MARSH

Modern Slavery Statement 2025

A message from our CEO, Marsh Pacific

Dear Clients and Colleagues,

At Marsh[1] we build the confidence to thrive through the power of perspective.

For over 150 years, Marsh has grown and evolved.

Today, we have more than 95,000 colleagues spanning 130 countries with more than 4,200 colleagues in the Pacific Region.

We know that trust and respect are the result of how we act and are the result of hundreds, if not thousands of decisions businesses make every day.

In a world with increasing change and uncertainty, Marsh continuously seeks to embody the spirit of our Code of Conduct, *The Greater Good*.

The Greater Good is about doing the right thing and building trust with communities. It means acting with integrity in all the communities we work in, and with the people and communities who support our businesses.

The goal of our Pacific Region Modern Slavery Policy is clear. We seek to avoid modern slavery in any part of our business, or in the business of our suppliers, and continue to take steps to identify and address modern slavery risks.

In continuing to operate with this goal in mind, we are pleased to share our sixth *Modern Slavery Statement*.

This statement provides an update on the actions we continue to take to identify and address modern slavery risks. We seek to be vigilant and continue to strive for the highest standards of responsible conduct in our own activities and encourage the same from our partners and suppliers.

Modern slavery risk management is integrated into our processes and practices, and we continue to focus on the highest risk areas we have identified.

During the year, colleagues in our businesses across the Pacific Region supported the work of our Modern Slavery program, including notably:

- Continuing to implement processes to assess and address modern slavery risk in our fund investment portfolios.
- Continuing to deliver on-line modern slavery training as part of the on-boarding process for new colleagues across the Pacific Region
- Delivering modern slavery training to colleagues in Marsh shared services operations in India.

These activities are examples of doing the right thing by our clients, colleagues and communities and further build trust with these groups.

I encourage you to read and refer to this statement to understand how we have sought to put our commitments to avoid modern slavery into practice.

David Bryant
CEO, Marsh Pacific and President, Mercer Pacific

[1] Effective January 2026, as part of a rebranding of the business, Marsh McLennan is now known as Marsh.

1. Reporting Entities

This joint Modern Slavery Statement (‘*Statement*’) is made by MMC Holdings (Australia) Pty Ltd, on behalf of the Reporting Entities (the ‘*Reporting Entities*’) outlined in *Appendix One*.

MMC Holdings (Australia) Pty Ltd is the ultimate owner of the other Reporting Entities and is itself a wholly-owned subsidiary of Marsh & McLennan Companies, Inc. a company listed on the New York Stock Exchange. Marsh & McLennan Companies, Inc. is the parent company of the global Marsh group of companies (‘**Marsh**’; ‘**Marsh Group**’; ‘**Group**’)[2].

This Statement outlines the actions taken to assess and address modern slavery risk in the **Reporting Entities**’ businesses and supply chains, including investment activities where relevant, over the period 1 January 2025 to 31 December 2025 (the ‘Reportable Period’). References to ‘we’ or ‘our’ are to the Reporting Entities and their owned or controlled entities unless otherwise stated.

There are a number of companies (including within the Guy Carpenter and Marsh Management Consulting businesses) that are related to, or owned, and controlled by the Reporting Entities, but which are not themselves Reporting Entities.

All of the Reporting Entities are Australian entities, but some of these own and control entities in New Zealand, Fiji, Papua New Guinea, Malaysia and Singapore[3]. A reference to the ‘**Marsh Pacific Region**’ in this Statement is a reference to Marsh’s operations in Australia, New Zealand, Fiji and Papua New Guinea . Marsh Pacific Region provides services through a number of appropriately licensed entities.

[2] Until January 2026, ‘Marsh’ and ‘Marsh Group’ were known as ‘Marsh McLennan’ and ‘Marsh McLennan Group’. The change of name was part of a rebranding of the businesses of Marsh & McLennan Companies, Inc.

[3] The businesses in Malaysia and Singapore are the responsibility of Marsh Asia, which is managed within the Marsh Group separately from Marsh Pacific Region. Consequently, these businesses are not considered as part of this Modern Slavery Statement.

