

# Modern Slavery Statement

*Financial Year 2024/2025*

**RSM**

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## Introduction

RSM Australia remains firmly committed to upholding the principles of the Commonwealth Modern Slavery Act 2018 ('Act'). In alignment with this legislation, RSM Australia's annual Modern Slavery Statement is due 31 December 2025, and covers the financial year from 1 July 2024 to 30 June 2025.

This statement outlines the measures RSM Australia is taking to strengthen its modern slavery risk management framework, ensuring that modern slavery is not taking place within its operations and supply chains.

RSM Australia is dedicated to social and environmental responsibility, with a commitment to promoting ethical, lawful, and integrity-driven business practices expecting all employees to uphold these values. This includes respecting human rights, and a commitment to ensuring modern slavery is not occurring within RSM Australia's operations and supply chains. Partners and staff within RSM Australia are expected to demonstrate integrity and respect for others, embodying RSM Australia's core policies and key values which are outlined below in this statement.

## RSM Australia

This statement covers RSM Australia Pty Ltd as trustee for Birdanco Practice Trust and the following related entities, collectively known as RSM Australia:

- RSM Australia Partners
- RSM Financial Services Australia Pty Ltd
- RSM Digital Australia Pty Ltd
- RSM Australia Tax Law Pty Ltd
- RSM Corporate Australia Pty Ltd

RSM Australia is a member of the RSM International network (the Network) and operates under the trading name RSM, which is the name used by all Network members. Each member of the Network is an independent professional services firm and a separate legal entity practicing in its own right. RSM International Limited is a private company limited by guarantee, registered in England and Wales.

Established in Western Australia in 1922, RSM Australia has grown to become one of Australia's leading professional services firms, offering comprehensive accounting, audit, tax and consulting services to clients across a wide range of industry sectors.

RSM Australia has a strong national presence across 32 offices in major cities and regional centres, with more than 1900 employees, including 152 Partners, who are all dedicated to delivering exceptional services and expertise to clients. RSM Australia is part of the RSM network and is a leading provider of audit, tax and consulting services. This network has over 65,000 employees across 900 offices in 120 countries.

### Our values

**Our national values reflect what is important to us at RSM.**

**As a Firm we value:**

**Integrity in everything**

**Supporting clients everywhere**

**Developing and valuing everyone**

# Risks of modern slavery practices in RSM Australia's operations and supply chains

Modern slavery exploitation includes slavery practices, human trafficking, servitude, forced labour, debt bondage, forced marriage, child labour and deceptive recruitment for labour services. Risk of modern slavery practices refers to the potential for an organisation to 'cause', 'contribute' to or be 'directly linked' to modern slavery through its operations and supply chain. At RSM Australia, during financial year 2024/2025 a review of potential modern slavery risks across a range of areas was conducted. This considered industry, geography, products and services, suppliers, and entity-level risks. The latest assessment was carried out in two parts: an evaluation of RSM Australia's own business operations and an examination of its supply chain.

The concepts of 'cause', 'contribute' and 'directly linked' are outlined in the UN guiding principles and described below. The table below provides a brief view of how organisations, in general, working in accountancy and professional services could cause, contribute to or be directly linked to modern slavery practices.

## RISK

**Cause** This means the risks that an organisation's operations may directly result in modern slavery practices.

**Contribute** This means the risks that an organisation's operations and/or actions in its supply chains may contribute to modern slavery. This includes acts or omissions that may facilitate or incentivise modern slavery.

**Directly linked** This means the risks that an organisation's operations, products or services (including financial products and services) may be connected to modern slavery through the activities of another entity with which it has a business relationship.

## Modern slavery risk in operations

For the 2024/2025 financial year, no material changes were identified in either RSM Australia's supplier base or the way its operations are conducted, compared with financial year 2023/2024.

Core activities of RSM Australia involve delivering professional advisory services to individuals, government agencies, and businesses predominantly located in Australia. We consider these activities to have a low level of modern slavery risk.

RSM Australia employs a highly skilled, professional workforce engaged primarily in office-based roles, with most employees holding tertiary qualifications, professional memberships, and relevant accreditations. Staff are employed in Australia under written contracts that comply with national legislation. These contracts are terminable by employees and ensure adherence to minimum wage requirements under the Fair Work Act and the National Employment Standards, along with other entitlements and benefits. On this basis, RSM Australia considers the likelihood of modern slavery occurring within its own operations to be low.

