Modern Slavery Statement FY26





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About this Statement

This Statement covers the financial year 1 April 2025 to 31 March 2026.

It is made on behalf of ALS Limited (ABN 92 009 657 489)[1] and its owned and controlled entities, including Australian Laboratory Services Pty Ltd (ABN 84 009 936 029)[2], collectively referred to as "ALS" or "the Group"[3], for the purposes of the Australian Modern Slavery Act 2018 (Cth) and section 54 of the UK Modern Slavery Act 2015.

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 Leadership Team. These owned and controlled entities are managed as an integrated Group with enterprise-wide policies designed to be consistently applied. Consultation with ALS' owned and controlled entities occurs throughout the reporting period across established business and functional reporting lines. Input from these owned and controlled entities on modern slavery[4] risks, actions and legislative developments informed the preparation of this Statement.

This Statement was prepared with input from ALS' sustainability, legal, governance, risk and compliance, internal audit, procurement, supply chain, human resources and finance functions, and various other employees involved in our day-to-day operations.

All information presented relates to the Group and was reviewed and approved in accordance with the governance approach described in this Statement. The Statement was reviewed by key internal stakeholders and approved by the Chief Strategy Officer and General Counsel & Company Secretary, before being presented to the Board's Sustainability & Innovation Committee, which receives an annual briefing on modern slavery risk management, actions and legislative developments. Following endorsement by the Committee, the Statement was approved by the Board of ALS Limited on 16 September 2026.

This Statement will be submitted to the Australian Modern Slavery Statements Register and published on the ALS website.

Australian Act – mandatory criteria	UK Act – recommended criteria	This Statement
Identify the reporting entities and describe our structure, operations and supply chains.	Organisation structure, business and supply chains.	Pages 3, 5-6
Describe the modern slavery risks that may exist in our operations and supply chains.	Areas of the business and supply chains where there is a risk of slavery and human trafficking, and the steps taken to assess and manage that risk.	Pages 9-10
Describe the actions taken to assess and address modern slavery risks, including due diligence and remediation processes.	Policies in relation to slavery and human trafficking, and due diligence processes in business and supply chains.	Pages 7-13
Describe how we assess the effectiveness of our actions.	Effectiveness in ensuring slavery and human trafficking are not taking place, including through relevant performance indicators.	Pages 11-13
Describe consultation with entities owned or controlled by ALS in preparing this Statement.		Page 3
	Training available to employees on slavery and human trafficking.	Page 11

1. ALS Limited is a publicly listed company on the Australian Securities Exchange (ASX:ALQ), with corporate headquarters in Brisbane, Australia.
2. This Statement is made as a joint statement under the Australian Act. Australian Laboratory Services Pty Ltd was a wholly owned subsidiary of ALS Limited during the reporting period.
3. Refer to the Consolidated Entity Disclosure Statement in the ALS Annual Report 2026 for details of ALS entities and their countries of incorporation or residence.
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.



A message from our CEO

Our purpose, to help make the world a better place through science, assurance and sustainability, carries a clear responsibility to respect human rights and dignity across our operations and relationships.

As a global leader in scientific testing and analysis, operating across a diverse and growing network of countries, we have a responsibility to ensure our people, partners and suppliers uphold the highest standards of ethical conduct.

We're committed to understanding how our activities may cause, contribute to or be directly linked to modern slavery, and to working with our employees, suppliers and communities to manage that risk. We treat everyone we work with dignity and respect, and we expect the same of all those who work for us or on our behalf.

This Statement outlines the steps we took in FY26 to meet that responsibility. We maintained our third-party audit program and extended it to our Tier 1 supply chain. We also progressed the implementation of our global supplier registration and management platform to enhance supplier transparency and consistency across the Group.

Alongside these efforts, we continued to improve our understanding of modern slavery-related risks across our operations and supply chain, while reinforcing management awareness through training, reporting and compliance certification processes.

In FY27, we'll build on this work by continuing to collaborate across the business on how we assess and respond to human rights risks. We'll maintain our third-party audit program in higher-risk areas, build on insights from our employee engagement survey and continue to roll out our global supplier registration and management platform to support a more consistent Group-wide approach to supplier management.

