

Form 5500

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110  
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [ ] a multiemployer plan [X] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [ ] a single-employer plan [ ] a DFE (specify) \_\_\_\_
B This return/report is: [ ] the first return/report [ ] the final return/report [ ] an amended return/report [ ] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. [X]
D Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] the DFVC program [ ] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan: BLUESCOPE EMPLOYEE SAVINGS TRUST (BEST)
1b Three-digit plan number (PN): 041
1c Effective date of plan: 03/01/1987
2a Plan sponsor's name (employer, if for a single-employer plan): BLUESCOPE STEEL NORTH AMERICA CORP
2b Employer Identification Number (EIN): 23-2081882
2c Plan Sponsor's telephone number: 816-968-3000
2d Business code (see instructions): 332300

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

|   |   |
|---|---|
| <b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor<br><br>BEST ADMINISTRATIVE COMMITTEE<br><br>P.O. BOX 419917<br>KANSAS CITY, MO 64141-0917 | <b>3b</b> Administrator's EIN<br>43-1488919<br><br><b>3c</b> Administrator's telephone number<br>816-968-3000 |
|---|---|

|  |                                   |
|--|-----------------------------------|
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name | <b>4b</b> EIN<br><br><b>4d</b> PN |
|--|-----------------------------------|

|   |          |      |
|---|----------|------|
| <b>5</b> Total number of participants at the beginning of the plan year | <b>5</b> | 5270 |
|---|----------|------|

|  |              |      |
|--|--------------|------|
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). |              |      |
| <b>6a(1)</b> Total number of active participants at the beginning of the plan year .....   | <b>6a(1)</b> | 3890 |
| <b>6a(2)</b> Total number of active participants at the end of the plan year .....   | <b>6a(2)</b> | 3924 |
| <b>b</b> Retired or separated participants receiving benefits.....   | <b>6b</b>    | 49   |
| <b>c</b> Other retired or separated participants entitled to future benefits .....   | <b>6c</b>    | 1277 |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....  | <b>6d</b>    | 5250 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....   | <b>6e</b>    | 23   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....  | <b>6f</b>    | 5273 |
| <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....   | <b>6g(1)</b> | 5013 |
| <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....   | <b>6g(2)</b> | 5030 |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....  | <b>6h</b>    | 4    |

|  |          |  |
|--|----------|--|
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) ..... | <b>7</b> |  |
|--|----------|--|

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2E 2H 2J 2K 2F 2R

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

|   |   |
|---|---|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |
|---|---|

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

(1)  **R** (Retirement Plan Information)

(2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

(4)  **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_

(5)  **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

(1)  **H** (Financial Information)

(2)  **I** (Financial Information – Small Plan)

(3)  **A** (Insurance Information) – Number Attached 0

(4)  **C** (Service Provider Information)

(5)  **D** (DFE/Participating Plan Information)

(6)  **G** (Financial Transaction Schedules)

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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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|--|--|---|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|--|---|

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

|   |  |            |
|---|--|------------|
| <b>A</b> Name of plan<br><b>BLUSCOPE EMPLOYEE SAVINGS TRUST (BEST)</b>                                    | <b>B</b> Three-digit plan number (PN) ▶                            | <b>041</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>BLUSCOPE STEEL NORTH AMERICA CORP</b> | <b>D</b> Employer Identification Number (EIN)<br><b>23-2081882</b> |            |

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**FIDELITY INV INSTIT OPERATIONS CO**

**04-2647786**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 37 64 65<br>71         | RECORDKEEPER  | 146735   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>  | 0   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

(a) Enter name and EIN or address (see instructions)

STRATEGIC ADVISORS, INC.

04-2654524

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 27                     | ADVISOR   | 90295  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

(a) Enter name and EIN or address (see instructions)

AON HEWITT INVESTMENT CONSULTING, I

36-3109431

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 28                     | INVESTMENT ADVISOR  | 75000  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

CBIZ CPAS P.C.

43-1947695

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 10                     | AUDITOR   | 24005  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

(a) Enter name and EIN or address (see instructions)

DENTONS US LLP

36-1796730

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 29                     | ATTORNEY/LEGAL  | 9780   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

(a) Enter name and EIN or address (see instructions)