Overseas workers are also engaged by RSM Australia. There are a small number of overseas workers engaged by RSM Australia. They are employed in professional services roles and are engaged under written agreements that comply with relevant employment laws, including minimum wage provisions. They receive broadly equivalent benefits to their Australian counterparts. RSM Australia is confident that the risk of modern slavery occurring within the work environment of these overseas workers remains low.

The organisation's secondment program remained active during the reporting period. Secondees are engaged under written contracts that meet relevant employment and visa laws, and they receive comparable entitlements and benefits to other RSM Australia staff. RSM Australia believes the risk of modern slavery occurring within the work environments of these secondees is low.

## Modern slavery risk in supply chains

RSM Australia's supply chain is primarily made up of information technology hardware and services, consulting, office renovation services, insurance, training, office leasing, recruitment, and marketing-related goods and services. Other notable components include travel and subscriptions. Supplies are predominantly sourced domestically, from both national providers and local suppliers in the communities where RSM Australia operates.

RSM Australia's assessment concentrated on its direct supplier relationships during the 2024/2025 financial year. This included a review of supplier categories, the nature of services provided, and supplier locations. Additionally, during the reporting period, internal specialists (from RSM Australia's Risk Advisory Services division) were engaged to provide further assessment insights relating to the risk of modern slavery occurring within RSM Australia's largest top-spend suppliers. The conclusion was that the inherent risk of modern slavery occurring within these larger top-spend suppliers is low. In order to help ensure ongoing compliance with the Act, RSM Australia will continue to monitor and evaluate its supply chain in future reporting periods.



Supporting our people  
every step of the way

## Actions taken by RSM Australia to assess and address modern slavery risks in its operations and supply chains

Various forms of enquiries, reviews and remediation to identify, prevent and mitigate risk of modern slavery have been conducted by RSM Australia. These efforts aim to assess and address risks of modern slavery in RSM Australia's operations and supply chains.

### Working groups

RSM Australia's Modern Slavery Working Group, established in the 2019/2020 financial year, has remained active during financial year 2024/2025. Comprised of senior staff from across RSM Australia, this group is responsible for ensuring compliance with the Act. This group oversees the assessment, implementation, and ongoing review of processes and initiatives related to modern slavery, while also monitoring emerging modern slavery practices and further refining RSM Australia's approach to managing modern slavery risks. Such efforts are undertaken by this group in order to help ensure modern slavery risks within the company's operations and supply chains are assessed and addressed.

The Modern Slavery Working Group is supported by a group of internal specialists who sit within the Environmental Social Governance (ESG) and Climate Services team of RSM Australia. RSM Australia offers ESG consulting and assurance services, which includes providing modern slavery-related risk advisory to external clients. RSM Australia's ESG team can work with clients to develop Modern Slavery Risk Assessment Tools, create Modern Slavery Supplier Audit Plans, conduct Modern Slavery Audits for clients, as well as providing support for Modern Slavery Statement development.

Utilising this in-house skillset, some modern slavery-related initiatives are directly implemented by RSM Australia's specialist ESG and Climate Services team, together with RSM Australia's Modern Slavery Working Group. These internal specialists attend monthly meetings with members of the Modern Slavery Working Group, collectively referred to as the Modern Slavery Risk Advisory Working Group, to discuss the progress made in relation to RSM Australia's modern slavery commitments and delegate tasks to ensure action is being undertaken. During financial year 2024/2025, key achievements of the Modern Slavery Risk Advisory Working Group include:

- Updates to supplier Onboarding questionnaire .
- Identification of additional high risk supplier categories within RSM Australia's operations. These were identified following the review of RSM Australia's supplier categories.
- Updates to top-spend supplier risk assessment.
- Creation of an action plan to guide RSM Australia's response for varying levels of any modern slavery risks identified within its suppliers.
- Reviewing list of actions RSM Australia is undertaking, and plans to take in future, relating to assessing and addressing modern slavery risks in its operations and supply chain.
- Ensuring incorporation of RSM Australia's modern slavery practices into its Sustainability report.
- Review of the updated Frequently Asked Questions document available to staff, which also outlines RSM Australia's modern slavery initiatives.

### RSM Australia policies

RSM Australia maintains a range of policies that reinforce an ethical and lawful culture. These policies continue to be updated and reviewed from time to time. RSM Australia's Code of Conduct and Ethics sets out expectations of staff to act in accordance with company values, organisational policies, professional regulations, and ethical standards. Additional policies including RSM Australia's Equal Employment Opportunity, Discrimination and Bullying and Harassment Policy, Anti-Bribery and Corruption Policy, Diversity, Equity and Inclusion Policy, Recruitment and Selection Policy, and Workplace Health and Safety Policy, further strengthen RSM Australia's commitment to ethical and responsible conduct within its workplace culture.

