

Australia
Modern Slavery Statement

June 2026

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1. Introduction

This Modern Slavery Statement (the '**Statement**') relates to the financial year ended 31 December 2025 and is made in accordance with the requirements of the Australian Commonwealth Modern Slavery Act 2018 (the '**Act**').

It describes the actions and initiatives undertaken by Evans HoldCo Pty Ltd (ABN 72 656 245 975) (the '**Reporting Entity**') and covers the Reporting Entity and our consolidated subsidiaries (collectively referred to as '**Emapta**', '**the Company**', '**we**', '**us**', or '**our**'). The Statement outlines our commitment to identifying, assessing, and addressing the risks of modern slavery in our operations and supply chains.

Emapta aligns our understanding of modern slavery with the definition provided in the Act, which identifies eight types of serious exploitation: trafficking in persons, slavery, servitude, forced marriage, forced labour, debt bondage, deceptive recruiting for labour services, and the worst forms of child labour.

Emapta is committed to operating with integrity, transparency and respect for human rights across all areas of our business. We recognise our responsibility to identify, prevent and mitigate the risk of modern slavery, including forced labour, debt bondage, child labour and human trafficking, within our operations and supply chains.

2. Overview

Business Overview

Emapta is a global outsourcing and workforce solutions provider with more than 16 years of operating history. The Company operates across multiple jurisdictions and supports over 1,000 clients in more than 30 countries. Emapta maintains a global footprint of over 30 offices, including a significant presence in the Philippines, and employs approximately 12,000 team members worldwide.

Emapta's business model is service-based, focused on building dedicated, long-term teams that support client operations. This model provides offshore and nearshore workforce solutions that enable clients to augment their existing operations with dedicated teams working exclusively with them, while they are legally employed and administered according to local labour law by Emapta. These teams typically perform professional, administrative, technical, and operational support functions across a range of sectors, depending on client needs.

Business Structure

Emapta's global headquarters are located in Singapore, supported by operational hubs and delivery centres in the Philippines, Colombia, Sri Lanka, Macedonia, Malaysia, Vietnam, and India, with commercial and legal entities in the U.S., Australia, and Singapore.

Below: The geographic spread of Emapta's operational locations, reflecting the global nature of our business.



Internal Operations

Emapta is managed by a central Executive Leadership Team (ELT), primarily based in Manila, Philippines, with select leadership also located in other operational regions including the U.S., Italy, and Australia. The ELT oversees dedicated management teams responsible for Emapta's key business functions, providing governance, oversight and accountability across operations and supply chains.

A defining feature of Emapta's business model is the direct employment of offshore personnel. These employees are engaged under formal employment arrangements in

their respective jurisdictions, with terms, conditions and protections aligned to applicable local labour laws, internal policies and governance frameworks.

All Emapta personnel are managed as part of the Company's internal operations and are subject to our governance frameworks, policies and control processes. Accordingly, they are not considered part of the supply chain for the purposes of this Statement.

Core internal functions

Our internal personnel include:

- **Corporate and professional services** – Finance, legal, governance, risk, IT systems, and compliance functions supporting Group operations.
- **People and workforce management** – Recruitment, onboarding, payroll, learning and development, employee engagement, employee relations, and workplace health and safety across delivery locations.
- **Commercial and client operations** – Client management, account delivery, sales, contracts, pricing and customer support activities
- **Operational delivery** – Day-to-day service delivery through offshore teams, facilities management, technology enablement, and supervision of client-embedded staff.

Oversight

Oversight of human rights matters sits with the Board of Directors, which regularly monitors the Company's progress and risk profile.

Given Emapta's size and structure, responsibility for managing modern slavery risks is shared across relevant teams and key personnel that engage with suppliers as part of their day-to-day roles. This includes procurement, operations and other business functions, with the Finance and Legal teams providing guidance and oversight to support consistent application of supplier standards and risk management practices.

Supply Chain

Emapta's supply chain comprises third-party organisations providing goods and services to support the delivery of our business model and the operation of our offices and systems. This includes both infrastructure-related inputs, such as facilities and equipment, and enabling services, such as technology platforms and professional services.

Supplied goods and services

Emapta's supply chain is predominantly service-based, reflecting our operating model, but also includes categories involving physical goods and third-party services that support office, infrastructure and operational activities. Key supplier categories are shown below and are applied consistently throughout this Statement to describe supply-chain structure and assess potential risks.

