

Sustainability Data Supplement **FY2024**

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 FY2024 Sustainability Data Supplement (the 'Data Supplement') includes detailed information to support the disclosures made in our FY2024 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 2024.

Except where otherwise stated, references to 'we', 'us' and 'our' refer to BlueScope including the reporting entities above. 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 FY2024 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 FY2024 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 FY2024 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 with reference to the Global Reporting Initiative (GRI) Standards. 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 the Australian Accounting Standards Board's (AASB) Australian Sustainability Reporting Standards when they are finalised.

















Our FY2024 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 Task Force 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
01 Sustainable and enduring business Operate and transform our business for long-term success with good governance, capital discipline, customer focus and innovation.	Governance Business strength and resilience Transformation
02 Safe and inclusive workplaces Create safe, healthy, and inclusive workplaces that value diversity, inspire creativity, support capability and reflect the communities where we operate.	Safety, health and wellbeing Culture and capability Social impact and human rights
03 Climate action and environment Taking action on climate change and environment is of critical importance to our business and our stakeholders.	Climate change and energy transition Environmental management
04 Responsible products and supply chains Foster responsibility and collaboration in our operations and supply chains to provide smarter steel solutions and support a circular steel economy.	Supply chain sustainability Responsible products
05 Strong communities A responsible community employer and partner, respecting local values and sharing success.	Community engagement and support Economic contribution

BlueScope's key policies and documents	GRI	SASB (EM-IS)	UN SDGs
<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	 
<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	   
<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
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 Team meetings
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, forums and site tours Support and participate in community events Volunteer and in-kind support for community groups Corporate and business unit websites and reports

Limited assurance report	Metrics and data tables	BlueScope's product credentials	SASB 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 procedures we have performed 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 2024 (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 2024* and the *BlueScope Sustainability Data Supplement 2024* (together, the 'BlueScope Sustainability Reporting 2024').

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) – 100%
- Female representation – Total BlueScope (% as at 30 June 2024) – 25%
- Total Recordable Injury Frequency Rate (TRIFR; Combined contractor and employee; per million hours worked) – 9.1

Climate Action

- Total greenhouse gas emissions (Scope 1 and 2) – 10,250 ktCO₂-e
- Greenhouse gas emissions intensity of steelmaking activities (per tonne of raw steel) – 1.443 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

We assessed the selected subject matter against the reporting criteria, being the boundaries, definitions and methodologies contained within the 'Metric definitions and glossary' section of the *BlueScope Sustainability Data Supplement 2024* (the 'reporting criteria') which BlueScope is solely responsible for selecting and applying. The selected subject matter needs to be read and understood together with the reporting criteria.

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 limited assurance 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 the preparation of the selected subject matter in accordance with the reporting criteria. This responsibility includes:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring, evaluating and preparing the underlying selected subject matter;
- ensuring that those criteria are relevant and appropriate to BlueScope and the intended users; and
- designing, implementing and maintaining systems, processes and internal controls relevant to the preparation of the selected subject matter, which is free from material misstatement, whether due to fraud or error.

The maintenance and integrity of BlueScope's website is also a responsibility of management; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported selected subject matter or reporting criteria when presented on BlueScope's website.

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; and
- ISAE 3410 Assurance Engagements on Greenhouse Gas Statements.

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

In carrying out our limited assurance engagement, the main procedures we performed included:

- enquiring of management to understand the methodologies, processes and controls supporting the capture, aggregation, calculation and reporting of the selected subject matter and assessing the alignment of these with the reporting criteria;
- enquiring of management to understand and assess the appropriateness of the assumptions, greenhouse gas emission factors and conversion factors applied within the calculations of the selected subject matter;
- 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;
- undertaking analytical procedures over 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;
- 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.

PricewaterhouseCoopers

PricewaterhouseCoopers

Adam Cunningham

Adam Cunningham
Partner

Melbourne
16 September 2024

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.

Use and distribution of our report

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	FY2020	FY2021	FY2022	FY2023	FY2024	Goal/ target	Comments
Sustainable growth and transformation ¹									
Raw steel production	000 tonnes	● EM-IS-000.A	5,691	6,004	5,978	6,173	6,526		BlueScope total raw steel production increased on prior year following ongoing ramp up of the North Star expansion, which was largely completed during the year. Australian and New Zealand steel production was stable compared to prior year. In FY2024, midstream sites were affected by lower despatch volumes than prior periods.
External despatch volume	000 tonnes		7,083	7,710	7,696	8,457	8,337		
Safe, healthy and inclusive workplaces									
HSE risk control improvement projects completed	%			99%	97%	99%	100%	100%	We take a risk-based approach to implement innovative and practical risk control improvements. This way we enhance resilience in our top-ranked risks, while empowering all people who make and handle our products to identify opportunities for improvement and be part of the solution. Our people continue to deliver risk control projects, with another 271 in FY2024 (1,175 since 2021).
	▲ No.			412	243	249	271	271 (FY2024)	
Total recordable injury (TRI)	No.	● EM-IS-320a.1	237	271	274	302	387		The lagging injury metric TRIFR was 9.1 in FY2024, which remains above the long term historical range of 5-7. In July 2024, we instigated a global “Refocus on Safety” program, to ensure ongoing emphasis on foundational safety practices. TRIFR has been updated from data disclosed in the FY2024 annual result material, including updates to historical periods from FY2022, to correct a previous overstatement of hours worked.
TRIFR (TRI per million hours worked)	▲ Rate	● EM-IS-320a.1	6.7	7.2	7.3	7.7	9.1		
		● SDG 8.8.1							
TRI resulting in permanent incapacity	%			0.4%	0.4%	0.6%	1.0%		In FY2024, four of our employees sustained serious injuries resulting in permanent incapacity (related to live equipment). Refer to the Safety, health and wellbeing section of the FY2024 Sustainability Report for further
	No.			1	1	2	4		

