

Rabobank Modern Slavery Statement 2022

This Modern Slavery Statement is made pursuant to the Australian *Modern Slavery Act 2018 (Cth)*

Section 1: Reporting Entity

This Modern Slavery Statement (“**Statement**”) is made pursuant to the *Modern Slavery Act 2018 (Cth)* (the “**Act**”) by:

- 1) **Coöperatieve Rabobank U.A.** (ABN 70 003 917 655); and
- 2) **Rabobank Australia Limited** (ABN 50 001 621 129);

which are each reporting entities under the Act in their own right.

This Statement sets out the actions taken by Coöperatieve Rabobank U.A., Rabobank Australia Limited and the entities which they own or control (together “Rabobank Group” or “Group”) to identify, assess and address modern slavery risks across the group’s operations and supply chains in its financial year of 1 January to 31 December 2022. Where this Statement refers to “we” or “our” it is a reference to the Rabobank Group unless it is clear from the context that is not the case.

Where this Statement refers to Rabobank Group policies, these policies are intended to apply across the Group’s operations globally. However the operationalisation of such policies may vary between different regions, including Australia, due to localisation to meet country specific laws or requirements and/or differing stages of roll-out.

The numbered sections of this Statement correspond to each of the seven mandatory criteria for modern slavery statements set out in section 16 of the Act.

Section 2: Our Structure, Operations and Supply Chains

Our Structure

Coöperatieve Rabobank U.A. is a cooperative formed under the laws of the Netherlands with its statutory seat in Amsterdam, the Netherlands. Coöperatieve Rabobank U.A. is the head entity of the international Rabobank Group, which is a financial services organisation with over 47,000 employees, and operations in 37 countries across Europe, North America, South America, Africa and the Asia-Pacific region. In some regions in which it carries on business, Coöperatieve Rabobank U.A. operates as a branch, either on its own, or with subsidiaries which provide financial services in their own right.

The countries in which Rabobank Group operates through one or more of its entities are:

Argentina	Denmark	Ireland	Portugal	The Netherlands
Australia	Finland	Italy	Russia*	Turkey
Austria	France	Kenya	Singapore	United Arab Emirates
Belgium	Germany	Mexico	South Africa	United Kingdom
Brazil	Hong Kong	New Zealand	South Korea	United States of America
Canada	Hungary	Norway	Spain	
Chile	India	Peru	Sweden	



China	Indonesia	Poland	Switzerland	
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*As at 25 February 2022 new activities by the Group in Russia had been discontinued. In November 2022, the Group completed its withdrawal from Russia.

In Australia, Coöperatieve Rabobank U.A. operates as a branch and is registered as a Foreign Company under Australian Registered Body Number (ARBN) 003 917 655 and trades as “Rabobank Australia Branch”. In this Statement where we refer to “Rabobank Australia Branch”, it is a reference to the direct operations of Coöperatieve Rabobank U.A in Australia.

The following subsidiaries of Coöperatieve Rabobank U.A, also carry on business in Australia:

Rabobank Australia Limited	Rabo Australia Limited
Rabo Equipment Finance Limited	Soft Commodity Trading Pty Limited
Graincorp Pools Pty Limited	

Where in this statement, we refer to “Rabobank Australia Group” it means these entities and Rabobank Australia Branch. All of the Rabobank Australia Group entities have common management, staff and premises in Australia.

For the avoidance of doubt, the operations of De Lage Landen Pty Limited (DLL) in Australia are not within the scope of this Statement. DLL is a wholly owned subsidiary of De Lage Landen International B.V. which in turn is a wholly owned subsidiary of Coöperatieve Rabobank U.A., however DLL in Australia is operated and managed separately to the Rabobank Australia Group and produces its own Modern Slavery Statement.

On a day to day basis, all parts of Rabobank Australia Group are operated and managed locally by the Chief Executive Officer, Rabobank Australia (CEO), and an executive team which reports to him. The Senior Officer Outside Australia (SOOA) also has responsibilities in relation to the conduct of Rabobank Australia Branch. The SOOA is appointed by the Managing Board of Coöperatieve Rabobank U.A. and has delegated authority to fulfil his role. Rabobank Australia Limited has a board consisting of 4 independent directors, 3 non-executive, non-independent directors, and one executive director. The CEO has delegated authority from the Managing Board of Coöperatieve Rabobank U.A. and from the Board of Rabobank Australia Limited to fulfil his roles and responsibilities.