The Modern Slavery Policy highlights RSM Australia's dedication to preventing modern slavery within its operations and supply chains. It outlines the firm's strategy for mitigating modern slavery risks and ensures that staff, suppliers, and external stakeholders are informed of considerations, obligations and risks related to modern slavery. This policy is available to the public and to suppliers on RSM Australia's website, and is also available to staff internally via the company intranet.

Policies such as the Whistleblower and Complaints Policy and the Grievance Handling Policy provide safe channels for raising concerns, encouraging both internal and external complaints, concerns or disclosures. These policies also include provisions for dispute resolution. Additionally, processes are in place relating to the reporting of such complaints and incidents.

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RSM Australia regularly reviews and updates its internal policies and procedures, including the Modern Slavery Policy, in order to strengthen governance and ensure alignment with ethical and lawful practices. These policies are regularly referenced and communicated to staff, including new hires, and reinforced through training delivered via online learning platforms and other channels. Through education of staff and by partnering with ethical and lawful suppliers, RSM Australia aims to uphold compliance with the Act across its operations and supply chains.

### Training

Modern slavery training has remained a mandatory component of the onboarding process for new employees during the reporting period, with new employees being required to complete this training upon their commencement with RSM Australia. This also applies to new staff joining RSM Australia through any business acquisitions.

Training on modern slavery for existing staff was reviewed and undertaken during the reporting period, with a mandatory requirement introduced for all employees and Partners to complete modern slavery training at regular intervals. There were successfully high modern slavery training completion rates recorded across the firm during the reporting period. The modern slavery training is designed to raise awareness of modern slavery and its associated risks, including how to recognise potential indicators of modern slavery in the workplace, and provides guidance to staff on reporting concerns. Modern Slavery training will continue to take place in future reporting periods at regular intervals.

### Senior leadership updates

Senior leaders, including executives and directors, have continued to receive education on modern slavery risks

during the reporting period, through the regular updates provided to them relating to RSM Australia's modern slavery initiatives.

### Broader national initiatives and modern slavery

Modern slavery related considerations have been incorporated into broader national initiatives within RSM Australia.

During the reporting period, modern slavery considerations were incorporated as part of RSM Australia's Sustainability Report. Additionally, modern slavery considerations remain incorporated as part of RSM Australia's Mergers and Acquisitions processes such as the modern slavery training.

In future reporting periods, modern slavery related considerations will look to be embedded as part of broader RSM Australia national initiatives.

### Supply chain risk assessments

RSM Australia works with suppliers both nationally and within the local communities surrounding its offices, maintaining a strong commitment to collaboration aimed at reducing modern slavery risks in its supply chains. Supplier relationships are built on key considerations such as trust, reputation, service quality, and risk mitigation. In the reporting period, RSM Australia applied a risk based approach to its supply chain, which included an updated review of its supply chains and assessment of potential modern slavery risks.

During the reporting period, internal specialists delivered additional assessment insights relating to the risk of modern slavery occurring amongst RSM Australia's higher spend suppliers. While no suppliers were identified as high risk at this stage, ongoing monitoring will continue, with further work scheduled in the next reporting period to enhance the supplier assessment process. Additionally, and together with the internal specialists, an action plan

was developed during the reporting period to guide RSM Australia's response, based on the level of modern slavery risks identified within its suppliers. The plan sets out tailored measures aligned to varying levels of risk, with clearly defined actions for each risk category, from low through to extreme risk of modern slavery occurring. There are plans to further embed and review these actions in future reporting periods.

### Supplier onboarding

RSM Australia reviewed its modern slavery supplier onboarding questionnaire and associated online process during the reporting period, to ensure the questions remain aligned with the requirement to effectively assess supplier modern slavery risks. For example, during the reporting period the questions within the online questionnaire were reviewed to be more focused to ensure supplier responses are of more value. The online questionnaire process is designed to assist with assessing modern slavery risks when engaging new vendors. We will continue to review this questionnaire and its process to make sure it stays relevant and fit-for-purpose. Looking ahead, RSM Australia plans to further embed and integrate within the firm a process for vendor onboarding.