2. Operations, structure and supply chains

2.1 Operations

Our people and locations

Marsh is a global professional services firm, with more than 95,000 colleagues in 130 countries helping clients navigate complexity and seize opportunities with market-leading, specialised capabilities across risk, reinsurance and capital, people and investments, and management consulting. Marsh operates through four core businesses – Marsh Risk, Guy Carpenter, Mercer and Oliver Wyman, each of which is described in *Section 2.3* below.

In the Pacific Region, the majority of our workforce comprises skilled, educated professionals and administrators. We conduct comprehensive background checks for all new employees, with the scope of these checks tailored to local regulations and the specific requirements of each role. Typically, these checks include verification of criminal history, employment and educational credentials, screening against global sanctions lists, and credit or financial assessment.

Our remuneration practices align with relevant awards and industrial instruments, commonly exceeding minimum wage standards. Each year, we undertake a thorough review of colleague remuneration that incorporates a pay equity analysis; any disparities identified are addressed through appropriate salary adjustments. Most of our employees hold full-time or part-time contracts, with approximately 8% engaged on a part-time basis. To support client demands and key business projects, we also engage fixed-term contractors and external vendors, who constitute around 16% of our workforce.

Given the specialised nature of much of our work, particularly within our consulting services, these contractors are predominantly skilled professional specialists. We do not engage labour hire companies for manual labour or low-skilled roles.

Approximate total number of colleagues* per country

3,670 Australia	470 New Zealand
50 Fiji	40 Papua New Guinea

* As at 31 December 2025; excludes contingent workers

Shared corporate functions

Our businesses and colleagues are supported by various global and local corporate functions including People and Culture, Technology and Operations, Legal, Compliance & Public Affairs, Global Sourcing and Procurement (GSP), Company Secretariat, Marketing & Communications, Audit and Finance.

Many of the services provided by these corporate functions are delivered by local colleagues, directly employed within the Pacific Region's businesses, supporting their own entity and other Marsh entities but with access to the global shared corporate functions network. The internal Legal, Compliance & Public Affairs teams for Marsh Risk and Mercer are examples of this, as are the local members of the GSP team.

In some cases, these shared services are provided by other Marsh companies that are not owned or controlled by the Reporting Entities. These services and entities do not fall neatly into either "operations" or "supply chain', but we describe these services throughout the report in relation to our "operations" as they are part of the global Marsh Group and fall within Group policies and procedures, not within the policies and procedures of our third-party vendors managed through the GSP team and systems.

2.2 Supply chains

GSP is the shared service function that supports all our businesses globally.

As such, centralised sourcing and procurement policies, processes and systems apply to the Reporting Entities. This includes supplier on-boarding and contracting, monitoring and payment, and supplier database management.

We transacted with approximately 1,485 suppliers across the Pacific Region during the reporting period, across more than 150 supplier sub-categories. Of these suppliers, approximately 66% were based in Australia, 16% in New Zealand, 9% in Papua New Guinea and 2% in Fiji, with the remaining 7% from the rest of the world. Our supplier database indicates that these suppliers are based in 17 countries, although 93% were domestic to the Marsh entity they were supplying (Australia, New Zealand, Fiji or Papua New Guinea), and 77% of the rest of the world vendors were based in the United States of America (USA) or United Kingdom.

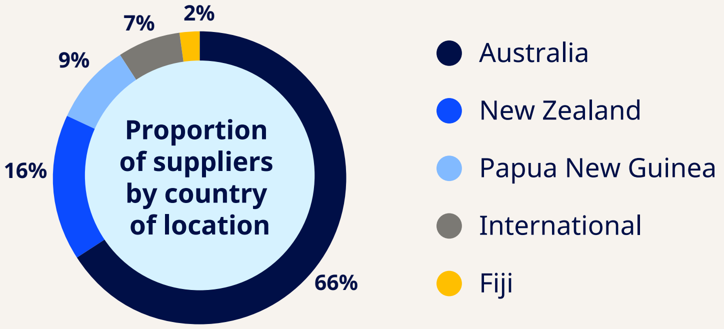
A substantial majority of spend with suppliers is domestic and concentrated in professional, legal and financial services, property & facilities, and corporate equipment and communications technology.

We also engage with a small number of global Marsh Group suppliers for our Pacific Region operations. These suppliers provide services to most Marsh companies globally, with supplier relationships and monitoring largely managed by Marsh companies in the USA.

