



# Modern Slavery Statement 2022

Under the Modern Slavery Act 2018  
(Cth) Reporting period: 2021–2022



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## 1. Introduction

This Statement outlines the actions of New Forests Asset Management Pty Ltd to identify and address modern slavery in its business and supply chains during the financial year ended 30 June 2022.

This is our third joint statement in response to the *Modern Slavery Act 2018 (Cth)*. The reporting entities covered by this Statement are:

- Australia New Zealand Forest Investment Trust – where The Trust Company (RE Services) Limited is the Responsible Entity
- Australia New Zealand Forest Operating Trust – where The Trust Company (RE Services) Limited is the Responsible Entity
- Forestry Investment Trust – where The Trust Company (Australia) Limited is the Responsible Entity
- Australia New Zealand Forest Investment Trust 2 – where The Trust Company (Australia) Limited is the Responsible Entity
- Australia New Zealand Forest Operating Trust 2 – where The Trust Company (Australia) Limited is the Responsible Entity
- Tasmanian Forest Investment Trust – where The Trust Company Limited is the Responsible Entity
- Tasmanian Forest Operating Trust – where The Trust Company Limited is the Responsible Entity
- Australia New Zealand Forest Investment Trust 3 – where The Trust Company (Australia) Limited is the Responsible Entity
- Australia New Zealand Forest Operating Trust 3 – where The Trust Company (Australia) Limited is the Responsible Entity
- Australia New Zealand Forest Operating Fund 3 NZ Pty Ltd

Timberlink Australia Pty Ltd and Forico Pty Ltd are investee companies of Australia New Zealand Forest Fund and Australia New Zealand Forest Fund 2, respectively, that are also reporting entities for the purposes of the Act. Consistent with prior years, both companies will lodge their own Modern Slavery Statements online at <https://modernslaveryregister.gov.au/> with the Australian Border Force.

This Statement was approved by the Board of New Forests Asset Management Pty Ltd<sup>1</sup> on 20 December 2022, on behalf of all reporting entities covered by this Statement.

David Brand  
Director

A handwritten signature in black ink, appearing to read "David Brand".

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<sup>1</sup> The Modern Slavery risks relating to New Forests are operational matters which are overseen by the Board of New Forests Asset Management (NFAM), as the Manager and principal governing body of the covered entities. Accordingly, it is not practicable for The Trust Company (RE Services) Limited as responsible entity of Australia New Zealand Forest Investment Trust and Australia New Zealand Forest Operating Trust, The Trust Company (Australia) as responsible entity of Forestry Investment Trust (FIT), Australia New Zealand Forest Investment Trust 2, Australia New Zealand Forest Operating Trust 2, Australia New Zealand Forest Investment Trust 3, Australia New Zealand Forest Operating Trust 3, and The Trust Company Limited as responsible entity of Tasmanian Forest Investment Trust and Tasmanian Forest Operating Trust to sign under s14(2)(d)(i) or (ii). Therefore, this Modern Slavery Statement will be approved under subparagraph 14(2)(d)(iii) of The Australian Modern Slavery Act 2018 (Cth) by NFAM.

**Respect for human rights is fundamental to our values, the long-term stability and growth of our business, and to the well-being of the communities in which we operate.**

New Forests does not tolerate modern slavery in any shape or form. We are committed to protecting human rights and combatting modern slavery in our operations and supply chains. We also recognise our duty to remediate negative human rights impacts related to our corporate business activities and our investment management activities where the human rights impacts occurred during ownership. New Forests' commitment to respect human rights is a fundamental component our approach to responsible investment.

Our commitment is guided by the UN Guiding Principles on Business and Human Rights, the International Labour Organisation's Core Conventions, and our corporate purpose – investing to create productive and sustainable landscapes for the benefit of our clients and the communities where we operate. This extends beyond our own practices to those of our suppliers via our Supplier Code of Conduct.

Addressing modern slavery requires a transparent and collaborative approach from our business partners and suppliers. We aim to ensure that our business partners and suppliers uphold our standards for responsible business conduct and are aligned with our position against modern slavery.

