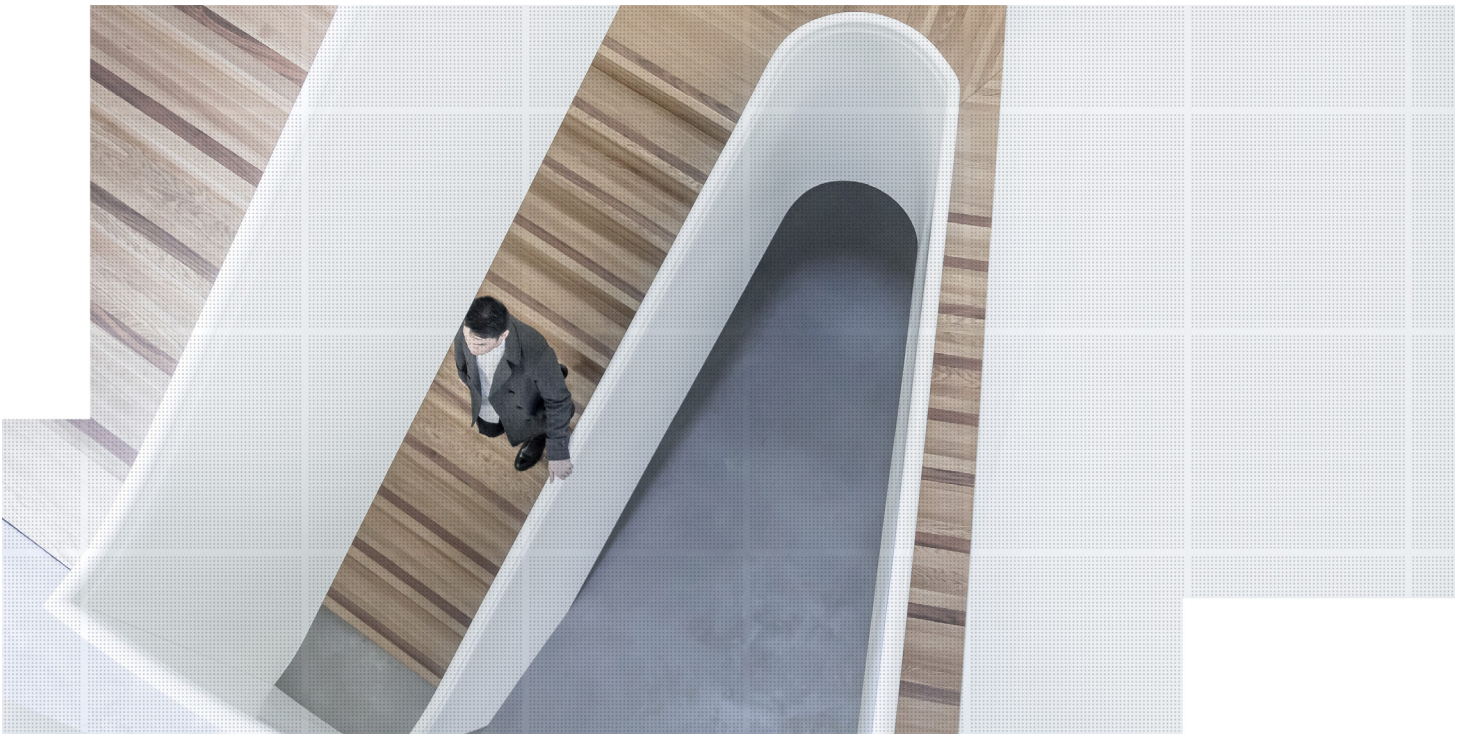


Modern Slavery Statement



This Statement sets out the steps that KordaMentha and its associated entities as listed in Section 6 have taken in relation to our responsibilities under the Modern Slavery Act 2018 (Cth) to mitigate the risk of modern slavery within our business.

KordaMentha is an independent and trusted firm that provides specialist cybersecurity, forensic, financial crime, performance improvement, real estate and restructuring services. We operate mainly in Australia with offices located in Singapore, New Zealand and Indonesia. Our workforce is mostly tertiary educated and members of professional associations.

Our governance and approach



Governance overview

KordaMentha is led by our Principals who oversee the Risk Management Committee. The Committee is responsible for ensuring key enterprise and operational risks are identified and appropriately mitigated, including issues such as modern slavery.

