



Modern Slavery
Statement FY25

Introduction

Welcome to Vitaco Health Group's third Modern Slavery Statement, prepared in compliance with the Australian Modern Slavery Act 2018 (Cth) (Act).

This statement applies to **Vitaco Health Group**, and all its subsidiaries, including the Australian reporting entity Vitaco Health Australia Pty Limited (ACN 073 560 737). The Vitaco Group of companies is held by Zeus Investment Limited, a Hong Kong incorporated entity. This statement describes the actions taken to assess and address modern slavery risks in our operations and supply chains during the financial year ending 31st December 2025.



The Vitaco Health Group
Registered Office is:

Vitaco Health Group
4 Kordel Place,
East Tamaki,
Auckland
New Zealand

At Vitaco, we recognise our responsibility to identify and address modern slavery risks within our operations and supply chain. We acknowledge that business activities may directly or indirectly contribute to modern slavery practices, and we are committed to strengthening our understanding of these risks and implementing measures to prevent and mitigate them.

This statement outlines the actions and ongoing initiatives undertaken to support responsible business practices across our operations and supply chain during the last financial year.

Consultation and guidance for this report was provided by Go Well Consulting Ltd, Auckland New Zealand.

This statement has been reviewed and approved by the Vitaco Health ANZ Board, and signed by Craig Kearney the Chief Executive Officer and Board member of the Vitaco Health Group, on the 29th June 2026.

Craig Kearney
Chief Executive Officer

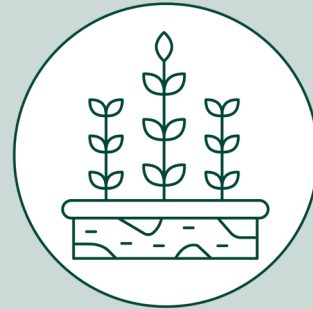


Key Achievements for FY25

Developed and distributed our
Supplier Code of Conduct



Gained visibility of our raw
ingredient manufacturing locations



Rolled out modern slavery training
to key employees



Reviewed and updated six of our
internal policies



Contents

Letter from the Chief Executive	5
Vitaco Health Group Structure	6
Our Operations	7
Our Supply Chain	8
Our Governance	10
Modern Slavery Risks in our Operations & Supply Chain	11
What is Modern Slavery	12
Our Operations	13
Our Supply Chain	15
Actions Taken to Address Modern Slavery Risks	18
Our Due Diligence Journey	19
Our Operations	20
Our Supply Chain	22
Assessing the Effectiveness of our Actions	23
Consultation	25

Letter from the Chief Executive

At Vitaco, our vision is clear: Empowering Healthier Lives.

While this begins with improving the health and well-being of our consumers, it also extends to our people, our communities, and those who contribute to our business through our global supply chains.

Respecting human rights and addressing the risk of modern slavery remain fundamental to how we operate. As our business continues to grow, we recognise that maintaining ethical, transparent and responsible supply chains requires ongoing diligence, strong partnerships and a commitment to continuous improvement.

Throughout 2025, we continued to strengthen our modern slavery framework and further embed responsible business practices across Vitaco.

A key achievement was the development and implementation of our Supplier Code of Conduct, which clearly sets out the standards and expectations we have for

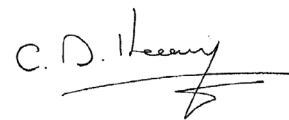
suppliers across human rights, labour standards, environmental responsibility and ethical business conduct. This Code provides a stronger foundation for engaging with suppliers and reinforces our commitment to responsible sourcing throughout our supply chain.

We also continued to build awareness and capability within our organisation through modern slavery training, helping our leaders and key teams better understand the risks, warning signs and responsibilities associated with identifying and preventing modern slavery. In addition, we reviewed and updated six of our core policies to ensure they remain effective, relevant and aligned with our expectations for ethical and responsible conduct.

While we are encouraged by the progress made, we recognise that addressing modern slavery is an ongoing journey. The risks are complex, evolving, and often hidden deep within global supply chains. This requires us to continually assess, strengthen and refine our approach to ensure we uphold the highest standards of integrity and human rights.

