Responsible Steel™ **Certified Site**

Presented to

BlueScope

RS 788259

Responsible Steel™ CERTIFIED SITE

NS BlueScope Vietnam

SITE NAME ANDADDRESS

NS BlueScope Vietnam
1B Road, Phu My Industrial Zone 1, Phu My Ward, Ho Chi Minh City, Vietnam

CLIENT NAME ANDADDRESS

NS BlueScope Vietnam
1B Road, Phu My Industrial Zone 1, Phu My Ward, Ho Chi Minh City, Vietnam

Version of the ResponsibleSteel Standard and Assurance Manual that the site was audited against

ResponsibleSteel Standard Version 2.1
ResponsibleSteel Assurance Manual Version 2.2

ISSUE DATE	EXPIRY DATE	NEXT SCHEDULEDAUDIT	CERTIFIED SINCE
26 February 2024	25 February 2027	September-October 2026	26 February 2024

CERTIFICATIONSCOPE

The manufacture and supply of metal coated and organic coated flat steel strip in coil and slit form for use in the construction and manufacturing industries. Supply includes order review, scheduling, product flow and fulfilment.

CERTIFICATION BODY

BSI Group ANZ Pty Limited
Suite .6.02, Level 6, 60 Miller Street
North Sydney NSW 2060 production planning,
Australia

bsi.

Any facilities and associated activities that are directly related to steel making or processing, that are on-site or near the site and that have notbeenincluded in the certificationscope orauditscope

Not applicable

AUTHORISEDCERTIFICATION BODY SIGNATURE

Charlene Loo, Managing Director, BSI Group ANZ Pty Ltd

ResponsibleSteelTM, 755 Hunter Street,
Newcastle West NSW 2303, Australia

Validityofthiscertificateissubjecttocontinuedconformitywiththeapplicable ResponsibleSteel Standard andcanbeverifiedat www.responsiblesteel.org

This certificate does not constitute evidence that a particular product supplied by the certificate holder is ResponsibleSteel certified. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when therequiredResponsibleSteelclaimisclearlystatedonsalesand deliverydocuments.

Responsible™ Steel standards & certification

Responsible Steel™ Certified Site

Annex

BlueScope

RS 788259

NS BlueScope Vietnam

SITES AND FACILITIES COVERED BY THE CERTIFICATE

NS BlueScope Vietnam, Phu My manufacturing site.

SUPPORT FUNCTIONS THAT CONTRIBUTED TO THE AUDIT

BlueScope Head Office, L24, 181 William Street, VIC, Australia

ResponsibleSteelTM, 755 Hunter Street,
Newcastle West NSW 2303, Australia

Validity of this certificate is subject to continued conformity with the applicable ResponsibleSteel Standard and can be verified at www.responsiblesteel.org

This certificate does not constitute evidence that a particular product supplied by the certificate holder is ResponsibleSteel certified. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required ResponsibleSteel claim is clearly stated on sales and delivery documents.

PUBLIC SUMMARY AUDIT REPORT

This is a concise public summary of the audit report for NS BlueScope Vietnam Limited Company, Phu My site (NSBV).

The full version of the audit report is in the possession of the member company and the audited sites.

Audit overview

Member Name	BlueScope Steel Limited (BSL or BlueScope)
Audited entity name	NS BlueScope Vietnam Limited Company, Phu My site (NSBV)
Number of sites **Names & location**	Single site. Name: NS BlueScope Vietnam Limited Company, Phu My site (NSBV) Address: Phu My 1 Industrial Zone, Phu My Ward, Ho Chi Minh City, Vietnam Phu My is located within a designated industrial park.
Certification scope	ResponsibleSteel International Production Standard Version 2.1 Site Certification for: - The manufacture and supply of metal coated and organic coated flat steel strip in coil and slit form for use in the construction and manufacturing industries. Supply includes order review, production planning, scheduling, product flow and fulfilment.
Standard version audited against	ResponsibleSteel Standard V2-1 - Certified Site
Audit type and outcome	Surveillance audit Additional responsible sourcing and GHG requirements: Not Applicable
Certification body	BSI Australia (British Standards Institution)
Audit Dates	Pre-audit: Not applicable Stage 1: 14 March 2025 (2 audit days) Stage 2: 05-06 May 2025 (4 audit days) Reporting: 07 & 12 May 2025 (1.5 days)
Number of auditors and audit days	02 auditors 7.5 days (stage 1, stage 2 and reporting)
Lead auditor declaration	The findings in this report are based on an objective evaluation of evidence, derived from documents, first-hand observations at the sites and interviews with site staff, workers and stakeholders, as conducted during stage 1 and stage 2 audit activities. The audit team members were deemed to have no conflicts of interest with the sites. The audit team members were professional, ethical, objective and truthful in their conduct of audit

	activities. The information in this report is accurate according to the best knowledge of the auditors who contributed to the report. It should be noted that audits are snapshots that rely on sampling. Sampling of interview partners, of documentation and records, of observed operations and activities. The auditors can therefore not exclude the possibility that there are non-conformities in addition to the ones identified during the audit activities.
Next audit type and date	Re-certification audit September – October 2026

Contents

Introduction

About ResponsibleSteel

Our mission is to be a driving force in the socially and environmentally responsible production of net-zero steel, globally. We are a not-for-profit multi-stakeholder organisation founded to bring together business, civil society and downstream users of steel, to provide a global standard and certification initiative for steel. We have built a consensus on what sustainability looks like for steel – including the impacts of mining, steel production, the scrap metal supply chain, greenhouse gas emissions, water use, workers' rights, communities and biodiversity. We are the first global scheme for responsibly sourced and produced steel.