We recognise that this responsibility requires continued focus, collaboration and transparency, and we remain committed to strengthening our approach as our business and understanding of these risks evolve.



Malcolm Deane
CEO and Managing Director

About us

ALS is one of the world's largest providers of analytical and testing services. Listed on the ASX (ALQ) and headquartered in Brisbane, Australia, we operate across more than 450 locations in over 70 countries, with annual revenue of approximately AUD$3.3 billion.

From environmental monitoring and quality assurance to resource development, product safety and scientific research, our work helps clients make informed decisions for a safer and healthier world. We provide laboratory testing, inspection, certification and technical services across six sectors: environmental, food and beverage, beauty and personal care, oil and lubricants, mining and commodities, and pharmaceutical and healthcare.

This work supports our vision to be the global leader in the discipline of scientific analysis in pursuit of a better world for all. Guided by our values – safe, resilient, curious, committed, caring and honest – we pursue our purpose of helping make the world a better place through science, assurance and sustainability.

Our workforce

Our global workforce of 23,000 employees is comprised of 83 per cent full-time, 8 per cent part-time and 9 per cent casual workers. In FY26, ALS paid more than AUD$1.5 billion in wages to employees around the world, contributing directly to local economies.



Countries	Locations	Revenue (AUD)	Staff worldwide
70+	450+	3.3b+	23k+

Our supply chains

ALS procures goods and services globally that support our laboratory, testing, inspection and technical services operations across all regions in which we operate.

In FY26, our total supplier spend was approximately AUD$975m across over 9,150 suppliers. Our supply chain includes:

Equipment (including maintenance and servicing)

Chemicals and laboratory consumables

Gas, transport and freight

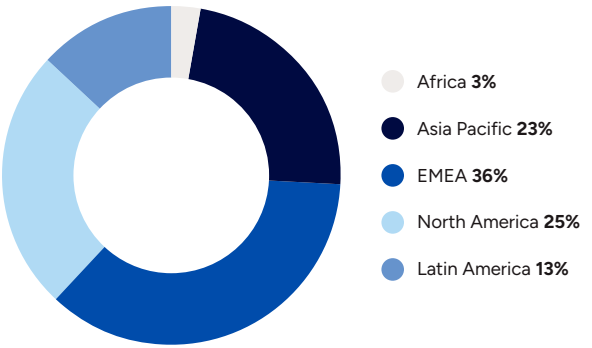
Facilities management and maintenance services

Utilities, information technology and telecommunications

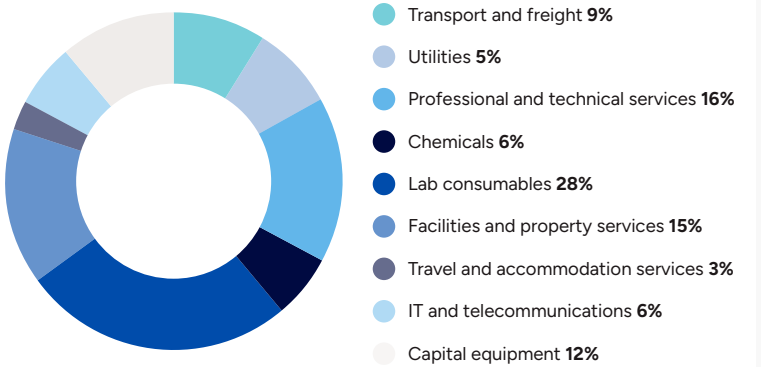
Professional and technical services

Labour may also be procured through subcontractors, recruitment agencies and other contingent workforce arrangements where operationally required.

FY26 Total supplier spend by region



FY26 Total supplier spend by category[5]



5. Supplier categories were expanded in FY26 including service categories to capture ALS' supply chain and related risk assessment activities as described on page 10.

During FY26, ALS continued to strengthen visibility of its Tier 1 supplier base. Building on supplier mapping activities undertaken in prior years, we progressed the development of a global supplier registration and management platform to improve supplier transparency, data quality and risk management.

Goods and services are procured in accordance with the ALS Procurement & Supply Chain Policy and Supplier Code of Conduct. Suppliers are expected to uphold high standards of integrity, respect for human rights, health and safety, and environmental responsibility.

