

Modern Slavery Statement

1 July 2022 – 30 June 2023



Helping Hand
new aged care



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Helping Hand provides services across many lands, traditionally owned by the Kaurna, Narangga, Ngadjuri, Nukunu, Banggarla, and Peramangk people. Helping Hand acknowledges the Traditional Owners of the land on which we work and provide services. We pay respect to their culture and heritage, and Elders past, present and emerging.



Introduction

Helping Hand Aged Care Incorporated (“**Helping Hand**”, “**we**”, “**our**”) is a not-for-profit aged care, home assistance, retirement living and residential care provider. Helping Hand has been serving the South Australian community for 70 years and cares for over 7000 South Australians.

Helping Hand prioritises independence, choice, freedom and quality of care for our residents, employees, our community and other key stakeholders. This is guided by our core values of Excellence, Respect, Compassion and Community and our overarching vision of being the most trusted and exceptional partner in aged care and wellbeing services. This is underpinned by our mission to create communities and experiences to enable older people to live their best lives.

Ensuring that we have sustainable and ethical supply chains is a key priority for Helping Hand which coincides with our commitment to ensure that we achieve and continue to live out our core values and vision in everything that we do.

We do not tolerate any modern slavery practices within our supply chains or operations. In this reporting period, we have built on our actions and commitment to improvements in previous reporting periods, particularly within our procurement processes, in our aim to continue to expand our supply chain due diligence and transparency. We detail this within this modern slavery statement for the reporting period between 1 July 2022 to 30 June 2023, which is our fourth modern slavery statement since we began reporting in 2020.

This reporting period, as well as continuing our ongoing due diligence, Helping Hand has focused on improving areas of our modern slavery compliance framework with the intent to mitigate modern slavery risks. Mitigating modern slavery risk means to take action to prevent identified risks in operations and / or supply chains. A key part of this was undertaking a wide-ranging review of our procurement processes, policies and procedures and training relating to procurement and modern slavery.

We set this out in detail in this statement.



Criteria 1: Reporting Entity

The reporting entity is Helping Hand Aged Care Incorporated (ABN 19 636 743 675). Helping Hand does not have any subsidiaries that it owns.

Criteria 2: Structure, Operations and Supply Chains

Structure

Helping Hand operates solely in South Australia with our head office at 34 Molesworth Street, North Adelaide SA 5006.

Helping Hand is a not-for-profit incorporated association and is registered with the Australian Charities and Not-for-Profits Commission. Helping Hand does not own or control any other entities.

As a not-for-profit incorporated association, Helping Hand is governed by a board of directors who oversee and evaluate our governance to ensure that we are performing to our highest level, meeting our clients' needs and acting in accordance with our core values and vision. Our executive team is responsible for our overall operations and help us to deliver the best possible services for our clients.

We employ 2165 employees, of which 1459 are permanent and 706 are casual, as well as 174 volunteers across more than 20 locations, and provide services to over 7000 clients in their own homes and in ours. We prioritise engaging employees and volunteers with a diverse range of skills and training levels which is reflective of the diverse society that we serve and operate in.

Operations

At Helping Hand, we provide a range of aged care services across South Australia for our clients, which we summarise in the following categories:

Retirement Living

Helping Hand has seven retirement living communities. We provide services to these communities such as maintenance and gardening services to the retirement living homes.

Residential Care

Eleven of our operating locations offer services such as respite, personal care and nursing, meals, laundry and cleaning.

Help at Home

We provide assistance to clients in their own homes across metropolitan Adelaide, Eyre Peninsula, Barossa Valley, Mid North, Lower North, Whyalla and Yorke Peninsula.

Wellness

Helping Hand also provides wellness services to their clients such as allied health and nursing, social support, and exercise classes.

In the reporting period, Helping Hand acquired two new residential aged care homes and a home care office located in Whyalla. This includes Yeltana and Copperhouse Court residential aged care homes and a home care division office located on the same site as Yeltana.





Our suppliers

Our suppliers are critical to our operations and assist us in carrying out the above services by either providing goods or services that are:

- / directly used in our client services; or
- / assist our workers in the provision of our client services.

We endeavour to maintain long term and stable relationships with our suppliers. We are proudly South Australian based and endeavour to use local suppliers where possible. However, this is not always possible, particularly given supply chain disruptions in the reporting period that have been experienced worldwide. In addition to supply chain disruptions, we operate in a complex industry that requires a diverse range of products and services which makes our supply chains complex. Accordingly, interstate or international suppliers are required in certain circumstances.

FY23	FY22
825 Tier 1 suppliers	763 Tier 1 suppliers

The main reason for the increase in new suppliers is because of the acquisition of the two new residential aged care homes and a home care office in Whyalla as described in Criteria 2 above.

Our supply chains

Helping Hand requires diverse suppliers to fulfill our services to our clients. We summarise our suppliers into eight broad categories:

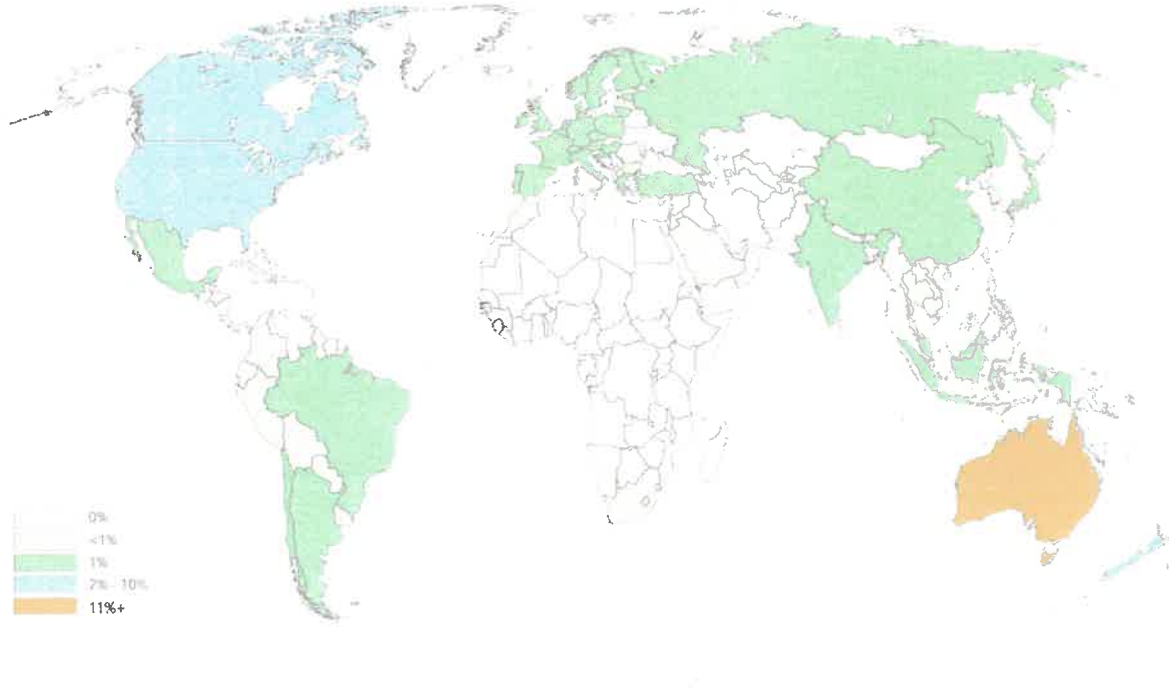
<p>Consumables</p> 	<p>Administrative Services</p> 	<p>Labour Services</p> 
<p>Medical</p> 	<p>Professional Services</p> 	<p>Apparel and Laundry</p> 
<p>Electronics</p> 		<p>Facility Supplier</p> 

Where are our suppliers based?

