployed at our own sites Engaged business leaders in high-risk locations to ensure ongoing awareness and capability Strengthened our due diligence processes and reviewed our priority risk areas First Nations engagement in BlueScope's New Zealand and Australian businesses 	FY2023 Sustainability Report <ul style="list-style-type: none"> Responsible products Environmental management

1. Sustainability Report, Climate Action Report, Modern Slavery Statement, Tax Contribution Report.

Goal	How we contributed in FY2023	Reference
	<ul style="list-style-type: none"> • 48 Environmental STARs (stories about the Situation-Task-Activity-Result) completed • 98 per cent material efficiency (77 per cent steel, 21 per cent co-products, 2 per cent waste) • Our Western Port site in Australia achieved ResponsibleSteel™ site certification in September 2023 • New Environment Product Declarations (EPDs) and ecolabels launched in FY2023 	<p>FY2023 Sustainability Report</p> <ul style="list-style-type: none"> • Health, safety and environment • Responsible products
	<ul style="list-style-type: none"> • Targeting 45 per cent reduction in New Zealand Steel GHG emissions • Engaging with key suppliers on Scope 3 greenhouse gas emissions • 8.0 per cent reduction in steelmaking greenhouse gas intensity since FY2018 • Collaborating to support decarbonisation 	<p>Climate Action Report FY2023 Sustainability Report</p> <ul style="list-style-type: none"> • Climate change and energy transition
	<p>There are a number of instances throughout the Report where we recognise the importance of partnership and collaboration along the steel value chain. These include our support for key organisations and initiatives such as worldsteel, ResponsibleSteel™, Building 4.0 CRC, the Sustainable Building Research Centre (SBRC) at the University of Wollongong and various climate partnerships. We also recognise the importance of our work with suppliers for responsible sourcing, with customers to understand their needs for sustainable product solutions and our engagement with, and support for, local communities where we operate.</p>	<p>FY2023 Sustainability Report</p> <ul style="list-style-type: none"> • Supply chain sustainability • Climate change and energy transition • Responsible products • Strong communities

9. Global Reporting Initiative(GRI) content index

BlueScope's FY2023 Sustainability Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards (2021).

The following table outlines the relevant GRI *General* and *Material Topic* disclosures for our material topics (defined on pages 4 and 5 of this Data Supplement) and the location of BlueScope's response.

BlueScope has adopted a range of metrics to monitor our performance in key areas aligned to our areas of sustainability focus and business strategy. While these metrics are generally similar in intent and approach to those proposed in various disclosure frameworks, they are not universally aligned to the calculation methodologies proposed at this time.

GRI2: General disclosures

Disclosure	Description	Location / Response
Organisational profile		
2-1	Organisational details	FY2023 Sustainability Report > About this Report FY2023 Sustainability Report > Inside front cover
2-2	Entities included in the organisation's sustainability reporting	FY2023 Sustainability Report > About this Report
2-3	Reporting period, frequency and contact point	FY2023 Sustainability Report > About this Report FY2023 Sustainability Report > Back cover
2-4	Restatements of information	FY2023 Sustainability Report > About this Report
2-5	External assurance	FY2023 Sustainability Data Supplement > Limited Assurance Report
Activities and workers		
2-6	Activities, value chain and other business relationships	FY2023 Sustainability Report > Who we are and what we do FY2023 Sustainability Report > Creating strength along the steel value chain
2-7	Employees	FY2023 Sustainability Data Supplement > Data tables
2-8	Workers who are not employees	Information unavailable/incomplete. BlueScope records contractor hours and injuries as part of our safety statistics but not total number of workers who are not employees.
Governance		
2-9	Governance structure and legal form	FY2023 Sustainability Report > Governance > Leadership, About this Report FY2023 Corporate Governance Statement > Governance at BlueScope
2-10	Nomination and selection of the highest governance body	FY2023 Corporate Governance Statement > Lay solid foundations for management and oversight > Director appointment
2-11	Chair of the highest governance body	FY2023 Corporate Governance Statement > Boards and Committees
2-12	Role of the highest governance body in overseeing the management of impacts	FY2023 Corporate Governance Statement > Boards and Committees
2-13	Delegation of responsibility for managing impacts	FY2023 Corporate Governance Statement > Governance at BlueScope, Boards and Committees.
2-14	Role of the highest governance body in sustainability reporting	FY2023 Corporate Governance Statement > Board and Committees. The Risk and Sustainability Committee assists the Board fulfil its responsibilities in relation to risk management, ethics and compliance, legal proceedings, corporate governance, sustainability and insurance, including oversight of approach to Sustainability Reporting.