Sustainability, labour rights and ethical business conduct are considered part of procurement and supplier management processes.

The nature of the goods and services procured and the role suppliers play within our supply chain are important considerations in ALS' modern slavery risk assessment. Further information on the modern slavery risks identified within our supply chain and the actions taken to assess and mitigate those risks is provided on page 10.

Our approach

Governance

The ALS Board and Executive Leadership Team are committed to leading the Group's response to modern slavery. The ALS Sustainability & Innovation Committee oversees the Group's management of modern slavery risks and receives periodic reporting on human rights and modern slavery matters. The ALS Audit & Risk Committee provides overall oversight of ALS' risk management systems and internal controls, including those related to modern slavery and human rights.

ALS manages modern slavery risk through its enterprise-wide Risk Management Framework, which underpins our approach to identifying, assessing and managing modern slavery risks across the Group. The framework operates under the oversight of the Audit & Risk Committee and is reviewed periodically as part of ALS' governance processes.

Day-to-day responsibilities for managing risks related to modern slavery are shared between operational teams, HR, compliance, IT and procurement functions, and reporting on modern slavery sits with our sustainability team. At an operational level, managers at each of our locations certify annually that site employees are aware of modern slavery risks and know how to report any suspected instances of modern slavery or infringement of human rights in our operations and supply chains.

Key policies

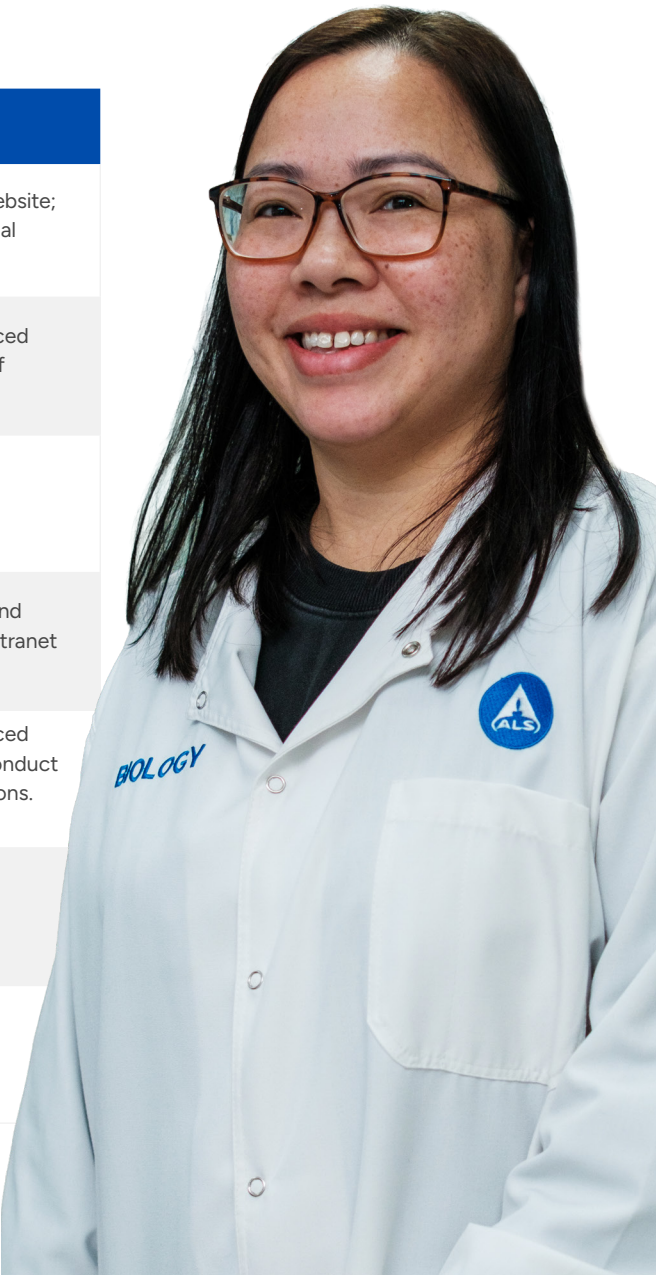
ALS' commitment to respecting and protecting human rights is supported through a suite of policies, guidelines and frameworks that apply across our global operations and supply chains. Each policy is developed by the functional leader responsible for the relevant area and approved by the relevant responsible executive through ALS' governance framework. These policies establish the foundation for managing modern slavery and human rights risks across the business and supply chain. As stated in our Human Rights Policy, we are guided by the OECD Due Diligence Guidance for Responsible Business Conduct, the ILO Core Labour Standards and the United Nations Global Compact. These policies are regularly reviewed and updated where necessary to ensure they remain fit for purpose. No material changes were required in FY26.



