NRI AUSTRALIA HOLDINGS PTY LTD

Modern Slavery Statement
Financial Year ending 31 March 2025

This statement is made under the *Modern Slavery Act 2018* (Cth). It sets out the actions taken by NRI Australia Holdings Pty Ltd (ACN 621 613 385) (formerly known as Nomura Research Institute Australia Pty Ltd) (**NRI AU Holdings**), an entity which operates in Australia, to address modern slavery risks in our supply chains over the financial year ending 31 March 2025.

1. OUR BUSINESS, STRUCTURE AND SUPPLY CHAIN

NRI AU Holdings is a regional management company of the NRI Group for the Australia region.

The NRI Group is a group of companies located across Asia Pacific, North America and Europe, which offers services including research, consulting and IT solutions to businesses on a global scale.

NRI AU Holdings manages NRI Group's Australian businesses and companies including:

- NRI Australia Limited (ACN 070 045 117) (formerly known as ASG Group Limited) (**NRI Australia**);

- SQA Holdco Pty Limited (ACN 603 366 196) (together with its subsidiaries detailed below, **Planit Test Management Solutions**); and

- Australian Investment Exchange Ltd (ACN 076 515 930) (**AUSIEX**).

NRI AU Holdings' operations are limited largely to corporate governance, financial consolidation, mergers and acquisitions and internal audit activities within the Australian region (**Operations**).

1.1 Organisation Structure

NRI AU Holdings is an Australian proprietary company, limited by shares and is a subsidiary of Nomura Research Institute, Ltd located in Japan.

NRI AU Holdings was established in 2017 and is headquartered in Sydney, with operations also in Perth and a wider global presence through the operations of the NRI Group of companies globally in America, Japan, Europe and the Asia Pacific.

NRI AU Holdings is managed by its President and the company oversees the management of NRI Group's Australia region businesses.

During the 2025 financial year, NRI AU Holdings had 11 permanent employees based in Australia.

A. NRI Australia

NRI Australia is a subsidiary of NRI AU Holdings. NRI AU Holdings governs and has day to day oversight and management of NRI Australia and its subsidiaries, including:

1. SMS Consulting Group Ltd;
2. SMS Management & Technology Limited;
3. M&T Resources Pty Ltd;
4. SMS Employees Pty Ltd;
5. ASG Group Pty Ltd;
6. Prag Tech Pty Ltd;
7. NRI New Zealand Limited;
8. SMS M & T Philippines Inc;
9. 1ICT India Private Limited;
10. Velrada UK Limited;
11. 1 ICT Pty Ltd;
12. Group 10 Consulting Pty Ltd;
13. Pragma Partners Pty Ltd; and
14. Velrada Capital Pty Ltd.

NRI Australia is an Australian Public Company, which operates in 8 locations across Australia as well as in Manila in the Philippines.

NRI Australia is headquartered in Perth, Australia, and has other Australian offices located in Sydney, Melbourne, Brisbane, Canberra and Adelaide.

As of 31 March 2025, NRI Australia had approximately 1,627 employees. The majority of the NRI Australia workforce consists of highly trained and skilled IT Consultants, Technicians, Service Delivery and Sales professionals.

It is noted that as of 21 July 2024, 1 ICT Pty Ltd no longer employs any staff.

B. Planit Test Management Solutions

SQA Holdco Pty Limited is a subsidiary of NRI AU Holdings. NRI AU Holdings governs and has day to day oversight and management of SQA Holdco Pty Limited and its subsidiaries, together Planit Test Management Solutions. SQA Holdco Pty Limited owns eight subsidiaries registered in Australia, New Zealand, the United Kingdom, India, and Philippines. The Planit Test Management Solution entities are as follows:

1. SQA Holdco Pty Limited (ACN - 603 366 196);
2. Planit Test Management Solutions Pty Ltd (ACN - 079 209 135);
3. Planit Software Testing Limited (NZ Co No - 2250282);
4. Planit Testing India Private Limited (Corp ID No - U72900TG2016FTC110046);
5. Planit Software Testing Limited (UK) (Company No - 08229920);
6. Shift Left Group Limited (UK) (Company No – 09760730);
7. Shift Left Specialists Limited (UK) (Company No – 13951332); and
8. Planit Philippines Corporation (CRN – 2022030045133-05).