Disclosure	Description	Location / Response
2-15	Conflicts of interest	FY2023 Corporate Governance Statement > Structure the Board to be effective and add value > Director independence
2-16	Communication of critical concerns	FY2023 Corporate Governance Statement > Instil a culture of acting lawfully, ethically and responsibly. BlueScope's Speak Up line is available to all employees, contractors and others outside the Group who wish to report a concern or other grievance. All material breaches of the Code of Conduct, including material breaches of our anti-bribery and corruption policy and any material incidents reported under our Speak Up Policy, are reported to the Risk and Sustainability Committee quarterly.
2-17	Collective knowledge of the highest governance body	FY2023 Corporate Governance Statement > Structure the Board to be effective and add value > Board skills and experience
2-18	Evaluation of the performance of the highest governance body	FY2023 Corporate Governance Statement > Lay solid foundations for management and oversight > Board review
2-19	Remuneration policies	FY2023 Corporate Governance Statement > Remunerate fairly and responsibly Annual Report > Remuneration Report
2-20	Process to determine remuneration	FY2023 Corporate Governance Statement > Remunerate fairly and responsibly FY2023 Annual Report > Remuneration Report
2-21	Annual total compensation ratio	Information unavailable/incomplete. Median salary data is not collected and analysed globally due to human resource information system (HRIS) constraints. We are considering the feasibility of a global HRIS and the expected timeframe to obtain this information is around five years.
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	FY2023 Sustainability Report > A message from our Managing Director and CEO
2-23	Policy commitments	See our Code of Conduct, <i>How We Work</i> at bluescope.com
2-24	Embedding policy commitments	FY2023 Sustainability Report > Governance > Leadership, Compliance and ethical conduct
2-25	Process to remediate negative impacts	FY2023 Sustainability Report > Governance > Compliance and ethical conduct FY2023 Sustainability Report > Social impact and human rights > Due diligence process
2-26	Mechanisms for seeking advice and raising concerns	FY2023 Sustainability Report > Governance > Compliance and ethical conduct
2-27	Compliance with laws and regulations	FY2023 Sustainability Report > Safe, healthy and inclusive workplaces > Balanced HSE indicators FY2023 Sustainability Report > Governance > Compliance and ethical conduct
2-28	Membership associations	FY2023 Sustainability Report > Governance > Public policy and advocacy
Stakeholder engagement		
2-29	Approach to stakeholder engagement	FY2023 Sustainability Data Supplement > Stakeholder engagement
2-30	Collective bargaining agreements	We seek to maintain sustainable employee arrangements and respect the right of our employees to choose whether they negotiate the terms of their employment individually or collectively. Approximately 30 per cent of our employees are covered by collective arrangements. The Company collectively bargains with employee representatives in full compliance with the requirements of the jurisdictions in which it operates. We enter all negotiations in good faith and endeavour to maintain a constructive dialogue with negotiating parties.

GRI3: Material topics and Topic Standards

Disclosure	Description	Location / Response
Material topics		
3-1	Process to determine material topics	FY2023 Sustainability Report > How we approach sustainability
3-2	List of material topics	FY2023 Sustainability Report > How we approach sustainability FY2023 Sustainability Data Supplement > Alignment to sustainability frameworks
Occupational health and safety		
3-3	Management of the material topic	FY2023 Sustainability Report > Health, safety and environment
403-9	Work-related injuries	FY2023 Sustainability Report > Health, safety and environment FY2023 Sustainability Data Supplement > Data tables
Local communities		
3-3	Management of the material topic	FY2023 Sustainability Report > Strong communities
413-1	Operations with local community engagement, impact assessments and development programs	FY2023 Sustainability Report > Strong communities
Materials		
3-3	Management of the material topic	FY2023 Sustainability Report > Health, safety and environment > Eliminate waste
301-2	Recycled input materials used	FY2023 Sustainability Report > Health, safety and environment > Eliminate waste FY2023 Sustainability Data Supplement > Data tables
Water and effluents		
3-3	Management of the material topic	FY2023 Sustainability Report > Water stewardship
303-5	Water consumption	FY2023 Sustainability Report > Water stewardship FY2023 Sustainability Data Supplement > Data tables
Marketing and labeling		
3-3	Management of the material topic	FY2023 Sustainability Report > Responsible products
417-1	Requirements for product and service information and labeling	FY2023 Sustainability Report > Responsible products FY2023 Sustainability Data Supplement > BlueScope's product sustainability credentials
Economic performance		
3-3	Management of the material topic	FY2023 Sustainability Report > Strong communities > Economic contribution
201-1	Direct economic value generated and distributed	FY2023 Sustainability Report > Strong communities > Economic contribution FY2023 Sustainability Data Supplement > Data tables

