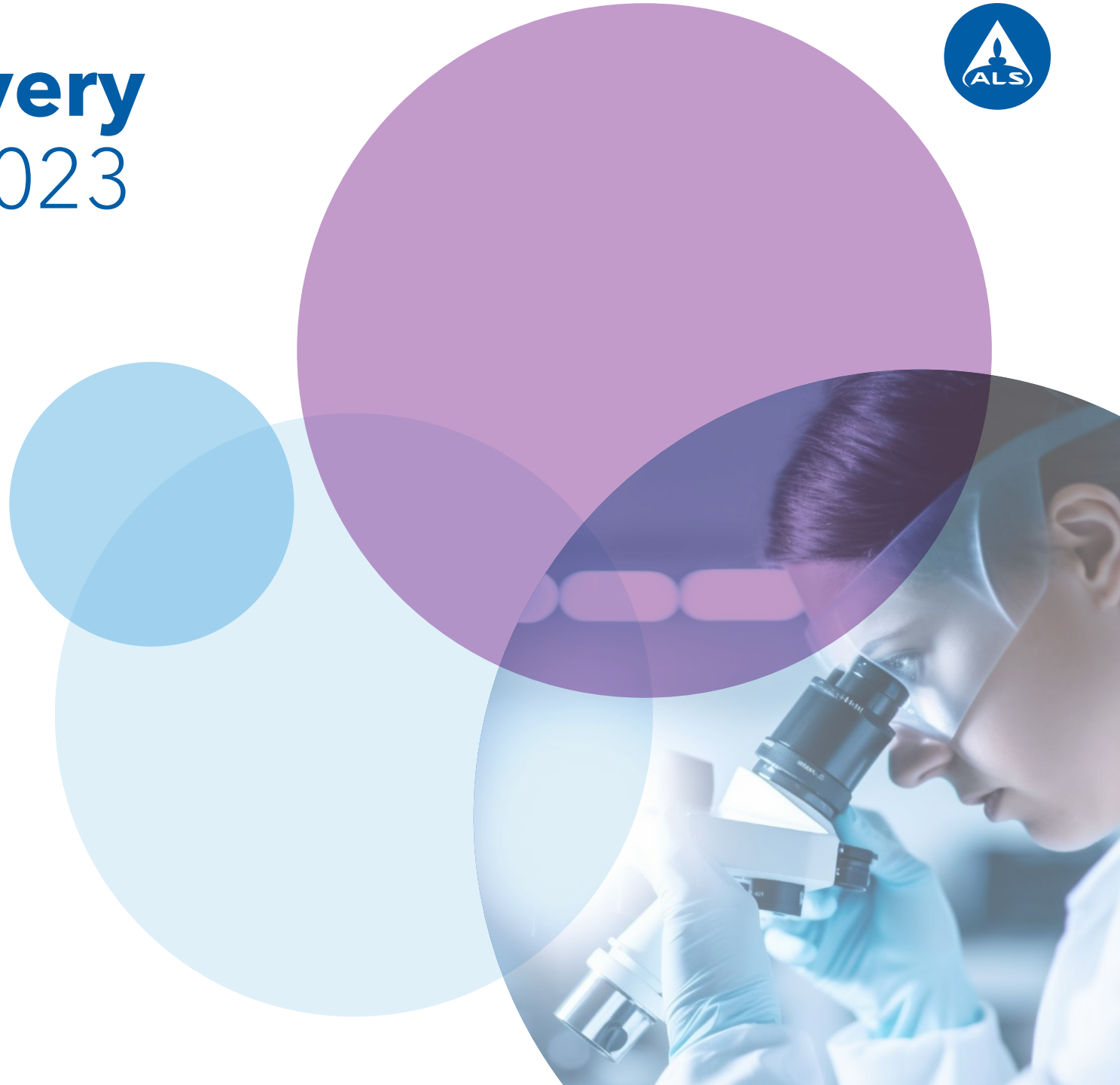


Modern Slavery Statement 2023



About this statement

This Modern Slavery Statement (Statement) is for the financial year commencing 1 April 2022 and ending 31 March 2023.

This Statement is made on behalf of ALS Limited (ABN 92 009 657 489)¹ and the entities it owns and controls, including Australian Laboratory Services Pty Ltd (ABN 84 009 936 029) and ALS Industrial Pty Ltd (ABN 21 006 353 046)², collectively referred to in this Statement as “ALS” or “the Group”³. This Statement is made for the purposes of the *Australian Modern Slavery Act 2018 (Cth) (the Australian Act)* and section 54 of the *United Kingdom’s Modern Slavery Act 2015 (the UK Act)* and has been approved by the Board of ALS Limited.

The table below sets out where the mandatory reporting requirements under the Australian Act and the recommended criteria under the UK Act have been addressed in this Statement.

Australian Act mandatory reporting requirements	UK Act recommended reporting criteria	This Statement
Identify the reporting entity; and Describe the structure, operations and supply chains.	Organisation’s structure, its business and its supply chains.	Pages 2, 7-10
Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and the entities it owns and 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 assess and manage that risk.	Pages 11-20
Describe the actions taken by the reporting entity and any entities that the reporting entity owns and controls to assess and address these risks, including due diligence and remediation processes.	Organisation’s policies in relation to slavery and human trafficking; and its due diligence processes in relation to slavery and human trafficking in its business and supply chains.	Pages 13-20, 23
Describe how the reporting entity assesses the effectiveness of these actions.	Organisation’s effectiveness in ensuring that slavery and human trafficking is not taking place in its business or supply chains, measured against such performance indicators as it considers appropriate.	Page 21-22
Describe the process of consultation with the entities the reporting entity owns or controls (a joint statement must also describe consultation with the entity giving the statement).		Page 24
Any other relevant information.		Pages 4-6, 25
	Training about slavery and human trafficking available to all staff.	Pages 15-16

¹ ALS Limited is a publicly listed company on the Australian Securities Exchange (ASX:ALQ), with corporate headquarters in Brisbane, Australia and global operations headquartered in Houston, Texas.

² This Statement is made as a joint statement under the Australian Act for these entities. Australian Laboratories Services Pty Ltd (ABN 84 009 936 029) and ALS Industrial Pty Ltd (ABN 21 006 353 046) were wholly owned subsidiaries of ALS Limited in FY2023, and together with ALS Limited comprise the reporting entities under the Australian Modern Slavery Act 2018 (Cth) (the Australian Act). During the reporting period, Australian Laboratory Services Pty Ltd was 100% directly owned by ALS Limited, with ALS Industrial Pty Ltd being 100% indirectly owned by ALS Limited until the effective date of its sale to SRG Global (ASX:SRG) on 28 February 2023.

³ A list of controlled entities with a contribution to the ALS Group’s consolidated revenue of at least 1.0%, and also the main legal entity in every country where the Group has permanent operations, even where such legal entity represents less than 1.0% of the Group’s consolidated revenue, is included at Note 5b Global operating entities and ultimate parent in the ALS FY2023 Annual Report.



Contents

About this statement	02
A message from our CEO	04
Our FY2023 key achievements	05
Our commitment	06
Our structure and operations	07
Our supply chains	09
Risks of modern slavery in our operations and supply chains	11
Our actions to assess and address modern slavery risks	13
Assessing the effectiveness of our actions	21
Our process of consultation and collaboration	24
Our focus for FY2024	25

A message from our CEO



Since our inaugural Modern Slavery Statement in 2017, we have pursued continuous improvements to our approach to identifying and responding to the risks of modern slavery in our operations and supply chains.

The ALS Modern Slavery Statement for FY2023 describes the steps that we have taken to identify, mitigate, and manage the risks of modern slavery in our operations and supply chains. This is our seventh Statement in response to the *United Kingdom Modern Slavery Act 2015* and our fourth Statement in response to the *Australian Modern Slavery Act 2018*.

As a global leader in the analytical science and testing industry with over 19,000 employees in operations in over 70 countries, we have a responsibility to ensure that we are not complicit in any form of modern slavery. Our position on modern slavery remains clear - it has no place in our business and contradicts our values.

