



Modern Slavery Statement

FY 21-22

16th December 2022

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Introduction

K Sleep Holdings Pty Ltd (ABN 48 619 538 671) is the parent company of Koala Sleep Pty Ltd in Australia, Koala Sleep Japan KK in Japan, and Koala Home SK Co. Ltd. in Korea. K Sleep Holdings Pty Ltd is an Australian Private Company

Our registered office details are:

K Sleep Holdings Pty Ltd
12/37-41 O'Riordan St,
Alexandria NSW 2015
Australia

We design our range of mattresses and furniture in Australia, partner with third party factories to manufacture and sell our products in an online ecommerce experience in Australia, Japan and South Korea.

This Modern Slavery Statement has been prepared in conjunction with all companies we own or control, through an engaged consulting process with internal stakeholders. It encompasses actions we intend to take to address any risks and requirements, and an assessment of the effectiveness of current actions across our business operations and supply chain over the financial year ending 30 June 2022 in accordance with the Modern Slavery Act 2018 (the Act).

At Koala, we recognise that modern slavery can occur in many forms including tracking in persons; slavery; servitude; forced marriage; forced labour; debt bondage; deceptive recruiting for labour or services; and the worst forms of child labour.

Koala is committed to operating responsibly, and taking all reasonable steps to ensure there is no form of modern slavery within our supply chains or throughout any other area in our business. Moreover, we encourage all our supply partners to promote best practices and continuous improvement within their own supply chains, including:

- Supporting workplaces that are free from any form of discrimination, harrasment, abuse, and any form of slavery;
- Supporting businesses that provide a living wage without excessive working hours;
- Supporting the United Nations Universal Declaration of Human Rights;
- Supporting the United Nations Convention on the Rights of the Child;
- Support UN SDG 8 - Decent Work and Economic Growth through target 8.7 to eradicate modern slavery and human trafficking;
- Respecting equal opportunity rights and freedoms;
- Promoting compliance with all relevant laws and regulations, and
- Striving to be a leader in helping habitats thrive.

At Koala, we are passionate about furniture that works for our customers but also our planet and people. These three pillars of product, people and planet form our vision of a “Better furniture experience with the world in mind”.

At the heart of our people pillar is Koala’s efforts to combat and eradicate Modern Slavery. It continues to be a serious global issue that we know is exacerbated by many drivers such as the effects of COVID-19 in supply chains, political conflict, economic conditions and climate change.

Ending modern slavery can seem like an overwhelming and complex challenge. However giving everyone the dignity, respect and freedom they deserve is a challenge Koala believes is worth fighting for.

Mitch Taylor, Founder - Koala

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Our structure, operations and supply chain

K Sleep Holdings Pty Limited (ABN 48 619 538 671) is the parent company of Koala Sleep Pty Ltd in Australia, Koala Sleep Japan KK in Japan, and Koala Home SK Co. Ltd. in Korea. K Sleep Holdings Pty Ltd is an Australian Private Company

Registered and Principal Place of Business

Koala's registered and principal place of business within Australia is located in Sydney and, with additional offices located in Tokyo, Japan and Seoul, South Korea

Employees

During the reporting period Koala employed a total of 209 people in the three markets as

- Australia: 168
- Japan: 30
- South Korea: 11

Our Operations

Our operations are primarily focused on design, third party manufacturing, sales and delivery of uniquely designed products such as our award winning mattress, bedding, sofas and sofa beds, homeware furnishings and our tool-less, easy-to-assemble furniture.

Tier 1 Product Vendor Overview

During the reporting period, the number of Tier 1 vendors we sourced from or developed products with was 23. In two instances, we dealt directly with the Tier 1 vendor or through an agent whilst maintaining transparency and communication with each factory