This Statement outlines the actions we have taken during 2025, the areas where we continue to focus our efforts and the opportunities we see to further strengthen our approach. It also highlights the important role our suppliers, business partners, and team members play in helping us identify risks, drive transparency and foster ethical business practices.

Modern slavery cannot be addressed by any one organisation alone. It requires collaboration, accountability and a shared commitment across industries and supply chains. At Vitaco, we remain committed to playing our part, continuing to learn, improving our practices and working with our partners to help build a future where the rights and dignity of every person are respected and protected.



Craig Kearney
Chief Executive Officer





Vitaco Health Group Structure

Our Operations

The Vitaco Health Group specialises in developing, manufacturing, and distributing products in the nutrition, health and wellness sectors. Established as Healtheries in 1904, Vitaco has expanded over the years, acquiring six other brands before officially becoming The Vitaco Group in 2007.

Vitaco is home to Australia and New Zealand's most trusted sports nutrition, supplements and health food brands – Musashi, Nutra-Life, Healtheries, Athena, and Balance. We also contract manufacture products for high-quality, carefully selected supplements and sports nutrition brands such as Wagner and INC.

Vitaco products are manufactured through a combination of in-house and contract manufacturing. Our head offices are located in East Tamaki, Auckland, New Zealand, and Sydney, New South Wales, Australia. Distribution operations are managed through our East

Tamaki facility, alongside two third-party distribution centres located in Christchurch, New Zealand and Melbourne, Australia. We also operate two additional warehouses in East Tamaki. In late 2025, we expanded our manufacturing capability with the opening of a new manufacturing plant and warehouse in Penrose, Auckland.

Over the reporting period, our team numbers grew across our operations, with over 580 people now employed in our New Zealand operations and 75 people employed in Australia. Our people are talented, committed plus passionate about delivering the best outcomes for our customers

and business. Their expertise and strong work ethic play a key role in driving our success.

All team members receive a contract for their roles, whether it is full or part time. Our Employee Code of Conduct continues to be the core of all expectations and standards for employees. This sits alongside our Health and Safety Policy, Fair Treatment Policy, Harassment and Bullying Policy and Whistleblower Policy, which are continuously monitored and managed for any breaches or concerns. All of these policies have had updates in the past financial year.



Our People



Australia:
Total Employees: 75



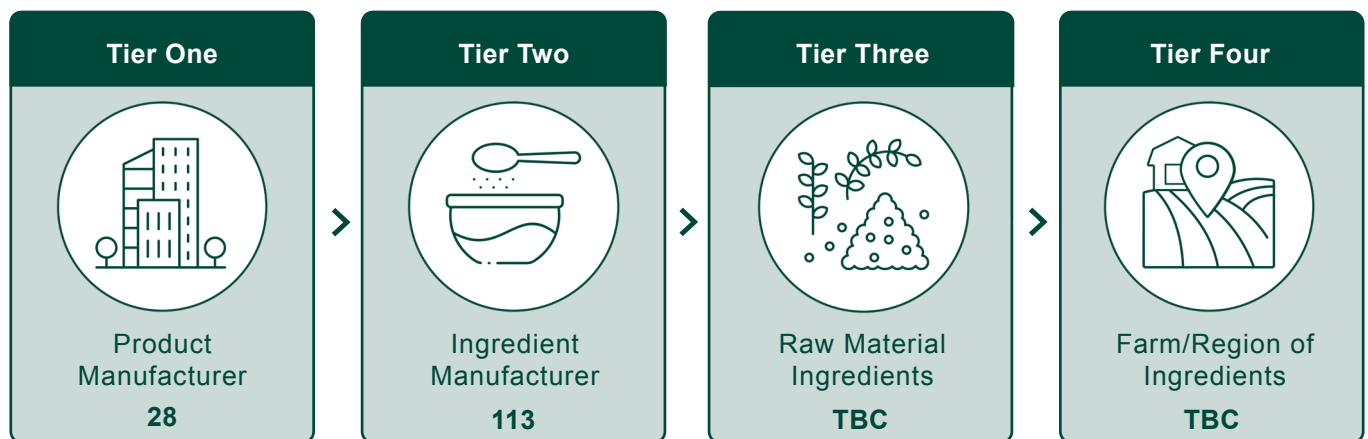
New Zealand:
Total Employees: 584

Our Supply Chain

Vitaco products continue to be manufactured both by our own manufacturing facilities and through our network of global suppliers. Our products are distributed through our own distribution centre and two third-party logistics providers.