Disclosure	Description	Location / Response
Diversity and equal opportunity		
3-3	Management of the material topic	FY2023 Sustainability Report > Culture and capability
405-1	Diversity of governance bodies and employees	FY2023 Sustainability Report > Culture and capability FY2023 Sustainability Data Supplement > Data tables
Forced or compulsory labor		
3-3	Management of the material topic	FY2023 Sustainability Report > Social Impact and human rights FY2023 Modern Slavery Statement, available at bluescope.com
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	All of our operations (around 160 sites) were considered in our global assessment to identify any adverse or potentially adverse impacts arising from our business operations, products and partnerships. FY2023 Sustainability Report > Social Impact and human rights FY2023 Modern Slavery Statement, available at bluescope.com
Emissions		
3-3	Management of the material topic	FY2023 Sustainability Report > Climate action
305-4	GHG emissions intensity	FY2023 Sustainability Report > Climate action FY2023 Sustainability Data Supplement > Data tables
Supplier social assessment		
3-3	Management of the material topic	FY2023 Sustainability Report > Supply chain sustainability
414-1	New suppliers that were screened using social criteria	FY2023 Sustainability Report > Supply chain sustainability FY2023 Sustainability Data Supplement > Data tables
Anti-competitive behaviour		
3-3	Management of the material topic	FY2023 Sustainability Report > Governance > Compliance and ethical conduct
206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	FY2023 Sustainability Report > Governance > Compliance and ethical conduct

Disclosure	Description	Location / Response
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Biodiversity

3-3	Management of the material topic	<p>A number of our sites are situated in close proximity to areas of cultural or ecological significance. Various controls and management processes are in place to ensure the preservation and enhancement of these protected areas.</p> <p>FY2023 Sustainability Report > Health, safety and environment > Environmental management</p>
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Country	BlueScope site	Area
Australia	Port Kembla Steelworks Western Port	Tom Thumb lagoon Green and gold bell frog ponds Western Port Ramsar wetlands UNESCO biosphere reserve
New Zealand	Waikato North Head irons and mine Glenbrook Steelworks	Maori burial sites Waikato River and wetlands Waiuku River Waikato River Archaeological sites Remnant indigenous forest
USA	Steelscape Kalama	Columbia River

Environmental compliance

3-3	Management of the material topic	FY2023 Sustainability Report > Health, safety and environment > Balanced HSE indicators
307-1	Non-compliance with environmental laws and regulations	<p>In FY2023 we notified the relevant authorities of 43 incidents resulting in environmental non-compliance. See the FY2023 Sustainability Report > Health, Safety and Environment > Balanced HSE indicators.</p> <p>Further details are provided in BlueScope's FY2023 Directors' Report, available at bluescope.com.</p>

