

REPORT ON FORCED LABOUR AND CHILD LABOUR RISKS – FY2025



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. (the "Reporting Entity") which we have determined is a reporting entity 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 Entity, have taken during FY2025 (July 1, 2024 through June 30, 2025) (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 third report that the Reporting Entity has prepared pursuant to the Act.

BlueScope Steel Limited is a reporting entity under the Australian Modern Slavery Act 2018 and its FY2025 (July 1, 2024 through June 30, 2025) Modern Slavery Statement is available here [Modern Slavery Statement FY2025](#).

The Reporting Entity is subject to California's Supply Chain Transparency Act.

3. Structure, Activities, and Supply Chain

BlueScope is one of the leading manufacturers in painted and coated steel products for building and construction, employing ~16,500 people at over 160 sites in 15 countries. We directly employ 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. Headquartered in Melbourne, Australia, BlueScope Steel Limited is listed on the Australian Securities Exchange.

The Reporting Entity for this Report is incorporated and based in the United States and is primarily focused on the large non-residential construction industry supplying quality engineered buildings systems. The manufacturing operations of the Reporting Entity are located in the United States. The Reporting Entity 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. The Reporting Entity employs 2,100 employees in the United States and 16 in Canada. The Reporting Entity imports its engineered building systems into Canada.

BlueScope is a significant purchaser of goods and services in the countries in which we operate with a total procurement spend of approximately \$13 billion in FY2025. Across all our businesses we continue to focus on domestic supply chains that support local jobs and economic development.

Our procurement and supplier management processes are primarily managed by procurement teams in each business unit or country of operation, with the exception of some strategic categories managed at a Group level.

In FY2025, the majority of supplier spend for the Reporting Entity was external steel feed, downstream accessories and services which were primarily sourced in the United States.

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 and are publicly available on our corporate website and internal communication channels.

Policy	How this supports our modern slavery governance
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 sets the foundation for our culture and outlines the expectation for our people to be proactive and considerate in looking out for the best interests of others.
Our Code of Conduct, How We Work	Our Code of Conduct sets out what we expect of every single employee as we all strive to live Our Purpose and Our Bond. It sets out commitments in relation to human rights, including modern slavery, as detailed under our Human Rights Policy. We expect employees, contractors, consultants and anyone we do business with to adhere to this Code of Conduct.
Human Rights Policy	This policy provides the foundation of our approach to human rights, including modern slavery, and includes the following commitments: » 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. » 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.

Speak Up Policy	This policy contains information on how to raise a grievance, and emphasizes the protection of those who do. 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.
Supplier Code of Conduct	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.
Health, Safety, Environment and Community (HSEC) Policy	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 building a workplace where all individuals are safeguarded; because everyone deserves to feel secure and valued.
Responsible Sourcing Policy	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 UDHR's principles, the UNGC's Ten Principles and the United Nations Sustainable Development Goals. Together with the Responsible Sourcing Framework, Supplier Code of Conduct and responsible sourcing standards and procedures, it sets out our internal commitments and expectations of our suppliers.

b. Governance and Due Diligence

Our commitment to sustainable governance is led from our Executive Leadership Team (ELT), 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.



*In FY26, BlueScope's governance framework was updated and these changes will be reflected in the FY26 Statement.

5. Assessing Risk Exposure

a. Potential risks in BlueScope operations

During FY2025, 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 potential impact to BlueScope businesses. Our findings did not materially change from the prior assessment in FY2024, and therefore, our current priority areas remain unchanged. We have, however, outlined more specific aspects of these focus areas as priorities.

Set out in BlueScope's Australian Statement, there are specific categories or practices within the Group's operations that we consider carry a heightened risk of modern slavery. In addition, BlueScope has identified the following key priorities for operations (and our 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.

We are working to ensure that new and existing controls are in place to monitor and evaluate BlueScope's exposure. 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.

b. Potential risks in our suppliers' operations

BlueScope has a complex supply chain with 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

Our procurement and supplier management processes are primarily managed by procurement teams in each business unit or country of operation, with the exception of some strategic categories managed at a Group level.

BlueScope is committed to a sustainable supply chain that is free from labour abuse, including modern slavery. Our approach to responsible sourcing is governed by Group-wide standards and expectations. The Head of Group Procurement is responsible for strategic oversight and development of the Group's responsible sourcing program. Business unit procurement teams are responsible for identification and management of responsible sourcing risks, and for the engagement, assessment and collaboration processes with suppliers to mitigate these risks. 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.

Our businesses are required to assess their suppliers based on importance to our business and sustainability risk factors (including modern slavery). We use industry and country risk data as well as knowledge from our local teams to gain an understanding of ESG risk, with a heavy focus on human rights and modern slavery indicators. We make use of digital tools to help us do this at scale, covering over 6000 suppliers across BlueScope and more than 90 percent of spend in each business unit. We recognise that there may be greater

risk in the lower levels of our supply chain and have, in some specific cases, mapped lower tier suppliers and risks.

