



wilmar



Wilmar Australia Holdings Pty Limited

2023 MODERN SLAVERY STATEMENT

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ABOUT THIS STATEMENT

At Wilmar, we are guided by a set of values that define who we are and the way we work. We respect and strive to protect human rights and, to this end, are working to identify, manage and eliminate risks of modern slavery associated with our business activities and supply chains.

This Modern Slavery Statement covers Wilmar's sugar, renewables and bioethanol operations in Australia and New Zealand (**ANZ**), for the period 1 January to 31 December 2023 (**Statement**). It outlines our actions to assess and address modern slavery risks within our operations and the supply chains of our raw sugar, refined sugar, ingredients, renewable, bioethanol and agricultural services businesses.

This Statement has been prepared by Wilmar Australia Holdings Pty Limited (ACN 144 972 743) in its own capacity and on behalf of the entities it owns or controls that are reporting entities under the *Modern Slavery Act 2018* (Cth) (**Act**), as set out in **Appendix 1** (referred to together as **Wilmar, we, us** and our in this Statement). Internal stakeholders for all these entities were consulted and have provided input to the Statement.

This is our fourth Modern Slavery Statement, outlining the initiatives commenced and implemented in 2023 and areas of focus for 2024.

The Board of Wilmar Australia Holdings Pty Limited approved this Statement on behalf of all entities it owns or controls that are reporting entities under the Act on 25 June 2024.

A handwritten signature in black ink, reading "S. W. Rutherford".

Shayne Rutherford
Director, Wilmar Australia Holdings Pty Limited

HIGHLIGHTS

SUMMARY OF KEY ACTIVITIES IN 2023

Since the establishment of the *Modern Slavery Act 2018*, Wilmar Australia Holdings Pty Limited has built a sound framework to manage associated business risks. In 2023, we:

- Actively reviewed the scope and extent of the Modern Slavery policy environment to ensure emerging environmental, social and governance risks may be addressed in our planned 2024 policy review.
- Continued our commitment to promoting ethical business practices by delivering a comprehensive Modern Slavery Awareness Program and Whistleblower training. This included a training module designed to educate employees on modern slavery risks and Wilmar’s obligation.
- Identified current high-risk sectors within the supply chain including agriculture, cleaning services, IT products (such as laptops, computers and mobile phones).
- Reviewed modern slavery compliance screening as part of Wilmar’s pre-qualification checks for the new vendor approval process.
- Collaborated with internal and external experts and suppliers from the cleaning industry to understand the modern slavery risks and management measures within its supply chains.
- Distributed a grower circular to raise awareness of modern slavery and emphasise the importance of compliance in regards to mitigating modern slavery risks in the supply chain. This was communicated to the 1,400 growers who supply sugarcane to our eight mills. The circular and Supplier Code were made available on the GrowerWeb portal, through which Wilmar communicates directly with grower suppliers.
- Engaged with suppliers identified as having potential modern slavery risks during the onboarding process, based on their responses to our updated Corporate Social Responsibility Self-Assessment Questionnaire (SAQ), to mitigate the risk of modern slavery in our expanding supply chain.
- Continued to review and revise our SAQ and made appropriate changes to ensure it is clear and relevant.



1.1 | OUR STRUCTURE, OPERATIONS AND SUPPLY CHAIN

Our structure

We are ANZ's largest manufacturer and marketer of raw and refined sugar products, a leader in renewable energy from biomass and a distributor of oleochemicals and other specialty products. We are also one of Australia's two major producers of bioethanol, and a leading supplier of molasses, sustainable fertiliser and stockfeed products.

We are owned by Wilmar International Limited¹, one of the world's leading integrated agribusinesses. We are committed to quality, sustainability and safety. Wilmar Australia Holdings Pty Limited is the principal holding company for Wilmar's sugar, renewables and bioethanol operations in ANZ. **Appendix 1** outlines all entities required to report under the Act, and this statement covers the operations and supply chains of those entities listed in Appendix 1, plus those of the entities that they each own or control.

We have approximately 2,000 employees. We use our sugar industry expertise and resources to support research and innovation in cane growing, sugar milling and sugar refining, while also supporting local communities.

WILMAR SUGAR ANZ ACTIVITIES INVOLVE:



CANEGROWING

We have one of the largest and most advanced sugarcane farming operations in Australia, producing more than 500,000 tonnes of cane annually under audited best practice.



CANE TRANSPORT

We transport cane to our mills from receival points near supplying farms. This involves cane trains, cane bins and an extensive cane rail network, as well as associated scheduling of harvesting and haulout contractors engaged by growers.