1,485 suppliers

150+ industry categories

17 countries



2.3 Structure

Marsh has four core businesses: Marsh Risk, Guy Carpenter, Mercer and Marsh Management Consulting.

A summary of each business is provided below.

Risk and insurance services

1. Marsh Risk

Marsh Risk is a world leader in risk, delivering advisory and insurance services to clients across the globe.

Marsh Risk has been providing insights and strategies to empower businesses across the Pacific Region to confidently manage and mitigate risk, build resilience and unlock opportunities for more than 60 years.

Clients include ASX-listed and NZX-listed corporations, private companies, government and local councils, education and faith-based institutions, as well as small-to-medium sized businesses.

Through risk advisory and management services, colleagues provide clients with risk advice, insight-led solutions and proactive risk management services, while insurance broking services help clients secure risk and insurance solutions that are relevant to their needs.

Reinsurance and capital strategies

2. Guy Carpenter

Guy Carpenter is a leading global risk and reinsurance specialist, delivering unique expertise, perspectives and actionable solutions needed to help clients take advantage of opportunities and achieve profitable growth.

Drawing on a world of disciplines, including reinsurance broking, actuarial science and capital markets advisory, colleagues deliver a powerful combination of reinsurance broking expertise, capital solutions, global analytics and advisory, and client support services.

Consulting and investment

3. Mercer

Mercer is a global leader in helping clients realise their investment objectives, shape the future of work and enhance health and retirement outcomes for their people.

Across the Pacific Region, Mercer draws upon local and global expertise and insights to understand businesses' unique needs and uncover opportunities to create positive change.

Clients range from ASX-listed and NZX-listed companies, superannuation trusts, government and public sector organisations, to non-profit organisations, financial advisers and wealth managers, small businesses and individual investors.

Mercer Superannuation (Australia) Limited manages an award-winning superannuation fund which offers a range of products and services for more than one million members, and the employers and advisers who serve them, while in related activities, Mercer supports clients with tailored advice to help them make confident wealth decisions to navigate challenges and create a resilient investment portfolio.

Management consulting

4. Marsh Management Consulting

Marsh is a global leader in management consulting, offering advisory services across diverse industries and practices through three industry-leading operating units, helping clients address their most complex challenges and opportunities.

Oliver Wyman combines deep industry knowledge with specialised expertise to help clients optimise their businesses, improve operations and accelerate performance, while Lippincott specialises in brand experience and marketing, and NERA Economic Consulting provides clients with economic analysis and advice.

2.4 Modern slavery risk in our operations and supply chains

Modern slavery risks within our operations and supply chains are considered within the context of four key factors which elevate the actual or perceived risk of the potential for modern slavery.

These factors are shown below:

1 **High risk business models**
- Labour hire
- Outsourcing
- Offshore centres

2 **High risk geographies**
- Weak rule of law
- Corruption
- Conflict

3 **Vulnerable populations**
- Migrant workers
- Low education
- Base skill workers

4 **High risk sectors**
- Services
- Manufacturing
- Security

The following overview of our modern slavery risks remains materially the same as previously reported, as there has been no material change in our operations, supply chain and investment activities during the reporting period.

Operations

As professional services providers, we work in industries which we understand to have low operational modern slavery risk. Our operations mostly involve highly skilled work conducted by educated professionals and administrators. For these reasons, and the workplace policies and procedures we employ, the risk of modern slavery in our operations is considered to be low overall.

However, some of our operational areas operate in higher risk countries, which presents an elevated risk profile for these areas.

Supply chain

A large number of our suppliers are based in Australia and operate predominately in lower risk industries such as professional services. In this context, the risk that we have *caused or contributed* to modern slavery in our direct suppliers is considered to be low overall.

However, we have identified some areas of our supply chain with an elevated risk profile which we understand may result in us being indirectly linked to modern slavery:

- Direct suppliers in higher risk countries (e.g. India).
- Australian suppliers with supply chains in higher risk countries.
- Local suppliers operating in higher risk industries (e.g. facilities management, information and communication technologies, and food, beverage and hospitality).
- Domestic suppliers to our Fiji and PNG businesses.

Investment activities (Mercer entities only)

The investment activities of some Reporting Entities are considered to be our most likely exposure to modern slavery risks, due to risk within underlying holdings of the Mercer Funds[4]. Modern slavery risk is considered low in Mercer's direct investment (i.e. the operations of our investment teams) and amongst our tier 1 service providers, including custodians and investment managers.