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
|                        |   |  | Yes <input type="checkbox"/> No <input type="checkbox"/>   | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                          | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
|--|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation              | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| COLUMBIA MGT INVESTMENT SERVICES CO<br>430 W 7TH STREET<br>KANSAS CITY, MO 64105 | .15% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                          | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation              | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| COLUMBIA MGT INVESTMENT SERVICES CO<br>430 W 7TH STREET<br>KANSAS CITY, MO 64105 | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                          | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation              | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| INVESCO ENERGY CLA<br>11 GREENWAY PLAZA<br>HOUSTON, TX 77046                     | .40% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                             | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
|---|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                 | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| INVESCO GOLD & SPEC MINERALS A<br>11 GREENWAY PLAZA<br>HOUSTON, TX 77046            | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                             | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                 | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| ADV PREFERRED GOLD BULLION STRAT<br>IN<br>1445 RESEARCH BLVD<br>ROCKVILLE, MD 20850 | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                             | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                 | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| GQG PARTNERS US QUALITY SEL EQ INST<br>1 FREEDOM VALLEY DR<br>OAKS, PA 19456        | .15% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                       | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
|---|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation           | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| AMERICAN CENTURY INTL OPP. FD INV      4400 MAIN ST<br>KANSAS CITY, MO 64111  | .35% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                       | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation           | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| BARON DURABLE ADVANTAGE FD RETAIL      767 5TH AVE<br>NEW YORK, NY 10022      | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                       | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation           | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| BLACKROCK TECHNOLOGY OPPORTUNITIES      40 EAST 52ND ST<br>NEW YORK, NY 10022 | .40% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                  | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
|--|--------------------------------------|--|
| FIDELITY INVESTMENTS INSTITUTIONAL                                       | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation      |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| BRIDGEWAY SM CAP VALUE FD CL N<br>20 GREENWAY PLAZA<br>HOUSTON, TX 77046 |                                      | .10% ANNUALIZED FORMULA  |
| (a) Enter service provider name as it appears on line 2                  | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
| FIDELITY INVESTMENTS INSTITUTIONAL                                       | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation      |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| DESTINA LRG CAP EQUITY INSTL<br>1055 WESTLAKES DR<br>BERWYN, PA 19312    |                                      | .15% ANNUALIZED FORMULA  |
| (a) Enter service provider name as it appears on line 2                  | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
| FIDELITY INVESTMENTS INSTITUTIONAL                                       | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation      |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| DESTINA SM MID CAP EQ INSTL<br>1055 WESTLAKES DR<br>BERWYN, PA 19312     |                                      | .15% ANNUALIZED FORMULA  |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                    | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
|--|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation        | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DESTINATIONS INTL EQUITY FD INSTL<br>1055 WESTLAKES DR<br>BERWYN, PA 19312 | .15% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                    | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation        | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DESTINATIONS EQUITY INC FD INSTL<br>1055 WESTLAKES DR<br>BERWYN, PA 19312  | .15% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                    | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation        | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DESTINATIONS REAL ASSETS FD INSTL<br>1055 WESTLAKES DR<br>BERWYN, PA 19312 | .15% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
|--|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL                                     | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation    | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DESTINATIONS CORE FIXED INC INST 1055 WESTLAKES DR BERWYN, PA 19312    | .15% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL                                     | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation    | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DESTINATIONS GLOBAL FIXED INC OPPOR 1055 WESTLAKES DR BERWYN, PA 19312 | .15% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL                                     | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation    | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DESTINATIONS MULTI STRGY ALT INSTL 1055 WESTLAKES DR BERWYN, PA 19312  | .15% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                          | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
|--|--------------------------------------|--|
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation              |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| CALAMOS MARKET NEUTRAL INC CL I      2020 CALAMOS COURT<br>NAPPERVILLE, IL 60563 |                                      | .15% ANNUALIZED FORMULA  |
| (a) Enter service provider name as it appears on line 2                          | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation              |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| DFA US CORE EQUITY II      6300 BEE CAVES ROAD<br>AUSTIN, TX 78746               |                                      | .02% ANNUALIZED FORMULA  |
| (a) Enter service provider name as it appears on line 2                          | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation              |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| DFA US MICRO CAP PRFT INSTL      6300 BEE CAVES ROAD<br>AUSTIN, TX 78746         |                                      | .02% ANNUALIZED FORMULA  |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                           | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
|---|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation               | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DFA INTERNATIONAL SM COMPANY FOR<br>6300 BEE CAVES ROAD<br>AUSTIN, TX 78746       | .02% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                           | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation               | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DFA US SM CAP VALUE PRTF INSTL<br>6300 BEE CAVES ROAD<br>AUSTIN, TX 78746         | .02% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                           | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation               | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DFA INVESTMENT GRADE PORTFOLIO<br>INST<br>6300 BEE CAVES ROAD<br>AUSTIN, TX 78746 | .02% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                         | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
|---|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation             | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DWS SCIENCE AND TECHNOLOGY FD A<br>280 PARK AVE<br>NEW YORK, NY 10026           | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                         | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation             | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DFA SHORT DURATION REAL RETURN INST<br>6300 BEE CAVES ROAD<br>AUSTIN, TX 78746  | .02% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                         | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation             | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| DOUBLELINE CORE FIXED INC CL I<br>777 EAST WISCONSIN AVE<br>MILWAUKEE, WI 53202 | .15% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                     | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
|---|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation         | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| FIRST EAGLE GLOBAL CL A<br>1345 AVE OF THE AMERICAS<br>NEW YORK, NY 10105   | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                     | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation         | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| FRANKLIN UTILITIES CL A<br>100 FOUNTAIN PARKWAY<br>ST. PETERSBURG, FL 33716 | \$16.00  |   |
| (a) Enter service provider name as it appears on line 2                     | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation         | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| THE INTERNET FD<br>470 PARK AVE SOUTH<br>NEW YORK, NY 10016                 | .40% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2               | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
|---|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL                                    | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation   | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| JANUS HENDERSON GLOB TECH & INNOV I 151 DETROIT ST. DENVER, CO 80206  | \$15.00  |   |
| (a) Enter service provider name as it appears on line 2               | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL                                    | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation   | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| JANUS HENDERSON GLOB TECH & INNOV I 151 DETROIT ST. DENVER, CO 80206  | .35% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2               | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL                                    | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation   | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| HOOD RIVER SM CAPGROWTH INVT 6001 SHADY OAK ROAD MINNETONKA, MN 55343 | .40% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                        | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
|--|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation            | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| MATTHEWS CHINA SMCOMPANIES INVES 4 EMBARCADERO CENTER SAN FRANCISCO, CA 94111  | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                        | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation            | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| TCW METWEST TOTAL RETURN BOND CL M 865 S FIGUERO ST 1400 LOS ANGELES, CA 90071 | .35% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                        | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation            | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| HODGES BLUE CHIP EQ INC FD RETAI 2905 MAPLE AVENUE DALLAS, TX 75201            | .40% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                          | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
|--|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation              | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| PFG US EQUITY INDEX STRATEGY CL<br>777 108TH AVE NE<br>BELLEVUE, WA 98004        | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                          | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation              | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| PFG ACTIVE CORE COND STRATEGY FD<br>777 108TH AVE NE<br>BELLEVUE, WA 98004       | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                          | (b) Service Codes<br>(see instructions)  | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation              | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| PFG EQUITY INDEX FOCUSED STRATEGY<br>R<br>777 108TH AVE NE<br>BELLEVUE, WA 98004 | .40% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                        | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
|--|--------------------------------------|--|
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation            |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| PFG SECTOR EQUITY BUS CYCLE STRAT<br>R 777 108TH AVE NE<br>BELLEVUE, WA 98004  |                                      | .40% ANNUALIZED FORMULA  |
| (a) Enter service provider name as it appears on line 2                        | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation            |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| PFG BR TRGT ALLOCAT EQ STRATEGY FD<br>R 777 108TH AVE NE<br>BELLEVUE, WA 98004 |                                      | .40% ANNUALIZED FORMULA  |
| (a) Enter service provider name as it appears on line 2                        | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation            |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| PERMANENT PORTFOLIO 600 MONTGOMERY ST<br>SAN FRANCISCO, CA 94111-2702          |                                      | .38% ANNUALIZED FORMULA  |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                            | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
|--|--------------------------------------|--|
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation                |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| PERMANENT AGGRESSIVEGROWTH PORTFOLI 600 MONTGOMERY ST SAN FRANCISCO, CA 94111-2702 |                                      | .40% ANNUALIZED FORMULA  |
| (a) Enter service provider name as it appears on line 2                            | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation                |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| T ROWE PRICE COMM & TECHNOLOGY INVE 4515 PAINTERS MILL RD OWINGS MILLS, MD 21117   |                                      | .15% ANNUALIZED FORMULA  |
| (a) Enter service provider name as it appears on line 2                            | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation  |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60                                   | 0  |
| (d) Enter name and EIN (address) of source of indirect compensation                |                                      | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
| T ROWE PRICE GLOBAL TECHNOLOGY 4515 PAINTERS MILL RD OWINGS MILLS, MD 21117        |                                      | .15% ANNUALIZED FORMULA  |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                              | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
|--|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                  | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| BITCOIN STRATEGY FD INVT<br>7501 WISCONSIN AVE<br>BETHESDA, MD 20814                 | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                              | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                  | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| REYNOLDS BLUE CHIP GROWTH<br>777 E WISCONSIN AVE.<br>MILWAUKEE, WI 53202             | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                              | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL   | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation                  | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| T ROWE PRICE BLUE CHIP GROWTH INC<br>4515 PAINTERS MILL RD<br>OWINGS MILLS, MD 21117 | .15% ANNUALIZED FORMULA  |   |

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2                         | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
|---|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation             | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| T ROWE PRICE VALUE<br>4515 PAINTERS MILL RD<br>OWINGS MILLS, MD 21117           | .15% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                         | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation             | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| TCW RELATIVE VALUE LRG CAP CL<br>865 S FIGUERA ST 22ND<br>LOS ANGELES, CA 90071 | .40% ANNUALIZED FORMULA  |   |
| (a) Enter service provider name as it appears on line 2                         | (b) Service Codes (see instructions)   | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL  | 60   | 0   |
| (d) Enter name and EIN (address) of source of indirect compensation             | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |   |
| VICTORY NASDAQ 100 INDEX FD CL A<br>4900 TIEDEMAN RD<br>BROOKLYN, OH 44114      | .40% ANNUALIZED FORMULA  |   |