Our Members include steel makers, mining companies, automotive and construction companies as well as civil society organisations focused on labour rights, biodiversity, climate change and many other important issues.

Overview of the certification process

To become a 'Certified Site', the process below must be followed:

Site self-assessment	• Site provides general information to the certification body • Signs contract with a certification body • Conducts self-assessment
Stage 1 Audit	• Certification body reviews self-assessment and documentation • Media and stakeholder analysis • Certification body determines readiness for stage 2 audit • Stakeholders informed of audit
Stage 2 Audit	• Certification body conducts the visit, • Gathers supporting evidence through worker and stakeholder interviews • Classifies non confirmities
Audit Report	• Certification body prepares audit report and certification recommendation • Site reviews audit report • RS Assurance Panel reviews report and recommendation • Certification body amends report if needed
Certification Decision	• Certification body takes certification decision and issues certificate • Certificate, audit report summary and Assurance Panel report published on website
Surveillance	• Site implements corrective actions where required • Certification body conducts monitoring activities and surveillance audit, including interviews with workers and stakeholders

Sites can apply to be assessed against the ResponsibleSteel Standard on a voluntary basis. Conformity with the Standard is verified by independent certification bodies and auditors. They study documentation provided by the site, review relevant media and scientific publications on the site, visit the site to see operations first-hand, and interview site management, process owners, shopfloor workers and external stakeholders such as authorities, community and civil society representatives. The assessment is summarised in an audit report that is reviewed by an independent Assurance Panel. Only if that Panel is satisfied with the quality of the audit and the resulting report, can a site with a positive certification recommendation be certified. A ResponsibleSteel certificate is valid for three years and certified sites have to pass a surveillance audit after 18 months and subsequent re-certification audits to remain certified. The rules and processes for ensuring compliance with the Standard are laid out in the Assurance Manual and have been developed in line with the Assurance Code of Good Practice set by the ISEAL Alliance.

It should be noted that engagement of external stakeholders is not required for the additional responsible sourcing and GHG requirements. A site visit is only necessary for the additional requirements if the site's GHG data has not been independently verified before the ResponsibleSteel audit or if the site and their certification body agree that a site visit would be useful.

ResponsibleSteel provides an Issues Resolution System that any stakeholder may use to log a complaint about any aspect of the ResponsibleSteel programme. The Issues Resolution System can be accessed via the ResponsibleSteel website.

More information on ResponsibleSteel can be found on https://www.responsiblesteel.org/.

Site information

Country and town	Phu My 1 Industrial Zone, Phu My Ward, Ho Chi Minh City, Vietnam
Activities and products	**Main operational processes of the site:** Activities: - Metal coating line (MCL): Coil painting line (CPL) and Coil slitting line (CSL) - Loading, Unloading, Warehousing and storage of steel products and raw materials, spare parts - Cooling Towers, Air compressor and Water Treatment Plant - MCL and CPL labs - Paint store, chemical store, hazardous waste store, domestic waste store - Maintenance workshops, fabrication workshop; gas skid; gas piping system Products: metal coated and organic coated flat steel strip in coil and slit form for use in the construction and manufacturing industries. **Support and management processes of the site:** Facilities Health and safety (including medical service) Environmental Maintenance Administrative activities Human Resources Community relationship https://colorbond.vn/phat-trien-ben-vung/
Year site opened	2002
Major extensions and / or refurbishments and year(s) when these occurred	NS BlueScope Vietnam started the construction of the site in 2002 and metal on strip 2 years later in 2004. It became the first metal coating line in Vietnam at that time applying zinc/aluminium technology for its products (COLORBOND, ZINCALUME)
Annual production	Average 187,000 tons annually of coated, uncoated cold rolled coil (annealed and tension levelled.)
Number of employees and contractors	192 employees 104 contractors
Carbon reduction target	BlueScope's indicative steelmaking and non-steelmaking decarbonisation pathways are described in detail on pages 23 and 34 respectively, of the Second Climate Action Report

	BlueScope's 2050 net zero goal and mid-term 2030 targets for steelmaking and non-steelmaking emissions intensity reduction drive decarbonization activities and projects. BlueScope's goal is to achieve net zero Scope 1 and 2 GHG emissions across their business by 2050, which is contingent on five key enablers: (1) technology evolution, (2) raw materials supply, (3) firmed, affordable renewables, (4) availability of competitively priced green hydrogen, with natural gas enabling the transition, and (5) supportive public policy. Climate Action Report
Further environmental and social information	Sustainability Reports: https://www.bluescope.com/sustainability/reports Second Climate Action Report (published September 2024) https://www.bluescope.com/content/dam/bluescope/corporate/bluescope-com/sustainability/documents/FY2024-Climate_Action_Reportv2.pdf Modern Slavery Statements: https://www.bluescope.com/resource-centre/BlueScope-Modern-Slavery-Statementshttps://colorbond.vn/phat-trien-ben-vung/

Stakeholder engagement

Stakeholder engagement is an integral part of a ResponsibleSteel audit to achieve 'Certified Site' status and ensures a rich and balanced collection of information and evidence. The auditors followed the methodology outlined in the Guidance on Stakeholder Engagement provided by ResponsibleSteel as well as the Introduction to ResponsibleSteel for stakeholders. The interested parties were identified by the site and declared in the document Audit-planning-andpreparation-templates-version-2.0.