Measure	Units	Relevant SASB metrics and SDG indicators	FY2020	FY2021	FY2022	FY2023	FY2024	Goal/ target	Comments
Fatalities	No.	<div><div>●</div>EM-IS-320a.1</div> <div><div>●</div>SDG 8.8.1</div>	1	0	0	0	0	0	<div>detail on work we are doing to reduce the risk of serious injury.²</div> <div>In March 2024, a customer's contractor truck driver was fatally injured in an interaction with another customer's contracted vehicle at one of BlueScope Coated Products sites in North-America. As this incident involved our customers' contractors, it is not classified as within BlueScope's controlled safety management system.</div>

1. Further information about our FY2024 financial performance is provided in our FY2024 Annual Report, available at bluescope.com

2. Live equipment includes, but is not limited to: moving/rotating equipment, stored/potential energy and electrical and hydraulic hazards.

Measure	Units	Relevant SASB metrics and SDG indicators	FY2020	FY2021	FY2022	FY2023	FY2024	Goal/ target	Comments
Environment management									
Material efficiency (% total outputs converted to products and co-products)	%	 EM-IS-150a.1  SDG 12.5.1	98.0%	98.0%	97.5%	97.6%	96.7%		Our manufacturing approach focuses on resource efficiency, driving significant environmental improvements and sustainable business outcomes. 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	46%	46%	46%	48%	50%		We are continuing to progress a range of opportunities to optimise current operating assets to allow increased scrap consumption. In FY2024, 50 per cent of the ferrous input for BlueScope overall was comprised of recovered or recycled scrap steel. Refer to the Future of steel and Climate action sections of the FY2024 Sustainability Report for further details on how we are activating the circular economy.
Incidents of environmental non-compliance	No.		19	16	15	43	40		In FY2024, BlueScope notified relevant authorities of 40 incidents resulting in environmental non-compliance, 17 of which occurred in Australia, 7 in New Zealand and 16 in the US. The number of environmental non-compliances has been updated from 39 reported in our FY2024 Annual Report, with 1 additional back-dated report in Australia. Overall, this is a reduction in BlueScope's total reportable environmental non-compliances, when compared with FY2023. This reduction is despite continued expansion of our global operations in FY2024. All the reported non-compliances were low severity, with no material environmental or health impacts. The operations continue to treat low level incidents seriously, focusing on opportunities to minimise the likelihood of re-occurrence.
Air emissions									
Oxides of nitrogen	tonnes	 EM-IS-120a.1	8,350	7,150	7,150	7,210	8,110		We maintain a strong focus on reducing our impact on local air quality, with strict monitoring processes in place to capture and report performance. During FY2024, air emissions were within historical ranges.
Sulphur dioxide	tonnes	 EM-IS-120a.1	7,600	7,020	7,530	6,750	7,520		
Fine particulates	tonnes	 EM-IS-120a.1  SDG 11.6.2	1,520	1,570	1,460	1,610	1,940		

 Aligned
  Partially aligned
  The metrics covered by assurance

Measure	Units	Relevant SASB metrics and SDG indicators	FY2020	FY2021	FY2022	FY2023	FY2024	Goal/ target	Comments
Female representation									
Board	%		50%	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 achieved an overall percentage of women in the workforce of 25 per cent. We maintained our gender balance ratio for our Board and ELT in line with our 40:40:20 target.
Executive Leadership Team ¹	%	● SDG 5.5.2	40%	40%	40%	55%	50%	40:40:20%	
Executives ²	%	● SDG 5.5.2	28%	29%	32%	32%	30%		
Salaried	%		30%	31%	32%	32%	34%		
Operator / trade workforce	%		11%	13%	15%	15%	15%		
Total BlueScope	▲ %		21%	22%	24%	24%	25%	25%	
Female recruitment									
Total BlueScope	%		37%	36%	29%	31%	31%	>30%	We continue to focus on recruitment, ensuring that our workforce reflects the communities in which we operate. Our approach is to empower leaders to develop local strategies to meet the needs of our diverse geographic footprint.
Operator / trade roles	%		29%	32%	22%	26%	23%	>30%	
Employees	No.		14,077	14,300	15,127	16,489	16,769		Employee numbers reported on a head count basis and exclude casual employees.