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|---|--------------------------------------|--|
|   |                                      |  |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|   |                                      |  |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|   |                                      |  |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|   |                                      |  |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|   |                                      |  |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|   |                                      |  |

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|   |  |  |
|---|--|--|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><hr/> <b>2024</b><br><br><hr/> <b>This Form is Open to Public Inspection.</b> |
|---|--|--|

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

|   |  |            |
|---|--|------------|
| <b>A</b> Name of plan<br><u>BLUESCOPE EMPLOYEE SAVINGS TRUST (BEST)</u>   | <b>B</b> Three-digit plan number (PN) ▶                            | <u>041</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>BLUESCOPE STEEL NORTH AMERICA CORP</u> | <b>D</b> Employer Identification Number (EIN)<br><u>23-2081882</u> |            |

|               |  |
|---------------|--|
| <b>Part I</b> | <b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br>(Complete as many entries as needed to report all interests in DFEs) |
|---------------|--|

|  |                               |  |
|--|-------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDELITY FREEDOM BLEND 2065 COMMING</u>                      |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u> |                               |  |
| <b>c</b> EIN-PN <u>20-4659714-168</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5248567</u>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDELITY FREEDOM BLEND 2055 COMMING</u>                      |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u> |                               |  |
| <b>c</b> EIN-PN <u>20-4659714-113</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>19191759</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDELITY MANAGED INCOME PORTFOLIO</u>                        |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY MANAGEMENT TRUST COMPANY</u>                     |                               |  |
| <b>c</b> EIN-PN <u>04-3022712-024</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23092362</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDELITY CONTRAFUND COMMINGLED POOL</u>                      |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY MANAGEMENT TRUST COMPANY</u>                     |                               |  |
| <b>c</b> EIN-PN <u>04-3022712-133</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>105646393</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDELITY FREEDOM BLEND 2060 COMMING</u>                      |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u> |                               |  |
| <b>c</b> EIN-PN <u>20-4659714-147</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>7752077</u>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDELITY FREEDOM BLEND INCOME COMMI</u>                      |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u> |                               |  |
| <b>c</b> EIN-PN <u>20-4659714-085</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2368452</u>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDELITY FREEDOM BLEND 2005 COMMING</u>                      |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u> |                               |  |
| <b>c</b> EIN-PN <u>20-4659714-086</u>  | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>         |

|   |                        |  |
|---|------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY FREEDOM BLEND 2010 COMMING                      |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY |                        |  |
| <b>c</b> EIN-PN 20-4659714-087  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2043830  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY FREEDOM BLEND 2015 COMMING                      |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY |                        |  |
| <b>c</b> EIN-PN 20-4659714-088  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4904293  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY FREEDOM BLEND 2020 COMMING                      |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY |                        |  |
| <b>c</b> EIN-PN 20-4659714-089  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12334731 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY FREEDOM BLEND 2025 COMMING                      |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY |                        |  |
| <b>c</b> EIN-PN 20-4659714-090  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53022543 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY FREEDOM BLEND 2030 COMMING                      |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY |                        |  |
| <b>c</b> EIN-PN 20-4659714-091  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 74097992 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY FREEDOM BLEND 2035 COMMING                      |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY |                        |  |
| <b>c</b> EIN-PN 20-4659714-092  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 66373590 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY FREEDOM BLEND 2040 COMMING                      |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY |                        |  |
| <b>c</b> EIN-PN 20-4659714-093  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58941917 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY FREEDOM BLEND 2045 COMMING                      |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY |                        |  |
| <b>c</b> EIN-PN 20-4659714-094  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 34517935 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY FREEDOM BLEND 2050 COMMING                      |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY |                        |  |
| <b>c</b> EIN-PN 20-4659714-095  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22435264 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK TOTAL RETURN BOND FUND L                       |                        |  |
| <b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY |                        |  |
| <b>c</b> EIN-PN 93-2706044-001  | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9166037  |



|  |  |  |
|--|--|--|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
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|  |  |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>   |  |
| <b>A</b> Name of plan<br><b>BLUESCOPE EMPLOYEE SAVINGS TRUST (BEST)</b>                                    | <b>B</b> Three-digit plan number (PN) <b>041</b>                   |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>BLUESCOPE STEEL NORTH AMERICA CORP</b> | <b>D</b> Employer Identification Number (EIN)<br><b>23-2081882</b> |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

|  |                 | (a) Beginning of Year | (b) End of Year |
|--|-----------------|-----------------------|-----------------|
| <b>Assets</b>  |                 |                       |                 |
| <b>a</b> Total noninterest-bearing cash .....  | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                       |                 |                       |                 |
| <b>(1)</b> Employer contributions .....  | <b>1b(1)</b>    | 947117                | 972282          |
| <b>(2)</b> Participant contributions .....   | <b>1b(2)</b>    | 706063                | 796511          |
| <b>(3)</b> Other .....   | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:  |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>    | 3561322               | 3131018         |
| <b>(2)</b> U.S. Government securities .....  | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                            |                 |                       |                 |
| <b>(A)</b> Preferred .....   | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other .....   | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                      |                 |                       |                 |
| <b>(A)</b> Preferred .....   | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....  | <b>1c(4)(B)</b> | 55133                 | 0               |
| <b>(5)</b> Partnership/joint venture interests .....   | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                   | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....  | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....   | <b>1c(8)</b>    | 6801364               | 7767653         |
| <b>(9)</b> Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>    | 441680758             | 501137742       |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>   | 154146323             | 164653770       |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....  | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                                  |              | (a) Beginning of Year | (b) End of Year |
|--|--------------|-----------------------|-----------------|
| (1) Employer securities.....   | <b>1d(1)</b> |                       |                 |
| (2) Employer real property.....  | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation.....        | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e).....      | <b>1f</b>    | 607898080             | 678458976       |
| <b>Liabilities</b>   |              |                       |                 |
| <b>g</b> Benefit claims payable.....                                     | <b>1g</b>    |                       |                 |
| <b>h</b> Operating payables.....   | <b>1h</b>    |                       |                 |
| <b>i</b> Acquisition indebtedness.....                                   | <b>1i</b>    |                       |                 |
| <b>j</b> Other liabilities.....  | <b>1j</b>    | 69                    | 25              |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j)..... | <b>1k</b>    | 69                    | 25              |
| <b>Net Assets</b>  |              |                       |                 |
| <b>l</b> Net assets (subtract line 1k from line 1f).....                 | <b>1l</b>    | 607898011             | 678458951       |