10. Metric definitions and glossary

Metric/terms	Definition
BlueScope	The consolidated entity 'BlueScope' or 'the Group', consisting of BlueScope Steel Limited ('the Company') and its controlled entities.
Sustainable growth and transformation	
Raw (or crude) steel (t)	Steel in its first solid (or usable) form, the production of which is measured at each caster at our steel production facilities and reported in tonnes (t).
Despatch tonnes (t)	Invoiced despatches of steel and steel products, including intercompany transfers, reported in tonnes (t).
Tonnes (t)	Unit of measurement equivalent to 1,000 kilograms, or 1.1023 short tons (US tons). In the US it may be referred to as a "metric ton".
Safe, healthy and inclusive workplaces	
HSE risk control improvement projects completed	The target number of HSE risk control improvement projects for each business unit is approved annually by the Business Unit Chief Executive in Q1 of the financial year. HSE risk control improvement projects are those projects identified within BlueScope Business Units that have been approved by the relevant Business Unit Manager as projects that improve the HSE risk control which manages an identified HSE risk. Projects are considered complete when endorsed by the relevant Business Manager, verified by the Business HSE team and approved by the Business Unit Chief Executive. The percentage of HSE risk control improvement projects completed compared to plan is capped at 100%.
Total recordable injury (TRI)	A work-related injury or illness to an employee or contractor requiring management and care by a Medical Practitioner (Doctor, GP, Medical Specialist, etc) as it is beyond the scope of first aid. Total recordable injuries are inclusive of fatalities, lost time injuries and work restrictions of more than seven days.
Lost Time Injury (LTI)	A work-related fatality or TRI that results in the loss of one or more complete shifts any time after the day or shift on which the injury or illness occurred. A Medical Practitioner (if available) must certify the injured person as unable to perform any duties for an injury to be classified as a lost time injury.
First aid	Refers to the medical attention that is administered immediately after an injury or illness occurs and usually at the location where it occurred. It can include cleaning minor cuts, scrapes or scratches, glue for the treatment of minor lacerations, treating a minor burn, applying bandages and dressings, the use of non-prescription medicine or a first, single dose of prescription medicine for minor injury or discomfort, draining blisters, removing debris from eyes using only irrigation or a cotton swab, massage, physiotherapy for minor injury and work restrictions are less than seven calendar days, tetanus immunisations and drinking fluids to relieve heat stress. Note treatment that is beyond the scope of first aid is considered a Total Recordable Injury.
Total Recordable Injury frequency rate (TRIFR)	Number of Total Recordable Injuries per million hours worked (employee and contractor).
Hours worked	Employee hours worked refers to the total number of actual hours spent carrying out activities related to their employment duties as a condition of their employment. This includes rostered hours and overtime and excludes all leave, and is based on employee timesheet and payroll records. For salaried employees rostered hours are based on employment contract hours. Contractor hours worked refers to the total number of hours where contractors are performing work under a BlueScope HSE System. This includes hours working on a BlueScope site or working offsite e.g. construction, mobile roll forming etc and is based on contractor attendance or invoice records, contractor confirmations or management estimates.
Environmental non-compliance	Breach of an environmental legal requirement. A non-compliance may be identified through internal or external processes.
Material efficiency (%)	An indicator developed by worldsteel to illustrate the relative efficiency of steel production facilities. Calculated as dividing the tonnes of raw steel and co-products produced by the tonnes of raw steel, co-products and waste produced. Where 'co-products produced' is the total volume of slag produced and 'waste produced' is equivalent to waste landfilled or incinerated from our steelmaking sites.
Co-products (or by-products)	Materials that are produced in parallel to, or as a consequence of, the production of a primary product and which also have a potential value and reported in tonnes (t). The main solid co-products produced

