

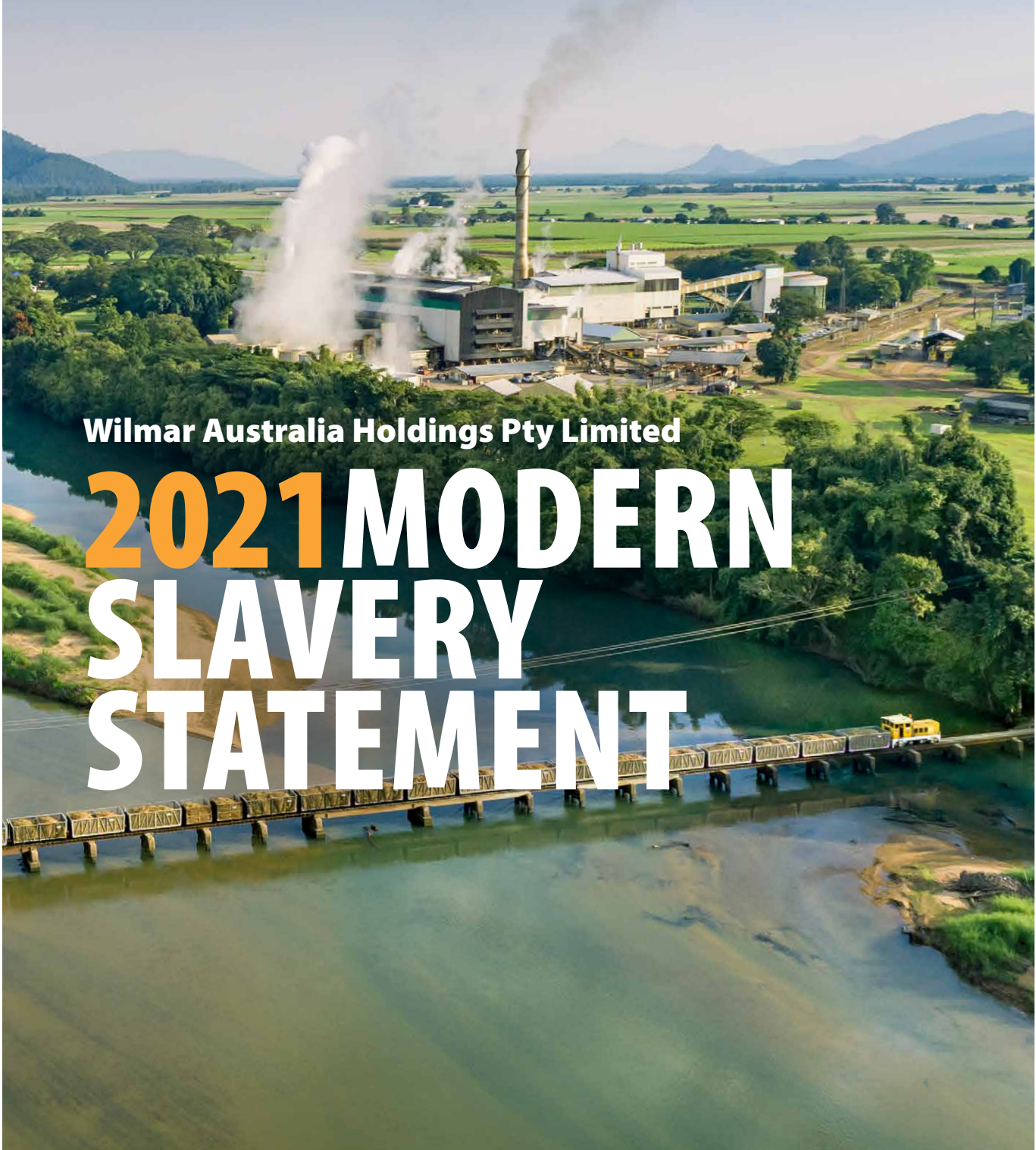


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Wilmar Australia Holdings Pty Limited

2021 MODERN SLAVERY STATEMENT



CONTENTS

1.1 ABOUT THIS STATEMENT	3
1.2 OUR STRUCTURE, OPERATIONS AND SUPPLY CHAIN	4
1.3 MODERN SLAVERY FRAMEWORK - POLICIES AND GOVERNANCE	5
1.4 IDENTIFYING MODERN SLAVERY RISKS	8
1.5 APPROACH TO REMEDIATION	10
1.6 TRAINING & CAPACITY BUILDING	11
1.7 ASSESSMENT & EFFECTIVENESS	11
1.8 CONSULTATION	12
1.9 OTHER INFORMATION	12
APPENDIX 1 REPORTING ENTITIES	13
APPENDIX 2 ADDRESSING THE MODERN SLAVERY ACT'S MANDATORY REPORTING CRITERIA	14