Since our inaugural Modern Slavery Statement in 2017, we have pursued continuous improvements to our approach to identifying and responding to the risks of modern slavery in our operations and supply chains. We remain committed to efforts globally to uphold, respect, and promote the human rights of each individual in our business and supply chains.

Eradicating modern slavery is a complex and challenging undertaking, requiring a collaborative approach of multiple stakeholders. We remain focused on taking meaningful steps to advance our approach to modern slavery risk identification and management, as well as guiding and assisting our suppliers to do the same.

During FY2023, we have continued to take proactive measures to combat modern slavery and welcomed feedback from stakeholders about our efforts. We are increasing the

awareness and capability of our employees via the ongoing rollout of our Modern Slavery Awareness Course specifically aimed at our employees involved in procuring goods and services, and through the global rollout of our Code of Conduct Course for all employees. Across high-risk categories of supply, we continue to conduct assessments of suppliers and engage in ongoing discussions with them about this issue. We have constantly focused on ensuring we partner with suppliers who share our commitment to respecting human rights and treating everyone with dignity and respect.

We are particularly proud of our employees who share our commitment to helping eliminate the risks of any form of modern slavery from occurring in our operations and supply chain, and who work responsibly every day to help ensure our values remain at the heart of how we approach doing business.

Looking ahead, it is essential that we continually seek opportunities to strengthen our modern slavery risk identification and management framework, and we welcome open and constructive discussion with stakeholders on future actions aimed at ending modern slavery.

A handwritten signature in black ink, appearing to read 'Malcolm Deane'. The signature is stylized and fluid.

Malcolm Deane,
CEO and Managing Director
19 September 2023

Our FY2023 key achievements

17,419 employees successfully completed Code of Conduct training which highlights modern slavery and expresses our commitment to protecting and upholding the human rights of all individuals.

Enhanced the capability of employees involved in the procurement of goods and services through their completion of our Modern Slavery Awareness course, designed to provide in-depth information on what constitutes modern slavery and how to identify modern slavery risks.

Deep dive engagement with our main glove suppliers to enhance our understanding of this component of our supply chains.

Strengthened our Procurement & Supply Chain Framework through the implementation of the Group's Procurement and Supply Chain Policy which focuses on integrity and sustainability of our supply chains and reinforces the expectations we have of our suppliers as outlined in the ALS Supplier Code of Conduct.

Made substantive progress in the regional centralisation of our Procurement and Supply Chain function to ensure consistent execution of key supply chain management principles, including consolidating our supplier count and implementation of consistent procurement policies and procedures.

100% adoption of regional structure for supply chain management and procurement for all Business Streams across all regions.

100% completion of certifications by operational managers responsible for each of our sites confirming that no instances of modern slavery had been reported and that all site employees were aware of the need to report.



Our commitment

ALS is committed to ethical and responsible business conduct, including respecting and protecting the human rights of our employees, our customers, our suppliers and their workforce, our business partners and those in the communities in which we operate.

We recognise that the risk of modern slavery⁴ exists throughout our supply chains and may also be present in our operations and that for us to contribute to the eradication of modern slavery, it is important for us to understand and manage this risk through a collaborative approach with our employees, our suppliers and other stakeholders so that we are not complicit in human rights abuses.

Our position on modern slavery is clear – it has no place in our business and contradicts our values. Our commitment to this position includes continually seeking to maintain our diligence around understanding how we might

cause, contribute to, or be directly linked to modern slavery practices.

We believe in treating our employees, those who work in our supply chains and those living in the communities in which we operate with dignity and respect, and seek to engage with third parties that respect the protection of human rights and demonstrate sound ethical performance. We expect our employees and all individuals who work for us, or on our behalf, to respect and uphold the human rights of all others and to partner with us in combating modern slavery.



Our Values



⁴ ALS considers situations of modern slavery to be those where coercion, threats or deception are used by offenders to exploit victims and undermine their freedom, including human trafficking, slavery, servitude, forced labour, debt bondage, forced marriage, and the worst forms of child labour.

Our structure and operations

ALS is one of the world's largest analytical and testing services businesses, servicing multiple industries globally, with a workforce of more than 19,000 people operating from more than 430 sites in over 70 countries across Africa, Asia, Australia, Oceania, Europe, the Middle East and the Americas.

For more than 45 years, we have provided testing and technical solutions to clients in a wide range of industries all over the world, building our global reputation by embracing the latest technologies and innovative methodologies to deliver high-quality testing services to our clients.

With global operations headquartered in Houston, Texas and corporate headquarters in Brisbane, Australia we are listed on the Australian Securities Exchange (ASX Code: ALQ), being an ASX100 company with a multibillion-dollar market capitalisation.

Our mission is to use the power of testing to solve complex challenges, and with our passion for science, to serve clients with data-driven insights for a safer and healthier world. We are committed to integrity, reliability, and innovation, which supports our delivery of the highest level of quality work and customer service.

During the year, our operations were organised into five Business Streams (Food & Pharmaceutical, Minerals, Environmental, Commodity Inspection, and Industrial⁵) based on our General Executive Management structure reporting to the Group's Managing Director and Chief Executive Officer.

Through our Business Streams, our operations delivered analytical and testing and inspection services spanning Environmental and Occupational Hygiene, Food and Beverage, Pharmaceutical and Healthcare, Personal Care and Over-The-Counter, Geochemistry & Mine Site Operations, Trade & Inspections, Metallurgy & Mineral Processing, Coal Quality Testing Services and Tribology.

⁵ The Industrial Business Stream ceased to operate from the effective date of the sale of ALS Industrial Pty Ltd to SRG Global (ASX:SRG) on 28 February 2023.

Our locations



Our operations

70+
COUNTRIES

430+
LOCATIONS

45+
YEARS

19k+
STAFF
WORLDWIDE

**AUD
2.4b+**
GLOBAL
REVENUE

The services we currently offer



Environmental

Site assessment & remediation
 Environmental monitoring
 Water industry
 Air monitoring
 Industrial & occupational hygiene



Equipment reliability

Equipment reliability & maintenance



Food & beverage

Food safety & quality testing
 Technical services, audits & training



Mining & commodities

Mine site operations
 Geochemistry
 Consulting & analytics
 Coal
 Metallurgy
 Trade & inspection



Personal care & over-the-counter

Quality control
 Efficacy testing
 Safety testing



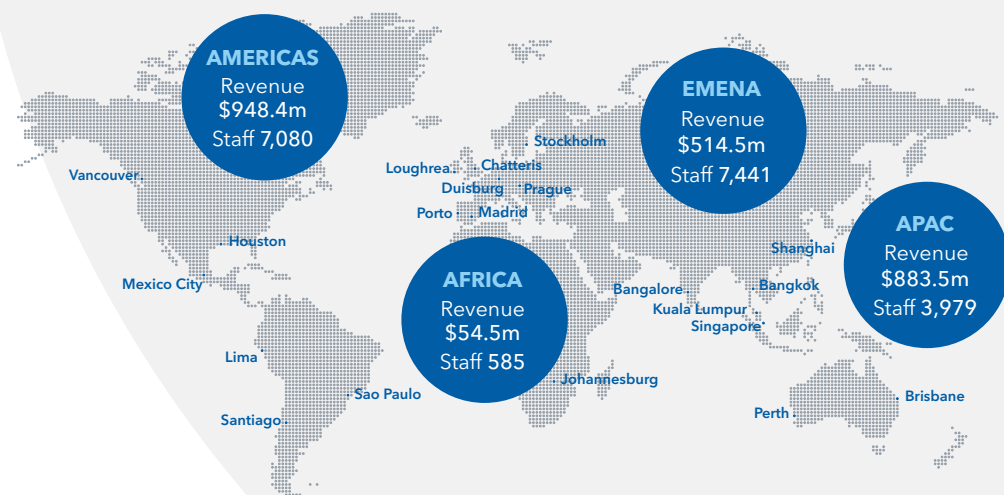
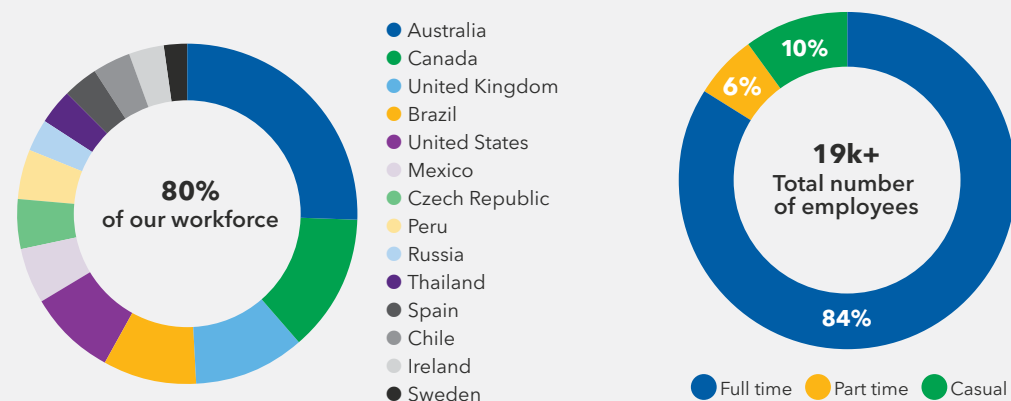
Pharmaceutical & healthcare

