

FINDEX

Modern Slavery Statement

**2023-2024 Australian
Financial Year**

1 July 2023 – 30 June 2024

Modern Slavery Statement

Statement

This Modern Slavery Statement is made by Findex (Aust) Pty Ltd (Findex) in compliance with the *Modern Slavery Act 2018 (Cth)* (the “Act”) and has been prepared in respect to the financial year ending 30 June 2024.

Findex acknowledges responsibility under the Act and will ensure transparency in respect to the organisation and its suppliers of goods and services.

As a good corporate citizen, Findex is dedicated to operating in an ethical and law-abiding manner and expects our suppliers to share these values. We seek to minimise the risk of modern slavery in our operations and supply chains and are committed to continuous improvement.

The purpose of this statement is to outline Findex’s approach to ensuring our operations and supply chains are conducted within a framework that mitigates modern slavery risk.

Findex has delivered on its FY24 improvement key focus areas, including continued tracking and monitoring of modern slavery key performance indicators.

This statement was approved by the Chairman of the Board, on behalf of the Findex Group Limited Board, in their capacity as principal governing body of Findex (Aust) Pty Ltd on 1 November 2024.

Our structure and operations

Findex (Aust) Pty Ltd ABN 84 006 466 351 is a subsidiary of Findex Group Limited ABN 40 128 588 714 (Findex Group). As one of the largest privately-owned providers of integrated financial advisory and accounting services in Australia and New Zealand, Findex Group has over 2,500 staff geographically dispersed throughout approximately 110 offices. With \$28bn of funds under administration, our business has more than 30 years’ experience delivering business advisory, wealth management, audit, performance consulting, accounting and tax services. Findex Group is the sixth largest accounting firm in Australia.

Findex Group exists to enrich the lives of the people, businesses and communities we work with through smart solutions, a one best way approach and an integrated delivery method via our Family Office model (Diagram 1). Findex Group understands the importance of a holistic service offering that enables its clients to meet their goals, needs and expectations.



Diagram 1: Integrated delivery method via our Family Office model

This approach encompasses:



Wealth Management



Specialist Services, including Specialist Tax



Self-Managed Superannuation Fund Administration and Advisory



Business Advisory



Lending



Corporate Finance



Tax Advisory



Audit and Assurance



Accounting



Corporate Benefits



Risk Insurance and General Insurance



Risk and Management Consulting

Findex Group Limited is governed by a Board. The Board has ultimate accountability for the Group's quality control and risk management.

The responsibility for managing the day-to-day operations of Findex is held with Management, and includes the development, implementation and monitoring of quality control and risk management. Management comprises of our Senior Leaders.

During FY24, the Risk Management Team has actively engaged with Management and updated the Board on progress as we continue to mature our approach to the management of modern slavery risk and deliver upon the key focuses outlined in our FY23 statement.

Findex's Modern Slavery Policy applies to all Senior Executives, Directors, employees, secondees, consultants and contractors in all businesses and subsidiaries of the Findex Group, including those offshore.

Management has oversight of all entities owned or controlled by Findex Group. This includes relevant companies Findex owns or controls, and consideration of modern slavery matters (including the development of this statement) is made by

Management across all these entities.

Supply chains

Findex's supply chains consist of goods and services which support our corporate operational departments and client-facing service lines. Findex largely operates in a sector that is considered a low risk for modern slavery. However, we recognise that we can be indirectly exposed to modern slavery risk through our supply chains.

The majority of goods and services Findex procures are acquired from locally based suppliers in our operating countries of Australia and New Zealand. Excluding remuneration, our major categories of procurement include:

- Rent and infrastructure (facilities management: cleaning, parking, energy, etc.)
- IT and communications (including software)
- Professional fees (consultancy, audit fees, etc.)
- Travel and entertainment
- Marketing and merchandising
- General office costs (postage, stationery, etc.)
- Human Resources (professional development, recruitment, staff welfare, etc.).

Actions taken to assess and address modern slavery risk

Findex has a number of policies in place which promote a culture of compliance, honesty, and ethical behaviour, some of which include the Code of Conduct; Whistle-blower Policy; Fraud and Corruption Policy; Expense Policy; and the Procurement Policy.

Findex completes a risk assessment of existing suppliers, and risk assesses relevant new suppliers, in accordance with processes documented in our Modern Slavery and Procurement policies. Suppliers are sent a modern slavery questionnaire intended to validate that they are adequately addressing modern slavery risk, and then risk assessed by Findex, informing the procurement outcome.

Findex Group's Sustainability Strategy FY23 – 27 commenced on 1 July 2022 and outlines our ESG focus areas, one of which is responsible procurement. Our Procurement Policy drives responsible and ethical procurement, incorporating assessment of non-financial ESG criteria in the procurement process.

In FY24, Findex prepared its first Sustainability Report, detailing performance against ESG commitments.

Assessing the effectiveness of our actions

The key metric that Findex uses to assess our effectiveness in combatting modern slavery in our operations and supply chains is the number of reports of suspected modern slavery received. During FY24, there were no reports of suspected modern slavery in Findex operations or supply chains.

During FY24, tracking of training and completion of modern slavery questionnaires continued with Findex ensuring that 100% of training for relevant stakeholders was completed and 95% of relevant contracts were assessed against Findex modern slavery requirements.

In the event that modern slavery is suspected, Findex will act in accordance with its Modern Slavery Policy and the *Commonwealth Modern Slavery Act 2018 Guidance for Reporting Entities*.

Continuous improvement

Findex Group has adopted a continuous improvement approach to our modern slavery processes. During FY25, our key focus will be on:

- our critical supply chain, based on modern slavery risk assessments performed to date, identifying key risk sectors in which to focus efforts to continue to mitigate modern slavery risk
- monitoring our modern slavery KPIs, through enhanced routine reporting of KPI achievements
- continued monitoring of developments in modern slavery regulation, ensuring that Findex is appropriately positioned to adhere to requirements.

Approval

This statement is signed by Tony Roussos and Matthew Games in their roles as the Co-Chief Executive Officers of Findex Group Limited on 25 November 2024.



Tony Roussos
Co-Chief Executive Officer
Findex (Aust) Pty Ltd
25 November 2024



Matthew Games
Co-Chief Executive Officer
Findex (Aust) Pty Ltd
25 November 2024