SUGAR MILLING

We own and operate eight mills in North and Central Queensland, crushing about 15 million tonnes of sugarcane each year to make more than two million tonnes of raw sugar.



SUGAR EXPORTING

The majority of the raw sugar we produce at our Queensland mills is exported.



SUGAR REFINING

Sugar Australia and the New Zealand Sugar Company manufacture a range of food products, including bulk refined crystal and liquid sugar and packaged consumer products such as white, brown and caster sugars marketed under the CSR Sugar and Chelsea Sugar brands, respectively.

Wilmar holds 75% of the shares in Sugar Australia and New Zealand Sugar in joint venture with Mackay Sugar Limited.



RENEWABLE ENERGY

After crushing juice from sugarcane, the residual cane fibre (bagasse) is used as boiler fuel at our sugar mills. In a process called cogeneration, bagasse is burned at temperatures of more than 800°C to produce steam used for electricity generation or as heat in the milling process.



MOLASSES

On average, our sugar mills produce 500,000 tonnes of molasses a year. Approximately half of this is fermented in our Sarina Distillery to produce ethanol; the remainder is sold as feed to domestic and export livestock industries.



BIOETHANOL

Wilmar BioEthanol produces a range of products, including pure and methylated ethanol, ethanol for fuel, industrial solvents and chemicals, and refrigeration brine.



AGRICULTURAL SERVICES

Co-products of the ethanol distilling process at Sarina are used to produce liquid fertiliser and stockfeed in the Australian market.



INGREDIENTS

Wilmar Ingredients supplies a comprehensive range of products, including non-sugar sweeteners and sugar polyols made from natural products, glucose, glycerine, esters, fatty acids, oleochemicals and natural vitamin E.



PRICING AND MARKETING

We offer raw sugar marketing, sales, and pricing services for our cane grower suppliers.