In accordance with ResponsibleSteel requirements, the auditors undertook a number of face to face and phone interviews with internal and external stakeholders. The sections below provide a summary of the interviews conducted. The interview notes and the names of the individuals are maintained by BSI but have not been documented in this report for privacy reasons.

External Stakeholder interviews

BSI Vietnam contacted 19 external stakeholders via phone, email, and courier providing invitation letters and information in English and Vietnamese. Due to local customs and the site's small scale, stakeholder engagement was challenging, so multiple approaches were used and facilitated by the site. Ultimately, eight external stakeholders were interviewed.

Please find the overall summary of external stakeholders' feedback below:

The eight (8) interviewed external stakeholders (including 01 from local communities, 01 supplier, 04 from local authorities as Labor, Environment, Health & Safety and Insurance, and 02 from Trade Union) represented a supplier to the broader Industrial Zone, local labour unions and local authorities for labour and insurance.

- Overall, very positive comments were obtained by BSI from the interviewed external stakeholders.
- NS BlueScope Vietnam relationship with the stakeholders are excellent.
- The Industrial Zone Management is happy with the site.
- The local insurance bureau is satisfied with NSBV as they are very cooperating in term of insurance relevant issues.
- Trade Union has good positive feedback of the relationship between the site representative/s and the stakeholders, including an ease in discussing significant matters, and a channel for raising all workers concern directly to Management Team. Management maintains open channels of communication with union representatives and encourages regular dialogue.

Internal Stakeholder interviews

Internal Stakeholders (workers) were selected initially by BSI with the site's assistance in terms of planning departments to visit by the audit team. The site provided BSI auditors with lists of workers who were working in each department on the scheduled days of the Stage 2 onsite activities, and each auditor made their selection of workers to interview.

Internal stakeholders included representatives from senior management (x1), functional management/representative (x4), operations management (x1) and employees (x12 including factory office (x1) and factory floor based including operator, electrician, mechanic (x11)) and contractors (x8). Total 20 workers and 6 office staff/management were interviewed.

Tenure of stakeholders ranged from recent starters in current role to 28 years in total with BlueScope.

- Overall, most workers are satisfied with facilities and their work environment and would recommend working at NS BlueScope Vietnam to others. Workers satisfy with good working environment / conditions especially continuous improvement processes, health and safety programs and systems of work, employee engagement including issue resolution and grievance, feedback and support mechanisms in place, contactor management, team approach and training, development opportunities, reward and recognition mechanisms, support with flexible working arrangements and employee benefits, diversity promoted, and two ways communication between management and workers/contractors.
- Feedback and opportunities for improvement included:
  - 04 out of 12 of site workers commented on salary, they state that the market price is increasing with inflation rate, and while their salary is higher than minimum wages, as most of workers have worked for NSBV for a long time, they hope the site can consider having a seniority allowance to those experience workers.
  - 02 out of 12 of site workers did not know the trade union fee.

- 02 out of 12 of site workers did not know who their union representative is who will collect all workers concern for representing in employer and employees dialogue meeting.
- Most site employees have expressed concern about recent changes made by the Trade Union regarding annual benefits. As outlined in the Collective Bargaining Agreement (CBA), it has been a tradition for the Trade Union and the Site to organize an annual employee outing, which has consistently been implemented in previous years. However, employees were recently informed that the 2025 outing has been cancelled and replaced with a small gift. This announcement was made without prior notice or any explanation about the reason for the change. Employees believe that any alteration to agreed-upon benefits should be communicated in advance, along with a detailed rationale. Clear and transparent communication helps maintain trust and ensures that decisions reflect the collective interests of the workforce.

Summary of Audit Findings

Conform	Conformity, the requirement is fulfilled.
Opportunity for Improvement (OFI)	The respective requirement or criterion has been implemented, but effectiveness or robustness might be increased, or it is a situation that could lead to a future non-conformity if not addressed.
Minor non-conformity (NC)	Isolated, unusual or non-systemic lapse. Or a lapse with limited temporal and organisational impacts. A non-conformity that does not result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. Sites can become certified with minor non-conformities, but they must have addressed them by the time of their next audit.
Major non-conformity (NC)	A non-conformity that, either alone or in combination with further non-conformities, results in or is likely to result in a fundamental failure to achieve the objective of the relevant requirement or related criterion. For example, non-conformities that continue over a long period of time, are systemic, affect a wide range of the site's production or of the site's facilities. Sites with major non-conformities cannot be certified.
Exclusion	The requirement is either **not applicable**: excluded from the audit since it is not applicable to the sites; or **not rated**: the requirement is very closely linked to another requirement where a non-conformity (NC) or opportunity for improvement (OFI) has already been raised. Sometimes, when requirements are linked to one and the same subject-matter, it is appropriate to count NCs or OFIs only once to avoid repetition.

