



# Modern Slavery Statement

2024

**IDP is committed to upholding human rights and ethical business practices, and to preventing modern slavery in all of our operations and supply chains.**



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IDP Education Limited ABN 59 117 676 463 and IELTS Australia Pty Ltd ABN 84 008 664 766.

Further information on our broader approach to community and corporate responsibility is available at [www.idp.com/partners/corporate-responsibility](http://www.idp.com/partners/corporate-responsibility).

This joint statement has been prepared in consultation with each reporting entity covered by this statement. It has been approved by the Board of Directors of IDP Education Limited and the Board of Directors of IELTS Australia Pty Ltd.

A handwritten signature in black ink, appearing to read 'Peter Polson', with a horizontal line underneath.

**Peter Polson**  
Chair  
IDP Education

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# 01 Our commitment

For more than 50 years, IDP has been transforming lives through international education.

Whether it is people's aspirations for international education, English language learning or working in another part of the world, IDP plays a role in helping change people's lives.

With a presence in over 60 countries, we have the influence and reach to enact real change.

We take this responsibility seriously, and we are committed to upholding human rights and ethical business practices, and preventing modern slavery in all our operations and supply chains. This is part of our overarching sustainability approach to ensure we operate with integrity as a trusted partner everywhere in the world.

This statement outlines our approach to addressing modern slavery in compliance with the requirements of the Modern Slavery Act 2018 (Cth) for the reporting period 1 July 2023 to 30 June 2024 (FY24).

Each year, IDP continues to enhance our supplier governance and uplift our overall approach to environment, social and governance (ESG) risks broadly across our business. This has had a positive effect on how we assess and manage modern slavery risks through our operations and supply chain. In FY24, we took a more detailed approach to supplier engagement on modern slavery, conducting face-to-face engagement with identified high risk suppliers across our network. This year we also focused on building the skills and capability of our regional teams to identify modern slavery risks and supported them with specific modern slavery training.

Through our activities, we did not identify any instances of modern slavery in our operations, supply chain or partners. We acknowledge that the likelihood of modern slavery occurring in our value chain is realistic and we must remain vigilant in monitoring and addressing these risks.



# 02 About IDP

**IDP Education Ltd is a public company listed on the Australian Securities Exchange (ASX). IDP is a world leader in international student placement and a proud co-owner of the world's most trusted high-stakes English language test IELTS.**

We have a global team of more than 6,500 people employed in 60 countries and our websites attract 100 million visits annually.

We partner with more than 800 quality universities and institutions across Australia, Canada, Ireland, New Zealand, the United Kingdom and the United States. IDP has more than 2,200 expert education counsellors around the world. Our highly-trained counsellors help to support genuine students to submit quality, verified applications. Our teams work with our customers at every step, from course search through to starting their dream course or career.

IDP also makes IELTS available in more than 2,000 test locations and online options. This includes more than 500 IELTS on Computer test centres.

**We focus on building trusted human relationships, supported by innovative use of data and digital technology. Our studies into real-time student behaviour, market knowledge, and global reach provide the tools and insight for strategic planning and success.**

## Our structure

IDP operates directly and through several wholly owned subsidiary companies and foreign branches. The subsidiaries are in Australia, Republic of Korea, Thailand, Vietnam, Cambodia, China, Indonesia, India, Canada, Egypt, Bangladesh, Türkiye, New Zealand, Nepal, Hong Kong, Pakistan, Sri Lanka, Taiwan, the Philippines, Singapore, Japan, United Kingdom, Nigeria, Kenya and the United States. IDP has branch offices in Malaysia, Mauritius, Oman, Ghana, the United Arab Emirates, and Saudi Arabia. For more information on our subsidiaries, please see our Annual Report available through our Investor Centre.

IDP also operates indirectly in other countries where we do not have a local presence through third-party arrangements. This allows us to offer our services to more people in more locations around the world.

## Reporting entities covered by the statement

This Statement is a **joint modern slavery statement** for the financial year ended 30 June 2024 covering IDP Education Limited ("IDP") and its wholly owned subsidiary IELTS Australia Pty Ltd ("IELTS Australia"), with both IDP and IELTS Australia being reporting entities under the Modern Slavery Act (Cth) (Act).

IDP and IELTS Australia have shared internal policies and procedures. Where this Statement describes steps taken by IDP to assess and address modern slavery risks, those steps have been taken on behalf of both reporting entities.

For the purposes of this Statement, "IDP", "we", and "our" refers to IDP Education Limited and its wholly owned subsidiaries, including IELTS Australia.

Other than the entities described above, no other IDP subsidiary meets the reporting entity criteria under the Modern Slavery Act.



# 03

## Global operations workforce and value chain

### Our operations

IDP is a global international education company providing services in over 60 countries around the world to help people achieve their study or career goals.

Our purpose is to transform lives through international education. We do this through our international network of teams who serve our customers and clients under our four main businesses.