¹ www.wilmar-international.com/about-us

Our brands



Our Australian and New Zealand operations

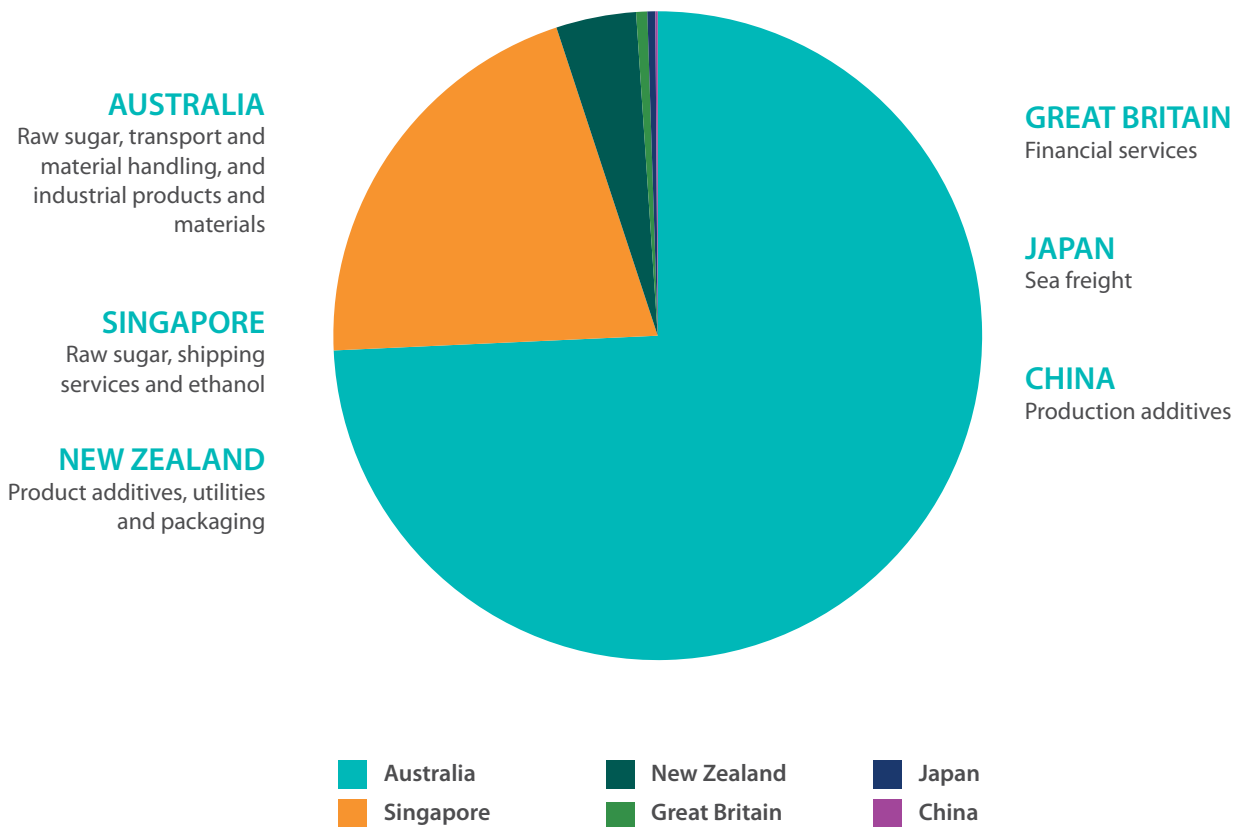


Our supply chain

>2,700
suppliers of goods and service

>1,400
Queensland sugarcane growers

Top countries of supply by spend



1.2 | MODERN SLAVERY FRAMEWORK – POLICIES AND GOVERNANCE

Our operations adhere to a framework of modern slavery policies and governance.

The table (next page) highlights the policies that assist us in identifying and managing modern slavery within our operations.

The Policy, Standard and Supplier Code were developed with reference to Wilmar International’s relevant policies.

Wilmar International has Supplier Guidelines that require suppliers to comply with applicable international, national, and local laws and freedoms.² Among other things, the guidelines provide that suppliers cannot engage child labour, must respect freedom of association of employees and ensure ethical recruitment.

Wilmar International’s Human Rights Policy outlines the commitment to provide safe, clean and healthy workplace living environments while striving to respect human rights.³

Our framework



1. Manage

Policies, procedures, contracts

2. Identify

Supply Chain Review and Corporate Social Responsibility Self-Assessment Questionnaire (SAQ)

3. Mitigate

Reporting mechanisms both internal and external, correction action plans

4. Collaborate

Communication, training, engagement with business units

5. Evaluate

Assessment and review

² https://www.wilmar-international.com/docs/default-source/default-document-library/sustainability/resource/wilmar-supplier-guidelines.pdf?sfvrsn=322d5b97_2

³ https://www.wilmar-international.com/docs/default-source/default-document-library/sustainability/policies/human-rights-policyed16f04afc7043738e7579b103a3a15e.pdf?sfvrsn=9378b7f5_2

Policies, procedures, codes

<p>Modern Slavery Policy (Policy)</p>	<p>This Policy is a statement of our commitment to identify and mitigate risks of modern slavery.⁴</p> <p>Our standards and procedures, which apply to both our company and suppliers, are based on this policy.</p>
<p>Supplier Code</p>	<p>Our Supplier Code outlines Wilmar’s expectations for suppliers regarding modern slavery and general social responsibility. Wilmar reserves the right to disengage from any supplier based on their performance against this code. The Supplier Code demonstrates our commitment to purchasing goods and services that are produced in a socially responsible and environmentally sustainable manner.⁵</p>
<p>Whistleblower Standard</p>	<p>At Wilmar, we believe in fostering a culture of transparency and integrity in all our business dealings. Our Whistleblower Standard encourages employees, contractors, and other stakeholders to speak up and report any genuine concerns they may have regarding potential, suspected, or actual misconduct. This standard aims to create a safe and supportive environment for those who choose to raise concerns, so that we can take prompt and appropriate action to address any issues that may arise.</p>

Governance

The **Board of Wilmar Australia Holdings Pty Limited**, the principal Australian holding company that owns or controls the reporting entities outlined in Appendix 1, is responsible for approving the Modern Slavery Statement in its own capacity and on behalf of the reporting entities.

Wilmar’s ANZ senior leadership team is responsible for the Modern Slavery Policy and monitoring the implementation of the Modern Slavery Framework.

A **Modern Slavery Steering Committee** comprising representatives from various business units and corporate support functions including Environment, Health & Safety, Sustainability, Corporate Relations, Legal and Procurement is responsible for the implementation of the Modern Slavery Framework, associated procedures, risk assessment criteria, as well as staff training. This committee is also responsible for consultation with the business units regarding the Statement and Modern Slavery Framework.

The **Modern Slavery Steering Committee** oversees the development, approval and finalisation of the Statement, and includes representatives from the Legal, Environment Health & Safety and Sustainability, Procurement and Corporate Relations functions.

All **employees** have responsibility for identifying and reporting modern slavery risks under our Standard.

In 2024, we plan to complete the strategic review of our Modern Slavery related policies and procedures.