Pharmaceutical services
 Analytical testing

Our workforce

We leverage a multifaceted international team in delivering our services while remaining agile enough to provide local expertise and personalised solutions to each and every one of our clients.

Our highly-skilled and diverse team of over 19,000 delivering our services span the globe. As at 31 March 2023, approximately 15,900 of our employees were directly employed full-time, with approximately 1,250 employed on a part-time basis and 1,850 employed casually. The majority of our employees are based in Australia, Canada, the United Kingdom, Brazil and the United States. Our employees in these countries, together with those in Mexico, the Czech Republic, Peru, Russia, Thailand, Spain, Chile, Ireland and Sweden comprise approximately 80% of our workforce.



The Group's website, alsglobal.com, provides further information on the range of services provided by the Group, as well as the industries that we provide services to.

Our supply chains

Our supply chains include the supply of goods and services in all of the regions in which we operate, with the majority of goods and services being procured locally or nationally to the operations those goods and services support.

Broadly these fall into the categories of equipment (including maintenance and servicing), chemicals, consumables, gas, transport and freight, and facilities management and maintenance services. The Group also procures the services of various professional advisers and other services, such as those provided by finance and banking institutions. From time to time the Group procures labour through sub-contractors, agency staff and recruitment agencies.

The main supplies for each of our service offerings include:



Environmental

- Solvents
- Acids
- Hydrogen peroxide
- Laboratory plastic ware
- Laboratory glassware
- Syringe filters and other flat filters
- Aluminum dishes
- Certified reference materials
- Analytical instrument consumables
- Microbiological media
- PPE including lab coats and gloves
- Gas - Argon, Nitrogen and Helium



Equipment reliability

- Sample bottles
- Mailing containers
- Cardboard boxes
- Large cardboard shippers
- Pre-addressed postage satchels
- Sample information sheets
- Sample tubes & plastic bags
- Oil sample pumps



Food & beverage

- Microbiological media
- Petri dishes
- Analytical instrument consumables
- Solvents
- Ethanol
- Sterile plastic containers
- Sterile swabs
- PPE including lab coats and gloves



Mining & commodities

- Lead oxide flux
- Acids
- Crucibles and cupels e.g. clayware, ceramic, graphite
- Consumables for jaw crushers & pulverisers
- Laboratory plastic ware
- Wet strength, plastic and calico bags for samples
- PTFE laboratoryware
- Certified reference materials
- Analytical instrument consumables
- Platinumware
- XRF flux
- Metallographic consumables
- PPE including lab coats and gloves



Personal care & over-the-counter

- Sterile plastic & glass sample containers
- Sterile laboratory plastic ware e.g. serological pipettes, well plates, petri dishes
- Filter cups
- Media
- Solvents
- Ethanol / viraclean
- Cultures (LAL)
- Sterile swabs
- Sterile filter paper
- Reference materials
- Instrument consumables
- PPE including lab coats and gloves

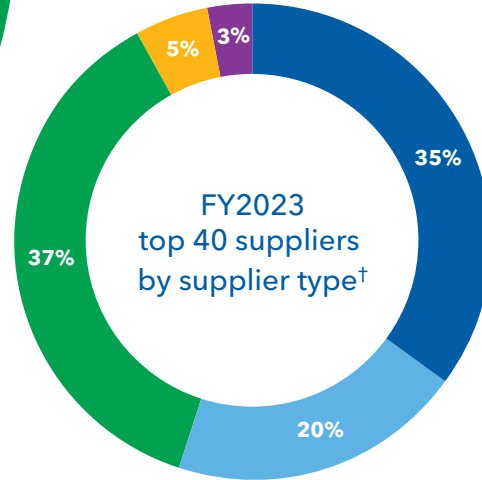


Pharmaceutical & healthcare

- Microbiological media
- Petri dishes
- Analytical instrument consumables
- Solvents
- Ethanol
- Sterile plastic containers
- Sterile swabs
- PPE including lab coats and gloves

Supplier Spend

Our total supplier spend for FY2023 was approximately **AUD561m**, with the spend for Group entities comprising 75% of the Group's total revenue for FY2023 being approximately **AUD389m**.



- Manufacturer
- Distributor
- Manufacturer & Distributor
- Consultancy & Outsourced Services
- Transport & Freight

†Based on FY2023 supplier spend

Manufacturer

Potentially higher risk to ALS of causing, contributing to, or being directly linked to, modern slavery practices. Typically greater transparency for the procurer as to the good/product manufacturing process.

Distributor

Potentially lower risk to ALS of causing, contributing to, or being directly linked to, modern slavery practices, given that the distributor is typically not involved in the good/product manufacturing process; but higher risk to ALS of causing, contributing to, or being indirectly linked to, modern slavery practices since the good/product manufacturing process is typically less transparent in these arrangements.

Manufacturer & Distributor

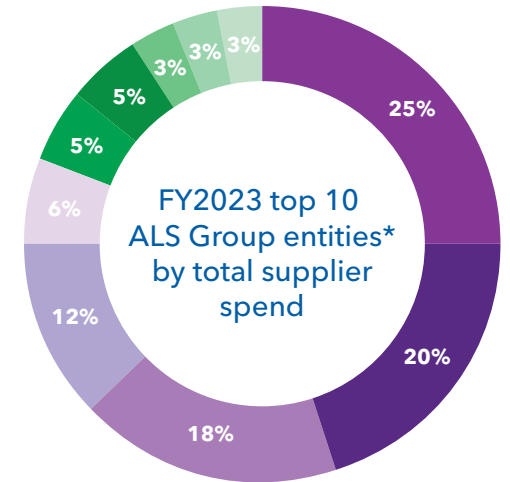
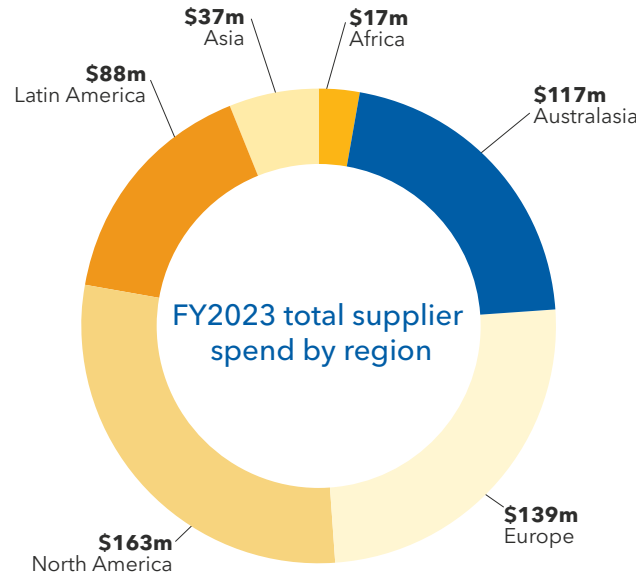
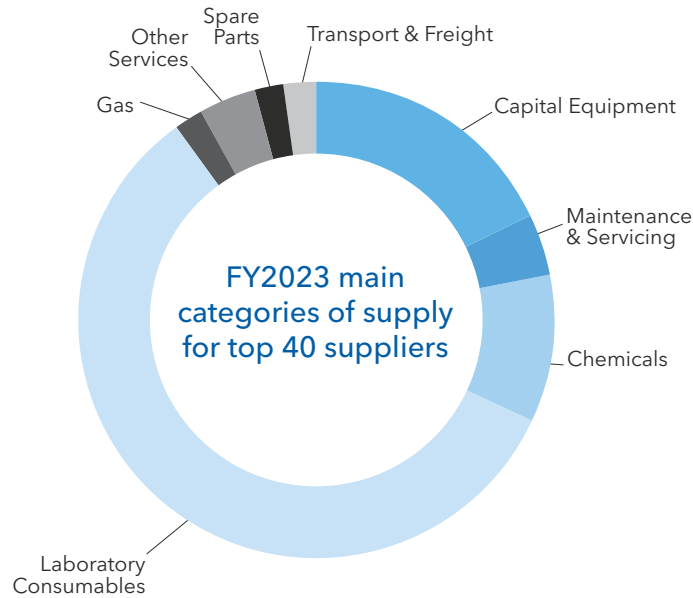
Potentially higher risk to ALS of causing, contributing to, or being directly linked to, modern slavery practices depending on the role the supplier plays in relation to the good/product procured by the Group.