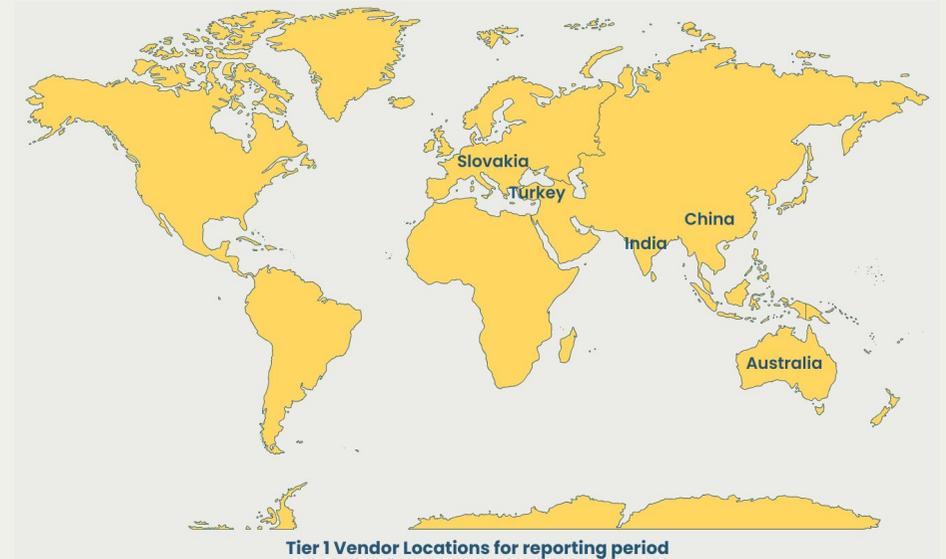
We sourced from the following countries listed below

- Australia (2 factories);
- China, (17 factories);
- India, (2 factories);
- Slovakia (1 factory) and;
- Turkey (1 factory)

Our values ensure that we build and maintain long – term partnerships with our Tier 1 vendors and agents.

Beyond Tier 1 Vendors

To produce and supply products to Koala, our Tier 1 vendors source raw materials, semi finished and complete components.



Other services and products

We also procure a range of products and services that help support and facilitate our business operations. These include:

- 3rd party warehousing;
- 3rd party logistics including transport and last mile delivery;
- IT support and development;
- Customer service call centre support;
- After Sales services such as assembly services;
- Marketing services;
- Cleaning services;
- Security and;
- Utilities and other professional services in Australia, South Korea and Japan

Koala is proudly certified as a B Corporation that is committed to making sure we have a positive impact socially, economically, and environmentally. Since we've launched we have been donating our products to help communities when they need a little kindness. We also make regular donations to the World Wildlife Fund (WWF) with our symbolic buy one, adopt one business model. We support organisations like Common Ground. Our charitable donations have regularly exceeded 2% of our gross revenue enabling Koala to be certified by 1% for the Planet.

Our Governance and Policies

Koala has maintained and updated policies introduced to manage risk through our supply chain and organisation:

- Koala's ESG Strategy;
- Supplier Guide and Code of Conduct;
- Workplace Behaviours (Conduct @ Koala);
- Diversity and Inclusion Framework;
- Work, Health and Safety Policy and;
- Whistleblower Policy (Speak up @ Koala)

Koala's ESG Strategy (Updated)

During the reporting period, Koala's ESG strategy was reviewed and updated as part of the recent refresh of our 3-Year Group Strategy.

The 3-Year Group Strategy is Koala's roadmap to bring Koala's Vision (happier, healthier habitats) and mission (better furniture experiences, designed with the World in mind) to life.

The ESG strategy was presented as one of the three core strategic pillars (together with Thoughtfully-Designed Product and 'No Worries' Customer Experience) essential to the delivery of Koala's Mission.

The ESG pillar of Koala's Group Strategy, entitled Keep It Wild, focuses on three key areas where Koala can have the most impact:

- Planet;
- Product and;
- People.

Koala's actions to combat Modern Slavery sits within the People pillar as part of response to it and Ethical Supply Chains. Koala's ESG Strategy was drafted by Koala's Sustainability Manager with support from Koala's Strategy Director.

The first draft of the survey was workshopped with Koala's executive team for feedback and direction, before the final version was endorsed by Koala's CFO, CEO and broader executive team.

This policy was developed from our prior framework that allows for functional ownership within teams across the business. These functions and ownership are managed through the Sustainability Guild



Whistleblower policy – Speak up @ Koala

The Koala whistleblower policy is embedded throughout our operations and supply chain to provide an independent confidential channel for any employee, contractor or supplier to report any suspected or actual unethical, illegal, corrupt, fraudulent or undesirable conduct.