A number of these policies are publicly available through the ALS Corporate Governance webpage: **www.alsglobal.com/en/corporate-governance**.

The communication methods outlined below describe how policy requirements are communicated and embedded across the business and supply chain, including through training, onboarding, contractual requirements and other internal communication channels.

Policy	Description	Audience	Communication method
Code of Conduct	Establishes expectations for ethical behaviour, integrity, respect for human rights, diversity and inclusion, and responsible business conduct.	All employees	Available on ALS intranet (19 languages) and ALS website; reinforced through mandatory onboarding and annual Code of Conduct training.
Human Rights Policy	Sets out ALS' commitment to respecting internationally recognised human rights, including modern slavery, labour rights, freedom of association, the prevention of forced labour, child labour and human trafficking.	All employees	Available on ALS intranet and ALS website; reinforced through mandatory onboarding and annual Code of Conduct training.
Procurement & Supply Chain Policy	Defines ALS' approach to responsible procurement and supply chain management, including the consideration of sustainability and ethical business practices.	Procurement and supply chain teams	Available on ALS intranet
Supplier Code of Conduct	Sets expectations for suppliers regarding legal compliance, ethical business conduct, human rights, labour practices, diversity and responsible business behaviour.	All suppliers	Embedded in ALS standard terms and conditions and attached to all purchase orders; available on ALS intranet and ALS website.
Whistleblower Policy	Enables safe, confidential and anonymous reporting of suspected unethical, illegal or improper practices, including modern slavery. Protects reporters from retaliation and detrimental conduct.	All employees, suppliers and their immediate family members	Available on ALS intranet and ALS website; reinforced through mandatory onboarding, annual Code of Conduct training and awareness activities across ALS locations. See Section 5 for details of reporting channels.
Recruitment Management Guidelines	Supports fair and merit-based recruitment practices and helps prevent labour exploitation through responsible hiring processes.	HR teams and hiring managers	Available on ALS intranet
Risk Management Framework	Provides a structured approach to identifying, assessing, managing and monitoring enterprise risks, including human rights and modern slavery risks.	All business units and functions globally	Available on ALS intranet





Understanding our risks

We continue to improve how we assess modern slavery risk across our operations and supply chains. As our understanding of this risk develops, we're integrating these assessments more closely into our broader risk management approach.

Risks in our own operations

As a provider of laboratory testing, inspection, certification and technical services, we do not currently perceive our own workforce to be at high risk of modern slavery. However, we are vigilant and proactive in identifying where those risks may exist given that we operate in over 70 countries. We do this via monitoring and internal audit reviews and through our HR staff in those regions.

We recognise that certain groups of workers may be more vulnerable to modern slavery risks. This includes migrant workers, workers engaged through labour agents or staffing agencies, casual and temporary workers, and workers operating in higher-risk geographies. These vulnerabilities are considered as part of our operational risk assessment and inform the prioritisation of our monitoring, assurance and audit program in future years.

In assessing modern slavery risks in our own operations, we consider factors including geographic risk, financial exposure, number of employees, and number of sites and locations. In FY26 we refined our geographic risk assessment using the rates of prevalence of modern slavery by country from the Walk Free Global Slavery Index 2023. Based on this assessment, the Group identified its top 10 countries with the highest prevalence of modern slavery[6]. These countries – Turkey, Kazakhstan, India, Colombia, Ecuador, Peru, Indonesia, Mexico, Malaysia and Thailand – collectively account for approximately 16.5 per cent of our workforce. While these jurisdictions do not indicate the presence of modern slavery within ALS' operations, they form an important input into our ongoing risk assessment and assurance activities.