⁴ <https://www.wilmarsugar-anz.com/publications/738-modern-slavery-policy/file>

⁵ Wilmar Supplier Code <https://www.wilmarsugar-anz.com/supply-to-wilmar>

1.3 | IDENTIFYING MODERN SLAVERY RISKS

Modern slavery risks

We consider the risk of modern slavery to be low for our own operations in ANZ because of the legislative regimes under which we operate, and the policies and management processes we have in place for our workers and contractors. These systems include:

- our codes of conduct outlining acceptable workplace behaviours
- the review of visa conditions and working rights before employment
- grievance mechanisms and support systems designed to assist workers
- clear and independently audited payment systems.

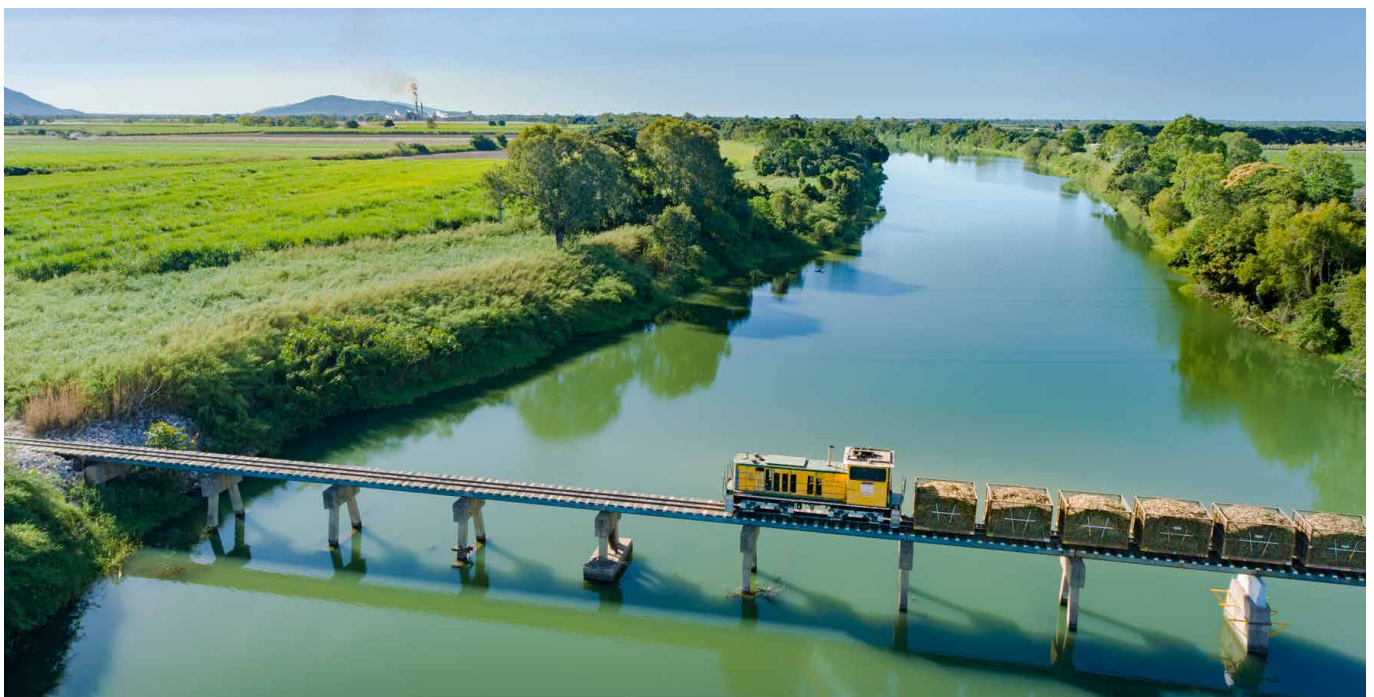
In identifying the high-risk categories within our supply chain, we have used independent and external guidance to ensure a comprehensive understanding of the potential risks. This guidance has been used to inform our approach to address modern slavery risks and to focus our efforts on the areas that require the most attention.

In particular, in 2023 we utilised the Walk Free Foundation’s 5th edition of the Global Slavery Index, which offers a comprehensive national-level analysis of modern slavery, to enhance our efforts in identifying and addressing modern slavery risks within our operations and supply chains.

Based on the analysis of our supply chain, we identified that goods or services which require low-skilled or seasonal labour present a higher risk for modern slavery. Within our supply chain, this may include cleaning services, security services and IT products (e.g. laptops, computers, and mobile phones).

We collaborated with both internal and external parties to gain a greater understanding of the modern slavery risks present in the cleaning industry. This engagement allowed us to gain valuable insights into how these risks are managed and identify potential areas for improvement.

