

REPORT ON FORCED LABOUR AND CHILD LABOUR RISKS – FY2024



1. Introduction

BlueScope Steel Limited and the entities it owns and controls (BlueScope) are committed to respecting and upholding human rights across our business practices and supply chains. We believe everyone should be treated with dignity and respect, and we are working to ensure our business activities and practices align with the United Nations Guiding Principles on Business and Human Rights (UNGPs).

BlueScope is also committed to responsible sourcing practices, seeking products and services that are produced responsibly and create long-term environmental, social and economic value for all stakeholders

2. Reporting Context

This Report is made by BlueScope Buildings North America, Inc. ("BBNA") and Steelscape, LLC ("Steelscape") (collectively the "Reporting Entities") which we have determined are reporting entities pursuant to Canada's new Fighting Against Forced Labour and Child Labour in Supply Chains Act (the "Act") and which are owned and/or controlled by BlueScope. This Report describes the actions that BlueScope, including the Reporting Entities, have taken during FY2024 ending June 30, 2024 (the "Reporting Period") to identify, assess and address modern slavery risks. For the purposes of this Report, "modern slavery" includes both forced labour and child labour.

This Report constitutes the second report that the Reporting Entities have prepared pursuant to the Act.

BlueScope Steel Limited is a reporting entity under the Australian Modern Slavery Act 2018 and its 2024 Modern Slavery Statement is available [here](#) Modern Slavery Statement FY2024.

The Reporting Entities are subject to California's Supply Chain Transparency Act.

3. Structure, Activities, and Supply Chain

BlueScope is a global leader in metal coating and painting for building and construction, employing over 16,500 people at over 160 sites in 15 countries. As a global leader in coating and painting, we directly employ approximately 16,500 people across manufacturing, processing, distribution, sales channels and functional teams. Our operations range from small product storage sites to our core steelmaking facilities in Australia, New Zealand, and North America. BlueScope Steel Limited is head-quartered in Melbourne, Australia and listed on the Australian Securities Exchange.

The Reporting Entities for this Report are incorporated and based in the United States and are primarily focused on the large non-residential construction industry, supplying quality engineered buildings systems and high-quality building products. The manufacturing operations of the Reporting Entities are located in the United States. BBNA is a Delaware, USA corporation with its headquarters in Kansas City, Missouri USA and has manufacturing operations in the following US states: Alabama, California, Missouri, Pennsylvania, Tennessee and Wisconsin. BBNA employs 2,100 employees in the United States and 16 in Canada. BBNA imports its engineered building systems into Canada. Steelscape, Inc. is a Delaware, USA corporation and operates two facilities in Washington and California. Steelscape employs approximately 375 employees in the United States and none in Canada. Steelscape imports its non-prime, secondary material into Canada.

BlueScope is a significant purchaser of goods and services in the countries in which we operate. Our procurement and supplier relationship management processes are primarily managed by each business unit or procurement teams. Group-wide standards and processes govern our approach to responsible sourcing. BlueScope businesses are required to assess their suppliers based on importance to our business and sustainability risk factors.

We continue to work to understand and map the complex layers of our supply chain. At a high level, we have mapped the principal country of supply for the goods and services in the top 90 per cent of our supplier spend. In FY2024, the majority of supplier spend for BBNA was external steel feed, downstream accessories and services of which were primarily sourced in the United States. For Steelscape, the majority of its supplier spend relates to external steel feed, production materials and freight and logistics and was primarily sourced from Japan, United States, South Korea and Australia.

4. Policies, Governance and Due Diligence Process

a. Policies

Our Policies communicate BlueScope's expectations and guide employees to make good decisions that are consistent with Our Bond, business strategies and objectives. Our Policies and other Guiding Documents are designed to be clear, concise and accessible. The policies listed below are the core policies that communicate our human rights and modern slavery expectations.

| BlueScope Policy | Relevance to modern slavery | How we implement this policy |
|----------------------------------|---|---|
| Our Bond | Our Bond outlines the guiding principles for strengthening our business. It identifies our key stakeholders; guides how we work together and conduct ourselves. It is the foundation of our business culture and sets the expectation for our people to be proactive and considerate in looking out for the best interests of others. | Our Bond is publicly available on our corporate site and is published extensively on internal communication channels. Any breach of these expectations and standards will be investigated and may result in disciplinary action. |
| Our Code of Conduct, How We Work | Our Code of Conduct sets out what we expect of every single employee as we all live Our Purpose and Our Bond. It sets out commitments in relation to human rights, including modern slavery, as summarised under our Human Rights Policy. We expect anyone we do business with will adhere to this Code of Conduct. | Our Code of Conduct is publicly available and is a mandatory training requirement for all new starters. Every BlueScope employee is required to undertake a refresher every three years. It is available in local languages to reflect the diversity of our employee base, and provided for all workers on our sites. |