Consultancy & Outsourced Services

Depending on the type of arrangement, potentially higher risk to ALS of causing, contributing to, or being directly linked to, modern slavery practices predominately associated with labour exploitation through less transparent sub-contractor labour and agency worker arrangements.

Transport & Freight

Potentially higher risk to ALS of causing, contributing to, or being indirectly linked to, modern slavery practices predominately associated with labour exploitation through less transparent sub-contractor labour and agency worker arrangements.



- Australia
- England
- Mexico
- Ireland
- USA
- Brazil
- Czech Republic
- Peru
- Spain

*Based on country of incorporation

Risks of modern slavery in our operations and supply chains

As a provider of professional services, the Group does not operate in a sector or industry identified as having high modern slavery risks. This however does not mean that we are not diligent in our efforts to examine our operations and supply chains to understand the potential for modern slavery practices to arise.

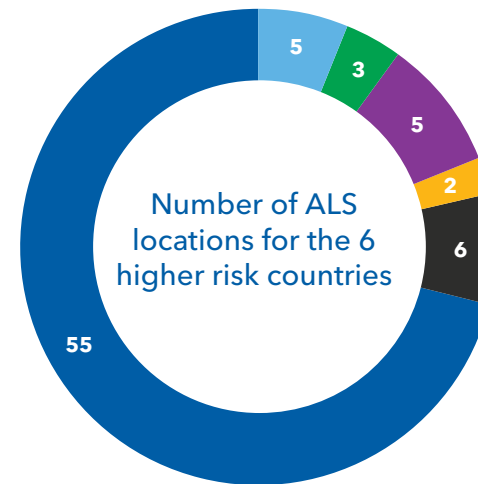
Our operations

Given our employees are core to our business, our commitment to respecting human rights and having no tolerance for modern slavery practices starts in understanding the risks of modern slavery in our operations.

Our enterprise-wide Risk Management Framework supports this understanding by allocating responsibility across all levels for identifying and managing risks, including modern slavery risks.

This allocation of responsibility, combined with the procedures and processes that form part of our enterprise-wide Risk Management Framework and the specific actions we take as part of our modern slavery response, means that the likelihood of modern slavery practices occurring in our operations continues to be assessed as unlikely.

We do however remain aware that given the geographical spread of our operations, and with a workforce spanning 70+ countries, we must remain alert to the possibility, however remote we consider that to be, for modern slavery practices to arise in our operations. As at 31 March 2023, the Group had 2,390 employees located across 6 of the 10 countries that are considered to have the largest estimated numbers of people in modern slavery⁶, as depicted in the charts shown. Given this, and in taking a risk-based approach, this assessment will factor into our efforts to address the risks of modern slavery in our operations.



India China Russia
Indonesia Turkey United States



India China Russia
Indonesia Turkey United States

⁶ According to Walk Free 2023, *The Global Slavery Index 2023*, Minderoo Foundation, the "10 countries with the largest estimated numbers of people in modern slavery include some of the world's most populous. Collectively, these countries – India (11 million), China (5.8 million), North Korea (2.7 million), Pakistan (2.3 million), Russia (1.9 million), Indonesia (1.8 million), Nigeria (1.6 million), Türkiye (1.3 million), Bangladesh (1.2 million), and the United States (1.1 million) – account for nearly two in every three people living in modern slavery and over half the world's population."

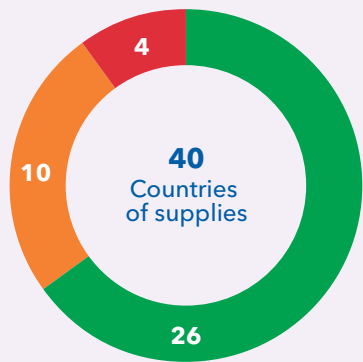
Our supply chains

When it comes to our supply chains, the Group procures goods and services likely to have high modern slavery risks due to their nature, or how these goods or services are manufactured or provided. The risks of modern slavery are then heightened where goods or services are provided or sourced from countries with a high prevalence of modern slavery.

For FY2023, the approach taken to understand the risk for the Group to cause, contribute to, or be directly linked to modern slavery practices through our operations and supply chains continued to consider the location of our operations and our supply chains in the context of spend; volume of supply (excluding suppliers of property and utilities, and finance and banking facilities); and country of export.

In addition, the supplier type (manufacturer, distributor, etc.), and the risks associated with the supplier type was also considered – see page 10 for the outcome of this assessment.

Risk-level assessment based on country information of supplies for Group entities comprising 75% of the Group's FY2023 revenue⁷



● Low risk ● Medium risk ● High risk

⁷ Risk-level assessment based on information contained in the *Walk Free 2023, The Global Slavery Index 2023 - World Map*, Minderoo Foundation.

The outcome of our assessment following this approach identified the salient goods that we procure presenting the greatest potential for modern slavery practices continues to be associated with our procurement of electronic-related goods, transport and freight services, laboratory consumables, services supporting our laboratories, and branded merchandise.

Electronic-related goods such as analytical testing equipment, computers, and mobile devices, with the risks identified predominately associated with the manufacturing suppliers of our direct suppliers operating in countries where there is a high degree of foreign migrant labour and lack of legal protections and or enforcement of protections for migrant labour.



Total number of electronic-related goods suppliers

168

Transport and freight services, with risks identified predominately associated with sub-contractor labour and agency workers.



Total number of transport and freight service suppliers

1,342

Laboratory consumables (such as gloves, other protective equipment, safety gear, and ceramic-based consumables), with risks identified predominately associated with the materials incorporated into these consumables, such as rubber.



Total number of laboratory consumables suppliers

1,637

Services supporting our laboratories and offices, such as the provision of cleaning services due to lower wages and manual labour having a higher risk of modern slavery practices.



Total number of cleaning service suppliers

416

ALS branded merchandise, with risks identified predominately with the high risk of modern slavery associated with textiles and the fashion industry.



Total number of branded merchandise suppliers

50

Approx. number of suppliers of Group entities comprising 75% of the Group's FY2023 revenue

18,648

Our actions to assess and address modern slavery risks

Governance and Policies

The ALS Limited Board Sustainability and Innovation Committee retain oversight of the Group's management of its modern slavery risks through the Committee's oversight of the Group's Sustainability Program.

Management oversight of the Group's response to modern slavery sits primarily with the Group's Sustainability Team, led by our Chief Sustainability Officer. The Sustainability Team's focus is on devising the Group's strategy to address the risk of modern slavery in our operations and supply chains, policy development, education and awareness, and incident management and remediation. To ensure that the Group's strategy and response to modern slavery risks are inclusive and able to be achieved, our Chief Sustainability Officer consults with the Group's CEO and Executive Leadership Team as to the strategy and periodically reports as to the implementation and outcome of our modern slavery risk management activities.