1. Executive Leadership Team includes CEO and direct reports.

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

Measure	Units	Relevant SASB metrics and SDG indicators	FY2018	FY2020	FY2021	FY2022	FY2023	FY2024	Goal/ target	Comments	
Climate action											
Net energy consumption	Petajoules (PJ)	<div><div></div> EM-IS-130a.1</div> <div><div></div> SDG 7.3.1</div>	111	107	111	109	108	116		Net energy consumption increased in FY2024 compared to prior periods, predominantly due to the ramp-up of the North Star expansion and the inclusion of the BlueScope Coated Product assets from FY2024.	
Energy intensity for steelmaking activities	Gigajoule (GJ) per tonne raw steel		17.0	17.0	16.9	16.6	15.9	16.1			
Scope 1 GHG emissions	ktCO ₂ -e	<div><div></div> EM-IS-110a.1</div> <div><div></div> EM-IS-110a.2</div> <div><div></div> SDG 13.2.2</div>	8,820	8,420	8,840	8,680	8,510	8,500	Net zero by 2050 GHG emissions (Scope 1 and Scope 2)		FY2024 total Scope 1 and 2 GHG emissions reduced on an absolute basis by 4% when compared with FY2018, and remained stable compared to the prior period despite the ramp-up of the North Star expansion and the inclusion of the BlueScope Coated Product assets from FY2023. In FY2024, the GHG emissions calculation approach for steelmaking was updated to align with recently updated Australian National Greenhouse and Energy Reporting Scheme and worldsteel requirements for estimating carbon content in ferrous feed. This has resulted in an update to the baseline and each subsequent reporting period. Further updates to historical data have been made to correct previous overstatements of scope 2 emissions from FY2018, and the inclusion of BlueScope Coated Products assets from FY2023.
Scope 2 GHG emissions	ktCO ₂ -e	<div><div></div> SDG 13.2.2</div>	1,860	1,710	1,740	1,660	1,740	1,750			
Total GHG emissions (Scope 1 and 2)	<div><div></div> ktCO₂-e</div>		10,680	10,130	10,580	10,340	10,250	10,250			
Scope 3 GHG emissions	ktCO ₂ -e			10,500	11,300	11,030	11,860	12,310		We commenced our Scope 3 reporting journey five years ago and have continued to broaden the coverage and the accuracy of our inventory. In FY2024 we updated the underlying assumptions related to the upstream and downstream transport of raw materials and products which accounted for 8% of our FY2024 Scope 3 GHG emissions (equating to ~0.9MtCO2-e). In addition, we continued to receive supplier-specific emission factors from several of our suppliers this year which reflects our pathway to improving the accuracy of our Scope 3 inventory.	

● Aligned ● Partially aligned ▲ The metrics covered by assurance

Limited assurance report	Metrics and data tables	BlueScope's product credentials	SASB content index					Sustainable Development Goals	GRI content index	Metric definitions and glossary
Measure	Units	Relevant SASB metrics and SDG indicators	FY2018	FY2020	FY2021	FY2022	FY2023	FY2024	Goal/ target	Comments
GHG emissions intensity for steelmaking activities (Scope 1 and 2)	▲ tCO ₂ -e per tonne raw steel		1.639	1.631	1.612	1.582	1.508	1.443	1.442 (FY2030 Target)	In FY2024, we achieved a 12% reduction in GHG emissions intensity against our FY2018 baseline, in line with our 2030 steelmaking target. The emissions performance has been driven by the North Star expansion ramp-up and operating and process improvements at Port Kembla and Glenbrook Steelworks operations. In FY2024, the GHG emissions calculation approach for steelmaking was updated to align with recently updated Australian National Greenhouse and Energy Reporting Scheme and worldsteel requirements for estimating carbon content in ferrous feed. This has resulted in an update to the baseline and each subsequent reporting period. FY2024 steelmaking GHG emissions intensity has been updated from preliminary data disclosed in the FY2024 annual result material following the completion of further internal verification activities. This includes updates to historical data to correct previous overstatements of scope 2 emissions from FY2018 resulting in an additional restatement to our FY2018 base year and 2030 target year emissions intensity.
GHG emissions intensity for non-steelmaking activities (Scope 1 and 2)	tCO ₂ -e per despatched tonne of steel		0.250		0.235	0.241	0.224	0.229	0.175 (FY2030)	In FY2024, performance against our 2030 non-steelmaking target resulted in an 8.4% reduction in GHG emissions intensity against our FY2018 baseline. A range of projects have been deployed to reduce emissions, however FY2024 was affected by lower despatch volumes compared to the FY2018 base year. In FY2024, non-steelmaking data was updated to incorporate BlueScope Coated Products assets from FY2023. Non-steelmaking GHG emissions intensity target has not been re-baselined as the acquired facilities do not have a material impact on the GHG emissions intensity in the base year.

Measure	Units	Relevant SASB metrics and SDG indicators	FY2018	FY2020	FY2021	FY2022	FY2023	FY2024	Goal/ target	Comments
Fresh water consumption	Megalitre (ML)	● SDG 6.4.2	15,700	10,700	11,260	10,820	10,150	11,600		In FY2024, total fresh and recycled water consumption decreased by 5% relative to FY2018. However relative to FY2023 the consumption increased by 11% driven by reduced annual rainfall and therefore onsite water capture at Glenbrook, NorthStar production increase and increased recycled water consumption at PKSW.
Recycled water consumption	Megalitre (ML)		3,290	6,630	7,100	6,880	6,180	6,530		
Total water consumption (recycled and fresh water)	Megalitre (ML)	● EM-IS-140a.1	18,990	17,330	18,360	17,700	16,330	18,130		Steel manufacturing fresh water intensity has reduced by 37% relative to FY2018 . However, intensity increased by 3% in FY2024 relative to FY2023, driven by reduced annual rainfall at Glenbrook.
Percentage recycled water vs total water	%		17%	38%	39%	39%	38%	36%		The percentage of recycled water used compared to total water consumption has doubled in FY2024 relative to FY2018 however decreased by 5% relative to FY2023 driven by the overall increase in fresh water consumption.
Fresh water consumption for steelmaking activities	Megalitre (ML)		12,100	7,600	7,970	7,630	7,680	8,340		
Fresh water intensity for steelmaking activities	kL per tonne raw steel		2.03	1.33	1.32	1.27	1.24	1.28		

