BlueScope

Sustainability Data Supplement

FY2026

BlueScope

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 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 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 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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Sustainability Data Supplement for the year ended 30 June 2026. As at 17 August 2026.

BlueScope Steel Limited ABN 16 000 011 058

About the Data Supplement

The FY2026 Sustainability Data Supplement (the 'Data Supplement') includes detailed information to support the disclosures made in the FY2026 Sustainability Overview in the Annual 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 2026.

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 FY2026 Sustainability Overview 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 FY2026 Sustainability Overview and the Data Supplement. Refer to the Sustainability Report (Climate-related Disclosures) in the FY2026 Annual Report for the Limited Assurance Report, which also outlines the scope of the metrics covered by assurance.

Our FY2026 Sustainability Overview 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. BlueScope's FY2026 Sustainability Report (Climate-related Disclosures) is prepared in accordance with AASB S2 *Climate-related Disclosures*, issued by the Australian Accounting Standards Board (AASB).

Our FY2026 Annual Report is available at bluescope.com

1. Alignment to sustainability frameworks

BlueScope aims to report on topics that matter most to stakeholders and align with industry frameworks that guide the approach to appropriate disclosure. The following table outlines how the four focus areas, material topics and key public policies and documents align to the requirements of the Global Reporting Initiative (GRI) Standards, 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). BlueScope supports the United Nations Global Compact. The latest Communication on Progress is available at unglobalcompact.org.

BlueScope's sustainability focus areas, topics and disclosure frameworks

Sustainability focus areas	Material sustainability topics
01 Enduring business strength and growth	
Operating and transforming our business for long-term success with strong governance and capital discipline	Governance
	Business strength and resilience
02 Safe, thriving people and engaged communities	
Putting people at the heart of what we do; putting safety first and valuing dignity and respect in our workplaces, supply chains and local communities	Safety, health and wellbeing
	Culture and capability
	Social impact and human rights
	Community engagement and contribution
03 Action on climate and environment	
Understanding industry impacts, trends and customer needs, and collaborating to create responsible, future-ready products and solutions	Climate change and energy transition
	Environmental management
04 Responsible products and supply chains	
Understanding industry impacts, trends and customer needs, and collaborating to create responsible, future-ready products and solutions	Supply chain sustainability
	Responsible products

	BlueScope's key policies and documents	GRI	SASB (EM-IS)	UN SDGs
	• Board and Committee Charters • Director Independence Policy • Risk Management Policy • Speak up Policy • Code of Conduct. *How We Work*	102-16 102-18 206-1 201-1 301-2	000.A/B/C	
	• 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 • Strengthening our local communities guidelines	304-1 307-1 403-9 405-1 409-1 413-1 201-1 207-4	120a.1 150a.1 320a.1	
	• 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	
	• Responsible Sourcing Policy • Supplier Code of Conduct	414-1 417-1	430a.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 the business.

The Company's websites provide stakeholders with a wealth of information relating to all aspects of the business. The primary interests of each stakeholder group were identified through the materiality process and discussions with the BlueScope personnel who engage with them regularly. The table below identifies these interests and the corresponding engagement methods.

Stakeholder	Interests	Principal engagement methods
Customers & influencers (builders, architects, design engineers etc)	• 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	• 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	• 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	• 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 People, Culture and Remuneration Committee (PCRC) Chair roadshows • Annual Report
BlueScope people	• 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	• 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	• Environmental and social impact of operations • Employment opportunities • Economic contribution • Impact on local cultural heritage	• 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

Stakeholder	Interests	Principal engagement methods
Government and regulatory bodies	• 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	• 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	• Transparency during the procurement process • Business conduct • Financial performance • Product or service specifications and expectations • Supplier Code of Conduct	• 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	• Governance of non-controlled operations • Product cost, quality and performance	• Meetings with joint venture partners • Site visits to joint venture businesses

3. 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.

● Aligned ● Partially aligned ▲ Metrics covered by limited assurance in FY2026

Measure	Units	Relevant SASB metrics and SDG indicators	FY2022	FY2023	FY2024	FY2025	FY2026	Goal / target	Comments
Enduring business strength and growth[1]									
Raw steel production	000 tonnes	● EM-IS-000.A	5,978	6,173	6,526	6,688	6,814		BlueScope total raw steel production increased on the prior year, led by higher output at North Star and more modest increases at Port Kembla Steelworks and New Zealand Steel.
Safe, thriving people and engaged communities									
Safety, health and wellbeing									
HSE risk control improvement projects completed	%		97%	99%	100%	100%	98%	100%	Continuous focus on building capacity by strengthening our controls, with more than 1,500 risk control projects completed since FY2021, including 182 projects delivered in FY2026. HSE risk control improvement project target has been updated from 188, disclosed in the 1H FY2026 results material, to 186 following approved adjustments to reflect changes in project feasibility due to a site closure and global logistics disruptions.
	No.		243	249	271	192	182	186 (FY2026)	
Fatalities	No.	● EM-IS-320a.1 ● SDG 8.8.1	0	0	0	0	1	0	Tragically, in November 2025 a contractor was fatally injured while working at the No.6 Blast Furnace Reline Project at the Port Kembla Steelworks. BlueScope issued a safety alert to all its sites, subsequently followed by an alert issued by SafeWork New South Wales (NSW). BlueScope is co-operating with SafeWork NSW's ongoing investigation into the incident. Our thoughts remain with the contractor's family, friends and co-workers, and with colleagues across the Company.
TRI resulting in permanent incapacity	%		0.4%	0.6%	1.3%	1.4%	0.5%		In FY2026, two injuries resulted in a permanent incapacity and sixteen had the potential to be a fatal incident, across a number of risk areas. Refer to the 'Safety, Health and Wellbeing' section of the FY2026 Sustainability Overview in the Annual Report
	No.		1	2	5	5	2		