Within the Mercer Funds, the selection of underlying holdings is outsourced to external investment managers.

The Mercer Funds are diversified across asset classes, industries and countries, therefore modern slavery risk will vary across the Mercer Funds, with those investing in higher risk countries and asset classes likely to be more exposed.

Examples include:

- Higher risk asset classes, including emerging markets equities and emerging markets debt.
- Higher risk appointed external investment managers, based on risk assessment of holdings and responses to our surveys.

Note: Investment activities apply only to some of our Reporting Entities within the Mercer businesses.

Inherent country risk – PNG and Fiji operations

We recognise that the risks of modern slavery are higher in Papua New Guinea (PNG) where The Global Slavery Index 2023[5] estimates that 93,000 people live in modern slavery, resulting in PNG being ranked 5th highest for the prevalence of modern slavery in Asia and the Pacific and 20th globally. Walk Free's report 'Murky Waters: A Qualitative Assessment of Modern Slavery in the Pacific Region'[6] also highlights the prevalence of modern slavery in Fiji. While the Marsh businesses in these countries are relatively small compared to other businesses within the Marsh Pacific Region, the approach to the assessment and management of modern slavery risks is the same, but with conscious regard to the heightened risks in these locations.

[4] The Mercer Funds refers to the investment funds for which Mercer Investments (Australia) Limited ('MIAL') is the Responsible Entity or Trustee, and the investment options made available within the Mercer Super Trust, which are managed by MIAL. We note that there were other Mercer Pacific Entities, not themselves Reporting Entities but owned and/or controlled by Reporting Entities, that invested in the Mercer Funds in the Reporting Period.
[5] Source: https://cdn.walkfree.org/content/uploads/2023/05/17114737/Global-Slavery-Index-2023.pdf
[6] Source: https://cdn.minderoo.org/content/uploads/2020/03/04091414/Walk-Free-Foundation-Pacific-Report-03-2020.pdf

3. Actions taken to assess and address modern slavery risks

3.1 Highlights of the 2025 Modern Slavery Program

During the reporting period, Marsh in the Pacific Region progressed our Modern Slavery Program through a number of important actions to assess and address modern slavery risks.

These included:

1	Continuing to include an on-line modern slavery training module as an important part of the on-boarding process for new colleagues across the Pacific Region.
2	Utilising the Marsh Group's global supplier portal, continuing to risk-assess suppliers and seeking further engagement with those identified as higher risk for modern slavery.
3	Continuing our modern slavery risk assessment processes and engagement across operations and high-risk supply chains, including fund investment activities.
4	Deployment of a modern slavery learning module to colleagues in Group shared corporate functions in India who provide service and support to the Marsh businesses in the Pacific Region.
5	Continuing to implement activities seeking to assess and address modern slavery risks in our fund investment portfolios, including continuing an annual engagement program directly with prioritised investment managers to seek further detail of and encourage improvements in their approaches to modern slavery risk within investment portfolios.

3.2 Operations

Engagement with shared corporate functions operating in higher risk countries, including India

Marsh operates a Global Shared Services and Operations Division (GSD) in India, which provides a range of services to Marsh businesses globally. As noted in the summary of operational risks in *Section 2.4*, shared corporate functions in higher risk countries is one of the elevated risk areas we have identified.

To assist in addressing this risk, during the Reporting Period, we engaged with GSD colleagues in India to deploy a modern slavery learning module to colleagues in that region.

All-colleague training

Since 2020, Marsh has delivered modern slavery training to colleagues across the Pacific Region, and during the Reporting Period, this training continued to be an important part of the on-boarding process for new colleagues.

As noted in our summary of operational risks in *Section 2.4*, a small number of our employees perform higher risk roles and/or work in higher risk countries. The modern slavery training module, and the Marsh Pacific Region Modern Slavery Policy are designed to help address the risk of modern slavery in such higher risk roles by educating colleagues on indicators of modern slavery, on their related rights and on our stance against all forms of slavery.

Both the training materials and policy also inform colleagues on how to raise modern slavery concerns, either via their manager, by using the Marsh Ethics and Compliance hotline email or dedicated hotline telephone numbers.