Limited assurance report	Metrics and data tables	BlueScope's product credentials	SASB content index				Sustainable Development Goals		GRI content index	Metric definitions and glossary
Measure	Units	Relevant SASB metrics and SDG indicators	FY2020	FY2021	FY2022	FY2023	FY2024	Goal/ target	Comments	
Responsible products and supply chains										
Supply chain assessments										
Completed – Priority suppliers	No. (at year end)	<div><div></div> EM-IS-430a.1</div> <div><div></div> SDG 8.7.1</div>	82	127	139	229	269		Our supplier assessment program has grown each year since its launch in 2019. In FY2024, 269 supplier assessments were completed, predominantly using the independent EcoVadis supplier assessment process.	
Onsite assessments - Suppliers	No.	<div><div></div> EM-IS-430a.1</div> <div><div></div> SDG 8.7.1</div>	1	7	0	12	11			
Strong communities										
Direct economic value generated	\$billion (AUD)			12.9	19.3	19.6	18.3		BlueScope's financial performance in FY2024 means that it continues to generate and distribute significant direct economic value. 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 FY2024 Sustainability Report for further details.	
Total tax contribution	\$million (AUD)		657	730	1,256	1,425	1,226		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. Refer to BlueScope's FY2024 Tax Contribution Report for further details.	

BlueScope's Scope 3 emissions inventory

BlueScope's FY2024 Scope 3 GHG emissions represent 54 per cent of BlueScope's overall emissions profile. We have been working with an external consultant on the development of our Scope 3 inventory and have made continuous improvements to our data quality, assumptions and estimations each year as part of our reporting journey.

The detailed breakdown of our Scope 3 GHG emissions that is presented in the table below has been calculated in line with ISO 14064-1:2019 - Greenhouse gases Part 1, the Greenhouse Gas (GHG) Protocol and relevant guidance frameworks.

Refer to our second Climate Action Report for details on our indicative long-term decarbonisation approach for Scope 3 and further information on our FY2024 performance.

Scope 3 Category	Description	FY2022 ktCO2-e	FY2023 ktCO2-e	FY2024 ktCO2-e	FY2024 % of total	Relevance for BlueScope ¹	Reference to chart on page 22 of the Sustainability Report	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	6,600	6,850	7,230	59%	Material	<i>Purchased steel Pig iron and HBI Raw materials and alloys Coating metals and paint</i>	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	90	40	70	1%	Material	<i>Other</i>	Emissions for this category include capital spend associated with the Port Kembla Steelworks' blast furnace reline and Glenbrook's EAF installation.
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	350	350	3%	Material	<i>Fuel and energy related activities</i>	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)	520	670	970	8%	Material	<i>Transport and distribution</i>	Emissions from the transportation of raw materials to BlueScope operations, via, road, rail and sea freight. These assumptions were revised in FY2024.
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)	20	20	70	1%	Material	<i>Other</i>	-

Scope 3 Category	Description	FY2022 ktCO2-e	FY2023 ktCO2-e	FY2024 ktCO2-e	FY2024 % of total	Relevance for BlueScope¹	Reference to chart on page 22 of the Sustainability Report	Key insights for relevant categories
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	<i>Other</i>	-
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)	60	60	60	<1%	Immaterial	<i>Other</i>	-
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	<i>n/a</i>	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	20	20	<1%	Immaterial	<i>Transport and distribution</i>	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)	950	1,580	1,530	12%	Material	<i>Processing of sold products</i>	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	2,090	1,870	1,600	13%	Material	<i>Use of sold products</i>	Emissions from coke sales from BlueScope's Port Kembla Steelworks operation is included in this category.

Scope 3 Category	Description	FY2022 ktCO2-e	FY2023 ktCO2-e	FY2024 ktCO2-e	FY2024 % of total	Relevance for BlueScope ¹	Reference to chart on page 22 of the Sustainability Report	Key insights for relevant categories
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	390	400	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 franchiser	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.

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 Steelworks and millsclae and EAF slag and dust sold to customers from North Star.

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 FY2024 Sustainability Report.

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	
		COLORSTEEL® steel PACIFIC™ steel SEISMIC® 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, including: COLORBOND® steel for roofing and walling, COLORBOND® Coolmax® steel, COLORBOND® steel Metallic, COLORBOND® Ultra steel, COLORBOND® Intramax® steel, COLORBOND® steel for insulated panels	Australia
		XLERPLATE® steel Welded Beams and Columns ZINCALUME® steel TRUECORE® steel DECKFORM® steel / Low Glare DECKFORM® steel GALVSPAN® steel GALVABOND® steel	
Green Building Material Certification (3-Star level)	China Building Material Test & Certification Group Co., Ltd. (CTC)	Clean COLORBOND® M steel	China

Credential	Issuing body	Product	Country
GreenPro Certification	Indian Green Building Council	COLORBOND® steel ZINCALUME® steel	India
Green Rating for Integrated Habitat assessment (GRIHA)	GRIHA Council	COLORBOND® steel ZINCALUME® steel	India
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 Gold Level	Green Product Council Indonesia	COLORBOND® steel, ZINCALUME® steel, Kirana® steel and BlueScope Zacs	Indonesia
Green Label Certificate	Singapore Green Building Council	COLORBOND®, Sumo and BlueScope Zacs	Vietnam
Circular Mark Certificate of Achievement	Thailand Environment Institute Foundation	COLORBOND® steel	Thailand
Eco-Label	Standard and Industrial Research Institute of Malaysia (SIRIM)	COLORBOND®, VERMOE®, ZINCALUME®, TRUECORE®, PRIMAMAJU®, ELEMENTS® and BLUESCOPE ZACS®	Malaysia