1.1 | ABOUT THIS STATEMENT

This joint Modern Slavery Statement covers Wilmar's sugar and bioethanol operations in Australia and New Zealand (**Wilmar Sugar ANZ activities**), for the period 1 January to 31 December 2021 (**Statement**). It outlines our actions to assess and address modern slavery risks within our operations and the supply chains of our raw sugar, refined sugar, bioethanol and agricultural services businesses.

This Statement has been prepared by Wilmar Australia Holdings Pty Limited (ACN 144 972 743) in its own capacity and on behalf of the entities it owns or controls that are reporting entities under the *Modern Slavery Act 2018* (Cth) (**Act**), as set out in **Appendix 1** (referred to together as **Wilmar, we, us** and **our** in this Statement). Internal stakeholders in all these entities were consulted and have provided input to the Statement.

This is our second Modern Slavery Statement, outlining the initiatives commenced in 2021 and areas on which we will focus from 2022. **Appendix 2** sets out how this Statement addresses the reporting criteria required under the Act.

The Board of Wilmar Australia Holdings Pty Limited, approved this Statement on behalf of all entities it owns or controls that are reporting entities under the Act on 26 May 2022.

A handwritten signature in black ink, reading "S. W. Rutherford".

Shayne Rutherford
Director, Wilmar Australia Holdings Pty Ltd

1.2 | OUR STRUCTURE, OPERATIONS AND SUPPLY CHAIN

Structure and operations

We are ANZ's largest manufacturer and marketer of raw and refined sugar products, a leader in renewable energy from biomass and a distributor of oleochemicals and other specialty products. We are also one of Australia's two major producers of bioethanol, and a leading supplier of molasses, sustainable fertiliser and stockfeed products.

We are owned by Wilmar International Limited¹, one of the world's leading integrated agribusinesses. We are committed to quality, sustainability and safety.

Wilmar Australia Holdings Pty Ltd is the principal holding company for Wilmar's sugar and bioethanol operations in ANZ. **Appendix 1** outlines all entities required to report under the Act, and this Statement covers the operations and supply chains of those entities listed in Appendix 1, plus those of the entities that they each own or control.

We have approximately 2,000 employees. We use our sugar industry expertise and resources to support research and innovation in cane growing, sugar milling and sugar refining, while also supporting the local communities in which we operate.

WILMAR SUGAR ANZ ACTIVITIES INVOLVE:



CANEGROWING

We have one of the largest and most advanced sugarcane farming operations in Australia, producing more than 500,000 tonnes of cane annually under audited best practice.



CANE TRANSPORT

We transport cane to our mills from receival points near supplying farms. This involves cane trains, cane bins and an extensive cane rail network, as well as associated scheduling of harvesting and haul out contractors engaged by growers.



SUGAR MILLING

We own and operate eight mills in North and Central Queensland, crushing about 15 million tonnes of sugarcane each year to make more than two million tonnes of raw sugar.



SUGAR EXPORTING

The majority of the raw sugar we produce at our Queensland mills is exported.



SUGAR REFINING

Sugar Australia and the New Zealand Sugar Company manufacture a range of food products, including bulk refined crystal and liquid sugar and packaged consumer products such as white, brown and caster sugars marketed under the CSR Sugar and Chelsea Sugar brands, respectively.

Wilmar holds 75% of the shares in Sugar Australia and New Zealand Sugar in joint venture with Mackay Sugar Limited.



RENEWABLE ENERGY

After crushing juice from sugarcane, the residual cane fibre (bagasse) is used as boiler fuel at our sugar mills. In a process called cogeneration, bagasse is burned at temperatures of more than 800°C to produce steam used for electricity generation or as heat in the milling process.



MOLASSES

On average, our sugar mills produce 500,000 tonnes of molasses a year. Approximately half of this is fermented in our Sarina Distillery to produce ethanol; the remainder is sold as feed to domestic and export livestock industries.