In the last 12 months, we have worked with a total of 141 suppliers across 15 countries to create our portfolio of 518 products. This is an increase in the number of products we manufactured from the last reporting period.

Over the reporting period, we have worked with the following suppliers in the different tiers of the supply chain:



We continue to manufacture the majority of our products (82%) at our own factories in Auckland, New Zealand. We work closely with the 28 external contract manufacturing partners that manufacture the remaining 18% of our products.

Through ongoing engagement with our suppliers, we continue to strengthen supply chain transparency and improve our understanding of where and how our ingredients are produced. Over the reporting period, we have gained greater visibility of our supply chain by identifying the locations where our raw ingredients are manufactured, moving beyond visibility of supplier office locations alone. We are continuing to work on expanding this data as we can.



Map of Vitaco's Direct Supplier & Ingredient Manufacturer Locations:



Tier Two: Raw Ingredient Manufacturer by Country by Spend:

Supplier Country	% of Procurement Spend
New Zealand	48.7%
China	16.3%
Australia	12.1%
United States	5.87%
Finland	4.65%
Indonesia	3.15%
Poland	2.22%
Switzerland	2.19%
India	1.34%
Japan	1.07%
United Kingdom	0.84%
France	0.66%
Brazil	0.43%
Germany	0.18%
Denmark	0.15%
Spain	0.15%
Malaysia	0.01%

There has been no major change to our supplier locations this year, however, since we now have visibility down to our ingredient manufacturer level, we can see that less of the manufacturing is done here in New Zealand and is spread more globally.

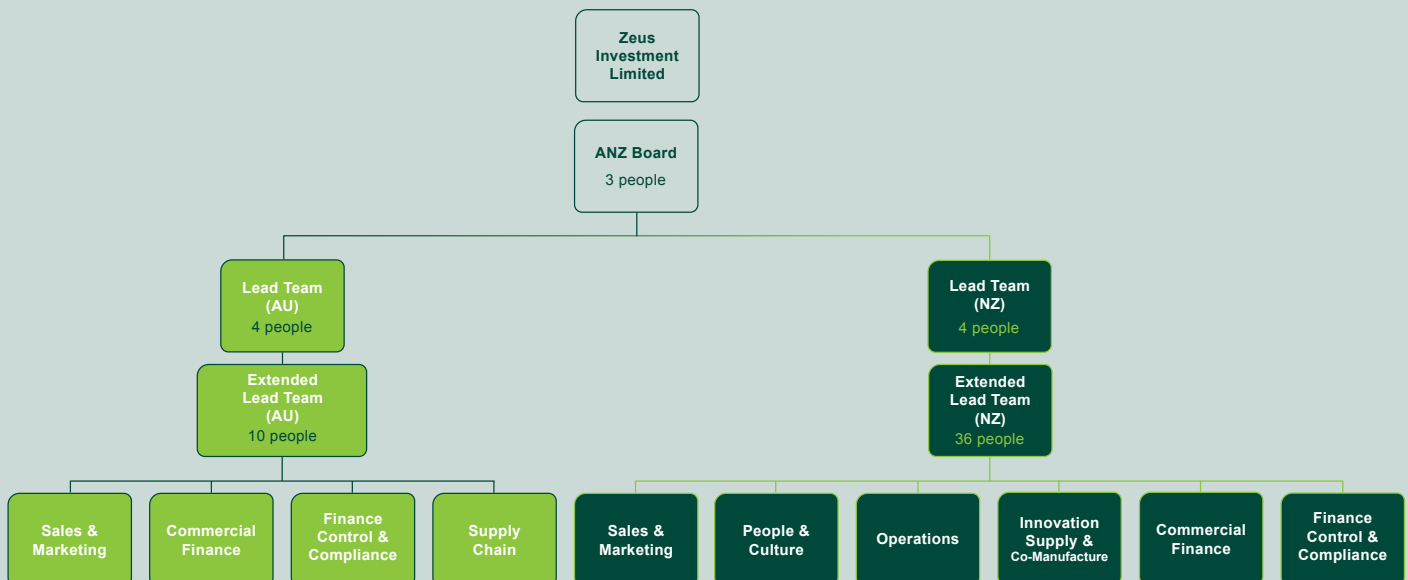
Our Governance

At Vitaco, our Board continue to be accountable for overseeing our modern slavery actions and ensuring that human rights standards are maintained at all levels of the organisation.

