

Responsible Steel™ Certified Site



RS 788259

Presented to

BlueScope NS BlueScope Vietnam

SITE NAME AND ADDRESS

NS BlueScope Vietnam
1B Road, Phu My Industrial Zone 1, Phu My Ward, Phu My
Town, Ba Ria Vung Tau Province Vietnam

CLIENT NAME AND ADDRESS

NS BlueScope Vietnam
1B Road, Phu My Industrial Zone 1, Phu My Ward, Phu
My Town, Ba Ria Vung Tau Province Vietnam

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

ResponsibleSteel Standard Version 1.1
ResponsibleSteel Assurance Manual Version 1.0

ISSUE DATE

26 February 2024

EXPIRY DATE

25 February 2027

NEXT SCHEDULED AUDIT

TBD 2025

CERTIFIED SINCE

26 February 2024

CERTIFICATION SCOPE

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.

CERTIFICATION BODY

BSI Group ANZ Pty Limited
Suite 1, Level 1, 54 Waterloo Road
Macquarie Park NSW 2113
Australia



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 not been included in
the certification scope or audit scope

Not applicable

AUTHORISED CERTIFICATION BODY SIGNATURE

A handwritten signature in blue ink, appearing to read 'Charlene Loo'.

Charlene Loo, Managing Director, BSI Group ANZ Pty Ltd

ResponsibleSteel™, 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.



Responsible Steel™ Certified Site



RS 788259

Annex

BlueScope 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

ResponsibleSteel™, 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 BlueScope Vietnam, Phu My site. 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	BlueScope, NS BlueScope Vietnam Limited Company, Phu My site
Number of sites Names & location	BlueScope, NS BlueScope Vietnam Limited Company, Phu My site. Phu My 1 Industrial Zone, 1B Road, Phu My Ward, Phu My Town, Ba Ria Vung Tau (BRVT) Province, Vietnam Phu My is located within a designated industrial park.
Certification scope	The following Operational Areas are to be included in the certification scope <ul style="list-style-type: none">- 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 part- Cooling Towers, Air compressor and Water Treatment Plant (WTP)- MCL and CPL labs- Paint store, chemical store, hazardous waste store, domestic waste store- Maintenance workshops, fabrication workshop; gas skid; gas piping system
Standard version audited against	ResponsibleSteel Standard Version 1.1
Audit type and outcome	Initial certification audit
Certification body	BSI Australia (British Standards Institution)
Audit Dates	Stage 1: 13-14/04/23 Stage 2: 11-13/7/2023. External interviews and reporting: 22-25/8/23.
Number of auditors and audit days	2 auditors 18.5 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

	<p>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.</p> <p>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.</p>
<p>Next audit type and date</p>	<p>Surveillance - xxx</p>

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Introduction

About ResponsibleSteel

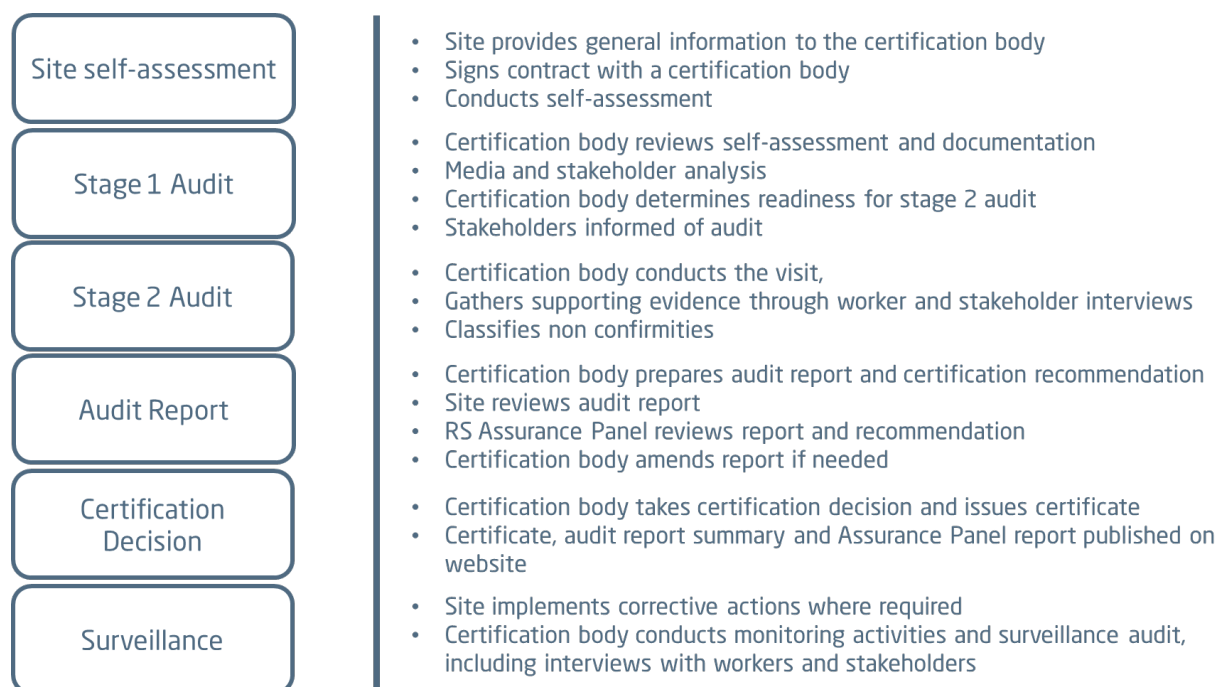
Our mission is to be a driving force in the socially and environmentally responsible production of net-zero steel, globally.