BIOETHANOL PRODUCTION

Wilmar BioEthanol produces a range of products including: pure and methylated ethanol; ethanol for fuel; industrial solvents; and chemicals. We also trade in other products such as refrigeration brine, non-sugar sweeteners, oleochemicals and specialty ingredients



AGRICULTURAL SERVICES

Co-products of the ethanol distilling process at Sarina are used to produce liquid fertiliser and stockfeed in the Australian market.

¹ www.wilmar-international.com/about-us

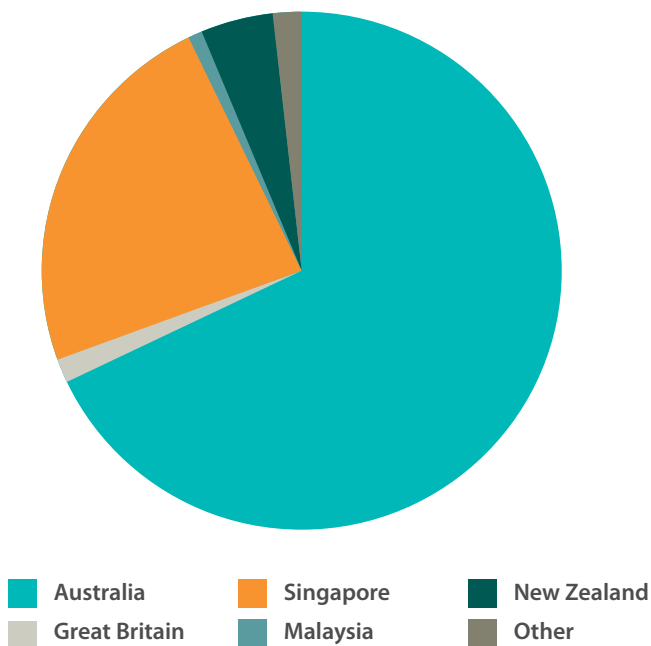
Supply chain

The supply chain for Wilmar Sugar ANZ activities is diverse, with more than 2,700 suppliers of goods and services in several countries, plus more than 1,400 Queensland sugarcane suppliers.

ANZ suppliers provide the majority of the goods and services that we purchase, reflecting our preference to buy locally. The top five sources of supply (measured by value) are providers based in Australia, Singapore, New Zealand, Great Britain and Malaysia.

Our supply chain includes the purchase of: cane from growers in northern Queensland; parts and equipment for operational units; logistics to move our products around ANZ and internationally; chemicals for our operations and production of fertilisers; fuel and utilities for several of our operations; packaging for our food and non-food products; and raw materials for production requirements. In addition, we procure services ranging from cleaning to engineering and IT in support of our operational units. The most significant purchase categories for Wilmar's sugar and bioethanol operations in ANZ include raw sugar, logistics, chemicals, electricity and parts and equipment for operations.

Top countries of supply by spend:



1.3 | MODERN SLAVERY FRAMEWORK - POLICIES AND GOVERNANCE

Wilmar Sugar ANZ activities are conducted consistent with a framework of modern slavery policies and governance.



- 1. Manage**
 Policies, procedures, contracts
- 2. Identify**
 Supply Chain Review and Corporate Social Responsibility Self-Assessment Questionnaire (SAQ)
- 3. Mitigate**
 Reporting mechanisms both internal and external, correction action plans
- 4. Collaborate**
 Communication, training, engagement with business units
- 5. Evaluate**
 Assessment and review

Policies, procedures and codes

Our Modern Slavery Framework is underpinned by our Modern Slavery Policy (Policy), Modern Slavery Employee Standard (Standard) and Wilmar Sugar Supplier Code of Conduct (Supplier Code).

The Policy, Standard and Supplier Code were developed with reference to Wilmar International's relevant policies. Wilmar International has Supplier Guidelines that require suppliers to comply with applicable international, national and local laws and freedoms.² Among other things, the Guidelines provide that suppliers cannot engage child labour, must respect freedom of association of employees and ensure ethical recruitment. Wilmar International's Human Rights Policy outlines the commitment to provide safe, clean and healthy workplace living environments while striving to respect human rights.³

Our ANZ Policy is applied through the development and implementation of standards and procedures applying both within our business, and with our suppliers. This Policy is a clear statement of our commitment to identify and mitigate risks of modern slavery.⁴

Our Standard ensures that employees' obligations in respect of modern slavery are clearly stated and easily accessible. It sets out:

- guidance on how to identify and prevent modern slavery;
- obligations of employees to report instances of suspected modern slavery;
- how concerns can be raised freely and without fear of repercussion; and
- how breaches of the Standard will be handled.