Supply chain category overview

Category	Scale (by spend)	Description
Facilities and workplace services	Major	Office leasing, construction, and facilities-related services supporting the physical workplace environment
IT hardware and equipment	Major	Procurement of physical technology assets and equipment required for workforce enablement and operations
Sales and marketing	Medium	Services supporting revenue generation, brand positioning, and customer acquisition, including advertising and commission-based arrangements
Technology and systems	Medium	Technology platforms, cloud infrastructure, software subscriptions, and telecommunications enabling service delivery and internal operations
Employee benefits and welfare	Medium	Services supporting employee wellbeing and benefits, including health insurance and welfare-related services
Office supplies and fixtures	Minor	Procurement of furniture, fixtures, and office-based consumables used in day-to-day operations
Professional and corporate services	Minor	External advisory, audit, legal and consulting services supporting governance, compliance, and business operations
Logistics and delivery	Minor	Courier and delivery services supporting the movement of goods and materials

Supplied labour

Emapta does not generally engage subcontractors in the delivery of our services. Personnel providing client services and core business support functions are directly employed and managed by formal employment arrangements. As a result, the use of subcontractors within core operations is limited.

Where third-party labour is required to support operations, such as for cleaning, security, construction or maintenance, these services are provided through external suppliers engaged under contractual arrangements. These suppliers are subject to Emapta's supplier governance and oversight processes, including appropriate screening and risk-based management.

3. Risks

We recognise that risk exposure can be present within Emapta's operations and supply chain. This section discusses possible risks, with the potential mitigations and management of these risks in the following sections, 'Actions'.

Internal Operations

Emapta assesses the risk of modern slavery within its direct workforce as relatively lower. This reflects the nature of its business model, where employees are engaged predominantly in professional, administrative and technical roles under formal employment arrangements.

However, aspects of Emapta's operating model increase inherent exposure to modern slavery risks. Emapta operates across multiple jurisdictions, including emerging markets, and employs a large offshore workforce. These factors introduce variability in labour standards, regulatory environments and workforce conditions.

As a result, while the nature of Emapta's workforce is associated with lower inherent risk, its geographic footprint and workforce scale increase overall exposure. Accordingly, modern slavery risk within internal operations is considered lower in nature, but requiring ongoing oversight to address these contextual factors.

Supply Chain

Emapta considers the greatest potential exposure to modern slavery risks to arise within our supply chain. This reflects the use of third-party suppliers across multiple jurisdictions and varying levels of visibility across supplier tiers.

Modern slavery risks within the supply chain are influenced by a combination of factors, including geography, use of migrant or low-skilled labour, reliance on subcontracting or complex supply chain structure, and sourcing of goods with extended or opaque upstream supply chains.

Emapta prioritises our attention on supplier categories assessed as most material by scale and inherent risk. The following table outlines our assessment of the possible risk exposures including the core supplier categories that may be associated with a potentially higher risk of modern slavery.

Supply Chain Risk Assessment *Inherent risks by supply chain category*

Supply chain category	Examples	Scale	Modern Slavery risk driver				
		<i>By spend</i>	A	B	C	D	E
Facilities and workplace services	Cleaning, security, construction, maintenance	Major	●	●		●	
IT hardware and equipment	Hardware procurement and distribution	Major	○				○
Sales and marketing	Marketing agencies, sales, customer acquisition services	Medium	○				
Technology and systems	IT, software, and communication services	Medium	○			○	
Employee benefits and welfare	Health insurance and employee welfare services	<i>Medium</i>	○				
Office supplies and fixtures	Furniture, consumables	<i>Minor</i>	○				○
Professional and corporate services	Legal, audit, accounting, consulting	<i>Minor</i>	○				
Logistics and delivery	Courier and transport services	<i>Minor</i>	○	○		○	

Key I = Relatively higher risk i = Relatively lower risk

Supply Chain Risk Drivers *Inherent supply chain risk drivers identified*

Risk driver		Description
A	High-risk geographies	Regions where weak labour protections, governance challenges or known prevalence of exploitation increases risk of modern slavery.
B	Use of migrant workers	Employment of workers who have moved across borders for work and may face heightened vulnerability due to language barriers or visa dependency.
C	Use of seasonal labour	Reliance on short-term or seasonal workers engaged for peak periods, which can increase vulnerability due to job insecurity and limited oversight.
D	Use of low-skilled labour	Employment of workers in roles requiring limited formal skills, who may have reduced bargaining power and be more exposed to exploitation risks.