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Principle 1. Corporate Leadership					
Criterion 1.1: Corporate Values and Commitments (6)	6	0	0	0	
Criterion 1.2: Leadership and Accountability (5)	5	0	0	0	
Principle 2. Social, Environmental and Governance Management Systems					
Criterion 2.1: Management System (5)	5	0	0	0	
Criterion 2.2: Responsible Sourcing (5)	5	0	0	0	
Criterion 2.3: Legal compliance and signatory obligations (6)	5	0	**1**	0	
Criterion 2.4: Anti-Corruption and Transparency (8)	8	0	0	0	
Criterion 2.5: Competence and awareness (5)	5	0	0	0	
Principle 3. Responsible Sourcing of Input Materials (NOTE: applicable if site seeks certification to the additional requirements. If not applicable, mark as n/a)					
Criterion 3.1: Commit to responsible sourcing (18)	n/a				18
Criterion 3.2: Know your upstream supply chains (10)	n/a				10
Criterion 3.3: Understand supplier ESG performance (15)	n/a				15
Criterion 3.4: Strengthen and account for responsible sourcing (23)	n/a				23
Criterion 3.5: Report publicly on responsible sourcing (11)	n/a				11
Criterion 3.6: Commit to responsible sourcing and incorporate it in key functions and processes. (15)	n/a				15
Criterion 3.7: Know your upstream scrap supply chain (8)	n/a				8
Criterion 3.8: Understand supplier ESG performance and promote improvement (12)	n/a				12
Criterion 3.9: Strengthen and account for responsible sourcing (1)	n/a				1
Criterion 3.10: Report publicly on responsible sourcing (16)	n/a				16
Principle 4. Decommissioning and closure					
Criterion 4.1: Decommissioning and closure (14)					14
Principle 5. Occupational Health & Safety					
Criterion 5.1: OH&S policy (6)	6	0	0	0	

Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Criterion 5.2: Health and Safety (OH&S) management system (10)	9	**1**	0	0	
Criterion 5.3: Leadership and worker engagement on OH&S (9)	9	0	0	0	
Criterion 5.4: Support and compensation for work-related injuries or illness (8)	8	0	0	0	
Criterion 5.5: Safe and healthy workplaces (5)	4	0	0	0	1
Criterion 5.6: OH&S performance (2)	2	0	0	0	
Criterion 5.7: Emergency preparedness and response (6)	5	**1**	0	0	
Principle 6. Labour Rights					
Criterion 6.1: Child and juvenile labour (10)	10	0	0	0	
Criterion 6.2: Forced or compulsory labour (7)	6	**1**	0	0	
Criterion 6.3: Non-discrimination (9)	9	0	0	0	
Criterion 6.4: Association & collective bargaining (12)	11	**1**	0	0	
Criterion 6.5: Disciplinary practices (5)	5	0	0	0	
Criterion 6.6: Hearing and addressing worker concerns (5)	5	0	0	0	
Criterion 6.7: Communication of terms of employment (5)	5	0	0	0	
Criterion 6.8: Remuneration (11)	8	0	**1**	0	2
Criterion 6.9: Working time (7)	7	0	0	0	
Criterion 6.10: Worker well-being (2)	2	0	0	0	
Principle 7. Human Rights					
Criterion 7.1: Human rights due diligence (5)	5	0	0	0	
Criterion 7.2: Security practice (9)	8	0	0	0	1
Criterion 7.3: Conflict-affected and high-risk areas (5)	3	0	0	0	2
Principle 8. Stakeholder engagement and communication					
Criterion 8.1: Stakeholder engagement (10)	10	0	0	0	1
Criterion 8.2: Grievances and remediation of adverse impacts (12)	10	**1**	0	0	1
Criterion 8.3: Communicating to the public (7)	7	0	0	0	
Principle 9. Local Communities					
Criterion 9.1: Commitment to local communities (8)	This Criterion is not included in this surveillance audit				