### Modern slavery questionnaires for existing suppliers

Distribution of RSM Australia's modern slavery questionnaire has continued to broaden during financial year 2024/2025. RSM Australia sends the Modern Slavery questionnaire to suppliers deemed to have a higher-risk of modern slavery occurring, based on, for example their industry, region, products/services, or entity. Therefore, during the reporting period, the modern slavery questionnaire was issued to additional suppliers within higher-risk categories. Higher risk supplier categories that were identified during the reporting period include cleaning suppliers, key information technology

and marketing suppliers, travel industry suppliers, offshore staffing providers, hospitality / entertainment suppliers, construction related suppliers, and printing and stationery suppliers. During the next reporting period, RSM Australia will look to further issue the modern slavery questionnaire to additional suppliers within these higher risk categories.

To support staff in building their understanding of RSM Australia's modern slavery initiatives, information relating to the modern slavery questionnaire and its associated process, in addition to broader frequently asked questions relating to RSM Australia's Modern Slavery initiatives, remain available on the intranet. These resources provide guidance to RSM Australia staff on how to use the online questionnaire tool as well as suggested responses to frequently asked questions relating to RSM Australia's Modern Slavery initiatives. Resources are in place to encourage staff to issue the questionnaire to suppliers, and supporting staff to better understand and respond to any supplier responses and questions relating to RSM Australia's modern slavery initiatives.

### Tracking questionnaire completion

During the reporting period, a desktop review was conducted to track completion by suppliers of RSM Australia's modern slavery questionnaire. Additionally, follow ups were made to suppliers who had not yet completed this questionnaire, to ensure the questionnaires were being completed and / or appropriate actions were in place to have these completed.

The distribution of the RSM Australia modern slavery questionnaire has continued to be issued to both new suppliers and existing suppliers during the reporting period, to help assess the risk of modern slavery occurring. No suppliers of significant concern or instances of modern slavery were identified during the reporting period.

If an instance of modern slavery were to arise, RSM Australia would work closely with the supplier to investigate and identify issues, develop a plan to remediate any harm, and implement measures to prevent the recurrence of the issues.



## Assessing the effectiveness of actions to assess and address modern slavery risks

RSM Australia has continued to maintain controls and processes designed to evaluate the effectiveness of its actions across both its operations and supply chains. A Modern Slavery Working Group, first established in the 2019/2020 financial year, has remained active throughout the reporting period. This group regularly reviews measures taken to identify and address modern slavery risks, monitors RSM Australia's risk assessment procedures, and considers any feedback received from staff or suppliers. The group develops plans for action and collaborates with relevant areas of the business and supplier networks to ensure any modern slavery risks are managed appropriately.

A key focus of the Modern Slavery Working Group has continued to be the ongoing assessment of suppliers that may present higher risks due to factors such as industry, geography, products or services, or entity. Each review includes a feedback loop to evaluate whether actions taken have achieved their intended outcomes.

During the reporting period, the group also undertook a review of RSM Australia's key suppliers and potential threats. Additionally, internal specialists provided further assessment insights relating to the risk of modern slavery occurring within RSM Australia's largest top spend suppliers. No suppliers were classified as high risk at this stage, but monitoring will continue, with further work planned in the next reporting period to strengthen the formal assessment process.

RSM Australia has developed an action plan that outlines specific measures to be undertaken, based on the level of modern slavery risk identified within its suppliers.

This was developed during the reporting period. According to this action plan, distinct actions are defined for each risk category ranging from low to extreme risk of modern slavery occurring.

The evaluation of new suppliers remains a priority. During the reporting period, additional internal specialists were again engaged to support the review of RSM Australia's supplier onboarding questionnaire and online processes. Looking ahead, the Modern Slavery Working Group will continue to refine and embed these onboarding procedures, expand the questionnaire to a wider group of suppliers, and analyse emerging trends to identify opportunities for proactive modern slavery risk mitigation.

Internal supplier reviews are conducted by RSM Australia to monitor, measure, assess and address any risks of modern slavery. Trends in cases reported through grievance mechanisms are also considered as part of this internal review.

Behavioural training for staff, including modern slavery training, was completed during the reporting period and training completion rates has continued to be monitored. Further refresher training will continue in future, in order to help reinforce compliance with RSM Australia's behavioural expectations. During the reporting period, training requirements were reviewed and a mandatory approach was adopted to ensure all staff complete modern slavery training, resulting in excellent training completion rates across RSM Australia. This aims to strengthen awareness and reinforce RSM Australia's behavioural expectations within its workforce.