Our Supplier Code sets out Wilmar expectations of suppliers with respect to both modern slavery and social responsibility generally. Wilmar reserves the right to disengage from any supplier based on their performance against this Code. The Supplier Code is available on our Wilmar Sugar ANZ website, underlining the importance we place on purchasing supplies that are produced in a socially responsible and environmentally sustainable manner.⁵

SUMMARY OF KEY ACTIVITIES IN 2021

In 2021, our focus was on further refinement of our Modern Slavery Framework that defines our approach to assessing and addressing modern slavery risks within our operations and supply chain.

Specifically, in 2021 we have:

- **Engaged with suppliers flagged as potentially representing a modern slavery risk** deduced from their responses to a Corporate Social Responsibility Self-Assessment Questionnaire (SAQ) distributed in 2020;
- **Updated the SAQ** distributed in 2021, to ensure questions were clear and provided background to assist suppliers in understanding why the question was relevant to the issue of modern slavery;
- **Updated our procurement processes** so the update SAQ went to all new suppliers to Wilmar's ANZ sugar and bioethanol operations in 2021, as well as those existing suppliers whose contracts were renewed or updated during the year;
- **Developed a Modern Slavery Supply Chain Risk Assessment procedure**, that outlined the process undertaken in 2020 to review existing suppliers to the Wilmar sugar and bioethanol ANZ businesses (Queensland sugarcane growers were not included in 2020, but will be included in 2022);
- **Reviewed and updated the assessment processes** that we use to determine entities that are required to report under the Act;
- **Created a position for a full-time resource** to support implementation of the Modern Slavery Framework and associated processes in ANZ business; and
- **Delivered modern slavery training** for employees in Australia.

² https://www.wilmar-international.com/docs/default-source/default-document-library/sustainability/resource/wilmar-supplier-guidelines.pdf?sfvrsn=322d5b97_2

³ https://www.wilmar-international.com/docs/default-source/default-document-library/sustainability/policies/human-rights-policy/ed16f04afc7043738e7579b103a3a15e.pdf?sfvrsn=9378b7f5_2

⁴ <https://www.wilmarsugar-anz.com/publications/738-modern-slavery-policy/file>

⁵ <https://www.wilmarsugar-anz.com/publications/691-wilmar-supplier-code-1/file>

Governance

The **Board of Wilmar Australia Holdings Pty Ltd**, the principal holding company that owns or controls the reporting entities outlined in **Appendix 1**, is responsible for approving the Modern Slavery Statement in its own capacity and on behalf of the reporting entities.

Wilmar's ANZ senior leadership team is responsible for the Modern Slavery Policy and monitoring the implementation of the Modern Slavery Framework.

The **Environment, Health and Safety (EHS) Committee** of the Wilmar Sugar Australia Limited Board has oversight of the preparation of the Modern Slavery Statement with support provided by the EHS Leadership Network.

A **Modern Slavery Steering Committee** comprised of representatives from all business units and corporate support functions including Environment, Health & Safety, Sustainability, Corporate Relations, Legal and Procurement is responsible for the implementation of the Modern Slavery Framework, associated procedures, risk assessment criteria, as well as staff training. This Committee is also responsible for consultation with the business units regarding the Statement and Modern Slavery Framework and reports to the EHS Committee.

A **Modern Slavery Statement Steering Committee** was established to oversee the development, approval and finalisation of the Statement, and includes representatives from the Legal, Environment Health & Safety and Sustainability, Procurement and Corporate Relations functions.

All **employees** have responsibility for identifying and reporting modern slavery risks under our Standard. In 2021 we provided an e-training module to Australian employees who interact with suppliers to raise awareness of modern slavery risks, while articulating the shared responsibility for reporting instances or concerns of modern slavery through updates and internal communications to employees.

The **Modern Slavery Policy**, **Modern Slavery Employee Standard** and **Wilmar Sugar Supplier Code of Conduct** will be reviewed in 2022 to ensure they are relevant to the business and capture emerging modern slavery risks.



1.4 | IDENTIFYING MODERN SLAVERY RISKS

An initial profiling was conducted of our suppliers (excluding Queensland sugarcane growers) in 2020. This took a **risk-based approach** to factors such as the value and the type of goods or services provided, the region of operation and any sub-contractors that may be engaged. The Walk Free Foundation's Global Slavery Index 2018 informed our risk assessment.