Measure	Units	Relevant SASB metrics and SDG indicators	FY2022	FY2023	FY2024	FY2025	FY2026	Goal / target	Comments
TRI with potential to be a fatal incident	%		2.5%	2.5%	2.6%	3.6%	4.3%		for further detail on work we are doing to reduce the risk of serious injury.
	No.		7	8	10	13	16		
Serious Injury Frequency Rate (per million hours worked)[2]	Rate		0.2	0.2	0.3	0.4	0.4		
Total recordable injury (TRI)	No.	● EM-IS-320a.1	274	302	387	363	376		The lagging injury metric TRIFR remained stable at 8.5 per million hours worked in FY2026, unchanged from FY2025.
TRIFR (TRI per million hours worked)	▲ Rate	● EM-IS-320a.1 ● SDG 8.8.1	7.3	7.7	9.1	8.5	8.5		
Female representation[3]									
Board	%		50%	50%	50%	50%	64%		We continue to measure our progress in recruiting, hiring, and retention with internal dashboards and regular reviews with management and leaders. In locations other than the United States, our representation demographics remain the core metric to measure the effectiveness of our actions towards greater gender balance among employees.
Executive Leadership Team[4]	%	● SDG 5.5.2	40%	55%	50%	46%	44%		
Executives[5]	%	● SDG 5.5.2	32%	32%	30%	34%	34%		
Salaried	%		32%	32%	34%	34%	35%		
Operator / trade workforce	%		15%	15%	15%	16%	15%		
Total BlueScope	%		24%	24%	25%	25%	25%		
Employees[3,6,7]	No.		15,100	16,500	16,800	16,500	15,800		

1. Further information about our FY2026 financial performance is provided in our FY2026 Annual Report, available at bluescope.com
2. Number of fatalities, TRIs resulting in permanent incapacity and TRIs with the potential to be a fatal incident per million hours worked (employee and contractor).
3. Employee numbers as at 30 June 2026, adjusted to reflect changes to the operating model that were not yet in effect.
4. Executive Leadership Team includes CEO and direct reports.
5. Includes all employees that have an executive contract (CEO -1, -2 and -3).
6. Numbers are rounded.
7. Employee numbers reported on a headcount basis and exclude casual employees.

● Aligned ● Partially aligned ▲ Metrics covered by limited assurance in FY2026

Measure	Units	Relevant SASB metrics and SDG indicators	FY2022	FY2023	FY2024	FY2025	FY2026	Goal / target	Comments
Community engagement and contribution									
Direct economic value generated	$million (AUD)		19,312	19,584	18,299	17,201	17,763		BlueScope's "in country, for country" operating model directs long-term investment into the countries where the Company operates, supported by ongoing local and national engagement. The communities in which BlueScope operates are important partners to its businesses, and meaningful economic contribution to them underpins the Company's licence to operate. Refer to the 'Community Engagement and Contribution' section of the FY2026 Sustainability Overview in the Annual Report for further details.
Total tax contribution	$million (AUD)		1,256	1,425	1,226	1,006	1,032		BlueScope is subject to the tax regimes in each country where it has a taxable presence and makes a significant tax contribution through corporate income tax, employment-related taxes and other government charges. In addition to the FY2026 Tax Contribution Report, BlueScope has lodged its first public country-by-country tax return, covering FY2025, with the Australian Taxation Office (ATO). The ATO is expected to publish that data, alongside data from other taxpayers, in the second half of CY2026.

● Aligned ● Partially aligned ▲ Metrics covered by limited assurance in FY2026

Measure	Units	Relevant SASB metrics and SDG indicators	FY2018	FY2022	FY2023	FY2024	FY2025	FY2026	Goal / target	Comments
Action on climate and environment										
Climate change and energy transition										
Net energy consumption	Petajoules (PJ)	● EM-IS-130a.1 ● SDG 7.3.1	111	109	108	109	110	110		Net energy consumption was within historical ranges. Updates have been made to correct a previous overstatement in FY2024 of net energy consumption data (from 116PJ to 109PJ) and energy intensity for steelmaking activities (from 16.1GJ/t to 15.2GJ/t). Energy intensity for steelmaking activities continues to reduce year on year.
Energy intensity for steelmaking activities	Gigajoule (GJ) per tonne raw steel		17.0	16.6	15.9	15.2	15.0	14.8		
Scope 1 GHG emissions[1,2]	▲ $ktCO_2$-e	● EM-IS-110a.1 ● EM-IS-110a.2 ● SDG 13.2.2	8,820	8,680	8,510	8,500	8,500	8,490	Net zero Scope 1 and 2 GHG emissions across the business by 2050[3]	Total Scope 1 and 2 GHG emissions have remained stable over recent years, including FY2025, with FY2026 emissions 4 per cent lower than 2018 levels on an absolute basis. The reduction was primarily driven by emissions and energy efficiency improvements across both steelmaking and non-steelmaking operations, including operational improvements at Port Kembla Steelworks and lower steel production volumes at Glenbrook. Further emissions reductions were achieved from the upgraded paint line oven at Western Port, with FY2026 being the first reporting period to reflect a full year of operational benefits.
Scope 2 GHG emissions[1,2]	▲ $ktCO_2$-e	● SDG 13.2.2	1,860	1,660	1,740	1,750	1,700	1,710		
Total GHG emissions (Scope 1 and 2)[1,2]	▲ $ktCO_2$-e		10,680	10,340	10,250	10,250	10,200	10,200		
Total GHG emissions for steelmaking activities (Scope 1 and 2)[1]	$ktCO_2$-e		9,780	9,500	9,370	9,410	9,410	9,420		
Scope 3 GHG emissions[1,2]	$ktCO_2$-e			11,030	11,860	12,310	12,770	11,950		We commenced our Scope 3 reporting journey seven years ago and have continued to broaden the coverage and the accuracy of our inventory. In FY2026 we continued to improve our Scope 3 GHG emissions including updating the underlying transport assumptions and increasing the coverage of supplier-specific emission factors. Refer to the following section of this Data Supplement for a detailed breakdown of Scope 3 GHG emissions.

1. Numbers are rounded.
2. The sale of BlueScope's 50 per cent interest in the Tata BlueScope Joint Venture was completed 31 December 2025. Accordingly, data for the divested facilities is excluded from 2H FY2026.
3. Achieving this goal is dependent on key enablers, including; the development and diffusion of ironmaking technologies to viable, commercial scale; access to internationally cost-competitive, firmed large-scale renewable energy; availability of competitively-priced green hydrogen; access to appropriate quality and sufficient quantities of economic raw materials; and supportive and consistent policies across all these enablers to underpin decarbonisation.