Metrics and data tables	BlueScope's product credentials	SASB content index	TCFD content index	Sustainable Development Goals	GRI content index	Metric definitions and glossary
Metric/terms	Definition					
	during iron and crude steel production are slags (90 per cent by mass), dusts and sludges. Alongside solid co-products, process gases from coke ovens, blast furnaces and basic oxygen steelmaking furnaces are also important steelmaking co-products. Internally generated scrap steel (pre-consumer scrap) is not included as a co-product.					
Waste produced (t)	The disposal of wastes to a recognised, controlled landfill facility, or the disposal of wastes through incineration where the waste has not been explicitly sold or used as a fuel for another process. Material that has not yet been disposed in a landfill facility or incinerated is not classified as waste until either of these criteria have been met.					
Waste reused/ recycled (t)	Waste materials that cannot be reprocessed through our own onsite operations, they can be reused or recycled through an external process. The two sub-classifications are: <ul style="list-style-type: none"> i. Recycled domestic/packaging waste: recycling of paper and cardboard, and other all packaging materials inclusive of steel, aluminium and the various coded plastic containers, i.e. the equivalent to domestic solid waste separated for the purposes of recycling. ii. Recycled process waste: non-packaging materials that are reused or recycled externally through alternative processes, and includes materials such as concrete, refractories, lamps, metals, sludges, scale, oils and spent pickle liquor, and where not able to be used onsite, scrap steel. 					
Scrap steel (t)	Recovered and recycled scrap steel used in the steelmaking process. Includes raw steel production feedstock from home/internally generated scrap, pre-consumer scrap/industrial scrap and post-consumer/end of life scrap.					
Air emissions (t/annum)	Air emissions refer to oxides of nitrogen (NO _x), sulphur oxides (SO _x), and fine particulate matter (PM10), each separately reported in tonnes per annum (t/annum).					
Oxides of nitrogen (NO_x)	Oxides of Nitrogen (NO _x) that are released into the atmosphere that occur from sources that are owned or controlled by the Company, reported per annum in tonnes of NO ₂ . Total NO _x is the sum of the total Nitric Oxide (NO) and Nitrogen Dioxide (NO ₂) emissions, expressed as NO ₂ .					
Sulphur oxides (SO_x)	Sulphur Oxides (SO _x) that are released into the atmosphere that occur from sources that are owned or controlled by the Company, reported per annum in tonnes of SO ₂ . Total SO _x is the sum of the total Sulphur Dioxide (SO ₂) and Sulphur Trioxide (SO ₃) emissions. Expressed as SO ₂ .					
Fine particulate matter	Fine Particulate Matter below 10 micrometres in diameter (PM10) that are released into the atmosphere that occur from sources that are owned or controlled by the Company, reported per annum in tonnes of PM10. Fine particulate matter is defined as particulate matter emissions below 10 micrometres in diameter (PM10).					
Culture and capability						
Female representation	The percentage of employee headcount that has identified as female.					
Female recruitment	The percentage of employees that have identified as female from the total number of employees recruited.					
Employee	<p>A person in full time, part-time or fixed term employment at a BlueScope business, reported on a head count basis. Where:</p> <ul style="list-style-type: none"> • Full-time employment is defined as an employee who works a regular or standard number of hours of at least 38 hours per week. • Part-time employment is defined as an employee who works less than full-time hours per week. Usually works regular hours per week. • Fixed term employment is defined as an employee who is employed for fixed length of time greater than 3 months duration, on a contract with an end date. <p>Casuals are defined as employees who are not working regular hours each week/month. Casuals does not include persons working as third-party contractors (refer to 'contractors').</p>					
Operator and trade employees	<p>Employees working in production operator and trade roles such as labourer, boilermaker, machinery worker, machinist, welder, sheet metal worker technicians, line leaders and drivers. They are sometimes referred to as 'shopfloor employees'. These are manual labourers who do not have a professional qualification.</p> <p>Engineers with a formal qualification are not included in the operator and trade employee statistics.</p>					

Metric/terms	Definition
Contractor	An individual, company or other legal entity who carries out work or performs services pursuant to a Contract for Service. Contractor statistics and performance data are included within BlueScope's reported statistics when the contractor is performing work undertaken under BlueScope's Health and Safety Management System/s. Where a contractor is performing work under their own Health and Safety Management System, the statistics and performance data will not be included in BlueScope's reported statistics.
Climate action	
Climate change and energy transition	
Energy consumed (GJ)	Energy associated with the combustion of fuels, the use of electricity and other energy sources such as additives, fluxes, compressed air and steam. Where applicable, the energy consumed at site excludes exported energy sources (for example, export coke from coke making facilities).
Energy intensity for steelmaking activities	Energy consumed per tonne of raw steel at our steelmaking facilities, reported in gigajoules per tonne of raw steel produced (GJ/t).
2050 net zero goal	<p>The 2050 net zero goal:</p> <ul style="list-style-type: none"> • Applies to our entire business including our GHG emissions from steelmaking and non-steelmaking operations (both midstream and downstream); • Covers BlueScope's operational Scope 1 and Scope 2 GHG emissions; • Considers the six greenhouse gases recognised under the Kyoto Protocol and the GHG Protocol. This includes carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF₆); • Performance will be reported under the GHG Protocol's equity-based approach for organisational boundaries; and • Our Scope 2 emissions are measured utilising the GHG Protocol Scope 2 Location Based method (this approach is unchanged from our previous reporting approach). <p>This goal is complemented by our existing emissions targets for 2030 (details below). Our ability to achieve net zero emissions by 2050 will be inextricably linked to:</p> <ul style="list-style-type: none"> • Evolution of emerging and breakthrough technologies to viable, commercial scale; • Access to affordable and reliable renewable energy; • Availability of appropriate volumes of competitively priced hydrogen from renewable sources; • Access to appropriate quality and quantity of raw materials both ahead of and beyond the transition; and • Public policy that supports investment in decarbonisation and avoids risk of carbon leakage.
2030 Steelmaking Target	<p>Target of 12 per cent reduction of GHG emissions intensity by 2030 across BlueScope's steelmaking activities at Port Kembla, Glenbrook and North Star.</p> <p>Performance against this target is measured against a 2018 baseline.</p> <p>Steelmaking emissions intensity is calculated based on Scope 1 and Scope 2 GHG emissions per tonne of raw steel at our steelmaking facilities, reported in tonnes of carbon dioxide equivalent (tCO₂-e) per tonne (t) of raw steel (tCO₂-e/t). Where facilities produce iron which is then exported for use in another facility, the iron production is converted to an equivalent steel tonnes for the purpose of steelmaking emissions intensity metric calculations.</p>
2030 Non-Steelmaking Target	<p>Target of 30 per cent reduction of GHG emissions intensity by 2030 across BlueScope's midstream non-steelmaking activities which includes our cold rolled, coated, painted, long and hollow products. This target does not apply to our downstream activities which include roll-forming, pre-engineered building and other downstream activities. Performance against this target will be measured against a 2018 baseline.</p> <p>Non-steelmaking emissions intensity is calculated based on Scope 1 and 2 GHG emissions per tonne of despatched steel at our midstream sites, reported in tonnes of carbon dioxide equivalent (tCO₂-e) per tonne (t) of despatched steel (tCO₂-e/t).</p>

