



# Modern Slavery Statement 2024

Synlait Milk Limited and Dairyworks (AU) Limited

**Synlait** Dairyworks  
- NEW ZEALAND -



## REPORTING ENTITIES AND GROUP STRUCTURE

This statement is made pursuant to section 14 of the Modern Slavery Act 2018 (Act) for the reporting period ending 31 July 2024 (FY24).

This is a joint statement covering Synlait Milk Limited (ARBN 614 984 655) (Synlait) and Dairyworks (AU) Limited (ARBN 676 107 243) (Dairyworks), as reporting entities under the Act. In this statement, 'we', 'our' and 'us' refer to Synlait and Dairyworks collectively. This is our first Modern Slavery Statement.

Dairyworks is a wholly-owned subsidiary of Synlait.

Synlait's other operationally active subsidiaries are:

- Synlait Business Consulting (Shanghai) Co., Ltd, which provides consulting services to assist Synlait with business relationships and market access in China;
- Synlait Milk (Dunsandel Farms) Limited, which carries out dairy farming on land located adjacent to Synlait's Dunsandel production facilities and provides raw milk for Synlait; and
- Synlait Milk Finance Limited, the primary purpose of which is to hold all banking facilities for our businesses and related interest rate swaps. It also holds key customer agreements.

Although separate entities, these other subsidiaries effectively form part of Synlait's business and operations for the purposes of this statement.

Synlait's indirect majority shareholder is Bright Dairy & Food Co. Ltd (Bright Dairy), a leading high-end dairy product company in China. Bright Dairy is owned by Bright Food (Group) Co. Ltd, a comprehensive food industrial group headquartered in Shanghai.

Synlait considers it is an entity carrying on business in Australia under the Act. In addition to being listed on the New Zealand Stock Exchange (NZX:SML), Synlait is dual listed on the Australian Stock Exchange (ASX:SM1) as a secondary ASX Foreign Exempt Listing. As such, Synlait is required by the ASX Listing Rules to be registered as a foreign company carrying on business in Australia with the Australian Securities & Investment Commission (ASIC).

Dairyworks considers it is an entity carrying on business in Australia under the Act. Dairyworks is also registered with ASIC as a foreign company carrying on business in Australia.



## OUR COMMITMENT

Our response to modern slavery falls under the sustainability umbrella of our business and is formalised in the wellbeing pillar of our sustainability strategy. Our refreshed sustainability strategy was developed and approved in FY24 and launched in November 2024 in our Integrated Climate Report. Under the wellbeing pillar, we commit to health, safety, and well-being deliverables in our operations. The wellbeing pillar also commits to establishing a modern slavery management plan for our supply chains, outside of raw milk. Our revised sustainability strategy is available in our Integrated Climate Report 2024 and on Synlait's website.

We are committed to conducting ethical business. We recognise the need to continue developing our approach to modern slavery to better align with best practices for human rights due diligence under the United Nations Guiding Principles on Business and Human Rights. This means maturing our systems and controls for assessing and addressing modern slavery risks across our operations and supply chains and appropriately addressing any situation where modern slavery may be identified.

Synlait's purpose is *Doing Milk Differently for a Healthier World*, and Synlait's world-class sustainability credentials are

at the core of Synlait's DNA.

Our ambition to be net positive for the planet means our commitment to sustainability reaches our team members, suppliers, and the wider community. It is our responsibility to care for people – throughout our operations and supply chains.

The products we manufacture for our global customers give us a strong foundation to put people at the centre of our work. Operating a world-class value chain is core to maintaining Synlait's reputation as a global nutrition manufacturer.

In 2020, Synlait became the first New Zealand-headquartered dairy processor to be certified as a B Corp™. B Corp™ certification means a business is meeting high standards of verified performance, accountability, and transparency on factors from employee benefits and charitable giving to supply chain practices and input materials. Our B Corp™ certification proves that we aim to meet the highest standards of verified social performance and demonstrates our commitment to conducting ethical business. Synlait and Dairyworks were recertified in December 2023 as a group.

