



Modern Slavery Statement: Australia & United Kingdom

1. Introduction

- 1.1. Good Goods Holdings Pty Ltd is opposed to all forms of modern slavery. This Modern Slavery Statement has been prepared in accordance with the *Australian Modern Slavery Act 2018* and *United Kingdom's Modern Slavery Act 2015*. It describes our actions during the financial year ending 30 June 2022 to identify and minimise the risk of modern slavery occurring within our operations or supply chains.
- 1.2. The Modern Slavery Act 2018 (Aust) defines modern slavery to include eight types of serious exploitation. Modern Slavery includes slavery or slavery like practices, servitude, forced labour, forced marriage, debt bondage, deceptive recruiting for labour or services, human trafficking. The worst forms of child labour means situations where children are subjected to slavery or similar practices, or engaged in hazardous work.
- 1.3. The Modern Slavery Act 2015 (UK) consolidates offences of human tracking and slavery.
- 1.4. We have examined the requirements of both Acts and our supply chains as a whole across Good Goods Holdings Pty Ltd group of companies and for this purpose we are pleased to report on our progress.
- 1.5. This statement has been prepared with guidance from the [Commonwealth Modern Slavery Act 2018: Guidance for Reporting Entities](#), published by Australian Border Force and the statutory guidance [Slavery and human trafficking in supply chains: guidance for business](#), published by the UK's home office.
- 1.6. This statement was approved in full by the principal governing body for Good Goods Holdings Pty Ltd on 28 December 2022.

2. Our Structure, Governance, Operations and Supply Chain:

Structure:

- 2.1. Good Goods Holdings Pty Ltd is a privately-owned company, founded and incorporated in Australia. We sell toilet paper, paper towels, facial tissues and sponges direct to consumers, and we donate 50% of our profits to charitable organisations who help build toilets and improve sanitation standards in the developing world.

Good Goods Holdings Pty Ltd with Registered Office and principal place of business located at Suite 816, 585 Little Collins St, Melbourne VIC 3000, ACN 630 422 409, is the holding company for our trading entities.

- 2.2. We sell our products in four global markets: Australia, United States (US), United Kingdom (UK) & Europe. .
- 2.3. Our Australian wholly owned subsidiary trading entity is Good Goods Pty Ltd, Suite 816, 585 Little Collins St, Melbourne VIC 3000; ACN: 154 870 452
- 2.4. Our US wholly owned subsidiary trading entity is Who Gives A Crap Inc, 8605 Santa Monica Blvd, PMB 62559, West Hollywood, California 90069-4109, USA, Business Registration: 331219586.
- 2.5. Our UK wholly owned subsidiary trading entity is Who Gives A Crap Limited, c/o MHA MacIntyre Hudson, 6th Floor, 2 London Wall Place, London, EC2Y 5AU, UK; VAT 268 3946 55.
- 2.6. Our global trading name is Who Gives A Crap.
- 2.7. The consultation process between Good Goods Holdings Pty Ltd and the subsidiaries above in creating this statement was:
- The statement was produced with the assistance of the procurement teams in each respective region;
 - A draft was sent to each subsidiary-for their amendment and feedback prior to final approval;
 - Good Goods Holdings Pty Ltd reviewed feedback, incorporated and discussed before approving the final statement.

Governance:

- 2.8. The principle governing body for Good Goods Holdings Pty Ltd is 'the Board' which is comprised of Simon Griffiths, Executive Director & CEO, and Raphael Thiolon, non-Executive Director.
- 2.9. The members of our Executive Team are responsible for overseeing our global operations across all subsidiaries and are jointly responsible for all policy authorisation including this Modern Slavery Statement. Our executive team is:
- Simon Griffiths: Chief Executive Officer
 - Phil Halbish: Chief Financial Officer
 - Danny Alexander: Chief of Product & Purpose
 - Ronalee Zarate-Bayani: Chief Brand Officer
 - Phil King: Vice President of Supply Chain
 - Jehan Ratnatunga: Vice President of Strategy & Growth
 - Ellie Smith: Vice President of People & Culture
 - Emily Kraftman: Managing Director, UK & Europe
- 2.10. We have been a Certified B Corporation (BCorp) since 2016. As stated on the B Corp website, B Corp Certification is a designation that a business is meeting high standards of verified performance, accountability, and transparency on factors from employee benefits and charitable giving to supply chain practices and input materials. In order to achieve certification, a company must:
- Demonstrate high social and environmental performance by achieving a B Impact Assessment score of 80 or above and passing the risk review. Multinational corporations must also meet baseline requirement standards.
 - Make a legal commitment by changing their corporate governance structure to be accountable to all stakeholders, not just shareholders, and achieve benefit corporation status if available in their jurisdiction.
 - Exhibit transparency by allowing information about their performance measured against B Lab's standards to be publicly available on their B Corp profile on B Lab's website.