## 2. Organisational structure, operations, and supply chains

New Forests is a global investment manager of nature-based real assets and natural capital strategies, with AUD 10 billion (USD 6.5 billion) in assets under management across 1.1 million hectares (2.7 million acres) of investments. New Forests manages a diversified portfolio of sustainable timber plantations and conservation areas, carbon and conservation finance projects, agriculture, timber processing and infrastructure assets. We aim to generate shared prosperity for our clients and the communities in which we operate and accelerate the transition to a sustainable future. Headquartered in Sydney, New Forests is a Certified B Corp and operates in Australia, New Zealand, Southeast Asia, Africa, and the United States. For more information, please visit: [www.newforests.com.au](http://www.newforests.com.au).

Our investment strategies support the role of forests as nature-based solutions, provide sustainable wood fibre for the growing circular bioeconomy, and contribute to the sustainable development of regional economies and rural communities.

Our clients include institutional investors, such as pension funds, sovereign wealth funds, and development finance institutions, as well as family offices and other sophisticated or qualified investors.

New Forests directly employs over 100 employees across Australia, New Zealand, Singapore, the United States and Kenya. New Forests abides by national employment standards and all locally applicable laws and regulations. Our human resources team has controls in place to ensure that workers' rights are protected. Employees are remunerated above a living wage and are free to associate and enter into collective bargaining agreements in every region.

### 3. Risks in our Direct Operations and Supply Chains

Risk is inherent in New Forests' daily operations and the ability to achieve our strategic goals depends heavily on how effectively risk is managed. Our risk management objective is to ensure all material risks are identified and measures are implemented to mitigate or otherwise manage those risks.

In the context of New Forests' objective to protect human rights in our operations and supply chain, and act ethically and with integrity in all business dealings, our approach to identifying modern slavery risk is integrated into our systematic approach to risk management.

As New Forests is a specialist investment manager, there is a minimal risk of forced labour within our direct workforce. However, we recognise the potential risk of modern slavery in the investments we manage. Our investment operations include workers employed by investee companies. In total, more than 6,020 workers (excluding New Forests employees) were involved in our investment operations.

We operate in some countries that have higher rates of modern slavery and human rights abuses. We perform an assessment for each country where we have a presence.

This assessment considers the modern slavery rates (Global Slavery Index), corruption rating (Corruption Perception Index), and government response (Global Slavery Index) for that country. We have identified our high-risk countries which feeds into our risk prioritisation process.

We also recognise that our global reach and business model means that the greatest area of social impact is likely to occur in the investments we manage. Ultimately, those investments connect New Forests with stakeholders who face vulnerabilities. These include seasonal and temporary workforces in rural locations and in regions where regulatory oversight can be weaker than in developed economies, as well as Indigenous Peoples. Awareness of those vulnerabilities is embedded within our management systems, and we strive to continuously improve our practices to better protect the rights of vulnerable groups.

Investee companies and third-party property managers may recruit workers from neighbouring provinces or abroad when there are shortages in the local workforce. Migrant workers may be particularly vulnerable to forced labour and exploitative recruitment practices, a risk that has been exacerbated by prolonged travel restrictions and economic pressures arising from the COVID-19 pandemic.

Based on our engagement with investee companies and property managers, we did not uncover any incidents of modern slavery in our investment operations.

New Forests' staff are primarily office-based. Our corporate activities are supported by over 200 direct suppliers across 16 countries. Our main procurement categories are professional services, information technology, and office facility management. Approximately 90% of our direct suppliers are domiciled in developed countries where there are strong social and labour protections for workers. Our remaining suppliers operate in higher risk jurisdictions across Southeast Asia and sub-Saharan Africa.



New Forests performs an annual risk assessment by ranking suppliers with reference to high-risk geographies and sectors. We prioritise our focus on the top 100 suppliers that represented more than 88% of total spend in FY22 (Table 1). These suppliers are asked annually to complete a self -assessment questionnaire covering potential indicators of modern slavery such as the use of child labour and presence of vulnerable populations, and to confirm their commitment to adhere to our Supplier Code of Conduct.