SQA Holdco Pty Limited is a proprietary company registered in Australia. Planit Test Management Solutions is headquartered in Sydney, Australia and has other Australian offices located in Melbourne, Perth, Brisbane and Adelaide, as well as overseas offices in Auckland, Christchurch, Hamilton and Wellington in New Zealand, in London and

Reading in the United Kingdom, in Hyderabad and Mumbai in India and in Manila in the Philippines.

As of 31 March 2025, Planit Test Management Solutions had over 1,567 employees. Of these employees, 548 were employed within the Australian branch of Planit Test Management Solutions during this financial year.

Planit Test Management Solutions' workforce is primarily comprised of professionals such as consultants that deliver Quality Engineering and Assurance solutions in the Information Technology industry, who are supported by a comprehensive corporate services team.

Planit Test Management Solutions enables its clients to accelerate their delivery of quality software through its comprehensive range of quality assurance services, training, accelerators and on-demand solutions. Planit Test Management Solutions' services include quality engineering, quality assurance, software engineering, functional testing, automation, performance, monitoring, virtualization, dev-ops, agile, accessibility, artificial intelligence and security.

C. AUSIEX

AUSIEX is a subsidiary of NRI AU Holdings that was acquired during the 2021 financial year. AUSIEX holds an Australian Financial Services Licence (**AFSL**) and is a participant of the Australian Stock Exchange (**ASX**) and Cboe Australia (**Cboe**). AUSIEX provides trade execution, settlement and clearing services. AUSIEX's governance model is comprised of, among other things, the AUSIEX Executive Committee, the Board and relevant Board committees.

AUSIEX has two subsidiaries that do not carry on business in their own right but provide certain services to AUSIEX for the benefit of AUSIEX. These two subsidiaries are:

1. Core Equity Services Nominees Pty Limited; and
2. Netshare Nominees Pty Ltd.

AUSIEX is an Australian Public Company, which operates in four locations across Australia.

AUSIEX is headquartered in Sydney**,** Australia, and has other Australian offices located in Perth and a local presence in Brisbane and Melbourne. As of 31 March 2025, AUSIEX had approximately 224 employees. The majority of the AUSIEX workforce consists of qualified and skilled professionals in financial services and support functions. Those qualification requirements ensure compliance with AUSIEX's statutory obligations through requiring its representatives to abide by and comply with relevant financial services laws, and by ensuring that its representatives are competent to provide AUSIEX's services.

1.2   Our supply chain

In the 2025 financial year, NRI AU Holdings engaged directly with more than 68 suppliers from two countries, being Australia and Japan. NRI AU Holdings' largest category of spend is on services provided to the company, including consultancy services and legal services.

<u>A. NRI Australia</u>

The procurement process provides detailed governance and templates which are used to ensure the desired procurement outcome is achieved when servicing both internal and external purchasing requests. It also provides details relating to the purchasing of new infrastructure hardware, software and licenses – the renewal of hardware and software support licenses and user application licenses – the handover/ transition of hardware, software and licenses that relate to ongoing project support commitments. These processes are also ideally positioned for compliance, induction and education within NRI Australia.

Procurement for NRI Australia is managed nationally through the Business Management Office (**BMO**) where all procurement requests for NRI Australia and all client accounts are sent. NRI Australia engages with suppliers through its procurement team for all services or products from NRI Australia's existing partners.

Some of the BMO deliverables that may be relevant to purchasing are Commercial Contract Management, Purchasing Strategy, Bid Registration, Vendor Grading, Product Selection, Supplier/Vendor Certification or Accreditation or Competency Development.

NRI Australia's existing partners may be long-standing suppliers whose products and services were used as solutions with NRI Australia's clients or whose products and services NRI Australia utilises internally.

NRI Australia's operations expand across the areas of provision and delivery of products, research and development and direct employment of employees.