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

| <b>Income</b>  |                 | (a) Amount | (b) Total |
|--|-----------------|------------|-----------|
| <b>a Contributions:</b>  |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers.....   | <b>2a(1)(A)</b> | 27012185   |           |
| <b>(B)</b> Participants.....   | <b>2a(1)(B)</b> | 27798199   |           |
| <b>(C)</b> Others (including rollovers).....   | <b>2a(1)(C)</b> | 2226706    |           |
| (2) Noncash contributions.....   | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 57037090  |
| <b>b Earnings on investments:</b>  |                 |            |           |
| <b>(1) Interest:</b>   |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....        | <b>2b(1)(A)</b> | -46139     |           |
| <b>(B)</b> U.S. Government securities.....   | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments.....   | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants).....   | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans.....  | <b>2b(1)(E)</b> | 552085     |           |
| <b>(F)</b> Other.....  | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 505946    |
| <b>(2) Dividends:</b>  |                 |            |           |
| <b>(A)</b> Preferred stock.....  | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock.....   | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds).....                                   | <b>2b(2)(C)</b> | 4670846    |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 4670846   |
| <b>(3)</b> Rents.....  | <b>2b(3)</b>    |            |           |
| <b>(4) Net gain (loss) on sale of assets:</b>  |                 |            |           |
| <b>(A)</b> Aggregate proceeds.....   | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions).....   | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....                   | <b>2b(4)(C)</b> |            |           |
| <b>(5) Unrealized appreciation (depreciation) of assets:</b>   |                 |            |           |
| <b>(A)</b> Real estate.....  | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other.....  | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            |           |

|   |               | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | <b>2b(6)</b>  |            | 64264701  |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | <b>2b(7)</b>  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | <b>2b(8)</b>  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | <b>2b(9)</b>  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | <b>2b(10)</b> |            | 17650003  |
| <b>c</b> Other income .....   | <b>2c</b>     |            | -564      |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....         | <b>2d</b>     |            | 144128022 |

**Expenses**

|  |               |          |          |
|--|---------------|----------|----------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |               |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers.....             | <b>2e(1)</b>  | 73214451 |          |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b>  |          |          |
| (3) Other.....   | <b>2e(3)</b>  |          |          |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b>  |          | 73214451 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>     |          | 2856     |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>     |          | 711      |
| <b>h</b> Interest expense.....   | <b>2h</b>     |          |          |
| <b>i</b> Administrative expenses:  |               |          |          |
| (1) Salaries and allowances .....  | <b>2i(1)</b>  |          |          |
| (2) Contract administrator fees .....  | <b>2i(2)</b>  | 550      |          |
| (3) Recordkeeping fees .....   | <b>2i(3)</b>  | 146735   |          |
| (4) IQPA audit fees .....  | <b>2i(4)</b>  | 26704    |          |
| (5) Investment advisory and investment management fees .....                               | <b>2i(5)</b>  | 165295   |          |
| (6) Bank or trust company trustee/custodial fees .....                                     | <b>2i(6)</b>  |          |          |
| (7) Actuarial fees .....   | <b>2i(7)</b>  |          |          |
| (8) Legal fees .....   | <b>2i(8)</b>  | 9780     |          |
| (9) Valuation/appraisal fees .....   | <b>2i(9)</b>  |          |          |
| (10) Other trustee fees and expenses .....   | <b>2i(10)</b> |          |          |
| (11) Other expenses.....   | <b>2i(11)</b> |          |          |
| (12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....       | <b>2i(12)</b> |          | 349064   |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>     |          | 73567082 |

**Net Income and Reconciliation**

|   |              |  |          |
|---|--------------|--|----------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 70560940 |
| <b>l</b> Transfers of assets:   |              |  |          |
| (1) To this plan.....   | <b>2l(1)</b> |  |          |
| (2) From this plan .....  | <b>2l(2)</b> |  |          |

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: CBIZ CPAS P.C.

(2) EIN: 43-1947695

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1)  This form is filed for a CCT, PSA, DCG or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

|  | Yes | No | Amount |
|--|-----|----|--------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)                 |     | X  |        |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) |     | X  |        |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)   |     | X  |        |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)  |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond?   | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  |     | X  |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?   |     | X  |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?   |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)   | X   |    |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)   |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?  |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?   |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)   |     | X  |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.  |     |    |        |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> PN(s) |
|------------------------------|---------------------|--------------------|
|                              |                     |                    |
|                              |                     |                    |
|                              |                     |                    |
|                              |                     |                    |

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

|  |   |  |
|--|---|--|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Retirement Plan Information</b><br><br>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>▶ File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|---|--|

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

|  |  |            |
|--|--|------------|
| <b>A</b> Name of plan<br><u>BLUESCOPE EMPLOYEE SAVINGS TRUST (BEST)</u>                                    | <b>B</b> Three-digit plan number (PN) ▶                            | <u>041</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>BLUESCOPE STEEL NORTH AMERICA CORP</u> | <b>D</b> Employer Identification Number (EIN)<br><u>23-2081882</u> |            |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

**All references to distributions relate only to payments of benefits during the plan year.**

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 

|   |  |   |
|---|--|---|
| 1 |  | 0 |
|---|--|---|

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 04-6568107

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... 

|   |  |
|---|--|
| 3 |  |
|---|--|

|                |   |
|----------------|---|
| <b>Part II</b> | <b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.) |
|----------------|---|

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

|   |           |  |
|---|-----------|--|
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....  | <b>6a</b> |  |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....  | <b>6b</b> |  |
| <b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)..... | <b>6c</b> |  |

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline?.....  Yes  No  N/A

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....  Yes  No  N/A

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....  Increase  Decrease  Both  No

|                |   |
|----------------|---|
| <b>Part IV</b> | <b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part. |
|----------------|---|

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....  Yes  No

**11 a** Does the ESOP hold any preferred stock? .....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) .....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? .....  Yes  No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

|   |            |  |
|---|------------|--|
| <b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)..... | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....   | <b>14b</b> |  |
| <b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....  | <b>14c</b> |  |

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

|   |            |  |
|---|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

|   |            |  |
|---|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....  | <b>16a</b> |  |
| <b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers..... | <b>16b</b> |  |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation: \_\_\_\_\_

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter \_\_\_/\_\_\_/\_\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

|  |   |  |
|--|---|--|
| <p><b>SCHEDULE MEP<br/>(Form 5500)</b></p> <p>Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p>Department of Labor<br/>Employee Benefits Security Administration</p> | <p><b>MULTIPLE-EMPLOYER RETIREMENT<br/>PLAN INFORMATION</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 6058(a) of the Internal Revenue Code (the Code)</p> <p>▶ <b>File as an attachment to Form 5500.</b></p> | <p>OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: 1.2em;"><b>2024</b></p> <hr/> <p style="text-align: center;"><b>This Form is Open to Public Inspection</b></p> |
|--|---|--|

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

|  |   |                   |
|--|---|-------------------|
| <p><b>A</b> Name of plan<br/><b>BLUESCOPE EMPLOYEE SAVINGS TRUST (BEST)</b></p>  | <p><b>B</b> Three-digit Plan number (PN)..... ▶</p>       | <p><b>041</b></p> |
| <p><b>C</b> Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF<br/><b>BEST ADMINISTRATIVE COMMITTEE</b></p> | <p><b>D</b> Administrator's EIN<br/><b>43-1488919</b></p> |                   |

**Part I Type of Multiple-Employer Pension Plan.** All multiple-employer pension plans must complete.

**1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).**

- a  association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- b  professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- c  pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- d  other multiple-employer pension plan (Describe) PREVIOUSLY RELATED ENTITIES (Complete Part II)