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:



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	Vietnam, Phu My
Activities and products	The scope of activities of the site involves: 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.
Year site opened	2004
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, Zinalume)
Annual production	Average 187,000 tons annually of coated, uncoated cold rolled coil (annealed and tension levelled.)
Number of employees and contractors	191 employees and 50 contractors (99 (41%) female, 142 (59%) male)
Carbon reduction target	<p>NS BlueScope Vietnam Phu My site has a target of 30% improvement in GHG emissions (scope 1 & 2) intensity by 2030 on a 2018 baseline. The target is aligned to BlueScope's non-steelmaking target of 30% improvement by 2030.</p> <p>BlueScope also has an absolute net zero goal that applies to all global operational scope 1 and 2 GHG emissions. Achieving the net zero goal is highly dependent on several enablers, including the development and diffusion of ironmaking technologies to viable, commercial scale; access to affordable, firm large-scale renewable energy; availability of appropriate volumes of affordable green hydrogen (with natural gas enabling the transition); access to appropriate quality and sufficient quantities of economic raw materials; and supportive policies across all these enablers to underpin decarbonisation investment and avoid carbon leakage https://www.bluescope.com/bluescope-news/2021/09/bluescope-climate-action-report/</p>
Further environmental and social information	<p>https://www.bluescope.com/sustainable-steel/reports/</p> <p>https://colorbond.vn/phat-trien-ben-vung/</p>

Stakeholder engagement

Stakeholder engagement is an integral part of a ResponsibleSteel audit 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. A summary of stakeholder feedback is provided below. The interview notes and the names of the individuals are maintained by BSI but not documented in this report for privacy reasons.

External Stakeholder interviews

A list of 29 external stakeholders was provided by NS BlueScope Vietnam to BSI, with subsequent discussions between both parties focusing the list to 12 external stakeholders that were more likely to provide BSI with comments about NS BlueScope Vietnam as a tenant, neighbour, business citizen, customer, etc; provide inputs relevant to Responsible Steel standard and certification process, and represent different groups of interest, e.g., Industrial Zone [supplier], local labour unions, local authorities for labour and insurance and industrial neighbours located near the site.

All 29 identified external stakeholders were contacted by BSI Vietnam via emails with a letter of invitation and brochure with information on ResponsibleSteel, both in English and Vietnamese.

Some challenges existed with external stakeholder involvement in interviews, noting both local customs and the relatively small scale of the site (e.g. level of influence on other parties in the industrial community, etc). To overcome these challenges, different tools were used and site support was sought to engage with as many external stakeholders as possible. Eventually four (4) external stakeholders were interviewed by BSI, representing a supplier to the broader Industrial Zone, and local labour unions and authorities. There were no negative comments or concerns. Responses were positive, particularly regarding the relationship between the stakeholders and site representatives, site-led proactive engagement and an ease in discussing significant matters, with a channel available for raising and responding to concerns.