6. Sustainability Accounting Standards Board (SASB) content index

The following table outlines the topics and accounting metrics, a self- assessment and statement regarding our alignment to the 2023 SASB Standards (Iron & Steel Producers), 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	FY2024 Sustainability Data Supplement > Data tables
	EM-IS-110a.2	Discussion of long- 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	FY2024 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.	FY2024 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 and 3. Percentage renewable.	Quantitative	Partial	We disclose net energy consumption and energy intensity for steelmaking activities.	FY2024 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.	Climate Action Report > Our decarbonisation pathway
Water management	EM-IS-140a.1	1. Total water withdrawn, 2. total water consumed; 3. percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Aligned	We disclose total fresh water and recycled water consumed (resulting in 36 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.	FY2024 Sustainability Data Supplement > Data tables
Waste management	EM-IS-150a.1	1. Amount of waste generated, 2. percentage hazardous, 3. percentage recycled.	Quantitative	Partial	We disclose our material efficiency (% total outputs to products and co-products).	FY2024 Sustainability Data Supplement > Data tables FY2024 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) direct employees and (b) contract employees.	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 FY2024 Sustainability Report.	FY2024 Sustainability Data Supplement > Data tables FY2024 Sustainability Report > Health, safety and environment > Balanced HSE indicators
Supply chain management	EM-IS-430a.1	Discussion of the process for managing iron ore 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.	FY2024 Sustainability Report > Supply chain sustainability FY2024 Modern Slavery Statement




Topic	Code	Accounting metric	Category	Alignment (full or partial)	BlueScope response	Reference
General	EM-IS-000.A	Raw steel production, percentage from: 1. basic oxygen furnace processes, 2. electric arc furnace processes.	Quantitative	Aligned	57 per cent of raw steel is produced via integrated route (BF-BOF; combined oxygen blowing method) and 43 per cent via EAF route.	Refer to BlueScope response column of this table
	EM-IS-000.B	Total iron ore production <i><The scope of production includes iron ore consumed internally and that which is made available for sale></i>	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 iron sand 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 <i>< The scope of production includes coking coal consumed internally and that which is made available for sale></i>	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 501 kilotonnes of coke is also made available for export.	Refer to BlueScope response column of this table

7. 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 FY2024 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 FY2024	Reference
 3 GOOD HEALTH AND WELL-BEING	<ul style="list-style-type: none"> 63 environmental improvement projects submitted by employees 1175 HSE risk control improvement projects completed since FY2021 179 people participated in expert leadership training, 1,875 since 2020 610 people participated in business-led learning workshops, 2,151 since 2021 	FY2024 Sustainability Report <ul style="list-style-type: none"> Safe, healthy and inclusive workplaces Climate action and environment
 5 GENDER EQUALITY	<ul style="list-style-type: none"> 25 per cent female representation in the BlueScope workforce New Zealand Steel was awarded the Inclusive Workplace (Medium-Large Organisation) category at the annual Diversity Awards NZ, held in August 2023. For the third year, Australian Steel Products has been named an Inclusive Employer by the Diversity Council of Australia. 	FY2024 Sustainability Report <ul style="list-style-type: none"> Safe, healthy and inclusive workplaces
 6 CLEAN WATER AND SANITATION	<ul style="list-style-type: none"> 36 per cent of our total water consumption from recycled sources Since 2018, water intensity across our three steel manufacturing sites has reduced from 2.03 to 1.28 kL per tonne of raw steel No material water discharge related compliance matters in FY2024 	FY2024 Sustainability Report <ul style="list-style-type: none"> Climate action and environment
 7 AFFORDABLE AND CLEAN ENERGY	<ul style="list-style-type: none"> Targeting 55 per cent reduction in New Zealand Steel's Scope 1 and 2 greenhouse gas (GHG) emissions Collaborating with Australia's leading iron ore producers on a pilot DRI-ESF plant 12.0 per cent reduction in steelmaking GHG emissions intensity since FY2018 Undertaken a Scope 3 pilot study working with key suppliers to understand their emissions and their emissions reduction programs 	Climate Action Report FY2024 Sustainability Report <ul style="list-style-type: none"> Climate action and environment
 8 DECENT WORK AND ECONOMIC GROWTH	<ul style="list-style-type: none"> In FY2024 we conducted a global employee survey across all businesses in BlueScope; participation rate 77 per cent, an engagement score of 72 per cent. Undertaken a responsible sourcing governance review and developed good practice guidance 269 supplier assessments completed in FY2024 Our annual business reputation study demonstrates BlueScope's strong reputation across our three steelmaking sites Continued to volunteer time, invest in and support our local communities Over \$1.672Bn in total Group tax payments, with \$554M in taxes directly borne 	FY2024 Sustainability Report <ul style="list-style-type: none"> Sustainable growth and transformation Safe, healthy and inclusive workplaces Responsible products and supply chain Strong communities
 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	<ul style="list-style-type: none"> We are making good progress across our climate strategy and decarbonisation commitments, forming industry alliances and partnerships to collaborate on new technology We advocate for and support the establishment of modern manufacturing and processing capabilities across Australia, connecting our raw materials inputs to the high value add requirements for renewable generation 	FY2024 Sustainability Report <ul style="list-style-type: none"> Climate action and environment Responsible Products and supply chain
 10 REDUCED INEQUALITIES	<ul style="list-style-type: none"> In FY2024, three audits were conducted at our own operations in Thailand, China and Mexico. Ensuring that local leadership teams are aware of the risks of modern slavery in their region is a key aspect of our due diligence process. In FY2024 we launched our updated Supplier Code of Conduct both internally and to suppliers – reminding them of the importance of decent work and fair labour practices within our supply chain. In Australia, our First Nations Framework advanced significantly and is now embedded into ASPs Vision and Strategy 	FY2024 Sustainability Report <ul style="list-style-type: none"> Responsible products and supply chain Climate action and environment