We encourage all team members and stakeholders to report any instances or concerns regarding modern slavery through our established Governance Structure and ***Whistleblower Policy***.

Our Sustainability and Procurement teams play a key role in identifying and managing social and environmental risks within our supply chain. Working collaboratively with colleagues across the business and our suppliers, these teams undertake due diligence activities designed to identify, assess, and address potential risks, supporting responsible and ethical business practices throughout our operations and supply chain.

Our Governance Structure





Modern Slavery Risks in Our Operations & Supply Chain

Vitaco recognises its responsibility to identify, assess, and address modern slavery risks within its operations and supply chains. We understand that businesses can be linked to modern slavery risks through their activities, business relationships or sourcing practices. Through ongoing due diligence and risk assessments, we seek to identify emerging risks and strengthen our approach to preventing and mitigating modern slavery across our operations and supply chains.

What is Modern Slavery?

At Vitaco, we are committed to upholding the fundamental human right to freedom from slavery and ensuring that everyone involved with our business is treated with respect and dignity.

We describe modern slavery as the umbrella term that covers various exploitative labour practices such as servitude, forced labour, human trafficking, debt bondage, forced marriage and child labour. It also can include deceptive recruitment and other forms of exploitation.

There are no recent figures, but in 2021, the Global Slavery Index estimated that approximately 50 million people were trapped in modern slavery practices.



Our Operations

Vitaco's operations are based in New Zealand and Australia, markets where employment and human rights regulations are strict and thorough. We see the risk of modern slavery occurring in these countries as low. However, we recognise this does not eliminate the risk of modern slavery happening in our operations.

We have identified the following areas in our operations where modern slavery risks could occur over the reporting period:



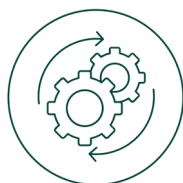
Operational suppliers for office management and manufacturing sites



Construction companies



Third-party warehousing and distribution



Third-party operational suppliers

Oversight of our modern slavery programme remains a key responsibility of the Board, which monitors progress and helps ensure that our actions are driving meaningful and measurable improvements. The following sections outline the key activities and initiatives undertaken during the year ended 31 December 2025 to identify, assess, and mitigate modern slavery risks within our operations and supply chains.

- Cleaning services
- Laboratory and research services
- Air conditioning equipment and maintenance
- Electrical services
- Industrial equipment and servicing
- Stationery supplies
- Waste management and recycling services
- Chemical products

These services, while procured by Vitaco, fall outside our direct operational control, meaning we have less visibility over employment practices and working conditions. As many of these services involve manual labour and are often delivered through casual or temporary employment arrangements, there is an increased risk of vulnerable workers, including migrant workers, being exposed to exploitative practices such as excessive recruitment fees or debt bondage.

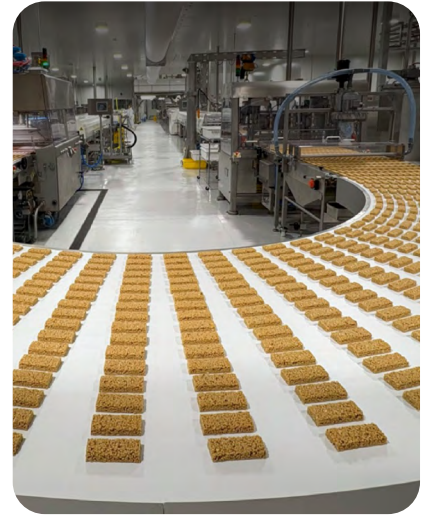
There is also a risk that service providers may subcontract work to third parties without our knowledge, reducing transparency and oversight of labour standards. We continue to monitor these risks and work with supply partners who share our values in regards to human rights.