### Our workforce

As at 30 June 2024, IDP has 6,827 team members in our total direct workforce across 31 countries around the world. 95% of our team are outside Australia, with the largest proportion of team members within our South Asia and Southeast Asia teams.

IDP is a global team of diverse individuals that bring a broad range of skills and experience to our organisation. We recognise that we operate and employ people in

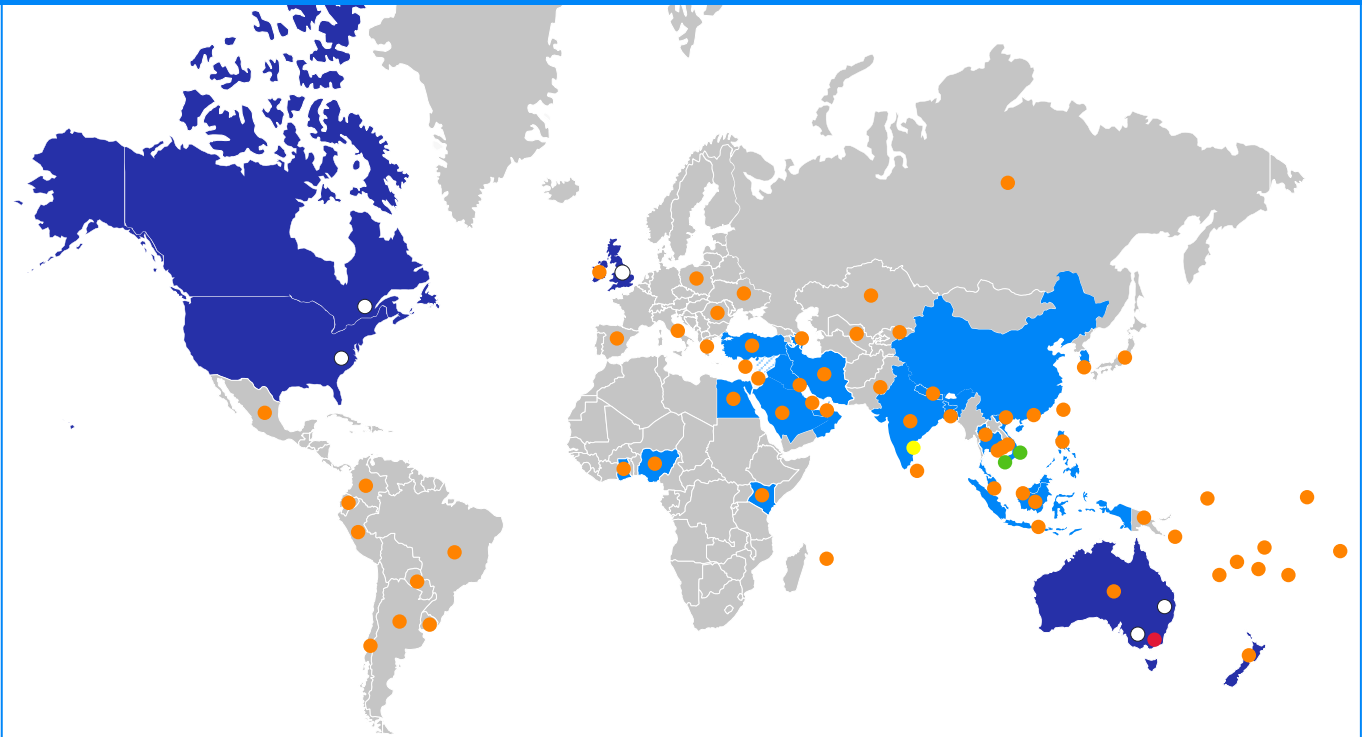
many countries that score highly in the Global Slavery Index's analysis of countries' vulnerability to modern slavery, exposing IDP to labour rights risks. Through our risk assessment of our direct workforce, we identified inherent geographic and role-based risks. We perform ongoing reviews of our recruitment and employment practices across our network. We aim for our direct workforce to be employed under conditions which exceed compliance and minimum requirements. This includes the direct workforce of Intake Education who have since been integrated into IDP.

### Our value chain

We work with a range of suppliers and partners to provide our services, including third-party test centre providers, contractors, and other service providers. These relationships are critical to our business success, and we are very serious about our responsibility to ensure that our supply chains are free from modern slavery and human trafficking.