Fundamental to our approach to assessing and addressing the risks of modern slavery in our operations and supply chains are leadership; building competency and capabilities; documenting policies, procedures and processes; legal and compliance; facilitating incident management; monitoring and assessing effectiveness; and reporting. This approach is supported by our Code of Conduct; Human Rights Policy; Procurement and Supply Chain Policy; Human Rights and Modern Slavery Awareness training; Modern Slavery Questionnaire and supplier due diligence risk assessments; Supplier Code of Conduct; contractual protections; our compliance certification processes; and our Whistleblower Policy, and ALS Business Integrity Helpline and ALS Your Voice Helpline.



Governance and Policies

1 Leadership

- Commitment to, and leadership in, addressing modern slavery risks in our operations and supply chains from ALS Limited's Board, CEO, and our Executive Leadership Team.
- Communication of our commitment to addressing the risks of modern slavery in our operations and supply chains to our employees and our suppliers.

2 Building competency and capabilities

- Raising awareness and educating our employees having oversight of, and responsibility for, the procurement of goods and services as to the risks and signs of modern slavery, undertaking modern slavery risk assessments and actions to monitor for signs of modern slavery practices.
- Engaging with external bodies as to the challenges and lessons learned in managing modern slavery risks.
- Understanding the expectations of our stakeholders in relation to our response to addressing modern slavery.

3 Documenting policies, procedures and processes

- Comprehensive policies and procedures to support a safe and fair working environment for our employees and those of our suppliers, including procedures and processes to assess modern slavery risks prior to entering into contracts to procure goods and services.
- Ensuring recruitment policies and procedures that support upholding the fundamental rights and freedoms of all individuals.

4 Legal and compliance

- Undertaking due diligence.
- Embedding expectations into contracts.

5 Facilitating incident management

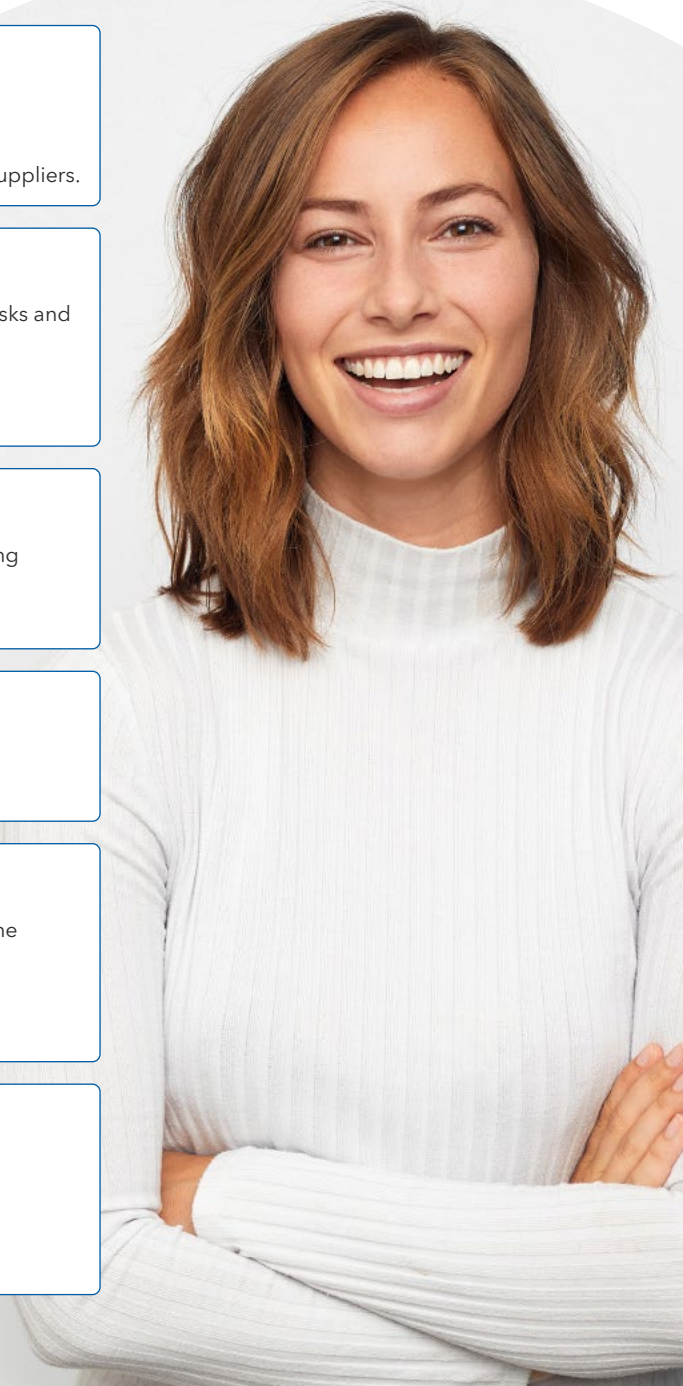
- Making available an independent, externally provided reporting mechanism (where anonymous reports can be made) to our employees and the employees of our suppliers.
- Ensuring a process to remediate identified modern slavery risks or reported modern slavery practices.
- Disclosing incidents of modern slavery practices identified or reported, remedial actions undertaken and lessons learned.

6 Monitoring and assessing effectiveness

- Meaningful engagement with our suppliers on modern slavery risks and practices.
- Monitoring and assessing the effectiveness of our modern slavery risk management actions.

7 Reporting

- Reporting publicly as to the progress of our response to modern slavery:
 - Modern Slavery Statement
 - Sustainability Report



Governance and Policies

1. ALS Code of Conduct

Articulates the standards of behaviour that ALS expects of all of those that work for, or on behalf of, ALS. Our Code of Conduct contains specific content on respecting human rights, with practical guidance as to expected standards of behaviour.

2. ALS Human Rights Policy

Sets out our commitment and communicates our stance on, and the fundamental elements of our approach to, the protection of human rights. Our Human Rights Policy was first published in March 2018, is reviewed annually, and is available to all employees on our intranet.

3. ALS Procurement and Supply Chain Policy

Sets out our commitments and focus on ensuring integrity and sustainability in our supply chains, standardising Group-wide procurement and supply chain activities, consolidating our vendor base to focus on leveraging our Group spend with strategic suppliers, and reinforces the expectations and requirements outlined in our Supplier Code of Conduct. Our Procurement and Supply Chain Policy was first published in September 2022, is reviewed on a two-yearly basis, and is available to all employees on our intranet.

4. Human Rights and Modern Slavery Awareness training

Fundamental to our assessing and addressing modern slavery risks in our operations and supply chains is raising the awareness of all of our employees through our Code of Conduct online training course, and supplementing this with specific modern slavery awareness training for those of our employees involved in procuring the goods and services needed for our continued operation.

5. Modern Slavery Questionnaire and supplier due diligence risk assessments

Providing the tools to assess our suppliers as to the risk of adverse human rights impacts, with a focus on our highest-risk goods and services suppliers.

6. Supplier Code of Conduct

Setting out the standards of behaviour we expect of our suppliers in respecting and upholding human rights in a Supplier Code of Conduct, requesting our suppliers' written acceptance and commitment to, and agreement to adopt, the principles and requirements contained in the code.

7. Contractual protections

Contractual terms (including representations and warranties) in relation to respecting internationally recognised human rights incorporated into standard terms and conditions for the supply of goods and services.

8. Compliance certification processes

Annual internal certification process as to awareness of modern slavery and the need to report any suspected instances of modern slavery or infringement of human rights in our operations and supply chains.

9. Whistleblower Policy, and ALS Business Integrity Helpline and ALS Your Voice Helpline

Encouraging our employees, our suppliers and their employees to speak up and feel that they can safely report suspected or actual conduct that does not support ethical and responsible business conduct.