In the financial year ending 31 March 2025, NRI Australia engaged directly with around 213 approved suppliers from 15 countries, including Denmark, the United Kingdom, the Philippines, Singapore, Switzerland, India, Ireland, the Netherlands, Japan, Romania, Germany, New Zealand, Canada, Hong Kong and the United States of America. The supply chain of products and services that contribute to NRI Australia's operations include assembling products from overseas factories and importation of certain products.

Some of NRI Australia's existing suppliers do have clauses in their contracts which address some aspects of modern slavery issues and statutory requirements. NRI Australia has started conducting a short evaluation with its suppliers, particularly when onboarding brand new suppliers.

As part of NRI Australia's ongoing commitment to responsible sourcing and supply chain transparency, NRI Australia has commenced a formal supplier due diligence program to assess compliance with the *Modern Slavery Act 2018* (Cth) and its Supplier Code of Conduct.

During the financial year ending 31 March 2025, 100% of newly onboarded suppliers were subjected to this due diligence process. These assessments include the provision of NRI Australia's Supplier Code of Conduct, which outlines NRI Australia's expectations around ethical labour practices, anti-slavery standards, and compliance with Australian legislations.

NRI Australia currently operates a risk-tiering system to categorise suppliers based on factors such as geographic location, industry section, and the nature of goods or services

provided. This allows it to apply a proportional level of scrutiny and monitoring aligned to the level of identified risk.

For the purposes of NRI Australia's modern slavery framework, an 'active supplier' is defined as any third-party vendor or provider that NRI Australia Limited has engaged with commercially within the past 12 months, which includes those providing goods, services, or labour, either directly or indirectly, in support of its business operations.

To further strengthen NRI Australia's oversight, it has developed an implementation roadmap with the following goals:

- Assess 100% of NRI Australia's active suppliers against its modern slavery due diligence framework by 31 March 2026; and

- Implement regular compliance monitoring for all active suppliers, tailored to their assigned risk tier, beginning in FY2026.

These enhanced due diligence measures aim to promote accountability across NRI Australia's supply chain and ensure alignment with its commitment to ethical sourcing and sustainable practices.

B. Planit Test Management Solutions

Planit Test Management Solutions' supply chains are primarily comprised of organisations within each country jurisdiction that Planit Test Management Solutions operate within – Australia, New Zealand, the UK, India and the Philippines.

During the 2025 financial year, Planit Test Management Solutions engaged directly with approximately 510 suppliers from the five countries that it operates within.

Planit also engages with a service provision from Germany for the supply of examination and assessment tools for its certified courses that are provided to our employees via its internal training department.

Planit Test Management Solutions' largest category of spend is on professional services and then on software for operational requirements. The supply chain of products and services that contribute to Planit Test Management Solutions' operations include, among others, professional services, software services, office management and facilities, travel and visa / immigration services, hardware and banking services.

C. AUSIEX

During the 2024-2025 financial year, AUSIEX engaged directly with approximately 188 suppliers, who are located in Australia, India, the United Kingdom, France, Japan and the United States. AUSIEX have engaged with, since at least 2023, Nomura Research Institute Financial Technologies India Pty Ltd (**NRI Fin Tech**), a member of the global NRI Group, and Sysveda Information Technology Pvt. Ltd to provide skilled personnel, based in India, to assist AUSIEX with the development of certain software to be used by AUSIEX when providing trade execution, settlement and clearing services. The supply chain of products and services that contributes to AUSIEX's operations include information technology services such as computer hardware and software and IT network infrastructure, IT security services and service desk assistance, remote access services, software development services, IT data storage and back up services, support

for high-speed data transfer protocols and business continuity and disaster recovery services. AUSIEX also has a supply chain of products and services that contribute to its operations through finance management systems, risk and compliance management systems, human resources management systems (including learning and development), business insurance, office property management and facilities management.

Procurement for AUSIEX and supply chain management is currently managed by the AUSIEX Finance Team. All procurement requests for AUSIEX and all client accounts are sent to AUSIEX Finance for approval, however other teams also assist the Finance Team to be able to manage their oversight of supply chains. These teams include the legal and contract management teams.