Our Operations

Rabobank Group is a cooperative banking organisation headquartered in the Netherlands. Rabobank Group is a global financial services provider and one of the world's largest private banks. The Group focuses on delivering all-finance services in the Netherlands and on serving our Food and Agriculture clients worldwide. Rabobank Group services clients in the Retail Banking, Private Banking, Wholesale Banking, Rural Banking, Vendor Finance, Leasing, and Property Development sectors. Rabobank Group also includes BPD, Obvion, and DLL, which provide, respectively, real estate, mortgage, and leasing solutions.

In Australia, Rabobank Australia Group is one of the leading agricultural lenders and a significant provider of business and corporate banking and financial services to Australia’s food and agribusiness sector, trading principally through the Rabobank Australia Branch and Rabobank Australia Limited entities, which are each respectively, authorised deposit-taking institutions under the *Banking Act 1959 (Cth)*.

Rabobank Australia Group serves approximately 190,000 clients across three main target markets:

- Rural (farming and agribusiness);
- Wholesale (corporate); and
- Rabobank Online Savings (retail).

Through its Rural Banking and Online Savings divisions, Rabobank Australia Group's banking and financial services activities include deposit taking, loans, bank guarantees, equipment finance and providing access to transactional banking services, while its Wholesale Division provides debt products, inventory finance, receivables & payables finance and a range of hedging and risk management products.

Rabobank Australia Group's other operational activities include food and agribusiness market research and analysis and food and agribusiness education and events.

Rabobank Australia Group employs over 1,200 people and has 61 branches throughout Australia, most of which are located in regional and rural areas.

Our Supply Chains

The main categories of suppliers to the Rabobank Group including Rabobank Australia Group, include:

- Information technology and telecommunications;
- Property and facilities management;
- Professional services; and
- Human resources services.

Rabobank Australia Group's supply chain consists of arrangements from one-off purchases with non-contracted suppliers through to multi-year, large value partnerships. Approximately 97% of our 1,600 suppliers are based in Australia with the remaining 3% based offshore, mostly in the EU, USA and UK. Rabobank Group's Head Office, based in the Netherlands, is also a major supplier of services to Rabobank Australia Group. We appreciate that many of our Australian domiciled suppliers may supply us with goods or services that originate from other jurisdictions.

Section 3: Risks of Modern Slavery in our Operations and Supply Chains

Supply chain pressures are a known risk factor for modern slavery; therefore, identifying any risks associated with our procurement of goods and services remained critically important to our organisation during the reporting period.

Risks in our Operations

Internationally, Rabobank Group is a leading financier in food and agribusiness, a sector that comes with risks such as land conflicts, labour abuse, and dangerous working conditions. These risks are addressed in policies such as the Group's sector- and theme-specific sustainability policies. For example, Rabobank Group's Cocoa, Coffee, Tea & Cotton Policy identifies that the production of these crops faces serious sustainability challenges and they are being increasingly recognised for associated potential adverse impacts, especially in emerging markets. Issues that potentially undermine the long term sustainability and viability of these sectors include living income for

farmers, poor working conditions, human rights violations, environmental damage, and poor agricultural practice that create yield and productivity challenges.¹

In Australia, Rabobank Australia Group has little exposure to the cocoa, coffee and tea industries. However, we acknowledge that many horticulture farming operations are reliant on seasonal workers, which may lead to additional risks of unsatisfactory labour practices.

Where our clients are engaged in other high risk industries for modern slavery, they similarly expose Rabobank Group to the risk that it is linked to modern slavery by its clients' activities. In a similar way, we may be exposed to modern slavery risks indirectly through the activities of businesses in which we invest. We recognise that this risk may be higher where we are involved in activities or countries that are high-risk for modern slavery hence, ensuring our workforce is sufficiently equipped to be able to identify potential or actual situations of modern slavery and respond appropriately is our priority.