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

Limited assurance report	Metrics and data tables	BlueScope's product credentials	SASB content index	Sustainable Development Goals	GRI content index	Metric definitions and glossary
Goal	How we contributed in FY2024				Reference	
	<ul style="list-style-type: none"> • 63 environmental improvement projects submitted by employees • 96.7 per cent material efficiency • Our Western Port site in Australia and Phu My site in Vietnam achieved ResponsibleSteel™ site certification 				FY2024 Sustainability Report <ul style="list-style-type: none"> • Climate action and environment • Responsible products and supply chain 	
	<ul style="list-style-type: none"> • Targeting 55 per cent reduction in New Zealand Steel's Scope 1 and 2 greenhouse gas (GHG) emissions • Engaging with key suppliers on Scope 3 greenhouse gas emissions • Collaborating with Australia's leading iron ore producers on a pilot DRI-ESF plant • 12.0 per cent reduction in steelmaking GHG emissions intensity since FY2018 				Climate Action Report FY2024 Sustainability Report <ul style="list-style-type: none"> • Climate action and environment 	
	<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™, and our framework agreement with Australia's two largest iron ore producers, Rio Tinto and BHP to jointly investigate Australia's first ironmaking electric smelting furnace pilot plant. 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>				FY2024 Sustainability Report <ul style="list-style-type: none"> • Climate action and environment • Responsible products and supply chain 	

8. Global Reporting Initiative (GRI) content index

BlueScope's FY2024 Sustainability Report has been prepared with reference to the Global Reporting Initiative (GRI) Standards (2021).

The following table outlines the relevant GRI *General* and *Material Topic* disclosures for our material topics and the location of BlueScope's response.

BlueScope has adopted a range of metrics to monitor performance in key areas aligned to 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	FY2024 Sustainability Report > About this Report FY2024 Sustainability Report > Inside front cover
2-2	Entities included in the organisation's sustainability reporting	FY2024 Sustainability Report > About this Report
2-3	Reporting period, frequency and contact point	FY2024 Sustainability Report > About this Report FY2024 Sustainability Report > Back cover
2-4	Restatements of information	FY2024 Sustainability Report > Climate action and environment > Climate change & energy transition
2-5	External assurance	FY2024 Sustainability Data Supplement > Limited Assurance Report
Activities and workers		
2-6	Activities, value chain and other business relationships	FY2024 Sustainability Report > Organisation FY2024 Sustainability Report > Creating strength along the steel value chain
2-7	Employees	FY2024 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	FY2024 Sustainability Report > Sustainable growth and transformation > Leadership, About this Report FY2024 Corporate Governance Statement > Governance at BlueScope
2-10	Nomination and selection of the highest governance body	FY2024 Corporate Governance Statement > Lay solid foundations for management and oversight > Director appointment
2-11	Chair of the highest governance body	FY2024 Corporate Governance Statement > Board & Committees
2-12	Role of the highest governance body in overseeing the management of impacts	FY2024 Corporate Governance Statement > Board & Committees
2-13	Delegation of responsibility for managing impacts	FY2024 Corporate Governance Statement > Governance at BlueScope, Board & Committees
2-14	Role of the highest governance body in sustainability reporting	FY2024 Corporate Governance Statement > Board & Committees > Risk and Sustainability Committee

Limited assurance report	Metrics and data tables	BlueScope's product credentials	SASB content index	Sustainable Development Goals	GRI content index	Metric definitions and glossary
Disclosure	Description	Location / Response				
2-15	Conflicts of interest	FY2024 Corporate Governance Statement > Structure the Board to be effective and add value > Director independence				
2-16	Communication of critical concerns	FY2024 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 through our Speak Up Policy, are reported quarterly to the Board's Risk and Sustainability Committee.				
2-17	Collective knowledge of the highest governance body	FY2024 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	FY2024 Corporate Governance Statement > Lay solid foundations for management and oversight > Board review				
2-19	Remuneration policies	FY2024 Corporate Governance Statement > Remunerate fairly and responsibly Annual Report > Remuneration Report				
2-20	Process to determine remuneration	FY2024 Corporate Governance Statement > Remunerate fairly and responsibly FY2024 Annual Report > Remuneration Report				
2-21	Annual total compensation ratio	Omission: Information unavailable. Median salary data is not collected and analysed globally due to human resource information system (HRIS) constraints. We launched a project to implement Workday on a global scale, beginning with Australia. Implementing Workday will allow us to gather this data. The project is expected to be completed in approximately three years.				
Strategy, policies and practices						
2-22	Statement on sustainable development strategy	FY2024 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 Code of Conduct - How We Work				
2-24	Embedding policy commitments	FY2024 Sustainability Report > Governance > Leadership, Compliance and ethical conduct				
2-25	Process to remediate negative impacts	FY2024 Sustainability Report > Governance > Compliance and ethical conduct FY2024 Sustainability Report > Social impact and human rights				
2-26	Mechanisms for seeking advice and raising concerns	FY2024 Sustainability Report > Governance > Compliance and ethical conduct				
2-27	Compliance with laws and regulations	FY2024 Sustainability Report > Governance > Compliance and ethical conduct FY2024 Annual Report > Financial Report > 10. Provisions > Other - legal matters				
2-28	Membership associations	FY2024 Sustainability Report > Governance > Public policy and advocacy				
Stakeholder engagement						
2-29	Approach to stakeholder engagement	FY2024 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.				