**Part II Participating Employer Information.**

**2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

|  |                                    |   |   |
|--|------------------------------------|---|---|
| <b>2a</b> Name of Participating Employer<br><b>BLUESCOPE STEEL NORTH AMERICA CORPORATION</b> | <b>2b</b> EIN<br><b>23-2081882</b> | <b>2c</b> Percentage of Total Contributions for the Plan Year<br><b>3.00</b>  | <b>2d</b> Aggregate Account Balances Attributable to Participating Employer<br><b>22623498</b>  |
| <b>2a</b> Name of Participating Employer<br><b>BLUESCOPE BUILDINGS NORTH AMERICA, INC.</b>   | <b>2b</b> EIN<br><b>51-0413911</b> | <b>2c</b> Percentage of Total Contributions for the Plan Year<br><b>62.00</b> | <b>2d</b> Aggregate Account Balances Attributable to Participating Employer<br><b>412800025</b> |

**CAUTION** Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

|  |           |   |
|--|-----------|---|
| <b>2e</b> Does the plan include any individuals not participating through an employer or who are individual working owners?  | <b>2e</b> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>2f</b> If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year. | <b>2f</b> |   |
| <b>2g</b> If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.  | <b>2g</b> |   |

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule MEP (2024)  
v. 240311

**Part II Participating Employer Information (Continued).**

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

**Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

| 2a Name of Participating Employer     | 2b EIN     | 2c Percentage of Total Contributions for the Plan Year | 2d Aggregate Account Balances Attributable to Participating Employer |
|---------------------------------------|------------|--|--|
| BLUESCOPE CONSTRUCTION, INC.          | 43-0949971 | 2.00   | 12308090   |
| STEELSCAPE, INC.                      | 95-2798141 | 6.00   | 37103145   |
| ASC PROFILES, INC.                    | 20-8210765 | 6.00   | 37081924   |
| STEELSCAPE WASHINGTON, LLC            | 27-4068562 | 14.00  | 96751896   |
| BLUESCOPE COATED PRODUCTS, LLC        | 88-1668286 | 6.00   | 41518338   |
| BLUESCOPE RECYCLING AND MATERIALS LLC | 87-3393012 | 1.00   | 8512030  |
|                                       |            |  |  |
|                                       |            |  |  |
|                                       |            |  |  |

**CAUTION** Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

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|                 |   |
|-----------------|---|
| <b>Part III</b> | <b>Pooled Employer Plan Information</b> |
|-----------------|---|

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**Line 3.** All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

**3a** Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44).....  Yes  No

**3b** If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID \_\_\_\_\_

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**BLUESCOPE EMPLOYEE SAVINGS TRUST**

**FINANCIAL STATEMENTS**

Years Ended December 31, 2024 and 2023

## INDEPENDENT AUDITORS' REPORT

To The Administrative Committee  
BlueScope Employee Savings Trust

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed the audits of the financial statements of the BlueScope Employee Savings Trust ("the Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023 and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (“GAAS”). Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

## **Auditors’ Responsibilities for the Audit of the Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Other Matter - Supplemental Schedule Required by ERISA**

The supplemental schedule of assets (held at end of year) as of December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*CBIZ CPAs P.C.*

Kansas City, Missouri  
September 8, 2025

**BLUESCOPE EMPLOYEE SAVINGS TRUST**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

December 31, 2024 and 2023

|  | <u>2024</u>                  | <u>2023</u>                  |
|--|------------------------------|------------------------------|
| <b><u>ASSETS</u></b>                   |                              |                              |
| Investments at fair value (See Note 4) | <u>\$ 668,922,505</u>        | <u>\$ 599,443,467</u>        |
| Receivables:                           |                              |                              |
| Employer contributions                 | 972,282                      | 947,117                      |
| Participants' contributions            | 796,511                      | 706,063                      |
| Notes receivable from participants     | <u>7,767,653</u>             | <u>6,801,364</u>             |
| TOTAL RECEIVABLES                      | <u>9,536,446</u>             | <u>8,454,544</u>             |
| NET ASSETS AVAILABLE FOR BENEFITS      | <u><u>\$ 678,458,951</u></u> | <u><u>\$ 607,898,011</u></u> |

See Notes to Financial Statements

**BLUESCOPE EMPLOYEE SAVINGS TRUST**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

Years Ended December 31, 2024 and 2023

|   | <u>2024</u>           | <u>2023</u>           |
|---|-----------------------|-----------------------|
| ADDITIONS:  |                       |                       |
| Investment income:                                    |                       |                       |
| Net appreciation                                      |                       |                       |
| in fair value of investments                          | \$ 81,171,494         | \$ 87,194,375         |
| Interest and dividends                                | <u>5,367,353</u>      | <u>4,295,918</u>      |
|   | <u>86,538,847</u>     | <u>91,490,293</u>     |
| <br>  |                       |                       |
| Interest income on notes receivable from participants | <u>552,085</u>        | <u>378,833</u>        |
| <br>  |                       |                       |
| Contributions:  |                       |                       |
| Employer  | 27,012,185            | 25,456,749            |
| Participants  | 27,798,199            | 26,222,358            |
| Rollover  | <u>2,226,706</u>      | <u>4,424,546</u>      |
|   | <u>57,037,090</u>     | <u>56,103,653</u>     |
| <br>  |                       |                       |
| TOTAL ADDITIONS                                       | <u>144,128,022</u>    | <u>147,972,779</u>    |
| <br>  |                       |                       |
| DEDUCTIONS:   |                       |                       |
| Benefits paid to participants                         | 73,218,018            | 60,416,738            |
| Administrative expenses                               | <u>349,064</u>        | <u>434,980</u>        |
|   | <u>73,567,082</u>     | <u>60,851,718</u>     |
| <br>  |                       |                       |
| NET INCREASE BEFORE PLAN TRANSFERS                    | 70,560,940            | 87,121,061            |
| <br>  |                       |                       |
| TRANSFER IN (See Note 9)                              | <u>-</u>              | <u>110,843</u>        |
| <br>  |                       |                       |
| NET INCREASE  | 70,560,940            | 87,231,904            |
| <br>  |                       |                       |
| NET ASSETS AVAILABLE FOR BENEFITS                     |                       |                       |
| Beginning of year                                     | <u>607,898,011</u>    | <u>520,666,107</u>    |
| <br>  |                       |                       |
| End of year   | <u>\$ 678,458,951</u> | <u>\$ 607,898,011</u> |

See Notes to Financial Statements

## BLUESCOPE EMPLOYEE SAVINGS TRUST

### NOTES TO FINANCIAL STATEMENTS

#### ( 1 ) Description of plan

The following description of the BlueScope Employee Savings Trust (the “Plan”) provides only general information. The Plan is sponsored by BlueScope Steel North America Corporation (the “Company”). Participants should refer to the Plan document or Summary Plan Description for a more complete description of the Plan’s provisions, which are available from the plan administrator.

**General** - Effective March 1, 1987, Butler Manufacturing Company established the Butler Employee Savings Trust, which is a defined contribution plan administered by the Company’s Administrative Committee (“Committee”), which is a committee of management of the Company. The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan’s investment offerings, monitors investment performance and reports to the Company’s Executive Leadership. Effective March 28, 2013, upon transfer of ownership of Steelscape, Inc., Steelscape Washington, LLC, and ASC Profiles, Inc. to NS BlueScope Holdings USA LLC, the Plan will operate as a multiple-employer plan as defined in Internal Revenue Code (“IRC”) Section 413(c). The Plan files one Form 5500 on behalf of all employers who participate in the Plan. The trustee of the Plan is Fidelity Management Trust Company (“Fidelity”), which has been appointed by the Committee.