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Criterion 9.2: Free, Prior & Informed Consent (3)					3
Criterion 9.3: Cultural heritage (6)					6
Criterion 9.4: Displacement and Resettlement (9)					9
Principle 10. Climate Change and GHG emissions					
Criterion 10.1: Corporate commitment to achieve the goals of the Paris Agreement (7)	7	0	0	0	
Criterion 10.2: Corporate Climate-Related Financial Disclosure TCFD (2)	2	0	0	0	
Criterion 10.3: Determination of GHG emissions for the purpose of site level GHG emissions reduction targets and planning (4)	0	0	**1**	0	2
Criterion 10.4: Determination of site level GHG emissions for the purpose of reporting the GHG emissions intensity for the production of crude steel (29) (NOTE: applicable if site seeks certification to the additional requirements. If not applicable, mark as n/a)	n/a	0			29
Criterion 10.5: Site-level GHG emissions reduction targets and planning (11)	10	**1**			
Criterion 10.6: Requirements to market or sell products as ResponsibleSteel certified (8) (NOTE: applicable if site seeks certification to the additional requirements. If not applicable, mark as n/a)	n/a				8
Criterion 10.7: GHG emissions disclosure and reporting (8) (NOTE: 10.7.2 and 10.7.3 only applicable if site seeks certification to the additional requirements)	6	0	0	0	2
Principle 11. Noise, emissions, effluents and waste					
Criterion 11.1: Noise and vibration (7)	6	**1**	0	0	
Criterion 11.2: Emissions to air (8)	8	0	0	0	
Criterion 11.3: Spills and leakage (9)	9	0	0	0	
Criterion 11.4: Waste, by-product and production residue management (11)	11	0	0	0	
Principle 12. Water Stewardship					
Criterion 12.1 Water-related context (7)	5	0	0	0	2
Criterion 12.2 Water balance and emissions (8)	8	0	0	0	
Criterion 12.3 Water-related adverse impact (6)	6	0	0	0	
Criterion 12.4 Managing water issues (8)	7	0	0	0	1
Principle 13: Biodiversity					

Principles and criteria (# of requirements)	**Conform**	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Criterion 13.1: Biodiversity commitment and management (25)	16	0	0	0	9
	Conform	**OFI**	**Minor NC**	**Major NC**	**Exclusion**
Total (534) * (NOTE: Total number has to be reduced accordingly if site does not seek certification to the additional requirements)	**303**	**7**	**3**	**0**	**221**

* Note that the Total in the table does not correspond to the sum of Confom, OFI, Minor NC, Major NC and Exclusion due to the way that requirements and conformity classifications are counted.

Exclusions

The list of exclusions provided by the site and justifications why they were excluded, reviewed & accepted by BSI is shown below:

Criterion	**Reason for exclusion**
5.5.3 If workers are provided with on-site housing, the site ensures that the housing is maintained to a reasonable standard of safety, security, repair and hygiene, and is provided with sufficient and proper sanitation facilities, drinking water, and access to an adequate power supply.	This requirement is considered Not applicable due to no onsite housing provided at Phu My site.
6.8.6 Where accommodation is provided by the site or on behalf of the site, it is offered at no more than the appropriate market rate.	This requirement is considered Not applicable due to no onsite housing provided at Phu My site.
6.8.7 If requested by the workers' representatives, the site commits to introducing a living wage for its workers. The commitment requires the site to:	Requirement 6.8.7 is considered Not applicable because such requests have not been made by workers' representatives to date.
7.2.2 In areas where there is a need for extensive measures to ensure security of people, property and assets, the site:	The requirement 7.2.2 a) is considered Not applicable, because there is no need for extensive measure to ensure security of people, property and assets. However, the requirements b) & c) remain in Conformity, because they are addressed and that was confirmed by BSI.
7.3.1 When operating in conflict-affected or high-risk areas, the site has a public policy confirming that it does not tolerate any direct or indirect support to non-state armed groups or their affiliates who:	Each Sub-Criterion is considered Not applicable as the site is not operating in a conflict-affected or high-risk area.

a) Illegally control mine sites, transportation routes and/or upstream actors in the supply chain b) Illegally tax or extort money or minerals at point of access to mine sites, along transportation routes or at points where minerals are traded c) Illegally tax or extort intermediaries, processing companies, export companies or international traders.	
7.3.2 For conflict-affected or high-risk areas, the site has effective procedures in place to: a) Monitor its transactions, flows of funds and resources to ensure it is not directly or indirectly providing funding or support to non-state armed groups b) Immediately suspend or discontinue engagement with business partners where the site has identified a reasonable risk that it is linked to any party providing direct or indirect support to non-state armed groups.	Each Sub-Criterion is considered Not applicable as the site is not operating in a conflict-affected or high-risk area.
8.2.6 Where a grievance is found to have occurred, the site actively involves local communities in monitoring and verifying that the commitments it has made to address the issue are implemented appropriately.	This requirement is considered Not applicable, because such grievances were not made or received or therefore were not needed to be implemented by the site.
9.2 Free, Prior and Informed Consent (FPIC) Where the site considers activities that might affect the rights of indigenous peoples, the site obtains the peoples' free and informed consent before carrying out such activities.	Whilst the Parent entity's Human Rights Policy covers rights and engagements with indigenous peoples and communities, this Criterion is considered Not applicable as the site does not operate in close proximity to indigenous peoples or communities. In addition, no cultural heritage sites/critical cultural heritage sites near or within the boundaries of the Phu My site.
9.3 Cultural heritage The site respects and safeguards cultural heritage within its area of influence.	Whilst the Parent entity's Human Rights Policy covers rights and engagements with indigenous peoples and communities, this Criterion is considered Not applicable as the site does not operate in close proximity to indigenous peoples or communities. In addition, no cultural heritage sites/critical cultural heritage sites near or within the boundaries of the Phu My site.
9.4 Displacement and resettlement	Each Sub-Criterion is considered Not applicable as there are no plans for displacement or resettlement. Furthermore, there has been no displacement or resettlement in the 10 years leading up to Responsible Steel certification as the boundaries of the site have been in place for nearly 20 years.
10.3.2 There is a system in place to estimate the total GHG emissions (CO2e) associated with the generation of	This requirement is considered Not applicable, as the site is not importing steam or heat from outside.