The following provides an overview of the stakeholder engagement conducted and its outcomes:



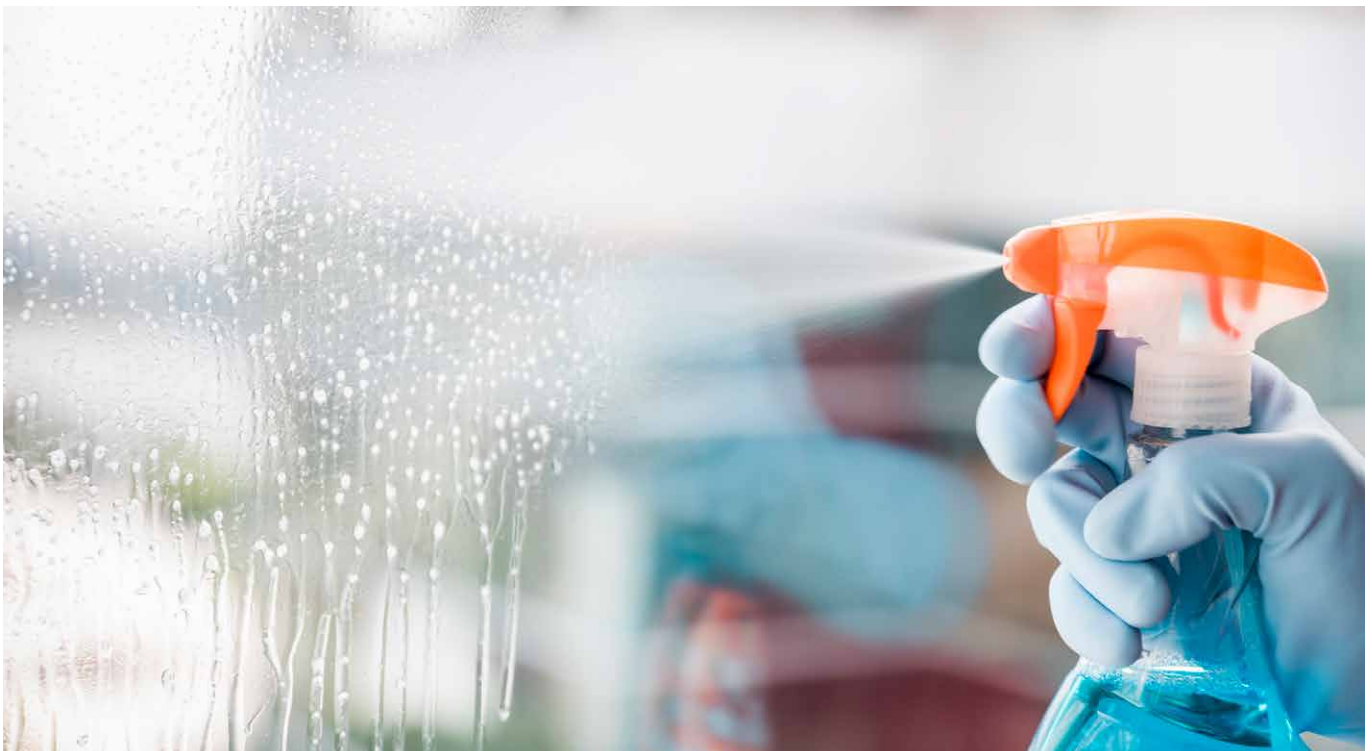
Understanding modern slavery risks in the cleaning industry

The cleaning industry has been identified as a high-risk sector for modern slavery. The global cleaning industry's complex supply chains and the high demand for quick, cost-effective services increase the risk of worker exploitation.

To address these challenges, the Modern Slavery Steering Committee participated in internal training and reviewed materials provided by the Australian Government and the Cleaning Accountability Framework to further our understanding of the risks that are present in the cleaning industry and the pathways we may take to mitigate these risks.^{7,8} Some of the key risk factors for the cleaning industry include:

- occupational and industry risks, such as low payment, underpayment and dangerous working conditions
- vulnerable workforce risks, particularly a high number of temporary and migrant workers
- procurement risks, including insufficient contract pricing
- contract management risks.

Having regard to these identified risk factors, our cleaning contractors must follow our Supplier Code of Conduct which, without limitation, prohibits the use of forced labour and ensures fair and safe working conditions. These efforts align with our commitment to ethical business practices throughout our supply chain.



⁷ <https://www.walkfree.org/global-slavery-index/findings/global-findings/>

⁸ https://modernslaveryregister.gov.au/resources/CAF_Modern_Slavery_Video.mpf

Corporate Social Responsibility Self-Assessment Questionnaire

In 2023, we continued to review new suppliers for potential modern slavery risks.