You can see more information about our B Corp Score and Certification here:

<https://www.bcorporation.net/en-us/find-a-b-corp/company/who-gives-a-crap>

Operations:

2.11. As at **30 June 2022**, we employed or contracted 185 full-time and part-time workers and 25 casual or freelance workers. These comprised of:

- 55 employed by Good Goods Pty Ltd in Australia;
- 45 employed by Who Gives a Crap Inc in the United States;
- 5 employed by Who Gives a Crap Limited in the United Kingdom;
- 99 contracted to Good Goods Pty Ltd in the Philippines;
- 6 employed through a FESCO in China contracted to Good Goods Pty Ltd.

Our operations occur across five global working 'hubs':

2.12. Australia:

- Global Functions: Finance, Legal, Integrated Business Planning, Inventory Management, Procurement, Shipping, People & Culture, Digital Product, Insights
- Regional Functions: AU Commercial & B2B Sales, APAC Supply Chain (Production & Logistics)

2.13. United States:

- Global Functions: Brand & Marketing, New Product Development, Impact
- Regional Functions: US Commercial & B2B Sales, US Supply Chain (Production & Logistics),

2.14. United Kingdom & European Union:

- Regional Functions: UK/EU Commercial & B2B Sales, UK/EU Supply Chain (Production & Logistics)

2.15. Philippines:

- Global Functions: Customer Experience, People Experience, Brand & Marketing, Supply Chain (APAC, US and UK/Europe), Finance, Integrated Business Planning
- We engage full time, part time and freelance contractors based in the Philippines who are self employed and work from home providing their own devices and workspaces. Each contractor works a schedule that is aligned to their personal needs and those of their global function and they invoice and are paid monthly based on hours worked. They receive access to our global leave entitlements including 20 days of

Annual Leave and 10 days of Sick/Carers leave and discretionary Life Leave and are protected by the same policies as our global team.

2.16. China:

- Regional Function: APAC Supply Chain (Production, Quality Assurance, Compliance)
- We sourced and recruited our China team directly via global recruitment channels such as Linked In, using the same recruitment process and standards that are applied by us globally. We have contractually engaged our China team via a FESCO (Foreign Enterprise Service Company) which ensures that contract terms, taxation & social insurance meet all legislated standards within Peoples Republic of China (PRC). They receive access to our global leave entitlements including 20 days of Annual Leave and 10 days of Sick/Carers leave and discretionary Life Leave and are protected by the same policies as our global team.

People

2.17. Who Gives A Crap was founded with the idea that business can be an agent for change and have meaningful impact in the world. We believe in fostering a culture of honesty and vulnerability, in which employees at every level feel empowered to do their best work, speak up and share different perspectives, and are met with a strong sense of belonging. We strive to have our teams represent the richness of the communities in which we work, and to be a good influence on other organisations working in the social impact space.

2.18. We wouldn't be Who Gives A Crap without our talented people. We value each of our employees, both full-time and freelance friends, and ensure that we provide structured and holistic opportunities for career development and growth within the business. We stand by a transparent and fair recruitment and interview process in order to reduce bias and provide equal opportunity to all candidates

2.19. In each of our office "hubs" we work closely with legal counsel to ensure we are consistently up to date on all employment laws and standards, and we take pride in the fact that we then go beyond the baseline expectation for employee satisfaction as measured by Culture Amp survey results twice a year

2.20. We approach employee wellness with the nuances of each of our hub cultures in mind and work our hardest to create work conditions that allow flexibility and

balance for personal and family life. From our recruitment process to our employee performance assessments, to our choice of impact partners we embody our company values and keep them as the driving “north star” in all our business decision- making

Supply Chain

- 2.21. Our supply chain includes the direct manufacture of our products, shipping to end-market, warehousing in-market and final distribution to customers.
- 2.22. In the year ending 30 June 2022:
- We produced our products in three countries:
 - 96.2% of our finished goods were produced in China
 - 2.7% of our finished goods were produced in Malaysia
 - 1.1% of our finished goods were produced in Sweden
 - Raw materials used within the manufacture of our products are grown/produced, processed and procured in each country of manufacture
 - We do not own the factories where our products are made, we work closely and directly with a group of carefully selected manufacturing partners.
 - We used global freight forwarding partners to ship our finished goods into our global sales entities
 - Within each sales entity:
 - We used our third-party 3PL warehousing partners to receive and store our products
 - We use local third-party national fulfilment partners to deliver our products from warehouse to end consumer
 - 41.3% of our distribution spend occurred in USA
 - 39.1% of our distribution spend occurred in AU
 - 19.6% of our distribution spend occurred in UK