electricity, heat and steam imported to the site from outside the site boundary.	
10.3.4 For sites that produce crude steel, the associated GHG emissions intensity (metric tonnes of CO2e/metric tonne crude steel) is calculated in accordance with the requirements of an applicable, recognised international and/or regional standard.	This requirement is considered Not applicable, due to Phu My Site not being a crude steel producer (cold rolled feed only).
10.4 Determination of site-level GHG emissions for the purpose of reporting GHG emissions intensity when producing crude steel	This Criterion is considered Not applicable, due to Phu My Site not being a crude steel producer (cold rolled feed only).
10.6 Requirements to market or sell products as ResponsibleSteel certified	This Criterion is considered Not applicable, due to Phu My Site not being a crude steel producer (cold rolled feed only).
10.7.2 Crude steel GHG emissions intensity performance	This requirement is considered Not applicable, due to Phu My Site not being a crude steel producer (cold rolled feed only).
10.7.3 The product carbon footprint for any product, co-product or by-product that is marketed or sold as ResponsibleSteel certified as determined in 10.6.4 is made publicly available, together with:	This requirement is considered Not applicable, due to Phu My Site not being a crude steel producer (cold rolled feed only).
12.1.2 The site contributes to integrated water resource management and policies by engaging in water governance fora. Where these do not exist, and where water issues are relevant in the site's area of influence, the site initiates such a forum or engages in other similar platforms.	This requirement is considered Not applicable, due to Phu My site is located in the designated Industrial Zone under local authority management.
12.1.3e The site works with relevant stakeholders in its area of influence to identify and understand current and potential future uses of water and shared water challenges within its catchment area. The analysis is updated on a regular basis and considers: e) The presence and location of scarce or stressed water sources.	This requirement is considered Not applicable, as Phu My site is not located in scarce or stress water source area.
12.4.2 c) The site engages stakeholders in its area of influence in developing and maintaining a water stewardship plan. The plan: c) Outlines how the site will contribute to addressing shared water challenges in its catchment area	This requirement 12.4.2 c) is considered Not applicable, as Phu My site is not located in scarce or stress water source area.
13.1.2 The site does not initiate activities, or plan associated facilities, in or immediately adjacent to the following areas: a) World Heritage sites b) Protected areas of the IUCN protected area management categories I-VI and conservation areas protected under national or local law	The requirements including items a) to e) is considered Not applicable, as Phu My site is not situated in or adjacent to the areas specified.

c) Indigenous and community-conserved areas (ICCAs), unless such activities are endorsed with the free, prior and informed consent of the affected peoples and communities d) Ramsar sites e) Key Biodiversity Areas (KBAs).	
13.1.3 The site does not significantly convert or degrade natural habitats, unless all the following are demonstrated: a) No other viable alternatives for development on modified habitat exist within the region b) Consultation has established stakeholder views, including affected communities and indigenous peoples, on the extent of conversion and degradation c) Any conversion or degradation is mitigated according to the mitigation hierarchy and designed to achieve no net loss.	The requirements 13.1.3 a), b) & c) are considered Not applicable as Phu My site operations occur within already developed areas only.
13.1.4 The site does not implement any activities or plan infrastructure in critical habitats, unless all the following are demonstrated: a) No other viable alternatives to develop on modified, or natural habitat that is not deemed critical, exist within the region b) The activities and infrastructure do not lead to adverse impacts on those biodiversity values that constitute the critical habitat, and on the ecological processes supporting those biodiversity values c) The activities do not lead to a net reduction in the global, national or regional population of any endangered or critically endangered species.	The requirements 13.1.4 a), b) & c) are considered Not applicable to Phu My site as there is no critical habitat within the site's operation are known to be impacted by the site's activities.
13.1.5 In the event of downgrading, downsizing or degazettement of World Heritage Sites, Ramsar sites or protected areas of the IUCN categories I-VI, the site continues its no-go policy.	This requirement is considered Not applicable to Phu My site as there is no critical habitat within the site's operation or are known to be impacted by the site's activities.
13.1.6 Where a World Heritage site, Ramsar site or officially protected area is established in, around or adjacent to an existing site's area of activity, the site ensures that that activity does not adversely impact the values for which the World Heritage site, Ramsar site or protected area was designated.	This requirement is considered Not applicable to Phu My site as there is no critical habitat within the site's operation or are known to be impacted by the site's activities.
13.1.8 The site implements a management plan to address biodiversity risks and impacts in its area of influence that result from its activities.	This requirement is considered Not applicable to Phu My site as the site did not identify any biodiversity risks and impacts in its area of influence that result from its activities and that would need to be addressed via a management plan. The site is located inside a designated Industrial Zone under approved