3.3 Supply chains

As a professional services firm, we do not operate in an industry where modern slavery and other human rights abuses are prevalent, but we do take these risks seriously. Processes are in place which aim to identify higher risk suppliers and to gather further information to inform actions to address these risks.

During the Reporting Period, we continued to:

- Assess modern slavery risks of all new Australian, New Zealand, Fiji and PNG suppliers providing goods or services in industries with a higher inherent risk.
- Include modern slavery contractual clauses in our standard terms and conditions and contracts with our suppliers.
- Use standardised request for proposal (RFP) templates which incorporate Environmental, Social and Governance (ESG) related questions, including modern slavery risk assessment.

3.4 Investments (Mercer and Mercer Funds)

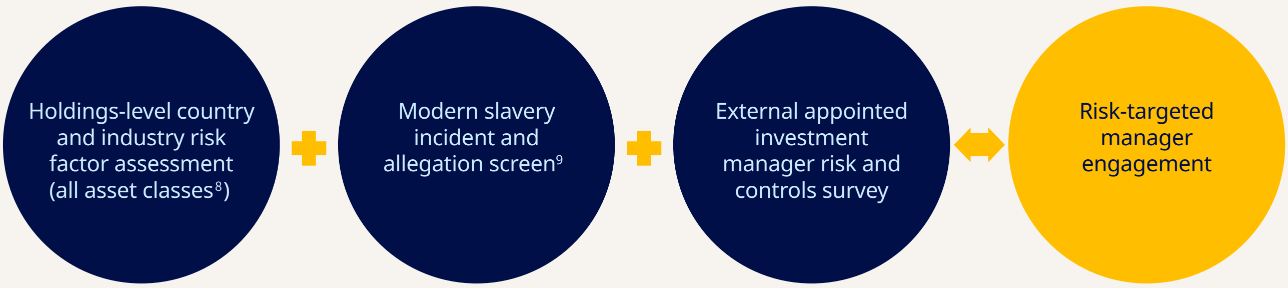
This section relates to two specific Mercer entities, Mercer Investments (Australia) Limited (MIAL) and Mercer Superannuation (Australia) Limited (MSAL). References to 'Mercer' or 'our' in this section relate only to MIAL. MSAL relies on MIAL as implemented consultant, manager, Responsible Entity or Trustee of the relevant Mercer-managed assets[7] under MSAL's oversight, to assess and address modern slavery risks in respect of its investment activities.

Mercer's sustainable investment approach has included consideration of modern slavery as an important human rights issue for many years. In the Reporting Period, activities related to modern slavery continued to be incorporated into Mercer's sustainable investment program, notably through portfolio assessment, manager engagement and collaborative industry initiatives, as detailed below.

During the Reporting Period, we benefited from the enhancements made in 2024 to our approach for assessing modern slavery risk in our investment portfolios, which focused on Listed Equity and Corporate Credit asset classes. With improved data availability, we were able to target investment managers with higher exposure to modern slavery risk through their holdings and engage with them to better understand how they assess and manage this risk and encourage improvements where appropriate.

We also participated, via industry groups, in the government consultation on strengthening the Modern Slavery Act (2018) (the Act). This consultation sought public input on options to enhance the reporting framework for businesses. The proposed options aimed to simplify and improve reporting and address non-compliance. Insights received through the consultation process will inform the development and consideration of balanced measures to streamline and strengthen the future operation of the Act.

Key steps for assessing and addressing modern slavery risk



[7] The non-Mercer managed assets under MSAL's oversight are not covered in the scope of this Investments section. Implemented consultants and other investment-related service providers are suppliers of the type addressed in Section 3.3 above.
[8] Subject to data availability, noting that fixed income has the lowest data availability, and cash is taken to be an overall low-risk asset class so individual holdings are not assessed. Private Markets asset classes are also subject to lower data availability; a proxy methodology is used to apply risk assessments to private assets based on listed asset data.
[9] This covers listed equities and corporate credit and uses data from a third-party provider (ISS ESG).