Construction

During 2025, Vitaco undertook several infrastructure improvement projects across our manufacturing sites and offices. These included the installation of a new bar production line and a new powder plant machine at our Penrose facility, as well as minor office refurbishments.

As part of these projects, we considered the potential modern slavery risks associated with engaging with the construction sector. The construction industry is widely recognised as a higher-risk sector due to its reliance on subcontracting, complex supply chains, migrant labour, and labour hire arrangements that can reduce visibility over *employment conditions*. These factors can increase the risk of exploitative labour practices occurring within construction projects.



Third-party warehousing & distribution

To support the regional distribution of our products, we continue to engage two independent third-party distribution centres located in Christchurch, New Zealand, and Melbourne, Australia.

As these facilities are independently owned and operated, we have less direct oversight of their recruitment and employment practices. This reduced visibility increases the risk of human rights issues occurring within these operations, particularly where temporary, agency, or migrant workers are used. If not appropriately managed, exploitative practices, including recruitment fees, debt bondage, or other forms of modern slavery, could be used.



Our Supply Chain

Vitaco operates its manufacturing facilities in Auckland, New Zealand, where 82% of our products are manufactured. Our facilities undergo regular inspections to ensure compliance with legal requirements. Employees also receive ongoing health and safety training to support safe working conditions.

We employ all our permanent workers directly, but source some temporary labour to help in our production and manufacturing departments through our long-standing temporary labour hire partner. Over the reporting period, we completed an RFP process to find a second temporary labour hire provider. As part of the RFP process, suppliers were asked questions around workforce management, legislative compliance, employee oversight, and performance management, which helped provide insight into labour practices and potential modern slavery risks. We therefore consider the risk of modern slavery happening in our own manufacturing sites to be low.

During the reporting period, Vitaco increased its network of third-party contract manufacturers from 20 to 28 suppliers. As these facilities operate independently of Vitaco, they present a higher level of inherent risk. To manage these risks, we undertake regular site visits and checks to assess compliance with our standards and requirements.



Geographical Risks

New Zealand and Australia continue to be key sourcing regions for our products and ingredients, representing 76% of our procurement spend. We consider our New Zealand and Australian suppliers to have a lower risk of modern slavery occurring, due to the robust labour and environmental laws, along with our long-standing supplier relationships. However, we continue to remain vigilant, as we are aware that suppliers may source raw materials from other countries further down the supply chain, or have different recruitment or contract processes that differ from our own presenting higher risks of modern slavery activities.

We have reviewed globally recognised resources such as *The Global Slavery Index*, *Labour Rights Index*, *Transparency International* and *Anti-Slavery International* to review the modern slavery risks of our other sourcing countries. This reporting year we have added Indonesia, alongside China and India, as high-risk sourcing regions for us.

Country	Geographical Risk
China 	China continues to be a powerhouse of manufacturing, including in the health and wellness sectors. In 2025, China exported \$3.75B of <i>Vitamins</i>, which is only expected to grow in the coming years. Unfortunately, China has still been linked to <i>modern slavery</i> practices in 2025, with reports still emerging on worker exploitation and forced labour practices. Increased visibility into our raw material supply chain has enabled us to better understand the countries from which our materials are sourced. As a result, China has been identified as our second-largest raw material sourcing location and remains one of the higher-risk countries within our supply chain from a modern slavery perspective.
India 	India continues to play a significant role in the global nutraceutical market, estimated at USD 30.37 billion in 2024 and is <i>projected to grow</i> 13.6% from 2025 to 2030. However, ongoing economic, technological and environmental changes have resulted in a significant proportion of India's workforce being employed in the informal sector. Workers in informal employment often lack formal contracts, social protections or access to employment benefits, increasing their vulnerability to exploitation, wage theft, excessive working hours and other forms of labour abuse, <i>including forced labour</i>. While India represents a relatively small proportion of our overall supplier spend, it has the fourth-highest number of manufacturing facilities producing Vitaco ingredients. As a result of this level of sourcing activity, combined with the elevated labour rights risks commonly associated with the region, India continues to be identified as a high-risk sourcing country within our supply chain.
Indonesia 	Indonesia is a significant manufacturing hub in Southeast Asia, with the manufacturing sector contributing approximately 19% of the country's <i>GDP</i>. While the economy continues to experience steady growth, labour rights challenges remain. According to the <i>Global Slavery Index</i>, an estimated 1.8 million people in Indonesia are living in conditions of modern slavery, placing the country among the highest-risk jurisdictions in the Asia-Pacific region. Although Indonesia only makes up 2-3% of our procurement spend, the <i>recent protests</i> on worker exploitation and low wages have highlighted the importance of remaining diligent with our sourcing from this region.

