

Strategic Focus

Sustainable Actions



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Sims Limited is committed to operating with integrity and the highest ethical standards. This includes ensuring that our business respects human rights – a commitment reflected in our company values, policies and daily actions.

Acknowledgement

Sims Limited acknowledges the First Nations people of the lands where we live and work. We recognise their continuing connection to land, waters and culture. We pay our respects to their Elders, past and present.

Our Commitment

Commitment Statement

Sims Limited believes that upholding human rights is vital to ethical business conduct. It drives our creation of both a responsible supply chain and a safe and fair workplace. We are committed to respecting, promoting and upholding fundamental human rights as defined in the Universal Declaration of Human Rights and the International Labour Organisation Core Conventions on Labour Standards. Our approach to realising those rights is guided by the Organisation for Economic Cooperation and Development Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights.

Compliance Statement

This joint Modern Slavery Statement is made by Sims Limited ACN 69 114 838 630 and the following entities, which we have determined are reporting entities pursuant to the Australian Modern Slavery Act 2018 (Cth). Each entity is incorporated in Australia, subject to Group-wide policies relevant to modern slavery risks, and owned and controlled by Sims Limited.

- Sims Group Australia Holdings Limited ACN 37 008 634 526
- Sims E-Recycling Pty Limited ACN 74 114 176 493

This statement describes the actions that Sims Limited and its owned and controlled entities, including the reporting entities above, have taken during FY2024 to identify, assess and address modern slavery risks.

In this Statement, the terms “Sims,” the “Company,” the “Group,” “our business,” “organisation,” “we,” “us,” “our” and “ourselves” refer to Sims Limited and its subsidiaries which are identified in Appendix A. This Statement covers functions, major projects and assets that were wholly owned and/or operated by Sims or owned as a Sims-operated joint venture (“operated assets” or “operations”) from 1 July 2023 to 30 June 2024. We use the term ‘business’ to describe those functions, major projects and operated assets, as well as other activities undertaken by the Group.

CEO Quote



At Sims Limited, we conduct business ethically, and we respect, promote and uphold fundamental human rights to support freedom, equality and justice for all.

Stephen Mikkelsen, Chief Executive Officer and Managing Director

[Watch Mr. Mikkelsen share the company's Human Rights Statement](#)

Company Overview

Founded in 1917, Sims Limited, headquartered in Sydney, New South Wales, Australia, is a global leader in sustainability and an enabler of the circular economy.

OUR PURPOSE – create a world without waste to preserve our planet – drives us to constantly innovate and offer new solutions in the circular economy for consumers, businesses, governments and communities around the world.

Our Businesses

Sims Limited has three different business streams: Sims Metal, Sims Lifecycle Services and Sims Resource Renewal.



Returning ferrous and non-ferrous metals to the circular economy, providing an alternative to using new raw materials and their associated environmental impact.



Providing circular solutions for IT hardware by helping businesses redeploy, repurpose and recycle electronics. This extends their useful life, provides access to technology across the globe, and when function is no longer viable, frees up parts and the precious and rare metals they contain for future use elsewhere.



Utilising innovative technology to divert unrecyclable materials from landfills and convert them into useful products such as clean hydrogen and building material.

Driving a Culture of Accountability

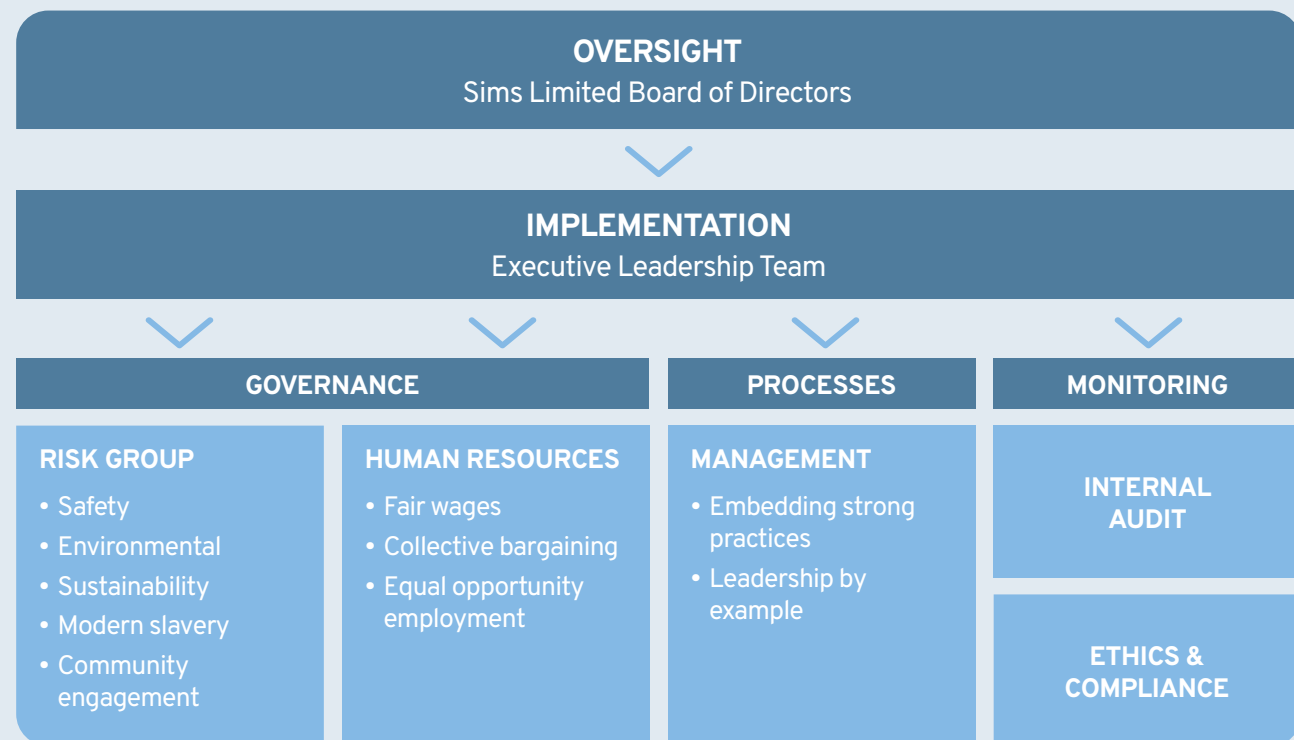
Sims Limited has several global mechanisms to address the risk of modern slavery within our operations and supply chains. These efforts are multifaceted and extend beyond our operations to those with whom we do business.

Governance Structure

We know that it is not enough to stay abreast of developments around human rights, such as safety in the workplace, fair wages and equal treatment. We also must have effective mechanisms in place to embed compliant behaviour into our culture. This is made possible through strong leadership, centralised focus, detailed guidance, accessible training and reinforcement.

We strive for excellence as we pursue initiatives that support our social responsibility agenda and are committed to transparently reporting on our progress and challenges in our journey.

The Board's Safety, Health, Environment, Community & Sustainability Committee is responsible for overseeing the company's approach to preventing modern slavery. To ensure the committee has direct insights into these activities, the Global Ethics & Compliance function reports directly to the committee at least annually on initiatives related to modern slavery.



Core Values

Our core values guide how we achieve our purpose and shape the way we behave and the standards we set for ourselves and others. Sims Limited protects the safety of our personnel and visitors to our properties. We conduct our business with integrity including respecting each other and the communities in which we operate. We pursue socially responsible initiatives, and we are transparent in reporting on the progress and challenges of our journey.

“ Our core values shape the standards we set for ourselves and others. ”

OUR CORE VALUES



SAFETY

Safety will always be our first priority. We believe that all injury incidents are preventable, and we are committed to a goal of zero injuries.



TRANSPARENCY

We ensure a sense of appropriate transparency in everything we do.



INTEGRITY

We conduct all business with integrity and adhere to the highest standard of ethical business conduct.



EXCELLENCE

We commit to excellence in everything we do and champion continuous development and sharing of best practices across the company.



RESPECT

We will treat each other, our customers, visitors and community members with respect and dignity.



SOCIAL RESPONSIBILITY

We aim to be the world's safest and most responsible recycling and recovery company.

Policies

The following global policies are a key governance tool for protecting human rights and preventing modern slavery. All are reviewed each fiscal year.