Rabobank Group expects its clients to respect and promote human rights in their business decisions, as described in the UN Guiding Principles on Business and Human Rights (UNGP) and we expect them to encourage their suppliers to do the same. In 2022 Rabobank Group had no cases in which it had to terminate a client relationship because the company could not comply with Rabobank Group's Global Standard on Sustainable Development.²

Rabobank Group upholds the principles concerning fundamental rights described in the core conventions of the International Labour Organization (ILO) as set forth in the Declaration on Fundamental Principles and Rights at Work and avoid causing or contributing to the violation of labour rights. This minimises the risk of modern slavery within its workforce.

For Australia, Rabobank Australia Group considers the risk of modern slavery within its own workforce to be low. Rabobank Australia Group's employees are predominantly professional services and administrative staff, who work from offices around Australia.

Risks in our Supply Chain

Rabobank Australia Group considers that the risk of modern slavery within its direct supply chain to be relatively low as a large proportion of our suppliers operate from Australia, and we have a minimal need to procure physical goods, or to use manual labour within our operations. Looking at recognised rankings of high-risk sectors, such as Walk Free's Global Slavery Index (GSI)³ and the Commonwealth Modern Slavery Act Guidance⁴, our areas of exposure relate to the following sectors: food and hospitality, laptops, computers and mobile phones; cleaning services, our uniform supplier and suppliers of merchandise.

Approximately 3% of Rabobank Australia Group's direct suppliers are based outside of Australia and, from our due diligence to date, we have not detected any exposures within our supply chains to high-risk countries (as defined by GSI). Notwithstanding this, we will continue to develop our risk assessment methodology to ensure that these geographic risks are appropriately identified and considered on an ongoing basis.

¹ Rabobank Group [Global Standard on Sustainable Development](#)

² [Rabobank Group Annual Report 2022](#)

³ [Highlights | Global Slavery Index](#)

⁴ [Commonwealth Modern Slavery Act 2018 - Guidance for reporting entities \(homeaffairs.gov.au\)](#)

Whilst no specific instances of modern slavery were detected in our supply chains in 2022, as Rabobank Group operates globally in 37 countries, the risk of modern slavery may be higher amongst suppliers based in countries with comparatively weaker labour protection laws or enforcement. The Group's industry risk otherwise is consistent with Rabobank Australia Group's risk assessment. The steps we take to manage these risks are outlined below.

Section 4: Actions taken to assess and address Modern Slavery risks

We continue to view modern slavery through a human rights lens when assessing and addressing modern slavery risks that may be present in our operations and supply chain. We are strengthening and building our organisational human rights culture to better position us to identify and address modern slavery risks and situations.

Rabobank Group aims to protect both workers and their employers by requiring clients and business partners to respect and promote labour rights as described in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and related conventions. Rabobank Group's Global Standard on Sustainable Development provides that clients and business partners need to respect the right to collective bargaining and prevent violations (modern slavery, child labour) and to use their influence with their business partners to do the same.

Our Employees

Modern Slavery e-learning module

A priority for Rabobank Australia Group remains building capability in staff in targeted risk, supplier-facing and customer-facing roles to identify and manage modern slavery risks.

In 2022, Rabobank Australia Group reviewed its Modern Slavery learning materials for implementation suitable for all staff across Australia. We have settled on a provider and are working to include in the e-learning module Rabobank Australia Group specific high risk areas to enhance our employees' awareness on identifying, mitigating, managing and reporting modern slavery risks, not only relating to their roles but possible risks associated with the general operations of Rabobank Australia Group.

Whistle-blowing policy

Rabobank Group is committed to maintaining a high standard of business ethics and safety within its organisation. We promote a strong culture of transparency and integrity, and we are committed to detecting and addressing misconduct and ensuring that those who become aware of misconduct can report it without being concerned that it will negatively affect them or their positions.

To support this commitment, our Whistle-blowing policy protects individuals and groups of individuals that 'speak up' about misconduct or breaches of Rabobank's policies, including its sustainability related policies or any other applicable laws and regulations, and sets out how Rabobank Group will respond to reports of misconduct.

Our whistle-blowing policy covers anyone who works (or has worked) for Rabobank, in any role, location, or contract term, as well as anyone who has or had another type of business relationship with Rabobank Group (e.g. suppliers) or past employees of Rabobank.