Suppliers identified in a potentially higher risk category were asked to complete a **Corporate Social Responsibility Self-Assessment Questionnaire (SAQ)**.

In 2021, an extensive review process was undertaken with all suppliers initially classified by risk category. This process involved direct contact with suppliers to gather additional information and documentation, which was subsequently reviewed and analysed before confirming a classification in either a compliant or risk category. Our further actions to mitigate the risks of modern slavery with these suppliers, are outlined in Section 1.5 below.

Updating the SAQ

As outlined above, a thorough review of supplier SAQ responses was conducted in 2021, contacting those whose responses warranted further due diligence. From this review, it was clear many businesses either did not understand all questions being asked in the SAQ, or lacked awareness of modern slavery risks within their own supply chains.

The SAQ was updated to include explanatory information on some questions in order to provide the supplier with further context and relevance to modern slavery. We also used this opportunity to reinforce Wilmar's expectations under our Supplier Code. In addition, some questions were amended to make clearer what information was being sought.

The updated SAQ was distributed to all suppliers who had been approved as a vendor to Wilmar since 1 January 2021, as well as to those suppliers whose contracts were due for renewal or updated in 2021 (sugarcane growers excluded). All suppliers who responded to the SAQ responses have now been assessed for modern slavery risk, regardless of which legal entity within Wilmar they supply. This has ensured that suppliers have been subjected to the same due diligence and mitigation processes.

Modern Slavery risks

We consider the risk of modern slavery to be low for our own operations in ANZ because of the legislative regimes under which we operate, and the policies and management processes we have in place for our workers and contractors. These systems include:

- our codes of conduct outlining acceptable workplace behaviours;
- review of visa conditions and working rights before employment;
- grievance mechanisms and support systems designed to assist workers;
- human resources teams; and
- clear and independently-audited payment systems.

Based on our action in 2020 and 2021, we have assessed that there remains a risk of modern slavery in our extended supply chain. In our risk assessment of current and new suppliers, we focused on direct suppliers but asked about their supply chain to help us understand potential risks in our extended supply chain.

We recognise that we have limited insight into our extended supply chain, particularly where we rely on the SAQ. Our due diligence has included: review of publicly-available information regarding suppliers' businesses and operations; and asking for additional information or documentation made pertinent by responses to the SAQ. Ultimately, we rely on our suppliers being open and honest in their responses.

We have identified that goods or services with high-risk attributes for modern slavery are those typically delivered with low-skilled or seasonal labour. Within our supply chain, this might arise with: agriculture; raw sugar imports to New Zealand from other than Australia; cleaning; shipping; security services; and apparel and personal protective equipment.

Agriculture presents a modern slavery risk during periods of peak activity, such as the cane-crushing season when seasonal labour is required in mills and on farms. We have over 1,400 cane grower suppliers to our eight sugar mills in Queensland. During the crushing season, we work with growers to coordinate the harvesting and transport of cane to the mills. We are Queensland's third largest rail operator, with more than 1,600km of track across our four milling regions, which are used to transport about 15 million tonnes of harvested cane to our mills every crushing season. Shortages of available skilled labour could lead to suppliers compromising hiring standards or processes, or obliging workers to work long hours, representing a possibility that Wilmar contributes to modern slavery risk.

Sometimes our New Zealand sugar refining business imports **raw sugar** from suppliers located in countries deemed high risk under the Global Slavery Index. The Index considers the types of modern slavery and vulnerability factors associated with the countries, as well as the actions of the government of that country.⁶ Due to the geographical location of some suppliers of raw sugar, they may represent high risk.

Similarly, we consider **apparel and personal protective equipment** as potentially higher risk supplies, as they may be manufactured in or by countries assessed by the Global Slavery Index as having greater risk of modern slavery such as forced labour.

Cleaning services have been identified by the Australian Human Rights Commission as a key risk area for modern slavery in Australia.⁷ Wilmar uses a number of cleaning services ranging from office cleaning, to cleaning in factories. **Security services** have many of the same features as cleaning services, including propensity to outsourcing, which potentially introduces modern slavery risks.

International shipping brings modern slavery risk potential to our supply chain, including risk of forced labour or unacceptable working conditions, or lack of oversight regarding compliance with human rights standards.

The focus of our activities in 2020 and 2021 has been on establishing and implementing our **Modern Slavery Framework** as well as carrying out risk assessment of our supply chains. In 2022, with the creation of a new role to support modern slavery actions and initiatives, we will focus on the areas of our supply chain we consider high risk. In particular, we will communicate with growers in relation to modern slavery and review the Supplier Code in the context of cane supply.