Disclosure	Description	Location / Response
		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	FY2024 Sustainability Report > Our approach to sustainability
3-2	List of material topics	FY2024 Sustainability Report > Our approach to sustainability FY2024 Sustainability Data Supplement > Alignment to sustainability frameworks
Occupational health and safety		
3-3	Management of the material topic	FY2024 Sustainability Report > Safety, health and wellbeing
403-9	Work-related injuries	FY2024 Sustainability Report > Safety, health and wellbeing FY2024 Sustainability Data Supplement > Data tables
Local communities		
3-3	Management of the material topic	FY2024 Sustainability Report > Strong communities
413-1	Operations with local community engagement, impact assessments and development programs	FY2024 Sustainability Report > Strong communities Partial omission. Information unavailable/incomplete: percentage of operations with implemented local community engagement, impact assessments, and/or development programs. We operate in consultation with our local communities and are accountable for managing any potential impact on local resources and amenity. Our sites have plans in place to guide the responsible management of operations, and we work to avoid or mitigate any negative effects our operations may have on our communities or the environment. Many of our major sites have established community consultation committees, providing a regular forum for open discussion between BlueScope, community representatives and other stakeholders about the environmental management and performance of our operations.
Materials		
3-3	Management of the material topic	FY2024 Sustainability Report > Environmental management > Waste – Eliminate waste
301-2	Recycled input materials used	FY2024 Sustainability Report > Environmental management > Waste – Eliminate waste FY2024 Sustainability Data Supplement > Data tables
Water and effluents		
3-3	Management of the material topic	FY2024 Sustainability Report > Environmental management > Water – Preserve community water sources
303-5	Water consumption	FY2024 Sustainability Report > Environmental management > Water – Preserve community water sources FY2024 Sustainability Data Supplement > Data tables
Marketing and labelling		

Limited assurance report	Metrics and data tables	BlueScope's product credentials	SASB content index	Sustainable Development Goals	GRI content index	Metric definitions and glossary
Disclosure	Description	Location / Response				
3-3	Management of the material topic	FY2024 Sustainability Report > Responsible products				
417-1	Requirements for product and service information and labelling	FY2024 Sustainability Report > Responsible products FY2024 Sustainability Data Supplement > BlueScope's product sustainability credentials				
Economic performance						
3-3	Management of the material topic	FY2024 Sustainability Report > Strong communities > Economic contribution				
201-1	Direct economic value generated and distributed	FY2024 Sustainability Report > Strong communities > Economic contribution FY2024 Sustainability Data Supplement > Data tables				
Diversity and equal opportunity						
3-3	Management of the material topic	FY2024 Sustainability Report > Culture and capability				
405-1	Diversity of governance bodies and employees	FY2024 Sustainability Report > Culture and capability FY2024 Corporate Governance Statement > Lay solid foundations for management and oversight > Inclusion & Diversity FY2024 Sustainability Data Supplement > Data tables				
Forced or compulsory labor						
3-3	Management of the material topic	FY2024 Sustainability Report > Social Impact and human rights FY2024 Modern Slavery Statement, available at BlueScope Modern Slavery Statements				
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. FY2024 Sustainability Report > Social Impact and human rights FY2024 Modern Slavery Statement, available at BlueScope Modern Slavery Statements				
Emissions						
3-3	Management of the material topic	FY2024 Sustainability Report > Climate action				
305-4	GHG emissions intensity	FY2024 Sustainability Report > Climate action FY2024 Sustainability Data Supplement > Data tables				
Supplier social assessment						
3-3	Management of the material topic	FY2024 Sustainability Report > Sustainability in the supply chain				
414-1	New suppliers that were screened using social criteria	FY2024 Sustainability Report > Sustainability in the supply chain FY2024 Sustainability Data Supplement > Data tables				
Anti-competitive behaviour						
3-3	Management of the material topic	FY2024 Sustainability Report > Governance > Compliance and ethical conduct				
206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	FY2024 Sustainability Report > Governance > Compliance and ethical conduct				

Disclosure	Description	Location / Response												
Biodiversity														
3-3	Management of the material topic	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.												
		<table> <tr> <th>Country</th><th>BlueScope site</th><th>Area</th></tr> <tr> <td>Australia</td><td>Port Kembla Steelworks Western Port</td><td>Tom Thumb lagoon Green and gold bell frog ponds Western Port Ramsar wetlands UNESCO biosphere reserve</td></tr> <tr> <td>New Zealand</td><td>Waikato North Head irons and mine Glenbrook Steelworks</td><td>Maori burial sites Waikato River and wetlands Waiuku River Waikato River Archaeological sites Remnant indigenous forest</td></tr> <tr> <td>USA</td><td>Steelscape Kalama</td><td>Columbia River</td></tr> </table>	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
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Environmental compliance														
3-3	Management of the material topic	FY2024 Sustainability Report > Environmental management												
307-1	Non-compliance with environmental laws and regulations	FY2024 Data Supplement > Metrics and data tables > Incidents of environmental non-compliance FY2024 Annual Report > Directors' Report > Environmental Regulation												

9. 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.
TRI resulting in permanent incapacity	A work-related injury or illness (TRI) that results in a permanent incapacity, disability or disfigurement.
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	<p>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.</p> <p>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.</p>
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.