All common law employees of the Company are eligible to participate in the Plan except (a) employees covered by a collective bargaining agreement unless specifically covered in the Plan document, (b) nonresident aliens, (c) leased employees, and (d) fee-for-service or independent contractors. All active employees may make employee salary contributions on the later of (i) the date the Company that is the employer of the employee adopts the Plan or (ii) the employee’s employment commencement date. The Plan allows temporary employees to become a participant in the Plan as of the first January 1 or July 1 following the last day of an eligibility computation period in which the employee completed 1,000 hours of service. If a temporary employee does not meet the previously stated eligibility rules, they can become a participant in the Plan on the first day of the month following the last day of the third consecutive eligibility computation period in which the employee has completed at least 500 hours of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

**Plan restatement and amendments** - Effective January 1, 2023, the Plan was restated to incorporate all prior amendments.

Effective January 1, 2023, the Plan was amended to automatically increase a participant’s contribution percentage by 1% each year until they reach 6% employee contribution.

Effective March 1, 2023, the Plan was amended to allow Roth contributions and Roth in-plan conversions.

Effective October 27, 2023, the BlueScope Recycling and Materials, LLC 401(k) Plan merged into the Plan.

Effective June 25, 2024, the employer matching contribution for participants of Evansville, is equal to 50% of each participant’s deferral contribution up to 6% of eligible compensation.

## BLUESCOPE EMPLOYEE SAVINGS TRUST

### NOTES TO FINANCIAL STATEMENTS

#### ( 1 ) Description of plan (continued)

**Contributions** - Each year, participants may contribute up to 50% of annual compensation as pre-tax contributions, as defined in the Plan. Effective March 1, 2023, participants may contribute Roth contributions. A participant represented by Local Union 1825 UAW (Cambridge, Ohio) shall not make employee salary redirection contributions that exceed 15% of the participant's compensation. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Additionally, participants age 50 or older, who are making contributions to the Plan, are allowed to make catch-up contributions as defined in the Plan. Participants direct the investment of all contributions into various investment options offered by the Plan.

The Company shall make a Company matching contribution equal to 50% of each participant's deferral contribution up to 6% of eligible compensation. The employer matching contribution for participants who are members of the United Steelworkers of America Local 9435 (Evansville, Wisconsin) was equal to 100% up to 2% of eligible compensation plus 25% of the next 4% of eligible compensation through June 24, 2024. Effective June 25, 2024, the employer matching contribution for participants of Evansville, is equal to 50% of each participant's deferral contribution up to 6% of eligible compensation. For the years ended December 31, 2024 and 2023, the Company's matching contribution was \$9,870,631 and \$9,498,742, respectively.

The Company made a safe harbor non-elective contribution equal to 3% of the participant's compensation plus a discretionary non-elective contribution of 1.5% (1.35% for Rancho participants and 2% for Cambridge participants). Each participating employer is allowed to determine the amount of discretionary non-elective contributions, if any, for a Plan year. The non-elective safe harbor and discretionary contributions are in addition to the discretionary Company match. For the years ended December 31, 2024 and 2023, the non-elective contributions were \$17,141,554 and \$15,958,007, respectively.

Contributions are subject to certain IRC limitations.

**Participant investment account options** - The Plan currently offers various common collective trusts, a stable value common collective trust, mutual funds, a money market fund, and a self-directed brokerage account as investment options for participants. Participants may purchase shares of mutual funds or a money market fund not offered by the Plan through the brokerage account. Each investment option has its own investment strategy, which can be obtained through the prospectus of the respective fund. Participants may change their investment options at any time.

**Participant accounts** - Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions, (b) plan earnings, and (c) charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting** - Participants are immediately 100% vested in employer and employee contributions. For Steelscape union participants (Rancho and Fairfield), participants are fully vested in the Company contributions after three years of continuous service.

## BLUESCOPE EMPLOYEE SAVINGS TRUST

### NOTES TO FINANCIAL STATEMENTS

#### ( 1 ) Description of plan (continued)

**Notes receivable from participants** - Participants can borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions.

**Payment of benefits** - If a participant retires on or after attaining age 55, becomes totally or permanently disabled, dies, or terminates employment for any other reason, the full value of the account becomes distributable. If the value of the amount distributable is less than \$1,000, the distribution will be automatically paid to the participant as a lump sum unless the participant elects to have the amount rolled into an individual retirement account or other eligible retirement plan. If the value of the amount distributable exceeds \$1,000, the distribution cannot be made until the participant reaches age 65 or gives consent to the distribution. Payment of benefits for terminated participants must commence no later than April 1 of the plan year immediately following the plan year in which the participant reaches age 73. All distributions shall be made in a lump-sum distribution.

**In-service withdrawals** - Participants may withdraw all or a portion of their rollover and after-tax contributions at any time. After reaching age 59½, participants may withdraw all or a portion of their plan account.

**Hardship withdrawals** - Employee contributions, in part or in total, may be withdrawn for extreme financial hardships. Such financial hardships include medical expenses, the purchase of a principal residence, to prevent eviction from a principal residence, expenses for repairs of damage to a participant's principal residence, tuition, and funeral expenses.

**Forfeited accounts** - At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$8,621 and \$12,949, respectively. These accounts will be used to pay plan expenses. Also, for the years ended December 31, 2024 and 2023, forfeitures of \$72,307 and \$112,757, respectively, were used to pay plan administrative expenses.

#### ( 2 ) Summary of significant accounting policies

**Basis of accounting** - The financial statements of the Plan are prepared on the accrual method of accounting.

**Use of estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

**Investment valuation and income recognition** - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Committee determines the Plan's valuation policies utilizing information provided by the investment trustee. See Note 4 for discussions of fair value measurements.

## BLUESCOPE EMPLOYEE SAVINGS TRUST

### NOTES TO FINANCIAL STATEMENTS

#### ( 2 ) Summary of significant accounting policies (continued)

**Investment valuation and income recognition (continued)** - Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

**Contributions** - Contributions from Plan participants and the employer contributions from the Company are recorded in the year in which the employee contributions are withheld from compensation.

**Notes receivable from participants** - Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred.

**Payment of benefits** - Benefits are recorded when paid.

**Administrative expenses** - The expenses incurred by the Committee in administering plan activity and the expenses incurred by the trustee of the Plan in administering the trust may be paid from the assets of the Plan or by the Company, as the Company elects. Fees related to the administration of notes receivable from participants and qualified domestic relations orders are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

#### ( 3 ) Information prepared and certified by the trustee

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity, the trustee of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate with respect to investments:

- Investments at fair value
- Notes receivable from participants
- Net appreciation in fair value of investments
- Interest and dividends
- Interest income on notes receivable from participants
- Schedule of assets (held at end of year)

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

## BLUESCOPE EMPLOYEE SAVINGS TRUST

### NOTES TO FINANCIAL STATEMENTS

#### ( 4 ) Fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820 are described below:

- Level 1            Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2            Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3            Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

*Mutual funds and money market fund:* Valued at the daily closing price as reported by the fund. The mutual funds and money market fund held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds and money market fund held by the Plan are deemed to be actively traded.

