

FINDEX

Modern Slavery Statement

2022-2023 Australian
Financial Year

1 July 2022 – 30 June 2023

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 2023.

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 upon on its FY23 improvement key focus areas, including continued tracking and monitoring of modern slavery key performance indicators and update of the Procurement Policy to include environmental, social and governance (ESG) and modern slavery considerations.

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 31 October 2023.

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 2,700 staff geographically dispersed throughout 100 offices. With over \$17bn under advice, our business has more than 30 years’ experience delivering business advisory, wealth management, audit, performance consulting, accounting and tax services. Findex Group is the fifth largest accounting firm in Australia and 95% of our Partnership group across Australia and New Zealand are equity holders in our business.

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 FY23, 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 FY22 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 several 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 Procurement Policy.

Findex completed a risk assessment of existing suppliers, and risk assesses new suppliers, according to 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. In FY23, we updated our Procurement Policy to drive responsible and ethical procurement, incorporating assessment of non-financial ESG criteria in the procurement process.

In FY24, Findex will prepare 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 FY23 there were no reports of suspected modern slavery in Findex operations or supply chains.

During FY23, tracking of training, questionnaires and number of contractual clauses containing modern slavery requirements began. In FY24, continuous improvement will be undertaken on the effectiveness of performance tracking and monitoring, including enhanced KPIs.

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 FY24, our key focus will be on:

- Review of our supply chains based on modern slavery risk assessments performed to date, with the goal of identifying key risk sectors in which to focus efforts to continue to mitigate modern slavery risk
- Review of our modern slavery KPIs to verify that they are providing a clear and effective measure of performance
- Continued monitoring of developments in modern slavery regulation, ensuring that Findex is appropriately positioned to adhere to requirements
- Continued development of initiatives in preparation for our goal to become a UN Global Compact Signatory by the end of FY25
- Continued provision of further modern slavery training to relevant staff via Findex's Learning and Development platform.

Approval

This statement is signed by Matthew Games and Tony Roussos in their roles as the Co-Chief Executive Officers of Findex Group Limited on 10th November 2023.



Matthew Games
Co-Chief Executive Officer
Findex (Aust) Pty Ltd
10 November 2023



Tony Roussos
Co-Chief Executive Officer
Findex (Aust) Pty Ltd
10 November 2023