● Aligned ● Partially aligned ▲ Metrics covered by limited assurance in FY2026

Measure	Units	Relevant SASB metrics and SDG indicators	FY2018	FY2022	FY2023	FY2024	FY2025	FY2026	Goal / target	Comments
GHG emissions intensity for steelmaking activities (Scope 1 and 2)	▲ tCO_2-e per tonne raw steel		1.64	1.58	1.51	1.44	1.41	1.38	1.44 (FY2030 Target)	In FY2026, BlueScope achieved a 16 per cent reduction in steelmaking emissions intensity against its FY2018 baseline. This performance is ahead of the 12 per cent emissions intensity target for 2030. This was primarily driven by operational and efficiency improvements at Port Kembla, together with North Star's continued growth following its EAF expansion, while maintaining a lower emissions intensity.
GHG emissions intensity for non-steelmaking activities (Scope 1 and 2)[1]	tCO_2-e per despatched tonne of steel		0.25	0.24	0.22	0.23	0.22	0.22	0.18 (FY2030 Target)	BlueScope's non-steelmaking emissions intensity has reduced by 13 per cent since FY2018. Progress towards the 2030 non-steelmaking emissions intensity target has been driven by operational improvements and grid decarbonisation. Key emissions reduction projects include the installation of a more efficient paint line oven at Western Port, enhanced waste heat recovery in Malaysia, and renewable electricity projects across Southeast Asian sites.

1. The sale of BlueScope's 50 per cent interest in the Tata BlueScope Joint Venture was completed 31 December 2025. BlueScope's midstream GHG emissions intensity target has not been re-baselined as the divested facilities do not have a material impact on the GHG emissions intensity in the base year. Accordingly, data for the divested facilities was excluded from 2H FY2026.

● Aligned ● Partially aligned ▲ Metrics covered by limited assurance in FY2026

Measure	Units	Relevant SASB metrics and SDG indicators	FY2018	FY2022	FY2023	FY2024	FY2025	FY2026	Goal / target	Comments
Environmental management										
Fresh water consumption[1]	Megalitre (ML)	● SDG 6.4.2	15,700	10,800	10,100	11,600	13,300	12,300		Fresh water and recycled water metrics have returned to historical averages due to the resolution of issues with the external supply of recycled water to one of our steelmaking facilities.
Recycled water consumption[1]	Megalitre (ML)		3,300	6,900	6,200	6,500	5,200	5,900		
Total water consumption (recycled and fresh water)[1]	Megalitre (ML)	● EM-IS-140a.1	19,000	17,700	16,300	18,100	18,500	18,200		
Percentage recycled water vs total water	%		17%	39%	38%	36%	28%	33%		
Fresh water consumption for steelmaking activities[1]	Megalitre (ML)		12,100	7,600	7,700	8,300	10,200	9,300		
Fresh water intensity for steelmaking activities	kL per tonne raw steel		2.0	1.3	1.2	1.3	1.5	1.4		

1. Numbers are rounded.

● Aligned ● Partially aligned ▲ Metrics covered by limited assurance in FY2026

Measure	Units	Relevant SASB metrics and SDG indicators	FY2022	FY2023	FY2024	FY2025	FY2026	Goal / target	Comments
Environmental management									
Material efficiency (% total outputs converted to products and co-products)	%	● EM-IS-150a.1 ● SDG 12.5.1	97%	98%	97%	97%	97%		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%	48%	50%	52%	55%		We are continuing to progress a range of opportunities to optimise current operating assets to allow increased scrap consumption. In FY2026, 55 per cent of the ferrous input for BlueScope overall was comprised of recovered or recycled scrap steel.
Incidents of environmental non-compliance	No.		15	43	40	31	30		In FY2026, BlueScope notified relevant authorities of thirty incidents resulting in environmental non compliance, sixteen in Australia, five in New Zealand and nine in the United States of America. 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[1]	tonnes	● EM-IS-120a.1	7,200	7,200	8,100	7,900	7,900		BlueScope maintains a strong focus on reducing impact on local air quality, with strict monitoring processes in place to capture and report performance. During FY2026, air emissions were within historical ranges.
Sulphur dioxide[1]	tonnes	● EM-IS-120a.1	7,500	6,700	7,500	7,000	7,400		
Fine particulates[1]	tonnes	● EM-IS-120a.1 ● SDG 11.6.2	1,500	1,600	1,900	1,800	1,700		

1. Numbers are rounded.

● Aligned ● Partially aligned ▲ Metrics covered by limited assurance in FY2026

Measure	Units	Relevant SASB metrics and SDG indicators	FY2022	FY2023	FY2024	FY2025	FY2026	Goal/ target	Comments
Responsible products and supply chains									
Supplier assessments									
Completed – Priority suppliers	No. (at year end)	● EM-IS-430a.1 ● SDG 8.7.1	139	229	269	336	557		During FY2026, 557 supplier assessments were completed, primarily through the EcoVadis assessment process, and included 2 supplier on-site assessments.
Onsite assessments - Suppliers	No.	● EM-IS-430a.1 ● SDG 8.7.1	0	12	11	3	2		