⁶ <https://www.globallslaveryindex.org>

⁷ <https://humanrights.gov.au/our-work/business-and-human-rights/projects/tackling-modern-slavery-and-labour-exploitation>

1.5 | APPROACH TO REMEDIATION

We recognise that effective due diligence may include regular assessment (including supplier questionnaires) site visits, or review of concerns raised through our grievance reporting mechanisms. Our Framework uses a range of tools to ensure we are mitigating modern slavery risks and providing remedies wherever necessary and possible.

Where a supplier is assessed as potentially posing a level of modern slavery risk at the higher end of our scale, we may initiate an action plan that includes one or more of the following:

1. Assessment of human rights risks relevant to the grievance or issue raised.
2. Root cause analysis specific to the grievance or identified issue, carried out in consultation with affected parties or their chosen representatives.
3. Corrective actions to address non-compliance.
4. Remediation action, developed in consultation with the affected parties or their chosen representatives.
5. Systemic changes required of the supplier (e.g. new systems, training, new expertise) to address the root causes.
6. Progress indicators and monitoring activities agreed between the parties.
7. Commitment to regular communication and dialogue on progress against the action plan.
8. Refusal to engage further with the supplier.

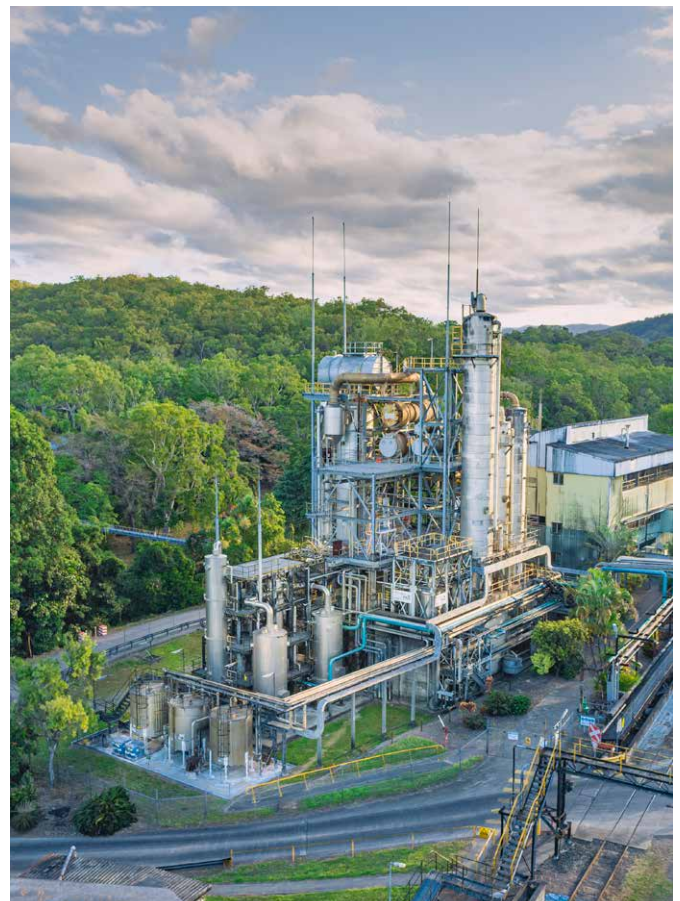
While we have directly communicated with those suppliers that originally triggered concerns of modern slavery risk in their completed SAQs, we have not yet found it necessary to implement any of the mitigation measures listed above with an existing supplier. In accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs), we recognise our responsibility to cooperate in the remediation of situations where we have caused or contributed to modern slavery and our responsibility to use our leverage where possible to encourage suppliers to assess and address modern slavery risks in their operations and supply chains.

We also provide confidential channels for our workers, as well as suppliers or third parties to report concerns or instances of suspected modern slavery. The Supplier Code

sets out the details to raise concerns. When recording incidents relating to modern slavery, the identity of the person raising a concern will be kept confidential, unless the person making the report requests otherwise.

Our **Whistleblower Policy** provides our employees with a confidential avenue for reporting concerns. We have not identified any modern slavery red flags for the reporting year from this process.