RSM Australia's ongoing review of internal policies and procedures has helped to ensure that best practices are implemented consistently and that staff are operating with integrity, and they are working lawfully and ethically.

During financial year 2024/2025, internal specialists supported the Modern Slavery Working Group by providing recommendations and reviewing actions undertaken to help to mitigate the risk of modern slavery occurring within operations and supply chains. The outcomes of this review were considered by the Modern Slavery Working Group, with plans in place for these specialists to conduct a further review of actions in future reporting periods, to support RSM Australia in assessing and addressing modern slavery risks in its operations and supply chains.

Finally, research into best practices and emerging approaches for managing and assessing modern slavery risk was also undertaken during the reporting period. This research will continue to remain a focus for the Modern Slavery Working Group in the next reporting period, and will help inform any future changes to RSM Australia's approach.

## Consultation with RSM Australia's related entities

RSM Australia has maintained a steady level of consultation across its entities. This process has included, as an example, communication between groups during key senior staff meetings. RSM Australia's Modern Slavery Working Group, comprised of senior staff from across the business, continues to focus on ensuring the firm's compliance with the Act and oversees related initiatives. All entities of RSM Australia operate under aligned policies and processes, enabling them to be able to equally identify, assess, and address modern slavery risks.

## Future steps

RSM Australia is committed to minimising the risk of modern slavery in its operations and supply chains and will continue to take appropriate actions in future reporting periods. Actions which RSM Australia committed to during the last reporting period were achieved during the current reporting period as outlined in the below table.

Financial Year 2023/2024 Commitment	Update on Financial Year 2024/2025 Progress
Continue to review RSM Australia's suppliers, their Modern Slavery Statements and the actions that they are taking to reduce their own risks.	RSM Australia conducted a review of its suppliers, and it assessed the Modern Slavery Supplier Questionnaire responses received when onboarding new suppliers and existing suppliers.
Implement more formalised assessment of RSM Australia's key suppliers and potential threats.	In financial year 2024/2025, RSM Australia identified key suppliers and potential threats and conducted a supplier risk assessment of these suppliers.
Continue to integrate and embed the online modern slavery onboarding questionnaire within the process for new and existing suppliers. This will include extending the distribution of the online questionnaire to an additional group of RSM Australia's existing suppliers.	During this reporting period, RSM Australia extended the distribution of the online questionnaire to additional suppliers within higher-risk categories. Furthermore, during the reporting period additional higher risk categories of suppliers were identified. In the next reporting period, the online modern slavery onboarding questionnaire will be distributed to additional suppliers who fall in these higher risk categories.
Review the RSM Australia online modern slavery supplier onboarding questionnaire and process, to ensure it remains relevant and effective.	Information relating to the modern slavery questionnaire and its associated process remains available on the company intranet. These resources provide guidance to RSM Australia staff on how to use the online questionnaire tool. Therefore, this helps further embed the online modern slavery onboarding questionnaire within the process for new and existing suppliers.
Undertake a review of RSM Australia's processes and actions, for supplier's assessed as having a high risk of modern slavery including the approach to subsequent remediation and monitoring.	A review was undertaken of our supplier onboarding questionnaire and its associated process by members of the Modern Slavery Risk Advisory Working Group. The questions within the online questionnaire were reviewed to be more focused to ensure supplier responses are of more value.
	A review of RSM Australia's processes and actions was undertaken relating to supplier's assessed as having a high risk of modern slavery, including its approach to subsequent remediation and monitoring. The result was that an action plan was developed to guide RSM Australia's response for varying levels of modern slavery risks identified within its suppliers, from low risk to extreme risk of modern slavery occurring.