The Committee is led by Partner – Risk Management, Partner – Group Practice Management and Partner – Technology and supported by Associate Director – Risk Management and Risk Analyst – Risk Management.

All plans and actions are monitored by Partner – Risk Management and periodically assessed for effectiveness against the level of Modern Slavery risk.



Our policies

Our Code of Conduct encourages employees to report any activity or behaviour which is unethical, illegal or unsafe, including modern slavery practices.

In 2019, we introduced the Integrity Suite – a collection of existing policies to further raise awareness and expectations on:

- Risk management framework
- Privacy
- Whistleblowing
- Anti-fraud and corruption.

Since then, we had added Confidentiality and Insider Threat to the Integrity Suite. Our policies are reviewed on an annual basis and in this cycle, there were significant updates to the Anti-fraud, Bribery and Corruption policy to incorporate changes to anti-bribery legislation and added reporting requirements for political donations.

All KordaMentha employees have the responsibility to act with integrity and in accordance with the corporate policies.



Training and communications

In 2019, we invested in a new policy management system – myPolicies to better enable employees to access, read and acknowledge their understanding of KordaMentha's policies. This reading and acknowledgement of policies has now formed part of employees' performance appraisal.

KordaMentha provides regular training to all employees on a range of topics in the ethics arena. In 2024, our topics covered Insider Threat and Anti-fraud, Bribery and Corruption.



Our commitment

We are committed to deal with reputable suppliers that are residing in Australia's major cities and share similar values.



Our suppliers

As an advisory and investment firm, we are office-based and predominantly procure goods and services to enable our people to deliver our services.

Our major expenditure categories are from the following sectors: leasing of office space, technology, travel, legal fees and office supplies.

Initiatives

Past

From 2019 to 2024, we:

- Launched an integrity campaign, focusing on doing the right thing
- Launched our Modern Slavery Statement, Supplier Modern Slavery Code of Conduct and Declaration which had been provided to and acknowledged by suppliers in key areas as identified via our risk assessment process
- Focused on our technology suppliers including in some cases, beyond the first-tier suppliers
- Commenced development of a supplier management framework to include guidelines on procurement decisions-making and enhanced due diligence and monitoring for existing and new suppliers
- Implemented a supplier management register and commenced exploring a robust supplier risk management system
- Launched our Insider Threat Program and updated our Anti-fraud, Bribery and Corruption policy to educate all KordaMentha employees and reinforce the importance of being ethical and acting with integrity.
- Launched our annual Personal Details and Compliance Check form to ensure all employees continually comply with KordaMentha's Code of Conduct and disclose any changes in circumstance.

Our periodic risk assessment on modern slavery did not identify any instances of modern slavery associated directly with our operations and supply chain.

Upcoming

We are into the second year of our three-year plan, we will focus on:

- Finalising the supplier management framework
- Implementing a new technological solution to supplier risk management
- Rolling out training for targeted stakeholders
- Assessing the effectiveness of our risk management process and controls
- Enhancing due diligence for existing and new suppliers
- Implementing supplier onboarding processes that includes risk assessments targeted towards filtering out suppliers with ties to Modern Slavery
- Refreshing the integrity campaign, focusing on ethics and integrity
- Training on Anti-fraud, Bribery and Corruption.

Associated KordaMentha entities

This Statement also applies to the list of associated KordaMentha entities referred in Appendix 1.

The Risk Management Committee is responsible for the modern slavery risk identification and assessment and implementation of appropriate measures for associated KordaMentha entities which often share common resources and Directors. When relevant, feedback and comments will be sought with the Partners, Managing Directors or Directors of the entities.

Summary

As an advisory and investment firm with a professional workforce, KordaMentha considers the risk of modern slavery within its direct business operations to be very low. However, we recognise that we can still be indirectly exposed through our supply chain. We will continue to undertake periodic risk assessment on our business operations and supply chain and proactively take steps to address those risks.

This statement was approved by the board of KordaMentha Pty Ltd atf KM Unit Trust on 08 April 2025, on behalf of KordaMentha Pty Ltd and the reporting entities listed in Appendix 1 of this statement.