Metrics and data tables	BlueScope's product credentials	SASB content index	TCFD content index	Sustainable Development Goals	GRI content index	Metric definitions and glossary
Metric/terms	Definition					
Basic Oxygen Furnace (BOF)	Basic oxygen furnace (BOF) steelmaking is the next step that follows the blast furnace process, where molten iron is made. Blowing oxygen through the iron, through a top lance and/or bottom tuyeres, lowers the carbon content of the molten bath and changes it into low-carbon steel. The process is known as basic because fluxes of burnt lime or dolomite, which are chemical bases, are added to promote the removal of impurities and protect the lining of the converter.					
Electric Arc Furnace (EAF)	An Electric Arc Furnace (EAF) is a steelmaking furnace, in which steel scrap or other iron sources are heated and melted by heat from electric arcs. The viability of EAFs is influenced by several factors, including access to adequate quantities of quality steel scrap, the cost, reliability and emissions intensity of local electricity supply and government policy settings.					
Carbon offset unit	A carbon offset unit represents one tonne of CO ₂ -equivalent emissions avoided or removed by a specific emissions reduction project. Carbon offsets provide recognition of an action taken to produce a reduction, avoidance, removal or sequestration of greenhouse gases.					
Reductant	An element or compound that loses or "donates" an electron to an electron recipient. Both carbon and hydrogen can act as a reductant in removing oxygen from iron ore.					
Greenhouse gas emissions (tCO₂-e)	Total greenhouse gas emissions (GHG) arising from our sites as a result of our activities, reported in tonnes of carbon dioxide equivalent (tCO ₂ -e). The gases included are the six classes of gases as recognised by the GHG Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004) and the United Nations Framework Convention on Climate Change (UNFCCC): carbon dioxide (CO ₂); methane (CH ₄); nitrous oxide (N ₂ O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); and sulphur hexafluoride (SF ₆).					
Scope 1 GHG (or Scope 1 emissions)	Direct greenhouse gas emissions that occur from sources such as from the combustion of fuels or emissions generated by production processes, reported in tonnes of carbon dioxide equivalent (tCO ₂ -e).					
Scope 2 GHG (or Scope 2 emissions)	Indirect greenhouse gas emissions associated with the purchase of electricity, steam, heat or cooling and reported in tonnes of carbon dioxide equivalent (tCO ₂ -e). Scope 2 emissions physically occur at the facility where electricity or steam is generated, however they are accounted for in the inventory of the entity that uses the energy.					
Scope 3 GHG (or Scope 3 emissions)	Indirect GHG emissions that are a consequence of the activities of the Company but occur from sources not owned or controlled by the Company and reported in tonnes of carbon dioxide equivalent (tCO ₂ -e).					
Scope 1 GHG emissions and Scope 2 GHG emissions calculations	<p>Scope 1 GHG emissions and Scope 2 GHG emissions are calculated in accordance with the GHG Protocol methodology using the latest available emission factors from, for Australian facilities the <i>National Greenhouse and Energy Reporting (Measurement) Determination (2008)</i>, for the facilities located in the United States the <i>Environmental Protection Agency Emissions & Generation Resource Integrated Database (eGRID)</i>, for New Zealand the <i>Ministry for the Environment Measuring emissions: A guide for organisations 2022 detailed guide</i>, and for facilities in all other jurisdictions, relevant country or regional Scope 2 emission factors are used, determined for example, via the International Energy Agency Emissions Factor database.</p> <p>Activity data for emission calculations is actual data where available, supplemented by management estimates.</p>					
GHG emissions intensity for steelmaking activities (Scope 1 and 2)	Scope 1 and Scope 2 greenhouse gas emissions per tonne of raw steel (and exported iron equivalent, if applicable) produced at our steelmaking facilities, reported in tonnes of carbon dioxide equivalent (tCO ₂ -e) per tonne (t) of raw steel produced (tCO ₂ -e/t).					
BlueScope's midstream activities	BlueScope's midstream non-steelmaking activities include our cold rolled, coated, painted, long and hollow products.					
BlueScope's downstream activities	BlueScope's downstream activities include roll-forming, pre-engineered building manufacture and other activities to support BlueScope's operations.					
Emerging technologies	Demonstrated technology that is commercially available but requires further application to integrated steelworks, e.g. biochar, hydrogen tuyere injection, etc.					
Breakthrough technologies	Technology not yet commercialised, currently at concept or pilot stage, or not yet applied to integrated steelworks (e.g. low Technology Readiness Level (TRL)).					
Direct Reduced Iron	Direct Reduced Iron (DRI) is the term given to a group of processes for making iron from ore (in the form of lumps, pellets, or fines) utilising a reducing gas or elemental carbon produced from natural gas or coal. The majority of the DRI manufactured today is via shaft furnaces using natural gas. In order to be converted into steel, DRI needs to be further processed in an EAF or Basic Oxygen Furnace.					