Table 1.  
Top 100 Suppliers

Supplier Category	FY22 spend
Professional Services	75%
Information Technology	12%
Offices	7%
Insurance	6%

Our Supplier Code of Conduct outlined our expectations that our Suppliers:

- Commit to the elimination of modern slavery within its business and supply chains
- Establish due diligence programs to minimise the risks of modern slavery in its relationships with third parties
- Notify New Forests as soon as it becomes aware of any instances of human rights abuse taking place in its supply chain or in any part of its business
- Support New Forests in meeting its obligations under the Commonwealth Modern Slavery Act 2018

Within our immediate supply chain, the procurement of IT hardware and use of outsourced service providers, such as for office cleaning and facilities management, were identified as potential risk areas. New Forests implemented supplier governance processes including a Supplier Code of Conduct and third party risk assessment to communicate minimum standards of behaviour with respect to human rights while ensuring third parties have adequate controls against slavery. We also undertook a review of existing contracts and implemented contractual terms against the use of forced and bonded labour.

## 4. Our Actions, Policies, and Frameworks

New Forests is committed to conducting business in a responsible and ethical manner. Consideration of human rights risks, including modern slavery, is incorporated into our broader corporate governance initiatives. The policies and frameworks relevant to our approach are:

Policy	Purpose
Code of Conduct	Establishes ethical behaviour standards for employees. New staff are required to confirm they will abide by the Code of Conduct as part of the onboarding process.
Anti-Bribery and Corruption Policy	Outlines our 'zero tolerance' for bribery and corruption. Bribery and corruption, especially in supply chains, are risks that contribute to modern slavery.
Responsible Investment Policy	References best practice guidance from the UN Guiding Principles on Business and Human Rights and outlines how New Forests integrates social and labour-related content into its investment programs.
Whistleblowing Program	Covers protections and support available to whistleblowers, and how New Forests investigates disclosures. Our Whistleblowing Program includes a nominated pathway for a person to raise concerns through the Your Call whistleblowing service, an anonymous and confidential hotline managed by an independent third party.
Supplier Code of Conduct	Articulates New Forests expectations for suppliers, including that they: respect human rights; provide safe, fair, and ethical working conditions; seek opportunities to improve environmental performance; promote supplier diversity; and do not use child labour or any form of forced or involuntary labour under any circumstance. The Code also provides details on how suppliers can confidentially report concerns about improper conduct by New Forests or the supplier via New Forests' Whistleblower Program. By acknowledging the Supplier Code, suppliers affirm they are aligned with our values, purpose, and strategy.
Human Rights Policy	Outlines New Forests' commitment to be a responsible business and comply with the United Nations Universal Declaration of Human Rights and the Guiding Principles on Business and Human Rights.
Enterprise Risk Framework	This framework provides a consistent and systematic approach to group-wide risk management. Modern slavery and supply chain risks are reporting categories within this framework. The Risk and Compliance team reports enterprise risks to the Risk and Compliance Committee quarterly, and at least annually to the Board of New Forests Asset Management Pty Ltd.
Social and Environmental Management System (SEMS)	The SEMS aims to identify, manage, and report on environmental and social issues and potential impacts of the investments we manage. In FY22, we completed an update of the SEMS and refined the environmental and social performance monitoring process for our funds.
Sustainable Landscapes Investment (SLI) Framework	The SLI Framework is a conceptual model which supports our approach to ESG and impact measurement across six interconnected themes. The shared prosperity and risk management themes measure progress towards human rights commitments.
Third-Party Due Diligence Framework	This framework provides an approach to identifying corruption, modern slavery, and other human rights risks, in our current and potential third-party relationships. This framework applies to all outsourced arrangements and includes monitoring procedures on service providers' ability to meet our business integrity standards.

## 5. Due Diligence and Remediation

Due diligence plays an important role in preventing modern slavery in our supply chains and operations. We perform due diligence on all our business relationships. The level of due diligence depends on the type of relationship, and the risk level.

Our use of third-party research tools and external due diligence providers for additional expertise was increased in FY22.

New Forests conducts detailed ESG risk assessment during the due diligence process to determine whether proposed investments meet required ESG thresholds, which are established through New Forests' risk appetite statement as set by its board of directors and through the governing and legal documents of investment products, such as Limited Partnership Agreements, side letters, and exclusion lists. New Forests does not tolerate high levels of risk in the following ESG areas: deforestation, destruction of High Conservation Values, biodiversity and nature loss, adverse land use change, **modern slavery**, child labour, or the physical or economic displacement of local communities. If one of these ESG risks is identified in a target asset, New Forests will assess if it can be reversed and/or remedied through active management; if not, New Forests may choose not to invest.