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 workers (x12) including factory office (x1), office and factory floor based (x11) and contractors (x2). Positive feedback included risk management focus on high rated safety risks, continuous improvement processes, health and safety programs and systems of work, employee engagement including issue resolution and grievance, feedback and support mechanisms in place (e.g. EAP), contractor management, team approach and training, development opportunities, reward and recognition mechanisms, support with flexible working arrangements and

employee benefits, diversity promoted including female representation and good working environment / conditions.

One matter raised was in relation to toolbox meeting attendance 15 minutes prior to each shift, with workers compensated via payment for offsite team dinners, rather than directly for time attending such meetings. This has resulted in one minor non-conformance which the site has already taken actions to address.

Overall Stakeholder Findings

Overall, the internal and external stakeholders interviewed as part of the Stage 2 audit illustrated positive relationships with the site and its positive alignment with the key principles of the ResponsibleSteel Standard. Noting, however, the matter raised by the internal stakeholders detailed above and in the audit findings below.

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.
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Principles and criteria (# of requirements)	Conform	OFI	Minor NC	Major NC	Exclusion
Principle 1. Corporate Leadership					
Criterion 1.1: Corporate Values and Commitments (6)	5	1			
Criterion 1.2: Leadership and Accountability (5)	5				
Principle 2. Social, Environmental and Governance Management Systems					
Criterion 2.1: Management System (6)	6				
Criterion 2.2: Responsible Sourcing (6)	6				
Criterion 2.3: Legal compliance and signatory obligations (6)	6				
Criterion: 2.4 Anti-Corruption & Transparency (8)	8				
Criterion 2.5: Competence and awareness (5)	5				
Principle 3: Occupational Health and Safety					
Criterion 3.1: OH&S policy (6)	6				
Criterion 3.2: Health and Safety (OH&S) management system (10)	10				
Criterion 3.3: Leadership and worker engagement on OH&S (10)	10				
Criterion 3.4: Support and compensation for work-related injuries or illness (8)	8				
Criterion 3.5: Safe and healthy workplaces (5)	3		1		1
Criterion 3.6: OH&S performance (2)	2				
Criterion 3.7: Emergency preparedness and response (6)	6				
Principle 4. Labour Rights					
Criterion 4.1: Child and juvenile labour (9)	9				
Criterion 4.2: Forced or compulsory labour (7)	7				
Criterion 4.3: Non-discrimination (9)	9				
Criterion 4.4: Association & collective bargaining (12)	1				
Criterion 4.5: Disciplinary practices (5)	4	1			

Criterion 4.6: Hearing and addressing worker concerns (5)	5				
Criterion 4.7: Communication of terms of employment (5)	5				
Criterion 4.8: Remuneration (11)	8		1		2
Criterion 4.9 Working time (7)	6	1			
Criterion 4.10: Worker well-being (2)	2				
Principle 5. Human Rights					
Criterion 5.1: Human rights due diligence (5)	5				
Criterion 5.2: Security practice (9)	8				1
Criterion 5.3: Conflict-affected & high-risk areas (5)	3				2
Principle 6. Stakeholder Engagement and Communication					
Criterion 6.1: Stakeholder engagement (10)	8	2			
Criterion 6.2: Grievances and remediation of adverse impacts (12)	11				1
Criterion 6.3: Communicating to the public (7)	7				
Principle 7. Local Communities					
Criterion 7.1: Commitment to local communities (8)	8				
Criterion 7.2: Free, Prior & Informed Consent (3)					3
Criterion 7.3: Cultural heritage (7)	4				3
Criterion 7.4: Displacement and Resettlement (9)					9
Principle 8. Climate Change and Greenhouse Gas Emissions					
Criterion 8.1: Corporate commitment to achieve the goals of the Paris Agreement (8)	8				
Criterion 8.2: Corporate Climate-Related Financial Disclosure (2)	2				
Criterion 8.3: Site-level GHG emissions measurement and intensity calculation (3)	2				1
Criterion 8.4: Site-level GHG reduction targets and planning (11)	11				
Criterion 8.5: Site-level GHG or CO2 emissions reporting and disclosure (8)	5				3
Principle 9. Noise, Emissions, Effluents and Waste					
Criterion 9.1: Noise and vibration (7)	7				
Criterion 9.2: Emissions to air (8)	8				