6. Excludes countries where national workforce makes up less than one per cent of ALS' global workforce.

Risks in our supply chains

The Group procures certain goods and services that carry heightened modern slavery risks due to their nature or how they are manufactured or provided, including where they are provided or sourced from, as noted in Section 2. In FY26, we continued to evaluate the risk to cause, contribute to or be directly linked to modern slavery practices by examining our operations and supply chains considering four dimensions:

- **Geographic risk –** supplier locations assessed against the rate of prevalence of modern slavery by country, as reported in the Walk Free Global Slavery Index 2023
- **Financial exposure –** supplier spend, considered alongside the scale and significance of supplier relationships across entities and regions
- **Supplier category –** the nature of the goods and services provided and the potential modern slavery risks associated with those categories.

Across the supplier categories described on page 6, certain goods and services carry heightened modern slavery risks. In assessing these categories, ALS also considers the role suppliers play within the supply chain and the extent of visibility available beyond Tier 1 suppliers:

Higher-risk category	Risk driver
Laboratory consumables and chemicals	Materials incorporated into consumables such as rubber, PPE, acids, glassware, gloves, textiles and other composite materials, are often sourced through complex manufacturing and distribution networks. These products may pass through multi-tier supply chains operating across higher-risk manufacturing geographies.
Facilities and property services	Lower-wage and labour-intensive services, including cleaning, security, maintenance, waste management, catering and labour hire, may involve subcontracting arrangements and an increased reliance on vulnerable worker groups.
IT and telecommunications	Manufacturing supply chains may involve multiple production stages and sourcing locations, including countries with high reliance on foreign migrant labour and limited legal protections.
Transport and freight	Logistics networks may involve multiple operators, subcontractors and agency worker arrangements, reducing visibility of workforce conditions throughout the supply chain.

While these characteristics do not indicate the presence of modern slavery within ALS' supply chain, they help inform the prioritisation of due diligence, supplier engagement and assurance activities.

ALS' supply chain risk assessment and due diligence activities are currently focused on our direct (Tier 1) suppliers where ALS has a direct contractual relationship. We recognise, however, that modern slavery risks can exist beyond our direct suppliers through our extended supply chain. This risk is most material in our higher-risk procurement categories where production typically relies on labour-intensive processes and complex multi-tier supply chains sourced from higher-risk regions, as shown in the table above.

ALS aims to manage this risk by cascading our human rights and ethical sourcing expectations through our Tier 1 supplier relationships. Our Supplier Code of Conduct, which forms part of our standard contractual terms, requires Tier 1 suppliers to uphold equivalent standards throughout their own supply chains. We will continue to look for opportunities to build our understanding of risks beyond Tier 1 as our supplier engagement and audit program develops.

Our actions and impact

In FY26, we continued to strengthen our approach to identifying and managing modern slavery risks across our operations and are committed to continuous improvement set out in each of our action areas.

The effectiveness of our actions is assessed using both quantitative and qualitative measures. Quantitative indicators include completion rates, audit scores, supplier engagement levels and reporting volumes. Qualitative insights are drawn from audit findings, case studies, direct supplier engagement and our Group-wide employee survey to evaluate whether our actions are driving improvements in practice. In the case that monitoring and evaluation identify gaps, findings are escalated through our governance structure and, where relevant, inform enhancements to procurement practices, supplier selection criteria and contractual requirements.

Training and awareness

Our response to modern slavery starts with our people. Our priority is to ensure that ALS employees understand risks related to modern slavery and know how to raise a concern. The primary vehicle for this is our Code of Conduct e-learning module, internally developed, mandatory for all employees. The module covers ALS' core ethical expectations including respect for human rights, fair treatment of workers, prohibition of forced and child labour, and the responsibility to speak up. It also includes an introduction to modern slavery, making clear to all employees the expectation to remain vigilant and to report any potential modern slavery risk indicators. Knowledge checks are embedded throughout the module to help reinforce key concepts and confirm employee understanding of the training content. Completion rates are tracked centrally and reported to senior management as a key performance indicator of workforce awareness. In FY26, the completion rate for the Code of Conduct module reached 96.6 per cent against an internal target of 95 per cent, maintaining performance above the target for the third consecutive reporting period.