New Forests requires all managed investments to seek to achieve certification from the Forest Stewardship Council® (FSC)<sup>2</sup> and/or the Programme for Endorsement of Forest Certification (PEFC). These third-party certification standards are aligned with the International Labour Organisation's Core Conventions and contain sections against slavery and other forms of forced or involuntary labour.

We also use the IFC Performance Standards as a component of our SEMS management activities for emerging markets investments.

New Forests' supplier governance processes, risk management frameworks and due diligence procedures are designed to identify and address modern slavery risks in our direct supply chains. However, New Forests has limited visibility and control over the procurement activities of investee companies and third-party property managers. We recognise potential exposures to modern slavery beyond the direct suppliers that service our investment operations.

During FY22, we continued to review our Tier 2 supply chain, defined as companies that provide goods and services to our direct suppliers, focussing on high-risk products and industries connected to forestry related activities. In FY21, we identified shipping and the supply of raw materials from high-risk jurisdictions, such as phosphate for fertiliser production, as potential sources of modern slavery. We intend to continue to reassess our due diligence procedures while working with our direct suppliers to expand our understanding of risks in Tier 2 supply chain.

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<sup>2</sup> New Forests holds non-certification trademark license N002114. FSC is not responsible for and does not endorse any financial claims on returns or investments.



## Supplier self-assessment questionnaire

In FY22 New Forests again engaged its direct suppliers through a modern slavery questionnaire to assess their exposure to high-risk geographies, products, and industries. The questionnaire provides insight into their processes and approach to dealing with negative human rights impacts. Within our immediate supply chains, the procurement of IT hardware and use of outsourced service providers, such as for office cleaning and facilities management, were identified as potential risks areas. We performed a desktop assessment of suppliers connected to these industries and found many were subject to modern slavery reporting laws. We also reviewed their questionnaire responses and were satisfied with their internal controls against modern slavery.

## Human Rights and Modern Slavery Screening

New Forests uses its third-party due diligence framework to assess all potential business relationships for corruption and human rights risk factors. Since 2020, New Forests has utilised the ethiXbase (**ethiXbase.com**) platform to facilitate its supplier outreach program. Our use of the ethiXbase continues to improve the completion rate of our modern slavery questionnaires by giving us a broader and deeper view into the activities of our suppliers. It also enabled us to apply a consistent scoring methodology in identifying and assessing supplier risks.

New and continuing suppliers were rated based on a set of human rights criteria. Any suppliers rated medium or high were subject to further screening. The additional screening procedures include an assessment of human rights risk factors such as allegations of unethical business practices, negative media attention, breaches of laws, and complaints on public forums. If risk factors are identified, New Forests requires potential suppliers to provide evidence of internal controls against modern slavery risks. We may also request documentation from suppliers to demonstrate compliance with our Supplier Code of Conduct.

## Remediation

Risks in our direct supply chains are mitigated by contractual terms in our standard procurement contracts. These agreements include provisions that require suppliers to review risks of modern slavery practices and to comply with laws that prohibit forced and involuntary labour.

Providing access to a remedy is a core component of our modern slavery program. Our approach to remediation is based on whether New Forests has caused or contributed to modern slavery. Where modern slavery is identified in the investments we manage, New Forests will work collaboratively with internal stakeholders and/ or contractors to address the root causes. New Forests supports training programs that build knowledge of environmental and social performance standards and the capacity to achieve and sustain their compliance over time. If human rights violations are identified in the supply chain, New Forests will investigate the supplier and request evidence of a time-bound corrective action plan.

New Forests may recommend controls and remedies where it has a high degree of influence over the supplier. New Forests may terminate business relationships if the supplier fails to meet our standards for responsible business conduct. We recognise that reports of modern slavery concerns may be raised directly by suppliers, by our employees, by third parties, or anonymously via our 'Your Call' whistleblowing service<sup>3</sup>.