E	High-risk raw materials	Materials or inputs commonly associated with labour exploitation due to labour-intensive production, complex sourcing or multi-tier supply chains.
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4. Actions

Emapta has established a range of governance frameworks, operational controls and supply chain management processes to identify, assess and address modern slavery risks across our operations and supply chain. This section will provide an overview of these measures.

Governance

Emapta has established policies, processes and accountability mechanisms to support the identification and management of possible modern slavery risks and compliance with applicable modern slavery and human rights laws. These measures are supported by Board oversight and defined internal responsibilities.

Policies and Procedures

Emapta has established a suite of policies and procedures that support our commitment to ethical business practices and respect for human rights. These policies apply to employees and inform expectations of suppliers, contractors and business partners.

Key policies include:

- Code of Conduct
- Modern Slavery Policy
- Whistleblower Protection Policy
- Anti-Bribery and Corruption Policy
- Diversity, Equity, and Inclusion Policy
- Workplace health, safety and security procedures

These policies are subject to periodic review and are intended to guide decision-making, reinforce expected standards of behaviour, and support the identification and escalation of potential risks.

Grievance and escalation mechanisms

Emapta maintains whistleblower and grievance mechanisms that enable employees and relevant stakeholders to raise concerns relating to modern slavery or other forms of unethical conduct.

Reports may be made confidentially and are assessed and addressed in accordance with Company policy and applicable legal requirements. These mechanisms support the identification and escalation of potential issues across both operations and supply chain relationships.

Risk assessment

Emapta undertakes risk-based assessments to identify and evaluate potential modern slavery risks across our operations and supply chain. These assessments consider factors such as workforce composition, employment arrangements, use of contractors, and geographic footprint, and are reviewed periodically and refined over time as data availability and systems improve.

Assessment outcomes are then used to inform the prioritisation of risk management activities, including supplier engagement and due diligence measures.

Training and resources

Emapta has delivered training and awareness initiatives to support understanding of modern slavery risks and expected standards of conduct. The training focuses on understanding modern slavery risks, expected standards of ethical sourcing and labour practices, and the identification and escalation of potential concerns through established internal reporting channels.

It is anticipated that going forward, Emapta will continue to enhance our approach to training, including the development of more targeted training for personnel involved in procurement, supplier management and operational oversight.

Internal Operations

Emapta applies a range of controls within our internal operations to support responsible employment practices and reduce the risk of modern slavery.

These include:

- formal employment arrangements aligned with applicable labour laws
- recruitment and onboarding processes that include verification of identity and right-to-work
- application of internal policies relating to workplace conduct, health and safety, and employee protections
- defined escalation pathways for raising and addressing workplace concerns
- provision of safe working conditions and employee support mechanisms design to promote wellbeing and enable concerns to be raised

Together, these measures are designed to support fair treatment of employees and provide a framework for identifying and responding to potential risks.

Supply chain

Emapta recognises that our supply chain can have economic, social and environmental impacts, and that supply chain complexity may reduce visibility over upstream suppliers. We therefore seek to work collaboratively with suppliers to promote ethical practices, responsible labour standards and continuous improvement.

Emapta's approach to supply chain risk management is based on improving visibility, applying risk-based due diligence, and reinforcing expectations through contractual and engagement mechanisms.

Supply Chain Risk Assessment, Monitoring and Mapping

At a global level, Emapta has implemented processes to identify, assess and monitor modern slavery risks across our supply chain, with a focus on areas of higher inherent risk.

Supply Chain Mapping

Emapta undertakes supply chain mapping to improve understanding of the key goods and services procured from third-party suppliers.

Due to data availability and proportionality considerations, more detailed supplier information is prioritised for suppliers assessed as higher risk or material based on spend and nature of services provided, as well as by alignment with corporate values.

Supply Chain Risk Assessments

Emapta undertakes supplier risk assessments to develop a reasonable view of potential modern slavery risks. Suppliers are reviewed against a range of commonly recognised risk indicators, and assessment outcomes are used to inform appropriate risk mitigation actions.

These assessments consider, among other factors:

- Sector and industry risk – including sector-specific exposures such as reliance on seasonal labour, unsafe working conditions, or risks associated with raw material extraction.