For key employees including executive leadership, corporate, procurement and supply chain teams, ALS maintains a dedicated Modern Slavery Awareness e-learning course, also produced internally, where training is refreshed on a two-yearly cycle. The course covers further detail on the nature of modern slavery and slavery-like practices, including forced labour, human trafficking, debt bondage, child labour and deceptive recruiting. It also features ALS' risk assessment methodology, due diligence obligations and reporting mechanisms. In FY27, we will review our human rights e-learning content to capture emerging developments in modern slavery legislation, regulation and practices.



Reporting, grievance and remediation

ALS provides accessible, trusted and confidential reporting mechanisms for employees, contractors, suppliers and other stakeholders to raise concerns relating to human rights, labour practices or potential modern slavery. The ALS Business Integrity Helpline and ALS Your Voice Helpline are available globally and provide a mechanism for concerns to be raised, assessed and, where appropriate, investigated and remediated in accordance with ALS policies and procedures. To support visibility and awareness, a poster explaining how to contact both helplines must be displayed on employee noticeboards at each of our locations.

Reports made through any channel are protected from retaliation under the ALS Whistleblower Policy and are reviewed and triaged by the Group Compliance team. Any allegations relating to modern slavery or labour rights are escalated through ALS' governance framework and investigated in accordance with established internal investigations procedures. Where concerns are substantiated, ALS seeks remediation that prioritises the protection of affected workers, restoration of rights and prevention of recurrence. This may include corrective action plans, enhanced monitoring, targeted supplier engagement, additional due diligence or contractual remediation requirements, while engaging suppliers and other relevant stakeholders to address underlying causes.

We follow a six-step remediation approach:

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 them informed
3. Where warranted, **refer** the report to the relevant local authorities
4. **Maintain the privacy and confidentiality** of the reporter unless requested otherwise
5. **Protect the reporter** from reprisal to the fullest extent possible
6. Depending on whether the matter is referred to local authorities, **investigate** the allegations made.

During FY26, no reports relating to modern slavery were received through ALS reporting channels. ALS recognises that an absence of reports does not mean an absence of risk. We consider the accessibility and awareness of reporting channels, as well as reporting volumes, when assessing the effectiveness of our approach to managing modern slavery risks. In FY27, ALS will continue to promote our reporting channels, particularly across higher-risk geographies, to ensure workers remain aware of the availability of these channels to investigate and remediate potential modern slavery related issues within our operations and supply chains.

Supplier due diligence and engagement

ALS' supplier engagement on modern slavery is structured around three complementary mechanisms: contractual requirements, risk-based assessment as described on page 10, and direct engagement. Suppliers are required to comply with the ALS Supplier Code of Conduct, which sets clear expectations on labour rights, human rights, health and safety and ethical business conduct.

During FY26, ALS continued to implement the enhanced and standardised supplier onboarding process first introduced in FY25 by further developing a global supplier registration and management platform. Phase 1 of this implementation focused on our largest markets including Australia, UK and Ireland, Mexico and USA, and will continue to be rolled out to other countries globally during FY27. The platform is designed to improve corporate visibility of ALS' supplier base, enhance data quality and supplier transparency and facilitate supplier risk assessment across the Tier 1 supplier base. As part of the onboarding process, suppliers are invited to complete an onboarding questionnaire covering areas such as sustainability, human rights and modern slavery, and may provide information on relevant certifications and risk management practices. This information is intended to support supplier self-assessment, improve transparency and inform ALS' supplier engagement and due diligence activities.

This builds on existing local and regional supplier management processes by providing a more consistent Group-wide view of supplier information and risk.

In FY27, we plan to update our Procurement & Supply Chain Policy to strengthen supplier management, supplier risk classification and responsible procurement processes. This will support the more consistent integration of sustainability, human rights and modern slavery considerations into supplier qualification, risk assessment and ongoing supplier performance management activities, facilitated by the Group's global supplier registration and management platform. To support the rollout of the updated policy, ALS will also develop new mandatory training for employees involved in supplier, contractor and other third-party engagement activities. The training will cover sustainability and responsible procurement principles, with a focus on human rights and modern slavery risks and how these considerations should be incorporated into supplier-related decision-making. ALS will continue to consider this when conducting third-party audits for higher-risk geographies and supply as detailed in the audit program section below.