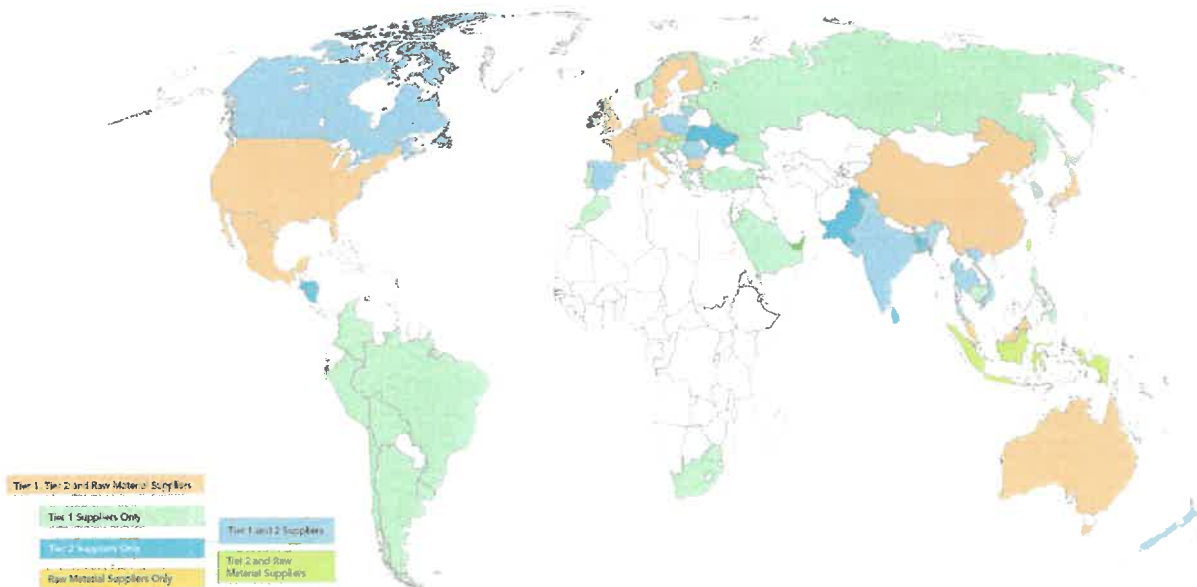
Helping Hand's Tier 1 suppliers are primarily based in Australia with some of these suppliers operating globally.

As shown in our supply chain map below, as you delve deeper into our supply chains down to raw material level, our supply chain becomes very global and diverse, with various tiers of suppliers based on most continents of the earth.

Helping Hand Tier 1 suppliers



All Helping Hand suppliers





Criteria 3: Risks of Modern Slavery

The assessment of modern slavery risk is a continual undertaking which Helping Hand develops and improves in each reporting period in response to changes in risk in our operations and supply chains.

Helping Hand undertakes its modern slavery risk assessments in accordance with the UN Guiding Principles (“**UNGP**”). The UNGPs are a set of guidelines for entities to prevent, address and remedy human rights abuses committed in business operations. The UNGPs outline that a “cause, contribute to or directly linked to” model be used to assess the risks of, and remedy, modern slavery risks. Practically, this operates as follows:

Cause	Modern slavery that an entity causes itself via its activities or omissions results in harm. <i>Example – an entity that uses forced labour in its operations.</i>
Contribute to	Activities or omissions to facilitate, enable or incentivise harm <i>Example – engaging a supplier that is unusually low-cost compared to other competitors in the industry.</i>
Directly linked to	Being linked to harm through products, services or business relationships <i>Example – engaging a supplier that exploits workers.</i>

Helping Hand uses this model to assess its suppliers in combination with a risk matrix which is outlined below.

How do we assess risk?

Our risk matrix involves an assessment of modern slavery risk according to the following supplier / product factors:

Sector and industry risks

For example manufacturing plant (higher risk) vs professional services firm (lower risk)

Product and services risks

For example cleaning services (higher risk) vs professional consulting services (lower risk)

Geographic risks

For example China (higher risk) vs Netherlands (lower risk)

Entity risks

For example a small factory (higher risk) vs national business (lower risk)

Our risk matrix has been developed using sources such as the Global Slavery Index, the ten principles of the UN Global Compact, the Universal Declaration of Human Rights and the Act Guidance for Reporting Entities.



Operational risks

Helping Hand considers it has a low risk of modern slavery occurring within our own operations (which are outlined in detail in Criteria 2 above). We have strong internal governance structures which aid in keeping our risk of modern slavery low.

A key feature of our internal governance structures are our frameworks which include various grievance mechanisms including a whistleblower procedure.

Furthermore, we have other grievance mechanisms for personal employment related grievances such as our "Formal Workplace Grievance Resolution Procedure". Our procurement department, including our procurement manager, are the contact points for employees to report any modern slavery reports, notifications, questions or concerns to, which our employees are aware of through our employee modern slavery training and our modern slavery policy.

In addition to this, Helping Hand operates within the aged care industry. The aged care industry is highly regulated with ongoing reporting and disclosure requirements (for example, where there are specific changes to key personnel). Further, Helping Hand adheres to legislative and regulatory requirements which are underpinned by our governance structures and policies which uphold protections related to workplace rights, freedom of association and freedom from workplace discrimination.

Accordingly, we maintain the position that the risk of modern slavery occurring within our own operations is low. However, we will continue to re-evaluate this risk and ensure that actions are undertaken to keep our assessment as low.

Key supply chain risks

Key supply chain categories where modern slavery risks are heightened are:

Category	Cause, contribute to, directly linked to Helping Hand	Why is this a risk for Helping Hand?
Consumables (food and beverages, catering and non-perishables)	Directly linked	Specific supply chain risks exist with fish and rice which is utilised in providing our services to our residents. Helping Hand continues to monitor these specific supply chains and undertake further investigations around the practices of catching and harvesting fish and rice respectively.
Medical suppliers (PPE and medical equipment)	Directly linked	Face masks, single use gloves and gowns and face shields and other PPE have heightened risks of modern slavery, particularly from countries such as Malaysia. Further, the equipment and materials that makes up most medical equipment is manufactured overseas.