## Our locations



- Destination country (Student Placement)
- Source region (Student Placement)
- IDP Education IELTS testing countries
- English Language Teaching campuses
- Head office - Melbourne
- IDP Connect offices
- Digital Campus - Chennai

### Student Placement

- 200+ offices
- 35 source countries
- 800 institutions
- 6 destination countries
- 700,000+ students placed

### English Language Testing

- 2,000 test locations
- Over 60 countries
- 500+ IELTS on Computer test centres
- 12,500+ recognising institutions

### English Language Teaching

- 9 campuses
- 2 countries



A global team of more than 6,500 people in over 60 countries



A 50+ year history of helping students achieve their dreams



Headquartered in Melbourne, IDP is listed on the Australian Securities Exchange (ASX:IEL)



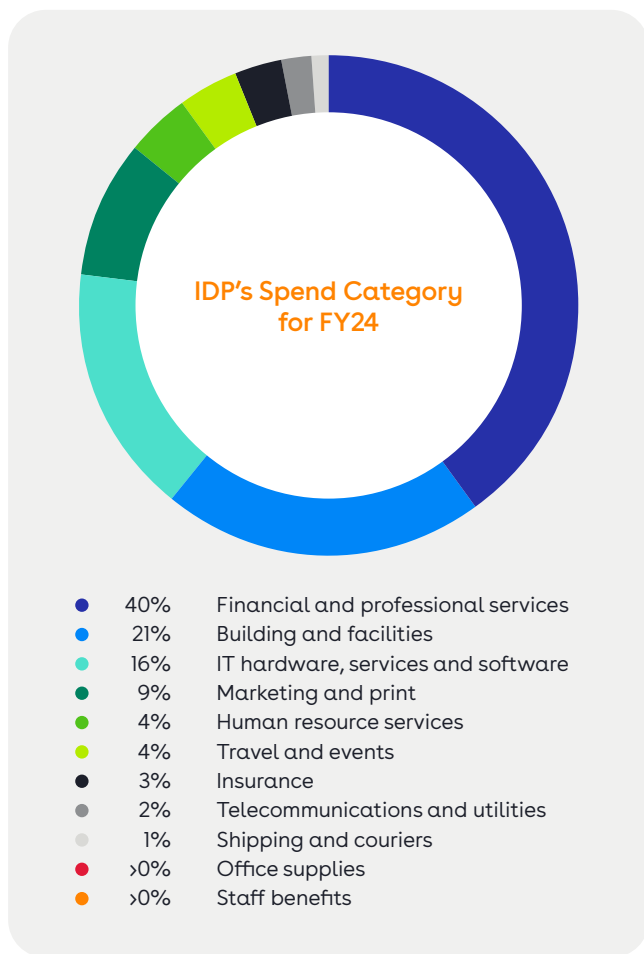
IDP has supported more than 700,000 students to pursue a global education

## Our suppliers and partners

In FY24:

- IDP engaged with 132 major<sup>1</sup>, high-risk<sup>2</sup> suppliers from over 30 countries
- Approx 70% of our total spend was for the procurement of services
- Major suppliers represent 75% of our estimated annual spend of A\$180 million

IDP procures products and services from suppliers based all over the world. Whilst global contracts are often procured from suppliers in Australia, the United Kingdom, and the United States, we also engage with many local suppliers located in the same countries as our office locations.



Our spend categories are typical for a services organisation, with our top 3 spend categories as

- Financial and professional services
- Building and facilities
- IT hardware, services and software

We engage third-party testing centres as IELTS delivery partners to run our English-language testing in locations where we do not have a local presence. These delivery partners lease venues and engage staff such as invigilators and proctors to manage the delivery of IELTS tests. IDP manages the booking process and administration as well as the marking and communication of results to test-takers.

IDP has relationships with third-parties as a part of our Student Essentials offering. These partners provide essential services to students at their study destination. These are important services for students which support their success onshore.

Student Essentials include services like health insurance, student accommodation and banking and finance services.



1. Our classification of "major supplier" is based on a supplier having expenditure equal to or more than A\$100,000 in a single financial year.