We have expanded our use of EcoVadis tools to assess supplier risk. Since program inception, 40 Reporting Entity suppliers have undergone EcoVadis assessments, including 27 in FY2025. In addition, 233 suppliers have been screened through the EcoVadis IQ+ tool as at the end of FY2025. None have been identified as high risk, with approximately 22% assessed as medium-high risk based primarily on inherent industry factors. These results inform prioritisation of supplier engagement and further due diligence activities.

We prioritise suppliers identified as having higher potential risk for meaningful engagement and assessment activities, with a strong emphasis on building understanding, alignment and implementation of improvement opportunities. Assessment processes include EcoVadis ratings (or other equivalent assessment and onsite audits).

We expect existing and potential new suppliers to demonstrate that the way they operate aligns with BlueScope's expectations, and to adhere to BlueScope's Supplier Code of Conduct. However, it is important to note that we do not walk away from suppliers facing genuine difficulties in achieving compliance. Our aim is to ensure that any such difficulties are addressed, and practices implemented to prevent similar issues from happening again. Ongoing non-compliance with our expectations may lead BlueScope to seek alternate supply.

7. Remediation Measures

a. Grievance Mechanisms

BlueScope encourages 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 global Speak Up channel is an externally managed service available 24 hours a day, 7 days a week and can be accessed in various ways including 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 incident 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 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 procedure (as outlined on page 12) 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.

c. Monitoring and Identification of Potential Issues

During the Reporting Period, BlueScope did not identify any confirmed instances of forced labour or child labour within the operations of the Reporting Entity. This outcome reflects both the nature of the Reporting Entity's operations—primarily U.S.-based manufacturing and sourcing—and the operation of the controls, policies and due diligence processes described in this Report.

BlueScope recognises that the absence of identified instances does not eliminate the risk of modern slavery. Accordingly, the Reporting Entity continues to rely on a range of preventative and detective controls to identify and address potential issues, including:

- supplier risk assessment and prioritisation processes, including ESG risk screening and third-party assessment tools;
- contractual and policy requirements, including adherence to the Supplier Code of Conduct and Human Rights Policy;
- ongoing supplier engagement and audit processes for higher-risk suppliers;
- internal training and awareness initiatives across procurement and functional teams; and
- accessible grievance mechanisms, including the Speak Up channel, available to employees, contractors and supply chain participants.

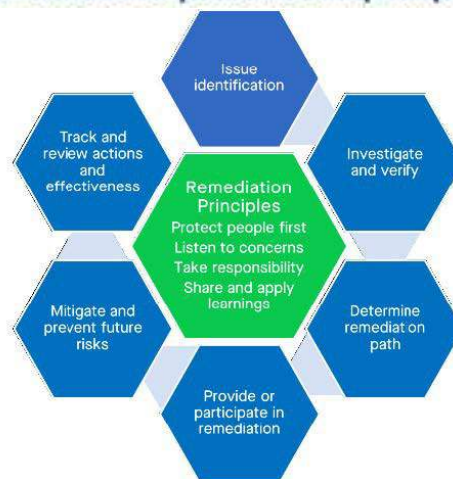
Where potential issues are identified, BlueScope’s incident response and remediation framework (as outlined above) provides a structured process to investigate, address and remediate impacts, including escalation where appropriate.

d. Remediation of Loss of Income

During the Reporting Period, the Reporting Entity did not identify any instances of forced labour or child labour that resulted in a loss of income to vulnerable workers or their families, and therefore no remediation measures were required.

The Reporting Entity recognises that actions to address modern slavery risks can, in certain circumstances, have unintended impacts and is committed to responsible remediation through supplier engagement and corrective action processes to minimise adverse outcomes where issues are identified.

Our remediation procedure and principles



8. FY2025 Human Rights and Modern Slavery Training

Approach

BlueScope continues to increase awareness and understanding with key stakeholders in human resources and procurement. Specifically, FY25 actions included training and regular communications with procurement teams to improve understanding of relevant policies and best practice and webinars, conferences and direct engagement with contractors and 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 four aspirational goals:

1. Empower our people to identify modern slavery risks
2. Integrating human rights practices into our existing processes
3. Prioritise our focus on high-risk areas for maximum impact
4. Engage third-parties to build capability and alignment to BlueScope values.

In addition, BlueScope continues to monitor a number of indicators as measures of effectiveness, such as: the number of suppliers assessed for ESG risk and improvement in risk and maturity scores, training records for relevant policies, codes and frameworks and the internal audit program and findings.

10. Approval and Attestation of Report

In accordance with the requirements of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (Act), and in particular section 11 thereof, I, in the capacity of President of BlueScope Buildings North America, attest that I have reviewed the information contained in this Report on behalf of the governing body of the entity 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 reporting year listed within this report.



Susan Stark
President
May 28, 2026