Certified



Corporation

We're proud to be a Certified  
B Corporation™

**WE USE BUSINESS AS  
A FORCE FOR GOOD**



## ABOUT SYNLAIT AND DAIRYWORKS

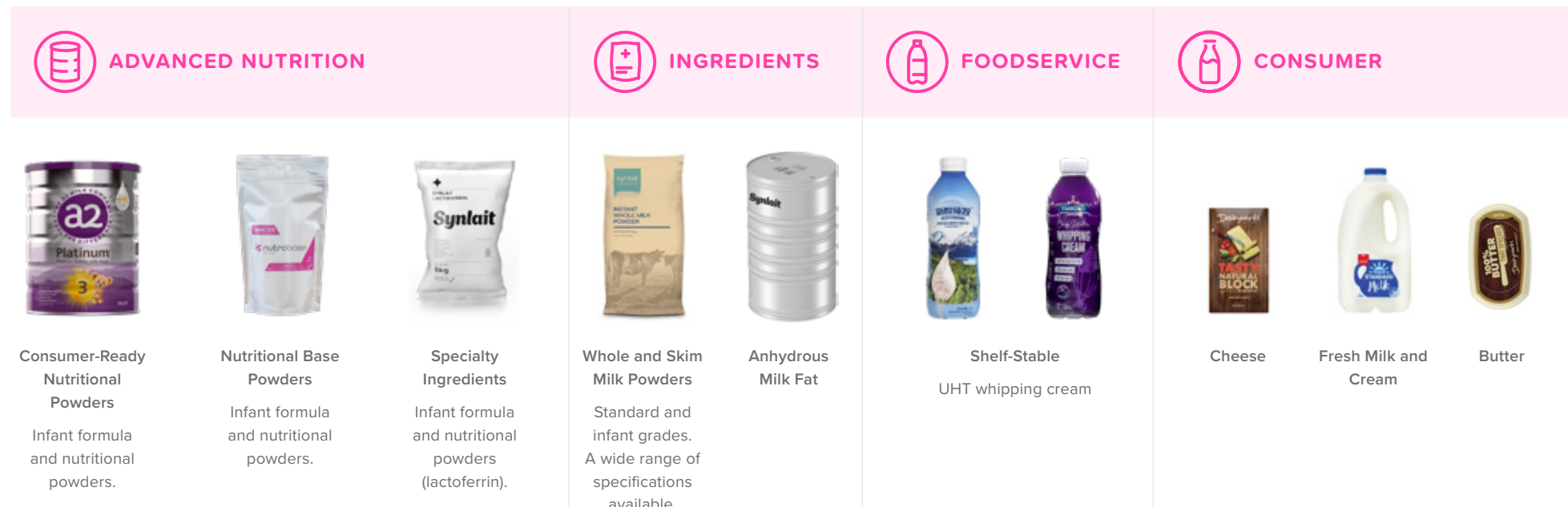
Synlait was established in 2005. Synlait combines expert farming with state-of-the-art processing to produce a range of nutritional products for global customers that provide genuine benefits for health and wellbeing.

Synlait is a raw milk processing operation manufacturing high-quality advanced nutrition, ingredients, foodservice, and consumer products. In FY24 Synlait maintained a diverse supply chain spanning 21 countries across Asia-Pacific, Europe, and the United States. The largest supplier group consisted of more than 220 farmers who supplied raw milk in FY24 to Synlait’s Dunsandel facility based in Canterbury, New Zealand and Pokeno facility based in Waikato, New Zealand. Outside of raw milk, other supplier locations included Australia, Belgium, Canada, China, Denmark, France, Germany, Hong Kong, India, Ireland, Italy, Japan, Malaysia, Netherlands, New Zealand, Singapore, Spain, Switzerland, Thailand, the United Kingdom, and the United States.