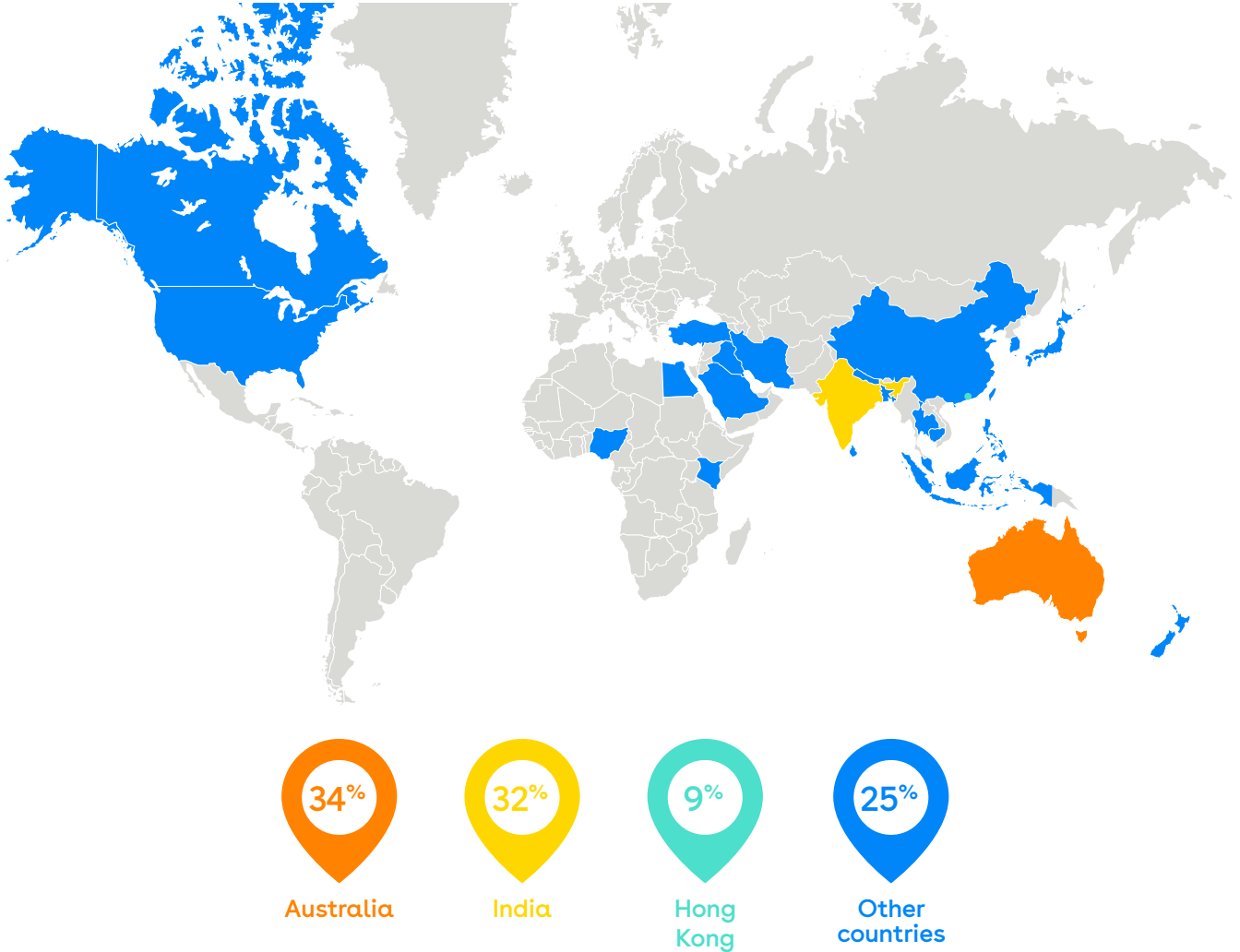
2. Our classification of "high-risk supplier" is based on a weighted score average across three dimensions:

- Country based on GSI Vulnerability Index
- Classification of goods and/or services base based on GSI and other sources
- Spend based on quartiles of spend with population group



## Supplier Geographical Distribution

The below map represents the locations of our major suppliers based on the supplier's invoicing entity<sup>3</sup>.



3. The map shows the three countries with largest supplier spend (%) based on the supplier's invoicing entity, rounded to the nearest whole number.

'Other' countries include: United Kingdom 2.38%, Vietnam 2.27%, Cambodia 2.24%, China 2.06%, Israel 1.80%, United States 1.79%, United Arab Emirates 1.67%, Taiwan 1.53%, Ireland 1.26%, Malaysia 1.17%, Singapore 1.04%, Canada 1.00%, Nepal 0.77%, Philippines 0.69%, Indonesia 0.67%, Japan 0.52%, Thailand 0.40%, Korea, Republic of 0.38%, Pakistan 0.38%, Saudi Arabia 0.37%, Bangladesh 0.28%, Netherlands 0.22%, Nigeria 0.18%, Oman 0.16%, Egypt 0.12%, Sri Lanka 0.11%, New Zealand 0.06%, Poland 0.06%, Switzerland 0.04%, Türkiye 0.04%, Lebanon 0.03%, Germany 0.01%, Colombia 0.01%



# 04 How we identify and assess modern slavery risks

## Risk identification

In FY24, as in previous years, we have continued to enhance our modern slavery risk assessment process to consider risks within our direct workforce and our supply chain. Our work this year has included improving the procurement data quality that informs our risk identification process in order to make more confident assessments of where modern slavery risks may occur.

As such, we have validated areas of our operations that carry a heightened risk of modern slavery practices, and refined our understanding of which suppliers in higher risk geographies<sup>4</sup> or product and service categories that may use low skilled or migrant labour.

## Risk assessment process

### Direct workforce risks

The assessment of inherent modern slavery risks within our direct workforce considered the geographical distribution of our workforce against data that indicates the risk and prevalence of modern slavery in different jurisdictions globally. From this analysis we were able to identify that we had direct employees in high-risk geographies, including:

- Pakistan
- Nigeria
- Cambodia
- Egypt
- The Philippines
- India
- Türkiye
- Kenya
- Bangladesh
- Sri Lanka
- Saudi Arabia

All these countries have a Global Slavery Index “Vulnerability Rating” over 50.