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| Human Rights Policy | <p>This policy provides the foundation of our approach to human rights, including modern slavery, and includes the following commitments:</p> <p>» We actively protect and uphold the human rights of our people, the people we work with and the people in our communities: rights based on dignity, fairness, equality, respect and independence.</p> <p>» We support the elimination of all forms of forced or compulsory labour and the abolition of the worst forms of child labour and require our partners to do the same.</p> | <p>This policy is publicly available on our corporate website and is available on internal communication channels. It outlines the expectations for all business partners (upstream and downstream) and holds everyone to the same standard. It also encourages reporting of concerns – including modern slavery and human rights.</p> |
| Speak Up Policy | <p>The policy contains information on how to make a disclosure and emphasises the protection of those who do so. The Speak Up channel was established under this policy and serves as our primary global grievance mechanism. It is accessible to all stakeholders, including workers in the supply chain, and allows for anonymous reporting. This channel can be used to raise concerns about modern slavery</p> | <p>This policy is publicly available on our corporate website, available through internal channels and promoted via posters at our sites, as well as being part of our Code of Conduct, <i>How We Work</i> training.</p> |
| Supplier Code of Conduct | <p>BlueScope is committed to sustainable sourcing practices that create, protect and grow long-term environmental, social and economic value for all stakeholders involved in bringing our products and services to market. This includes, our expectation regarding labour conditions such as: child labour, forced labour, harassment and abuse, freedom of association, wages and benefits and working hours.</p> | <p>This policy is publicly available on our corporate website and is available on internal communication channels. We partner with suppliers large and small that share our values.</p> <p>We communicate this document, our principles and expectations to suppliers. We review supplier alignment with these expectations</p> |
| Health, Safety, Environment and Community (HSEC) Policy | <p>Our care and commitment to health and safety is integral to the way we do business, and it starts with each one of us. We are committed to a workplace where all people are protected; because everyone deserves to feel safe and valued.</p> | <p>Our HSEC policy is publicly available on our corporate site and is published extensively on internal communication channels. Any breach of these expectations and standards will be investigated and may result in disciplinary action.</p> |
| Responsible Sourcing Policy | <p>This policy outlines our commitment to embed and promote ethical and responsible sourcing across BlueScope and our supply chain. Our approach to responsible sourcing aligns with the best practices outlined in the United Nations Universal Declaration of Human Rights’ (UDHR) principles, the United Nations Global Compact’s (UNG) Ten Principles and the United Nations Sustainable Development Goals.</p> <p>Our Responsible Sourcing Policy, together with our Responsible Sourcing Framework, Our Supplier Code of Conduct and our responsible sourcing standards and procedures, set out our internal commitments and our expectations of our suppliers.</p> | <p>This policy is publicly available on our corporate site and is published on internal communication channels.</p> |

b. Governance and Due Diligence

Our commitment to sustainable governance is led from the top, with clear accountabilities for oversight and implementation of our sustainability commitments, including those related to modern slavery. The table below details BlueScope's governance framework.



5. Assessing Risk Exposure

a. Potential risks in BlueScope operations

During FY2024 the Social Impact Steering Committee completed its annual internal assessment of risk topics (including modern slavery). The process mapped the severity to the affected party for each human right, against the risk exposure for our industry and BlueScope businesses. The findings did not materially change from the prior assessment, and therefore our current priority areas remain unchanged for the year ahead. We have, however, outlined more specific aspects of these focus areas as priorities. Outlined in the Risk profile below, are specific areas or practices within the Group's own operations that we consider carry heightened risk of modern slavery. Bearing that in mind, BlueScope has identified the following areas as key priorities for operations (and its supply chain), and we are working on actions to ensure ongoing continuous improvement, with particular regard to more vulnerable populations, such as migrant workers:

- **Hours of work** – reasonable limitation of working hours and paid holidays
- **Wages and benefits** – accurate and timely payment
- **Forced labour** – all forms of forced labour for contract workers at our sites (and contractor management)
- **Grievance mechanisms** – accessibility of mechanisms for employees, labour hire and contractors
- **Harassment and abuse** – prevention and response to harassment in the workplace.