Policy Name	Text	Current Version	Last Review
Human Rights Governance Policy	Communicates our commitment to respect, promote and uphold fundamental human rights in the way we conduct business.	Approved November 2023	n/a
Human Rights Remediation Process	Addresses the unique challenges of a human rights investigation, including effective remediation.	Approved July 2022	November 2023
Code of Conduct	Communicates our commitment to protecting human rights, including: <ul style="list-style-type: none"> • Equal employment opportunity • Protection from harassment • Safe and healthy workplace • Fair and equal remuneration • Freedom of association • Zero tolerance for retaliation 	Approved June 2017	March 2024
Anti-bribery & Anti-corruption Policy	Sets out our expectations to conduct business ethically, without bribery or corruption. These behaviours are not only illegal but unethical and inhibit legitimate and fair governance, making people more vulnerable to modern slavery.	Approved June 2017	June 2024
Whistleblower Policy	Encourages people to report human rights and modern slavery concerns. It explains the options for filing reports, the investigation process and Sims Limited's commitment to protecting reporters from retaliation.	Approved November 2021	December 2023
Supplier Code of Conduct	Establishes the behaviours we expect from those with whom we do business, including controls they must have in place to protect human rights.	Approved July 2022	June 2024



FY25 COMMITMENT

GLOBAL POLICY MANAGEMENT SYSTEM

Maintaining and communicating simple, relevant, effective and accessible policies is a key part of our strategy for protecting human rights.

Policies are available on our intranet and accessible to employees with network logins. Many are also available on our website, which is accessible to the public. We currently lack a formal management system requiring policies to be accessed, stored or maintained in a centralized location, so uncertainty may exist among employees about how to access them.

We will develop a global policy management system to increase accessibility and accountability so employees can be confident they know where to find these documents and they are up-to-date.

Risk Assessment Process

We consider both geography and industry when assessing the risks in our global operations and supply chain. We rely on public indices such as the Global Slavery Index, the International Labour Organization Composite Score and the Global Rights Index as well as guidance from NGOs, governments and mention in the media.

After examining the results of our previous assessments, we found that the outcomes remained relatively stable year over year. This is likely because the indices we rely upon are not updated on an annual basis and our business model and areas of operations remain stable at the level at which we assess risk. Seeing this, we decided to continue to rely upon our FY23 findings until we could incorporate the guidance from our gap analyses.

MODERN SLAVERY RISK ASSESSMENT

Identified countries in which Sims Limited operates

Consulted with business units and functions on internal risks and controls

Obtained purchase data, including supplier location

Assessed risk for all countries based on multiple modern slavery risk indices

Assigned overall risk rating for each country

Researched case studies for industries with high risk of modern slavery

Consulted governmental and non-governmental sources for high-risk industries

Concluded as to highest-risk countries and industries for Sims Limited



FY24 ACTIVITY

MODERN SLAVERY GAP ANALYSIS

In FY24, we conducted two separate assessments of our modern slavery governance and processes. One was performed by our internal audit function and focused on governance. The second was conducted with the aid of human rights consultancy, Pillar Two, and took a more holistic view of our program, from governance to processes. Both assessments examined our program within the context of current leading practices. The findings from each assessment were in alignment.

Our efforts identified key areas for improvement across policies, risk assessment process, and business and supply chain engagement. We will refine our approach based on this guidance over the next several years.



FY25 COMMITMENT

RISK ASSESSMENT REFINEMENTS

HOT SPOT ANALYSIS

We will conduct a hot spot analysis with the aid of third-party experts. This independent analysis should expand our understanding of the modern slavery risks we face in our operations and supply chain and better position us to address them. We will use the risk findings to assess the effectiveness of our historical risk assessment process.

EXPANDED BUSINESS ENGAGEMENT

The gap analyses highlighted that we need to build engagement within the business into our human rights risk assessment process. Doing so should deepen our insights into different risks by region and business unit. We will work with different functions in FY25 to identify practical ways to increase their participation in this vital process.