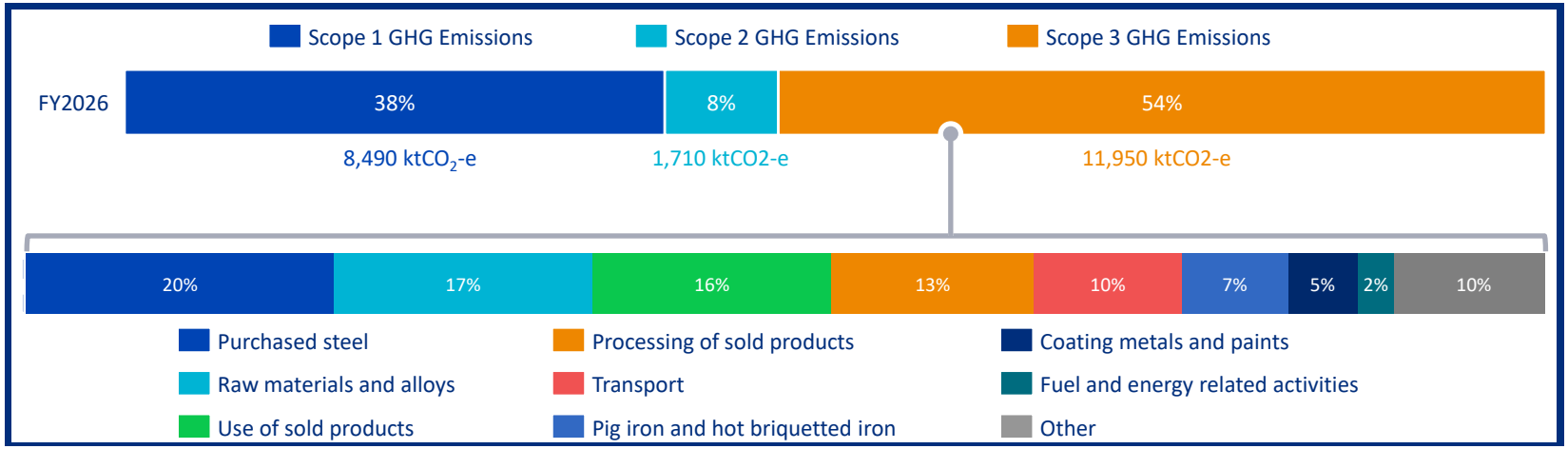
BlueScope's Scope 3 emissions inventory

BlueScope's FY2026 Scope 3 GHG emissions represent 54 per cent of BlueScope's overall emissions profile[1]. We have worked with an external consultant to develop our Scope 3 inventory and have made continuous improvements to our data over the years to refine quality, assumptions and estimations part of our reporting journey.

In FY2026 we continued to improve our Scope 3 GHG emissions including updating the underlying emission factors for transport emissions and increasing the coverage of supplier-specific emission factors. The largest contributors to BlueScope's Scope 3 GHG emissions profile have remained largely consistent with prior years; and in FY2026 consists of the extraction, processing and production of raw materials and the use and processing of sold products (e.g., coke sales and processing of intermediate products, such as slag) as indicated in the graph below.

A detailed breakdown of our Scope 3 GHG emissions is presented in the following pages which has been calculated in line with ISO 14064-1:2018 - Greenhouse gases Part 1, the Greenhouse Gas (GHG) Protocol and relevant guidance frameworks.

BlueScope's second Climate Action Report, released in September 2024, sets out an indicative long-term pathway and work program to further enhance the accuracy of the Company's emissions inventory and to identify feasible opportunities to address Scope 3 GHG emissions.



1. The sale of BlueScope's 50 per cent interest in the Tata BlueScope Joint Venture was completed 31 December 2025. Accordingly, data for the divested facilities was excluded from 2H FY2026.

Breakdown of BlueScope's Scope 3 GHG emissions by category

Scope 3 Category	Description	FY2024 $ktCO_2$-e	FY2025 $ktCO_2$-e	FY2026 $ktCO_2$-e	FY2026 % of total	Relevance for BlueScope[1]	Reference to chart on page 16	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	7,230	7,260	6,320	53%	Material	*Purchased steel, Pig iron and Hot Briquetted Iron (HBI), Raw materials and alloys, Coating metals and paint*	Emissions from raw materials purchased during the reporting period including iron ore, pig iron, HBI, purchased steel, scrap steel, coal, paint and resins and chemicals, among others.
2 Capital goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year	70	150	190	2%	Material	*Other*	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	350	330	300	3%	Material	*Fuel and energy related activities*	Emissions from the production of fuels and energy purchased and consumed across our operations.
4 Upstream transportation and distribution	Category 4 emissions include all third-party transportation and distribution services purchased by the reporting company in the reporting year (either directly or through an intermediary)	970	860	1,140	10%	Material	*Transport*	Emissions from the transportation of raw materials to BlueScope operations, via, road, rail and sea freight. The underlying transport emission factors were updated in FY2026.
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)	70	30	30	<1%	Immaterial	*Other*	-

Scope 3 Category	Description	FY2024 $ktCO_2$-e	FY2025 $ktCO_2$-e	FY2026 $ktCO_2$-e	FY2026 % of total	Relevance for BlueScope[1]	Reference to chart on page 16	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	*Other*	-
7 Employee commuting	Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting company)	60	60	60	<1%	Immaterial	*Other*	-
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%	Not applicable	*n/a*	n/a
9 Downstream transportation and distribution	Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company)	20	20	30	<1%	Immaterial	*Transport*	Emissions from the transportation and distribution of products despatches from BlueScope operations.
10 Processing of sold products	Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers)	1,530	1,620	1,590	13%	Material	*Processing of sold products*	Emissions from the processing of co-products that are sold to downstream customers[2]; 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	1,600	2,030	1,880	16%	Material	*Use of sold products*	Emissions from coke sales from BlueScope's Port Kembla Steelworks operation is included in this category.

Scope 3 Category	Description	FY2024 $ktCO_2$-e	FY2025 $ktCO_2$-e	FY2026 $ktCO_2$-e	FY2026 % of total	Relevance for BlueScope[1]	Reference to chart on page 16	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	400	400	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%	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%	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, Toluenes, Xylenes), coal tar, ammonium sulphate, calcinated dolomite and limestone sold to customers from our Port Kembla Steelworks and vanadium, melter slag and iron sand sold to customers from our Glenbrook Steelworks and millsclae, EAF slag and dust sold to customers from North Star and scrap steel sold to customers from BRM.

4. 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 Sustainability Overview in the FY2026 Annual Report available at bluescope.com.