Our actions in FY2024 were aligned to mitigating these potential risk areas, and we are working to ensure that new and existing controls are in place to monitor and evaluate BlueScope's exposure. Leadership awareness and understanding are key to a successful ongoing process for identifying and managing modern slavery risks and we are continuing to build internal capability regarding modern slavery due diligence.

We acknowledge that, without proper controls, we may be directly linked or contribute toward modern slavery through the use of exploited labour at our sites through our third-party contractor workforce.

We recognise that the risk of modern slavery may be higher in the lower tiers of our supply chain, where we have less visibility and influence.

b. Potential risks in our suppliers' operations

BlueScope has a complex supply chain encompassing a large variety of goods and services sourced from across the globe. We acknowledge that we could be directly linked to modern slavery if any of the goods or services we procure, or their inputs, were produced, transported, or provided using modern slavery.

6. Steps to Prevent and Reduce Risks of Forced and Child Labour

a. Approach and steps taken with our operations

Our approach to assess and address modern slavery in our operations is based on a continuous improvement due diligence process.

Annual risk assessment: During FY2024, the Social Impact Steering Committee completed an annual internal assessment of social impact risk topics, including those related to modern slavery. The process mapped the severity to the affected party for each human right, against the risk exposure for our industry and BlueScope businesses. Our findings did not materially change from the prior assessment, and therefore our current priority areas remain unchanged for the year ahead.

b. Approach and steps taken with regard to our suppliers

BlueScope is committed to a sustainable supply chain that is free from labour abuse, including modern slavery. Due to the geographic spread of our business, with business units and operations across many countries, our responsible sourcing program is overseen at a corporate level, and supplier engagement and collaboration are managed at a business unit level.

Supplier Code of Conduct: In FY2024 we launched an updated Supplier Code of Conduct, setting out the minimum standards we expect from suppliers including the importance of decent work and fair labour practices within our supply chain. We request suppliers to meet the expectations set out in our Code and to communicate and, as much as possible, implement the same benchmarks through their supply chain.

Digital tools for Supply Chain Risk: We use multiple tools and service providers to inform our human rights risk awareness and risk assessments of our supply chain partners. We also frequently review emerging digital capabilities to enhance this work and improve efficiency. During FY2024, we implemented the EcoVadis IQ Plus solution to provide risk mapping of suppliers based on country and industry inherent risk. Since implementation, over 3,000 global suppliers have been loaded into the tool, which now assists our procurement teams to prioritise responsible sourcing efforts. Additionally, BBNA and Steelscape have implemented the use of EcoVadis IQ Plus Vitals questionnaire to gather information from Suppliers for developing supplier scorecards. BBNA scored 220 suppliers in FY2024. Steelscape scored 22 suppliers in FY2024.

Supplier engagement & learning: BlueScope is committed to sharing our experiences and knowledge with suppliers to support them to continually improve their modern slavery actions. Our procurement teams engage with their suppliers regularly to understand their risk management and responsible sourcing approach, and to discuss improvement opportunities. Additionally, BlueScope hosts learning and knowledge sharing events throughout the year for suppliers to increase their understanding of our requirements, responsible sourcing, supply chain sustainability and human rights.

Supplier engagement and knowledge sharing: BlueScope Buildings North America (BBNA) hosted a Supplier Sustainability Summit. One of the goals being to urge suppliers to commit to being part of a sustainable supply chain, including being active in identifying, addressing and mitigating against future modern slavery risks. The BBNA team received positive feedback from participants who said it helped to understand why BlueScope is so focused on responsible sourcing. Find out more here - <https://bluescopebuildings.com/supplier-sustainability-summit-2023/>

Key contracts are assessed for modern slavery exposure risk and, where relevant, include terms to address these risks: Local procurement teams have responsibility for supplier engagement and assessment processes and for partnering with suppliers to improve collective performance. Our teams make use of a due diligence database and alert tools to support our supplier assessment work and to help monitor the conduct of suppliers.