Global Operations

Total Employees
5,543

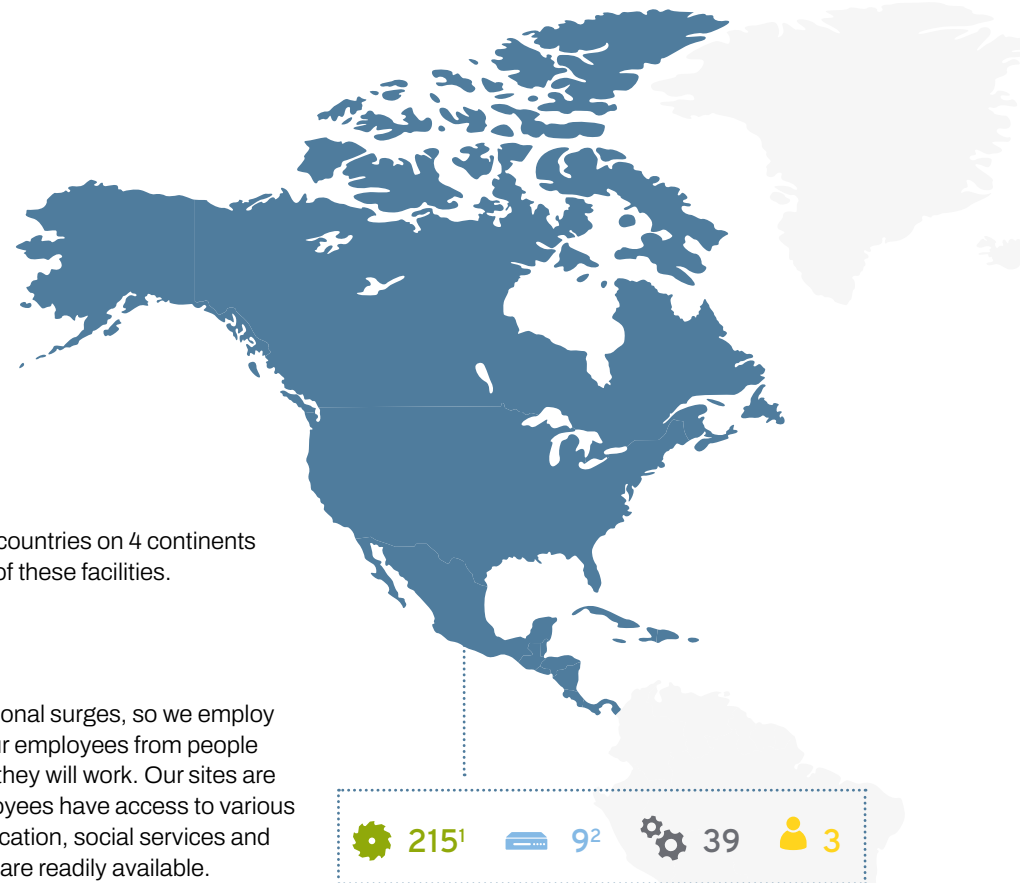
Metal Facilities
292

Lifecycle Services
20

Shredders
50

Global Footprint (countries)
13

- Metal Facilities
- Sims Lifecycle Services
- Shredders
- Agents

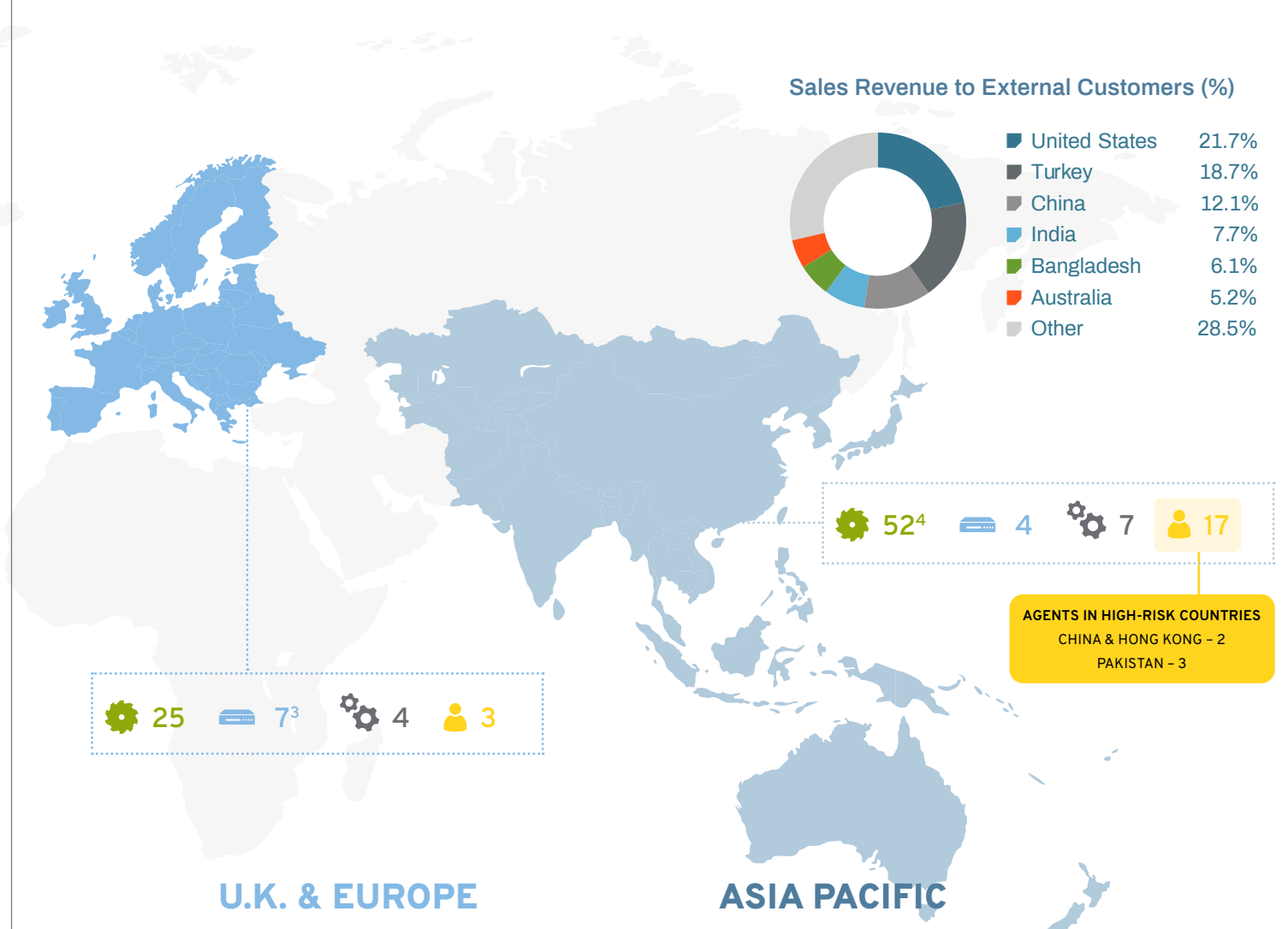


Our Facilities

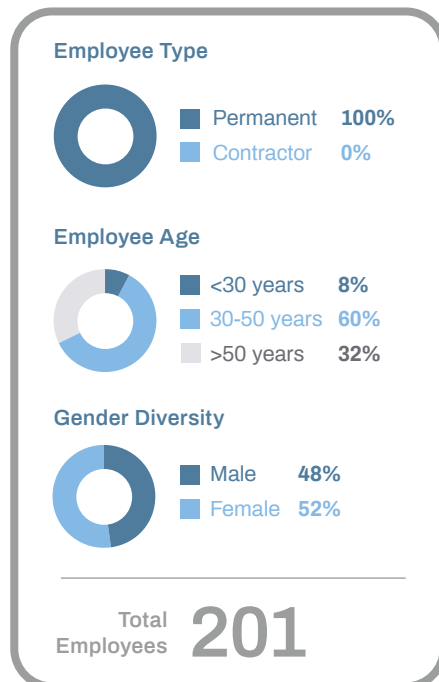
We operated in 312 facilities across 13 countries on 4 continents as of 30 June 2024. We managed 172 of these facilities.

Our Workforce

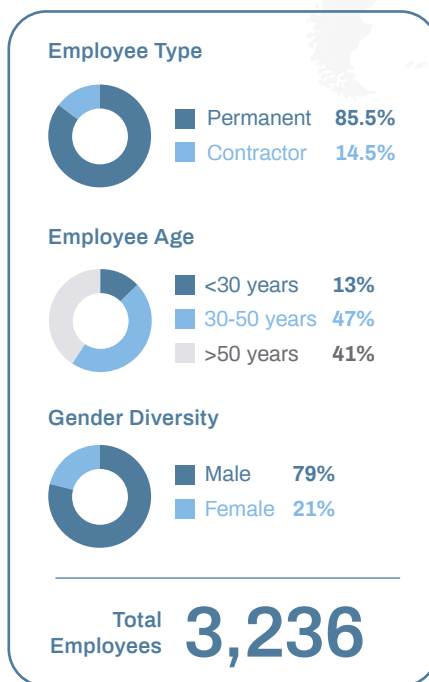
Our operations do not experience seasonal surges, so we employ year-round workers. We aim to draw our employees from people living near the facility or office in which they will work. Our sites are largely in urban areas, where the employees have access to various support elements, including public education, social services and legal resources. Alternative employers are readily available.



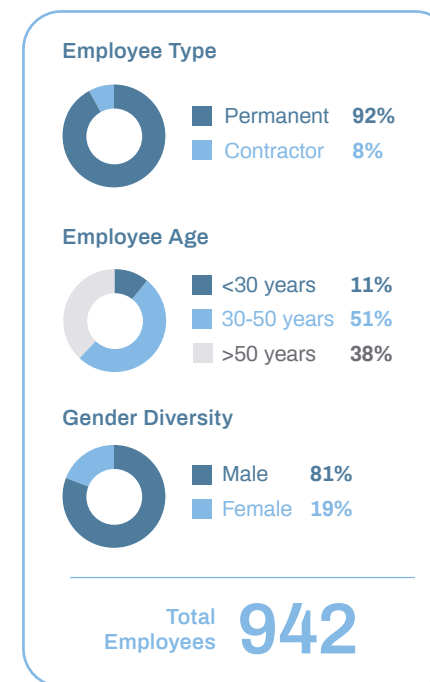
GLOBAL⁵



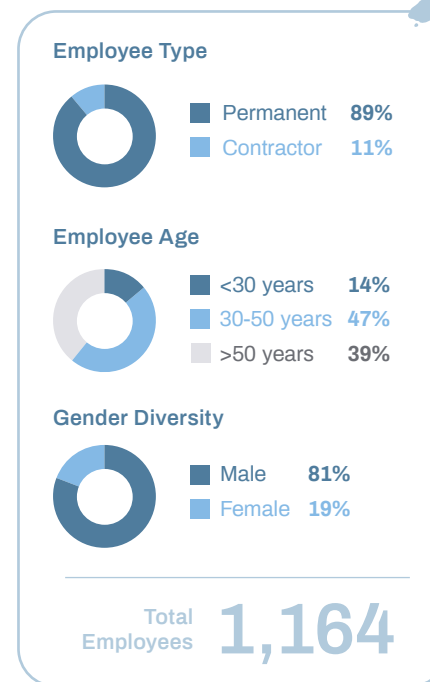
AMERICAS⁶



U.K. & EUROPE



ASIA PACIFIC



1 Includes Canada
 2 Includes Brazil and Mexico
 3 Includes Ireland
 4 Includes PNG
 5 Global means employees that are supporting the global business
 6 HCM Enterprise Restructure includes rename of North America to Americas as a Business Region



Our Risks

Overall Modern Slavery Risks

The forms of modern slavery that have the highest likelihood of occurring in our workforce are:

- **Forced labour.** Employees we pay directly could still be under the influence of people who control their movements and access to resources.
- **Debt bondage.** Employees could have incurred significant debt in their pursuit of employment prior to being hired by Sims Limited.
- **Child labour.** We may not have detected that employees do not meet the minimum legal age to be eligible to work.

Employees with English as a Second Language

As an Australian company, we conduct business in English, which may be the second or third language for some of our employees. Limitations in an employee's fluency and comprehension could lead to Sims Limited inadvertently causing a negative impact to human rights through:

- An employee signing a document they do not fully understand, such as their employment contract or terms of service, and/or
- An employee failing to follow the controls and processes we have in place to prevent and detect human rights issues such as modern slavery because they do not understand what is expected of them as they conduct business.

Papua New Guinea Operations

Employees in Papua New Guinea are more vulnerable to modern slavery than those in our other operating areas. Based on our risk assessment, Papua New Guinea is the only high-risk country in which we operate.

Our Risk Response

Employee Rights

Diversity, Equity and Inclusion

One of the best ways to combat modern slavery is to make the same opportunities and benefits available to everyone. Human Resources leads our strategies to ensure we offer equal opportunity to all applicants and employees, fair and equitable wages, and a culture that embraces and values the unique attributes of the individuals who comprise our workforce.

Freedom of Association and Right to Collectively Bargain

Freedom of association and the right to collectively bargain are respected rights of employees at Sims Limited. These offer employees an additional voice in our company, enabling advocacy and additional forms of protection from potential retaliation. Mechanisms vary from region to region, including labour unions in North America and Australia/ New Zealand, and works councils and/or unions in Europe and the United Kingdom. Unless otherwise stipulated in a collective agreement, participation in these organisations is voluntary.

Eligibility to Work

Strong controls in our processes for verifying eligibility to work allow us to avoid hiring children and those who may have been trafficked. Where such testing is allowed, we may also be able to avoid workers who are being controlled through drug and alcohol use.

Papua New Guinea

There is a high risk of child labour in Papua New Guinea as only the small portion of the population born in a hospital are automatically issued federal identification documenting their date of birth. Further the culture does not have the same emphasis on celebrating one's birthday as other countries, so many citizens do not know their actual age.

When potential employees do not have official identification establishing their age, we use practical guidelines to help establish their age. We assess their physical features and ask them context-rich questions such as how many Christmases they remember or if they remember a specific historic event. Unless we are comfortable that the potential employee is at least 18 we will not hire them.

Employee Understanding

Having policies designed to protect human rights is only the beginning. They also need to be embedded in our employees' awareness as they conduct business. We routinely use training and communications to help reinforce this vital guidance.