Supplier Guide and Code of Conduct (Updated)

Our Supplier Guide and Code of Conduct specify key expectations a supply partner to Koala must meet across the following areas:

- Modern Slavery and Child Labour;
- Discrimination, Harassment, Freedom of Association and Abuse;
- Wages, Working Rights and Working Hours;
- Workplace Health and Safety and;
- Sustainability and Environment

All Tier 1 suppliers are required to sign this Code as a prerequisite of partnering with us. This Code of Conduct was updated during the reporting period.

Specific Requirements around Modern Slavery and Child Labour in the Code of Conduct

These requirements include that supply partners must not currently and, will not engage in, either directly or indirectly in Modern Slavery and Child Labour (through a third party supplier to the supply partner):

- Shall not engage in any form of modern slavery, including (but not limited to) servitude or any slavery including, forced, indentured or bonded labour or any other similar exploitative practices;
- Shall not engage in any form of human trafficking including forced marriages, deceptive hiring for labour or services or similar slavery like practices; and
- Shall not engage in the use of any child under the age of 15 years for labour, notwithstanding any local regulatory minimum working age limits.
- Supply partners will not ask, force or otherwise coerce young workers to carry out work that is potentially hazardous or harmful to them; and
- Young workers will be protected from any interference with their education, physical, mental or social development.
- If supply partners are not already, they agree to work towards putting in place policies and procedures to actively check any component or material supplier, or service provider they engage with that they do not have any forced labour, or children workers under the age of 15. If the supply partners do not have this in place Koala commits to helping them in setting up these policies and procedures.

Our Governance and Policies (Cont)

Compliance with this Supplier Guide and Code of Conduct is built into our standard trading terms and conditions with suppliers. It is assessed on an initial and ongoing basis through our supplier audit program.

During the reporting period four new Tier 1 product vendors were signed to this Code of Conduct.

Work, health and safety policy

This policy details our commitment to protect the safety, health and welfare of our employees, customers, contractors, visitors and the community.

Workplace behaviours, diversity and inclusion framework

This policy sets out our guiding principles and practices that underpin our approach to developing and maintaining a diverse workplace, along with our workplace code of conduct and harassment and bullying policy.

Prospective Tier 1 Manufacturer Vendors Controls

During the development process and before we order products from any new Tier 1 vendor, we follow a process to check and audit them and ensure the risks of modern slavery and working conditions are understood

- **Desktop Audit**

Any prospective vendor completes a desktop audit that will identify what existing audits they have undertaken and awareness of the Modern Slavery Act.

- **3rd Party Audits**

Where a prospective manufacturer has an existing amfori BSCI or SEDEX audit, it will be reviewed and accepted depending on the result and findings in the audit.

Where a prospective vendor does not have a BSCI or SEDEX audit, we organise QIMA, a 3rd party auditor, to undertake an SA8000 audit. This audit will assess forced and child labour, workplace safety, freedom of association, collective bargaining, discrimination, disciplinary practices, working hours, compensation and management systems

We may include a Social Audit within a separate, additional Technical Audit of a manufacturer to verify the circumstances at the factory match the BSCI or SEDEX audit.

- **Review and Corrective Actions**

Once the SA8000 audit is submitted, we review the findings and prepare a corrective action for the vendor to undertake improvements.

Where the audit results highlight high risks, we will arrange a re-audit by QIMA to verify that the improvements have been implemented and are satisfactory

- **Decision on Continuing with Vendor**

Following the audit and re-audit, the Quality team will make a recommendation to continue or discontinue working with the vendor. Where a high risk has been identified and it has shown little - to - no improvement, Koala will stop dealing with the prospective vendor.

- **Ongoing Audits of Existing Tier 1 Vendors**

We will continue to evaluate active vendors with ethical audits either yearly or every two years..



Potential risks within our supply chain

Koala continues to recognise local and overseas supply chains have potential risks of modern slavery existing within them. Modern slavery is a significant problem globally and Koala has a part in helping to eliminate it.

Product Supply Chains – Our Highest Risk

Koala sources furniture, bedding and homewares products mostly from off-shore and, by extension, much of the raw & semi-finished materials and components which increases the risk of modern slavery occurring in our supply chain.

Risk By Materials

Specifically within the supply chain, the risks of Modern Slavery are very high in textiles, metalwork and forestry sectors. It is widely recognised that these industries present a higher risk of forced labour, wage exploitation, excessive overtime, unsafe working conditions and human trafficking.