Policy, process and disclosure

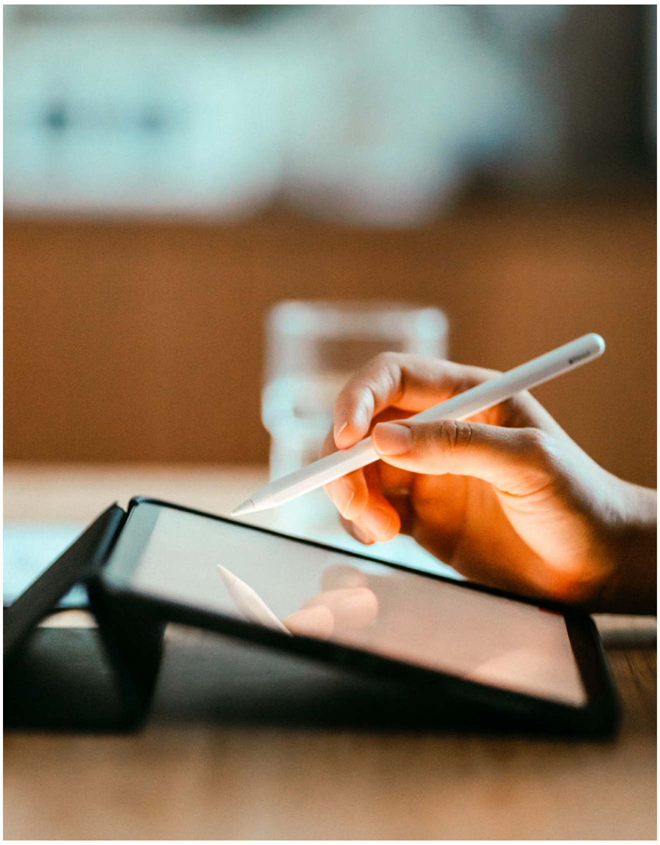
- Our product offer documents, in conjunction with MIAL's Stewardship Policy, disclose how ESG risks and opportunities, including human rights and modern slavery risks are managed.
- Sustainable investment (SI) reporting to clients, which includes findings from modern slavery issues monitoring and related manager survey and engagement findings.
- Internal SI reporting on modern slavery activities to the Investment Management team and relevant Boards as part of regular, ongoing SI monitoring and annual Board reporting.

Assessing risk

- Portfolio holdings assessment for potential modern slavery risk for the Mercer Funds, identifying the highest risk underlying holdings and investment strategies, based primarily on country and industry risk data[10].
- Conducting an annual engagement survey of all appointed investment managers globally[11], with a section covering human rights including modern slavery.

Addressing risk

- Conducting follow-up engagement with prioritised investment managers, based on the results of portfolio risk assessments and manager surveys, to encourage ongoing improvement.
- Continued participation in Investors Against Slavery and Trafficking Asia-Pacific (IAST APAC), an investor-led, multi-stakeholder project seeking to promote effective action in finding, fixing and preventing modern slavery in operations and supply chains.
- Continued participation in a collaborative Human Rights Industry Working Group led by Responsible Investment Association of Australia (RIAA). This group seeks to promote good practice among investors in relation to understanding and managing human rights issues in investments, including modern slavery.



[10] It is noted that this risk assessment approach has limitations, including reliance on 'inherent risk' data at the country and industry level, assumptions and limitations carried over from the external primary research used, and the reality that modern slavery is known to be under-reported. Nonetheless, the approach is designed to reach an appropriate understanding of the exposure to modern slavery risk.

[11] The annual engagement survey is sent to all managers globally and the response rate for Mercer Pacific Investments is approximately 95%.

4. Assessing the effectiveness of actions taken

The Reporting Entities aim to achieve, where practicable, year-on-year improvement in our approach to assessing and addressing modern slavery risks in our operations and supply chains, including investment activities.