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, COLORBOND® steel for fencing XLERPLATE® steel Welded Beams and Columns Hot Rolled Coil ZINCALUME® steel TRUECORE® steel DECKFORM® steel GALVASPAN® steel GALVABOND® steel TUBEFORM® steel ZINC HI-TEN® steel ZINCANNEAL® steel ZINCFORM® steel Orrcon Steel Manufacturing – Steel pipe and tube	Australia
		COLORSTEEL® steel PACIFIC™ steel SEISMIC® steel PACIFIC STEEL® and PACIFIC DCRB® Reinforcing Bar, Coil, Rod and Wire (post-EAF, high-scrap)[1]	New Zealand & Pacific Islands
	SCS Global Services	ASC Steel Deck® products (BOF and EAF manufacture) AEP Span® products (BOF and EAF manufacture) BlueScope North Star: (Hot banded steel coil) BlueScope Buildings North America: Galvanized Steel LongBay, Steel Primary Framing, Steel Secondary Framing, Steel Panels (walls and roof)	North America
	The International EPD System	COLORBOND® steel ranges: COLORBOND® Ultra steel, COLORBOND® steel for Panel – Cool Room, COLORBOND® steel for Panel – Clean Room, COLORBOND® steel for Panel – Architectural wall ZINCALUME® steel range: ZINCALUME® Ultra steel SUMO™ steel ranges: SUMO™ 150Eq – Anti Fading steel, Substrate AM95 coating at 0.40mm BMT, SUMO™ steel for Panel	Vietnam

Credential	Issuing body	Product	Country
Carbon Footprint for Product	Thailand Greenhouse Gas Management Organization	COLORBOND® steel ZINCALUME® steel SUPERDYMA® SMARTRUSS® 75 LYSAGHT® ZED PURLIN Z100-Z400 LYSAGHT® CEE PURLIN C100-C400 LYSAGHT® 360 SEAM® LYSAGHT® Topspan™ 31 LYSAGHT® Topspan™ 40 LYSAGHT® KLIP-LOK® 700 LYSAGHT® KLIP-LOK® 700 HI-STRENGTH LYSAGHT® TRIMDEK® LYSAGHT® 3W-DECK®	Thailand
GreenRate™ Level A	Global GreenTag[CertTM]	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, COLORBOND® steel for fencing XLERPLATE® steel Welded Beams and Columns ZINCALUME® steel TRUECORE® steel DECKFORM® steel / Low Glare DECKFORM® steel GALVASPAN® steel GALVABOND® steel	Australia
Green Building Material Certification (3-Star level)	China Building Material Test & Certification Group Co., Ltd. (CTC)	Clean COLORBOND® M steel	China
Eco Choice Aotearoa	Eco Choice Aotearoa	Flat and Long Steel Products and Pre-Painted and Resin Coated Steel Products	New Zealand
Declare	Living Future Institute	AEP Span® products in a ZINCALUME® Plus coating ASC Steel Deck® products	North America
		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	North America
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
Eco-Label	Standard and Industrial Research Institute of Malaysia (SIRIM QAS International)	COLORBOND® steel, VERMOE® steel, ZINCALUME® steel, TRUECORE® steel, PRIMAMAJU® steel, ELEMENTS® steel and BlueScope ZACS® steel	Malaysia

Credential	Issuing body	Product	Country
Digital Product Passport	Rosella St	COLORBOND® steel for roofing and walling 0.42 and 0.48mm TRUECORE® steel Welded beams and Columns	Australia

1. Product not yet on the market — EPD data is not yet based on one year of production. Relates to New Zealand Steel's EAF (operational H2 CY2026).

5. Sustainability Accounting Standards Board (SASB) content index

The following table sets out BlueScope's disclosures prepared with reference to the disclosure topics and accounting metrics of the 2023 SASB Standards (Iron & Steel Producers), and the location of relevant disclosures. BlueScope will continue to monitor developments in sustainability reporting frameworks and standards, including proposed amendments to the SASB Standards, and reflect finalised changes 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	BlueScope discloses total Scope 1, Scope 2 and Scope 3 GHG emissions. 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	FY2026 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	BlueScope discloses long-term and short-term plan, reduction targets and an analysis of performance against those targets within our second Climate Action Report and Sustainability Overview.	FY2026 Annual Report > Climate change and energy transition Second Climate Action Report (released September 2024)
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.	FY2026 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.	FY2026 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.	Second Climate Action Report (released September 2024) > 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. 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 Australia, New Zealand (Auckland) and Thailand are subject to increasingly frequent water scarcity impacts.	FY2026 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).	FY2026 Sustainability Data Supplement > Data tables FY2026 Annual Report > Environmental management
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.	FY2026 Sustainability Data Supplement > Data tables FY2026 Annual Report > Safety, health and wellbeing
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.	FY2026 Annual Report > Supply chain sustainability FY2025 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	55 per cent of crude steel is produced via integrated route (BF-BOF; combined oxygen blowing method) and 45 per cent via EAF route.	Refer to BlueScope response column of this table
	EM-IS-000.B	Total iron ore production *<The scope of production includes iron ore consumed internally and that which is made available for sale>*	Quantitative	Aligned	We do not produce iron ore. Our New Zealand business operates the Waikato North Head iron sand mine which provides the iron units for our Glenbrook Steelworks. Each year around 1.2 million tonnes of ironsand is needed to produce steel at Glenbrook. To obtain this, around 5 to 9 million tonnes of sand needs to be mined at the Waikato North Head site. Once the sand is mined, the titanomagnetite is separated from the sand by magnetic and gravity separation processes. No chemicals or other additives are used. The unwanted material, or tailings, is returned to the mined areas to help return it to its original form.	Refer to BlueScope response column of this table
	EM-IS-000.C	Total coking coal production *< The scope of production includes coking coal consumed internally and that which is made available for sale>*	Quantitative	Aligned	Our Port Kembla Steelworks utilises high quality local metallurgical coal to produce around 1.2 million tonnes of coke for own use each year. Additionally, approximately 660 kilotonnes of coke is also made available for export.	Refer to BlueScope response column of this table

6. Global Reporting Initiative (GRI) content index

BlueScope's FY2026 sustainability disclosures have been prepared with reference to the Global Reporting Initiative (GRI) Standards, comprising the 2021 Universal Standards and applicable Topic Standards. The following table sets out the relevant GRI *General Disclosures* and *Material Topic* disclosures, and the location of BlueScope's response across the FY2026 reporting suite.

BlueScope has adopted a range of metrics to monitor performance in areas aligned with its sustainability focus and business strategy. While the referenced disclosures provide information relevant to the identified GRI disclosures, they may not address every individual reporting requirement. References to the management of material topics may not include all elements specified in GRI 3-3, and quantitative metrics may not be fully aligned with GRI-defined calculation methodologies. Known material omissions are identified in the index.