Category	Cause, contribute to, directly linked to Helping Hand	Why is this a risk for Helping Hand?
Cleaning and waste disposal	Directly linked	<p>The cleaning and waste disposal industry employs a large number of temporary workers in roles which often have “low skill” requirements. This means that these roles are attractive to migrant workers and low skill workers with limited English who are often financially vulnerable and needing support, meaning that they are more susceptible to modern slavery practices.</p> <p>Helping Hand continues to question suppliers about their employees and whether they use migrant or overseas workers to ascertain whether that particular supplier carries heightened modern slavery risks which are associated with the use of migrant or overseas workers</p>

Linen and cotton, laundry equipment and clothing

In this reporting period, it became increasingly evident that there are inherent risks with linen and cotton sourced from China, particularly where linen and cotton are sourced from, or linked to, the Xinjiang Uyghur Autonomous Region (“Xinjiang”).

Forced Labor in Xinjiang



Xinjiang Uyghur Autonomous Region, People's Republic of China

This “vocational skills education centre” situated between regional capital Urumqi and tourist spot Turpan, is among the largest known ones, and was still undergoing intensive construction and expansion at the time. Photograph was taken Debancheng, Xinjiang, China, Sept. 4, 2018

Xinjiang has been the subject of recent scrutiny because of findings of forced labour camps within Xinjiang whereby Uyghurs and other minority groups are forced to work. Certain raw materials from China and the Xinjiang region contain a particularly high modern slavery risk. These raw materials include cotton, polysilicon and tomatoes.¹

¹ See Appendix A of the Uyghur Forced Labour Act Guidance: https://www.cbp.gov/sites/default/files/assets/documents/2022-Jun/CBP_Guidance_for_Importers_for_UFLPA_13_June_2022.pdf

Image courtesy of the United States Department of Labour: <https://www.dol.gov/agencies/ilab/against-their-will-the-situation-in-xinjiang>

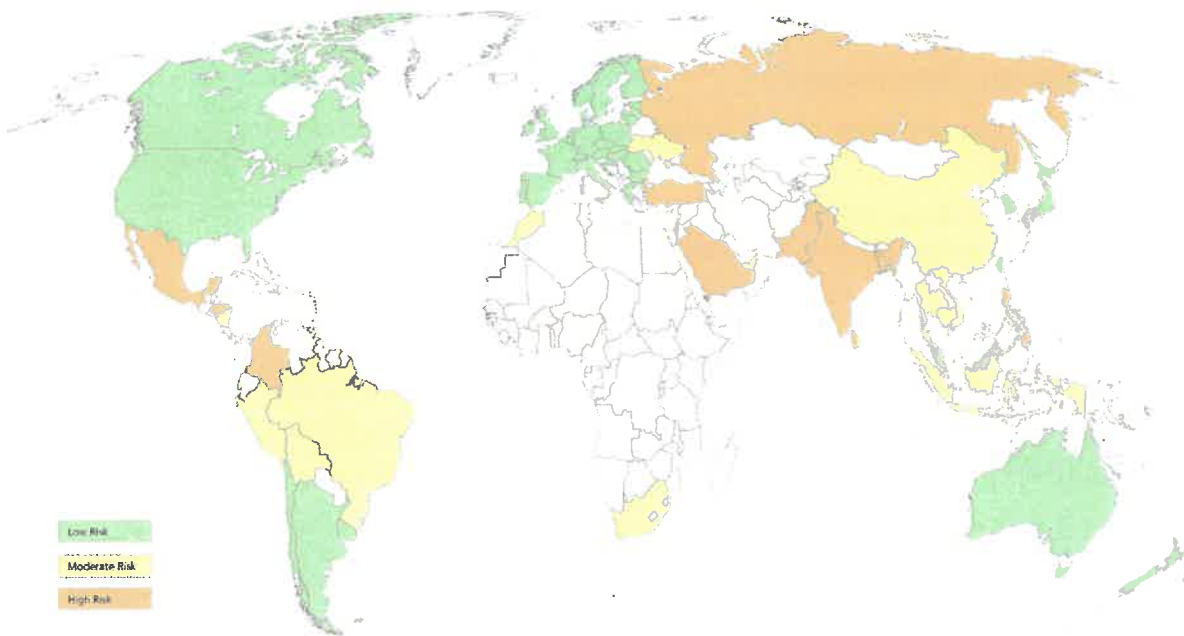
Linen and therefore cotton is a raw material which form part of key products that Helping Hand purchases relies on to serve its residents. Cotton is in products such as bed linen and uniforms.

Helping Hand considers that the risks associated with goods sourced from Xinjiang include being directly linked to modern slavery (in particular, forced labour) practices by unknowingly engaging suppliers who engage in modern slavery practices in accordance with the “cause, contribute to or directly linked to” framework from the UNGPs.

Due to Helping Hand’s reliance on cotton raw material (manufactured into goods) to fulfil its services to its residents, this is a key and important risk to Helping Hand (and the aged care sector more broadly).

Helping Hand acknowledges that the work to identify and mitigate risk associated with cotton is extensive and ongoing. Helping Hand will strive to ensure that this risk is mitigated and that we continue to seek transparency over such supply chains.

Supply chain risk map for Tier 2 suppliers





Criteria 4: Actions to Address Modern Slavery

In this reporting period, Helping Hand continued to undertake actions to address the risks of modern slavery in our supply chains and operations whilst significantly reforming and expanding their modern slavery compliance framework.

Summary of actions taken in this reporting period

<p>Guidance and systems</p> <p>Continued to engage a third party to provide guidance.</p> <p>Continued to utilise technology with our modern slavery compliance portal (MS Portal).</p> <p>Continued to implement an annual action plan to progress our modern slavery compliance each year.</p>	<p>Governance and oversight</p> <p>Continued oversight by Modern Slavery Project Leader.</p> <p>Broader oversight by a nominated member of executive.</p> <p>Reviewed and updated Modern Slavery Policy for implementation in FY24.</p> <p>Reviewed and updated Supplier Code of Conduct for implementation in FY24.</p>
<p>Modern Slavery Questionnaires</p> <p>Prioritised issuing refresher questionnaires to existing suppliers.</p> <p>Issued additional questions to tier 1 suppliers to gain further insight into tier 2 supply chain.</p>	<p>Training</p> <p>Continuation of modern slavery training provided to employees (which was implemented in the last reporting period).</p>
<p>Procurement and Contracting</p> <p>Developed a new procurement framework for the engagement of new suppliers.</p> <p>Undertook a large internal review of Helping Hand’s procurement practices which included a gap analysis within procurement and correlating these gaps to risk.</p> <p>Mapped out a due diligence framework.</p> <p>Introduced prospective due diligence using our digital technology solution provided by our third-party advisers.</p>	<p>Supply chain mapping and due diligence</p> <p>Issued questionnaires to Tier 1 suppliers to provide details of their Tier 2 suppliers.</p> <p>Gathered these details and began preparing plan to issue questionnaires to our Tier 2 suppliers in the next reporting period.</p> <p>Continued use of risk matrix whilst undertaking procurement review.</p>



Guidance and systems

We continued to engage a third-party adviser who assists us with the management and development of our modern slavery compliance framework, including assisting us in implementing an action plan for each reporting period which sets out our goals and action items for the reporting period.