New Hire Ethics and Compliance Onboarding

New hires need to understand how we expect them to conduct business. We provide Code of Conduct and Modern Slavery training to them within 90 days of hire. The training is designed to give them a strong foundation of the key concepts in our Code of Conduct, including employees' responsibility to report their concerns if they see things that are not right. The training also helps them to understand what modern slavery is and what it might look like at Sims Limited.

Code of Conduct Awareness

Conducting business ethically helps to protect human rights everywhere we operate. To help our employees understand our expectations for how they will conduct business, we administer annual training reinforcing elements of our Code of Conduct to all active employees. The training focuses on elements our employees need to understand to ethically conduct their jobs, including hiring without bias, avoiding even the appearance of bribery and conducting business

fairly. We also include guidance on what kinds of concerns should be reported, the mechanisms available for reporting and Sims Limited's commitment to protect them from retaliation.

Papua New Guinea

To address the higher risk faced by our employees in Papua New Guinea, we work with local leadership and native speakers to:

- Modify training content and case studies to be relevant to the workers.
- Translate the training into the local language, Tok Pisin.

Human Rights Awareness

We administer training annually that is designed to build capacity within our workforce around detecting and preventing modern slavery. The training targets employees exposed to some element of risk, such as their involvement in a key process that protects human rights, the likelihood they would encounter people whose rights are being abused or their presence in a high-risk country.

To maintain awareness across Sims Limited, we provide training to all active employees at least every three years, regardless of their level of risk exposure.

Fair Business Practices

We reinforce annually with those in commercial roles the need to conduct business fairly. Not only are bribery, corruption and anti-competitive practices illegal, they create inequalities that negatively impact the human rights of vulnerable populations. We emphasise these illegal activities undermine systems of justice and free trade that is felt most significantly by those with the least resources.



FY24 ACTIVITY

GLOBAL NEW HIRE ETHICS & COMPLIANCE TRAINING

We developed and implemented a dedicated New Hire Ethics & Compliance Onboarding course. By capturing key concepts from past Code of Conduct and Modern Slavery Awareness training, we were able to create a single course that provides a strong foundation of understanding of these important guides. The course was rolled out globally with both online and offline versions, replacing regionally different courses.



Ethics & Compliance Month

During Ethics & Compliance Month each November, we engage our workforce on a variety of topics using microlearning, puzzles, competitions and more. This includes promoting behaviour that protects human rights by preventing bribery and fraud and detecting and investigating modern slavery.

Accessibility

We strive to make our training and policies accessible to employees. Our goal is to keep the language used at a high school reading level or lower and use real-world scenarios where possible to increase their relatability. To address potential language barriers, we strive to make both training and policies available in the major languages spoken by our workforce. We also have bilingual employees and managers who are happy to provide translation assistance for employees as needed.

Employee Voice

We know controls and processes, including those protecting human rights in our operations, can fail for many reasons, including non-compliance. Our employees and others are encouraged to report non-compliance through our formal and informal grievance mechanisms, confident they will be treated with respect and confidentiality.

Open-door Reporting

We encourage our employees to bring their concerns directly to someone they trust within the business. We suggest they talk to their manager, a member of Human Resources, the Global Ethics & Compliance function or our executive leadership team.

Hotline

Sims Limited maintains an independent third-party hotline available to employees, suppliers and others that supports reporting in local languages. We promote our hotline during annual Code of Conduct training and via posters in our facilities in areas that are visible to both employees and visitors. Reporters can share their concerns with us via the website or telephone. If a reporter chooses to report anonymously, the platform supports two-way communication between them and Sims Limited while maintaining their anonymity.

Papua New Guinea

There is a higher risk of modern slavery in Papua New Guinea than other operations, so we set up a local grievance mechanism administered by an independent third party that includes a local toll-free hotline and operators who are fluent in Tok Pisin. We promote the hotline to our employees and visitors to our sites via posters in English and Tok Pisin with the hotlines details as well as what kinds of situations they should report.



FY24 ACTIVITY

HOTLINE IMPROVEMENTS

We shifted the hosting of our independent hotline to a new provider in FY24. This included obtaining new local phone numbers that were toll-free without requiring international dialling capability. We simplified the universal record locator (URL) to www.SimsHotline.com to make it easier to remember while redirecting the old URL to the new provider to ensure continuity of coverage.

We supported this change with a multifaceted awareness campaign to promote the new hotline, which included:

- Live training sessions for managers on the changes with a live demonstration of the new platform
- New hotline posters with a focus on accessibility, including versions in both English and the primary local language
- QR Code for easy access
- Evidence requirement of new poster placement in at least two high-traffic locations, one for employees (e.g., break room, locker room, time clock) and one for visitors (e.g., driver shelters, cashier, smoking shelter)
- Handouts with talking points for managers
- Communication of the campaign during CEO's monthly message

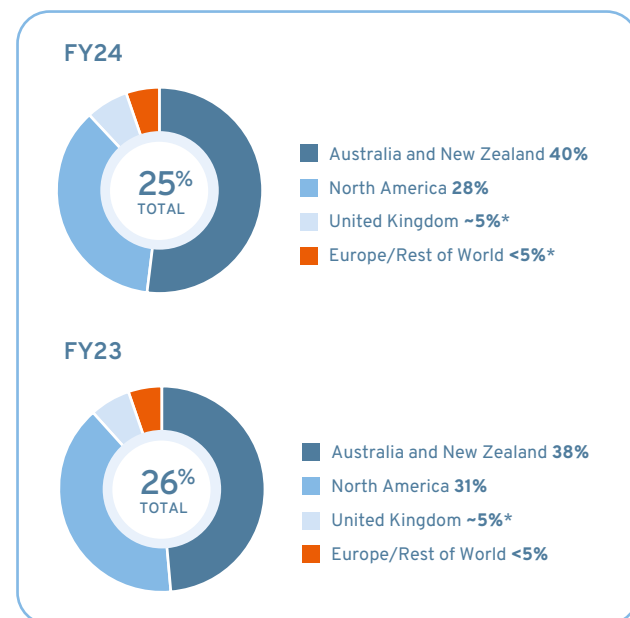


FY25 COMMITMENT

CASE MANAGEMENT STANDARDISATION

Consistency is a cornerstone of fairness in the investigation process. We will take advantage of the shift to our new ethics & compliance platform to design a global approach to documenting our internal investigations. By using a centralised system, we can drive standardisation of both the information captured and the language used to describe outcomes. This should expand our ability to identify trends and outliers.

Collective Bargaining Agreements



Employee Engagement

Surveys and Polls

We conduct employee engagement surveys to gain insights into our employees' experiences at Sims Limited, including the culture of compliance and the effectiveness of actions taken to address previous findings.

We also engage employees in informal ways, such as polls and quizzes during Ethics & Compliance Month.

Ethics & Compliance Committee

Our Global Ethics & Compliance function routinely engages with its Ethics & Compliance Committee, a cross-functional steering committee tasked with providing oversight and support to the function. Committee members represent key functions and are spread across regions to be certain multiple perspectives are represented. Members are appointed to the committee by functional leadership. They provide feedback and insights into areas of risk, the effectiveness of our processes, and whether the design of initiatives appears to be a strong response to the identified risks.



Percentage of employees at 30 June 2024 out of total workforce who are covered by a collective bargaining agreement

* This is a voluntary disclosure. Given the levels of voluntary disclosure, we estimate approximately a five percent representation of our UK employee population and less than five percent representation for the rest of Europe.

Our Effectiveness

Training Completions

Our goal for all ethics and compliance training is greater than 99% completion by the target population. We delayed Code of Conduct training from Q2 to Q3 of FY24 to coincide with our hotline awareness campaign to reduce the impact on our workforce. The delay drove completion out to one month after our fiscal year-end.



NEW HIRES IN LEADERSHIP ROLES		
	Female	Male
Lifecycle Services	5%	10%
Metals	0%	57%
Resources Recovery	0%	10%
Multi-Business*	5%	14%
Grand Total	10%	90%

Percentage of new hire employees in leadership roles (job grade 20+) by gender

* HCM Enterprise Restructure includes rename of Support to Multi-Business as a Business

Grievance Reporting

We capture reports of concerns that are received from employees and others via both our hotline and direct reports to their managers and others (open-door reporting). Most reports are received internally, which indicates that our employees trust we will work to address their concerns and do not fear retaliation.

	FY24	FY23
Total reports	173	171
Substantiated hotline reports*	56%	36%
Modern slavery-related reports	0	2
Substantiated modern slavery-related reports	N/A	50%**

* Hotline reports are a better indicator of overall substantiation because open door reports that enter our system have generally been substantiated. We continue to work on the visibility of those which were not substantiated to obtain a more comprehensive view.

** See p 34 of our FY23 Modern Slavery Statement – Potential supplier involvement in reported human rights harm.

Building Greater Visibility

Our value chain is simple. Our customers are steel mills, smelters, multinational corporations, municipalities and industrial manufacturers. Our non-trade suppliers are like those of many other businesses, including transportation providers, temporary labour providers, utilities, office suppliers and others.