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<sup>3</sup> New Forests Whistleblowing Hotline is accessible at [www.yourcall.com.au](http://www.yourcall.com.au), and our Whistleblowing Policy is accessible at [www.newforests.com](http://www.newforests.com).

We are committed to investigating any reported concerns or incidents, and if those concerns are substantiated, taking appropriate steps to address the issues raised. We are also committed to maintaining the integrity of the reporting and investigation processes through our formal complaints policy.

All substantiated incidents of modern slavery are formally documented, investigated, and reported to our Legal, Risk and Compliance team, and at least quarterly to our Risk and Compliance Committee and ultimately to our Board. We will refer incidents of modern slavery to the appropriate authorities, if applicable.

## 6. External Engagement and Partnerships

Throughout the year, we engaged with industry experts and our peers in the World Business Council for Sustainable Development Forest Solutions Group to exchange best practices for responding to human rights issues in the forest sector. We also became a member of The Supply Chain Sustainability School ([www.supplychainschool.org.au](http://www.supplychainschool.org.au)), whose goal is to enable socially, environmentally and economically sustainable supply chains for all organisations in Australia and New Zealand through open access to educational resources. New Forests' will seek to incorporate these learnings into our frameworks and procedures. Building the capacity of our teams is a core part of our approach to tackling modern slavery.

Combatting slavery requires a coordinated approach from business leaders, governments, and civil society. New Forests is a member of industry initiatives in the responsible investment and sustainable forestry sectors. The performance standards required for membership are described below:

Signatory to the UN Principles for Responsible Investment (PRI)	New Forests must have senior-level oversight of responsible investment. New Forests is also required to demonstrate how ESG factors including human rights and Modern Slavery are incorporated into its approach to responsible investment and our ESG due diligence requirements throughout our Investments Cycle
Responsible Investment Association of Australia (RIAA)	During FY22, New Forests participated in the Modern Slavery Policy and Advocacy Subgroup of the RIAA, which aims to facilitate collaboration between investors who seek to engage with government bodies working on modern slavery issues.
Member of the UN Global Compact	New Forests is required to report annually on the practical actions taken to implement the UN Global Compact principles on human rights, labour, environment, and anti-corruption.
Certified by B Corp:	New Forests must meet verified social and environmental performance standards relating to workers, customers, community, and the environment.
Member of the World Business Council for Sustainable Development Forest Solutions Group	New Forests must adhere to membership principles and responsibilities including, enhancing livelihoods of forest dependent communities and sustainable and responsible procurement practices. Annual Key Performance Indicator reporting on these topics is required for membership. <sup>4</sup>
Member of The Supply Chain Sustainability School	The Supply Chain Sustainability School enables socially, environmentally, and economically sustainable supply chains for all organisations in Australia and New Zealand through open access to educational resources

<sup>4</sup>The results of the Key Performance Indicators are available at <https://www.wbcsd.org/Sector-Projects/Forest-Solutions-Group/Resources/Forest-Solutions-Group-2021-Key-Performance-Indicators-results>

## Advocacy on Modern Slavery

Through our advocacy engagement, New Forests aims to amplify our effort, voice, and influence. We participate in industry initiatives, networks, and organisations to advance responsible investment, sustainable forestry, and carbon markets through collaboration, knowledge sharing, and development of best practices. This includes being a signatory to the Principles for Responsible Investment and a member of the World Business Council for Sustainable Development. A complete list of our memberships is given below.



## 7. Assessing Effectiveness

New Forests implements monitoring, compliance, and reporting mechanisms that support our understanding of the effectiveness of our commitments to human rights and to eliminating modern slavery. Key aspects include:

- Regular risk review within the ERM, taking place at New Forests' business, fund, and investment levels
- Incident reporting within ERM, with oversight by the Risk & Compliance Committee to ensure all incidents are investigated, corrective actions are implemented, and, where possible, that preventive actions are implemented
- Requirements for ad hoc and immediate reporting on material ESG incidents by property managers and portfolio companies
- Regular staff attestations of compliance and accurate reporting of material ESG incidents.
- Regular reporting to Management.

The above mechanisms inform New Forests' assessment of effectiveness of processes to identify, mitigate and remedy negative ESG impacts, including relating to modern slavery.