Due to the nature of our business, the vast majority of IDP employees are engaged in professional or office-based roles. However, our analysis identified several roles that have been traditionally more vulnerable to exploitation across some of the countries outlined above including cleaning staff, drivers, and security guards.

The identified high-risk geographies were then considered against IDP’s risk and assurance activities, specifically the program of Internal Audit reviews at a country level that tests the compliance of local adherence to country obligations and IDP’s global policies. As such we are satisfied that there is a robust review of controls relating to compliance with employment policies, laws and regulations for each country-level internal audit conducted.



4. Referencing the high-risk countries from the Walk Free Global Slavery Index

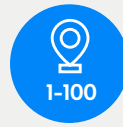
## Supply chain risks

In FY24 we continued to refine our supply chain risk assessment process based on what we learned from having undergone this process over a number of years. Our updated approach continues to consider the nature of the products and services being supplied, the geographies in which suppliers operate, the size of IDP's spend with that supplier, and our history of engagement with that supplier on Modern Slavery related matters.

IDP's risk assessment process is also informed through periodic supply chain risk assessments, insights from our supplier due diligence, media monitoring of instances of exploitation practices, and through participation in industry and specialist bodies considering modern slavery.

The risk assessment conducted in the reporting period covered suppliers where our spend was greater than A\$100,000 during FY23. This included 174 new suppliers that were not part of previous assessments. We also conducted a modern slavery risk identification analysis across third-party test centres in specific countries of higher risk.

Our risk assessment process uses guidance published by the Australian Department of Home Affairs<sup>5</sup> and using resources such as the Global Slavery Index (GSI). Our methodology assesses modern slavery risk through four key factors:



**Country** – Based on the GSI 'Modern Slavery Vulnerability Score', each country is scored on a scale of one to 100 with one reflecting the lowest chance of vulnerability to modern slavery within the population and 100 reflecting the highest risk.



**Product and/or service** – Products and services are classified into high, medium, or low modern slavery risk categories (see material categories table below).



**Spend** – We considered our spend profile across our suppliers and applied the following thresholds in assessing risk: spend over A\$350,000 as higher risk, A\$190,000 to A\$350,000 as medium risk and A\$190,000 and below as lower risk. Importantly, the spend dimension in the model did not remove any high-risk providers identified using only the other two categories, but it did elevate some suppliers of moderate to low-risk into the overall higher-risk category.



**Professional judgement** – In addition to the factors described below, professional judgement and insights gained through IDP's operations, such as relationships and history with certain providers or geographies, including the responsiveness of providers to previous Modern Slavery engagement requests, were also used to calibrate this year's risk assessment.

Each of the first three factors are given a score and a weighting which results in an overall weighted average risk score for the suppliers and partners we have assessed. This year we made changes to the weightings applied to the risk assessment process based on professional judgement, which we believe provides a more accurate analysis of the risks.

IDP's material categories of interest and the nature of risks have been, and will continue to be, reviewed and updated over time.

An analysis of our value chain using the categories of risks outlined in the United Nations Guiding Principles on Business and Human Rights was also reviewed again in FY24. The Guiding Principles consider whether risks were 'caused', 'contributed to' or 'may be directly linked to' IDP. Using this methodology, we did not identify any risks 'caused' or 'contributed to' by IDP. All the risks identified in the table on page 9 were in the category of 'may be directly linked to' IDP.

5. Commonwealth Modern Slavery 2018 – Guidance for Reporting Entities, at [https://modernslaveryregister.gov.au/resources/Commonwealth\\_Modern\\_Slavery\\_Act\\_Guidance\\_for\\_Reporting\\_Entities.pdf](https://modernslaveryregister.gov.au/resources/Commonwealth_Modern_Slavery_Act_Guidance_for_Reporting_Entities.pdf)

Material category	Nature of risk
Financial and professional services	There is a risk that suppliers of these services do not meet minimum requirements for minimum wage and conditions in higher risk geographies.
Building and facilities	There is a risk that building and facilities management providers do not meet minimum requirements for minimum wage and conditions in higher risk geographies.
IT hardware, services and software	There is a risk that the component parts provided in IT products include materials that have been extracted/produced in ways that do not meet minimum requirements for minimum wage and conditions in higher risk geographies.
Marketing and print	There is a risk that the production of goods used for marketing and promotion could be associated with vulnerable populations in higher risk geographies due to it being a low-cost manufacturing activity.
Human resource services	There is a risk that outsourced labour providers, including third party IELTS test centres and Student Placement offices do not meet minimum requirements for minimum wage and conditions in higher risk geographies.
Travel and events	There is a risk that venue suppliers of these services do not meet minimum requirements for minimum wage and conditions in higher risk geographies.
Shipping and couriers	There is a risk that courier services use outsourced labour that does not meet minimum requirements for minimum wage and conditions in higher risk geographies.
Office supplies	There is a risk that the products and component parts sourced through office supplies providers are produced in ways that do not meet minimum requirements for minimum wage and conditions in higher risk geographies.