Wilmar's Global Environment Health & Safety software platform (Enablon) has functionality for the entry, management and reporting of modern slavery risks and events. In 2022, with the creation of a full-time resource to support the implementation of the Framework, we plan to update our processes around Enablon to ensure modern slavery incident capture and reporting is fully embedded in our business.



1.6 | TRAINING & CAPACITY BUILDING

In line with our Policy and Supplier Code, we aim to ensure that employees and suppliers clearly understand our expectations. We have engaged with suppliers both formally and informally as part of the selection and retention process to:

1. ensure they are aware of the Policy and Supplier Code requirements;
2. understand the supplier's perspective and the challenges they face; and
3. share information on the risks of modern slavery, their contractual obligations and the expectations of businesses Wilmar engages with.

In 2021, we delivered modern slavery training to Australian employees who interact with suppliers to raise understanding and awareness of modern slavery risks, while articulating the shared responsibility for reporting instances or concerns of modern slavery.

As part of our focus of raising awareness and setting out our expectations of suppliers with respect to the prevention of modern slavery, standard modern slavery clauses have been developed and are continuing to be included in contractual terms negotiated with suppliers.

1.7 | ASSESSMENT & EFFECTIVENESS

We are committed to promoting and fostering a culture of continuous improvement with our employees, contractors and suppliers to identify and address modern slavery risks. We are working to assess the effectiveness of our actions and to refine our approach where necessary.

We measure our effectiveness through metrics such as:

- the number of SAQs completed by current and prospective suppliers;
- the outcome of due diligence over SAQ responses;
- number and quality of training programs or information sessions delivered to employees;
- completion of a review of the **Modern Slavery Framework** and associated processes;
- number of complaints or issues raised via the confidential communication channel; and
- collaborative action plans developed in conjunction with suppliers.

These metrics are reviewed at quarterly meetings with the EHS Committee of the Wilmar Sugar Australia Limited Board which has oversight of this function.

We intend to review the modern slavery risk criteria annually to take account of new or emerging modern slavery risks and may repeat our supplier risk assessment process. We also plan to regularly review our supplier selection process to ensure it is effective in identifying the risk of modern slavery in our supply chains.

Consistent with this, we will continue to:

- engage with external stakeholders to share the Supplier Code and **Modern Slavery Policy**;
- encourage internal and external stakeholders to report any instances of modern slavery that they may identify, as well as risks of modern slavery or related concerns; and
- engage with suppliers to develop and foster relationships that support open communication

1.8 | CONSULTATION

Implementation of policies and processes to address modern slavery risks in our supply chains has involved cross-functional groups representative of our reporting entities.

Our Modern Slavery Steering Committee comprises representatives of Wilmar's business units and corporate support functions. Part of their role is to drive the implementation of the Modern Slavery Framework within their areas of responsibility, as well as communicating modern slavery initiatives to employees across Wilmar, and to our suppliers.

Owned and controlled entities that are not reporting entities under the Act are, nonetheless, engaged by the Modern Slavery Steering Committee on the issue generally, implementation of the Framework and development of the Statement. Our consultation identified the need for review of processes we use to assess which entities are required to report under the Act, and we have updated these accordingly.

An Environment, Health and Safety (EHS) Leadership Network, made up of EHS functions in all areas of Wilmar receive regular updates on actions taken under the Framework. Similarly the EHS Committee of the Wilmar Sugar Australia Limited Board receives updates on a quarterly basis regarding the implementation of the Framework and associated initiatives.

In considering the work plan for 2021 and 2022 in relation to modern slavery, the EHS Committee of the Wilmar Sugar Australia Limited Board approved the creation of a new role to support these actions. This Committee is also given the opportunity to review the draft Statement before it is presented to the Wilmar Australia Holdings Pty Ltd Board for approval.

Wilmar International, as the parent company of Wilmar, also receives modern slavery initiative updates and a copy of the Statement for consideration.

We will continue to involve all levels of the business in our consultation process, to ensure all business functions and entities are engaged in the implementation of the Framework and development or approval of the Modern Slavery Statement.

1.9 | OTHER INFORMATION

COVID-19 impacts

Wilmar plays a key role in the essential supply chains of food, health, fuel and energy in Australia. We continue to see the impact of the pandemic on our supply chain and on product demand.

In our supply chain, reduced capacity in the shipping market has posed a challenge for supply of products from overseas. However, we have been able to work with our suppliers to meet our business needs. Our Procurement Team has been able to work with our network of preferred suppliers to overcome logistics challenges without the need to bring in new suppliers.