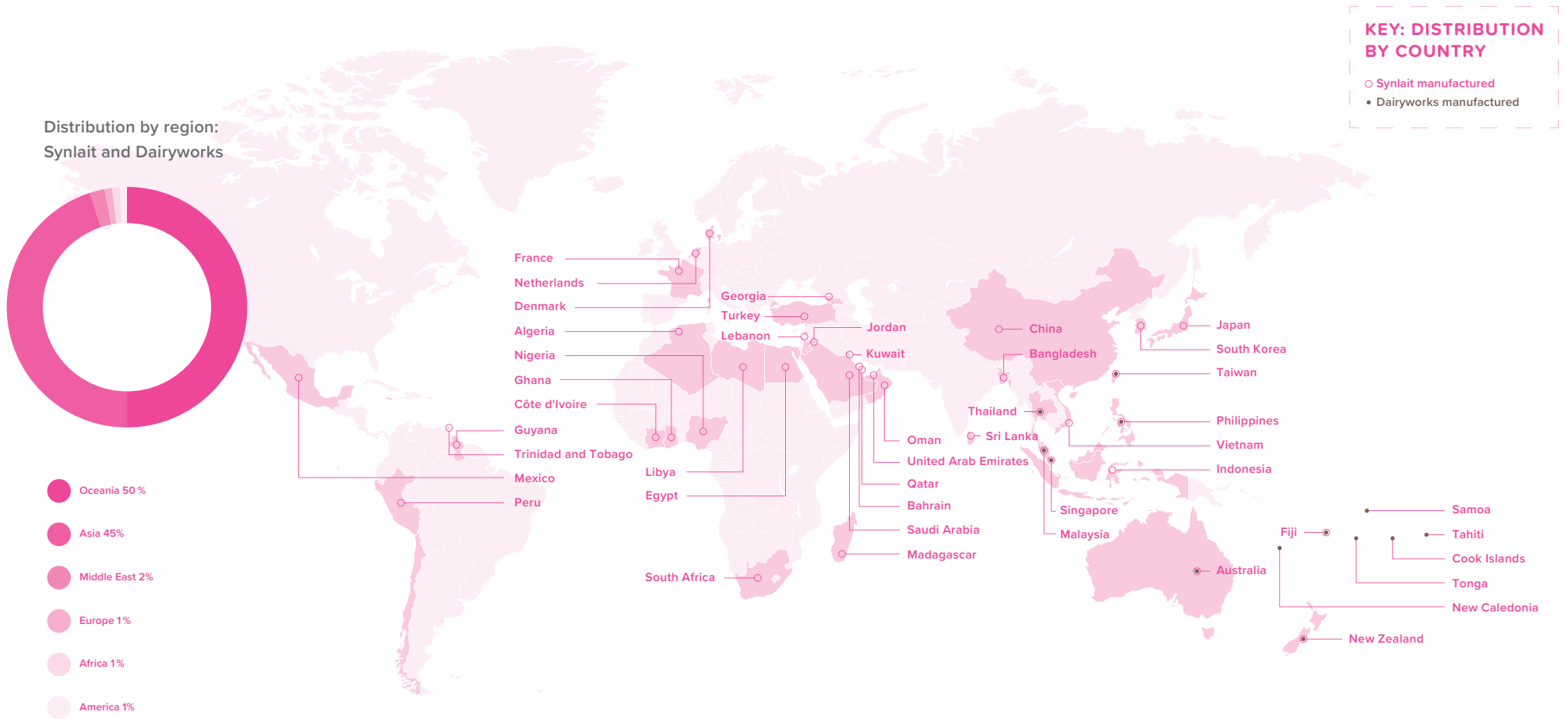
Dairyworks is a food processing company specialising in secondary cheese. It procures bulk cheese, which is reprocessed into foodservice formats and consumer-ready formats sold under the Dairyworks, Rolling Meadow and Alpine brands. Input products, such as cheese, crackers, and packaging, are purchased from domestic and global suppliers. Dairyworks also procured bulk butter in the FY24 reporting period and reprocessed it into consumer-ready formats, but has since discontinued doing this. In FY24, supplier locations included Australia, Bulgaria, Germany, Ireland, the Netherlands, and New Zealand.

Our key procurement categories, outside of raw milk, cheese and butter, included ingredients, packaging, transport and logistics, manufacturing equipment and services, professional services, and energy.

A summary of the products we manufactured and sold in FY24 is in the diagram below.



# WHERE OUR MILK GOES



# OUR ASSETS

In FY24, we operated across seven locations in New Zealand and one in China, as shown in this diagram. We collectively employed approximately 1,423 people across these locations.



**Synlait Wiri Warehouse**



**Synlait Auckland**

Facility	Capacity	Output
Blending and Canning	42,000 MT	Infant formula



**Synlait Pokeno**

Facility	Capacity	Output
Dryer	45,000 MT	Infant formula base powder, Infant grade whole milk powder and skim milk powder
Wetmix Kitchen 1	45,000 MT	Infant formula base powder, Infant grade whole milk powder and skim milk powder
Wetmix Kitchen 2	40,000 MT	Non-dairy base powder
Flexline	10,000 MT	Dairy and non-dairy sachet and pouch formats