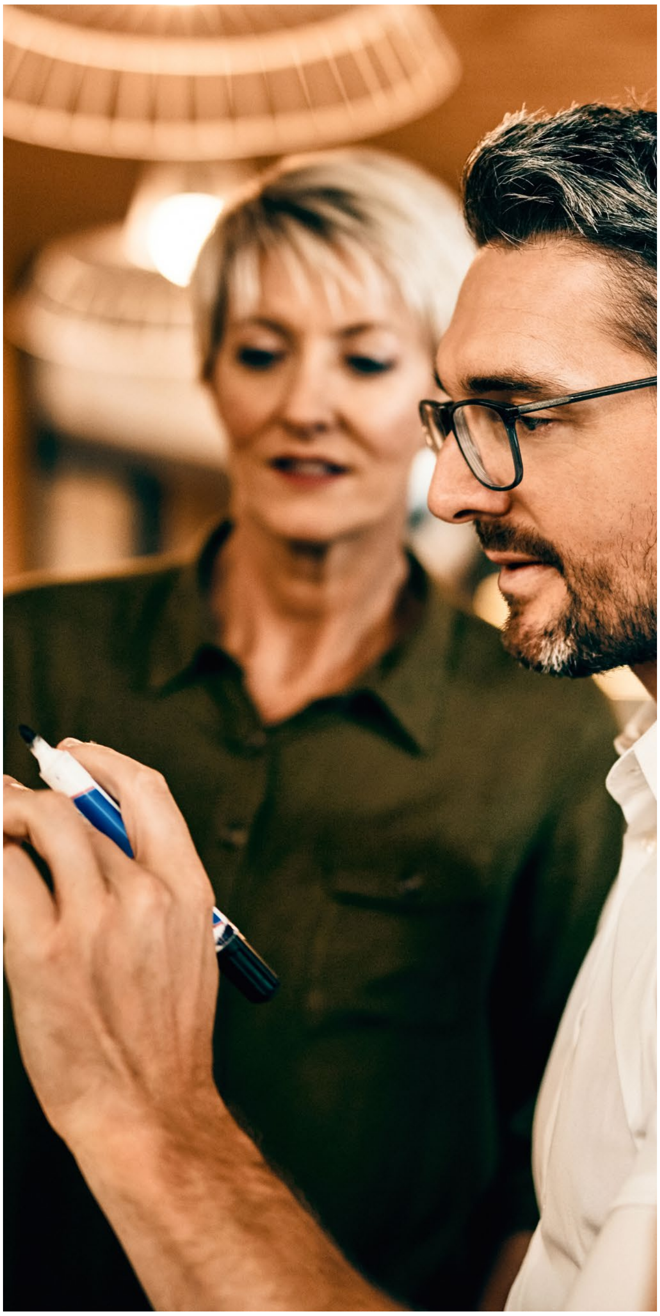
Throughout the Reporting Period, the Reporting Entities assessed the effectiveness of actions being taken to address modern slavery risks through regular monitoring of outcomes.

During 2026, we aim to progress the following:

- Continuation of staff training to ensure awareness of modern slavery risks.
- Continuation of engagement with investment managers to assess their approach to modern slavery risks.
- A review of the breadth and frequency of modern slavery risk awareness training.
- Continuation of engagement with Investors Against Slavery and Trafficking Asia Pacific (IAST APAC) in support of IAST APAC initiatives to promote effective action in finding, fixing and preventing modern slavery.

5. Process of consultation and approval

The Reporting Entities consulted on modern slavery matters with stakeholders across the Marsh Pacific Region as outlined in this Statement.



Senior management and directors of the Reporting Entities were consulted during preparation of this Statement and were provided with a copy of this Statement prior to its publication.

This Statement has been approved by the principal governing body of MMC Holdings (Australia) Pty Ltd, on behalf of the Reporting Entities, and is signed by a director of the company.

Court Haas
Director, MMC Holdings (Australia) Pty Ltd

Appendix 1: Reporting entities 2025[12]