7. Remediation Measures

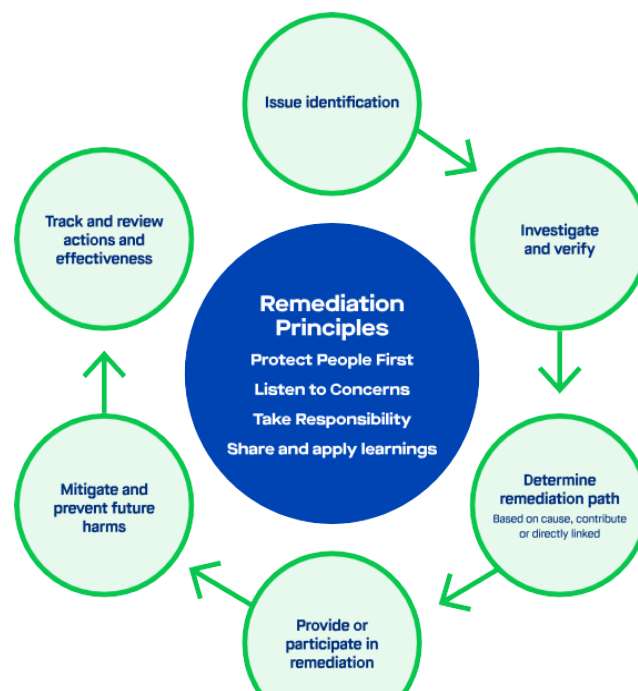
a. Grievance Mechanisms

BlueScope encourages our employees, contractors and other stakeholders (including suppliers and their employees) to speak up if they become aware or reasonably suspect something is not right at BlueScope – including modern slavery or other labour rights violations in our operations or supply chains. BlueScope's Speak Up channel is a global, externally managed service available 24 hours a day, 7 days a week and can be accessed online or by phone. Reports to the Speak Up channel may be made anonymously. BlueScope is committed to the protection of all people who speak up and does not tolerate retaliation or adverse action.

b. Crisis Response Process

BlueScope has an established and effective crisis response process which includes an outline of roles and responsibilities, first response protocols and preparing a fit for purpose action plan.

The Social Impact Steering Committee is responsible for establishing an appropriate incident or crisis management plan for all significant matters relating to modern slavery or human rights and will escalate to the Managing Director and CEO and the Chief People Officer if a protocol is enacted. Our remediation process (as outlined) highlights four key principles to guide our decision making; protect people first, listen to concerns, take responsibility and share and apply learnings. We expect this process to continually evolve as we learn through our experience.



8. FY2024 Human Rights and Modern Slavery Training

Approach

The table in Section 4a of this report on “How We Implement this Policy” details BlueScope’s ongoing engagement approach to increasing awareness and understanding of human rights and modern slavery risks both internally and with our suppliers.

9. Assessing Effectiveness

BlueScope is committed to maintaining effective systems to identify and proactively manage modern slavery risks in accordance with Our Bond and our regulatory obligations. We consider an effective response to modern slavery as one that identifies current and emerging risk areas and helps us to prevent and address any involvement in harm. Where harms are identified, our first aim is to ensure that these are remediated and that practices are put in place to prevent recurrence. We will continue to work with suppliers who demonstrate their commitment to this goal. We understand that raising awareness, building knowledge and increasing capacity are key to addressing the risk of modern slavery. We recognise the need to continue building capabilities of our employees to identify the risks of modern slavery and the actions required to respond effectively. We will continue to challenge our effectiveness and ensure our metrics are relevant and fit for purpose for our business.

We have assessed our effectiveness against two aspirational goals:

1. Integrating human rights practices into our existing processes, and
2. Focusing on high-risk areas for maximum impact

In addition, BlueScope continues to monitor the following data points as indicators of effectiveness:

- Measuring the number of suppliers screened and the improvement in risk scores
- Number of grievances received and outcomes
- Training records
- Reviewing policies, codes, and frameworks
- Regularly reviewing our potential risks and emerging issues with the Social Impact Steering Committee
- Ensuring our Speak Up policy is shared with all business partners and employees
- Conducting our internal audit program and targeted on- site assessments
- Collaboration with suppliers to understand their awareness of modern slavery risks in our shared value chain and the maturity of their programs to reduce these risks.

10. Approval and Attestation of Report

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in this Report for the entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this Report is true, accurate, and complete in all material respects for the purposes of the Act, for the fiscal year of July 1, 2023 to June 30, 2024

I have the authority to bind BlueScope Buildings North America, Inc.



Susan Stark
President
May 28, 2025

I have the authority to bind SteelScape, LLC



Sarah Deukmejian, President
May 28, 2025