Mark Korda
Principal, KordaMentha Pty Ltd

08 April 2025
Date



Mark Mentha
Principal, KordaMentha Pty Ltd

08 April 2025
Date

Appendix 1

Listing of associated KordaMentha entities

2 April 2025

Australian entities

- KordaMentha Pty Ltd
- 333 Capital Pty Ltd
- 333 Investment Management Pty Ltd
- 525 Advisory Pty Ltd
- 35 Banff Pty Ltd
- 48 Dundee Pty Ltd
- 64 Thackeray Rd Pty Ltd
- 69 Hickford Pty Ltd
- 73 Webb Rd Pty Ltd
- 80 May Pty Ltd
- 82 Purinuan Pty Ltd
- 158 Purinuan Pty Ltd
- 327 High St Pty Ltd
- Arthur Andersen Pty Ltd
- BOK SPV Pty Ltd
- Bright Mountain Pty Ltd
- CE Greenwich No.2 Pty Ltd
- CRTPF SPV No. 1 Pty Ltd
- CRTPF SPV No. 2 Pty Ltd
- CSS SPV No. 1 Pty Ltd
- CSS SPV No. 2 Pty Ltd
- CSS SPV No. 3 Pty Ltd
- KordaMentha Funds Management Pty Ltd as the responsible entity of various property funds
- KordaMentha Investments Pty Ltd
- KordaMentha Nominees Pty Ltd
- KordaMentha Real Estate Pty Ltd including as manager of various property funds
- KordaMentha Shelf Co (APMSPSAF) Pty Ltd
- KordaMentha Shelf Co 32 Pty Ltd
- KordaMentha Shelf Co 38 Pty Ltd
- KordaMentha Shelf Co 39 Pty Ltd
- KordaMentha Shelf Co 40 Pty Ltd
- KordaMentha Shelf Co 41 Pty Ltd
- KordaMentha Shelf Co 42 Pty Ltd
- KordaMentha Shelf Co 43 Pty Ltd
- KordaMentha Shelf Co 44 Pty Ltd
- KM (Flinders Holdco) Pty Ltd
- KM Bassendean Pty Ltd
- KM Bayswater Pty Ltd
- KM Bondi Beach Pty Ltd
- KM Bracken Ridge Pty Ltd
- KM Cabarita Beach Pty Ltd
- KM Carlton Pty Ltd
- KM Carseldine Pty Ltd
- KM Cloud Street 1 Pty Ltd
- KM Cloud Street 2 Pty Ltd
- KM Custodians Pty Ltd
- KM Construct Ashburton Pty Ltd
- KM Construct Ivanhoe Pty Ltd
- KM Design & Construct Pty Ltd
- KM Devco CRTPF Pty Ltd
- KM Devco Laverton North Pty Ltd
- KM Develop Pty Ltd
- KM Develop Albany Creek Pty Ltd
- KM Develop Ashburton Pty Ltd
- KM Develop Ivanhoe Pty Ltd
- KM Develop Albany Creek Pty Ltd
- KM Greenwich Pty Ltd
- KM Holdings Pty Ltd
- KM Property Funds Limited as the responsible entity of various property funds
- KM Retirement Mezz SPV 1 Pty Ltd
- KM Sandridge Street Bondi Pty Ltd
- KM SEQ Pty Ltd
- KM Studley Park Rd SPV Pty Ltd
- KM Trustee Services Pty Ltd
- KMAML Holdings Pty Ltd
- KMAML Investments Pty Ltd
- KMSAC Pty Ltd

- KMSAH Pty Ltd
- Murray Waldren Consulting Pty Ltd
- Operations Support Services Pty Ltd
- Pezet Matheson Pty Ltd
- Philip Avenue Pty Ltd
- Secco Pty Ltd
- Secure Zone Pty Ltd
- Small Business Restructuring Pty Ltd
- SPV 333 Industrial No. 1 – Yatala Pty Ltd
- SPV Bedford Park (Adelaide) Pty Ltd
- SPV Cambridge (Hobart) Pty Ltd
- SPV CBPF Holdings Pty Ltd
- SPV Laverton North Pty Ltd
- SPV Laverton North Management Co Pty Ltd
- SPV1G Pty Ltd
- Studley Park Rd Kew SPV Pty Ltd

Overseas entities

- KordaMentha Pte Ltd, Singapore
- PT KordaMentha, Indonesia
- KordaMentha NZ Unit Trust, New Zealand