Whey Protein

Whey remains one of the key ingredients we use here at Vitaco, it is a byproduct of the manufacturing of dairy products and is used in many health supplement products to help promote weight loss, increase muscle mass and lower heart disease *risk factors*.

Unfortunately, workers on dairy and agricultural farms remain at higher risk of modern slavery conditions like debt bondage, forced labour or exploitation due to the informal and physical nature of their jobs. These risks are worsened by the use of third-party recruiters and isolated working environments.

Fonterra continues to be Vitaco's largest whey protein supplier. They publicly report on their approach to identifying and addressing modern slavery risks through their annual *Modern Slavery Statement*. During the reporting period, Fonterra also updated its Terms of Supply to more explicitly set out its expectations regarding labour rights and responsible business practices for its supplying farmers.



Cocoa

Cocoa is a widely traded agricultural commodity used in a broad range of food and nutrition products.

Despite its economic importance, the *cocoa* sector has long been associated with elevated modern slavery and *child labour risks*. Factors such as poverty, low farmer incomes, lack of education, informal labour arrangements, or complex supply chain structures can increase the vulnerability of workers and communities.

Cocoa remains an important ingredient for Vitaco, which we recognise is one of our highest-risk raw materials from a modern slavery perspective. We monitor our cocoa suppliers to ensure they undertake appropriate due diligence across their own supply chains. Our largest cocoa supplier is a member of the Rainforest Alliance, providing assurance that the cocoa has been produced in accordance with standards that protect human rights, improve farmer livelihoods, while promoting responsible agricultural practices.



Actions Taken to Address Modern Slavery Risks

Vitaco continues to strengthen our approach to identifying and addressing modern slavery risks by embedding our core values — We Care, We Act, We Succeed — throughout our operations, policies, and supplier relationships. We work collaboratively with our employees, suppliers, and business partners to build awareness of modern slavery risks, to support effective risk management practices while promoting responsible business conduct across our value chain.

Oversight of our modern slavery programme remains a key responsibility of the Board, which monitors progress and helps ensure that our actions are driving meaningful and measurable improvements. The following sections outline the key activities and initiatives undertaken during the year ended 31 December 2025 to identify, assess, and mitigate modern slavery risks within our operations and supply chains.

Our Due Diligence Journey

2019-2020

- Ethical sourcing deemed as a priority workstream.
- Leaders attend training on UN Guiding Principles on Business and Human Rights.
- Internal Communications on modern slavery heightened.
- Sustainable Ethical Sourcing sub-committee established, and priorities set.



2021

- New 'Request for Proposals' (RFP's) are updated in relation to Sustainable Ethical Sourcing. This also includes contract renewals for suppliers including services and indirect materials.
- Our website is updated to transparently communicate our commitment to source and produce products fairly, safely, legally and under humane working conditions.



2022-2023

- Conducted a supplier survey for our stage one and two direct suppliers and analysed results.
- Established two new policies: our *Sustainability Policy*, and *Ethical Sourcing Policy*.



2024

- Published our first Modern Slavery Statement inline with Australian legislation.



2025

- Published our second Modern Slavery Statement inline with Australian legislation.
- Developed and distributed our Supplier Code of Conduct
- Gained visibility of our Tier 2 (ingredient manufacturing) suppliers.
- Updated six key internal people policies.

Our Operations

Internal Policies

All employees are provided with an employment agreement that clearly outlines their rights, responsibilities and conditions of employment. They are also required to comply with our Code of Conduct, Health and Safety Policy, and Harassment and Bullying Policy. Together, these documents help promote a safe, respectful workplace where everyone is treated fairly.