Criterion 9.3: Spills and leakage (9)	9				
Criterion 9.4: Waste, by-product and production residue management (11)	11				
Principle 10. Water Stewardship					
Criterion 10.1 Water-related context (7)	5				2
Criterion 10.2 Water balance and emissions (8)	8				
Criterion 10.3 Water-related adverse impact (6)	6				
Criterion 10.4 Managing water issues (8)	5	1			2
Principle 11. Biodiversity					
Criterion-11.1: Biodiversity commitment and management (25)	4	1			20
Principle 12. Decommissioning and closure					
Criterion 12.1: Decommissioning and closure (13)					13
	Conform	OFI	Minor NC	Major NC	Exclusion
Total (370)*	298	7	2	0	63

* Note that the Total in the table does not correspond to the sum of Conform, 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
3.5.3 If workers are provided with on-site housing, the site ensures that such 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	Criterion considered not applicable due to no onsite housing at Phu My site.
4.8.6 Where accommodation is provided by the site or on behalf of the site, it is offered at no more than the appropriate market rate	Criterion considered not applicable due to no onsite housing at Phu My site.
4.8.7 If requested by the workers' representatives, the site commits to introduce a living wage for its workers. The commitment requires the site to: a) Work with the regional government, other companies and, where they exist, with trade unions to define the regional living wage, unless it has already been defined; b) Develop a time-bound plan to implement the living wage over time.	Requirement 4.8.7 is considered Not applicable because such requests have not been made by workers' representatives to date. However, the requirements a) & b) remain in Conformity, because they are addressed and that was confirmed by BSI.
5.2.2 In areas where there is a need for extensive measures to ensure security of people, property and assets, the site: a) Analyses the options for managing risk and avoiding threat to life of workers and visitors to the site and uses armed security only when there is no reasonable alternative;	This requirement was considered Not applicable, because there is no need for extensive measure to ensure security of people, property and assets.

<p>b) Consults with the government and with local communities on security arrangements;</p> <p>c) Communicates key aspects of the security arrangements to local communities using languages, methods and channels that are understood and are easily accessible to them.</p>	<p>However, the requirements a), b) & c) remain in Conformity, because they are addressed and that was confirmed by BSI.</p>
<p>5.3.1 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:</p> <p>a) Illegally control mine sites, transportation routes and/or upstream actors in the supply chain</p> <p>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;</p> <p>c) Illegally tax or extort intermediaries, processing companies, export companies or international traders</p>	<p>Each sub-criterion is considered not applicable as the Phu My site is not operating in a conflict-affected or high risk area.</p>
<p>5.3.2 For conflict-affected or high-risk areas, the site has effective procedures in place to:</p> <p>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</p> <p>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</p>	<p>Each sub-criterion is considered not applicable as the Phu My site is not operating in a conflict-affected or high risk area.</p>
<p>6.2.6 The site involves local communities in monitoring and verifying that commitments made in response to grievances are implemented appropriately.</p>	<p>This requirement is considered not applicable, because such grievances were not made or received or therefore were not needed to be implemented by the Phu My site.</p>
<p>7.2.1 Where new activities or changes to existing activities are planned, the site and affected indigenous peoples agree and document a process for obtaining FPIC that is consistent with the indigenous peoples' traditional decision-making processes while respecting internationally recognised human rights or communities.</p>	<p>Whilst the Parent entity's Human Rights Policy covers rights and engagements with indigenous peoples and communities, this criterion considered not applicable as the site does not operate in close proximity to indigenous peoples or communities.</p> <p>In addition, no cultural heritage sites/critical cultural heritage sites near or within the boundaries of the Phu My site.</p>
<p>7.2.2 The site achieves FPIC prior to the approval of new activities or changes to existing activities that might affect the lands, natural resources or cultural heritage that are subject to traditional ownership or under customary use by indigenous peoples</p>	<p>Criterion considered not applicable as the site does not operate in close proximity to indigenous peoples.</p>
<p>7.2.3 The outcomes of the negotiations and any agreements reached between the site and the affected indigenous peoples are documented and approved by the parties as outlined in the FPIC process and are made accessible to the members of the affected indigenous peoples</p>	<p>Criterion considered not applicable as above for 7.2.2.</p>
<p>7.3.2 The procedure is implemented in a collaborative effort by the site and affected communities</p>	<p>Criterion considered not applicable as there are no cultural heritage sites/critical cultural heritage sites within the boundaries of the NS BlueScope Vietnam site or in its area of influence</p>