Through this third-party, we have implemented a MS Portal which assists us in undertaking due diligence on our suppliers and otherwise managing our suppliers.

The MS Portal automates our modern slavery compliance framework through automated risk assessments and notifications. It also allows us to communicate directly with our clients, have visibility of when a supplier has opened correspondence or started an action item (for example, started a questionnaire) and gives us the ability to produce reports and data analytics to manage our supply chain information.

New suppliers

Through the MS Portal, new suppliers undergo the following due diligence:

- / **Screenings:** all new suppliers undergo independent due diligence screening through Refinitiv. These independent screenings integrate a further layer of risk management into Helping Hand's due diligence which assesses risk beyond modern slavery risk (i.e., other ESG factors). We screen our suppliers for:
 - o Integrity risks (e.g., bribery and corruption)
 - o Environmental, Social and Governance Risks (e.g., modern slavery, environmental degradation, and regulatory enforcement).
 - o Data and cyber risks (i.e., data security).
 - o Operational and quality risks (i.e., product and service quality).
 - o Identity risks (i.e., transparency).
 - o Financial risks (i.e., financial irregularities).
- / **Risk assessments:** the MS Portal automatically provides a risk assessment of the supplier questionnaires issued based on our risk matrix, which is a combination of location factors, industry factors and predicted annual spend on the supplier.
- / **Questionnaires:** the MS Portal automates the distribution and collation of supplier questionnaires so that we can ascertain the suppliers' current risk profile for modern slavery and other key risk factors (for example, whether the supplier undertakes due diligence on their suppliers). These questionnaires are tailored so that Helping Hand can track expectations through specific supply chains. For example, in the last two reporting periods, Helping Hand has issued specific questions to its linen suppliers, which is discussed in further detail below. The results of our questionnaires are automatically scored by the MS Portal using a "traffic light system". This traffic light system grades the results as either:
 - o Green = low risk
 - o Orange = medium risk
 - o Red = high risk



The risk ratings from screenings, the risk matrix assessment and the questionnaires are outlined separately. The MS Portal then calculates the average risk rating based on all of the risk assessments available on the MS Portal for that supplier.

Existing suppliers

Helping Hand has an ongoing due diligence approach. This means that after suppliers are assessed for modern slavery risk, they are re-assessed annually to assess if their risk profile has changed (for better or for worse). Accordingly, their risk rating is continually updated and refreshed.

A part of this ongoing due diligence is the issue of “refresher questions” annually to supplier. This asks suppliers to review their previous answers to questionnaires issued and provide any updates to these answers based on any changing circumstances. Alongside these refresher questions, Helping Hand can issue further, tailored questions to seek out specific information required.

For example, Helping Hand has prepared questionnaires for all existing suppliers which requests the names and entity details of their suppliers so that Helping Hand can undertake due diligence on its Tier 2 suppliers.

The MS Portal gives us automatic reminders when this due diligence should be refreshed on suppliers and updates the supplier risk score when the refresher questionnaires have been completed.

Case study:

Helping Hand engaged a linen supplier. The supplier was issued with initial supplier questionnaires in 2020 and 2021 and was then re-assessed for risk factors in 2022.

The supplier was considered as high risk and high priority from the 2020 and 2021 questionnaires. From the refresher questionnaires, the supplier was assessed as moderate risk.

The two main factors which contributed to this risk were the:

- / high-risk industries that their moderate and high-risk suppliers operate in; and*
- / countries in which these moderate and high-risk suppliers operate in, which included Pakistan, India, China and Bangladesh.*

The supplier was issued with modern slavery training due to the high risks associated with the supplier to ensure the supplier understood modern slavery and what it should be doing to prevent modern slavery within its supply chains.

Continual review of policy and compliance with Act

Our third-party provider also assists us in the preparation of our policy and training frameworks which underpin our modern slavery compliance framework. This helps us continually review our governance and training structures including:

- / key modern slavery risks associated with our industry;
- / what is deemed to be “best practice” for all reporting and due diligence requirements under the Act; and
- / the proposed amendments to the Act, which are outlined in Criteria 7 below.

At the time of preparing this statement, only the proposed amendments to the Act have been released. Helping Hand will be keeping a close eye on these proposed amendments and will implement any necessary changes to comply with any new reporting and due diligence requirements.

Governance and oversight

Our modern slavery governance structures

Helping Hand’s Modern Slavery Project Leader continues to have ultimate oversight over Helping Hand’s modern slavery compliance framework.

The Modern Slavery Project Leader then reports to a member of our Executive who is responsible for and has general oversight over Helping Hand’s modern slavery compliance.

Policies and Codes

We have reviewed and updated the Modern Slavery Policy which will be provided to the Board for approval early in the next reporting period

In this review process, we updated our existing Modern Slavery Policy to better reflect our current modern slavery compliance framework which has matured and progressed since the policy was initially drafted. Accordingly, the policy (once approved) will now better describe the due diligence processes in place through our updated procurement framework.

More specifically, we have amended our policy to outline our:

- / modern slavery compliance framework (i.e., how we identify risks of modern slavery within our supply chain) and our employee training on modern slavery;
- / due diligence processes, including our spend and risks threshold for more detailed due diligence;
- / remediation processes if modern slavery is detected in our supply chain;
- / reporting framework for any genuine concerns about modern slavery in relation to our people, business, suppliers, or supply chain; and
- / minimum standards for our suppliers as outlined in our Supplier Code of Conduct (discussed below)



In light of the changes made to our policy, we have reviewed and updated our Supplier Code of Conduct for implementation in the next reporting period. We are consulting with relevant internal departments prior to formally implementing to ensure that the Supplier Code of Conduct better communicates our processes, procedures and expectations to our suppliers. As a result of these amendments, our Supplier Code of Conduct more clearly sets out our expectations for our suppliers and the minimum standards that we expect our suppliers to comply with.

The amended Supplier Code of Conduct will be distributed to all suppliers at the beginning of FY24 via the MS Portal. Through the MS Portal, all suppliers are required to:

- / read the Supplier Code of Conduct;
- / declare that they have read the Supplier Code of Conduct; and
- / declare that they agree to comply with the Supplier Code of Conduct,

as part of the automated issuing of questionnaires through the MS Portal.

Modern slavery questionnaires

When Helping Hand engages a new supplier, they are assessed by independent screenings, assessed against our risk matrix and, depending on their risk and spend profile, are issued with questionnaires, the scores of which culminate in an overall risk profile.

Existing suppliers are issued with refresher questionnaires annually to ensure that their risk profile is regularly updated. In addition, existing suppliers are continually screened and risk profiled to monitor any changes in risk.

Continual assessing of risks can be impacted by many factors, including changes due to external events, for example, the war in Ukraine, COVID-19 and the global scrutiny of linen, cotton and other products coming out of the forced labour camps in the Xinjiang Uyghur Autonomous Region, China. When external events like this occur, Helping Hand takes targeted action to address these heightened risks by issuing further due diligence to specific supply chains.