**Synlait Dunsandel**

Facility	Capacity	Output
Dryer 1	45,000 MT	Infant grade whole milk powder and skim milk powder
Dryer 2	47,000 MT (WMP)	Infant formula base powder, Infant grade whole milk powder and skim milk powder
Dryer 3	45,000 MT	Infant formula base powder, Infant grade whole milk powder and skim milk powder
SMD	1,500 MT (WMP)	Specialty milk powders
AMF	26,000 MT	AMF liquid milk products
Advanced Dairy Liquid Packaging Facility	110ML	Milk, cream and long life products
Lactoferrin 1	19 MT	Lactoferrin
Lactoferrin 2	19 MT	Lactoferrin
Wetmix Kitchen 1	40,000 MT	Infant formula base powder
Wetmix Kitchen 2	45,000 MT	Infant formula base powder
Blending and Canning	42,000 MT	Infant formula



**Synlait Palmerston North Research and Development Centre**



**Synlait Christchurch**

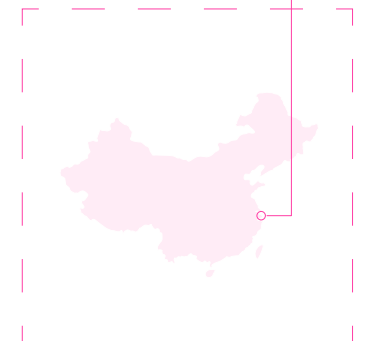


**Dairyworks**

Facility	Output
Secondary cheese processing	Cheese, butter, yoghurt and milk powder



**Synlait China**



Further information can be found on our websites: [Synlait](#) and [Dairyworks](#)

## OUR RISKS

We accept there are risks of modern slavery in our supply chains and operations. In preparing this statement, we identified the inherent risks of modern slavery in our supply chains and operations based on key modern slavery risk factors, which are high-risk geographies, products and services, business models, and vulnerable populations.

We have not yet conducted a full modern slavery risk assessment. We acknowledge that there may be additional areas of risk to be identified, once we have completed such an assessment.

We consider that the highest level of risk lies in our supply chains rather than our operations, as the latter is more under our direct control with likely minimal residual risk due to the existing actions in place. Due to Synlait's involvement in and geographical proximity to the Synlait raw milk supply chain, Synlait believes that this supply chain carries a lower modern slavery risk than our other supply chains.

The following table identifies what we believe to be the inherent risks of modern slavery in our businesses, and the relevant risk factors:

Area of Risk	Commentary	Key Modern Slavery Risk Factors
Synlait Raw Milk Supply Chain	<p>Synlait's business is built on the supply of raw milk from New Zealand dairy farmers. This demonstrates a considerable reliance on agricultural inputs. Synlait's milk suppliers are one of Synlait's most important partners.</p> <p>The best farmer suppliers are dedicated to practices that ensure the absolute integrity of the pure natural milk they produce. The greatest potential on any farm lies in its people. High-performing farms are made possible through robust management and the employment of engaged, motivated and well-trained teams.</p> <p>We recognise that, in countries such as New Zealand, where there is otherwise a low overall prevalence of modern slavery, the agricultural sector is a high-risk sector where increased risk of workers being impacted by modern slavery practices can exist. We will seek to further understand our sector-based modern slavery risks in low-risk geographies.</p> <p>Note that Dairyworks does not procure raw milk, it procures bulk dairy products for further processing.</p>	<ul style="list-style-type: none"> <li>• Vulnerable populations - migrant, seasonal, temporary workers;</li> <li>• High risk service category - base-skill workers;</li> <li>• High risk geographies - isolated rural communities.</li> </ul>
Other Supply Chains	<p>Our other supply chains relate to our non-raw milk suppliers. These range from suppliers of production materials (such as ingredients and packaging) to onsite services.</p> <p>Materials are sourced from a range of suppliers across the globe.</p> <p>We engage external companies to supply a range of onsite services, such as cleaning and laundering services, at our facilities in New Zealand.</p> <p>We believe that the majority of our suppliers are in countries with a lower prevalence of modern slavery. We have, however, identified some countries in our supplier portfolio with a higher prevalence of modern slavery, where we anticipate that the modern slavery risks will be higher. We will seek to further understand our modern slavery risks in this context.</p>	<ul style="list-style-type: none"> <li>• Vulnerable populations - high risk population demographics;</li> <li>• High risk service category - base-skill workers;</li> <li>• High risk geographies - geographies with high prevalence of modern slavery;</li> <li>• High risk business models - labour-intensive industries and sub-contracting outsourcing arrangements.</li> </ul>
Operations	<p>In our direct operations, we have direct control to ensure that health, safety and wellness are integrated into daily life. Everything starts with care for our people. For our businesses to succeed and thrive, we must put people at the centre of our daily work. We see the risk of modern slavery in our direct operations, including our own raw milk production, as minimal due to the existing and established actions and controls in place.</p>	<ul style="list-style-type: none"> <li>• Vulnerable populations - seasonal, temporary workers;</li> <li>• High risk service category - base-skill workers.</li> </ul>