Our Clients

As part of our core business, we perform client due diligence and regularly assess the social and environmental impact of our lending clients via our Rural Client Photo and "Sustainability Matrix." Based on the assessment results, relationship managers may engage clients to help them improve or address adverse impacts. Wholesale clients are further scrutinised by our sustainability experts based on their industry sector, loan exposure, material controversies or based on discretionary considerations. Our Global Standard on Sustainable Development provides that when human rights cases come to our attention through data providers, media and NGO reports, we engage implicated clients. We disclose the progress of engagement with clients on controversial cases in our annual report. As an ultimate measure, a client can be exited.

Global Labour Rights Policy

Being a values-driven organization, we aim to do business with those who share our principles. Therefore our Labor Rights Policy, which is part of our Global Standard on Sustainable Development, prescribes that the Rabobank Group aims to do business with clients and business partners that:

- respect all labour rights as described in the ILO Declaration on Fundamental Principles and rights at work;
- identify, prevent, mitigate and account for any actual or potential violation of labour rights caused, contributed to, or that are directly linked to their operations, products and services through business relationships, including their value chains;
- provide for or cooperate in remediation through legitimate processes for violations of labour rights that they have caused or contributed to;
- be transparent about their risks of causing or contributing to violations of labour rights and how they manage those risks (including modern slavery); and
- operate effective stakeholder engagement including an operational-level grievance mechanism for any violations of labour rights (including gender-based violence and harassment) that they have caused or contributed to.

Our Labor Rights Policy also commits Rabobank Group to reviewing the performance and progress of clients during the initial credit assessment and at periodic intervals. It prescribes a risk based approach and collection of supporting information that demonstrates that clients:

- reconfirm compliance with the requirements listed above and – if that is not yet fully the case - show continuous improvement, notably on the points below;
- apply labour rights considerations in their business decisions, including fair recruitment practices and the prevention of modern slavery, and respecting standards on maximum working time;
- respect and encourage equal opportunities and diversity in the workplace (including but not limited to gender diversity);
- work on systematically improving the health and safety of employees and develop a preventive culture in this field;
- are transparent about any breaches of labour rights.

Rabobank Australia Group

In Australia, our client portfolio includes providing financial services to agriculture primary producers and businesses downstream in the agricultural supply chain, which indirectly exposes Rabobank Australia Group to modern slavery risks. The horticultural industry remains a higher-risk area for



Rabobank due to the seasonal nature of the workforce requirements, these businesses often rely on transient, short-term contract manual labour to manage their peak harvest periods.

Where poor labour practices are identified amongst our client base, we will continue to address these concerns directly with the relevant clients in accordance with our Global Sustainability Policy Framework. As at 31 December 2022, no poor labour practices were identified requiring us to address concerns with any clients.

In accordance with our Global Sustainability Policy Framework, we monitor the performance and progress of clients during the initial credit assessment and at periodic intervals.

The core features of our human rights due diligence process are that it:

- aims at demonstrating that human rights are not infringed;
- varies in complexity according to the size of the business enterprise, the risk of severe human rights impacts and the nature and context of the operations;
- is an ongoing process of identifying and assessing actual and potential human rights impacts (on individuals and communities and on their rights), acting upon the findings, tracking the effectiveness of the response and showing how human rights impacts are addressed.

Client screening

Like other criminal conduct, modern slavery is often associated with the risk of money laundering.

We have global and local policies and mandatory procedures in place to conduct due diligence on our customers at the time of onboarding and on an ongoing basis during their banking relationship with us. We collect "Know Your Customer" (KYC) information from our customers and ensure that we verify their identities. We risk assess each client based on the information provided by them, and based on other information sources available to us. This includes reports of involvement in human rights infringements.

We screen customers and their related parties to identify and mitigate money laundering (including in connection with modern slavery), terrorism financing (ML/TF) and government sanctions risks. Customers that pose a higher ML/TF risk are subjected to enhanced due diligence measures and are monitored according to their level of risk. Our systems are designed to alert us when detecting an unusual transaction and our staff are trained to identify and report red flags and suspicious customer behaviour.

Client Photo

In 2022, we commenced a review of the Rural Client Photo (RCP) which is a broad sustainability questionnaire designed to gain a snapshot of the environmental, governance and social facets of our rural clients.

The review of the questions in the RCP may provide clearer insights into potential modern slavery risks in those businesses. The review is due for completion in 2023.