3. Risks of Modern Slavery Practices in our Operations and Supply Chain

Our Employment & Remuneration Standards

- 3.1. In the year ending 30 June 2022, our Employment & Remuneration Standards did not change and continue to ensure that we maintain transparent, open and equitable processes to safeguard the fair employment and remuneration of our people:
- All staff members, both permanent and casual, are engaged directly with clear contracts and agreements in place outlining their conditions of work, job expectations, minimum entitlements and compensation.
 - Our recruitment processes ensure we have full visibility over the attraction, selection and engagement of all staff members across our global hubs. Our global People & Culture function includes regional-specific support specialists who are responsible for executing our global benefits and remuneration frameworks in line with local obligations.
 - Our remuneration methodology ensures that each individual's compensation is benchmarked against internal and external relativity to drive equitable outcomes.

Our Supply Chain

- 3.2. In the year ending 30 June 2022: We assessed our risks and prioritised our activities using our human rights risk register. This allowed us to review our business activities and identify the presence of associated contextual risk against four pillars:
- Vulnerable Populations
 - High Risk Business Models
 - High Risk Products, Services & Sectors
 - High Risk Geographies
- 3.3. In the year ending 30 June 2022 we identified the following risks of modern slavery practices in our Supply Chain:
- 3.4. **T1 Supplier Modern Slavery Capacity & Capability:** our audit program is conducted to the standards of amfori-BSCI code of conduct and all T1 suppliers proactively participate in our audit programs, corresponding development work and corrective

actions. Our team in China works collaboratively with suppliers to support this process, but we acknowledged that there were gaps in each supplier's understanding of exactly how to identify risks associated with modern slavery within their own supply chains and how to remediate upon the discovery of modern slavery within their own operations. Our suppliers were aware of the risks associated with vulnerable populations, deceptive recruiting, migrant labour and forced labour as a result of work that we conducted in 2021 in relation to identifying risks associated with treatment and trafficking of Uyghurs inside and outside of Xinjiang. We identified gaps beyond this in relation to debt bondage, forced marriage and the principles of servitude. This presented a risk to us as our T1 direct suppliers may not have been able to identify all forms of modern slavery or remediate upon discovery. Our actions to address this risk included the development and implementation of a focussed training program with all staff members within our T1 supplier tier, covering all forms of modern slavery as well as corresponding remediation processes and guidance.

- 3.5. **T2 - T4 Raw materials, mapped but not audited:** we identified that our lack of transparency within tiers specific to raw materials exposed us to - at a minimum - primary country risks associated with China including forced labour and forced marriage, in addition to sector risks of poor health & safety, indirect or insecure employment and excessive/illegal overtime. We understand that lack of transparency within our supply chain may contribute to modern slavery practices and we have worked this year to reduce these risks. Our primary action has been to transition substrate procurement to FSC raw materials; this means that risks in all categories are independently assessed as a part of the FSC chain of custody audit process with the exception of forced marriage. In addition to FSC, we expanded our own audit program to include T2-packaging/accessories & T3-pulp/jumbo-roll and commissioned audits at these suppliers, expanded our scorecard process to include these tiers and consolidated our raw materials into fewer suppliers by rewarding best practice against our critical procurement criteria (see 3.7 - **Our procurement process**) .
- 3.6. **Our logistics partners:** we use large national and international partners to ship, store and distribute our products to our customers. In most cases, our partners are above the reporting thresholds for publishing Modern Slavery Statements of their own and have shared information related to their own risk assessments, actions and ESG programs on their corporate channels. In the year ending 30 June 2022, we assessed the risks of modern slavery practices within our logistics operations to be low and chose to prioritise our actions around the manufacture of our products. However, we understand that risks exist within the sectors of global shipping, warehousing and last mile delivery and can include fragmentation of regulatory

oversight, insecure employment, isolating working conditions and outsourcing or subcontracting which can expose workers to further harm including forced labour and debt bondage. We mitigate this risk by choosing partners carefully using risk based selection criteria including ethical and OHS performance.