7.3.3 Where critical cultural heritage exists in the site's area of influence, the site does not remove, significantly alter or damage it or instruct another party to do so, unless the affected communities request its removal for the purpose of protection and preservation	Criterion is considered not applicable as above for 7.3.2.
7.3.4 Where cultural heritage sites or values of indigenous peoples may be impacted, the site applies the FPIC process	Criterion considered not applicable as above for 7.3.2.
7.3.5 Where impact on cultural heritage occurs, the effectiveness of mitigation measures is monitored and actions to address any issues are defined and implemented by the site in cooperation with affected communities.	Criterion considered not applicable as above for 7.3.2.
7.4 Displacement and Resettlement (7.4.1 - 7.4.7)	Each sub-criterion 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 ResponsibleSteel certification as the boundaries of the site have been in place for nearly 20 years.
8.3.3 For sites that produce crude steel, the GHG emissions intensity for the crude steel produced (metric tonnes of CO2 e/ metric tonne crude steel) is calculated in accordance with the requirements of an applicable, recognised international and/or regional standard	Criterion considered not applicable due to the Phu My site not being a crude steel producer (cold rolled feed only).
8.5.1.b) The GHG emissions (CO2 e) for heat and steam imported to the site(s) from outside the site boundary	Criterion considered not applicable due to the Phu My site not importing steam or heat from outside.
8.5.1.d) Any arrangements to offset the GHG emissions of the site(s), including a description of the amount and nature of such offsets.	Criterion considered not applicable as NS BlueScope Vietnam does not procure offsets (either mandatory or voluntary) and at the time of the audit had no plans to do so.
8.5.1.g) The total GHG emissions intensity of the crude steel produced at the site(s) (metric tonnes of CO2 e/ metric tonne crude steel), as determined in Criterion 8.3.3	Criterion considered not applicable due to the Phu My site not being a crude steel producer (cold rolled feed only).
10.1.2 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	Criterion considered not applicable as the Phu My site is located in the designated industrial zone under local authority management.
10.1.3_e) The presence and location of scarce or stressed water sources	Criterion considered not applicable to Phu My site as not located in scarce or stress water source area.
10.4.2.c) Outlines how the site will contribute to addressing shared water challenges of the catchment area;	Criterion considered not applicable as above for 10.1.3.e). .
10.4.2.d) Outlines site measures to relieve any scarce and stressed water sources;	Criterion considered not applicable as above for 10.1.3.e).
11.1.1 The site has a public commitment to respect protected and conserved areas and to manage adverse impacts on biodiversity in its area of influence effectively and in line with the mitigation hierarchy.	Criterion considered not applicable to the Phu My site as it has been committed publicly at Corporate level.
11.1.2 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; c) Indigenous and community-conserved areas (ICCAs) unless such activities are	Criterion 11.1.2 considered not applicable as the Phu My site is not situated in or adjacent to the areas specified.

endorsed with the Free, Prior and Informed consent of the affected peoples and communities; d) Ramsar sites; e) Key Biodiversity Areas (KBAs).	
11.1.3 In the case of natural habitat, the site does not significantly convert or degrade them, unless all of the following are demonstrated: a) No other viable alternatives for development on modified habitat exist within the region; b) Consultation has established the views of stakeholders, including affected communities and indigenous peoples, with respect to 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.	Criterion 11.1.3 considered not applicable as the Phu My site operations occur within already developed areas only.
11.1.4 In the case of critical habitat, the site does not implement any activities or plan infrastructure, unless all of the following are demonstrated: a) No other viable alternatives for development on modified or natural habitat that are not 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 critically endangered or endangered species	Criterion 11.1.4 considered not applicable to the Phu My site as there is no critical habitat within the site's operation known to be impacted by the sites activities.
11.1.5 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.	Criterion considered not applicable as there is no critical habitat within the Phu My site's operation.
11.1.6 Where a World Heritage site, Ramsar site or officially protected area is established in, around or adjacent to the area of activity of an existing site, the site ensures that its activities do not lead to adverse impacts on those values for which the World Heritage site, Ramsar site or protected area was designated	Criterion considered not applicable as above for 11.1.5.
11.1.8 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 the 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 approved by the Ministry of Natural Resources and Environment (Viet Nam) MoNRE.
11.1.9 The management plan: a) Follows the mitigation hierarchy; b) If residual impacts are expected, the plan aims to achieve no net loss for natural habitat and a net gain for critical habitat; c) If residual impacts are expected, offsets are developed in line with current best practice; d) Is responsive to changing conditions and the results of monitoring to take account of the long-term complexities in predicting biodiversity impacts.	Criterion 11.1.9 considered not applicable to the Phu My site as the site is located inside a designated industrial zone under approved Registration of Satisfaction of Environmental Standards (RSEC).
11.1.10 The site's biodiversity risks and impacts assessment and the management plan have been verified as being adequate and comprehensive by a competent party.	Criterion considered not applicable to the Phu My site as the site is located inside a designated industrial zone under approved RSEC.
11.1.11 Where the site has been the subject of controversy, its activities have been verified by a competent independent	