To aid in identifying inherent risks, we have considered external research, including the Modern Slavery Act 2018 Guidance for Reporting Entities, peer statements, and publications and tools from Walk Free.

## OUR ACTIONS

Our existing processes, policies, programmes, and certifications demonstrate our commitment to ethical business and caring for people and the planet.

Based on our current understanding of our inherent modern slavery risks, we believe that our processes, policies and programmes (outlined below):

- largely address the inherent modern slavery risks in our operations, acknowledging that risks and our understanding of them may change;
- may go some way towards addressing some of the inherent risks of modern slavery in our supply chains; and
- provide a solid foundation for furthering our actions to address modern slavery risks once we have completed a full risk assessment.

We believe that the robust governance structures we currently have in place, as outlined below, support the effectiveness of our processes, policies and programmes.

As we have not yet conducted a full modern slavery risk assessment or established a management plan, we do not yet have targeted risk-based actions assigned to assessing and addressing the risks of modern slavery. We acknowledge that any areas of additional risk in our operations and supply chains that are identified during our risk assessment process may require us to take further actions.

## GOVERNANCE STRUCTURE

### Board

Synlait's Board of Directors (Board) is Synlait's ultimate decision-making body and is responsible for the overall governance and performance of Synlait, including the

oversight of risks and opportunities. The Board also oversees the governance and performance of Dairyworks.

The Board's sustainability-related responsibilities include endorsing our sustainability strategy and the frameworks, metrics, commitments, targets, and policies required to achieve it.

### Board committees

The Board delegates certain functions to its two committees, the Audit and Risk Committee (ARC) and the People, Environment and Governance Committee (PEG). These committees oversee specific areas of our business and report back to the Board. Both the PEG and the ARC have responsibilities for the sustainability umbrella of our business, which includes risk management, compliance, integration of sustainable practices into our culture, operations, and supply chains, and fostering a commitment to social responsibility and ethical practices.

### Executive Leadership Team

The day-to-day running of Synlait and Dairyworks is delegated to the CEOs of each company. The CEOs work closely with the Executive Leadership Team (ELT). The ELT briefs the Board on sustainability issues, including well-being related risks and opportunities, throughout the year.

The ELT is responsible for monitoring and managing our sustainability risks and developing the sustainability strategy. ELT members meet with the Board and its committees regularly.

We have an internal strategic and goal-focused accountability framework that starts with the ELT. One of five key priority pillars in this framework includes Synlait's On-Farm Excellence programme and our sustainability targets.



## RISK MANAGEMENT AND COMPLIANCE

Responsibility for risk management is shared across our businesses via leaders and individual business units who hold clear risk management responsibilities.

Risk management addresses risks that may impact our ability to achieve objectives and protect our people, shareholders, customers, and reputation. Our risk management framework is based on a three lines of defence model to provide assurance (see below).