Earlier research carried out by *Walk Free* on the G20 countries and their connection to modern slavery highlighted cotton as one of the high risk materials. Amongst the countries listed cotton sourced from China has a high risk of forced labour of the Uyghur people in Xinjiang. This risk extends from farms to further up the supply chain.

Risk By Location: Turkey

Turkey has amongst the highest per capita numbers of victims of slavery in the G20. This has been worsened by the civil war in neighbouring Syria where millions fled across the border: Turkey is now recognised to have the largest number of refugees in any country (estimated at over 3.5 million). Many women and child refugees are working in sectors such as the garment industry where exploitation, underpayment, long-hours and informal employment arrangements take place.

Risk By Location: India

India also has amongst the highest per capita numbers of victims of slavery in the G20. Risks are high in rural and agricultural sectors. Fraudulent recruiting activities to lure poor families to send daughters into mid-stream parts of the supply chain such as spinning mills have been reported. In general, as *Walk Free* reported, up to 90% of Indians have informal employment which leads to increase risk of exploitation. Adjacent industries like apparel and carpet have high risks.

Risk by Location: China

By G20 standards, the per capita numbers of victims of slavery are not the highest. However as noted prior, the risk of modern slavery among the Uyghur people is high.



This includes growing and production of cotton. Based on earlier research by the Australian Strategic Policy Institute (ASPI), there is a risk outside Xinjiang where labour is forcibly transferred under exploitative, government schemes to other provinces where large manufacturing hubs are located.

Mitigating Risk through Material Certification

Koala's commitment to sustainable sourcing and processing of materials means that many of them are certified under globally recognised schemes that have a requirement for labour rights and safety. While certification schemes can provide a certain level of assurance at the lower tiers of the supply chain, Koala recognises that no certification can eliminate the risk of modern slavery.

Timber and Timber Derived Products

As part of Koala's material sustainability strategy, we use certified materials such as timber (and associated materials like plywood) under the Forest Stewardship Council (FSC®) Chain of Custody. The FSC certification standard requires that forests and upstream processors such as mills and wholesalers maintain or improve the social and economic well being of workers. This compliance with fundamental workers rights is as per the ILO Core Convention. Over 80% of Koala product skus that contain timber have full FSC chain of custody (all entities have either physical and / or financial possession of the timber).

Textiles

During the reporting period we developed a number of homeware products under certification schemes that incorporate labour standards based on ILO, UNGPs and the OECD such as GOTS™ (Global Organic Textile Standard) and RWS (Responsible Wool Standard). GOTS™ standards require the supply chain to meet requirements around bonded, forced and child labour. RWS has requirements for hiring and labour practice at the farm. 100% of our woolen rugs Koala sold during the reporting period were RWS certified.

Koala reiterates that no certification system is perfect and we note that GOTS has taken action on Xinjiang sourced cotton following the ECCHR's findings during this reporting period.

Auditing Tier One Product Suppliers

During the reporting period two prospective Tier One vendors were audited as part of Koala's due diligence policy for any potential new product suppliers.

Seven active vendors were audited either through BSCI / Sedex or to SA8000 standard by a 3rd party auditing firm. These audits took place in Turkey and China.



Potential risks within our supply chain (Cont)

Mapping and Auditing Tier Two Manufacturing and Component Suppliers

During the reporting period we continued to work on mapping our Tier Two vendors from our Manufacturing Supplier Vendors.

We undertook an audit of a major Tier Two product vendor used by a number of our Tier One product vendors for components and tool-less assembly solutions. Two other Tier Two vendors used by some of our Tier One vendors for Gift-With-Purchase items that come with selected Koala products were re-audited under BSCI Program.

Warehousing, Logistics, Transport and Last Mile Delivery

Like many similar businesses, Koala relies on 3rd Party Logistics (3PL) in all markets we operate and does not directly own or operate its transport, warehouse, delivery and related services.

We acknowledge that within warehousing, logistics, and transport chains across all markets we operate in there are inherent risks of modern slavery. Risks identified include those associated with recruitment of migrant labour, underpayment of wages and excessive working hours.

The fluctuation in demand for logistics during COVID-19 as well as seasonal periods can create risks for modern slavery. Where additional labour is utilised via an intermediary, there is a risk of worker exploitation.