Actions taken to address risks in our operations

Our annual risk assessment process focuses on the identification and management of the risk of modern slavery in our operations, which include:

- Mapping our key policies, programs and activities that support our Human Rights Policy to assist us in ensuring that we have in place a comprehensive framework to mitigate adverse human rights impacts arising in our operations. Active policies, programs and activities supporting our commitment to respecting and protecting human rights cover diversity and inclusion; labour standards, wages and benefits; freedom of association and collective bargaining; health, safety and security; forced labour, human trafficking and child labour; and reporting mechanisms. See page 17 for further detail.
- Incorporating into our employee on-boarding process:
 - training in relation to our Code of Conduct, which highlights the Group's commitment to respecting and protecting the human rights of all individuals and not engaging in any form of modern slavery; and
 - the reporting mechanisms available to employees for reporting any actual or suspected behaviour not in line with our Code.
- Our Code of Conduct training is available online and face-to-face and is mandatory training upon joining ALS and annually thereafter. The training is periodically reviewed and refreshed to ensure our employees receive the required level of training. Records of completion are retained as part of each employee's employment record.
- Providing specific and practical guidance in our Code of Conduct on assessing and upholding human rights.
- Requiring each of our site and office locations to display on employee noticeboards the ALS Business Integrity Helpline and ALS Your Voice Helpline poster to which reports as to behaviour not in line with our Code can be made, with the ability for individuals to report anonymously should they wish to do so.
- Requiring operational managers for each site location to specifically confirm, as part of our annual certification processes, that they and all site employees are aware of the need to report any suspected instances of modern slavery or infringement of human rights in our operations and supply chains.
- Investigating all reports of actual or suspected adverse human rights impacts in our operations or supply chains, including protecting the privacy and confidentiality of those that report.

Risk identification, assessment and management

We identify and manage all risks that the Group is exposed to, including modern slavery risks and human rights impacts by applying our overarching enterprise-wide Risk Management Framework. This Framework applies to all parts of our business and supporting functions globally, and describes the day-to-day management roles and responsibilities (including the allocation of resources) of our CEO and Executive Management Team, General Managers, Managers and Supervisors, and employees. Our Board's Audit and Risk Committee monitors and, at least annually, reviews the effectiveness of the Group's systems of risk management and internal control. Detailed information in relation to our enterprise-wide Risk Management Framework is contained in the ALS Risk Management Policy, available at alsglobal.com.

Our Group Risk Appetite Policy, which is approved by the ALS Limited Board, contains a suite of risk appetite statements covering our material business risks. The policy includes approved statements as to the Group's risk tolerance limits for our material operational risks, including modern slavery risks.

17,419
employees successfully
completed Code
of Conduct training
during FY2023



Our Human Rights Program Framework

The outcome of the mapping of our key policies, programs and activities supporting our Human Rights Policy is summarised below.

Diversity and inclusion

Diversity, Equity & Inclusion Policy: Includes measurable objectives for key diversity categories, including recruitment, leadership development and pay equity.

Executive-sponsored employee resource groups: RISE Gender Equity Network and Global LGBTQ+ Network.

Recruitment Management Guidelines:

Embodies our commitment to fair and merit-based recruitment and selection processes.

ALSTAR online Hiring for Success course:

Supporting rigorous, fair and non-discriminatory recruitment practices.

Workplace Bullying, Harassment and Discrimination Policy and online training:

Reinforces our position and strict prohibition of all forms of bullying, harassment and discrimination.

Executive Development Program: Participants include a diverse selection of executive-nominated employees from all regions and Business Streams.

iLEAD Development Program: Advancing frontline leadership competence, including the creation of equal and inclusive teams.

Training and Communications:

Made available in multiple languages.

Employee Surveys: Facilitating employee feedback on Diversity, Equity & Inclusion, leadership performance, management impact and career and development opportunities.

Labour standards, wages and benefits

Defined remuneration strategy: Considers market rates of pay, and aims to ensure consistency and equity in pay practices.

Gender equity remuneration: Analysis of pay data to identify gender pay gaps, and includes senior managers globally confirming 'Gender Pay Equity Pledge'.

Benefits and allowances: At a minimum, statutory benefits and allowances for role and location.

Cost of living pressures: Adjustment of employee salaries from assessment of inflation rates to address cost of living pressures.

Encouraging open dialogue: Openness in discussing rates of pay, performance, feedback, career paths and progression.

Freedom of association and collective bargaining

Participation in constructive dialogue and good faith negotiations with freely elected union representatives.

Child labour

Recruitment Management Guidelines: Includes prohibiting the hiring of children before they complete their compulsory education and ensuring they are not engaged in roles that do not provide a healthy, safe and secure workplace.

Healthy, Safe and Secure Workplace

HSE Program: Includes HSE induction training and HSE Foundation Standard; tailored site-based employee communication and consultation; HSE audit program; PPI Scorecard tracking safety performance; and an online incident database.

Employee Travel Assistance: Provision of 24/7 international emergency management assistance.

Modern slavery, forced labour, and human trafficking

Supply chain human rights impacts assessment process: Supplier assessments to identify potential adverse human rights risks and impacts.

Training: Raising awareness of modern slavery through all employee Code of Conduct training, and targeted Modern Slavery Awareness training for procurement and supply chain employees.

Supplier Code of Conduct: Outlining the standards of behaviour expected in respecting and upholding human rights.

Contractual protections: Contractual terms with suppliers in relation to respecting and upholding human rights.

Communities

Local workforces: Significant investment and commitment to the development of local workforces.

Local suppliers: Use of local suppliers where possible to support host communities.

Indigenous Engagement Policy & Action Plan: Ensuring candidates identifying as indigenous are afforded the opportunity to interview where key competencies and relevant qualifications are demonstrated.

Guidance and reporting

Standards and policies: Including Code of Conduct, Human Rights Policy and Modern Slavery Statement.

Whistleblower Program: Including Whistleblower Policy, ALS Business Integrity Helpline and the ALS Your Voice Helpline.

Public reporting

Sustainability Report: Annual summary of human rights-related commitments and efforts undertaken during the year.

Modern Slavery Statement: Annual Statement made for the purposes of the Australian Modern Slavery Act 2018 (Cth) and the United Kingdom's Modern Slavery Act 2015.

Actions taken to address risks in our supply chains

Our suppliers are critical to our business. We seek to work with suppliers aligned with our values, who are committed to acting ethically, who respect the protection of human rights, and who are committed to improving their environmental and social impact.

We take a collaborative approach to managing the risks of modern slavery in our supply chains by engaging with our suppliers throughout the duration of our relationship with them to enable the timely identification and remediation of modern slavery practices and adverse human rights impacts. We recognise that a key challenge in implementing our response to addressing modern slavery is in assessing

and addressing modern slavery risks in our supply chains, including where modern slavery risks may be present in our extended supply chains below our tier one suppliers. Regular engagement with our suppliers facilitates us in addressing this challenge.

Our supplier due diligence process focuses on obtaining and reviewing relevant information in relation to our suppliers and forming a view as to whether modern slavery practices are present, or have the potential to arise, that would result in us causing, contributing to, or being directly linked to modern slavery practices should we procure goods or services from them.

More specifically, our approach involves:

1

Employee training

Requiring supplier-facing procurement and supply chain personnel to undergo training to raise their awareness and provide guidance on supplier engagement and supplier due diligence, including due diligence relating to modern slavery-related risks.

2

Desktop research

Consideration of the existence and content of a supplier's code of conduct, corporate social responsibility policy, modern slavery statement, human rights policy or sustainability report.

3

Supplier engagement

Having meaningful discussions with a supplier to understand their level of awareness as to modern slavery practices and their approach to addressing modern slavery and adverse human rights impacts in their operations and supply chains.

4

Supplier questionnaires

Having a supplier complete due diligence questionnaires and reviewing the breadth and depth of their responses focused on human rights and modern slavery.

5

Supplier code of conduct

Providing the supplier with the ALS Supplier Code of Conduct and requesting their commitment in writing to its requirements, and understanding any hesitation in providing this commitment.

6

Supplier agreements

Ensuring clauses in relation to modern slavery and respecting human rights are included in supplier contracts, and discussing any reluctance as to the inclusion of these clauses.