Our vendor screening and set-up process involves an assessment of a prospective supplier's suitability, including consideration of the supplier's modern slavery risk.

Suppliers who are flagged during that initial assessment as being at increased risk of modern slavery are requested to complete a Self-Assessment Questionnaire (SAQ) for our review.

SAQ responses from new suppliers to date had indicated that 61% of the respondents were in fact compliant, 30% required further review, and 9% were at risk of activities that pose a risk of modern slavery.

Further enquiries were made with those suppliers that had, based upon their SAQ responses, been identified as requiring further review or as being at risk. In each of those instances, further diligence resulted in those suppliers being reclassified as compliant. Section 1.4 (Approach to Remediation) provides further details on the approach used when a supplier is assessed as potentially posing a higher level of modern slavery risk.

Through direct communication with suppliers that required additional due diligence based upon their initial responses to the SAQ, it became apparent that many of these suppliers did not fully understand some of the questions

asked in our SAQ. As such, in 2023, we evaluated our SAQ to ensure that the questions are clear and pertinent, and that the questionnaire serves to effectively identify modern slavery risks in our supply chain. This assessment was informed by supplier questionnaires available in the Australian Government's modern slavery procurement toolkit and The Walk Free Foundation.

As a result of this evaluation, we refined the questions in our SAQ so that they are clearer, more concise and better reflect the measures suppliers have in place to manage modern slavery risks.

The SAQ is provided to all relevant new vendors to ensure that our supplier risk assessment process is robust.

Updating the supplier onboarding process

In 2023, we reviewed the modern slavery compliance screening step of the new vendor approval process. This requires that potential suppliers who are flagged as being at risk of modern slavery, complete our SAQ and their responses are reviewed by a member of our Modern Slavery Steering Committee. Based on this review, only suppliers that are deemed compliant will now proceed to the onboarding and set-up process; all others will follow the due diligence process, as outlined in section 1.4 Approach to Remediation.



Whistleblower Program

In 2023, we rolled out the comprehensive Whistleblower training to all employees across Wilmar’s ANZ business operations. Training was implemented and completed by employees to ensure they understood the program’s purpose, the relevant business procedures and the significance of their role in reporting any instances of modern slavery.

Our Whistleblower training highlights our Whistleblower standard which offers multiple reporting avenues for individuals to raise concerns, both internally and externally, with the option to do so confidentially and anonymously.

We continue to take a proactive step in promoting transparency and ethical practices in our business by continuing our partnership with Stopline Pty Ltd (Stopline). In collaboration with Stopline, we have a secure and confidential communication channel for our stakeholders to raise concerns and compliance matters with ease.

Stopline is accessible to all relevant stakeholders who may be affected, including:

- a current or former employee or officer of Wilmar
- an individual who supplies goods or services to Wilmar (whether paid or unpaid)

- an employee of a company that supplies goods or services to Wilmar (whether paid or unpaid)
- other external parties, including customers, suppliers and contractors and any stakeholder who has a current or previous business relationship with Wilmar.

In 2024, we will continue to focus on high-risk sectors within our supply chain, which includes agriculture, security services, IT services, labour hire, raw sugar imports and solar electricity.

Our aim is to build on the progress we have made in 2023 by engaging with stakeholders in these high-risk areas, in order to effectively understand and manage any potential modern slavery risks.

Additionally we are committed to continuing training employees on modern slavery related policies and Wilmar’s approach to mitigation.



1.4 | APPROACH TO REMEDIATION

We recognise that effective due diligence may include regular assessment (including supplier questionnaires), site visits, or review of concerns raised through our grievance reporting mechanisms. Our Framework uses a range of tools to ensure we are mitigating modern slavery risks and providing remedies wherever necessary and possible.

Where a supplier is assessed as potentially posing a level of modern slavery risk at the higher end of our scale, we may initiate an action plan that includes one or more of the following:

- assessment of human rights risks relevant to the grievance or issue raised
- root cause analysis specific to the grievance or identified issue, carried out in consultation with affected parties or their chosen representatives
- corrective actions to address non-compliance
- remediation action, developed in consultation with the affected parties or their chosen representatives
- systemic changes required of the supplier (e.g. new systems, training, new expertise) to address the root causes
- progress indicators and monitoring activities agreed between the parties
- commitment to regular communication and dialogue on progress against the action plan
- refusal to engage further with the supplier.

While we have directly communicated with those suppliers that originally triggered the risk or review categories in the completed SAQs, we have not yet found it necessary to implement any of the above mitigation measures with an existing supplier.

In accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs), we recognise our responsibility to cooperate in the remediation of situations where we have caused or contributed to modern slavery and our responsibility to use our leverage where possible to encourage suppliers to assess and address modern slavery risks in their operations and supply chains.