- 3.7. **Our procurement processes:** We acknowledge the risk of directly contributing to modern slavery practices through our own purchasing habits, and that placing pressure on suppliers to consistently reduce prices could induce them to cut corners within their own operations and directly impact workers and working conditions. We mitigate and address this risk by awarding business based on a holistic scorecard in which critical criteria - price, quality, ethical performance, sustainable performance - are weighted evenly. We share results with T1 suppliers on a quarterly basis, alongside support and action planning to promote continuous improvement.

4. Actions Taken to Assess and Address Risks, Including Due Diligence and Remediation Processes

- 4.1. [Mapping and Auditing T2 & T3:](#) In the year ending 30 June 2022, we expanded our audit program into raw materials tiers 2 & 3 which include the manufacture of our packaging and raw materials. Mapping and auditing of our supply chain enables us to:
- Accurately assess the risk that we may be contributing to modern slavery practices through lack of transparency
 - Identify specific risk factors and create action plans to reduce and mitigate those risks

Tier	Definition	Example	Mapped 2021	Audited 2021	Mapped 2022	Audited 2022
1	Production Of Finished Goods	Manufacture And Packing Of Products For Sale To End Consumer	100%	100%	100%	100%
2	Production Of Packaging & Accessories	Manufacture Of Wrappers & Cardboard Boxes	100%	0%	100%	100%
3	Production Of Raw Materials	Pulping & Paper Making Into Jumbo Rolls	100%	0%	100%	100%
4	Raw Material Inputs	Recycled Paper Collection & Bamboo Farms	50%	0%	100%	0%

- 4.2. **Contractual controls & Supplier Training:** In FY20 & FY21, 2020, we embedded our Modern Slavery Policy Suite into all vendor contracts, making adherence and compliance with our policies fully binding. Policy suite includes:
- Modern Slavery Policy
 - Anti-Bribery and Corruption Policy
 - Migrant, Contract & Temporary Workers Policy - includes remediation
 - Gender Equality In the Supply Chain Policy
 - Forced, Bonded and Child Labour Policy - includes remediation
 - Responsible Purchasing Policy
- 4.3. In FY22, we conducted formal training of our Modern Slavery Policy Suite with all staff members within all sites of our T1 supply base. Training materials were translated into local language and made available to all workers; all staff members employed at each manufacturing site authorised their attendance. Cascading our policies from contractual adherence into the workforce ensured full understanding and direct adoption from our suppliers' total businesses, in addition to providing greater insight for spotting modern slavery working practices overall within higher risk geographies.
- 4.4. **Transition to Forest Stewardship Council (FSC) certified products:** In March 2021 we joined the FSC (<https://fsc.org/en>) as Trademark License Holders which enabled us to procure FSC certified finished goods from our FSC certified core suppliers for sale into our Direct-to-Consumer (D2C) customer base. In the year ending June 30 2022, we conducted end-to-end due diligence within the supply chain for our bamboo products and validated the full chain of custody from farm to end producer. In March 2022, we completed the full transition to 100% FSC certified sources for the manufacture of our bamboo tissue products.
- 4.5. FSC's new Chain of Custody Standard FSC-STD-40-004 v3-1 includes independent auditing against the Core Labour Conventions of the International Labour Organisation. Procuring FSC Certified Products means that, as the transition period ends on 31 December 2022, the entire supply chain will be independently audited in the following areas which map closely to many of the requirements of the modern slavery Acts in both the UK and Australia, providing a further means of verification:
- The organisation shall not use child labour, being:
 - The organisation shall not employ workers under the age of 15, or below minimum age in national or local laws or regulations, whichever is higher; and
 - Where national law or regulations permit, the employment of workers shall not interfere with schooling or be harmful to health or development. Children must only work outside school hours; and
 - The organisation shall have policy in place to prohibit the worst forms

of child labour

- The organisation shall eliminate all forms of forced and compulsory labour
- Employment relationships are voluntary and based on mutual consent, without threat of penalty; and
- There is no evidence of any practices indicative of forced or compulsory labour, including, but not limited to:
 - Physical and sexual violence
 - Bonded labour
 - Withholding of wages/including payment of employment fees and or payment of deposit to commence employment
 - Restriction of mobility/movement
 - Retention of passport and identity documents
 - Threats of denunciation to the authorities

4.6. The new FSC Standard will assist in ensuring that there are no indicators of slavery by further requiring independently audited evidence that:

- There is no discrimination in employment and occupation; and
- Rights to freedom of association and the effective right to collective bargaining are maintained, in that:
 - Workers are able to establish or join worker organisations of their own choosing; and
 - The organisation respects the full freedom of workers' organisations to draw up their constitutions and rules; and
 - The organisation respects the rights of workers to engage in activities relating to forming, joining or assisting a workers' organisation, or to refrain from doing the same, and will not discriminate or punish workers for exercising these rights;
 - The organisation negotiates with lawfully established workers' organisations and/or duly selected representatives in good faith and with the best efforts to reach a collective bargaining agreement;
 - Collective bargaining agreements are implemented where they exist.