Metric/terms	Definition
Water stewardship	
Water withdrawn and used (kL)	Fresh water, reused/recycled water and saltwater withdrawn and used and reported in kilolitres (kL).
Fresh water withdrawn and used (kL)	This represents water demand on available freshwater resources and includes all water sources that are readily available to others in the community and reported in kilolitres (kL). Fresh water resources include municipal water supplies (i.e. domestic water supply), river water, dam water (filtered and unfiltered) and bore water.
Reused/ Recycled water (kL)	Water supplies collected and, where required, treated to facilitate reuse. This includes water withdrawn from external recycled water pipelines, water treated onsite, and storm/rainwater harvested/collected on site and used and reported in kilolitres (kL).
Freshwater intensity for steelmaking activities (kL/t)	Fresh water withdrawn and used per tonne of raw steel (and exported iron equivalent, if applicable) produced at our steelmaking facilities, reported in kilolitres per tonne of raw steel produced (kL/t). Excludes recycled water.

Responsible products and supply chain

Supply chain sustainability

Priority suppliers identified for Supplier ESG assessment	The supplier segmentation process is the primary mechanism of identifying suppliers for assessment each year, and involves prioritising engagement with suppliers based on their country risk (inherent risk given their operating context), business activities and the nature of BlueScope's relationship with them. Prioritised suppliers are required to complete a supplier environmental, social and governance (ESG) assessment, usually every two years. Priority suppliers may be modified based on supplementary information such as other known risk factors (based on engagement with the country Management teams and media alerts) or historical risk factors (e.g. continuing engagement and assessment of suppliers that were previously priority suppliers).
Supplier ESG Assessment	<p>An assessment of a supplier's systems and processes to identify, mitigate and manage ESG risk, considering the context of their operating environment (country risks). "ESG Assessment" is used as a general term to include several different types of review; Desktop assessment, Self-Assessment Questionnaire (SAQ), EcoVadis assessment or On-site audit (3rd party). We also assess and accept other recognised ESG assessment programs where these address the relevant ESG risks.</p> <p>Examples of a completed Supplier ESG assessment include:</p> <ul style="list-style-type: none"> • Desktop Assessment or SAQ – assessment is complete when all of the relevant (submitted or researched) data has been reviewed by the assessor and a determination made about the outcome of the assessment process. • EcoVadis assessment – assessment is complete when the supplier scorecard is published to BlueScope. • On-site audit – assessment is complete when the audit report and recommended Corrective Action Plan are shared with BlueScope. <p>ESG assessments may result in recommended corrective actions, however these actions do not need to be closed in order for the assessment to be recorded as complete.</p>



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