



EROAD

Modern Slavery Statement FY26

INTRODUCTION

EROAD's FY26 Modern Slavery Statement is made on behalf of EROAD Limited ("EROAD" and together with its subsidiaries, the "EROAD Group") for the financial year ended 31 March 2026, in accordance with the Modern Slavery Act 2018 and with reference to the requirements under the Californian Transparency and Supply Chains Act 2010 and other legislation pursuant to the locations EROAD Group operates within.

This statement was approved by EROAD Limited's Board of Directors (including its subsidiaries) on **24 July 2027**.

John Scott
Executive Chair

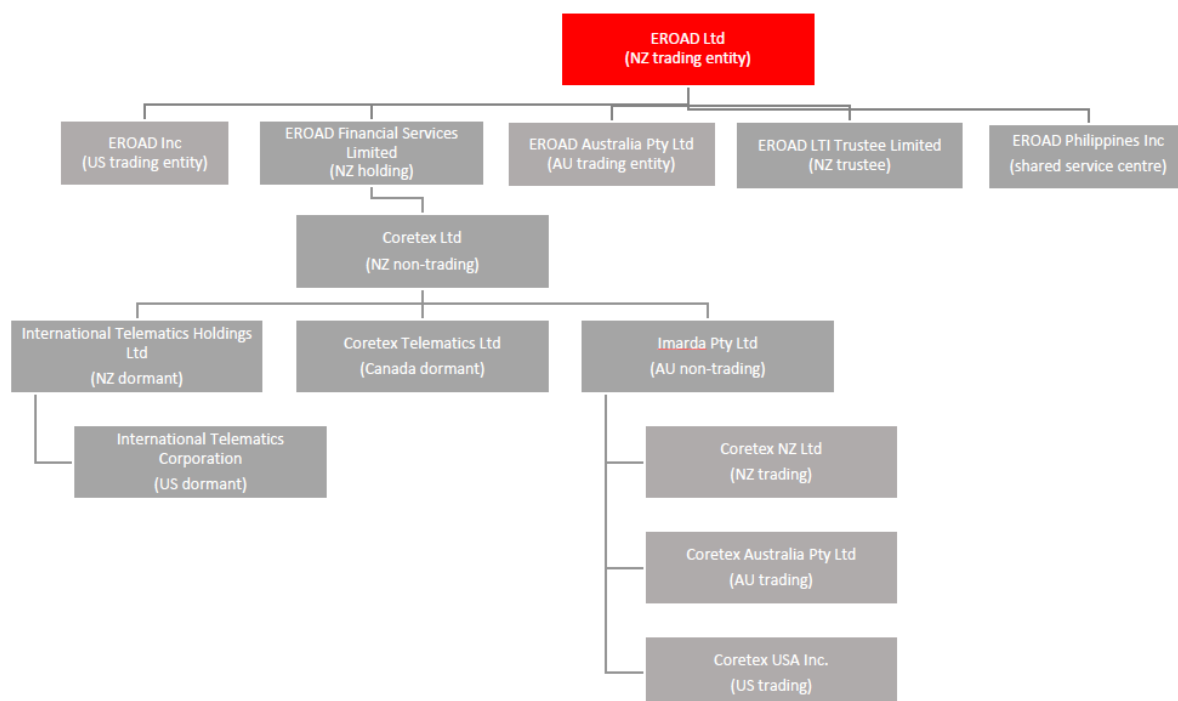
EROAD'S BUSINESS

Introduction

EROAD is a hardware-enabled SaaS company delivering safety, compliance, sustainability and efficiency solutions for vehicle fleets. We are dedicated to upholding human rights across all our business-related activities, in alignment with our core values and purpose. We conduct our business and all our relationships based on integrity and respect.

EROAD's Business Structure

EROAD is a New Zealand public company incorporated in New Zealand and listed on the New Zealand Stock Exchange (NZX) and Australian Stock Exchange (ASX) under the stock symbol of ERD. EROAD's business includes EROAD Limited and all its subsidiary entities. EROAD is headquartered in Auckland and operates across New Zealand, Australia, North America and the Philippines. EROAD owns various subsidiary companies, as follows:



EROAD's Governance Structure

EROAD's Board of Directors is supported by several committees, including the Finance, Risk and Audit Committee ("FRAC"), People and Culture Committee ("PCC"), Nominations Committee ("NC") and Technology Committee ("TC"). EROAD's day-to-day operations are led by the Executive Team, with strategic support from the Senior Leadership Team. To strengthen governance and oversight, the Company is further supported by specialised internal committees, including the Global Health Committee, Safety and Wellbeing Committee, and the IT Cybersecurity Committee. These committees play a critical role in monitoring and guiding key areas of the business to ensure alignment with EROAD's values and strategic objectives.

EROAD's Business Operations

EROAD's connected platform, enabled by hardware, is used by commercial and government operators across New Zealand, Australia and North America to manage vehicles, assets and drivers with greater visibility and control. EROAD supports demanding, highly regulated fleet operations, including those moving food, concrete and aggregates, enabling them to operate smarter, safer and more sustainably. EROAD's platform is built on a foundation of regulatory expertise, having delivered the world's first GPS-based road user charging system in New Zealand, where it remains the market leader today.