1.5 | TRAINING AND CAPACITY BUILDING

In line with our Modern Slavery Policy and Supplier Code, we strive to ensure that both our employees and suppliers are fully aware of our expectations.

We recognise the importance of not only implementing and enforcing effective systems and controls to prevent modern slavery in our supply chains, but also ensuring that it does not occur within our own business operations.

To achieve this, it is important that all our employees are equipped with the knowledge and skills to identify modern slavery.



Modern Slavery Awareness Program

In 2023, we continued support of the comprehensive Modern Slavery Awareness Program. This program was developed to raise awareness and understanding of modern slavery risks, while emphasising the collective responsibility for reporting instances or concerns of modern slavery.

Whistleblower training

As part of our Whistleblower Program, online training was implemented and completed by employees to ensure they understood the program's purpose, procedures and the significance of their role in reporting any instances of modern slavery.

Implementation

The Modern Slavery Awareness Program and Whistleblower training were both delivered via online training modules and employee inductions.

Site-based toolbox talks supplemented the online training, providing an opportunity for managers and supervisors to

engage with employees and discuss the importance of the program.


Lastly, electronic screens displayed in ANZ offices and worksites raised awareness of our commitment to preventing modern slavery in our business and supply chains.

Grower circular

In 2023, we distributed a modern slavery circular and Supplier Code to all cane growers who supply to Wilmar's eight sugar mills. The circular communicated our obligations under Australia's Modern Slavery Act 2019, as well as our expectations of businesses that supply goods and services to Wilmar.

The circular aimed to raise awareness of modern slavery, and emphasised the importance of mitigating modern slavery risks in the supply chain. We believe that engagement and education of suppliers is crucial in mitigating modern slavery risks.

The circular and Supplier Code were also published on our grower portal, GrowerWeb.



In 2024, we will continue our commitment to promoting ethical business practices by continuing to deliver annual training modules, as well as ensuring these modules are incorporated into inductions for all new roles.

We will also engage with cane growers who supply to Wilmar to understand their perspectives on modern slavery, and any potential challenges they may face in their businesses and supply chains.

1.6 | ASSESSMENT AND EFFECTIVENESS

We are committed to promoting and fostering a culture of continuous improvement with our employees, contractors and suppliers to identify and address modern slavery risks. We use metrics in assessing the effectiveness of our actions and to refine our approach where necessary. Refer to the table below:

Category	Metrics	Outcome
Manage	<ul style="list-style-type: none"> • Completion of a review of the Modern Slavery Framework and associated processes 	<ul style="list-style-type: none"> • Modern Slavery Framework and associated processes were reviewed to ensure their relevance and effectiveness.
Identify	<ul style="list-style-type: none"> • Supply chain risk assessment • Outcome of due diligence over SAQ responses 	<ul style="list-style-type: none"> • Reviewed supplier selection process criteria to ensure it is effective in identifying the risk of modern slavery in our supply chains. • All SAQ responses were reviewed. After direct communication and clarification, all suppliers were found to be compliant.
Mitigate	<ul style="list-style-type: none"> • Number of complaints or issues raised via the confidential communication channel • Number of corrective action plans developed in conjunction with suppliers 	<ul style="list-style-type: none"> • No complaints or issues related to modern slavery were raised during the reporting period. • No corrective action plans were required to be developed.
Collaborate	<ul style="list-style-type: none"> • Modern Slavery Committees meet regularly to ensure collaboration across the ANZ Group • Number and quality of training programs or information sessions delivered to employees 	<ul style="list-style-type: none"> • Six meetings were held with Modern Slavery Steering Committee. • Delivered training modules for employees on modern slavery and whistleblower policies.
Evaluate	<ul style="list-style-type: none"> • Assessment and review of our effectiveness 	<ul style="list-style-type: none"> • Continuous monitoring and evaluation of our metrics ensured they remained relevant and effective in measuring our progress in addressing and managing modern slavery risks.

In 2024, we intend to continue taking a proactive approach to addressing the risks and exposures related to modern slavery in our supply chains by reviewing third-party risk management platforms as part of our due diligence process, and determine whether we implement these tools within our procurement practice.

1.7 | CONSULTATION

Wilmar has taken a collaborative approach to implementing policies and processes to address modern slavery risks in its supply chains. This approach involved cross-functional groups, represented by our reporting entities.

Our Modern Slavery Steering Committee comprises representatives of Wilmar’s business units and corporate support functions. This committee plays a critical role in driving the implementation of the Modern Slavery Framework within their areas of responsibility, as well as communicating modern slavery initiatives to employees across Wilmar and to our suppliers.