Cleaning, Professional & Other 3rd Party Services

Koala engages a number of professional services across the business. Some of these services can utilise contractors and / or employ staff off-shore. We have identified these circumstance within customer service (assembly and at home services and call centre functions and IT areas (technical support, software development). Risks within these services can include deceptive recruitment, excessive hours, under-payment of wages and migrant labour

Internal Business Operations

Within our own business operations, the risks of modern slavery have been identified as low. This is based on our internal policies and process for hiring. During our screening process we have the following checkpoints in place:

- Upon application in Workable, (a recruitment software platform) candidates are required to submit their CV/contact details, as well as right-to-work affirmation and right-to-work document proof;

- Through the interview process we gather further info as well as meet them in person or virtually prior to offer and;
- At offer we request their ID or Passport and run a final VEVO visa check.

Category	Description of Risk	Risk Assessment
Manufacturing Supply Partners	<p>We acknowledge there are inherent risks within our manufacturing supply partners based on a number of factors, including:</p> <p>Geographical Location of Supply Partners Our supply partners come from a diverse geographical range, including Australia, China, India, Slovakia and Turkey</p> <p>Production Materials Used in Our Products Our products manufactured by these supply partners use a number of materials, including textiles, timbers (and engineered materials).</p> <p>Within these geographic locations and sub-industries there are potential risks for forced and bonded labour, child labour, deceptive recruitment, underpayment of wages and excessive working hours.</p> <p>Various mitigations such as certain certification schemes for materials and vendor audits cannot eliminate the risk.</p>	High to Very High
Warehousing, Logistics & Transport	<p>We acknowledge that within warehousing, logistics, and transport chains across all markets we operate in there are inherent risks of modern slavery.</p> <p>Risks identified include those associated with recruitment of migrant labour, underpayment of wages and excessive working hours. The risk is increased where 3rd party entities are used for hiring.</p>	High
Professional and Other Third-Party Services	<p>We acknowledge that potential and inherent modern slavery risks are associated with some of the other third-party service providers. There is also a risk where these services are acquired through contract and / or offshore workers</p> <p>These risks can be associated with recruitment of migrant labour and underpayment of wages and excessive working hours. Areas include:</p> <ul style="list-style-type: none"> • Cleaning and Security Services; • Offshore services in Customer Service, I.T. support and development and; • After sales functions such as assembly services 	Medium to High
Internal Operations and Recruitment	<p>Based on our assessment of hiring policies in place, we have a number of checks to ensure the identity, visa and work status are understood prior to employment at Koala</p>	Low

Updated risk assessment summary within Koala's supply chains and operations

Managing COVID-19 related risks

Product Supply Chain

During the reporting period, COVID-19 continued to affect our product supply chain.

Mitigation of this has included, regular dialogue with our product agents and manufacturers to understand any challenges or circumstances they may face that may create modern slavery risks.

We coordinated with our suppliers and agents to work within their communicated lead times and refrained from putting pressure on vendors to produce or ship items quicker than planned. Within China in particular we communicated closely with our suppliers and agents when COVID-19 lock-downs or restrictions affected their operations.

As direct travel has been challenging, we were unable to visit offshore factories directly. We continued to utilise 3rd party audit firms and schemes such as BSCI and SEDEX during the reporting period.

Logistics Supply Chain

COVID-19 has continued to have an impact on shipping and logistics. During the reporting period we continued to communicate closely with our warehouse and logistic partners to ensure visibility of Koala's promotional activity and understanding of our peak selling times

Assessing the effectiveness of our actions



Product Supply Chain Audits

Koala has continued to ensure that Tier One manufacturing vendors are audited to recognised programmes such as BSCI, SMETA or standards such as SA8000. We have also audited several important Tier Two vendors used by some of our Tier One vendors.

These audits are undertaken by 3rd party auditing firms such as SGS, Bureau Veritas and QIMA. Re-audits of Tier One vendors occur every one or two years.

We recognise that these audits, while providing a certain level of assurance and visibility are not perfect. As the authors of *Paper Promises? Evaluating the early impact of Australia's Modern Slavery Act* noted: "Social audits do not equate with human rights due diligence and their limitations are now well-documented".

Results of Audited Tier One & Two Manufacturing Suppliers

During the reporting period, two prospective Tier One vendors and seven new and existing Tier One vendors were audited. Three Tier Two vendors were audited during the reporting period.

No audits showed direct evidence of Modern Slavery. However Koala recognises that audits are not a guarantee of this.