IDP, like most organisations with a global footprint, operates in a number of geographies where inherent risks of Modern Slavery exist. These inherent risks are particularly relevant in the material categories outlined above.

The outcomes from our risk assessment process identified a prioritised list of 132 suppliers and partners that required engagement on modern slavery. We prioritised those suppliers that were not previously engaged in FY23. 81 suppliers and partners were sent email requests to complete our modern slavery self-assessment questionnaire. This year we went further in our approach to supplier engagement and requested an additional 51 face-to-face interviews with suppliers and partners across the network through regional and country teams.

#### Modern slavery self-assessment questionnaire

Suppliers who were assessed as high risk, based on the methodology outlined above, were sent a Modern Slavery questionnaire to understand any significant exposures and how each supplier is addressing its own modern slavery risks.

The indicators included in the questionnaire were:

- Whether they have a modern slavery policy in place.
- Whether they have written employment contracts for all workers which includes clear terms and conditions.
- Whether they have assessed the risk of modern slavery in their business.
- Whether child labour checks are performed.
- Whether the organisation has been investigated or convicted of breaching human rights.

- If they operate in a country which has a high risk of modern slavery according to the Global Slavery Index which is published by Walk Free.
- If the goods or services provided are high risk.

#### Direct supplier engagement

51 suppliers assessed as high risk through our risk assessment process, and who had previously completed a modern slavery questionnaire, were sent a request to be interviewed through direct supplier engagement. These interviews were conducted by regional procurement and/or relationship managers in countries across our network. Questions were standardised across each interview and were conducted in local language by our local teams if required.

In addition to the indicators included in the questionnaire, interviews also looked to assess a supplier's ability to elaborate on their responses further than a yes or no. This provided further insights into practices they had in place to help mitigate modern slavery but also their level of understanding and impact of this risk. The interview process allowed for immediate prompting to provide detailed responses which was often difficult to obtain in questionnaires completed virtually in the past.

### Key findings from our risk assessment

The results of the surveys, whether electronic or face-to-face were reviewed, and each supplier was given an updated risk rating on their responses. From the number of respondents 56% were identified as low risk, 22% as medium risk and 22% as high risk.

Suppliers that have been classified as high risk will be further contacted in FY25 with requests for additional information, as well as a clear communication of IDP's expectations relating to modern slavery. Additional support will also be offered to help these suppliers understand their role in preventing modern slavery in IDP's supply chain, with further engagement activities planned in FY25.

For suppliers evaluated at medium risk level, we will continue to monitor during FY25 and provide them with resources and recommendations for enhancing their modern slavery awareness in their organisation.

Overall, we found conducting face-to-face interviews resulted in more responsive outcomes compared to electronic questionnaires. Amongst those selected for interviews, we faced some reluctance and general hesitation to engage and participate, especially from suppliers in Southeast Asia and South Asia. This indicates the challenges we face and the work still required to help educate suppliers and partners, and also IDP team members to understand what is modern slavery, the risks and impact it can have, and how we can work together to mitigate it.

#### High risk suppliers to be targeted in FY25

#### Actions

Building and facilities suppliers within IDP's Southeast Asia and South Asia Regions.

Suppliers will be contacted with additional information requests to help IDP to clarify their responses and better understand how they manage the identified risks. In addition they will be provided with resources to promote better modern slavery practices and a clear statement of IDP's expectations. Further risk assessment and engagement with these suppliers will occur in FY25.



# 05 Governance of modern slavery risks

## Corporate governance

Our Corporate Governance Framework is designed to promote responsible management and ethical conduct including protection from modern slavery issues, through policies and practices, internal controls and risk and compliance management processes. This is to ensure we continue to meet our responsibilities and obligations to our shareholders, stakeholders, and employees. Our corporate governance practices for the year ended 30 June 2024 are outlined in the Corporate Governance Statement 2024.

This year we continued to improve our compliance culture and capability. This included the global implementation of Modern Slavery Awareness training to key leaders and roles across our network. Group Procurement also supported our regional teams to better understand our modern slavery risks through specific training to support them to conduct direct supplier interviews on modern slavery practices.

Management of modern slavery issues and risks at IDP is supported and led by the Modern Slavery Working Group. The Modern Slavery Working Group is a cross-functional group comprising members from Risk, Procurement, Internal Audit, Legal and Finance, Sustainability, People Experience and Corporate Affairs teams. The Working Group meets regularly to consider and address modern slavery issues and how they are managed across IDP and collaborate to prepare this Modern Slavery Statement each year.

The Working Group provides regular updates to the Group Sustainability Committee on key actions and insights. The Group Sustainability Management Committee sets the overall direction and endorsement for key sustainability activities in our operations and supply chain including modern slavery and human rights.