Wilmar also consulted with subject matter experts outside this committee to better understand risks within specific industries. In 2023, Wilmar consulted internally and externally on risks in the cleaning industry.

Owned and controlled entities that are not reporting entities under the Act are engaged by the Modern Slavery Steering Committee on modern slavery risks generally, and are included in the implementation of the framework.

The development of this statement was led by the Group Environment & Sustainability Team in collaboration with the Modern Slavery Steering Committee. This statement was reviewed and finalised by the Modern Slavery Statement Steering Committee before being presented to the Wilmar Australia Holdings Pty Limited Board for approval.

Additionally, Wilmar International, as the parent company of Wilmar, is kept abreast of modern slavery initiatives and receives a copy of the Modern Slavery Statement. This systematic approach to managing modern slavery risks highlights our commitment to continuous improvement and responsible business practices.



APPENDIX 1 | REPORTING ENTITIES

This Modern Slavery Statement is prepared by Wilmar Australia Holdings Pty Limited (ACN 144 972 743) in its own capacity and on behalf of all of the following entities it owns or controls that are reporting entities under the Act:

Entity	Primary activity	Directly owns or controls
Wilmar Sugar Pty Ltd (ACN 081 051 792)	Main operating entity of the raw sugar and renewables businesses in Australia which includes cane farming, raw sugar production and electricity generation. It also employs all workers in Wilmar's Australian operations	
Wilmar Sugar Australia Trading Pty Ltd (ACN 613 299 362)	Carries out raw sugar marketing, sales, pricing and marketing services for cane grower suppliers and holds storage and handling contracts with the owner of the sugar terminals	
Wilmar BioEthanol (Australia) Pty Ltd (ACN 009 660 191)	This entity is responsible for the production, marketing and sale of ethanol in Australia and for the associated fertiliser and stockfeed AgServices business	
Wilmar Sugar Refining Investments Pty Ltd (ACN 054 982 071)	Participant (75%) in the Sugar Australia Joint Venture and owns 75% of the shares in Sugar Australia Pty Ltd, the manager of the joint venture. Sugar Australia operates the Australian sugar refining activities of the business	Sugar Australia Pty Ltd
Wilmar Australia Pty Limited (ACN 144 973 115)	Holding company	Wilmar Sugar Australia Limited
Wilmar Sugar Australia Limited (ACN 098 999 985)	Holding company	Wilmar Sugar Australia Holdings Pty Ltd
Wilmar Sugar Australia Holdings Pty Ltd (ACN 141 216 051)	Holding company	Wilmar Sugar Pty Ltd Wilmar Sugar Refining Investments Pty Ltd Wilmar Sugar Australia Trading Pty Ltd Wilmar Sugar Australia Investments Pty Ltd Wilmar Ethanol (Australia) Pty Ltd Wilmar Ingredients (Australia) Pty Ltd
Wilmar Sugar Australia Investments Pty Ltd (ACN 099 000 450)	Holding company that owns 75% of shares in New Zealand Sugar Company Ltd and owns a minority interest in Sugar Terminals Limited	New Zealand Sugar Company Ltd Various mill owning subsidiaries and holding companies
Wilmar Ethanol (Australia) Pty Ltd (ACN 099 000 012)	Holding company of the entity that operates the BioEthanol business in Australia	Wilmar BioEthanol (Australia) Pty Ltd

APPENDIX 2 | ADDRESSING THE MODERN SLAVERY ACT'S MANDATORY REPORTING CRITERIA

This statement was prepared to meet **Wilmar's** reporting requirements. The table below sets out how this Statement addresses the mandatory reporting criteria as required under the Modern Slavery Act 2018.

Mandatory criteria	Reference in this Statement
1. Identify the reporting entity.	About this Statement Appendix 1
2. Describe the reporting entity's structure, operations and supply chains.	Section 1.1 Our structure, operations and supply chain
3. Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls.	Section 1.3 Identifying modern slavery risks
4. Describe the actions taken by the reporting entity and any entities it owns or controls to assess and address these risks, including due diligence and remediation processes.	Section 1.2 Modern Slavery Framework - Policies and Governance Section 1.3 Identifying modern slavery risks Section 1.4 Approach to remediation Section 1.5 Training and capacity building
5. Describe how the reporting entity assesses the effectiveness of these actions.	Section 1.6 Assessment and effectiveness
6. Describe the process of consultation with any entities the reporting entity owns or controls (a joint statement must also describe consultation with the entity giving the statement).	Section 1.2 Modern Slavery Framework - Policies and Governance Section 1.7 Consultation