During the reporting period no existing vendor's supply arrangements were suspended or terminated due to the result of any issues around modern slavery, child labour, wages, hours, benefits, health and safety, labour practices or environmental management.

Re-audit of two vendors to verify improvements from earlier audits

In the reporting period Koala re-audited two vendors to verify improvements from earlier audits.

One of these prospective vendor's social policies and documentation were found lacking and required corrective actions and a follow up re-audit to verify the improvement were in place (which was completed in FY22-23).

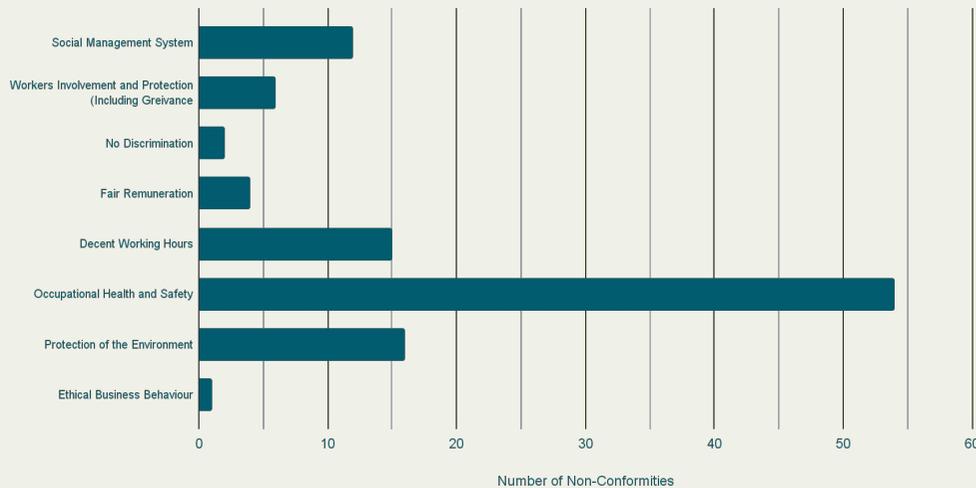
The other re-audit verified improvements in a Tier Two Vendor's payroll documentation and workplace safety practices had improved.

Assessing the effectiveness of our actions (cont)

We continued to review the results within the Quality team and set corrective actions for vendors to address any non-conformities found during audits.

Non-compliance was most prevalent in workplace health and safety. These included inadequate monitoring, testing or maintenance in fire fighting equipment, obstruction of exits, use of PPE, licensing of heavy equipment and storage of chemicals. We note that excessive hours were a recurring issue within many of the Chinese factories and this is a challenging, sector wide issue to resolve.

Non-Conformities Found during Reporting Period



Results were derived by using BSCI Section headings and merging SA8000 audit results into these.

Assessing the effectiveness of our actions (cont)



Training

Koala undertook training of staff during the reporting period:

- Online Modern Slavery course through University of Technology Sydney (UTS) was completed by the Quality Assurance Team and Head of Sustainability.
- To raise greater awareness throughout the business, a training session was completed in June. It was attended by team members from all 3 markets.

Complaints and investigations

Since the introduction of the whistleblower policy, which is supported by Koala's internal grievance reporting mechanisms, we have had no reports that required any further investigation over this reporting period.

To help further promote the mechanisms available to both suppliers and the Koala team we have highlighted this policy within the revised Supplier Guide and Code of Conduct, which is in the process of being distributed to all existing manufacturing supply partners.



Remediation

Koala has continued with its whistle blower policy (*Speak Up @ Koala*) which encourages the reporting of any suspected ethical, illegal, or fraudulent activity

This policy operates within our direct operations and supply chain. The policy clearly states that any reports or allegations will be taken seriously and those making the allegations will be protected from identification, being threatened or harmed. Koala continues to report any suspected or known unethical, illegal, fraudulent or similar behaviour within our own operations and supply chains.

Our policy outlines that all allegations would be taken seriously and protect the identity of the individual(s) reporting it.

Within our business, our internal policies raise and resolve grievance within the workplace:

- Workplace Behaviours @ Koala;
- Conduct @ Koala and;
- Diversity and Inclusion Framework

Update on our Progress from last Statement

Planned New Activity from FY20-21 Statement

The following table updates on the Planned New Activity we laid out in our FY20-21 statement.