FY2023 actions

Our actions taken in FY2023 focused on assessing and addressing modern slavery risks in our operations and supply chains by:

- Continuing to refine our existing strategy to identify, assess and address potential modern slavery-related risks in our operations and supply chains through increased collaboration between personnel in our Procurement & Supply Chain, Compliance & Risk, Sustainability, Human Resources and Finance teams globally to continue raising awareness and ensure alignment on approach where possible.
- Utilising this ongoing internal stakeholder collaboration to ensure continued deepening of our understanding as to the Group's supply chains and progressing our reviews of our higher-risk categories of supply identified in previous years as having the greatest potential for modern slavery practices. For example, see Case Study - Glove supplier deep dive on page 20.
- Further building the awareness and capability of our employees by continuing to roll out our Modern Slavery Awareness course, in particular targeting employees involved in the procurement of goods and services. In addition, expanding the languages this course is available in to include Spanish and Portuguese.

- Continuing to refine our supplier due diligence documentation to provide deeper insights through further tailoring the targeted questions pertaining to modern slavery-related risks in our supplier onboarding questionnaire. This included the addition of questions relating to the availability of the supplier's workforce having access to a reporting mechanism to anonymously raise concerns relating to labour standards or conditions, and obtaining information from the supplier as to the countries of manufacture or supply of the product or services to be provided.

- Continued dialogue with leading service providers about platforms available to facilitate consistent data collection across our supply chains and understanding the processes associated with conducting third-party supplier audits.



Our Modern Slavery Awareness course includes information on:

- Slavery and slavery-like practices, child labour, forced labour, human trafficking, debt bondage, servitude, and deceptive recruiting
- distinguishing modern slavery from other forms of exploitation
- the prevalence of modern slavery
- legal regimes to combat modern slavery
- the importance of addressing modern slavery
- our approach to modern slavery, including risk assessments, taking action, monitoring and reporting
- modern slavery due diligence
- high-risk supplier categories, and
- undertaking modern slavery risk assessments.

During the year, the capabilities of employees involved in the procurement of goods and services was strengthened through successful completion of the ALS Modern Slavery Awareness course

FY2023 actions

- Continuing to further develop our knowledge and gain insights into current and emerging trends, challenges and best practice regarding modern slavery risk management and ethical sourcing.
- Continuing to incorporate a modern slavery-related target into executive management scorecards, including the adoption of a revised regional structure for supply chain management and procurement to facilitate consistent implementation of the Group's modern slavery program across our operations.
- Continuing our management compliance certification process which requires operational managers for each site location to consider and respond in relation to all employees at their site being aware of the need to:
 - consider the risk of modern slavery (including child labour, forced or bonded labour, human trafficking) and not to engage a supplier where there is a concern as to modern slavery practices taking place or the infringement of human rights, and
 - report any suspected instances of modern slavery (including child labour, forced or bonded labour, human trafficking) or infringement of human rights in our operations or supply chains to local management, the Chief Sustainability Officer or the Group Sustainability Manager.
 - reviewing and continuing to roll out our Supplier Code of Conduct which outlines the Group's expectation for our suppliers to be committed to best practice ethical sourcing through respecting and upholding the human rights of their employees and workers in their supply chains, and to not be complicit in human rights abuses. During the year, Spanish and Portuguese language versions of this code were published.
 - continuing to provide an independent confidential multilingual external hotline to facilitate independent reporting of suspected modern slavery practices.



CASE STUDY

Glove supplier deep dive

Our Procurement, Compliance & Risk and Sustainability teams collaborated to better understand the Group's supply chains in relation to gloves given the higher risk of modern slavery associated with this product.

We engaged with 25 of the Group's glove suppliers to understand whether they undertake any direct or indirect social compliance audits assessing modern slavery risks of the manufacturers of the gloves they supply to the Group. As at the date of publication of this Statement, 24 responses have been received with further engagement activities continuing into FY2024.

The insights derived from this deep dive have enabled us to better understand the nature of the supply chains of our glove suppliers to inform our approach to supplier social compliance audits. Specific insights included:

- the Group's glove supplies are received primarily from distributors, rather than directly from glove manufacturers, reducing the visibility of the risks of modern slavery associated with this supply
- that there is no uniform approach taken by these suppliers in the conduct of social compliance audits in relation to the gloves supplied to us.

Assessing the effectiveness of our actions

Assessing the effectiveness of the actions we take to manage modern slavery risks is critical to advancing and refining our approach to identifying and remedying modern slavery practices in our operations and supply chains.

We acknowledge that our global footprint and the complexity of our business pose challenges when assessing the effectiveness of the actions we take to manage modern slavery risks. Our modern slavery strategy is focused on developing and implementing a comprehensive fit-for-purpose effectiveness assessment program that addresses qualitative and quantitative measures, and highlights opportunities to continually evolve and strengthen our approach to accurately identifying instances of modern slavery.

Our effectiveness assessment for FY2023 included:

- Undertaking a comparative analysis of our actions against those of our industry peers and various other ASX100 companies, examining best practice responses to assess their relevance and suitability for integrating into our strategy
- Understanding the level of engagement and collaboration with external stakeholders as to our response in light of stakeholder expectations and assessing feedback provided

- Reviewing the sufficiency of the level of resources allocated to implementing and maturing our response, including requirements for the successful establishment of a cross-functional working group to drive a cohesive and centralised approach to implementing our response and the collection and collation of data
- Achievement of key performance indicators in business management scorecards and targets in the Group's sustainability scorecard
- Understanding the number of employees trained as to the Group's commitment to respecting and protecting human rights and our response to modern slavery
- Assessing the knowledge and understanding of our employees charged with responding to modern slavery questionnaires and tender responses
- Considering responses to our modern slavery-related questions in supplier onboarding documentation
- Considering the incorporation of internal audit activities into the Group's internal audit plan to assess modern slavery-related risks.





Assessing the effectiveness of our actions continued to include efforts undertaken in prior years, including:

- Interactions with our Board as to the expectations of stakeholders, requirements and obligations of modern slavery legislation, and our policies and practices that support the implementation of our Human Rights Policy.
- Reporting annually to the Board's Sustainability & Innovation Committee on human rights (including modern slavery).
- The quantity and quality of engagement of our suppliers in our due diligence processes to identify, prevent and mitigate modern slavery practices.
- Regular review and assessment of the effectiveness of our Code of Conduct, our Supplier Code of Conduct, and associated policies, procedures and processes as part of our risk management framework.
- Analysing concerns raised, grievances received, and reports made under our Whistleblower Program as to possible adverse human rights impacts, including modern slavery practices.

The efforts we undertook during the year to assess the effectiveness of our actions to combat modern slavery, including:

- making available, internally and externally, an independent whistleblowing hotline, annual management compliance sign-offs and monthly compliance exception-reporting by each of our senior site managers
- the roll out of our Code of Conduct training globally, highlighting to employees their shared responsibility for ensuring we are not complicit in human rights abuses and for those who procure goods and services being alert to signs of possible human rights abuses in our supply chains
- requiring supplier-facing procurement and supply chain personnel to undergo in-depth modern slavery awareness training, and
- continued distribution of our Supplier Code of Conduct and supplier commitment to the principles contained in it,

did not lead to the reporting of any instances of modern slavery practices taking place in our operations and supply chains.



Investigation and remediation

Our commitment to respecting and protecting human rights includes taking steps to ensure we are positioned to identify and remediate modern slavery practices and incidents that may occur in our operations and supply chains, particularly where we may be directly linked to modern slavery practices or other practices causing harm.

Our whistleblowing hotlines, the ALS Business Integrity Helpline and ALS Your Voice Helpline, play a vital role in the identification and remediation of modern slavery practices by assisting those subjected to modern slavery practices to report and hold those engaging in modern slavery practices accountable.

The hotlines enable our employees, our suppliers, and employees of our suppliers to report unethical, illegal, or improper practices (including modern slavery) safely and anonymously (if desired). All reports received via the hotlines are taken seriously and are handled in accordance with the ALS Whistleblower Policy and associated Investigations Procedure.