Our trade supply chain has one tier in most circumstances. Unlike a manufacturer, Sims Limited does not combine different materials to create a new product. We process the materials that we acquire directly from our trade suppliers.

Our supply chain gains depth when Sims Lifecycle Services engages subcontractors to process material under our global contracts in regions where we do not have a physical presence.

SIMS METAL	SIMS LIFECYCLE SERVICES	SIMS RESOURCE RENEWAL
TRADE SUPPLIERS		
<ul style="list-style-type: none"> Casual suppliers – recover scrap materials from discarded goods. Usually sole proprietors or family businesses Scrap dealers – purchase scrap material and resell it with minimal processing Industrial suppliers – sell us the waste from their operations 	<ul style="list-style-type: none"> Multinational corporations Original equipment manufacturer customers Subcontractors engaged by Sims Lifecycle Services to process materials under these contracts to supplement our global presence 	<ul style="list-style-type: none"> Sims Resource Renewal is running trials and has not yet commenced operations.
CUSTOMERS		
<ul style="list-style-type: none"> Steel mills Foundries Manufacturers Smelters Refineries (aluminium and copper) Other scrap dealers 	<ul style="list-style-type: none"> Original equipment manufacturers Multinational corporations Original design manufacturers 	<ul style="list-style-type: none"> Sims Resource Renewal is running trials and has not yet commenced operations.

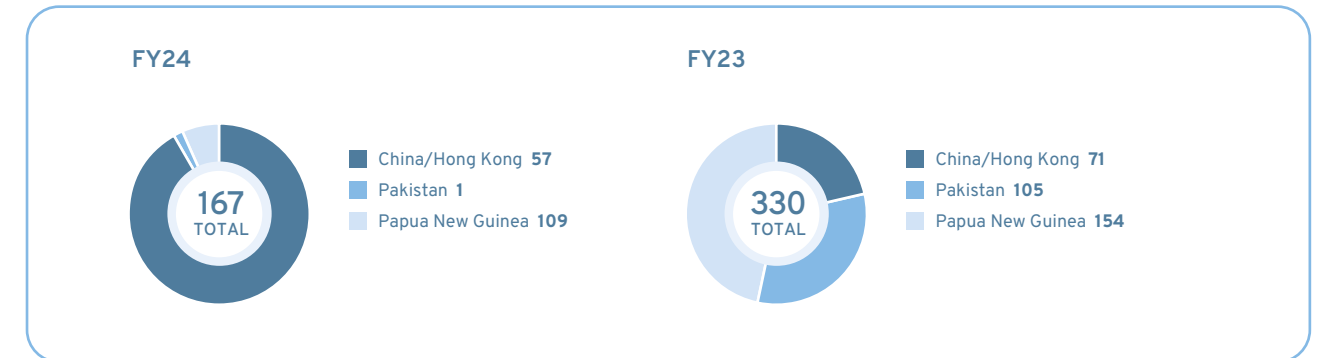
Our Risks

The inherent risk of modern slavery present in our supply chain is posed by the country in which activities are located, suppliers' activities, their supply chain, the nature of their workforce and Sims' visibility into their operations.

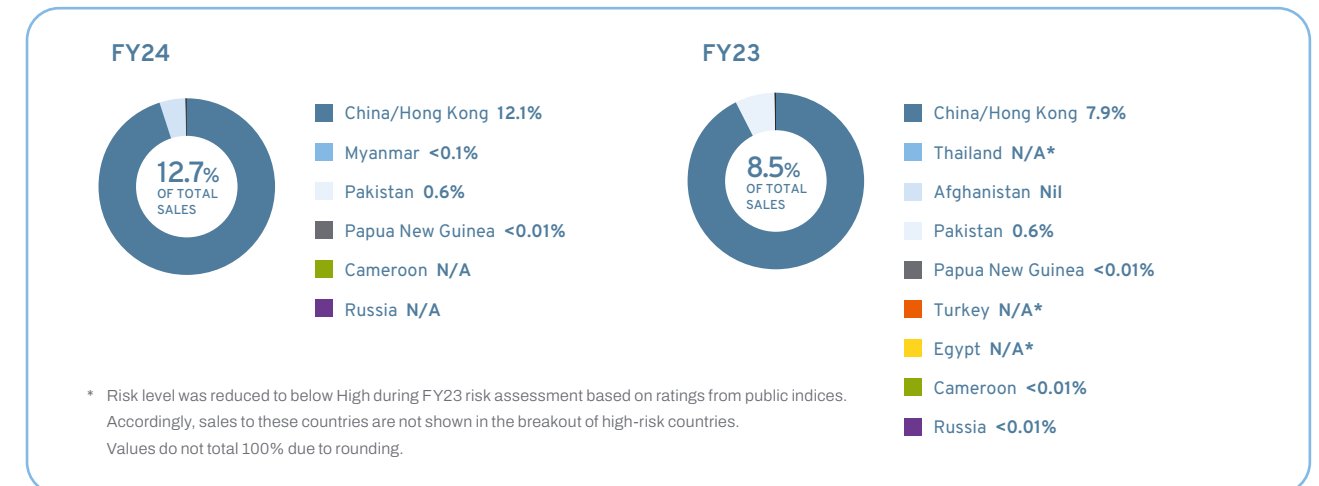
High-risk Countries

Based on our analyses, 97.54% of our FY24 purchases are from lower-risk countries (as identified through our risk assessment process, discussed above under *Our governance*) versus 99.15% in FY23.

Below is a breakdown by company of purchases and spend to high-risk suppliers as a percentage of total purchases*:



Below is a breakdown by country of sales revenue to high-risk customers as a percentage of total sales:



* We sold our UK Metal division effective 30 September 2024. Records of the Division's spend were not available to us when preparing this analysis and are not included in the data above.

Conflict Minerals

Our processing equipment manufacturers utilise minerals such as tungsten, tantalum, tin, gold and cobalt in their products. These minerals may be mined by slave labour in areas such as the Democratic Republic of Congo. The risk exists with both our SLS customers and our IT suppliers.

Trade Suppliers

The modern slavery risks facing most of our trade suppliers are likely to be forced or child labour and debt bondage. These risks could manifest differently depending on the size of their operations, but size alone is not an indicator of whether abuses exist or not.



- **Our casual suppliers** are self-employed individuals who often appear to be helped by friends or family members. The suppliers could be controlling these "helpers," forcing them to perform manual labour and paying them little or nothing.
- **Dealers and industrial suppliers** are generally larger in size with more employees, but they, too, could be using forced or child labour, either directly or indirectly, through contracted labour. They could be systematically paying less than a living wage or causing people to work unreasonable hours in unhealthy and/or unsafe conditions.



- **The original equipment manufacturers and multinational corporations** that supply materials for our e-recycling business are subject to a high level of scrutiny due to their global profiles but still may harbour these and other human rights issues in their operations and supply chains.
- **Subcontractors and downstream vendors** are discussed on page 19.



- **Our Rocklea demonstration plant** continued testing in FY24. Our risk assessment of its supply chain will be completed when it commences full operations.



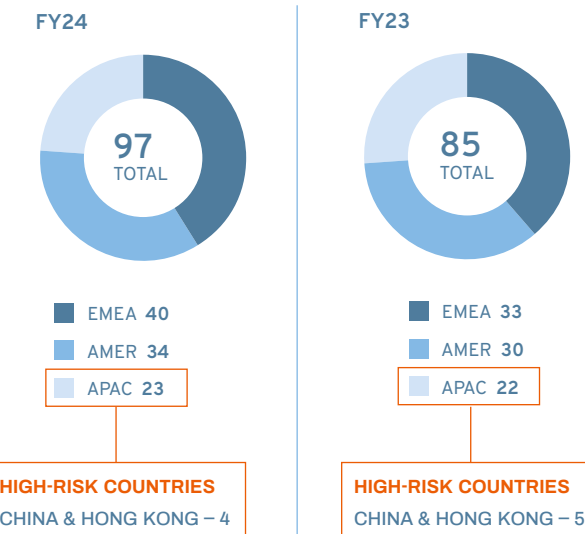
Subcontractors and Downstream Vendors

These organisations conduct business in Sims Limited's name and under our contracts with our customers. Currently, only Sims Lifecycle Services utilises subcontractors. If the subcontractors do not have the right controls in place to properly address modern slavery risks, we could be contributing to modern slavery when we send them materials to process. The same holds true for their supply chains.

The companies we subcontract to perform work in Sims Limited's name are in geographic areas where our company does not have a physical presence. This distance from our oversight provides opportunities for them to be using forced or child labour, and this extends to their downstream vendors.