Planned New Activity from FY21-22 Statement	Status	Update from FY21-22	Action for FY22-23
Develop and implement anti-modern slavery training for identified Koalas in higher risk roles.	In Progress	We completed a general company wide training / education session Key staff members undertook Modern Slavery training through an on-line UTS Course	Continue with UTS for teams. Incorporate Moderns Slavery training into on-boarding of new employees
Internal communications aligned to key dates of significance relating to Modern Slavery	Not Achieved	This was not prioritised during the reporting period.	We will review this as part of our current training
Update the Koala intranet with accessible information on modern slavery	Completed	Training Information is available for all Koala staff	We will work to embed training during on-boarding of new employees
Develop a risk register to help identify any new or additional risks within our operations or supply chain and track mitigation actions in combatting modern slavery.	In progress	Work undertaken for product supply chain and work began on Tier 2 Product vendors	Further work within Logistic and Professional Services to focus action on vendors in high risk areas
Commence risk mapping of our tier two suppliers in our supply chain.	In Progress	We began this process with some key Tier 2 Product Vendors	Continue with product focus on textile and metal supply chain Tier Two vendors Develop policy on cotton sourcing for all vendors
Review contract labour and implement risk mitigation as required.	In Progress	We updated our Code of Conduct and have signed new product vendors during FY21-22	Any new or existing product vendors signed to the updated Code of Conduct Identify Logistic Supply Chains and Professional Services to sign Code of Conduct based on risk profile
Develop Koala quick reference guide - what to look out for.	In Progress	Key Points covered in training	Develop quick reference guide and make available to employees and within training
Share stories and videos with Koala staff which centre humans.	Completed	Training highlighted historic and contemporary examples of modern slavery	This will be included in onboarding training of new employee
Build relationships with NGOs who tackle modern slavery and go beyond compliance.	Not Achieved	While Koala prides itself on the charity work and support of the environment and victims of natural disasters, we have not focused enough attention on addressing these important matters	We will work with recognised NGOs in this field
Identify organisations who can provide immediate support to potential victims of modern slavaery.	Not Achieved		We will review best practices various business sectors and develop policies around these issues.
Develop and share approaches for working with Modern Slavery Victims.	Not Achieved		



Consultation and approval of statement

This Modern Slavery Statement has been prepared in conjunction with all companies we own or control, through an engaged consulting process with internal stakeholders. Our Koala subsidiaries globally operate under a common set of frameworks and governance, including the policies and programmes through which modern slavery within our operations and supply chains are mitigated, evaluated and reported on.

The preparation of this statement was led by the Director of Quality, VP of Product Development, VP of Financial Control and those team members who are directly involved with the monitoring, review and reporting on modern slavery risks within our business.

This statement relates to our financial year 2022 and was approved by Mitchell Taylor (CEO) and our Board of Directors on 19 December 2022.



Mitchell Taylor
Chief Executive Officer
K Sleep Holdings Pty Limited
On 19 December 2022



Appendix



This Modern Slavery Statement was prepared in accordance with the criteria set out in the Modern Slavery Act 2018 (Cth) (Australia). The table below outlines where information related to each mandatory reporting criteria can be located within the report.

Identify the reporting entity	<ul style="list-style-type: none"> • Introduction • Our structure, operations, and supply chain
Describe the structure, operations and supply chains of the reporting entity	<ul style="list-style-type: none"> • Our structure, operations, and supply chain
Describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to assess and address those risks, including due diligence and remediation processes	<ul style="list-style-type: none"> • Our Governance and Policies
Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities the reporting entity owns or controls	<ul style="list-style-type: none"> • Potential risks within our supply chain
Addressing the impact of COVID-19	<ul style="list-style-type: none"> • Managing COVID-19 related risks
Describe how the reporting entity assesses the effectiveness of such actions	<ul style="list-style-type: none"> • Assessing the effectiveness of our actions
Describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to assess and address those risks, including due diligence and remediation processes	<ul style="list-style-type: none"> • Remediation
Provide any other information that the reporting entity, or the entity giving the statement, considers relevant	<ul style="list-style-type: none"> • Update on our Progress from last Statement • Introduction
Describe the process of consultation with any entities that the reporting entity owns or controls	<ul style="list-style-type: none"> • Consultation and approval of statement

Koala