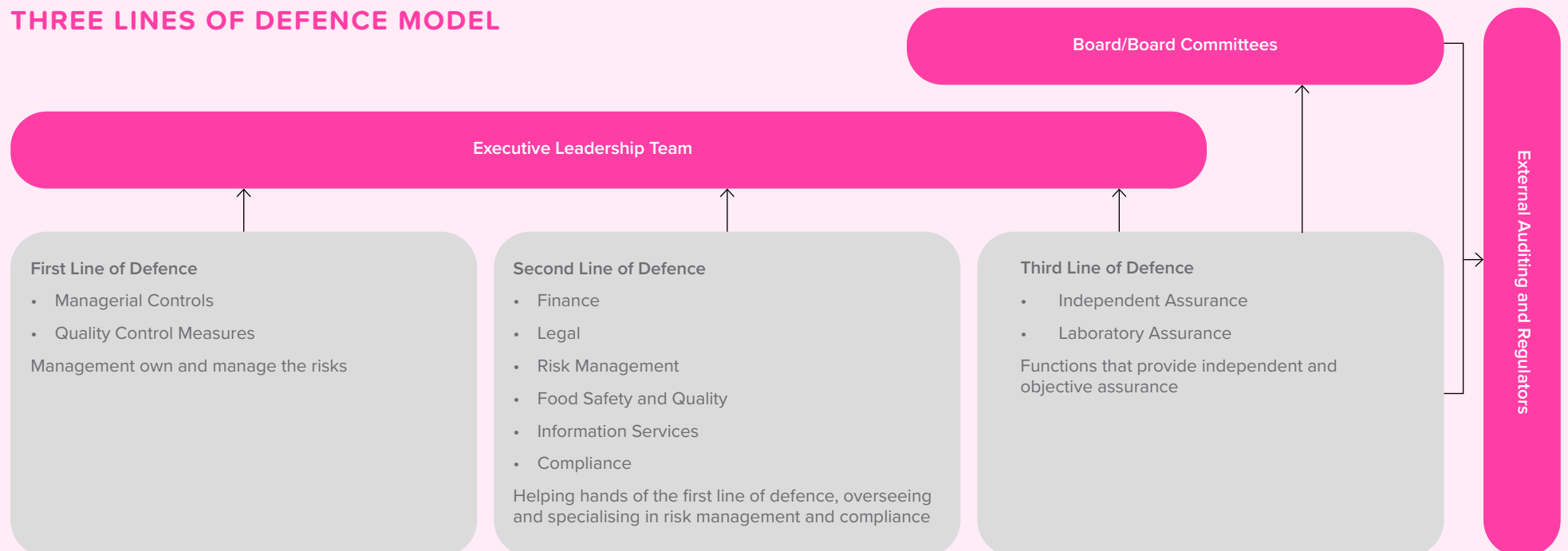
Synlait’s Risk Management Policy outlines Synlait’s risk principles and accountabilities and sets out the requirements for managing and reporting risk across Synlait’s business. The risk management framework aligns with ISO31000:2018 guidelines and is applied across all Synlait sites and operations.

Our proactive risk management processes include the deliberate actions we take to consistently identify, analyse, evaluate, and treat key risks in pursuit of strategic, operational, and project objectives.

As part of our risk management, we maintain a register of legislation with which we need to comply, including legislation relevant to employee protection and modern slavery, such as New Zealand’s Immigration Act 2009, Employment Relations Act 2000, and Minimum Wage Act 1983. One of our executives is assigned ownership of each piece of legislation and a senior team leader is delegated responsibility for monitoring and managing areas of compliance with that piece of legislation.

A risk-based Strategic Independent Assurance Plan is approved by the ARC annually which tests the effectiveness of key controls. An update on progress against the plan and audit reports is provided to the ARC quarterly.

## THREE LINES OF DEFENCE MODEL



## POLICIES

Key supporting Synlait and/or Dairyworks policies referenced above include:

Policy	Purpose and Application
Our Standards Policy (which includes our Code of Conduct)	This policy sets out the expectations that we have of our employees, directors and contractors regarding lawful and ethical conduct, including human rights, employment practices and compliance with applicable laws, regulations and rules.
Synlait Procurement Policy	This policy provides direction and guidance, and outlines the procedures, for the procurement of all goods and/or services. It outlines the Supplier Code of Conduct, which includes ethical behaviour, human rights, and corporate social responsibility.
Synlait Risk Management Policy	This policy supports the implementation of an effective Enterprise Risk Management Framework that is consistent with achieving Synlait's strategic and operational objectives.
Our Protected Disclosure Policy	This policy ensures everyone feels confident and supported in raising concerns about actual, suspected, or anticipated wrongdoings without fear of retaliation. This policy is supported by a 24/7 reporting line available for confidential whistleblower reporting. There are detailed processes in place for assessing and investigating suspected breaches of policies or misconduct.
Synlait Health, Safety and Wellbeing Policy	This policy commits to maintaining a safe and healthy working environment for all employees, contractors, and visitors. Our goal is zero harm – ensuring no injury or occupational illness to anyone while at work.
Dairyworks Health and Safety Policy	This policy demonstrates Dairyworks' commitment to the health, safety and well-being of employees, contractors and visitors.
Synlait Bullying and Harassment Policy	This policy commits to the principles of being a 'good employer' and treating all employees with dignity and respect. Employees have a right to work in an environment that is free from unlawful discrimination, harassment, and workplace bullying.
Dairyworks Bullying and Harassment Policy	This policy commits to providing a safe, respectful, and inclusive workplace for all employees. Employees have a right to work in an environment that is free from unlawful discrimination, harassment, workplace bullying or any other behaviour that creates a hostile work environment.