Metric/terms	Definition
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 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>

Limited assurance report	Metrics and data tables	BlueScope's product credentials	SASB content index	Sustainable Development Goals	GRI content index	Metric definitions and glossary
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						
2030 Non-Steelmaking Target		<p>This target relates to a 30 per cent reduction of emissions intensity by 2030 across BlueScope's midstream non-steelmaking activities which include our cold rolled, coated, painted, and long products. This target does not apply to our downstream activities which include roll-forming, pre-engineered building and other activities. Performance against this target will be measured against a FY2018 baseline.</p> <p>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>				
2030 Steelmaking Target		<p>This target relates to a 12 per cent reduction of GHG emissions intensity by 2030 across BlueScope's steelmaking activities at Port Kembla, Glenbrook and North Star. Performance against this target will be measured against a FY2018 baseline.</p> <p>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).</p>				
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;• our Scope 2 GHG emissions are measured utilising the GHG Protocol Scope 2 location-based method (this approach is unchanged from our previous reporting approach);• this goal will be complemented by our existing emissions targets for 2030. <p>Our ability to achieve net zero emissions by 2050 will be inextricably linked to five key enablers outlined in our Climate Action Report.</p>				
Australian DRI Options Study		Named Project IronFlame, a study initiated by BlueScope to explore low emissions iron and steelmaking options in Australia, with a particular focus on DRI technology pathways and the necessary enablers. The main objectives of the study are to identify iron and steelmaking options that provide a step-change in carbon emissions reduction, and identify and quantify the enablers required for each option and any additional government measures required to support them on an economic basis.				
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.				
BlueScope's midstream activities		BlueScope's midstream non-steelmaking activities include our cold rolled, coated, painted, long products.				
BlueScope's downstream activities		BlueScope's downstream activities include roll-forming, pre-engineered building manufacture and other activities to support BlueScope's operations.				
Carbon Capture and Storage (CCS)		CCS includes methods and technologies to remove CO ₂ from the flue gas and/or from the atmosphere, for safe and permanent storage.				

Metric/terms	Definition
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.
Climate capital	Capital investment by BlueScope where the primary objective is a reduction in GHG emissions or GHG emissions intensity.
CO₂ equivalent (CO₂-e)	The universal unit of measurement to indicate the global warming potential (GWP) of each GHG, expressed in terms of the GWP of one unit of carbon dioxide. It is used to evaluate the warming potential of releasing (or avoiding releasing) different greenhouse gases against a common basis.
Co-products (or by-products)	Materials that are produced in parallel to, or as a consequence of, the production of a primary product and also have a potential value. The main solid co-products produced 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. Co-products are reported in tonnes (t).
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.
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.
Emerging technologies	Demonstrated technology that is commercially available but requires further application to integrated steelworks, e.g. biochar, hydrogen tuyere injection, etc.
Emissions factor	A factor that converts activity data into GHG data (e.g. kg CO ₂ -e emitted per GJ of fuel consumed, kg CO ₂ -e emitted per kWh of electricity consumed).
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).
Equity share approach	A consolidation approach whereby a company accounts for GHG emissions from operations according to its share of equity in the operation. The equity share reflects economic interest, which is the extent of rights a company has to the risks and rewards flowing from an operation.
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).
Greenhouse gas emissions (tCO₂-e)	Total greenhouse gas emissions (GHG) arising from our operations on an equity basis in line with the GHG Protocol and reported in tonnes of carbon dioxide equivalent (tCO ₂ -e). The gases included are the six classes of gases listed in the Conference of the Parties (COP) to 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).
Raw (or crude) steel	Steel in its first solid (or usable) form measured at each caster at our steel production facilities and reported in tonnes (t).
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.
Reline	The replacement of the internal lining of a blast furnace.
ResponsibleSteel™	A not-for-profit organisation, ResponsibleSteel™ is the industry's first global multi-stakeholder standard and certification program.

Limited assurance report	Metrics and data tables	BlueScope's product credentials	SASB content index	Sustainable Development Goals	GRI content index	Metric definitions and glossary
Metric/terms		Definition				
Scope 1 GHG (or Scope 1 emissions)		Direct GHG emissions that occur from sources that are owned or controlled by the Company reported in tonnes of carbon dioxide equivalent (tCO ₂ -e).				
Scope 2 GHG (or Scope 2 emissions)		Indirect GHG 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)		Referred to as value chain emissions, indirect GHG emissions that occur in the Company's value chain 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>				
Scrap steel		Recovered and recycled scrap steel used in the steelmaking process. Includes raw steel production feedstock from internally generated scrap, industrial scrap and end of life scrap.				
Secondary steelmaking		Steel production which uses scrap as its main source of metallic input (e.g. EAF steelmaking).				
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.				

Metric/terms	Definition
Responsible products and supply chain	
Supply chain sustainability	
Priority suppliers identified for Supplier ESG assessment	<p>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).</p>
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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