	Environment Impact Assessment by the Department of Agriculture and Environment (Viet Nam).
13.1.9 The management plan: a) Follows the mitigation hierarchy b) Aims to achieve no net loss for natural habitat and a net gain for critical habitat if residual impacts are expected c) Develops offsets in line with current best practice if residual impacts are expected d) d) Responds to changing conditions and the results of monitoring, to take account of the long-term complexities in predicting biodiversity impacts.	Criterion 11.1.9 (a, b, c & d) are considered Not applicable to Phu My as the site locates inside designated Industrial Zone under approved Environment Impact Assessment .
13.1.10 A competent party verifies that the site's biodiversity risks and impacts assessment and the management plan are adequate and comprehensive.	Criterion 11.1.10 is considered Not applicable to Phu My as the site locates inside designated Industrial Zone under approved Environment Impact Assessment.
13.1.11 Where the site has been the subject of controversy, its activities have been verified by a competent party as having no adverse impact on World Heritage sites, protected and conserved areas, indigenous and community-conserved areas, Ramsar sites or Key Biodiversity Areas (KBA).	Criterion 11.1.11 is considered Not applicable to Phu My site as the site locates inside designated Industrial Zone under approved Environment Impact Assessment. The site has not been the subject of controversy.
Principle 4. Decommissioning and Closure	This Principle is Not applicable to Phu My site as the site does not have any plans to decommission or close the site.
Principle 3: Responsible Sourcing of Input Materials	This principle is not applicable as NS BLUESCOPE Vietnam does not apply to certify this additional requirement.

Strengths

This report summarises the results of the ResponsibleSteel Surveillance Audit.

The BSI audit team leader recommends to ResponsibleSteel Secretariat to maintain the NSBV site's certification after corrective action plans on the identified minor non-conformities are submitted to BSI and accepted by the audit team.

Moreover, the BSI auditors noted the following strengths demonstrated

- Outstanding commitment to gaining ResponsibleSteel certification demonstrated by the Phu My site's team from self-assessment to Stage 2 and during post audit activities.
- Strong support provided by the corporate Sustainability Team based in Australia to leverage previous ResponsibleSteel experience and help the site in the interpretation of RS requirements in the local context in Phu My and Vietnam.

- Historic evidence of compliance with corporate requirements and legal obligations shows the site continuing to commit to maintaining their ResponsibleSteel Certification.The strength of more recent actions, projects and developments taken by the site to reach compliance with ResponsibleSteel principles following findings from the initial certification audit.

The surveillance audit conducted by BSI shows that NS BlueScope Vietnam site continues to conform with most of the applicable ResponsibleSteel criteria. All the minor non-conformities raised in the previous certification audit were closed by BSI based on the action taken by NS BlueScope Vietnam after the audit.

Three minor non-conformities were issued this time and were included in this report. The relating correctie action plans were requested to be submitted by NSBV for BSI’s acceptance.

The effectiveness of corrective actions taken on the non-conformities will be reviewed during the next Recertification Assessment that is recommended to occur 6 months prior to the expiry date of 25 February 2027. A number of opportunities for improvement were also raised across different principles, for consideration as potential enhancements to the NS BlueScope Vietnam management system.

Areas for improvement

During the audit, a few areas were identified that require the attention of the sites and 03 minor non-conformities and 08 OFI against requirements of the ResponsibleSteel Standard were raised. The sites are required to effectively address the non-conformities before the next audit. The non-conformity findings are related to:

Type of finding	Statement, requirement, objective evidence or description only for OFI's
Minor non-conformities	
Minor non-conformity **(MNC 1)**	**Requirement:** *2.3.1 The site implements documented procedures for: c) Monitoring site compliance with legal and signatory obligations*. **Statement of non-conformity:** The monitoring of site compliance with legal and signatory obligations was found to be missing one required legal element. **Objective Evidence:** List of legal obligations is in place by both on MARS system and excel file. However, the site has not registered and reported all instances where there is use of controlled substances as required by Decree 06/2022/ND-CP Article 24: "*Registering and reporting use of controlled substances*".
Minor non-conformity **(MNC 2)**	**Requirement:** *6.8.1 The site has a public remuneration policy that commits the site to: a) Pay at least the applicable legal minimum wage to all workers or the wage set through a collective agreement, whichever is higher. Where there is no legal minimum wage and no collective agreement, the site pays the prevailing industry standard. The site also pays any benefits required by law or contract.* **Statement of non-conformity:** Site observation and interview noted that the site does not have building day care facilities and kindergartens. Though payroll record review reveals the site does not provide childcare allowance to employees who has children under 6 years old to cover a part of the childcare expenses incurred by employees required by Vietnam Labor Laws 45/2019/QH14 effective from 01 Jan 2021, Article 136. Responsibilities of the employer.. **Objective Evidence**: Site observation and interview noted that the site does not have building day care facilities and kindergartens. 12 out of 12 payroll records review reveals workers who has children under 6 years old does not receive financial assistant to cover a part of the childcare expenses incurred by employees required by Vietnam Labor Laws 45/2019/QH14 effective from 01 Jan 2021, Article 136. Responsibilities of the employer.