When a report is received, it is assessed and investigated. Any allegation of modern slavery, behaviour contrary to respecting the protection of human rights or substandard working conditions in our operations or supply chains would be the subject of investigation. Depending upon the nature and seriousness of a report, it may be referred to the relevant local authorities with the details of the allegations made.

The process followed after receiving a report is, in summary, to:

- 1 Record the report in the hotline platform if not received via the ALS Business Integrity Helpline or ALS Your Voice Helpline.
- 2 Acknowledge the report and engage with the reporter to the extent possible to keep the reporter apprised as to the steps being taken to action the report.
- 3 Where warranted, refer the report to the relevant local authorities along with any details as to the allegations made. This determination would be made following consideration of the detail provided, and the seriousness of the allegations received.
- 4 Maintain the privacy and confidentiality of the reporter unless requested by the reporter to do otherwise.
- 5 Protect the reporter from reprisal to the extent possible.
- 6 Depending on the determination as to referral to the relevant local authorities, investigate the allegations made. The investigation may be undertaken by an external provider or by an authorised person within the Group, with the investigation undertaken by acting impartially and objectively.

Where an allegation has substance, we are committed to acting in the best interests of those impacted and would seek to work with the supplier to develop and implement a plan to reduce the harm caused to those affected and to improve practices to eliminate the issue. Termination of a supplier relationship would usually only occur after reasonable attempts to improve practices, with the supplier failing to adhere to our Supplier Code of Conduct and not engage in modern slavery practices.

Should the identification of modern slavery practices in our supply chain become known via a member of the public or media reports, we would seek to engage with the implicated supplier to address these reports, following the steps for the investigation of reports outlined herein.

While no incidents of modern slavery practices were identified or reported in FY2023, our Helplines will continue to remain available and accessible to our employees, our suppliers and the employees of our suppliers.

Our poster containing information about how to contact the ALS Business Integrity and ALS Your Voice Helplines is required to be displayed on employee noticeboards at each of our 430+ locations

VOICE OUR VALUES LIVE OUR CODE SPEAK UP

If you see or experience something not in line with our Values or our Code of Conduct, **don't ignore it - LET US KNOW.**

Raise your concerns to the **ALS BUSINESS INTEGRITY HELPLINE** or the **ALS YOUR VOICE HELPLINE**

RAISE A CONCERN REPORT MISCONDUCT SEEK GUIDANCE

Improper use of company assets and resources
Bribery or corruption
Conflicts of interest
Health, safety and environment concerns
Reporting of unethical data or information
Sexual harassment
Retaliation for reporting
Legal or regulatory non-compliance
Trade and economic sanctions non-compliance
Modern slavery
Fraud
Anti-competitive behaviour
Misappropriation of expenses
Privacy and the protection of information concerns
Discrimination
Disrespect
Employee benefits and entitlements concerns
Favouritism

BUSINESS INTEGRITY HELPLINE
YOUR VOICE HELPLINE

Web: alshelplines.deloitte.com.au
Email: alshelplines@deloitte.com.au
Telephone: +61 3 9667 3788

For more information contact: alshelplines.deloitte.com.au
CONFIDENTIAL | INDEPENDENTLY OPERATED | REPORT ANONYMOUSLY

Our process of consultation and collaboration

Consultation

The entities owned and controlled by ALS Limited all operate under the direction and governance of the Board of ALS Limited and share the same Executive Management Team.

These owned and controlled entities are managed as an integrated Group with overarching Group-level policies designed to be consistently applied across the Group, with the Group's strategy for addressing modern slavery risks in our operations and supply chains communicated throughout the Group from our Chief Sustainability Officer via the Group's Executive Management Team.

During the reporting period, there was active engagement and consultation with owned and controlled entities via the Group's Executive Management Team in relation to legislative reporting requirements, information regarding the actions needing to be undertaken to implement our strategy and further our response to addressing the risks of modern slavery in our operations and supply chains.

This Statement has been prepared with input from employees of those functions within the Group whose positions cover Sustainability, Compliance & Risk, Internal Audit, Procurement & Supply Chain, Human Resources and Finance, and various other employees involved in our day-to-day operations. The directors of the owned and controlled entities that are reporting entities pursuant to the Australian Act, which include members of the Group's Executive Management Team, have been consulted in relation to this Statement. Prior to going to the Board for review and approval, this Statement was reviewed by our Chief Sustainability Officer, Group Sustainability Manager, and the ALS Board Sustainability and Innovation Committee, who retain oversight of the Group's management of its modern slavery risks through the Committee's oversight of the Group's Sustainability Program.

Collaboration

We acknowledge that our approach to addressing modern slavery risks goes beyond compliance and requires us to take our employees and suppliers with us on a journey of learning and understanding that involves being open and transparent in sharing lessons learned and challenges faced in implementing our response to protecting and upholding the human rights of all individuals.

In doing so, knowledge gained from shared insights and common challenges in identifying and remediating modern slavery practices, and understanding the success of varied approaches in overcoming these challenges is crucial. Our engagement during the year with our employees, our suppliers, investor groups, educational associations, ESG rating agencies and supplier risk management solution providers, has assisted us in considering how we continued to refine our strategy so that it is increasingly aligned with best practice approaches and our commitment to the principles of the United Nation's Guiding Principles on Business and Human Rights. As we go forward with our efforts to combat modern slavery, we will continue to engage and work collaboratively with these third parties to improve our response.



Our focus for FY2024

We are committed to continued improvement of our modern slavery program and the actions we take to identify and manage modern slavery risks within our own operations and supply chains. We will continue to place ethical and responsible behaviour at the core of our approach to business by ensuring we continue to take steps to identify and manage the risk of modern slavery. Looking at the year ahead, our focus will be on:

Governance

- Commencing an audit program, with audits conducted by independent accredited third parties to assess our operations in countries selected based on our assessment as to modern slavery and adverse human rights impacts. These audits will be aimed at providing us with:
 - assurance that our operations are safeguarding our employees, including providing fair and proper employment conditions and compliance with all applicable local labour laws in respect of wages and labour standards, and
 - assurance as to the integrity of our annual certifications process whereby our operational managers certify that they are not aware of any instances of the infringement of human rights of our employees or other individuals, and that we are not complicit in any form of modern slavery practices.

- Continuing cross-functional collaboration as to consolidating our higher-risk supplier data across our Group entities to enhance our understanding of the risk profile of our supply chains across these categories of supply.
- Gathering information as to labour hire and recruitment suppliers used throughout our operations to assess the possibility of modern slavery practices.
- Continuing to enhance our supplier onboarding process, including supplier prequalification requirements and the scope of supplier due diligence.
- Reviewing and updating our standard supplier terms and conditions to include modern slavery audit requirements and audit rights.

Awareness and capabilities

- Developing further our internal training resources to increase employee awareness and knowledge, recognising the important role that our employees play in the identification and management of modern slavery risks.

- Supplementing our Supplier Code of Conduct with a detailed fact sheet on modern slavery risks to increase supplier awareness and engagement where knowledge and heightened awareness are warranted.

Supplier engagement

- Continuing to engage with suppliers in our higher-risk categories to understand:
 - the extent to which they undertake, directly or indirectly, social compliance audits of their operations and facilities.
 - where our suppliers undertake these social compliance audits, whether the audits include assessing and addressing the risks of modern slavery.
 - the willingness of our suppliers to share with us information as to their social compliance audit methodologies and outcomes.

- where our suppliers do not undertake social compliance audits, the willingness of our suppliers to enable us to facilitate independent third party audits of their operations and facilities; and where there is willingness and agreement, to facilitate that audit.

- Continuing to communicate our expectations to our suppliers as to identifying and addressing modern slavery through our supplier onboarding process and our Supplier Code of Conduct.

Collaboration

- Focusing on exploring additional channels for collaboration with stakeholders to increase our organisational knowledge and learnings given the complex and challenging undertaking of eradicating modern slavery.
- Continued dialogue with leading service providers about the conduct of third-party SMETA audits in our operations and supply chain.



right solutions.
right partner.