Ongoing communications with existing Tier 1 suppliers

We are continuing to issue remediation communications and plans (where necessary) to our suppliers where specific modern slavery risks have been identified through the questionnaire process or through site audits. Site audits are ordered where the overall risk profile of the supplier is high and there are responses in the questionnaire which raise concerns or which require further clarification which is best sought through physical inspection.

We engage auditors to conduct the audit and notify the supplier that an auditor will soon visit the premises. Once we receive the results of the audit, we analyse the results and update the risk profile on the suppliers' page of the MS Portal.

We have reviewed our list of suppliers who were due to be issued with refresher questionnaires and have issued refresher questionnaires to these suppliers. If, for example, a supplier's answers to the refresher questionnaires indicate that their modern slavery risk is higher than previously assessed, we will undertake further steps necessary to gain further insight into what



has caused their risk to be heightened (for example, organising for a site audit to be undertaken).

Scoping our Tier 2 suppliers

In this reporting period, we have issued questionnaires to certain Tier 1 suppliers which asks them to provide us with the names and contact details of their suppliers (Helping Hand's Tier 2 suppliers). The Tier 1 suppliers that we have chosen to issue these questionnaires to are suppliers that are high risk, as determined in accordance with our risk matrix and broader due diligence processes.

These Tier 1 suppliers are the first segment of suppliers that have been issued with this questionnaire. In the next reporting period, other segments of suppliers will be issued as Helping Hand have adopted this staggered approach so that the high-risk and high-priority suppliers are issued with these questionnaires first and then other suppliers will follow in the coming reporting periods.

It is a priority for Helping Hand to dive deeper into its supply chains and identify and remediate any risks of modern slavery that are uncovered during this process.

The results from these questionnaires will allow us to be able to issue our modern slavery questionnaires to our Tier 2 suppliers so that we can assess our modern slavery risks in our Tier 2 supply chain in the next reporting period.

We have already received responses from multiple suppliers which has allowed us to start to undertake risk assessments on a large volume of Tier 2 suppliers. It is our aim to be able to have mapped the majority of our Tier 2 suppliers in the next reporting period which will allow us to have better oversight of the modern slavery risks evident in our supply chain.

Based on the results of these questionnaires, it was found that

- / 88% of Tier 2 suppliers were from Australia
- / 8% of Tier 2 suppliers were from China
- / The remaining 4% of Tier 2 suppliers were from the EU and UK.

We were also provided with the details of some of our Tier 3 suppliers, 100% of which were Australian based.

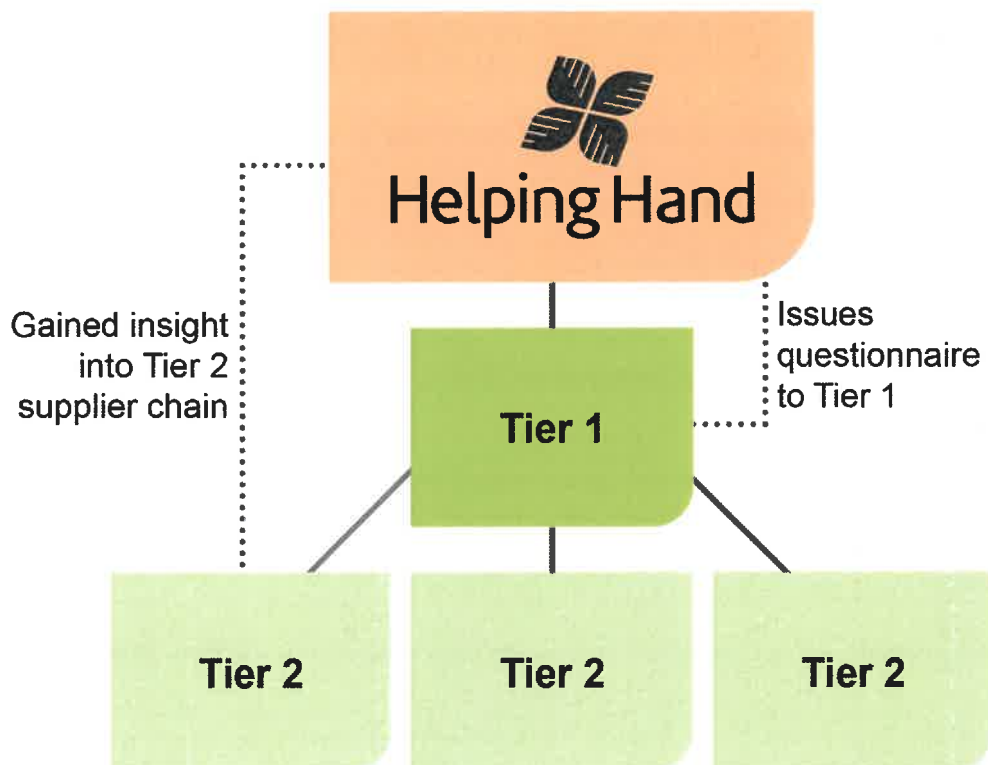
The main jurisdiction-based risk that was found was the China based suppliers. These Tier 2 suppliers also carry significant modern slavery risks based on the industry that they operate in, being the medical equipment industry. A further description of this supply chain is outlined in the following case study.

In the next reporting period, we will continue to receive and analyse results from these Tier 2 questionnaires.

Case study:

Helping Hand has a Tier 1 supplier that supplies medical equipment for our aged care centres. This supplier was considered to be low risk as a supplier operating in Australia. However, the supplier's supply chains presented higher risks of modern slavery (for example, some of its suppliers were based in China). Accordingly, it was decided to issue the supplier with a customised questionnaire asking for information about its Tier 2 suppliers. The supplier provided us with the details of its suppliers that it uses to provide its equipment to Helping Hand. Two of its suppliers were from China, one supplier was from Germany and another supplier was based in Australia.

In the next reporting period, all the Tier 2 suppliers associated with this Tier 1 supplier will be subject to our due diligence processes so that we can ascertain the modern slavery risk associated with this supply chain and continue our efforts to fully trace our supply chains.





Training

We continued to train key employees on what modern slavery is and how to identify risks of modern slavery in Helping Hand's operations and supply chains.

This training has continued to be issued for all new staff who have begun at Helping Hand this year. We are planning to review this training as part of our action plan for 2024 which we will outline further in Criteria 5.

Procurement and contracting

In the reporting period Helping Hand conducted a large internal review of its procurement processes. This has led to the development of a new procurement framework. This internal review resulted from identifying a gap in our new supplier engagement process.

Step 1: identified gap in new supplier engagement process

Upon an initial review of Helping Hand's existing procurement workflow, it was identified that:

- ✓ there could be improvements to the efficiency of the current procurement processes in place, particularly in the new supplier engagement process; and
- ✓ to reduce modern slavery risk, it would be necessary to transform from a retrospective due diligence procurement process to a prospective due diligence procurement process.

The inefficiencies and the increased modern slavery risks in Helping Hand's current procurement processes were key gaps that Helping Hand wanted to fill to improve its procurement and supplier onboarding processes.

Step 2: internal review process

With improving efficiencies and risk management as the overarching goals, it was necessary to undertake a wide-ranging internal review of the procurement process and map out a plan for the new procurement framework.

