



COSOL

COSOL Limited

MODERN SLAVERY STATEMENT

2025

18 December 2025

Reporting Entity

This Modern Slavery Statement is made pursuant to the *Modern Slavery Act 2018* (Cth) and covers the financial year ending 30 June 2025.

The reporting entity is COSOL Limited (ABN 66 635 371 363) (COSOL), a public company listed on the Australian Securities Exchange (ASX: COS). This statement covers COSOL and its controlled entities.

Structure, Operations and Supply Chains

Structure

COSOL is headquartered in Brisbane, Queensland, and operates internationally through its subsidiaries and business units across Australia, North America and the Asia-Pacific region. COSOL approximately has 320 employees across our business units.

Operations

COSOL is a trusted global provider and data-led asset management partner, with expertise, dependable delivery and ability to keep critical assets performing at their best. Our capabilities are structured around three solution areas: *Asset Management Services*, *Digital Asset Management* and *Asset Management as a Service*.

Our clients span various industries including Natural Resources, Energy and Water, Infrastructure and Government and Defence.

Supply Chains

COSOL primarily sources IT equipment, office supplies and computing services to support its operations. As part of our commitment to ethical procurement and human rights, COSOL expects all suppliers to uphold integrity and fairness by not using forced or child labour, respecting workers' rights, paying fair wages, providing safe working conditions, and avoiding any form of bribery or corruption.

In addition, COSOL engages third party services to support our day-to-day operations, including suppliers for uniforms and branded merchandise, office provisions, and cleaning services. These engagements are subject to the same ethical expectations and form part of our broader supply chain oversight.

Risks of Modern Slavery Practices

COSOL adheres to relevant modern slavery, workplace, employment and labour laws, regulations and professional standards in the jurisdictions in which we operate. Given the nature of our business is largely the provision of asset management professional services, COSOL considers it operates in a low-risk industry and our risk exposure to modern slavery practices is minimal.

Actions to Assess and Address Risks

During FY25, COSOL undertook a range of actions to assess and address modern slavery risks across its operations and supply chains, as part of our broader commitment to ethical conduct, corporate integrity and transparency.

Suppliers are assessed for modern slavery risk at the time of registration by the Finance, Legal and Compliance teams using both self-disclosed information and publicly available data, including the Australian

Modern Slavery Statements Register. Where potential risks are identified, the relevant department managers are notified to review the supplier and consider alternative sourcing options.

As part of our commitment to strong internal governance, COSOL maintains several key policies to ensure business practices and operations comply with relevant laws and minimise or eliminate risk exposures. These include the Anti-Bribery and Corruption Policy, Code of Conduct, Trading Policy, Corporate Governance Plan, Speak-Up (Whistleblowing) Policy and the Work Health and Safety Policy, all of which are periodically reviewed and updated in consultation with an internal Compliance Working Group.

These policies are accessible to all employees via an internal portal and are supported by mandatory training, which forms part of our standard induction process. COSOL also continues to foster a strong speak-up culture, providing a secure and anonymous online reporting channel for raising concerns, including those related to modern slavery. All reports are handled in accordance with our Speak-Up Policy and are escalated as appropriate to ensure accountability and confidentiality.

Assessing Effectiveness

COSOL recognises that continuous improvement and regular evaluation are essential to effectively identifying, managing and mitigating modern slavery risks. We remain committed to maintaining and strengthening our current processes while responding to any new requirements under the *Modern Slavery Act 2018* (Cth). As we continue to mature our approach, we will ensure that our policies, procedures, training programs and workplace culture are consistently applied, regularly reviewed and aligned with both our legislative obligations and broader ethical responsibilities.

Consultation with Controlled Entities and Approval

As required under the *Modern Slavery Act 2018* (Cth), COSOL engaged with its owned and controlled entities throughout the development of this statement. This collaborative process ensured a consistent approach to identifying risks, implementing controls and aligning policies across the COSOL Group.

Approval

This Modern Slavery Statement was approved by the Board of Directors of COSOL Limited.



Geoff Lewis
Chairman