GRI2: General disclosures

Disclosure	Description	Location / Response
Organisational profile		
2-1	Organisational details	FY2026 Annual Report > Additional Information (Corporate Directory) FY2026 Annual Report > Directors' Report; FY2026 Sustainability Data Supplement > About the Data Supplement
2-2	Entities included in the organisation's sustainability reporting	FY2026 Sustainability Data Supplement > About the Data Supplement; FY2026 Annual Report > Financial Report (basis of consolidation)
2-3	Reporting period, frequency and contact point	FY2026 Sustainability Data Supplement > About the Data Supplement
2-4	Restatements of information	FY2026 Sustainability Data Supplement > Metrics and data tables
2-5	External assurance	FY2026 Annual Report > Sustainability Report (Climate-related Disclosures)
Activities and workers		
2-6	Activities, value chain and other business relationships	FY2026 Annual Report > Sustainability Report (Climate-related Disclosures) > Overview of BlueScope's Value Chain
2-7	Employees	FY2026 Sustainability Data Supplement > Metrics and data tables
2-8	Workers who are not employees	Omission: information unavailable/incomplete. BlueScope records contractor hours and injuries as part of the safety statistics but not the total number of workers who are not employees.
Governance		
2-9	Governance structure and composition	FY2026 Annual Report > Corporate Governance > Board and Director information; Directors' Report > Board of Directors; Meetings of Directors
2-10	Nomination and selection of the highest governance body	FY2026 Annual Report > Corporate Governance > Nomination Committee; Board Skills and Experience; Director Appointment
2-11	Chair of the highest governance body	FY2026 Annual Report > Corporate Governance > Directors' Biographies; Chair of the Board; Directors' Report > Board of Directors
2-12	Role of the highest governance body in overseeing the management of impacts	FY2026 Annual Report > Sustainability Overview > Approach to Sustainability; Corporate Governance > Board Committees; Risk Management; Climate-related Disclosures > Governance; Risk Management

Disclosure	Description	Location / Response
2-13	Delegation of responsibility for managing impacts	FY2026 Annual Report > Corporate Governance > Board Committees; Board, Committee and Management Responsibilities and Meetings; Earnings Report > Risk Management; Climate-related Disclosures (Sustainability Report) > Governance; Management's Role in Governance
2-14	Role of the highest governance body in sustainability reporting	FY2026 Annual Report > Corporate Governance > Board Committees; Verification of Periodic Corporate Reports; Climate-related Disclosures > Governance; Directors' Declaration
2-15	Conflicts of interest	FY2026 Annual Report > Corporate Governance > Director Appointment; Director Independence; Directors' Report > Directors' Interests; Financial Report > Related Party Transactions
2-16	Communication of critical concerns	FY2026 Annual Report > Corporate Governance > Board Committees; Speaking Up and Raising Concerns; Oversight of the Code of Conduct; Earnings Report > Upholding Compliance and Ethical Standards Partial omission. Material breaches of the Code of Conduct and other significant compliance issues are reported quarterly to the ARTC. The total number and nature of critical concerns communicated to the Board during FY2026 are not disclosed.
2-17	Collective knowledge of the highest governance body	FY2026 Annual Report > Corporate Governance > Board Skills and Experience; Director Induction, Training and Education; Climate-related Disclosures > Board Skills and Competencies
2-18	Evaluation of the performance of the highest governance body	FY2026 Annual Report > Corporate Governance > Board Performance Reviews
2-19	Remuneration policies	FY2026 Annual Report > Remuneration Report
2-20	Process to determine remuneration	FY2026 Annual Report > Remuneration Report
2-21	Annual total compensation ratio	Omission: Information unavailable. Median annual total compensation data is not currently collected and analysed on a globally consistent basis due to human resource information system constraints. BlueScope has commenced implementation of Workday, beginning with Australia.
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	FY2026 Annual Report > Message from the Chair and CEO; Sustainability Overview > Approach to Sustainability; Reporting What Matters Most; Climate Change and Energy Transition; Climate-related Disclosures (Sustainability Report) > Strategy
2-23	Policy commitments	See our Code of Conduct, *How We Work* at BlueScope Code of Conduct - How We Work
2-24	Embedding policy commitments	FY2026 Annual Report > Corporate Governance > Code of Conduct; Speaking Up and Raising Concerns; Anti-bribery and Corruption; Risk-based Compliance Monitoring; Earnings Report > Upholding Compliance and Ethical Standards; Sustainability Overview > Environmental Management; Supply Chain Sustainability; Remuneration Report > Our Bond and our Code of Conduct
2-25	Process to remediate negative impacts	FY2025 Modern Slavery Statement > We listen and act on all grievances; Remediation in practice; Effectiveness of our actions; FY2026 Annual Report > Corporate Governance > Speaking Up and Raising Concerns; Oversight of the Code of Conduct Partial omission: remediation information is provided primarily for human rights and modern slavery impacts.
2-26	Mechanisms for seeking advice and raising concerns	FY2026 Annual Report > Corporate Governance > Code of Conduct; Speaking Up and Raising Concerns; Oversight of the Code of Conduct; Earnings Report > Upholding Compliance and Ethical Standards
2-27	Compliance with laws and regulations[1]	FY2026 Annual Report > Directors' Report > Other Matters > Environmental Regulation; Corporate Governance > Risk-based Compliance Monitoring; Earnings Report > Upholding Compliance and Ethical Standards; Financial Report > 25. Contingencies > Outstanding legal matters

Disclosure	Description	Location / Response
2-28	Membership associations	FY2026 Annual Report > Corporate Governance > Political and Stakeholder Engagement; Industry Associations
Stakeholder engagement		
2-29	Approach to stakeholder engagement	FY2026 Sustainability Data Supplement > Stakeholder engagement
2-30	Collective bargaining agreements	BlueScope seeks 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 BlueScope 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. BlueScope enters all negotiations in good faith and endeavours to maintain a constructive dialogue with negotiating parties.

1. Environmental compliance disclosures are reported under GRI 2-27: Compliance with laws and regulations. GRI 307: Environmental Compliance was superseded by GRI 2 (2021).