As at 31 March 2026, EROAD employed 606 people worldwide, known as "EROADers", who are responsible for creating, managing, and developing our software and hardware. They also provide customer service, ensure corporate compliance, and lead our teams. These employees are primarily located in New Zealand, Australia, the United States of America (the USA) and the Philippines.

EROAD's Supply Chain

EROAD's supply chain spans multiple countries, with hardware manufacturing undertaken in China, the Philippines, Singapore, Malaysia, Indonesia, and New Zealand. EROAD also operates distribution centres in New Zealand, Australia, and the United States and utilises a range of freight providers to support the global movement of goods, with air freight remaining as the primary mode of transport.



EROAD sources goods and services from suppliers across a range of sectors, including electronics and hardware manufacturing, software and technology services, logistics and freight, property and facilities services, consulting and contracting services, marketing services and office supplies. EROAD recognises that the highest inherent modern slavery risks are generally associated with offshore manufacturing, logistics providers and lower tiers of the supply chain where visibility may be more limited.

RISK MANAGEMENT OF MODERN SLAVERY PRACTICES

Risk Identification

EROAD has a zero-tolerance approach to all forms of modern slavery, including practices akin to slavery and human trafficking within our business and supply chains.

For FY26, EROAD's direct workforce continues to be assessed as low risk, given the locations in which EROAD primarily operates and the nature of its direct employment arrangements. EROAD's highest inherent modern slavery risks continue to arise in its supply chain, particularly in relation to:

- Labour risks – including forced or compulsory labour, wage underpayment, excessive work hours, debt bondage, and confiscation of personal documents. These also include insufficient grievance mechanisms, discrimination, bullying/harassment, and unsafe or unsanitary working conditions.
- Supply chain risks – particularly within offshore manufacturing and logistics supply chains. The Global Slavery Index identifies parts of Asia as regions with higher prevalence of, and vulnerability to, modern slavery. The Index also points out similar risks in the electronics sector and the freight industry, especially shipping.

EROAD addresses these inherent risks through the due diligence measures and controls described in this statement, including onboarding checks and appropriate due diligence. As a result of these measures, EROAD has not identified or become aware of any instances of modern slavery practices within our operations or supply chain to date.

Actions taken to assess and address modern slavery risks

EROAD is committed to preventing modern slavery across all operations, including supply chains, contractors, and third parties.

EROAD's approach is supported by its internal policy framework, including the Code of Ethics, Code of Conduct, Diversity and Inclusion Policy, Health and Safety Policy, Whistleblower Policy, Sustainability Policy, and Risk Management Policy. These policies set expectations for ethical conduct, fair treatment, safe working conditions, reporting of concerns and responsible business practices across the EROAD Group.

A cross-functional team comprising People & Capability, Operations, Supply Chain, Product, and Legal supports the implementation of these frameworks and the ongoing management of modern slavery risks.

During FY26 EROAD continued to assess and address modern slavery risks through supplier onboarding checks, risk-based due diligence processes, supplier questionnaires, review of supporting documentation, contractual controls and engagement with suppliers on responsible business practices.

The nature and extent of due diligence undertaken is informed by a supplier's risk profile and any identified changes in circumstances. Where concerns are identified, EROAD seeks to engage constructively with suppliers to understand and address those concerns. EROAD may decline to engage new suppliers where significant concerns are identified during pre-engagement due diligence.

No instances of modern slavery were identified during FY26 and no corrective actions were required.

Effectiveness of EROAD's actions

The majority of EROAD's operations, employees and customers are located in jurisdictions with well-established labour, employment and anti-corruption laws. While this reduces the overall risk of modern slavery within EROAD's direct operations, EROAD recognises that modern slavery risks may still arise within its supply chain, particularly where goods and services are sourced from higher-risk jurisdictions and industries.



- EROAD regularly reviews the effectiveness of its processes and controls for identifying and managing modern slavery risks. This includes monitoring the outcomes of supplier due diligence activities, reviewing information and declarations provided by suppliers, considering concerns raised through internal reporting channels and assessing whether existing policies and procedures remain appropriate and effective. EROAD prioritises working with socially responsible and reputable organisations and seeks to maintain ongoing relationships with key suppliers to support greater visibility of supplier practices and potential risks.
- EROAD also promotes awareness of modern slavery risks through its policy framework, including its Code of Ethics, and maintains reporting channels for suspected misconduct, including conduct that may be associated with modern slavery practices. These initiatives are supported by Board and Executive oversight and are intended to encourage the identification and reporting of unethical practices within EROAD's operations and supply chain.
- Concerns may be raised with EROAD's General Counsel, the Chair of the FRAC, or anonymously through EROAD's independently operated Whistleblower Programme administered by Deloitte New Zealand Limited. Through these measures, EROAD seeks to identify and address potential modern slavery risks, strengthen oversight of its operations and supply chain, and promote ethical and responsible business conduct across the EROAD Group.

EROAD'S CONSULTATION PROCESS

All entities owned or controlled by EROAD operate under common governance frameworks, policies and risk management processes. In preparing this Statement, EROAD consulted with relevant business functions across the Group, including Legal, Supply Chain, Operations and People & Capability, to identify and assess modern slavery risks, mitigation measures and information relevant to this Statement. The Board maintains oversight of modern slavery risks and the effectiveness of EROAD's response.

APPROVAL

This statement is made in accordance with the Australian Modern Slavery Act 2018 (Cth) and constitutes the EROAD Group Modern Slavery Statement for the financial year ending 31 March 2026.