- Product and services risk – based on how goods or services are produced, delivered or used.
- Geographic risk – considering the location of supplier operations, including local regulatory frameworks, transparency and levels of supplier engagement, rather than country-level risk alone.
- Supply chain model risk – including factors such as supply chain complexity, use of subcontracting arrangements and overall transparency.

Supply Chain Risk Management

Supplier relationships range from short-term arrangements to longer-term strategic partnerships. Emapta has introduced a range of measures to manage identified supply chain risks, taking into account the nature of the relationship and level of risk.

Where practicable, supplier contracts are structured to allow for periodic review and reassessment of performance, including ethical, labour and human rights considerations.

Supplier Code of Conduct

Emapta's Supplier Code of Conduct sets out expectations regarding ethical behaviour, labour standards, human rights, environmental responsibility and compliance with applicable laws.

Suppliers are expected to review and acknowledge these standards as part of the engagement process. Implementation is being applied across the supplier base, with priority given to higher-risk and higher-spend supplier.

Where potential breaches of the Supplier Code of Conduct are identified, Emapta seeks to respond proportionately, which may include engagement with the supplier, implementation of corrective actions, or, where appropriate, discontinuation of the relationship.

Supplier due diligence and engagement

Emapta applies a staged approach to supplier due diligence, aligned to the level of risk and materiality of the supplier relationship.

Current activities include:

- Collection of core supplier information, including legal and registration details
- Use of publicly available information as an input to inform risk understanding
- Engagement with suppliers to understand labour practices and governance arrangements

Targeted engagement is undertaken where appropriate and may include further review or site-level verification where feasible.

Emapta is progressing the formalisation of a more structured and centralised supplier due diligence framework to improve consistency and oversight.

5. Effectiveness

Emapta recognises that addressing modern slavery risks is an ongoing process and that the effectiveness of our actions must be monitored and refined over time.

Emapta assesses effectiveness through a combination of internal governance processes, risk assessment activities and supplier engagement practices. These processes are designed to provide a developing view of how effectively modern slavery risks are identified, prioritised and managed across operations and the supply chain.

Emapta's approach to effectiveness monitoring is evolving alongside broader improvements in data quality, procurement processes and supply chain oversight. To support effectiveness monitoring, Emapta is developing and will progressively track the following indicators over time (as data availability improves):

- staff training coverage and completion rates
- depth of supply chain visibility
- number and coverage of supplier risk assessments undertaken
- supplier engagement activities (such as limited site audits)
- review of supplier and contractor agreements

It is anticipated that once established, insights from these indicators can be used to inform future developments in approach including:

- the refinement of existing controls and processes
- prioritisation of higher-risk areas for further assessment or engagement
- development of additional measures to strengthen Emapta's approach

6. Improvement

Emapta is committed to continuous improvement in identifying and addressing modern slavery risks across our operations and supply chain.

Building on the governance frameworks and processes currently in place, we have identified a number of priority areas for further development. These initiatives are intended to enhance consistency, improve visibility and strengthen risk-based decision-making over time.

Key areas of focus include:

- increasing the depth and quality of our supply chain visibility, particularly in higher-risk areas
- developing structured and consistent approaches to supplier risk assessment, including the use of standardised questionnaires
- progressively embedding modern slavery-related provisions into new supplier contracts
- developing more centralised systems to support supplier management, documentation and reporting
- providing more targeted training for procurement teams and relevant business partners

These initiatives are outlined in our forward strategy and are intended to strengthen our ability to identify, assess and respond to modern slavery risks over time.

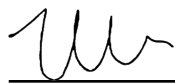
7. Consultation

In preparing this Statement, Emapta consulted relevant internal stakeholders across the business and, where applicable, our controlled entities. This consultation supported a consistent understanding of modern slavery risks and informed the actions described in this Statement.

8. Approval

This Modern Slavery Statement relates to the financial year ended 31 December 2025 and has been prepared in accordance with the Australian Commonwealth Modern Slavery Act 2018.

This Statement was approved by the Board of Directors of Emapta, in their capacity as the principal governing body of the Reporting Entity and our controlled entities and is signed by the Chief Executive Officer of Emapta as a responsible member of the Reporting Entity.

A handwritten signature in dark blue ink, consisting of stylized, flowing letters, positioned above a horizontal line.

Tim Vorbach
Chief Executive Officer
28 June 2026