GRI3: Material topics and Topic Standards

Disclosure	Description	Location / Response
Material topics		
3-1	Process to determine material topics	FY2026 Annual Report > Sustainability Overview > Approach to sustainability
3-2	List of material topics	FY2026 Sustainabilty Data Supplement > Alignment to sustainability frameworks
Occupational health and safety		
3-3	Management of the material topic	FY2026 Annual Report > Sustainability Overview > Safety, health and wellbeing
403-9	Work-related injuries	FY2026 Annual Report > Sustainability Overview > Safety, health and wellbeing FY2026 Sustainability Data Supplement > Metrics and data tables
Local communities		
3-3	Management of the material topic	FY2026 Annual Report > Sustainability Overview > Community engagement and contribution
413-1	Operations with local community engagement, impact assessments and development programs	FY2026 Annual Report > Sustainability Overview > Community engagement and contribution Partial omission: the percentage of operations covered by community engagement, impact assessments and/or development programs is unavailable.
Materials		
3-3	Management of the material topic	FY2026 Annual Report > Sustainability Overview > Environmental management > Waste and Resource Efficiency
301-2	Recycled input materials used	FY2026 Annual Report > Sustainability Overview > Environmental management > Waste and Resource Efficiency FY2026 Sustainability Data Supplement > Metrics and data tables
Water and effluents		

Disclosure	Description	Location / Response
3-3	Management of the material topic	FY2026 Annual Report > Sustainability Overview > Environmental management > Water Use and Stewardship
303-5	Water consumption	FY2026 Annual Report > Sustainability Overview > Environmental management > Water Use and Stewardship FY2026 Sustainability Data Supplement > Metrics and data tables
Marketing and labelling		
3-3	Management of the material topic	FY2026 Annual Report > Sustainability Overview > Responsible products
417-1	Requirements for product and service information and labelling	Partial omission: the percentage of significant product categories covered by formal information requirements is unavailable. FY2026 Annual Report > Sustainability Overview > Responsible products FY2026 Sustainability Data Supplement > BlueScope's product sustainability credentials
Economic performance		
3-3	Management of the material topic	FY2026 Annual Report > Sustainability Overview > Economic contribution
201-1	Direct economic value generated and distributed	FY2026 Annual Report > Sustainability Overview > Economic contribution FY2026 Sustainability Data Supplement > Metrics and data tables
Tax		
3-3	Management of the material topic	FY2026 Annual Report > Sustainability Overview > Economic contribution FY2026 Tax Contribution Report
207-4	Country-by-country reporting	BlueScope has lodged its first public country-by-country tax return, covering FY2025, with the Australian Taxation Office (ATO). The ATO is expected to publish that data, alongside data from other taxpayers, in the second half of CY2026.
Diversity and equal opportunity		
3-3	Management of the material topic	FY2026 Annual Report > Sustainability Overview > Culture and capability
405-1	Diversity of governance bodies and employees	Partial omission: employee age-group data by category and other relevant diversity indicators are unavailable. FY2026 Annual Report > Corporate Governance > Board Skills and Experience; Inclusion and Diversity; Sustainability Overview > Culture and Capability; Remuneration Report > Inclusion and Diversity; FY2026 Sustainability Data Supplement > Metrics and tables
Forced or compulsory labor		
3-3	Management of the material topic	FY2025 Modern Slavery Statement
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Partial omission: the number or proportion of suppliers at significant risk is not reported. FY2025 Modern Slavery Statement
Emissions		
3-3	Management of the material topic	FY2026 Annual Report > Sustainability Overview > Climate change and energy transition
305-4	GHG emissions intensity	FY2026 Annual Report > Sustainability Overview > Climate change and energy transition FY2026 Sustainability Data Supplement > Metrics and data tables

Disclosure	Description	Location / Response
Supplier social assessment		
3-3	Management of the material topic	FY2026 Annual Report > Sustainability Overview > Supply chain sustainability
414-1	New suppliers that were screened using social criteria	Partial omission: the percentage of new suppliers screened using social criteria is unavailable. FY2026 Annual Report > Sustainability Overview > Supply chain sustainability FY2026 Sustainability Data Supplement > Metrics and data tables
Anti-competitive behaviour		
3-3	Management of the material topic	FY2026 Annual Report > Corporate Governance > Code of Conduct; Risk-based Compliance Monitoring; BlueScope Code of Conduct, How We Work > Compete fairly and lawfully Partial omission: topic-specific impacts, FY2026 actions and measures of effectiveness are not reported.
206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	FY2026 Annual Report > Corporate Governance > Board Committees; Code of Conduct; Risk-based Compliance Monitoring; Partial omission: the number and outcomes of relevant legal actions are not reported.
Biodiversity		
3-3	Management of the material topic	BlueScope has reported biodiversity as a material topic under GRI 3-3. The specific disclosures of GRI 101: Biodiversity 2024 (effective 1 January 2026) have not been applied in FY2026 and will be considered in future reporting periods. A number of our sites are situated in close proximity to areas of cultural or ecological significance. Controls and management processes are in place to manage potential operational impacts and support the protection of these areas.

Country	BlueScope site	Area
Australia	Port Kembla Steelworks Western Port	Tom Thumb lagoon Green and gold bell frog ponds Western Port Ramsar wetlands UNESCO biosphere reserve
New Zealand	Waikato North Head irons and mine Glenbrook Steelworks	Maori burial sites Waikato River and wetlands Waiuku River Waikato River Archaeological sites Remnant indigenous forest
USA	Steelscape Kalama	Columbia River

Environmental compliance		
3-3	Management of the material topic	Reported under GRI 3-3 for management approach. Environmental compliance disclosures are provided under GRI 2-27 above. FY2026 Annual Report > Sustainability Overview > Environmental management