We have subcontractors in the following regions and high-risk countries:

SIMS LIFECYCLE SERVICES SUBCONTRACTORS BY REGION

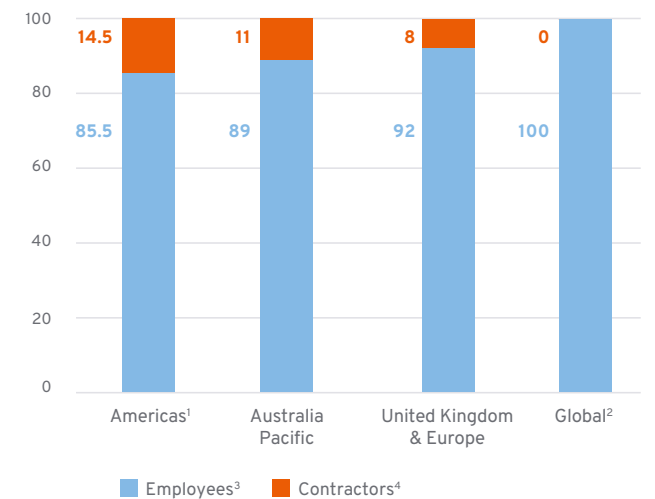


Non-trade Suppliers

Temporary Labour Agencies

Sims Limited utilises temporary labour across all regions and business lines. We do not require highly skilled workers to fill these roles, and the workers often come from low socioeconomic and/or culturally and linguistically different backgrounds than the country in which they are working. These factors increase the potential for modern slavery to exist. However, our demand for the workers is consistent, allowing us to avoid the obvious use of migrant labour. We rely on the agencies and recruiters who provide temporary workers to have governance and procedures in place to ensure that their candidates are eligible to work and are receiving fair and accurate wages. Any fees they charge these workers should be reasonable. If these controls are lacking, Sims Limited may unknowingly engage workers who are being subjected to some form of modern slavery.

FY24 EMPLOYEE AND CONTRACTOR WORKFORCE COMPOSITION BY REGION



1 HCM Enterprise Restructure includes rename of North America to Americas as a Business Region.
 2 Global refers to employees who are supporting the global business.
 3 Excludes CEO and non-executive directors. Percentages are rounded to the nearest whole number.
 4 Temporary labour and others working longer term in Sims Limited's operations and paid by a third party.



Personal Protective Equipment and Uniforms

To keep our employees safe at work, we provide them with safety boots, cut-resistant gloves, high-visibility clothing, goggles, hard hats and other personal protective equipment. Many of these products involve cotton and leather, which are often produced using forced labour.

Cleaning/Security Services

The people provided by these services work outside of normal business hours and are not expected to communicate with Sims Limited personnel directly. The services they provide require minimal training. These circumstances make these roles ideal for using those who are being subjected to modern slavery, including forced labour and debt bondage.

Computer Equipment and Electronics

Computers and other electronics frequently contain tungsten, tantalum, tin, gold and cobalt. These minerals may have been produced in places such as the Democratic Republic of Congo, where there is a strong likelihood that they were mined by forced labour.

Construction

Construction requires the use of both skilled tradespeople and unskilled labour. The unskilled roles can easily be filled by those with limited education and do not require a complex ability to communicate. These factors would allow these roles to be filled by those being subjected to some form of modern slavery, such as forced labour or debt bondage.

Agents

While agents do not directly represent a significant risk of modern slavery, they contribute to modern slavery if they do not conduct business fairly on Sims Limited's behalf. Paying bribes or colluding with other businesses to interfere with free trade contributes to conditions that allow modern slavery to flourish.

The following graphic captures agents and the regions they cover. We have highlighted the high-risk countries in which they operate or are headquartered. No new agents were engaged in FY24.

SIMS LIMITED'S AGENTS BY REGION



Our Risk Response

Due Diligence

New High-risk Suppliers and Customers

New supplier due diligence varies across the company and between trade and non-trade, although it always includes validating the entity's existence and legal state. When new suppliers meet at least one high-risk criteria, additional due diligence steps are performed. We validate the existence of the business through various online searches. We screen for red flags via a third-party platform that identifies sanctions, fines and adverse media associated with the entity. We also require vendors to complete a self-assessment questionnaire around controls they have in place to protect human rights.

Each region designates one individual who is responsible for embedding and maintaining the process locally. Global Ethics & Compliance trains these individuals on the purpose of the new steps and how they contribute to a fairer and more equitable world. The training also covers how to screen entities and individuals and the points of contact for escalation as needed. Global Ethics & Compliance provides ongoing support.

Most sales into high-risk countries are generated by Sims Metal. These customers are handled by our global trade entities, which apply the additional due diligence procedures

for new suppliers in high-risk geographies to new customers as well.

Subcontractor

NEW SUBCONTRACTORS

All new Sims Lifecycle Services subcontractors are subject to significant due diligence, including a due diligence questionnaire and on-site visits. Our legal team is involved in the assessment process including verifying that necessary control elements are included in the terms and conditions, such as incorporating our Supplier Code of Conduct.

CONTINUING SUBCONTRACTORS

Approved Sims Lifecycle Services subcontractors and qualifying downstream vendors are subject to audits that incorporate modern slavery indicators, alternating between onsite and desktop approaches based on risk factors. The risk factors include data privacy, environmental impact, materials value and certification levels. Audits are scheduled to be conducted within 12 months of the last audit being completed.

FY24 ACTIVITY

SUBCONTRACTOR ENGAGEMENT

Employees across the globe with direct experience with Sims Lifecycle Services subcontractors workshopped ideas for engaging with these organisations about their modern slavery risks. Our discussion encompassed the kinds of risks these businesses may be facing, the controls they could reasonably have in place, ways we could support their efforts, and the opportunities and barriers to getting them to speak candidly with us. The human rights consultancy Pillar Two helped us design our approach and host the event.

FY25 COMMITMENT

SUBCONTRACTOR ENGAGEMENT TOOLKIT

Relying on the insights gained from our subcontractor engagement workshop in FY24, we will build a toolkit for those interacting with subcontractors to use with them. We will educate these individuals on how to use the toolkit to identify red flags onsite and to engage with subcontractors around their risks and controls to help support Sims' efforts.

SUBCONTRACTOR OVERSIGHT

We will continue to review current subcontractor due diligence and auditing approaches to be certain they are well-designed to address modern slavery risks in the subcontractors' operations.



FY24 ACTIVITY

EMBEDDING LABOUR AGENCY STANDARDS

When we developed our minimum standards for labour agency providers we anticipated embedding them with our temporary labour providers by obtaining their individual sign-off on the standards. However, after engaging with the business we determined that the most efficient approach would be to leverage our Procurement team's initiative to consolidate temporary labour providers. This approach allows us to incorporate the standards into contract terms and conditions, which improves enforcement and renewability. In FY24 the initiative focused on Australia-New Zealand vendors.

FY24 ACTIVITY

AGENT TRAINING

If our agents engage in bribery, corruption and/or anticompetitive practices it can negatively impact the robustness of that country's ability to protect their citizens from modern slavery. In FY24 we supplemented the training agents receive during onboarding with a digital course defining what would qualify as these kinds of illegal behaviour, the negative impact it can have on everyone involved, and Sims' requirement that its agents conduct business fairly.

FY25 COMMITMENT

CONTINUING TO EMBED LABOUR AGENCY STANDARDS

In FY25 we will continue to work with Procurement as they expand their initiative to North America.

Temporary Labour Agency Standards

To gain assurance that our partners are providing us with temporary labour who has been properly screened for eligibility to work and freedom from modern slavery, Sims Limited has established minimum standards of behaviour that we expect from these businesses.

Accountability to Sims Limited Supplier Code of Conduct

Our Supplier Code of Conduct clearly establishes our expectations for third parties with whom we conduct business. We have incorporated the code into our Standard Terms & Conditions, creating accountability for our suppliers to meet these standards. We do not require our direct suppliers to certify that materials incorporated into our products comply with modern slavery regulations.

Vessel Screening

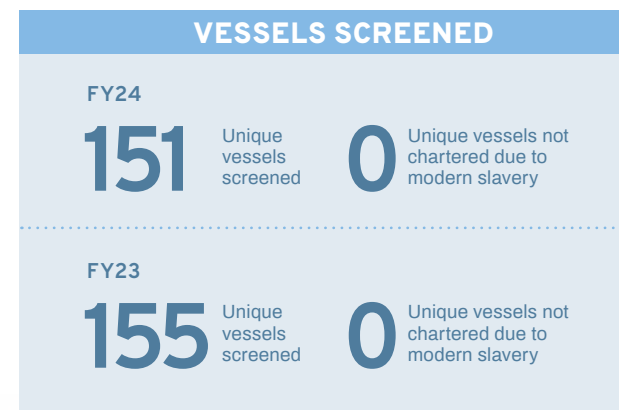
We charter vessels to transport bulk materials to our international customers. These vessels are screened using a third-party platform that identifies the country or countries of ownership and operation, the registered and beneficial owners, commercial operators, technical managers and if there are any European Union, Her Majesty's Treasury (UK), Office of Assets Control (OFAC) and OFAC non-Specially Designated Nationals (SDN) sanctions against these parties or the vessel.