4.7. The FSC system requires validation and independent auditing of suppliers annually. As this will be conducted over the entire supply chain from source to finished labelled goods, the system provides us with a further means of assurance. FSC's chain of custody provides greater transparency of our supply chain and greater oversight of risks & actions related to modern slavery.

4.8. **Raw Material Consolidation:** The expansion of our audit program and our FSC due diligence allowed us to consolidate the supply of our raw materials into fewer sources and to go deeper into the third tier of our supply chain. This is important for several reasons:

- Focus: Going deeper with fewer suppliers reduced risk across our broader supply chain and enabled us to focus our own resources on targeted initiatives and outcomes at fewer locations
- Supplier relationships: more time and resource was made available for building deeper and robust relationships with critical suppliers
- Leverage: fewer, deeper supplier relationships enabled us to use our leverage to drive more impactful outcomes and further reduce our risk of contributing to modern slavery practices through oversight.

4.9. **COVID-19 impact on workers in China:** COVID-19 continued to introduce risk to our Chinese manufacturing partners as well as our own operations in FY22. Our suppliers faced ongoing disruption due to regional lockdowns impacting continuity of production and release of finished goods. We maintained our standards from FY21 which included honouring all orders placed with no additional fees or charges for late delivery. We acknowledge that placing pressure on suppliers by cancelling orders during times of disruption could induce them to cut corners within their own operations and directly impact workers and working conditions.

4.10. **Domestic Manufacture:** In the year ending 30 June 2022, we sourced and qualified suppliers in both USA & UK and began the transition towards domestic production for key products within our tissue portfolio. This was a lengthy process and our products launched for sale into domestic markets after the close of FY22. By extending our supply base outside of South East Asia, we have reduced geographical risks inherent to the SEA region, namely human trafficking, forced & migrant labour and deceptive recruitment. We acknowledge that modern slavery practices exist within USA & UK supply chains and have used audit and site visits to gain clarity and understanding for exposure to geographical and sector risks in both countries. Supplier selection criteria included FSC certification and therefore our risk has been reduced vis further FSC verification against new standard FSC-STD-40-004 v3-1.

5. Assessment of the Effectiveness of our Actions to Identify and Address Modern Slavery Risks

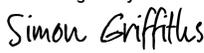
Quite simply, how do we rate ourselves and where do we need to improve? How do we know our policies etc are working?

- 5.1. In the year ending 30 June 2022, we believe that our actions have been effective in reducing our risk of causing, contributing to or being indirectly linked to modern slavery practices within our own operations or those of our suppliers:

- Enhanced mapping, auditing, monitoring and internal reporting on our exposure to modern slavery risks have significantly reduced our risk of oversight and allowed us to prioritise actions for greatest impact
- Supplier training and continued contractual controls have improved the understanding within our supply chain for identifying and remediating upon discovery of modern slavery practices
- Transitioning to FSC raw materials allowed us to further ensure that there are no indicators of slavery within the supply chains for FSC certified finished goods
- Raw materials consolidation has provided us with opportunities for deeper relationship building and greater leverage to drive change in the coming year

5.2. We accept that our actions this year have not eliminated all risk and have taken steps to address residual risk in the coming year. Our priorities for FY23 include:

- Completion of full transition to FSC Sources & Certification:
 - Recycled Inputs: At 30 June 22 we had not completed the full transition to FSC sources for 100% of our recycled products. We estimate that this will be completed by February 2023 and will extend FSC oversight to our complete tissue portfolio
 - FSC Certification: In FY23 we will complete the transition from Trademark licence to Group Chain of Custody Certification, which will extend FSC oversight to our total global operations. We estimate that this will be completed by March 2023
- Continued Expansion into Domestic Production: In FY23, we will expand further into domestic manufacturing in our sales markets. This will further reduce our geographical risk.
- Extension of Audit Program into Tier 4: In FY23, we will complete the direct auditing of all raw inputs providers, including paper collectors and bamboo farms. This will allow full and accurate oversight of our total tissue manufacturing supply chain.

DocuSigned by:

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Simon Griffiths

Director of Good Goods Holdings Pty Ltd and its subsidiaries
December 2022