Financial Year 2023/2024 Commitment	Update on Financial Year 2024/2025 Progress
Monitor the results of completed online modern slavery supplier onboarding questionnaires issued to RSM Australia's suppliers.	Results of completed online modern slavery supplier onboarding questionnaires were reviewed on a regular basis by RSM Australia's Modern Slavery Working Group. Desktop reviews were conducted to track completion by suppliers of RSM Australia's modern slavery questionnaire. Additionally, follow ups were made to suppliers who had not yet completed this questionnaire, to ensure the questionnaires were being completed and / or appropriate actions were in place to have these completed.
Review and update internal policies to ensure they reflect emerging best practice.	RSM Australia continued to review internal policies to ensure relevance. Some policies were reviewed during the reporting period. Opportunities for improvement of policies will be assessed regularly.
Implement refresher training on the risks of modern slavery, for all RSM Australia staff.	During the reporting period, refresher training on risks of modern slavery was provided to all staff and Partners, including new starters, via our online learning management system. There was a strong initial staff completion rate of 95%.
Implement systems and processes to strengthen compliance with mandatory modern slavery training for staff.	As part of RSM Australia's national compliance training initiative, processes were implemented during the reporting period to enhance the mandatory commitment for staff and Partners to undertake the relevant training. For example, this was implemented through updated communication strategies to staff and leaders, continued monitoring of training completion rates, and reporting to senior leaders across the business on progress.
Ensure staff continue to be made aware of RSM Australia's policies, including its Modern Slavery Policy, through various channels.	RSM Australia's policies are regularly referenced and communicated to staff and new hires, and are reinforced through training delivered via online learning platforms and other channels. Staff are required to annually complete a 'Policy Acknowledgement' which promotes staff awareness of RSM Australia's policies. During the reporting period, successfully high completion rates by staff of this 'Policy Acknowledgement' was recorded. Additionally, during the reporting period RSM Australia's policies remain available to staff via the company intranet.
Sustain research on best practice and other emerging practices to appropriately assess modern slavery risks.	The Modern Slavery Working Group and Modern Slavery Risk Advisory Working Group continued to assess and research emerging practices to appropriately assess modern slavery risks. For example, during financial year 2024/2025 the internal specialists provided recommendations and reviewed actions undertaken by RSM Australia to help to mitigate the risk of modern slavery occurring within its operations and supply chains. Further research will continue to remain a focus in the next reporting period.
Modern Slavery Working Group to continue to assess its activities and meet on a regular basis to ensure RSM Australia's compliance with the Act.	The Modern Slavery Working Group continued to meet on a regular basis throughout financial year 2024/2025. In addition, the Modern Slavery Risk Advisory Working Group have met monthly during the reporting period to discuss RSM Australia's progress against commitments and initiatives relating to modern slavery.
Maintain ongoing communication with the RSM senior leadership group to reinforce expectations and report any non-compliance issues. This includes continued updates in relation to RSM Australia's Modern Slavery initiatives.	During the reporting period, RSM Australia's senior leaders, such as its executives and directors, have continued to receive quarterly updates and education from the Modern Slavery Working Group relating to RSM Australia's modern slavery initiatives.
Continue to incorporate modern slavery considerations as part of other RSM Australia national strategies.	As part of RSM Australia national initiatives in financial year 2024/2025, modern slavery considerations were incorporated as part of RSM Australia's Sustainability Report. Additionally, modern slavery considerations remain incorporated as part of RSM Australia's Mergers and Acquisitions processes such as the modern slavery training. In future reporting periods, RSM Australia will look to further embed modern slavery related considerations as part of its broader national initiatives.



During the next reporting period, financial year 2025/2026, RSM Australia will continue to work on and further develop the actions and priorities of financial year 2024/2025.

In addition to continuing the good practices identified in the table above, RSM Australia have identified some priority areas to develop in financial year 2025/2026, which will operate to support RSM Australia's aim to continually strengthen its approach to Modern Slavery Risk Management.

**RSM Australia's ambitions for financial year 2025/2026 include:**

1. Explore opportunities for leveraging technology to track and monitor supply chains for any signs of modern slavery, using tools available for greater transparency.  
**Objective:** *To look to enhance supply-chain visibility and enable earlier detection of potential modern slavery risks through exploring improved data quality and automated monitoring.*
2. Expand our review process to include additional high-risk suppliers identified in financial year 2024/2025 to encourage sourcing from suppliers who demonstrate strong ethical practices and commitment to combating modern slavery.  
**Objective:** *To strengthen supplier reviews and ensure procurement decisions align with ethical standards and RSM Australia's expectations regarding labour rights.*
3. Identify avenues for potential industry-wide collaborations to share best practices and develop collective strategies to combat modern slavery.  
**Objective:** *To identify these avenues, in order to help contribute to broader sector improvements through shared knowledge, resources, and coordinated action to more effectively address modern slavery risks.*

RSM Australia will publish a further Modern Slavery Statement for the next reporting period, financial year ending 30 June 2026.



**Robert Miano**  
Chief Executive Partner  
RSM Australia

**15 December 2025**

This Modern Slavery Statement was approved on 15 December 2025 by RSM Australia's principal governing body. This Modern Slavery Statement has been signed by RSM Australia's Chief Executive Partner, Robert Miano, who is a responsible member of the principal governing body

**For questions relating to this statement:**

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