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.	Criterion considered not applicable to Phu My as the site is located inside a designated industrial zone approved by MoNRE. The site has not been the subject of controversy.
Principle 12 Decommissioning and closure and all sub-criterion	Principle 12 is not applicable as the Phu My site is not yet certified to ResponsibleSteel and does not have any plans to decommission or close the site.

Executive Summary (including identified strengths)

Prior to pursuing ResponsibleSteel site certification for the Phu My site, both BlueScope and the NS BlueScope Vietnam already met many of the site requirements of the ResponsibleSteel Standard. However, in order to align with the ResponsibleSteel principles, some of the existing policies, processes, procedures, plans or publicly available information needed to be expanded, revisited or established by NS BlueScope Vietnam.

BSI recognises the effort made by the site's team during ResponsibleSteel (RS) implementation to achieve the successful result.

The BSI audit team leader recommends to the ResponsibleSteel Assurance Panel that certification be granted to NS BlueScope Vietnam site.

Moreover, the BSI auditors noted the following strengths demonstrated by the Phu My site and BlueScope Steel Limited as the site's partial corporate owner.

- Outstanding commitment to gaining ResponsibleSteel certification demonstrated by the Phu My site team from self-assessment to Stage 2 and during post audit activities.
- .
- Historic evidence of compliance with corporate requirements and legal obligations shows the site's commitment to similar principles long before starting the journey towards ResponsibleSteel certification.
- The strength of more recent actions, projects and developments taken by the site to reach compliance with ResponsibleSteel principles (e.g. Water Stewardship Plan, Stakeholder Engagement Plan, etc.)

The NS BlueScope Vietnam site was found to conform with most of the applicable ResponsibleSteel criteria except where two minor non-conformities were identified by BSI. It is noted however that between the period between Stage 2 audit and the delivery of the draft audit report, actions were taken by NS BlueScope Vietnam team to close these identified gaps. The responsiveness of the site to action areas for improvement illustrates their commitment to continuous improvement.

The effectiveness of corrective actions taken on the minor non-conformities will be reviewed during the next surveillance assessment that is recommended to occur in 18 months from the date of certificate issue. A number of opportunities for improvement were also raised across different principles for potential enhancements to the NS BlueScope Vietnam management system.

Areas for improvement

Type of finding	Statement, requirement, objective evidence or description only for OFI's
Minor non-conformities	

<p>Minor non-conformity (MNC 1)</p>	<p>Requirement: 3.5.1 – The site provides facilities, plants, infrastructure, equipment, materials and tools that do not pose risk to health and risk of incidents and ensures they are maintained in safe working order.</p> <p>Statement of non-conformity: Some engineering controls including those required by fire protection requirements were observed to be missing and some were found to be not always followed in practice.</p> <p>Objective Evidence:- Some exit lights in the production facility were not placed over the exit doors as legally required</p> <ul style="list-style-type: none"> -Observed instances where hazardous chemicals were not stored in accordance with safe storage practices (e.g. two flammable chemical metal drums in the Dangerous Goods storage facility were placed in close proximity to the store wall and therefore were not always shaded from direct sunlight. - Observed two electricians repairing a light bulb and as a result of isolating the power to the area, they were working with insufficient lighting for the required task. <p>Note: The auditors note that since the minor non-conformity was raised during the Stage 2 closing meeting and prior to the draft Stage 2 Audit Report being issued, the site had undertaken actions to address the findings raised. The Phu My site has since provided photographic evidence to demonstrate the actions undertaken. The actions taken by the site in relation to this minor non-conformity will be reviewed at BSI next on-site visit with the view of closing them.</p>
<p>Minor non-conformity (MNC 2)</p>	<p>Requirement: 4.8.2 The site has an effective procedure in place to ensure that workers are paid accurately and on time and that there are no wage deductions other than deductions required by law.</p> <p>Statement of non-conformity: The site has a partially effective procedure in place to ensure that workers are paid accurately.</p> <p>Objective evidence:</p> <ul style="list-style-type: none"> - During internal interviews workers advised BSI that the site has a 15 minute toolbox meeting before starting each shift, however employees were not paid directly for the time attending these meetings, rather the attendees were compensated through the payment for offsite team dinners.