GAIA

'GAIA' (to be replaced with 'Planet' in May 2023) is the name of our Global Corporate Social Responsibility (CSR) questionnaire for our Wholesale clients (typically large corporations). The questionnaire covers all topics under the CSR umbrella including particular reference to human and

labour rights and the way corporations report on and govern the CSR impact of their operations and supply chains.

Our Suppliers

Rabobank Group's Global Standard on Sourcing and Supplier Management came into effect in January 2022. It currently applies to Rabobank's Netherlands operations and is being progressively rolled out across its operations around the world. Pursuant to this Standard:

- all suppliers to Rabobank must sign Rabobank's Sustainability Statement, which contains a commitment to respect and promote human rights as described in the UN Declaration of Human Rights in their business decisions, and are expected to use their influence with their suppliers to do the same. For unavoidable adverse impacts, they are expected to provide for and cooperate in remediation through legitimate processes; and
- all suppliers with a contract value greater than EUR250,000 are required to obtain an Independent Sustainability Rating Report. Scores will be given on four themes selected at Rabobank Group level: Environment, Ethics, Labour and Human Rights and Sustainable Procurement in the supply chain.

In Australia, our third party suppliers are subject to due diligence at the time of on-boarding. Our suppliers are also subject to a sanctions, adverse media and politically exposed persons screening process. This screening process is repeated periodically according to the risk rating of the supplier. This supplier screening and the overall due diligence process helps us to identify and mitigate modern slavery risks related to our suppliers. Supplier due diligence is also undertaken in respect of material sub-contractors of our material suppliers.

Suppliers to Rabobank Australia Group that are assessed as high risk on the basis of industry or that meet a financial threshold, are requested to complete our modern slavery specific questionnaire for us to perform further due diligence.

Rabobank Australia Group continues to assess the potential gaps in managing modern slavery risks focussing on enhancing due diligence processes, increasing supplier and client engagement and launching targeted training and awareness for our people.

Section 5: Effectiveness of our actions

Rabobank Group's Performance According to ESG Rating Agencies

Rabobank Group's sustainability performance is assessed by various independent Environmental Social Governance (ESG) rating agencies. ESG ratings provide information on (mainly) non-financial performance of companies toward a wide range of stakeholders. In recent years there has been a growing demand for ESG information from various stakeholders. ESG rating agencies review and assess companies on various elements of risk and ESG performance, based on their own methodologies and processes. We use these ratings to gain insights on the quality and potential areas of improvement of our sustainability initiatives.

As a cooperative bank, we endeavour to contribute to transitions which matter to us and to our stakeholders, now and in the future. We believe we can have a positive impact by focusing on three transitions: the Food Transition, the Energy Transition, and the Transition to a More Inclusive Society. Sustainability is an integral part of our mission "Growing a better world together". By linking our financial services, financial expertise and relevant networks to the sustainability ambitions of our



clients, we become more sustainable together. For more information on how Rabobank endeavours to facilitate and contribute to the transitions, please see our [Impact Report 2022](#).

The table below shows the scores from various rating agencies as per 31 December 2022. The latest ratings are available on the Rabobank website. Further details and rating profiles are available at the respective agencies.

Our Performance According to External ESG Rating Agencies

<i>ESG Rating Agency</i>	<i>Assessment date</i>	<i>Score / Rating (12/31/2022)</i>	<i>Score / Rating (12/31/2021)</i>
Sustainalytics	2022	10.2 - Low risk	10.6 - Low risk
MSCI	2022	A	A
CDP	2022	B	B
ISS-ESG	2022	C+ 1 st decile/ Prime Status	C+ 1 st decile/ Prime Status
V.E Moody's ESG Solutions	2021	ESG overall score 66 / 100, Advanced	ESG overall score 66 / 100, Advanced
Forest 500	2022	Total score 47%	Total score 49%
Transparency Benchmark	2021	N/A (assessment biannually)	77.6%
VBDO Tax Transparency Benchmark	2022	Score 24	Score 27
Ecovadis	2022	Bronze	N/A (assessed as of 2022)

In Australia, there is a Rabobank Modern Slavery Working Group which continues to work on improving and developing Rabobank Australia Group's processes to detect and address modern slavery risks, including designing procedures to assess the effectiveness of the measures we have implemented during the initial (and subsequent) reporting periods under the Act.