Vessels that are screened may not be chartered for reasons that have nothing to do with modern slavery. We include our

customers in the selection process and if a vessel does not meet their expectations – for example, the type of vessel, length of trip or ports of call – we will not charter it.

Agent Screening and Training

As part of our efforts to prevent causing or contributing to practices of modern slavery, we screen and train the agents we use. Agents are thoroughly vetted via a third-party system for possible sanctions as well as risks of corruption prior to contracting their services. We provide them with our Code of Conduct and in-depth training on key risk areas such as bribery and fraud. We require them to positively confirm their understanding of our Code of Conduct and their obligation to comply with it at onboarding and periodically thereafter.



Our Effectiveness

Subcontractor and Downstream Vendor Audits

Personnel independent of the operations being examined conduct these assessments using global audit programs. We notify the sites of the engagement in advance of our arrival. The table below shows the audits by status and type, highlighting those in high-risk countries. Because we have suspended business with our Russian and Ukrainian subcontractors, audits of these entities are on hold until the conflict is resolved.

Due Diligence Results

New High-Risk Supplier and Customer

We assess the effectiveness of our due diligence activities by instances of suppliers and customers who trigger a red flag and how each is resolved. Five red flags were identified during due diligence and escalated in accordance with our procedures. Their outcomes are highlighted below:

SUPPLIERS

- Issues verifying the business registration numbers for two different suppliers were resolved and the suppliers approved.
- A supplier that utilizes prison labour was reported to the Human Rights Response Council (See *Human Rights Concerns on page 25*).

CUSTOMERS

- We identified a potential link between the owner of a company and a bribery case. Our review found the issue to be a false positive and we approved the customer.
- Another customer that appeared on India's PAC list of companies with irregularities in recruiting Indian citizens was reported to the Human Rights Response Council (See *Human Rights Concerns on page 25*).

Hotline Reports from Third Parties

Receiving reports from third parties is an indicator that we have strong awareness of and access to our grievance systems for everyone, not just our employees.

	FY24	FY23
% of all hotline reports received from third parties	12%	12%
% of hotline reports from third parties related to modern slavery concerns	0%	0%

Agents

No red flags of human rights issues were raised related to existing agents through our continuous monitoring. Sims did not engage new agents in FY24.

SUBCONTRACTOR AND DOWNSTREAM VENDOR AUDITS

	FY24 Subcontractor	FY24 Downstream Vendor	FY23 Subcontractor	FY23 Downstream Vendor
Scheduled	9%	1%	2%	6%
Onsite	–	–	1%	3%
Desktop	9%	1%	1%	3%
China/Hong Kong	–	<1%	–	–
Closed	58%	54%	60%	60%
Onsite	4%	5%	16%	6%
Desktop	54%	49%	44%	54%
China/Hong Kong	2%	<1%	1%	–
In Progress	33%	45%	38%	34%
Onsite	2%	–	–	–
Desktop	31%	45%	38%	34%
China/Hong Kong	2%	<1%	4%	<1%
Total	100%	100%	100%	100%
No. of modern slavery concerns identified	–	–	–	–

OUR RESPONSES

Human Rights Concerns

Supplier on India's PAC List

The parent company of a potential new customer was included on India's Prior Approval Category (PAC) list. According to the International Labour Organization, the PAC list publicly exposes employers that have been involved in recruitment irregularities involving Indian citizens.

The case was identified during due diligence and escalated to the Human Rights Response Council in accordance with our Human Rights Remediation Process.

Our investigation found that individuals who nominate employers to be added to the PAC list do not need to provide evidence supporting their claims. Contact with the Indian government also failed to produce any evidence of wrongdoing on the part of our customer.

Given the lack of evidence against the company, the Human Rights Response Council was comfortable approving them as a customer.

Vendors Using Prison Labour

New Supplier

A potential new supplier was a wholly owned entity of the government of the country in which it operates. The supplier maintains many work programs within prisons, including a recycling initiative that produces scrap materials.

The case was escalated to the Human Rights Response Council for consideration, in line with our Human Rights Remediation Process.

We applied the same guidance from global bodies we had identified last year when we were examining the situation with our subcontractor. This includes the United Nations' Basic Principles for the Treatment of Prisoners and the International Labour Organization's Convention 29. Both establish guidelines for prison labour that does not constitute modern slavery. Essentially, the workers should gain skills they could use to support themselves once they reintegrate into society. They were convicted in a court of law. They work under the supervision and control of a public authority. They are compensated for the work, and it is not mandatory. They should also work in safe conditions.

Our research into the suppliers' program and the country's prison system found sufficient indicators supporting the above for the Human Rights Response Council to conclude that the organization's situation does not constitute a form of modern slavery, and they were approved as a supplier.

Continuing Engagement with Subcontractor

The subcontractor continues to participate in its country's national prison labour program. We maintain our relationship with them and sent them materials to be processed in FY24. We monitor for information on the national program, which remained unchanged.

Engaging for Positive Impact

Working with External Stakeholders

We seek to engage with external stakeholders to remain current with good practices and become aware of emerging or unknown risks we may be facing, as well as leading practices for mitigating them.

World Business Council for Sustainable Development

Our CEO participates in the World Business Council for Sustainable Development and its Call to Action for Business Leadership on Human Rights to support and promote the realisation of human rights for all.

United Nations Global Compact

Sims Limited is a proud signatory to the United Nations Global Compact and participates in Australia's Global Compact Network (GCNA). We participate in many GCNA programs and webinars, including the Modern Slavery Community of Practice, which helps businesses understand and discuss new developments around modern slavery and network with other members to share and leverage lessons learned.

Peer Engagement Groups

Sims Limited participates in many peer engagement groups focused on working together to help drive ethical practices in our businesses and supply chains. These include Business Ethics Leadership Alliance, Ethics & Compliance Initiative, and Slave-Free Alliance's Waste and Recycling Modern Slavery Working Group. These groups host roundtable events exploring and sharing new ideas and practices, share useful tools and implementation strategies, coordinate presentations by subject matter experts to help members stay informed, issue white papers, and maintain forums and online discussions for informal connections and sharing.

Annual General Meeting

Each year, Sims Limited holds an Annual General Meeting. Shareholders can ask directors of Sims Limited and members of management questions about the business, including about policies and practices related to modern slavery. The meeting for FY 2024 was held on 13 November 2023.

Community Engagement

We value the health and safety of the communities in which we operate. Often, these are also the communities from which we draw our employees, giving them a personal interest in our interactions as well. Our engagement with these communities is guided by our Social Licence Framework and associated governance mechanisms.

We also have dedicated resources at key locations that are tasked with working collaboratively with the local communities to understand their needs and drive any action plans we may develop.

In Australia, we have continued our commitment to a reconciled and just Australia. Building on our Reflect Reconciliation Action Plan (RAP), we have advanced our reconciliation journey to its next stage, Innovate. This RAP builds on the reflections and commercial relationships made with First Nations-owned businesses and other like-minded RAP organisations. This stage in reconciliation focuses on implementing new initiatives and strategies to advance reconciliation and foster meaningful relationships with First Nations communities. The Innovate RAP is more action-orientated, aiming to create tangible change and promote collaboration with First Nations people and their community.

We continue to install operational measures and make additional investments in addressing and mitigating any undesirable impact of our operations on our communities and the environment. Such measures include (but are not limited to) buffer walls, enclosing some of our equipment (where reasonably practicable), planting trees to screen off noises and improving visuals, and adapting our processes to minimise noise. We work collaboratively with local fire departments to ensure our control measures in fire prevention and methods for response improve with new technologies.



FY24 ACTIVITY

ABORIGINAL AND TORRES STRAIT ISLANDER PEOPLES PROCUREMENT POLICY

This policy outlines our commitment to include First Nations businesses when sourcing the supply of goods and services in Australia. We also will consult with First Nations stakeholders and organisations to continuously improve guiding principles around our engagement with them. Our goal is to develop and support a stronger and inclusive relationship with Aboriginal and Torres Strait Islander businesses.

Response to World Events

Russian Invasion of Ukraine

Russia continued its invasion of Ukraine in FY24, and Sims Limited maintained its suspension of business with both Russian and Ukrainian subcontractors until the conflict has been resolved.

Active Conflict Between Palestine and Israel

The current active conflict between Palestine and Israel began in October 2023 and has caused thousands of deaths, unknown numbers of casualties, and millions to seek refuge.

Our subcontractor in Israel has not been directly impacted by the conflict. It has continued its operations, including servicing materials on our behalf. We will continue to monitor the situation and maintain active communication with the subcontractor.

Consultation

Those who directly lead our businesses, as well as those who lead the functions that support them across the company, are members of our executive leadership team, headed by our chief executive officer and managing director. The team and our Board of Directors are kept apprised of our modern slavery efforts throughout the year and were engaged in the drafting and review of this statement.