Marsh Holding Companies (the 'Marsh Pacific Holding Companies')			
1.	MMC Holdings (Australia) Pty Ltd	ACN 607 891 207	*These are holding companies with no direct operations or staff.*
2.	Marsh Mercer Holdings (Australia) Pty Ltd	ACN 097 026 812	
Marsh Entities ('Marsh Reporting Entities')			
1.	Marsh Pty Ltd	ACN 004 651 512	*Insurance broking, risk consulting, asset valuation, workplace health, safety and rehabilitation and training solutions.*
2.	JLT Risk Solutions Pty Ltd	ACN 009 098 864	*Discretionary Trust and Mutual Fund Services.*
Mercer Entities ('Mercer Reporting Entities')			
1.	Mercer (Australia) Pty Ltd	ACN 005 315 917	*The core Mercer Entity for Australia, providing centralised shared services to Mercer entities in Australia and New Zealand.*
2.	Mercer Outsourcing (Australia) Pty Ltd	ACN 068 908 912	*Outsource service provider to third-party superannuation fund trustees as well as the Mercer Super Trust. These services are primarily fund administration.*
3.	Mercer Investments (Australia) Limited ('MIAL')	ACN 008 612 397	*Responsible Entity/Trustee of a range of managed investment schemes, provider of investment consulting and research services.*
4.	Advance Australian Shares Multi-Blend Fund	ARSN 087 296 008	*Registered and unregistered funds of which MIAL is the Responsible Entity/Trustee.*
5.	Advance Balanced Multi-Blend Fund	ARSN 087 296 375	
6.	Advance Growth Multi-Blend Fund	ARSN 087 296 142	
7.	Advance International Shares Multi-Blend Fund	ARSN 087 295 501	
8.	AP#1 Trust	ARSN 111 236 778	
9.	Mercer Australian Shares Fund	ARSN 111 236 910	
10.	Mercer Australian Shares Fund for Tax Exempt Investors	ARSN 163 168 394	
11.	Mercer Australian Sovereign Bond Fund	ARSN 126 405 990	
12.	Mercer Cash Fund	ARSN 111 237 346	
13.	Mercer DG (EX P) Trust	ARSN 111 235 011	
14.	Mercer Emerging Markets Debt Fund	ARSN 154 973 047	
15.	Mercer Emerging Markets Shares Fund	ARSN 126 405 838	
16.	Mercer Global Enhanced Low Volatility Shares Fund	Unregistered	
17.	Mercer Global Private Debt Fund	Unregistered	
18.	Mercer Global Small Companies Shares Fund	ARSN 111 237 999	

[12] Reporting Entities may change compared to the prior Reporting Period if an entity meets, or does not continue to meet, the revenue threshold.

Mercer Entities ('Mercer Reporting Entities') (continued)		
19. Mercer Indexed Australian Shares Fund	ARSN 086 512 834	*Registered and unregistered funds of which MIAL is the Responsible Entity/Trustee.*
20. Mercer Indexed International Shares Fund	ARSN 086 513 564	
21. Mercer International Shares Fund	ARSN 111 237 542	
22. Mercer Investment Funds Australian Shares Plus Trust	ARSN 114 020 727	
23. Multi-manager Balanced Fund	ARSN 098 405 380	
24. Multi-manager Growth Fund	ARSN 098 405 308	
25. Mercer Multi-manager International Shares Fund	ARSN 124 773 628	
26. Mercer OSS Trust	ARSN 111 235 744	
27. Mercer Passive Australian Shares Fund	ARSN 160 295 009	
28. Mercer Passive Emerging Markets Shares Fund	ARSN 114 020 594	
29. Mercer Passive Hedged International Shares Fund	ARSN 160 295 045	
30. Mercer Passive International Shares Fund	ARSN 111 236 456	
31. Mercer Sustainable Plus Australian Shares Fund	ARSN 143 413 496	
32. Mercer Sustainable Plus International Shares Fund	ARSN 621 263 170	
33. Mercer Tailored #1 Trust	Unregistered	
34. OSSH#1 Trust	ARSN 111 236 661	
35. SP International Shares Trust	Unregistered	
36. WSSP Australian Equities Trust	Unregistered	
37. WSSP International Equities Trust	Unregistered	
38. Mercer Superannuation (Australia) Limited	ACN 004 717 533	*Trustee and issuer of regulated superannuation funds.*
39. Mercer Super Trust		*This entity is a regulated superannuation fund with Mercer Superannuation (Australia) Limited as the Registrable Superannuation Entity Licensee which is captured as a reporting entity in its own right.*

Appendix 2: Reporting criteria

Reporting criteria		Section
1. & 2.	Identify the reporting entity and describe its structure, operations and supply chains.	Sections 1 and 2 Appendix 1
3.	Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities the reporting entity owns or controls.	Section 2 and 3
4.	Describe the actions taken by the reporting entity and any entities that the reporting entity owns or controls to assess and address these risks, including due diligence and remediation processes.	Section 3
5.	Describe how the reporting entity assesses the effectiveness of actions being taken to assess and address modern slavery risks.	Section 4
6.	Describe the process of consultation with any entities the reporting entity owns or controls.	Section 5
7.	Any other relevant information.	Appendix 2

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