	<p>- In addition, - the legal requirement for the allowance for Firefighting Team Leader and Deputy Leader was amended and came into effect on 01/07/2022. NS BlueScope Vietnam payroll system had not been updated to reflect the change in the legislative requirement resulting in an underpayment of the allowance of 4% per month (36,000VND per month).</p> <p>Note: The auditors note that since the minor non-conformity was raised during the Stage 2 closing meeting and prior to the draft Stage 2 Audit Report being issued, the site had undertaken actions to address the findings raised. The site has since provided evidence to demonstrate the actions undertaken. The actions taken by the site in relation to this minor non-conformity will be reviewed at BSI next on-site visit with the view of closing them.</p>
Opportunities for Improvement	
Opportunity for improvement (OFI 1)	<p>1.1.1.e -</p> <p>BSL/NS BlueScope Vietnam could more directly articulate in their Parent entity requirements for suppliers of raw materials the need to pursue a certification administered by a Sustainability initiative that is recognised by ResponsibleSteel.</p>
Opportunity for improvement (OFI 2)	<p>6.1.4 -An overarching stakeholder engagement plan could be developed by NS BlueScope Vietnam to “join-the-dots” between a number of relevant planning and stakeholder engagement documents already available at the site and sighted by BSI. At present these, documents are stakeholder engagement processes are disconnected and therefore run the risk of not being implemented as planned.</p>
Opportunity for improvement (OFI 3)	<p>6.1.4 c) - The NS BlueScope Vietnam external website section for contacting the site could include a more specific option other than ‘other’/’khac’; rather including an option such as “feedback/concerns/suggestion” could be utilised..</p>
Opportunity for improvement (OFI 4)	<p>10.4.2.e) -NS BlueScope Vietnam website or ASEAN Facebook could be used to make the Water Stewardship plan available to the public/external stakeholders.</p>
Opportunity for improvement (OFI 5)	<p>11.1.1 - The risk assessment for wastewater treatment failure and rain water impact of waterways (via IZICO) could be assessed with the impact on biodiversity as a consequence.</p>
Opportunity for improvement (OFI 6)	<p>4.5.1 - Whilst the intent of the requirement 4.5.1 is covered by the site’s or corporate policies, the wording of the relevant policies is not totally aligned with this RS requirement.</p>
Opportunity for improvement (OFI 7)	<p>4.9.1.c) - Whilst the intent of the requirement 4.9.1 is covered by Site’s or corporate policies, the wording of the relevant policies is not totally aligned with RS requirement 4.9.1.c).</p>

Assurance Panel Declaration

In line with the ResponsibleSteel Assurance Manual, three members of the Assurance Panel reviewed the full audit report for NS Bluescope Vietnam, including the auditors' findings for each individual requirement of the ResponsibleSteel Standard. Subsequently, the Assurance Panel members met online to discuss individual findings and to align their views on the audit report. We sought clarification and asked for reconsideration of conformity classifications where the auditors' conclusions were not sufficiently substantiated. Following review of the changes that were made by the auditors, we support the certification recommendation for Bluescope Vietnam.

The Assurance Panel's conclusions on the final audit report are as follows:

- The audit report contains sufficient detail to support an informed certification decision
- The supporting evidence and rationales given in the audit report support the auditors' conformity classifications
- The certification recommendation based on the audit report is conclusive.

This statement has been approved by the three members of the Assurance Panel who reviewed the audit report on 23 February 2024.

More information on the audit process and the role of the Assurance Panel can be found in the [ResponsibleSteel Assurance Manual](#).