Our Global Ethics & Compliance function, which leads our efforts to prevent and detect modern slavery, participates in cross-functional discussions on a routine basis with the Ethics & Compliance Committee and on calls with group level functions to discuss existing initiatives and how they impact governance and risk. Sims Limited's employees participate in local, national and international trade associations, which provide insight into such issues as gender equality, and environmental and sustainability topics, all of which impact modern slavery risks.

Sims Limited seeks guidance from non-governmental organisations focused on human rights, such as United Nations Global Compact Network Australia, Antislavery International and Human Rights Watch. Sims Limited's director of Global Ethics & Compliance also participates in networking groups of compliance officers where leading practices for addressing human rights and other compliance issues are exchanged.

Other Statements

Our joint venture, Richmond Steel Recycling, issued its first report under Canada's Forced and Child Labour in Supply Chains Act. Richmond Steel Recycling is the only portion of Sims Limited's operations in Canada and the report is limited to their activities.

Recognition and Resolve

At Sims Limited, we know that in pursuit of our purpose to create a world without waste to preserve our planet, we can directly and indirectly impact people's human rights. We believe that all human beings are born free and equal and should be treated with dignity and respect. While society has made progress to protect underrepresented populations, there is still much work to be done, and, as an organisation, we have a role to play. By working with our employees, shareholders, supply chain and other stakeholders globally, we can drive further accountability to protect vulnerable people from harm.

This statement was approved by the Sims Limited Board of Directors on 12 November 2024.

Signed by:



Stephen Mikkelsen
Group CEO and Managing Director



Philip Bainbridge
Chairperson

Compliance Mapping Reporting Requirements

Statement Elements	Australia Modern Slavery Act	UK Modern Slavery Act	California Transparency in Supply Chain Act
Our Company	Identify the reporting entity. Describe the reporting entity's structure, operations and supply chains.	Organisation's structure, business and supply chain.	n/a
Our Governance: Policies	n/a	Organisation's policies in relation to slavery and human trafficking.	n/a
Our Governance: Risk Assessment Process	Describe the actions taken by the reporting entity, and any entity it owns or controls, to assess the risks of modern slavery practices in the supply chains of the reporting entity and any entities it owns or controls.	The steps the organisation has taken to assess the risk of slavery and human trafficking taking place.	n/a
Our Operations: Our Risks	Describe the risks of modern slavery practices in the operations of the reporting entity and any entities it owns or controls.	Parts of the organisation's business where there is a risk of slavery and human trafficking taking place.	n/a
Our Operations: Our Risk Response	Describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to address the risks of modern slavery practices in the reporting entity and any entities it owns or controls, including due diligence and remediation processes.	The steps the organisation has taken to manage the risk of slavery and human trafficking taking place. The training about slavery and human trafficking available to its staff.	Disclose the extent employees and management who have direct responsibility for supply chain management receive training on human trafficking and slavery.
Our Value Chain: Our Risks	Describe the risks of modern slavery practices in the supply chains of the reporting entity and any entities it owns or controls.	Parts of the organisation's business and supply chains where there is a risk of slavery and human trafficking taking place, and the steps it has taken to manage that risk.	n/a
Our Value Chain: Our Risk Response	Describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to assess and address those risks, including due diligence and remediation processes.	Due diligence processes in relation to slavery and human trafficking in its business and supply chains.	State whether the company requires its direct suppliers to certify that materials incorporated into products comply with modern slavery regulations. Confirm whether the company audits suppliers in evaluating compliance with the company's standards for trafficking and slavery in its supply chains, and whether they are independent and unannounced.
Our Operations: Our Effectiveness And Our Value Chain: Our Effectiveness	Describe how the reporting entity assesses the effectiveness of such actions.	Organisation's effectiveness in ensuring that slavery is not taking place in its business or supply chains, measured against such performance indicators as it considers appropriate.	Disclose whether the company has internal procedures for determining whether employees or contractors are complying with company standards regarding slavery and human trafficking. Confirm whether the company engages in verification activities to identify, assess, and manage the risks of human trafficking in its product supply chain, and if so if a third-party verifier was used.
Other Relevant Information	Include any other information that the reporting entity, or the entity giving the statement, considers relevant.	n/a	n/a
Other Relevant Information: Consultation	Describe the process of consultation with (i) any entities the reporting entity owns or controls; and (ii) for a reporting entity covered by a joint statement, the entity giving the statement.	n/a	n/a

Appendix A

Sims Limited Entities:

- CIM Trucking, Inc. (United States)
 - Elizabeth River Export, LLC (United States)
 - Export Enterprises, LLC (United States)
 - Global Sustainability Insurance Corporation (United States)
 - Kariyarra Sims Recycling Pty Ltd (Australia)
 - Key Export, LLC
 - Metal Management Indiana, Inc. (United States)
 - Metal Management Midwest, Inc. (United States)
 - Metal Management Northeast, Inc. (United States)
 - Metal Management Ohio, Inc. (United States)
 - Metal Management, Inc. (United States)
 - New York Recycling Ventures, Inc.
 - Ngardimu Pty Ltd
 - PNG Recycling Limited (Papua New Guinea)
 - Sims Aluminum Pty Limited (Australia)
 - Sims Aluminum, Inc. (United States)
 - Sims ARG, Inc. (United States)
 - Sims Corporate Pty Ltd (Australia)
 - Sims Foundry Limited (United Kingdom)
 - Sims Global Commodities Pte Ltd. (Singapore)
 - Sims Group Australia Holdings Limited (Australia)
 - Sims Group Canada Holdings Limited (Canada)
 - Sims Group German Holdings GmbH (Germany)
 - Sims Group Global Trade Corporation (United States)
 - Sims Group Holdings 1 Pty Ltd. (Australia)
 - Sims Group Holdings 2 Pty Ltd. (Australia)
 - Sims Group Recycling Solutions Canada Ltd (Canada)
 - Sims Group UK Holdings Limited (United Kingdom)
 - Sims Group UK Limited (United Kingdom)
 - Sims Group UK Pension Trustees Limited (United Kingdom)
 - Sims Group USA Corporation (United States)
 - Sims Group USA Holdings Corporation (United States)
 - Sims Industrial Pty Limited (Australia)
 - Sims Lifecycle Reciclagem de Eletrônicos Ltda (Brazil)
 - Sims Lifecycle Services AB (Sweden)
 - Sims Lifecycle Services BV (Netherlands)
 - Sims Lifecycle Services Global Holdings BV (Netherlands)
 - Sims Lifecycle Services GmbH (Germany)
 - Sims Lifecycle Services Japan KK (Japan)
 - Sims Lifecycle Services Limited (United Kingdom)
 - Sims Lifecycle Services, S.A. de C.V. (Mexico)
 - Sims Lifecycle Services sp. z.o.o. (Poland)
 - Sims Limited (Australia)
 - Sims Metal Management Finance Limited (United Kingdom)
 - Sims Metal Management USA GP (United States)
 - Sims Pacific Metals Limited (New Zealand)
 - Sims Recycling Solutions Holdings, Inc. (United States)
 - Sims Recycling Solutions, Inc. (United States)
 - Sims Recycling Solutions India Private Limited (India)
 - Sims Recycling Solutions Ireland Limited (Ireland)
 - Sims Recycling Solutions Pte. Ltd. (Singapore)
 - Sims Resource Renewal Pty Limited (Australia)
 - Sims Southwest Corporation (United States)
 - Simsmetal East LLC (United States)
 - Simsmetal Holdings Pty Limited (Australia)
 - Simsmetal Industries Limited (New Zealand)
 - Simsmetal Properties NSW Pty Limited (Australia)
 - Simsmetal Properties QLD Pty Limited (Australia)
 - Simsmetal Services Pty Limited (Australia)
 - Simsmetal West LLC (United States)
 - SMM New England Corporation (United States)
 - SMM Southeast LLC (United States)
 - Trishyiraya Recycling India Private Limited (India)
- The following entities are associated with a joint venture controlled by Sims Limited.
- Richmond Steel Recycling Limited (Canada)
 - Rondout Iron & Metal Company, LLC (United States)
 - Sims E-Recycling (NZ) Limited (New Zealand)
- The following entities are associated with a joint venture controlled by Sims Limited's partner. Because Sims Limited does not control operations, this statement does not cover the activities of these entities, and they are not assessed as part of our operations or supply chain.
- Joule Energy Pty Ltd. (Australia)
 - LMS Energy Pty Ltd. (Australia)
 - LMS Swanbank Pty Ltd (Australia)
 - Navitus Pty Ltd (Australia)
 - SA Recycling LLC
 - Sims Energy Pty Ltd (Australia)
 - Sims Energy USA Holdings Corp (United States)
 - Sims Energy USA LLC (United States)
 - Sims Municipal Recycling of New York LLC (United States)