During the reporting period, we undertook a review of our internal policies and procedures to ensure they remain effective, relevant, and aligned with our expectations for responsible business conduct.

As a result of this review, we implemented the following policy updates and enhancements:

Policy	Updates & Enhancements
Employee Code of Conduct	This has been updated and consolidated to incorporate the Conflict of Interest Policy into a single document. Enhancements focus on clearer expectations for ethical behaviour, conflict disclosure, gifts, including hospitality, and leadership accountability. Additional emphasis has been placed on employee responsibilities. This includes strengthening protections for employees who raise concerns and ensuring alignment with related policies.
Fair Treatment Policy	We have revised and separated this document into a policy (principles and expectations) and supporting guidelines (processes and procedures). The updates help to improve clarity between misconduct and performance management, introduce more structured investigation and disciplinary processes that reflect contemporary workplace risks and expectations.
Harassment & Bullying Policy & Guidelines	This has been strengthened to support early intervention and provide clearer definitions and examples. The complaints process has been updated to include multiple resolution pathways and a more structured, trauma-informed approach, with enhanced protections and clearer escalation protocols.
Diversity, Equity & Inclusions Policy & Guidelines	We have updated and combined these guidelines with the former EEO policy to reduce duplication and reinforce a values-led approach. The improvements include clearer definitions of discrimination, strengthened complaint processes, enhanced protections, including alignment with legislation and related policies.
Health & Safety Policy	Has now been updated to better reflect the scale and scope of operations across Australia and New Zealand, with a stronger focus on proactive safety culture and alignment to company values.
Whistleblower Policy	Minor administrative updates only.

Our *Ethical Sourcing* and *Sustainability* Policies continue to guide our employees on matters of human rights, transparency while protecting the environment. These have not been updated this financial year.

Training

Over the reporting period, we initiated online training through our online learning system by Cornerstone. The training helps our employees understand what modern slavery is and what to look out for. We had a great uptake for the first year of the training module, with over 80 people completing it. We will continue to monitor uptake and ensure relevant employees receive this training as a minimum when starting work with us.

Third-party Operational Suppliers

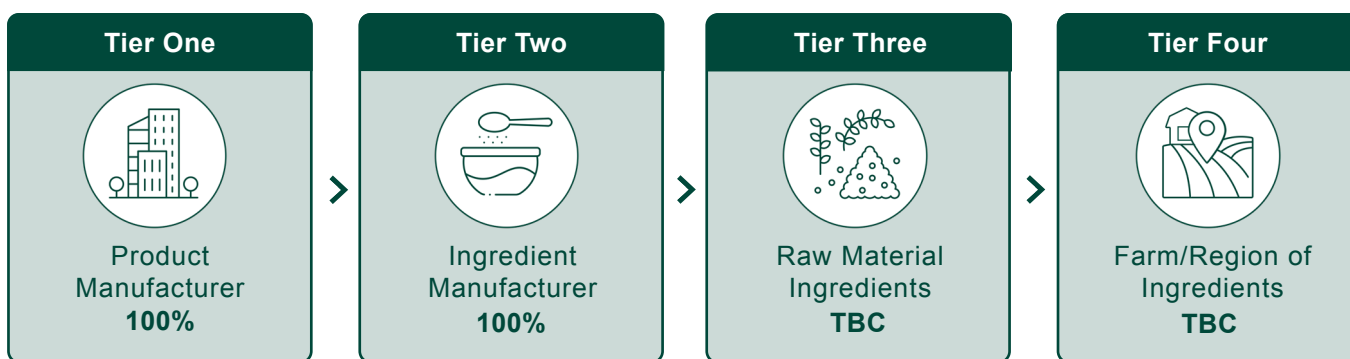
At Vitaco, we remain committed to prioritising local businesses. We are pleased to say that the majority of our direct operations' suppliers are based in New Zealand. To uphold our commitment to human rights, we have included a modern slavery clause in our Procurement Contract and Standard Purchase Order terms. This clause applies to all supplier employees, contractors, sub-contractors and consultants, requiring them to monitor and report any potential breaches of these terms.