*Common collective trust funds:* Valued at the NAV of units of a bank collective trust or its equivalent. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the respective trust less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

## BLUESCOPE EMPLOYEE SAVINGS TRUST

### NOTES TO FINANCIAL STATEMENTS

#### ( 4 ) Fair value measurements (continued)

*Stable value common collective trust:* A stable value fund that is composed primarily of fully benefit-responsive investment contracts is valued at the NAV of units of the bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to require 12 months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

|  | <b>Investments at Fair Value as of December 31, 2024</b> |                |                |                |
|--|--|----------------|----------------|----------------|
|  | <b>Level 1</b>   | <b>Level 2</b> | <b>Level 3</b> | <b>Total</b>   |
| Mutual funds   | \$ 153,919,557   | \$ -           | \$ -           | \$ 153,919,557 |
| Self directed brokerage accounts                               | 13,286,481   | -              | -              | 13,286,481     |
| Money market fund  | 578,725  | -              | -              | 578,725        |
| Total assets in the fair value hierarchy                       | \$ 167,784,763   | \$ -           | \$ -           | \$ 167,784,763 |
| Investments measured at NAV practical expedient <sup>(a)</sup> |  |                |                | 501,137,742    |
| Total investments at fair value                                |  |                |                | \$ 668,922,505 |

|  | <b>Investments at Fair Value as of December 31, 2023</b> |                |                |                |
|--|--|----------------|----------------|----------------|
|  | <b>Level 1</b>   | <b>Level 2</b> | <b>Level 3</b> | <b>Total</b>   |
| Mutual funds   | \$ 147,148,153   | \$ -           | \$ -           | \$ 147,148,153 |
| Self directed brokerage accounts                               | 9,829,862  | -              | -              | 9,829,862      |
| Money market fund  | 784,694  | -              | -              | 784,694        |
| Total assets in the fair value hierarchy                       | \$ 157,762,709   | \$ -           | \$ -           | \$ 157,762,709 |
| Investments measured at NAV practical expedient <sup>(a)</sup> |  |                |                | 441,680,758    |
| Total investments at fair value                                |  |                |                | \$ 599,443,467 |

(a) In accordance with Subtopic 820-10, certain investments that were measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

## BLUESCOPE EMPLOYEE SAVINGS TRUST

### NOTES TO FINANCIAL STATEMENTS

#### ( 4 ) Fair value measurements (continued)

##### Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is based on NAV per share practical expedient as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable to the Plan.

| <u>Investments</u>                              | <u>Fair Value</u><br><u>12/31/2024</u> | <u>Fair Value</u><br><u>12/31/2023</u> | <u>Unfunded</u><br><u>Commitments</u> | <u>Redemption</u><br><u>Frequency</u> | <u>Redemption</u><br><u>Notice</u><br><u>Period</u> |
|---|--|--|---------------------------------------|---------------------------------------|---|
| Blackrock Total Return Fund L \$                | 9,166,037                              | \$ -                                   | \$ -                                  | Daily                                 | None  |
| Fidelity Managed Income<br>Portfolio            | 23,092,362                             | 27,227,021                             | -                                     | Daily                                 | (b)   |
| Fidelity Contrafund<br>Commingled Pool          | 105,646,393                            | 80,912,467                             | -                                     | Daily                                 | None  |
| Fidelity Freedom Blend<br>Commingled Pool Funds | 363,232,950                            | 333,541,270                            | -                                     | (c)                                   | (c)   |
| Total   | <u>\$ 501,137,742</u>                  | <u>\$ 441,680,758</u>                  | <u>\$ -</u>                           |                                       |   |

- (b) Withdrawals made in order to accommodate distribution to participants under a participating plan, whether in-service or following termination of employment, may be made on any business day. Withdrawals made in order to accommodate a participant directed exchange to another investment option under a participating plan may be made on any business day, provided that the exchange is not directed into a competing fund. Transferred amounts must be held in a non-competing investment option for 90 days before subsequent transfer to a competing fund can occur. Withdrawals directed by the plan sponsor must be preceded by twelve-months written notice to Fidelity, the Trustee; provided, however that the Trustee may, in its discretion complete any such plan-level withdrawals before the expiration of such twelve-month period.
- (c) Withdrawals from any fund may be made upon at least 15 business days advance written notice to the trustee or such lesser period to which the trustee may agree; provided that such right of withdrawal may be further limited by the Declaration of Separate Fund applicable to such fund or the description of classes applicable to any class of units of the fund. Any withdrawal shall be as of the valuation date on or next succeeding the expiration of the notice period and shall be effected within a reasonable time following such valuation date, except that such withdrawal may be delayed if the trustee determines that it cannot reasonably make such distribution on account of any order, directive or other interference by an official or agency of any government or any other cause reasonably beyond its control including, but not limited to, illiquid markets, illiquid securities, the suspension of trading of securities or foreign exchange markets, or the disruption of facilities to effect purchases and sales of securities and other assets.

## BLUESCOPE EMPLOYEE SAVINGS TRUST

### NOTES TO FINANCIAL STATEMENTS

#### ( 5 ) Related party and party in interest transactions

Certain Plan investments are shares of mutual funds and units of common collective trusts managed by Fidelity. Fidelity is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment. As described in Note 2, the Plan made direct payments to the recordkeeper of \$146,735 and \$221,130 for the years ended December 31, 2024 and 2023, respectively.

For the years ended December 31, 2024 and 2023, the Plan received revenue credits totaling \$240,512 and \$190,662, respectively. The amounts held in the revenue credit account may be used to pay Plan expenses. Any unused amounts may be allocated to participant accounts. For the years ended December 31, 2024 and 2023, the Plan paid expenses of \$63,859 and \$18,750, respectively. For the years ended December 31, 2024 and 2023, the Plan did not allocate any revenue credits to participant accounts.

#### ( 6 ) Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, each participant's account balance, at the discretion of the Company, shall be distributed in a lump sum or held in trust to be distributed upon each participant's retirement, death, disability, or termination of employment.

#### ( 7 ) Tax status

The Internal Revenue Service ("IRS") has determined and informed the Company by letter dated May 29, 2014, that the Plan (as restated January 1, 2013) and the related trust are designed in accordance with the applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan and the related trust are currently designed and being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### ( 8 ) Risks, uncertainties and concentrations

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risk. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

**BLUESCOPE EMPLOYEE SAVINGS TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**( 8 ) Risks, uncertainties and concentrations (continued)**

At December 31, 2024, approximately 16% of the Plan's investments were invested in the Fidelity Contrafund Commingled Pool. At December 31, 2023, there was no concentration of investments.

**( 9 ) Transfer in**

Effective October 27, 2023, participant accounts totaling \$110,843 were transferred from the BlueScope Recycling and Materials, LLC 401(k) Plan to the Plan, and are included in plan transfers on the statements of changes in net assets available for benefits.

**( 10 ) Subsequent events**

The Plan has evaluated subsequent events through September 8, 2025, which is the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

2024

Department of Labor Employee Benefits Security Administration

Complete all entries in accordance with the instructions to the Form 5500.

This Form is Open to Public Inspection

Pension Benefit Guaranty Corporation

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [ ] a multiemployer plan [x] a multiple-employer plan... B This return/report is: [ ] a single-employer plan [ ] a DFE... C If the plan is a collectively-bargained plan... D Check box if filing under: [x] Form 5558 [ ] automatic extension... E If this is a retroactively adopted plan...