It was identified (both internally and in conjunction with our third-party advisors) that the current procurement process of undertaking retrospective due diligence may carry inadvertent modern slavery risks. Retrospective due diligence occurs after the supplier has been engaged, meaning that if modern slavery is discovered in the supplier, Helping Hand is already associated with the supplier and could be deemed to be directly linked to the modern slavery.²

It was also raised that for Helping Hand's size, it had a large number of suppliers, many of whom overlapped with the products or services that they provided to Helping Hand. This raised a further "gap" in Helping Hand's procurement processes. It was identified that certain suppliers could be consolidated and that a new process for new suppliers should be implemented. For example, it was proposed that a preferred supplier list should be created to ensure that stronger client relationships with a core group of suppliers and that certain modern slavery risks associated with the procurement processes are mitigated by using suppliers that have already been screened and vetted for modern slavery risk.

² In accordance with the UN Guiding Principles cause, contribute to and directly linked framework



Step 3: Mapping out procurement processes and use of technology

New due diligence processes

In mapping out a new procurement processes, it was necessary to consider the differences between prospective due diligence and retrospective due diligence. We received external advice from our third-party providers on our due diligence processes which summarised the differences between prospective and retrospective due diligence as follows:

Prospective due diligence	Retrospective due diligence
Undertaken prior to engagement of supplier	Undertaken after the supplier is engaged.
Can use the potential of an ongoing supplier relationship as leverage to encourage the supplier to change their practices.	Existing supplier relationship can make it difficult to encourage for changes to be made to the procedures and policies of the supplier. As the supplier has already received money from us in the supplier relationship, there is less incentive for them to change their practices.
Builds the communication of expectations early – the supplier immediately knows what we expect from them as modern slavery compliance is incorporated into standard risk management practices from the day of engagement.	Once engaged, risk of being directly linked to modern slavery increases.

Use of technology

Prospective due diligence relies heavily on the use of technology. Helping Hand relies on its MS Portal to conduct its due diligence by conducting screenings and risk assessments and issuing questionnaires.

Our MS Portal was used to set up a testing platform for our new procurement and due diligence framework which will be used to undertake prospective due diligence in line with our due diligence thresholds. It is planned that the MS Portal inclusive of our new procurement and due diligence framework will commence in FY24 after final approval from the executive team.

Maintenance suppliers

Consolidating all suppliers down to a smaller “preferred supplier list” is a large task that will be undertaken over many reporting periods. Therefore, the key focus for this reporting period was to review the maintenance contractors and develop a “preferred supplier list” of our maintenance contractors.

Our maintenance suppliers provide garden and maintenance at our residential aged care facilities. The maintenance suppliers form a key part of the labour services that we engage to fulfill our services to our sites and thus form a key part of our supply chain.

Maintenance suppliers come with their own, specialised modern slavery risks as part of the “services procurement” umbrella of suppliers. Some key issues within services procurement



include breaches of workplace laws, fraudulent contract arrangements, payments below minimum wage, minimal job security and occupational health and safety issues.

Step 4: Implementation

The following workflow has been created to guide the new due diligence and procurement framework, which will gradually be implemented over the course of the next reporting period and beyond.

This new procurement workflow assists in streamlining our procurement processes and will ensure consistency across the organisation. Overall, this means that it is more likely for modern slavery risks to be identified prior to the engagement of the supplier.

Once implemented, all relevant staff will be formally trained in this new procurement workflow to ensure that they are across the new processes for onboarding a supplier and the ongoing due diligence that we undertake on our suppliers (particularly those with a higher risk factor). This will ensure that modern slavery risks should be identified in accordance with Helping Hand's risk matrix and our safeguarding processes as part of the procurement workflow.

As described above, we have an Approved Suppliers List for our maintenance contractors for our residential aged care facilities as well as an Approved Suppliers List for food providers for our residential aged care facilities. Helping Hand are looking to implement further Approved Suppliers Lists for other categories of suppliers in future reporting periods.

Supply chain mapping, scoping and due diligence

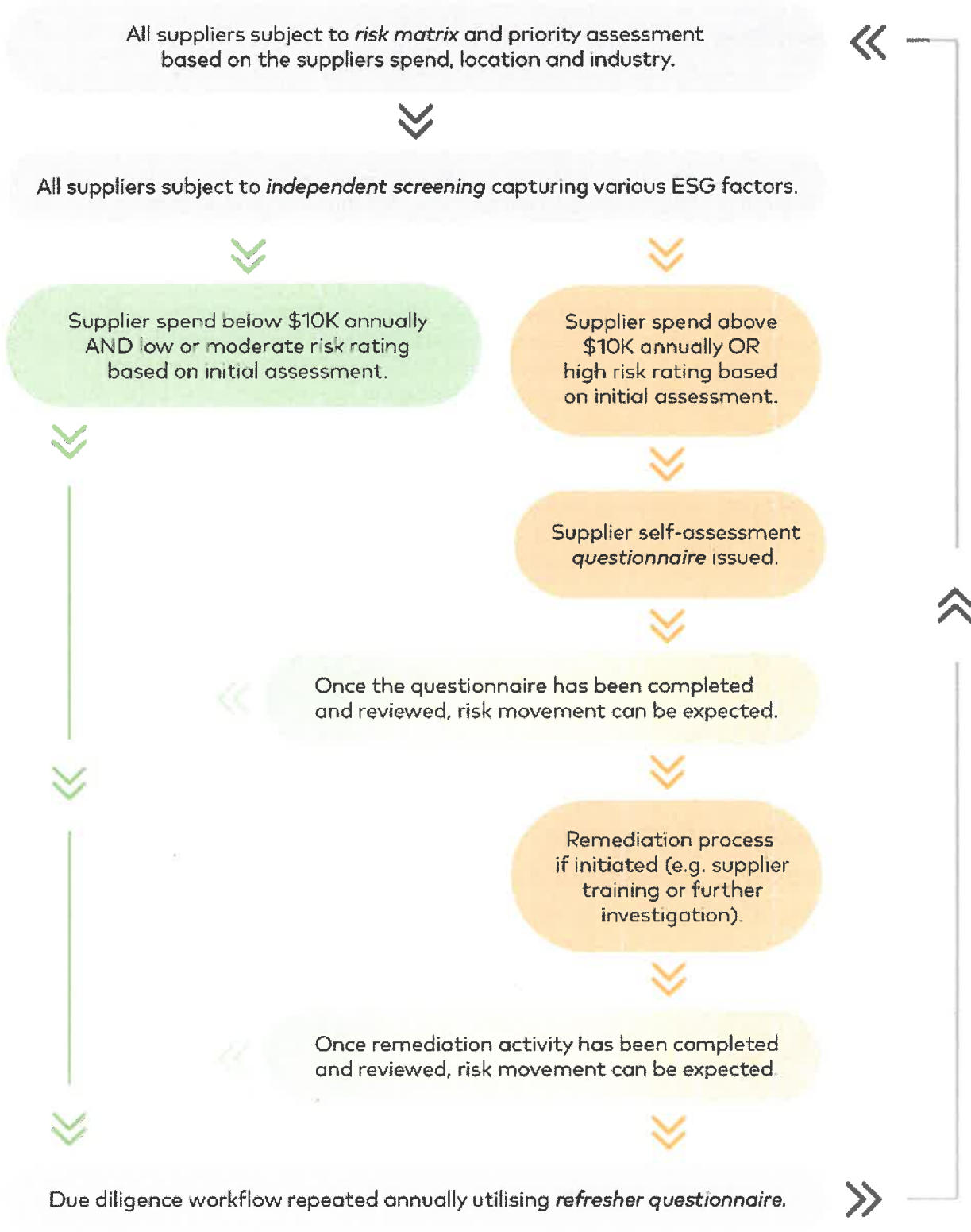
Due diligence thresholds

Our due diligence thresholds operate in our procurement workflow as follows:

- All new suppliers who have either:
 - a predicted annual spend of \geq \$10,000; and / or
 - have been assessed as either moderate or high risk (in accordance with the risk factors identified in Criteria 4 above),are subject to further due diligence, including receiving a modern slavery questionnaire.
- All new suppliers who have either:
 - a predicted annual spend of \leq \$10,000; and / or
 - have been assessed as low risk (in accordance with the risk factors identified in Criteria 4 above),are moved through the approval process as a supplier.



Summary of Helping Hand's due diligence framework





We have re-matrixed all of our existing suppliers against our risk matrix in this reporting period. This involved a re-assessment of our existing suppliers against our risk matrix which assesses risk based on spend, location and industry.

A summary for the due diligence undertaken in the reporting period (new suppliers and existing suppliers) is as follows:

- / 825 suppliers were screened, of which:
 -  1 was classified as high risk;
 -  4 were classified as moderate risk;
 -  31 were classified as low risk; and
 -  789 came back with no adverse results.

- / 86 supplier risk matrixes for new suppliers were completed, of which:
 -  11 were classified as high risk;
 -  25 were classified as moderate risk; and
 -  50 were classified as low risk.

- / 825 supplier risk matrixes for existing suppliers were completed, of which:
 -  74 were classified as high risk;
 -  243 were classified as moderate risk; and
 -  508 were classified as low risk.

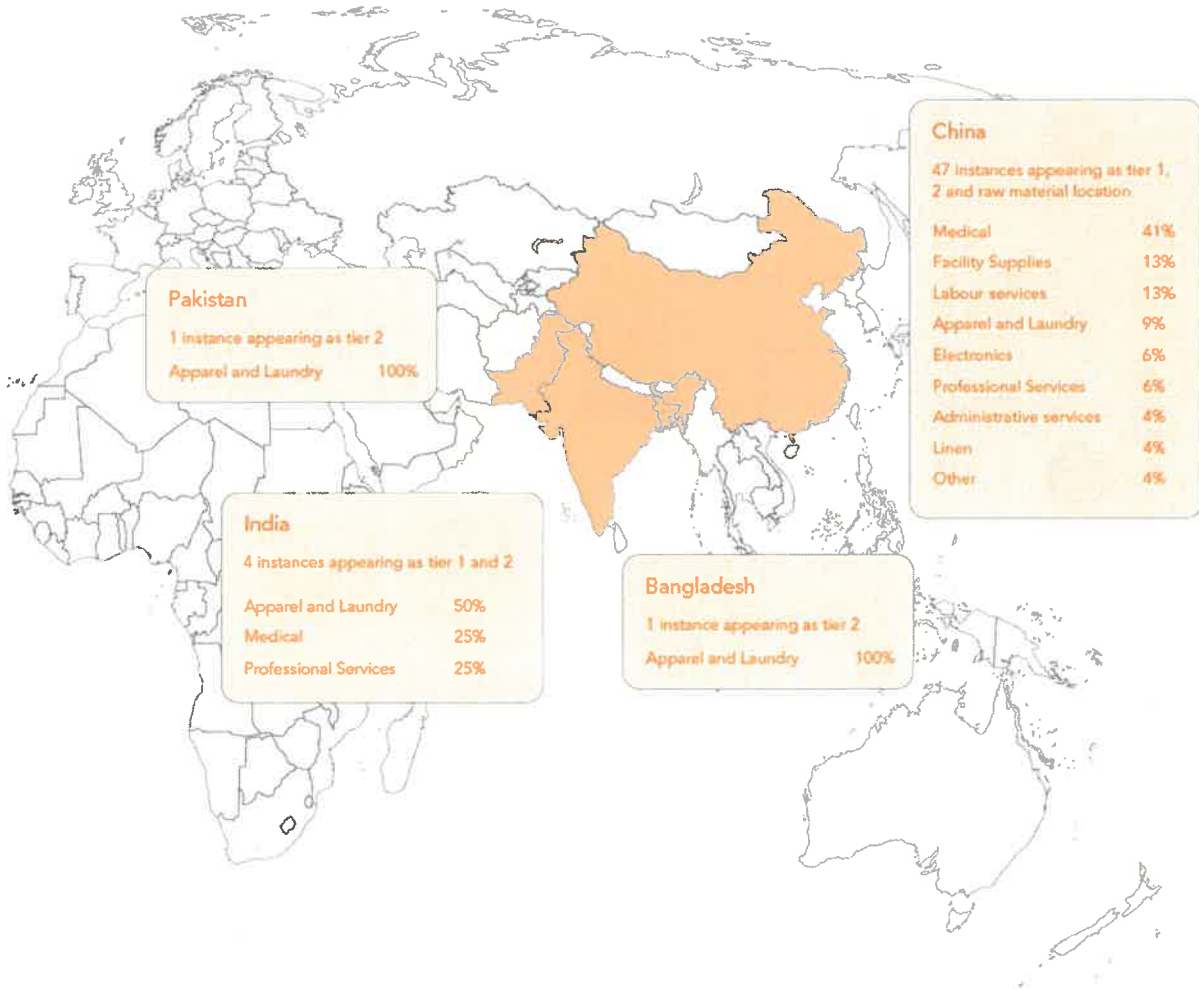
- / 24 supplier questionnaires were answered, of which:
 -  0 were classified as high risk;
 -  3 were classified as moderate risk; and
 -  21 were classified as low risk.



Supply chain mapping

Helping Hand has undertaken a deeper dive into its chain to gather more information on its Tier 2 suppliers.

Last year, Helping Hand undertook a targeted supply chain tracing exercise on linen suppliers broadly which identified risks for Tier 2 suppliers in Bangladesh, China, India and Pakistan. This kick started our efforts to undertake a deeper dive into our Tier 2 supply chain more broadly.



Using this information, Helping Hand has begun to undertake due diligence on these suppliers, such as:

- / screenings to assess our Tier 2 suppliers for modern slavery and broader ESG risks;
- / risk matrixing against our risk matrix; and
- / issuing questionnaires.

Some key risks identified in our Tier 2 supply chain mapping has been as follows:

- / Tier 2 suppliers associated with key Tier 1 suppliers being based in high-risk locations such as China; and
- / in addition to being from a high-risk location, these Tier 2 suppliers are in high-risk industries such as the medical equipment manufacturing industry.