Our Supply Chain

Contracts	All our procurement contracts and purchasing agreements contain specific modern slavery clauses which must be read and agreed to by suppliers. The clauses specify that suppliers must strictly not use any form of forced labour, slavery or servitude, while not engaging in any activity, practice or conduct that would constitute an offence under applicable anti-slavery laws.
Supplier Code of Conduct	In 2025 we developed our first Supplier Code of Conduct outlining our standards and values we have in regards to human rights. The Code applies to all suppliers and third-party partners who provide goods or services to Vitaco, whether directly or through subcontractors. The Code of Conduct contains standards for transparency, human rights, health, safety and security, environmental and climate change responsibility, ethical business practices and product quality. It also provides suppliers with a grievance email address for reporting any issues or concerns directly to Vitaco.
Supplier Risk Survey	In 2022 and 2023 we conducted a Supplier Survey to understand our risks around modern slavery in our supply chain. We had responses representing 90% of Vitaco's direct spend, equating to 71% of all suppliers and included all significant suppliers. We have had no further responses in FY25 to our survey.
Transparency & Traceability	As the majority of our products are manufactured in-house at our facilities in Auckland, New Zealand, we have close and long-standing relationships with many of our Tier 2 suppliers who are local to our manufacturing. We are yet to map our full supply chain back to source, but will focus on this in the coming years.

Traceability achieved by Tier:



Remediation	At Vitaco, we work closely with our suppliers to help identify and if necessary, remediate any non-compliances or breaches of our purchasing Terms of Trade. When we identify risks related to modern slavery, we assess the impact on our business and on the person/s involved then determine our actions based on various factors including the remediation principles outlined in the UN Guiding Principles on Business and Human Rights (UNGPs). For instance, with our closest Tier 1 suppliers, we leverage our strong relationships to effectively influence and drive change. All of our Procurement Contracts and Purchasing Order Terms of Trade outline that any breaches, or potential breach, of our modern slavery clauses or anti-slavery laws are to be reported to Vitaco as soon as possible. In 2025, we have had no matters reported or non-compliances raised, related to modern slavery.
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Assessing the Effectiveness of Our Actions

At Vitaco, we regularly review our risk management processes and check alignment with current legislation and international human rights standards. We monitor incidents, review feedback, while tracking actions taken, to identify and reduce risks across our operations and supply chains.

To ensure the effectiveness of our processes and actions we monitor:

Supplier Survey

The results of our Supplier Risk Survey have helped us to identify where we should focus our efforts and resources when it comes to modern slavery mitigation. This work has continued in FY25 even though we have had no further responses.

Supplier Code of Conduct

This year we developed our first Supplier Code of Conduct which was distributed to all suppliers. We will use feedback and responses to monitor and review any breaches or concerns in line with this code.

Grievance Mechanism

A grievance email is now available to all suppliers, which was included as part of our Supplier Code of Conduct. We will monitor all grievances submitted through this channel to ensure this remains an effective solution for gaining feedback and concerns from suppliers.

Training

With the roll out of our online training on modern slavery this year, we will now monitor further uptake of the training to ensure relevant team members have a basic understanding of modern slavery, how to identify the causes and warning signs.

Policies

Ensuring employees read and action the values outlined in our Ethical Sourcing and Sustainability policies ensures all employees are aware of our standards and gives them an opportunity to ask for training or further information.

Whistleblowing

By monitoring the number of incidences or events reported by employees and third-party stakeholders through our Whistleblower processes, we can understand how effective the process is and ensure the reporting party is supported through the process.



Consultation

The development of this Statement was coordinated by the Sustainability Team, with input from employees and leaders across a range of functions, including procurement, manufacturing, HR, and health and safety, along with representatives from our parent company Zeus Investment Limited.

Throughout the reporting period, we engaged with relevant business functions to identify and assess modern slavery risks and review the effectiveness of existing controls, while informing them of the actions outlined in this Statement. This cross-functional approach helps ensure that modern slavery considerations are embedded within business decision-making and risk management processes.

We have also engaged with Go Well Consulting Ltd to review our report and actions to date. They have provided advice on how to continue to strengthen our human rights strategy and reporting.

This Statement was reviewed by senior management and approved by the Vitaco Health ANZ Board, which retains oversight of our approach to managing modern slavery risks and meeting our reporting obligations.