## PROGRAMMES

The following table describes, by reference to areas of inherent modern slavery risk, the current programmes that supported our response to modern slavery during FY24. It also outlines planned next steps that may assist our response to modern slavery under these programmes.

Programmes	Explanation	FY24 Application	Related Area of Risk			Next steps
			Synlait Raw Milk Supply Chain	Other Supply Chains	Operations	
Synlait Policy Training	Staff to be trained on: SML Standards Policy SML Protected Disclosure Policy	E-learning coverings covering this content are provided on commencement of employment at Synlait and again each year as annual refresher training.  An internal allegation reporting mechanism is available to all staff and a protected disclosure reporting mechanism is available for confidential reporting.			●	Implement related training at Dairyworks in FY25.
Synlait Dunsandel site and Dairyworks Sedex membership and SMETA audit	Our Synlait Dunsandel site and Dairyworks operations are subject to SMETA auditing as we are part of the supply chains of other organisations. SMETA auditing, is an external assurance mechanism that relates to modern slavery as it supports us in understanding standards of labour, health and safety, environmental performance, and ethics within our operations, and in continuously improving performance in these areas.  The SMETA audit is designed to help protect workers from unsafe conditions, overwork, discrimination, low pay, and forced labour.	Active Synlait Dunsandel site and Dairyworks Sedex memberships. SMETA audits completed in 2021.			●	Successfully complete audit processes scheduled in FY25.
Synlait – Ethical Employment Practice	Synlait is committed to ethical employment practices and the well-being of employees. Synlait’s People and Culture team ensures that employment practices align with the ethical values outlined in Synlait’s guiding principles which include integrity and fairness in all aspects of the hiring process. The team is continuously improving approaches, processes, and systems to support this.	As an accredited employer with Immigration NZ, Synlait is dedicated to complying with the standards set by Immigration NZ and legal requirements to protect against the exploitation of temporary migrants or those working unlawfully. This commitment not only helps Synlait maintain its accreditation but also ensures a supportive and fair workplace for all employees.  A Synlait Recruitment and Selection Policy was published in FY24 and provides a framework and structure for all staff engaged in the recruitment and selection process.			●	

## PROGRAMMES (CONTINUED)

Programmes	Explanation	FY24 Application	Related Area of Risk			Next steps
			Synlait Raw Milk Supply Chain	Other Supply Chains	Operations	
Dairyworks - Ethical Employment Practice	<p>Dairyworks is committed to ethical employment practice and the well-being of employees. All recruitment, including the use of external recruitment agencies, internships, or labour hire agencies is managed through Dairyworks' Human Resources Manager, Senior Leadership Team and Extended Leadership Team.</p> <p>These teams ensure that Dairyworks' employment practices align with the ethical values outlined in the Dairyworks Recruitment and Selection Policy guidelines which include integrity and fairness in all aspects of the hiring process. The teams are continuously improving approaches, processes, and systems to support this.</p>	<p>The Dairyworks Recruitment and Selection Policy:</p> <ul style="list-style-type: none"> <li>requires all stages of Dairyworks' recruitment and selection processes to conform to the provisions of the Human Rights Act 1993, the Immigration Act 2009, and the Privacy Act 1993.</li> <li>prohibits the hiring of underage labour and the assignment of hazardous, overtime, or nightshift to young workers.</li> </ul>			●	
Synlait raw milk supplier contracts	Requirements for raw milk suppliers are documented in a Milk Supply Agreement and Milk Supplier Handbook.	Synlait farm suppliers are required to comply with all New Zealand employment laws, including by way of referencing specific types of prohibited practices typically associated with modern slavery.	●			
Synlait's Lead With Pride™ programme	<p>Synlait's Lead With Pride™ programme recognises and financially rewards suppliers who achieve dairy farming best practice. Requirements for certification are organised into four key pillars, one of which is Social Responsibility. This pillar has been developed to assist suppliers in creating robust procedures and practices to ensure legislative requirements are met and optimise staff output by creating a positive, supportive, and professional working environment. This pillar addresses relevant areas of wages, working hours, and conditions. Lead With Pride™ requirements are significantly contributed to by New Zealand legislation relating to employment and health and safety.</p> <p>An independent third-party audit programme is embedded in Synlait's existing processes with established audit frequencies and confirms supplier Lead With Pride™ programme requirements are monitored and assured, and that non-compliance is identified, reported, and addressed.</p>	Continued verification activities of the Lead With Pride™ audit programme.	●			