In the next reporting period, we will continue to undertake due diligence on our Tier 2 Suppliers as responses are received from our Tier 1 Suppliers. Our aim from this Tier 2 Supply Chain Mapping exercise is to:

- / map and have visibility over our Tier 2 suppliers;
- / have oversight over our Tier 2 risks; and
- / identify potential risks of modern slavery and work with our Tier 1 and Tier 2 Suppliers to remediate and response to these risks.

Contracting

New Whyalla location

In FY23, Helping Hand acquired a new location at Whyalla.

All suppliers connected with this new location have been reviewed and screened for modern slavery risk to ensure that our modern slavery risk profile did not increase as a result of this acquisition.

Modern slavery clauses

Helping Hand continues to ensure that modern slavery clauses are implemented into all new Helping Hand issued supplier contracts. As existing supplier contracts are renewed, modern slavery clauses are inserted into the contracts.

We will continue to review and improve on our contracting and procurement procedures going forward as we implement our new procurement framework in the next reporting period.



Criteria 5: Effectiveness of Actions

Within this reporting period, we have made significant progress in the maturity and effectiveness of our procurement framework and governance structures for our modern slavery compliance framework.

Measuring effectiveness has been a significant focus in this reporting period and has driven the review and prospective reforms of Helping Hand’s procurement framework.

A summary of our progress in this reporting period is outlined below:

Focus area for FY22: Mitigation of risk		
Category	Action item	Progress
Governance and policies	Update of Modern Slavery Policy and Supplier Code of Conduct	Final approval required.
Training and engagement	Continue to issue modern slavery training to new employees.	Completed.
Due diligence (including remediation)	Work with Tier 1 suppliers to continue our progress in mapping our Tier 2 suppliers, with a focus on those tier two suppliers that present the most risks due to industry and location	Issued questionnaires to certain Tier 1 suppliers requesting information about their suppliers to allow us to dive deeper into our Tier 2 supply chain.
	Continuation of supply chain tracing projects and deeper supply chain analysis	Continued mapping of Tier 1 and Tier 2 suppliers, particularly in key high-risk categories such as providers of linen and cotton resources.
	Expand our due diligence processes.	Implemented prospective due diligence on suppliers through procurement review. Undertook deep dive on Tier 2 supply chain and started appropriate Tier 2 due diligence.
	Continue to follow our remediation processes for suppliers that present any modern slavery risks.	Completed and ongoing.

After the implementation of the procurement and due diligence framework, Helping Hand will undertake a further review to ensure that it is effective and being followed by our employees.

In addition to the internal review of Helping Hand’s procurement processes, Helping Hand has engaged our third-party advisors to undertake a benchmarking exercise on Helping Hand, similar to that undertaken in the last reporting period.



This benchmarking process involved our third-party advisors analysing our FY22 Modern Slavery Statement against the FY22 Modern Slavery Statements of our competitors and reporting on:

- / where Helping Hand ranks in comparison to its competitors in terms of overall compliance with the reporting requirements of the Act; and
- / areas of improvement for Helping Hand (particularly in supplier due diligence processes)

This helps Helping Hand prepare its action item for the next reporting period (in this case, for FY24). Engaging a third party to do meant that this benchmarking process was done objectively.

This benchmarking process will be extremely important in light of the proposed amendments to the Act which were released in a review paper on 25 May 2023. Helping Hand is keeping an eye on the progress of the proposed changes to the Act as they move to being formally implemented into a draft bill and then passed through parliament to formally amend the Act. We will implement any required changes to our modern slavery compliance framework in accordance with the requirements of the changes to the Act. The proposed amendments to the Act are discussed further in Criteria 7



Criteria 6: Consultation

This criterion is not applicable to Helping Hand.

Criteria 7: Further Information

Helping Hand has taken significant actions to improve its procurement and due diligence frameworks within this reporting period whilst also continuing with its ongoing supplier due diligence for both new and existing suppliers.

With the planned implementation of the new procurement and due diligence framework in the next reporting period, the next reporting period will focus on maturing this new framework as well as diving deeper into Helping Hand’s supply chains in the continuation of Helping Hand’s supply chain tracing projects.

Therefore, looking forward, Helping Hand are aiming to implement the following in the next reporting period: The assessment of modern slavery risk is a continual undertaking which Helping Hand develops and improves in each reporting period in response to changes in risk in our operations and supply chains.

Category	Action Item
Governance and policies	Introducing a Procurement Policy or a similar procedure document which will guide the new procurement and due diligence framework going forward.
Training and engagement	Supplier training on modern slavery and ethical procurement practices. Employee training on ethical procurement practices and amended modern slavery policy.
Due diligence (including remediation)	Formal implementation of new procurement and due diligence framework. Issue questionnaires to Tier 2 Suppliers to identify modern slavery risks deeper within supply chain. Continue and expand our supply chain tracing projects and due diligence processes, including any appropriate remediation for suppliers that present any modern slavery risks.

As discussed under Criteria 5, the proposed changes to the Act were released in a review paper on 25 May 2023.

As an existing reporting entity, some of the most relevant proposed changes to Helping Hand include:

- / Adding new mandatory reporting criteria that would require the reporting entity to report on:
 - o Modern slavery incidents or risks identified during the reporting period.
 - o Grievance and complaint mechanisms available to staff and other stakeholders.
 - o Internal and external consultation undertaken during the reporting year on modern slavery risk management.
- / Imposing a positive obligation for reporting entities to have a due diligence system (i.e., to undertake due diligence) and to report on actions undertaken in accordance with that system in the Modern Slavery Statement.
- / Introduction of financial penalties for non-compliance with the Act. Non-compliance with the Act includes failing to submit a Modern Slavery Statement, submitting falsified information within the Modern Slavery Statement, or failing to have due diligence system in place as part of the entities' modern slavery compliance framework.
- / The listing of "high risk" regions, locations, industry, products, suppliers, or supply chains by the Attorney General or the Anti-Slavery Commissioner.
- / Introducing the option to produce a full Modern Slavery Statement which is compliant with all of the mandatory criteria every three (3) years, and in the intervening two (2) years to submit a report which updates the information in the full Modern Slavery Statement.

As evidenced by this Modern Slavery Statement, Helping Hand already largely complies with the proposed amendments to the Act with its consistent reporting of modern slavery risks and incidences, the grievance mechanisms available to its staff and stakeholders and the consultation undertaken during each reporting period as well as the extensive due diligence framework that it has implemented.

Helping Hand will be watching the movements with the proposed amendments closely as they are tabled to parliament and implemented into a proposed bill to formally amend the Act and will implement any necessary changes to its modern slavery compliance framework to comply with any amendments to the current requirements under the Act.



Board Approval

This is the fourth modern slavery statement for Helping Hand Aged Care Incorporated and represents the reporting period of 1 July 2023 to 30 June 2023.

Approved by the Helping Hand Aged Care Incorporated Board on 29 August 2023



Janet Finlay

Acting Chair

A handwritten signature in blue ink, appearing to read 'Janet Finlay', with a small blue dot to its right.