## Our governance structure



## IDP Values

As the global leader in international education, we have focused on building trusted, human relationships for more than 50 years. We are driven by our values of Integrity, Caring, Community, Expertise and Quality. Our values underpin the way we do things at IDP and shape the way we engage with all customers, team members, and stakeholders.



**CARING**

We are fair and treat all people with respect. We value everyone's contribution and celebrate individual and team success.

**INTEGRITY**

We act with honesty and integrity in all our operations, both inside and outside of our business.

We are experts in our field. Commercially astute, we ensure our resources, knowledge and skills are optimised and shared among our teams.

**EXPERTISE**

We are high performers, always delivering the best results for our customers, clients, colleagues and communities.

**QUALITY**

**COMMUNITY**

We help the communities we operate in to grow and prosper by working ethically and sustainably, empowering the next generation of leaders.

## Policies and procedures

IDP has implemented policies and procedures that aim to prevent modern slavery from occurring within all aspects of our business.

**The IDP Code of Conduct** sets the behavioural standards for everyone who works for IDP. It outlines the way we conduct business on behalf of IDP and the basic principles and minimum standards of expected behaviour. The code also outlines our commitment to ethical business practices and prohibits any form of modern slavery or human trafficking for everyone who conducts business on behalf of IDP. This applies globally and includes all team members, our Board of Directors, all officers of IDP and its subsidiaries, and those engaged in any representative capacity. It outlines the way we conduct business on behalf of IDP and the basic principles and minimum standards of expected behaviour. The code also outlines our commitment to ethical business practices and prohibits any form of modern slavery or human trafficking. It is communicated to everyone as part of the onboarding process, is available on our intranet and website and forms the basis of our annual mandatory compliance training which includes areas such as risk, anti-bribery and corruption, privacy, and bullying and harassment.

Our Code of Conduct and global policies are reviewed regularly to ensure they remain relevant and clearly define our expected behaviours.

All team members are responsible for understanding and following the policy requirements that apply to their roles and annually reading and acknowledging the Code of Conduct and other relevant policies. Leaders throughout our organisation are accountable for creating and fostering a work environment that encourages ethical behaviour and compliance. Alleged Code breaches are investigated and acted upon accordingly.

This can include investigations by the Group Internal Audit team or the People Experience (PX) Global Investigations team. Material breaches of the Code are regularly reported to the Audit and Risk Committee of the Board.

In FY24, we received no reports through our whistleblower channels related to modern slavery issues in our supply chain. We acknowledge that this does not necessarily mean that modern slavery issues do not exist, and we will continue to improve the effectiveness of our mechanisms to ensure these incidents are raised.

<b>Our Supplier Code of Conduct</b>	Sets out our expectations for our suppliers and partners with respect to human rights, labour practices, environmental protection, human trafficking, health and safety, bribery and corruption, data protection and ethical business conduct. We expect our suppliers to comply with this Code, as well as with all local, national and other applicable laws and regulations in the jurisdictions where they operate. The Code includes a mechanism for suppliers to raise any actual or suspected breach of the Code, including modern slavery with IDP's global procurement team. The Supplier Code of Conduct is informed to the supplier as part of engaging suppliers under a Purchase Order.
<b>Our Whistleblower Protection Policy</b>	Provides a way for people to report concerns about issues such as modern slavery or human rights. We encourage and promote honest and ethical behaviour and aim to provide an environment where it is safe for employees to raise their concerns if something does not look right and a clear process to escalate concerns. Last year, our policy was updated to include suppliers as whistleblowers and provide additional contact channels to IDP's whistleblower investigations team.  All reports made under this Policy are investigated by the Whistleblower Investigations Team and findings are reported to the Whistleblower Committee. Whistleblower activity is reported to the Audit and Risk Committee of the Board on a regular basis.
<b>Our Corporate Responsibility Policy</b>	Provides a clear framework to guide our decisions, operations and activities to ensure we act ethically and responsibly and in a way that goes beyond the expectations of our stakeholders and ourselves. One of the six principles of our Corporate Responsibility Policy is the respect for human rights including ensuring our supply chain is free of human rights violations such as modern slavery.

# 06 How we are addressing risks

## Supplier governance and engagement

We believe in partnering with our suppliers and operational partners to collectively influence the improvement of human rights practices. As set out in section 5, the supplier risk assessment process conducted over our supply chain identified suppliers who we consider to be at higher risk of modern slavery practices. The approach towards engaging the suppliers involves:

- Highlighting the responses which indicate risks of modern slavery practices,
- Recommending actions for the supplier to adopt to address the risk identified, and
- Supporting the supplier to implement any action.

We have begun this engagement and will continue into FY25.

Our Supplier Terms & Conditions, which are incorporated into our purchase orders for goods and services, set out IDP's requirements relating to modern slavery. This gives us the ability to drive compliance within our direct suppliers and ensure they cascade our expectations into their supply chains.