## PROGRAMMES (CONTINUED)

Programmes	Explanation	FY24 Application	Related Area of Risk			Next steps
			Synlait Raw Milk Supply Chain	Other Supply Chains	Operations	
Sustainability Strategy	A current and meaningful sustainability strategy aligned to net positive for the planet.	A lot has changed in the world since 2018 when Synlait's 10-year sustainability strategy was set. A comprehensive refresh was completed and approved by the Board in FY24 which saw key modern slavery deliverables formalised into the strategy. Our refreshed sustainability strategy commits to establishing a modern slavery policy and management plan for our supply chains, outside of raw milk.		●		Define a glide path in FY25 for establishing a modern slavery policy and management plan for our supply chains, outside of raw milk.
Synlait and Dairyworks Other Supply Chains Supplier Qualification Programmes	Supplier Qualification Programmes are in place for qualification and continued assessment of suppliers to ensure they are reputable and supply as per agreed specification.	Supplier Qualification Programmes include an assessment of social responsibility and ethical standards specific to a safe working environment, fair rates of pay, and basic human rights.		●		Complete a full modern slavery risk assessment in 2025 to develop a targeted and risk-based management plan for our supply chains, outside of raw milk.

## ASSESSING THE EFFECTIVENESS OF OUR ACTIONS

We do not currently have any targeted metrics defined to enable us to assess the effectiveness of our modern slavery actions.

We have systems and processes in place that test the effectiveness of governance procedures and give the Board and ELT comfort that compliance with our policies, programmes, and processes is monitored and assured, and that non-compliance is identified and reported.

We know that increasing our understanding and knowledge is crucial to addressing the risks of modern slavery. We acknowledge the importance of continuing to develop human rights due diligence capacity and capabilities in our businesses.

Our refreshed sustainability strategy commits to establishing a modern slavery management plan for our supply chains, outside of raw milk. We will look to include in this plan the development of frameworks and processes to assist us with assessing the effectiveness of our actions.

## CONSULTATION

Synlait and Dairyworks established a cross-functional subject matter expert group with senior members from both businesses to inform and contribute to this joint statement. This group attended a modern slavery workshop delivered by an external consultancy to develop our understanding and knowledge of the Modern Slavery Act 2018 and reporting requirements.

Consultation for the compilation of this statement took place between September and November 2024. Subject matter experts from Sustainability, Supply Chain and Procurement, Human Resource, Health and Safety, Food Safety and Quality, Strategy, Independent Assurance Risk and Compliance, and Legal and Governance functions were involved in the consultation.

This statement has been reviewed by the following members of the ELT:

- Director - On-Farm Excellence, Business Sustainability & Corporate Affairs
- Chief Commercial Officer
- Dairyworks Acting CEO



## NEXT STEPS

Consumers have shifting expectations about caring for people and planet – we must respond. Looking forward and in line with our sustainability strategy, we intend to:



- complete a full risk assessment in our supply chains and operations;



- develop a targeted and risk-based modern slavery management plan for our supply chains, outside of raw milk;



- formalise the incorporation of our modern slavery response into our governance processes, where necessary; and



- identify specific metrics against which our response can be assessed.

## APPROVAL

This statement was approved by the board of Synlait on Tuesday 3 December 2024. The board of Synlait approved this statement on behalf of Synlait and on behalf of Dairyworks, of which Synlait is the parent entity.

This statement is signed by George Adams in his role as the Chair of the board of Synlait.

George Adams  
Chair

Tuesday 3 December 2024



## STATEMENT ANNEXURE

Modern Slavery Act of 2018 Reporting Criteria	Location in this report (link to location in this report)
a) Identify the reporting entity.	Page 2
b) Describe the reporting entity's structure, operations and supply chains.	Pages 2, 4-6
c) Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls.	Page 7
d) 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.	Pages 8-13
e) Describe how the reporting entity assesses the effectiveness of these actions.	Page 14
f) Describe the process of consultation on the development of the statement with any entities the reporting entity owns or controls.	Page 14
g) Any other information that the reporting entity, or the entity giving the statement, considers relevant.	Pages 3 and 15