In terms of our ANZ operations, a range of COVID-19 measures were introduced at all sites in 2020 to maintain safe operations, which continued through 2021. Due to the effectiveness of our COVID-19 control measures, our sugar mills, bioethanol facilities and sugar refineries have largely been able to operate without major interruption.

Our Modern Slavery Steering Committee and Modern Slavery Statement Steering Committee have continued to meet remotely, via video conference, to progress our work plan.

In 2022 we expect to resume face-to-face meetings and in-office working arrangements, however we will continue to monitor the COVID-19 situation and impacts to support our people, suppliers and customers.

APPENDIX 1 | REPORTING ENTITIES

This Modern Slavery Statement is prepared by Wilmar Australia Holdings Pty Limited (ACN 144 972 743) in its own capacity and on behalf of all of the following entities it owns or controls that are reporting entities under the Act:

Entity	Primary activity	Directly owns or controls
Wilmar Sugar Pty Ltd (ACN 081 051 792)	Main operating company of the farms, cane transport, sugar milling and AgServices businesses in Australia, which employs all Australian staff and holds contracts with suppliers to those businesses. This entity is also responsible for renewable energy production and sale	
Wilmar Sugar Australia Trading Pty Ltd (ACN 613 299 362)	Carries out sugar marketing and sales, holds contracts with suppliers to the trading business, including with the owner of the sugar terminals	
Wilmar BioEthanol (Australia) Pty Ltd (ACN 009 660 191)	Operates the bioethanol business in Australia, holds contracts with suppliers to the bioethanol businesses in Australia	
Wilmar Sugar Refining Investments Pty Ltd (ACN 054 982 071)	Participant (75%) in the Sugar Australia Joint Venture and owns 75% of the shares in Sugar Australia Pty Ltd, the manager of the joint venture. Sugar Australia operates the Australian sugar refining activities of the business	Sugar Australia Pty Ltd
Wilmar Australia Pty Limited (ACN 144 973 115)	Holding company	Wilmar Sugar Australia Limited
Wilmar Sugar Australia Limited (ACN 098 999 985)	Holding company	Wilmar Sugar Australia Holdings Pty Ltd
Wilmar Sugar Australia Holdings Pty Ltd (ACN 141 216 051)	Holding company	Wilmar Sugar Pty Ltd Wilmar Sugar Refining Investments Pty Ltd Wilmar Sugar Australia Trading Pty Ltd Wilmar Sugar Australia Investments Pty Ltd Wilmar Ethanol (Australia) Pty Ltd Wilmar Ingredients (Australia) Pty Ltd
Wilmar Sugar Australia Investments Pty Ltd (ACN 099 000 450)	Holding company that owns 75% of shares in New Zealand Sugar Company Ltd and owns a minority interest in in Sugar Terminals Limited	New Zealand Sugar Company Ltd Various mill owning subsidiaries and holding companies
Wilmar Ethanol (Australia) Pty Ltd (ACN 099 000 012)	Holding company of the entity that operates the bioethanol business in Australia	Wilmar BioEthanol (Australia) Pty Ltd

APPENDIX 2 | ADDRESSING THE MODERN SLAVERY ACT'S MANDATORY REPORTING CRITERIA

The table below references where the mandatory criteria set out in the Act are addressed in this statement.

Mandatory criteria	Reference in this Statement
<p>Criteria 1. Identify the reporting entity.</p>	<p>Section 1.1. About this Statement Appendix 1.</p>
<p>Criteria 2. Describe the reporting entity's structure, operations and supply chains.</p>	<p>Section 1.2. Our structure, operations and supply chain</p>
<p>Criteria 3. Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls.</p>	<p>Section 1.4 Identifying modern slavery risks</p>
<p>Criteria 4. Describe the actions taken by the reporting entity and any entities it owns or controls to assess and address these risks, including due diligence and remediation processes.</p>	<p>Section 1.3. Modern Slavery Framework - Policies and Governance Section 1.4 Identifying modern slavery risks Section 1.5 Approach to remediation Section 1.6 Training and capacity building</p>
<p>Criteria 5. Describe how the reporting entity assesses the effectiveness of these actions.</p>	<p>Section 1.7 Assessment & effectiveness</p>
<p>Criteria 6. Describe the process of consultation with any entities the reporting entity owns or controls (a joint statement must also describe consultation with the entity giving the statement).</p>	<p>Section 1.3. Modern Slavery Framework - Policies and Governance Section 1.8 Consultation</p>