Part II Basic Plan Information—enter all requested information

1a Name of plan: BLUESCOPE EMPLOYEE SAVINGS TRUST (BEST) 1b Three-digit plan number (PN): 041 1c Effective date of plan: 03/01/1987 2a Plan sponsor's name: BLUESCOPE STEEL NORTH AMERICA CORP 2b Employer Identification Number (EIN): 23-2081882 2c Plan Sponsor's telephone number: 816-968-3000 2d Business code: 332300

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature, Date, Name. Row 1: Sara Rush, 09/12/2025, Sara Rush. Row 2: Signature of employer/plan sponsor, Date, Name. Row 3: Signature of DFE, Date, Name.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

|   |  |
|---|--|
| <p><b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor<br/>                 BEST ADMINISTRATIVE COMMITTEE<br/><br/>                 P.O. BOX 419917<br/><br/>                 KANSAS CITY MO 64141-0917</p> | <p><b>3b</b> Administrator's EIN<br/>43-1488919</p> <p><b>3c</b> Administrator's telephone number<br/>816-968-3000</p> |
|---|--|

|  |                                       |
|--|---------------------------------------|
| <p><b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:</p> <p><b>a</b> Sponsor's name<br/><b>c</b> Plan Name</p> | <p><b>4b</b> EIN<br/><b>4d</b> PN</p> |
|--|---------------------------------------|

|  |              |       |
|--|--------------|-------|
| <b>5</b> Total number of participants at the beginning of the plan year  | <b>5</b>     | 5,270 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d). |              |       |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....  | <b>6a(1)</b> | 3,890 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....  | <b>6a(2)</b> | 3,924 |
| <b>b</b> Retired or separated participants receiving benefits .....  | <b>6b</b>    | 49    |
| <b>c</b> Other retired or separated participants entitled to future benefits .....   | <b>6c</b>    | 1,277 |
| <b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c .....   | <b>6d</b>    | 5,250 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....   | <b>6e</b>    | 23    |
| <b>f</b> Total. Add lines 6d and 6e .....  | <b>6f</b>    | 5,273 |
| <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... | <b>6g(1)</b> | 5,013 |
| <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....       | <b>6g(2)</b> | 5,030 |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....               | <b>6h</b>    | 4     |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                     | <b>7</b>     |       |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2E 2H 2J 2K 2F 2R

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

|  |  |
|--|--|
| <p><b>9a</b> Plan funding arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p> | <p><b>9b</b> Plan benefit arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p> |
|--|--|

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

|  |   |
|--|---|
| <p><b>a Pension Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____</p> <p>(5) <input checked="" type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)</p> | <p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached _____</p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p> |
|--|---|

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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

---

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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**SUPPLEMENTAL SCHEDULE**

**BLUESCOPE EMPLOYEE SAVINGS TRUST**

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

December 31, 2024

EIN: 23-2081882

Plan Number: 041

| (a) | (b)   | (c)<br>Description<br>of investments<br>including maturity<br>date, rate of interest,<br>collateral, par, or<br>maturity value | (d)<br><br>Cost<br><u>(1)</u> | (e)<br><br>Current<br>value |
|-----|---|--|-------------------------------|-----------------------------|
|     | Identity of issue, borrower,<br>lessor, or similar party    |  |                               |                             |
| *   | Fidelity Freedom Blend<br>2025 Commingled Pool Class R      | Common collective trust  | \$                            | 53,022,543                  |
| *   | Fidelity Contrafund Commingled Pool                         | Common collective trust  |                               | 105,646,393                 |
| *   | Fidelity Freedom Blend<br>2030 Commingled Pool Class R      | Common collective trust  |                               | 74,097,992                  |
| *   | Fidelity Freedom Blend<br>2035 Commingled Pool Class R      | Common collective trust  |                               | 66,373,590                  |
| *   | Fidelity Freedom Blend<br>2020 Commingled Pool Class R      | Common collective trust  |                               | 12,334,731                  |
| *   | Fidelity Freedom Blend<br>2040 Commingled Pool Class R      | Common collective trust  |                               | 58,941,917                  |
| *   | Fidelity Managed Income Portfolio                           | Stable value common<br>collective trust  |                               | 23,092,362                  |
| *   | Fidelity Freedom Blend<br>2045 Commingled Pool Class R      | Common collective trust  |                               | 34,517,935                  |
| *   | Fidelity Freedom Blend<br>2050 Commingled Pool Class R      | Common collective trust  |                               | 22,435,264                  |
| *   | Fidelity Freedom Blend<br>2015 Commingled Pool Class R      | Common collective trust  |                               | 4,904,293                   |
| *   | Fidelity Freedom Blend<br>2055 Commingled Pool Class R      | Common collective trust  |                               | 19,191,759                  |
| *   | Fidelity Freedom Blend<br>2010 Commingled Pool Class R      | Common collective trust  |                               | 2,043,830                   |
| *   | Fidelity Freedom Blend<br>2060 Commingled Pool Class R      | Common collective trust  |                               | 7,752,077                   |
| *   | Fidelity Freedom Blend<br>Income Commingled Pool Class R    | Common collective trust  |                               | 2,368,452                   |
| *   | Fidelity Freedom Blend<br>2065 Commingled Pool Class R      | Common collective trust  |                               | 5,248,567                   |
| *   | Blackrock Total Return Fund L                               | Common collective trust  |                               | 9,166,037                   |
| *   | Fidelity 500 Index Fund                                     | Mutual fund  |                               | 55,950,203                  |
| *   | Columbia Dividend Income I                                  | Mutual fund  |                               | 27,820,975                  |
| *   | PGIM Jennison Small Company R6                              | Mutual fund  |                               | 18,663,196                  |
| *   | Fidelity US Bond Index Fund                                 | Mutual fund  |                               | 11,940,435                  |
| *   | Fidelity Extended Market Index Fund                         | Mutual fund  |                               | 14,489,263                  |
| *   | Harbor Diversified International All<br>Cap Fund Retirement | Mutual fund  |                               | 8,987,727                   |

**BLUESCOPE EMPLOYEE SAVINGS TRUST**

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (continued)**

December 31, 2024

EIN: 23-2081882  
Plan Number: 041

| (a) | (b)  | (c)<br>Description<br>of investments<br>including maturity<br>date, rate of interest,<br>collateral, par, or<br>maturity value | (d)<br><br>Cost<br>(1) | (e)<br><br>Current<br>value  |
|-----|--|--|------------------------|------------------------------|
|     | Identity of issue, borrower,<br>lessor, or similar party                   |  |                        |                              |
| *   | Fidelity Total International Index Fund                                    | Mutual fund  |                        | 10,726,558                   |
|     | Vanguard Short-Term Inflation Protected<br>Securities Index Fund Admirable | Mutual fund  |                        | 5,341,200                    |
| *   | Fidelity US Treasury Money Market  | Money market fund  |                        | 578,725                      |
| *   | Self Directed Brokerage Accounts   | Self-directed brokerage account  |                        | 13,286,481                   |
|     |  |  |                        | <u>668,922,505</u>           |
| *   | Participant loans (interest rate range 4.25% to 9.50%)                     |  |                        | <u>7,767,653</u>             |
|     |  |  |                        | <u><u>\$ 676,690,158</u></u> |

\* Party-in-interest as defined by ERISA.

(1) Cost information may be omitted for Plan assets which are participant directed.