Employee engagement and consultation

ALS recognises the importance of employee representation and workforce consultation in maintaining fair, inclusive and respectful workplaces. Across the Group, HR and management teams work closely with employee representative bodies, works councils and unions where these exist. In locations where formal representative bodies are not established, employees are consulted directly through local management and HR teams, supported by established internal audit and risk management processes.

In FY26, ALS conducted its Group-wide employee engagement survey, providing employees with an opportunity to share feedback on workplace practices, leadership, wellbeing and their overall employment experience. Survey outcomes form part of the broader suite of information considered when assessing the effectiveness of ALS' policies, controls and people-related practices, helping ALS better understand workplace culture, identify opportunities for improvement and assess whether these practices are operating as intended across different regions and operating environments.

Survey results are reviewed by management and used to support accountability for responding to employee feedback through locally developed action plans. Progress against these actions is monitored and reported to Executive Leadership and the Board.

In FY27, ALS will establish a Head of Global Employee and Labour Relations role to support relationships with employees and representative bodies, strengthen oversight of labour relations matters and promote a more consistent Group-wide approach to employee and labour relations.

Audit program

FY26 marked the first full year of ALS' responsible sourcing external audit program, delivering on commitments made in FY25 to expand operational audits in higher-risk locations and undertake responsible sourcing audits of selected Tier 1 suppliers. Three Tier 1 supplier external audits were completed during the year, and four operational external audits were initiated, conducted by a third-party. Supplier audits were selected from strategic Tier 1 suppliers, taking into account supplier spend and the inherent modern slavery risk profile of the goods and services provided. Operational audits were targeted at ALS facilities in Peru and Turkey, directing assurance activity to the locations identified through our risk assessment as carrying the highest exposure to modern slavery risk within our own operations. While no major non-conformances were identified during these audits, we continue to learn from these audits and incorporate observations into our ongoing risk management practices. Audit scores and remediation plan completion rates are tracked and findings are reported through ALS' governance structure. This iterative approach to audit, learn and improve is central to how ALS will continue to build on its approach to modern slavery risk management for future years.

In FY27, we will extend the external audit program to prioritise suppliers across higher-risk supply chain categories as set out in the Risks in our supply chains section. We will continue to undertake operational audits at targeted locations carrying higher geographical risk areas, as set out in the Risks in our own operations section, building on FY26 foundations and lessons learned.

Other stakeholder engagement and reporting

In FY26, we continued to engage and monitor our progress through internal engagement, management compliance certification and external benchmarking activities as set out below:

- **Management compliance certification process.** ALS maintains an annual management compliance certification process across its operations. Through this process, operational managers confirm compliance with key policies and procedures, reinforcing awareness of responsibilities relating to modern slavery, human rights and ethical business conduct. It also provides an additional mechanism through which potential concerns can be identified and escalated through appropriate management channels.
- **Industry insights and collaboration.** We will continue to benchmark our approach against evolving transparency, risk assessment and due diligence practices within our industry and among comparable global organisations to better understand how modern slavery risks and risk management are evolving across the industries and geographies in which we operate.



CASE STUDY

Responsible sourcing audit program

During FY26, ALS completed three independent responsible sourcing assessments at selected supplier facilities as part of its supplier assurance program.

Across the assessments, no zero tolerance findings were identified. Findings were primarily related to health and safety, labour-management and control-process areas and we continue to share feedback and learnings with our suppliers on the findings raised.

The assessments provided ALS with an opportunity to engage directly with suppliers on labour practices, human rights expectations and responsible sourcing requirements, while improving visibility of supplier controls and working environments. Together with supplier onboarding questionnaires and other due diligence activities, the assessments will help inform ALS' risk-based approach to supplier assurance and contribute to a deeper understanding of supplier risk across higher-risk supply chain categories.

alsglobal.com