Below is an outline of the measures that have been implemented by Rabobank Australia Group in 2022:

<i>Performance indicators</i>	<i>Desired Outcome</i>	<i>Highlights 2022</i>
Empower employees to know their human rights and identify modern slavery	Ongoing Understand their human rights and are empowered to be able to identify modern slavery	<ul style="list-style-type: none"> Engaged services providers for a holistic e-learning module Reviewed contents of the e-learning material for relevance to the environment in which Rabobank operates.
Reduce modern slavery within our supply chain.	Ongoing Our suppliers demonstrate an increased commitment to combat modern slavery evidenced in their response to our due diligence and provision of undertakings	<ul style="list-style-type: none"> All Modern Slavery questionnaires issued to suppliers were completed. No new risks were identified with suppliers. Review of the process for onboarding and retention of high-risk category suppliers to ensure they meet responsible sourcing guidelines

<p>Increase employees' knowledge of clients' operations to identify the risk of modern slavery in their business through our banking and finance services</p>	<p>Ongoing</p> <p>Clients and staff demonstrate an understanding of how the provision of our banking and finance services can directly or indirectly contribute to the risk of modern slavery and response to identifying these risks</p>	<ul style="list-style-type: none"> • <i>Reviewed contents of the e-learning material for relevance to the environment in which Rabobank operates with the aim of rolling out the e-learning in 2023.</i>
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Section 6: Consultation process

This Statement has been considered by, and supported or approved by the following departments, management and governing bodies:

1. Group Sustainability department, based in the Netherlands;
2. CEO and Risk Management Committee of Rabobank Australia Group;
3. Board of Rabobank Australia Limited;
4. Management Team of Rabobank's global Wholesale & Rural division; and
5. Managing Board of Coöperatieve Rabobank U.A., based in the Netherlands.

To identify and manage modern slavery risk, Rabobank Australia Group works collaboratively within Rabobank Group sharing information and tools. Rabobank Australia Group's Modern Slavery Working Group, consisting of representatives from key business and support units, meet to discuss the modern slavery work progress, industry and regulatory updates and the preparation of this Statement. This Statement was also prepared with input from representatives of Rabobank Group's Procurement, Legal and Sustainability groups, all of whom have a global role. Each of these representatives reviewed this statement during its preparation. Accordingly, this Statement was made in consultation with the reporting entities and their owned or controlled entities.

Section 7: Any other relevant information

Rabobank Australia Group is committed to take the following steps in 2023:

Governance

- Raise awareness of our grievance and complaints mechanism to internal stakeholders

Supply Chain

- Continue to adopt measures to strengthen the detection, identification and elimination of modern slavery risk in our supply chain
- Develop Modern Slavery toolkit for vendors

Internal Capability

- Roll-out e-learning modules in 2023 to improve staff understanding of how the provision of our banking and finance services can directly or indirectly contribute to the risk of modern slavery and response to identifying these risks .

Sector Collaboration

- Continue to collaborate and contribute via the Australian Banking Association Human Rights working group – sharing resources, knowledge and experience

Clients

- Continuously work with our portfolio managers in order to strengthen the detection, identification and elimination of modern slavery risks in our client portfolio. .

This Statement has been approved by the Board of Rabobank Australia Limited and the Managing Board of Coöperatieve Rabobank U.A.



Mark Wiessing

CEO Rabobank Australia &
Director, Rabobank Australia Limited



Berry Martin

Member, Managing Board of
Coöperatieve Rabobank U.A.



Rabobank



Appendix 1

Mandatory Reporting Criteria under the Act

This Rabobank 2022 Modern Slavery Statement has been prepared in accordance with the mandatory criteria set out in the Australian Modern Slavery Act 2018 (Cth). The following table references the content in this Statement which complies with Section 16 of the Australian legislation.

Australian Modern Slavery Act 2018 (Cth) Mandatory Criteria	AMS Statement 2022 Reference
Identify the reporting entity	Section 1
Describe the structure, operations and supply chains of the reporting entity	Section 2
Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity, and any entities that the reporting entity owns or controls	Section 3
Describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to assess and address those risks, including due diligence and remediation processes	Section 4
Describe how the reporting entity assesses the effectiveness of such actions	Section 5
Describe the process of consultation with any entities that the reporting entity owns or controls	Section 6
Include any other information that the reporting entity, or the entity giving the statement, considers relevant	Section 7