IDP has a Modern Slavery Response and Remedy Framework. The framework, which draws on the framework published by Walk Free, takes a victim-centred approach and outlines our approach to responding and remedying instances of modern slavery which are identified. As part of ongoing progress, we committed to developing formal guidelines that outline remediation and corrective actions for those suppliers that do not meet our modern slavery requirements. These guidelines were developed in FY24 by the Modern Slavery Working Group for global implementation.

## Audit and compliance

Our global operations rely on a consistent approach to the management of IDP's key compliance obligations. We have a global Compliance Management Framework that creates an integrated, and strategic approach at the group level.

Our Group Internal Audit function tests the design and operating effectiveness of internal controls across the network covering country management and operations. The team manage a regular schedule of country audits ensuring compliance to IDP's global policies, procedures, and processes.

During FY24, we continued to incorporate testing of internal controls relating to our suppliers into internal audits of IDP countries. We also assess compliance of these countries to our global procurement policy and processes. This reporting period we conducted internal audits in five IDP countries which now also includes controls testing of supplier governance processes.

## Industry collaboration

In FY24, IDP considered becoming a member of the United Nations Global Compact network to align our approach to responsible business including human rights and modern slavery to the Ten Principles. A proposal was considered and endorsed by the Group Sustainability Management Committee; however, the decision was made to defer the commitment to a time when IDP would be able to make full use of the network resources.

We continue to connect and learn about leading modern slavery interventions through other industry forums. This year members of the Modern Slavery Working Group attended events held by Fair Supply and Pillar Two on the review of the Modern Slavery Act 2018 (Cth) and the recommended changes to strengthen the legislation. These were important learnings to better understand the likely implications for IDP and to help set future actions and initiatives.

## Training and awareness

To build awareness across IDP about modern slavery we began implementation of awareness training to all people leaders and identified team members. The introductory training aims to help people understand, identify, and address modern slavery risks and its possible impacts to IDP. Training was rolled out to the first tranche of team members last year, with global implementation completed in FY24. This introductory training will be incorporated into training for new team members, as a part of onboarding, moving forward.

## Modern slavery resources

IDP's team of procurement experts are strategically located to support our regional operating structure, with presence in Australia, Singapore and India. This allows us to take a regional compliance approach towards ethical supplier recruitment. Each region's procurement lead is responsible for ensuring that our modern slavery requirements are incorporated into local agreements.



## 07 Measuring effectiveness

In FY24, the report and outcomes of an internal audit of our Supplier Governance and Lifecycle management process were completed. The audit assessed governance, risk management and controls across our suppliers including the way we identify, assess, and manage modern slavery risk. The audit report was provided to IDP's Board Audit and Risk Committee, and management is beginning to implement the recommendations.

This includes:

- Enhancement of IDP's global procurement policy to cover key supplier risks including modern slavery.
- Evaluation of supplier risks, including modern slavery risk, across IDP's top 200 suppliers, and development of risk treatment plans for high-risk suppliers.
- Regular monitoring of compliance to IDP's global procurement policies and processes to validate that key controls such as supplier due diligence are being consistently performed.
- Implementation of a section on modern slavery practices for suppliers in IDP's annual control self-assessment questionnaire. No instances of modern slavery have been reported but we continue to monitor this area across all IDP countries which deal with suppliers.



## 08 Consultation across IDP

IDP operates directly and through a number of wholly owned subsidiary companies and branches across more than 60 countries around the world.

In preparing this statement, we have communicated and consulted with the Global Leadership Team, the Group Sustainability Management Committee, and relevant teams and individuals across IDP to continue to strengthen our approach to identifying and addressing modern slavery risks. This includes providing the directors of IDP Education with information about our obligations under the modern slavery legislation and our reporting process.

Through this consultation, groups and individuals have the opportunity to review and comment of the contents of the statement and have approved the statement in its final form.

# 09 Continuing our progress

IDP will continue to monitor progress towards our FY24 commitments. We have identified areas of focus that will enable us to further progress our approach.

In FY25 our commitments include:

Focus area	Commitments
Supplier governance	<ul style="list-style-type: none"><li>• Implement Fair Supply platform to strengthen our approach to modern slavery risk assessments and investigate suppliers and partners beyond our Tier 1.</li><li>• Implementation of a global Governance, Risk and Compliance (GRC) management system to enable central monitoring of the areas within our Compliance Framework including modern slavery risks.</li><li>• Uplift the capability of our regional teams through establishing Regional ESG Committees responsible for managing and monitoring ESG activities within their regions. Members of the Committees will include Regional Directors and their leadership teams in Finance, Procurement, People Experience and Country Managers as required. These Committees will be supported by Corporate teams with training and resources, especially with utilising both the Fair Supply platform and the GRC management system.</li></ul>
UN Guiding Principles	<ul style="list-style-type: none"><li>• Embed human rights considerations into business practices by assessing the human rights impacts of our operations both directly or indirectly and developing and implementing a global Human Rights policy for IDP's operations and supply chain.</li></ul>





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