Minor non-conformity **(MNC 3)**	**Requirement:** *10.3.3 There is a system in place to estimate the total GHG emissions (CO2e) associated with materials imported to the site from outside the site boundary.* **Statement of non-conformity:** The process for calculating and reporting Scope 3 GHG emissions has not been yet completed by BlueScope Phu My. **Objective Evidence:** The table for GHG 10.7.1 reporting submitted to BSI by BlueScope Phu My site does not include the relevant Scope 3 GHG emission level.
Opportunity	
Opportunity for improvement (OFI 1)	**Requirement:** *10.5.3 There are plans in place, approved by senior management, to achieve the site's GHG emissions target(s) within the specified timelines as defined in 10.5.1 and 10.5.2. The plans include: a) Time-specific milestones for each target, from present day through to achieving the medium-term target levels.* **Finding Statement:** The site has been above the trend line level of intensity emission reduction annual targets in the last 3 years. While there is a strategy for further reduction/s by 2030 (and by 2050), more quantification would be useful to assess if more projects are required to be initiated to achieve the 30% reduction target by 2030. (The increased annual per ton emission figures might be affected by lower production volume). For example, "Waterfall" diagrams are used at other BlueScope sites to chart how the gap between the current intensity and the respective target is planned to be closed.
Opportunity for improvement (OFI 2)	**Requirement:** *11.1.1 The site is committed to prevent and continually reduce noise and vibration, and 11.1.4 (…) the site defines target levels and time-bound action plans to prevent and reduce noise and vibration, and similar requirements under 11.2 emissions to air, relating to planning continual reductions.* **Finding Statement:** . While BSI confirms the site has improvement opportunities in place, there is an opportunity to better connect the projects identified in the overall plan via specific environment categories (LAWWNE) to the resultant environmental improvement project records (STARs).
Opportunity for improvement (OFI 3)	**Requirement:** *5.7.5 The site tests the effectiveness of its emergency preparedness and response procedures. Where necessary, the site defines and implements actions to ensure the processes are effective.* **Finding Statement:** The following safety control measures are insufficient, through onsite observation noted that:

	Chemical storage area: ○ The eyewash nozzle is not in place and that results in insufficient water pressure or flow rate. ○ MSDS is not visible and accessible. It is placed inside a carton and sealed by adhesive tape. ○ The fire extinguisher inspection is up to Mar 2025, no inspection for Apr 2025 which is not compliant with requirement monthly inspection. ○ The fire extinguisher in WWTP inspection is up to Jan 2025, no inspection for Feb to Apr 2025 which is not compliant with requirement for monthly inspection. ○ The record of fire extinguisher indicates month and year only, no mention which date is inspected, which can lead to the inspection exceeding 30 days.
Opportunity for improvement (OFI 4)	**Requirement:** *5.2.2 The OH&S management system includes effective documented procedures to: d) Consult with workers to ensure they are informed about – and participate in – OH&S matters and decisions that affect them e) Determine and implement OH&S education and training programs for workers.* **Finding Statement:** The intern who has a job assignment to the wastewater treatment plant for the task of 'sampling and testing' has not received chemical safety training, despite the role involving direct contact with hazardous chemicals.
Opportunity for improvement (OFI 5)	**Requirement:** *6.7.2 The site's contracts with employment and recruitment agencies and other external providers of workers explicitly ask for the terms of employment to be communicated to workers at the beginning of the working relationship and when changes are made to the terms, using languages, methods and channels that are understood and are easily accessible to workers***.** **Finding Statement:** The details of contractor's employment contract with their workers recorded in the system are not up to date. E.g. the content of service contractor ○ The working location is unclear. ○ The legal application in the contract is invalid (Labor Code 2012, the current latest Labor Code 2019) ○ Working time: 07:00 – 19:00, the rest time, and rest day are not indicated. ○ Immediate termination if violation or not meet job requirement ○ Job position is unclear.

Opportunity for improvement (OFI 6)	**Requirement:** *6.4.5 The site: a) Respects the right for employment and recruitment agency workers to collectively bargain, and their freedom of association.* **Finding Statement:** Trade Union has organized company team building every year, the cost of team building is from employees and employers contribution to Union. In 2025 the trade union board change team building activity to gift without explanation and survey their opinion that leads the employee to feel unrespect and no freedom. When the employee raise the question about this issue, the feedback from Trade Union chairman is not in good manner.
Opportunity for improvement (OFI 7)	**Requirement:** *8.2.1 The site has a documented and effective grievance mechanism that: b) Includes an explanation of how the site will consider concerns or grievances that are raised, describing the process, responsibilities, contact details, approximate timeframe and how the party raising the issue will be informed of outcomes* *8.2.3 The site has documented procedures to: c) document its response in line with its defined process and provide that response to the party raising the concern, if that party is known.* **Finding Statement:** The site process does not define how the party raising the issue will be informed of outcomes, and response process to the party raising the concern, if that party is known. The Grievance register to the system is not in timely manner: grievance on 18.02 register on 06.03 (the site process requires within 3 days), and no further investigation and resolution to the person who is raised the grievance (as the identify is denied for investigating)

Assurance Panel Declaration

Xx (from audit report)