7. 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.
Enduring business strength and growth	
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 external despatches and internal transfers, reported in tonnes (t). Despatch tonnes, for the purposes of calculating GHG emissions intensity for non-steelmaking activities (Scope 1 and 2), are invoiced despatches of steel and steel products, despatched at our midstream sites, including external despatches and internal transfers, reported in tonnes (t).
Total External despatches (t)	Invoiced despatches of steel and steel products, including external, 3rd party despatches only, 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, thriving people and engaged communities	
Safety, health and wellbeing	
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%. To maintain the integrity of this metric, changes may only be made in extraordinary circumstances, approved by the Global Head of HSE and the Business Unit Chief Executive.
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.
TRI with potential to be a fatal incident	TRI with the potential to fatally injure one or more people.
Potential fatal incident	A potential incident in which no personal injury was sustained, but where, given a slight shift in time or position, a fatal injury could have occurred.
Serious Injury Frequency Rate (SInjFR)	Number of fatalities, TRIs resulting in permanent incapacity and TRIs with the potential to be a fatal incident per million hours worked (employee and contractor).
Total Recordable Injury frequency rate (TRIFR)	Number of TRIs per million hours worked (employee and contractor).
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

Metric/terms	Definition
	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.
Hours worked	Employee hours worked refers to the total number of actual hours spent carrying out activities related to their employment duties as a condition of their employment. This includes rostered hours and overtime and excludes all leave, and is based on employee timesheet and payroll records. For salaried employees rostered hours are based on employment contract hours. Contractor hours worked refers to the total number of hours where contractors are performing work under a BlueScope HSE System. This includes hours working on a BlueScope site or working offsite e.g. construction, mobile roll forming etc and is based on contractor attendance or invoice records, contractor confirmations or management estimates.
Culture and capability	
Female representation	The percentage of employee headcount that has identified as female.
Employee	A person in full time, part-time or fixed term employment at a BlueScope business, reported on a head count basis. Where: • **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. **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').
Operator and trade employees	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. Engineers with a formal qualification are not included in the operator and trade employee statistics.
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.
Action on climate and environment	
Climate change and energy transition	
2030 Non-Steelmaking Target	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. 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 (tCO_2-e) per tonne (t) of despatched steel (tCO_2-e/t).
2030 Steelmaking Target	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. 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 (tCO_2-e) per tonne (t) of raw steel (tCO_2-e/t).
2050 net zero goal	**The 2050 net zero goal:** • 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;

Metric/terms	Definition
	• considers the six greenhouse gases recognised under the Kyoto Protocol and the GHG Protocol. This includes carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF_6); • 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. Our ability to achieve net zero emissions by 2050 will be inextricably linked to five key enablers outlined in our second Climate Action Report.
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.
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.
CO_2 equivalent (CO_2-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.
Control	The ability of a company to direct the policies of another operation. It is defined as either operational control (the organisation or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation) or financial control (the organisation has the ability to direct the financial and operating policies of the operation with a view to gaining economic benefits from its activities).
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 (DRI)	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.

Metric/terms	Definition
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).
GHG emissions intensity for non-steelmaking activities (Scope 1 and 2)	Scope 1 and 2 greenhouse gas emissions per tonne of despatched steel at our midstream sites, reported in tonnes of carbon dioxide equivalent (tCO_2-e) per tonne (t) of despatched steel (tCO_2-e/t).
Greenhouse gas emissions (tCO_2-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_2O); 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).
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.
Scope 1 GHG (or Scope 1 emissions)	Direct GHG emissions arising from operational activities attributable to the Company, reported in tonnes of carbon dioxide equivalent (tCO_2-e). We report GHG emissions data utilising an equity share approach.
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. We report GHG emissions data utilising an equity share approach.
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	Scope 1 and 2 GHG emissions are measured globally in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004), except for the Group's Australian operations that are within the scope of the Australian National Greenhouse and Energy Reporting (NGER) scheme. For Scope 1 GHG emissions, Australian operations emissions are calculated in accordance with the NGER (Measurement) Determination 2008 (Compilation 20). For operations outside Australia, default emission factors are sourced from applicable jurisdictional regulatory publications, including the US EPA Emission Factors for Greenhouse Gas Inventories (2025) and the New Zealand Ministry for the Environment Measuring emissions guide (2026). Where these do not exist, or where considered appropriate, NGER Measurement Determination factors have been used. Scope 2 emissions are calculated using the location-based method. Emission factors are sourced from jurisdiction-specific regulatory publications, including the NGER Determination for Australian operations, the US EPA Emissions & Generation Resource Integrated Database (eGRID), and the New Zealand Ministry for the Environment Measuring emissions guide (2026). For facilities in all other jurisdictions, relevant country or regional Scope 2 emission factors are used, determined for example, via the IEA Emissions Factor database.
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.

Metric/terms	Definition
Secondary steelmaking	Steel production which uses scrap as its main source of metallic input (e.g. EAF steelmaking).
Environmental management	
Environmental non-compliance	Breach of an environmental legal requirement. A non-compliance may be identified through internal or external processes.
Material efficiency (%)	An indicator developed by worldsteel to illustrate the relative efficiency of steel production facilities. Calculated as dividing the tonnes of raw steel and co- products produced by the tonnes of raw steel, co-products and waste produced. Where 'co-products produced' is the total volume of slag produced and 'waste produced' is equivalent to waste landfilled or incinerated from our steelmaking sites.
Co-products (or by-products)	Materials that are produced in parallel to, or as a consequence of, the production of a primary product and which also have a potential value and reported in tonnes (t). The main solid co-products produced 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: 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 (NOx)	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 (SOx)	Sulphur Oxides (SOx) that are released into the atmosphere that occur from sources that are owned or controlled by the Company, reported per annum in tonnes of SO2. Total SOx 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).
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 chains	
Supply chain sustainability	
Priority suppliers identified for Supplier ESG assessment	The supplier segmentation process is the primary mechanism of identifying suppliers for assessment each year, and involves prioritising engagement with suppliers based on their country risk (inherent risk given their operating context), business activities and the nature of BlueScope's relationship with them. Prioritised suppliers are required to complete a supplier environmental, social and governance (ESG) assessment, usually every two years. Priority suppliers may be modified based on supplementary information such as other known risk factors (based on engagement with the country Management teams and media alerts) or historical risk factors (e.g. continuing engagement and assessment of suppliers that were previously priority suppliers).
Supplier ESG Assessment	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. Examples of a completed Supplier ESG assessment include: • **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. 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.

BlueScope

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