In addition to the information and data provided from the above, New Forests also uses quantitative indicators from its SLI framework and compliance systems to measure performance, including: the number of incident and grievance reports received, the financial value of collaborative industry development initiatives, timeliness of governance and management reporting, the completeness of employee development and training, and the percentage of on time code of conduct attestations.

All production forestry assets are subject to third-party certification requirements that include regular audits of key ESG issues in each asset. New Forests' internal compliance processes also require quarterly and annual reviews of asset-level compliance with ESG requirements and fund-level review of significant ESG matters.

In determining the timing and scope of future modern slavery assessments, we will consider changes to our modern slavery framework, the performance of key processes, any risk exposures, evolving trends and best practice.

We also recognise the challenge in assessing the effectiveness of our programs due to the complexity of modern slavery and that many of the risks exist deep in supply chains – where our visibility and ability to influence suppliers is limited. We are committed to strengthening relationships with suppliers to improve our understanding of risks within their operations and supply chains.

New Forests will continue to monitor and measure the effectiveness of our monitoring and compliance mechanisms to ensure all reasonably practicable measures are taken to prevent modern slavery in our business and supply chains.

## 8. Consultation and Engagement

New Forests' Risk and Compliance team prepared and drafted this Statement with input from investee companies, business partners and internal business units such as Operations, Legal, Investor Services, and Impact and Advocacy.

Our corporate governance and risk management framework (which includes the internal policies, standards, procedures, and tools through which modern slavery risks are assessed and managed) is overseen by our Board and applied across New Forests.

Prior to being endorsed by the Risk and Compliance Committee ("RCC") and approved by the Board of New Forests Asset Management, the Statement was reviewed by our Chief Executive Officer, Chief Financial Officer, General Counsel, and the Independent Chair of RCC. These people as well as the teams referred to above who were involved in developing the statement, have responsibilities across our owned and controlled entities.

## 9. Looking Ahead

We recognize that improving our modern slavery performance will take time. We are committed to identifying ‘lessons learned’ and improving our processes continually. We will continue to update our modern slavery program goals and actions to allow for changes in our modern slavery risk profile along with the feedback from assessing our effectiveness.

Focus Areas for FY23	Indicators to Measure Effectiveness
Developing a Human Rights Policy	Training of all staff on the new Human Rights Policy
Supplier Risk Mapping	Implementing a risk classification matrix based on concepts of cause, contribution, and direct linkage, as set out in the UN Guiding Principles on Business and Human Rights.
Supplier Due Diligence	Implementing a centralised risk assessment and approval process for all new contracts Increased acknowledgement of New Forests’ Supplier Code of Conduct by existing contractors and third parties
Modern Slavery Training	Rolling out online training module to all key suppliers as part of the annual Modern Slavery Self-Assessment Questionnaire.
Analytics	Progressing our analytics for supplier screening, segmentation, and risk analysis
Benchmarking	Increased utilization of third-party due diligence tools such as <i>EthiXbase</i> to monitor progress towards anti-slavery goals
Monitoring Suppliers	Perform ongoing reviews of suppliers’ compliance with human rights commitments through desktop screening and ongoing risk assessment
Partnerships	Continue to identify partnerships with industry groups to support the continuous improvements to our modern slavery program

Our employees were also trained on ‘Preventing Bribery and Corruption’. We recognise that corrupt activities, including the acceptance of bribes, facilitate many of the conditions that lead to modern slavery. All staff successfully completed modern slavery and anti-corruption training.

## 10. Addressing the Mandatory Reporting Criteria

Mandatory Reporting Criteria	Sections Addressing Criteria	Reference
Identify the Reporting Entity	Introduction	1
Describe the reporting entity’s structure, operations, and supply chains	Organisational structure, operations, and supply chains	2
Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls	Risks in our Direct Operations and Supply Chains	3
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	Due Diligence and Remediation	5
Describe how the reporting entity assesses the effectiveness of such actions	Assessing Effectiveness	8
Describe the process of consultation with (i) any entities the reporting entity owns or controls; and (ii) for a reporting entity covered by a joint statement, the entity giving the statement	Consultation and Engagement	9