2. RISK OF MODERN SLAVERY PRACTICES IN NRI AU HOLDINGS' OPERATIONS AND SUPPLY CHAINS

NRI AU Holdings (and its subsidiaries detailed in this statement) operate in a service based industry. NRI AU Holdings conducts corporate governance of its entities. NRI AU Holdings does not manufacture any products.

The majority of NRI AU Holdings' products and services, including software services, legal services (being legal services obtained by NRI AU Holdings) and consultancy services are sourced and supplied from companies that are located in Australia and Japan. The limited nature of NRI AU Holdings' supply chains on a domestic or global scale, to an extent, reduces the risk of purchasing from countries where modern slavery practices may be occurring. Despite this, NRI AU Holdings takes all reasonable steps to ensure we source responsibly.

The risks of modern slavery in NRI AU Holdings and the Operations are most likely beyond the first tier of our supply chains, where suppliers of services to NRI AU Holdings, who are located in Japan and Australia, may outsource certain services and practices, such as manufacturing and development of the products/services, to high-risk countries overseas, for example, which may increase the risk of exploited labour.

2.1 Risks in the supply chain of NRI Australia

As NRI Australia is a services-based business, it does not manufacture any products. Occasionally NRI Australia does directly procure products for its clients, including IT hardware (such as laptops and monitors etc.), however, these products are sourced through the supplier's Australian operations.

NRI Australia procures IT hardware from its tier one industry providers, which reduces the risks of NRI Australia making purchases from countries where slavery may be taking place. For this reason, NRI Australia values the importance of its tier one suppliers, who must adhere to local labour laws and NRI Australia's Supplier Code of Conduct, thereby reducing the risks of modern slavery at this level of the supply chain. In all circumstances, NRI Australia takes all reasonable steps to ensure it sources responsibly.

NRI Australia's supply chains include suppliers of the following goods and services: IT equipment, hardware, software and maintenance or support.

As discussed above, NRI Australia has offices located in Manila in the Philippines. The Philippines is identified as a higher-risk country under the Modern Slavery Index published by the Walk Free Foundation. The Global Slavery Index conducted in 2023 found that the Philippines ranked 7 out of 27 countries within the Asia Pacific region for prevalence of modern slavery. In managing the Manila offices, NRI Australia seeks to comply with all laws and regulations of the Philippines.

NRI Australia has supplier relationships with companies in the United States, Denmark, the UK, Hong Kong, the Philippines and Singapore. NRI Australia's suppliers are larger organisations, and for this reason, NRI AU Holdings and NRI Australia consider that the risks of modern slavery are more likely to be beyond the first tier of NRI Australia's supply chains, where NRI Australia's suppliers may outsource some tasks and work, including for example, manufacturing and development of the products/services. However, with the introduction of the Supplier Code of Conduct and enhancement of NRI Australia's tier one industry providers, NRI Australia considers there to be a low risk of these products and services being outsourced to medium - high risk countries overseas where there may be increased risks of exploited labour.

NRI Australia also has heighted awareness that the growing climate crisis and ongoing armed conflict in several regions (including the conflicts in Ukraine and Gaza) have direct and indirect impacts on the risks of modern slavery across many nations, including the loss of jobs, economic downturns and uncertainty. Consideration of the impacts, both direct and indirect, of climate change and armed conflicts, among other things, on modern slavery and vulnerability of persons is something NRI Australia is cognisant of in conducting its business.

NRI Australia recognises that the risk of modern slavery varies across its operations and supply chains depending on geographic location, sector and the nature of the goods or services provided. To better understand and manage these risks, NRI Australia undertook a multi-step risk assessment process that includes:

- Geographic risk analysis using data from third-party modern slavery indices such as the Global Slavery Index, OECD Guidelines, and Walk Free Foundation reports.

- Supplier country-of-origin assessments, with closer scrutiny of suppliers operating in higher-risk regions, such as the Philippines, where we maintain offices and sourcing arrangements.

- Industry sector analysis to identify products or services that are generally recognised as higher risk e.g. hardware manufacturing, cleaning services.

- Initial and ongoing due diligence for new and existing suppliers, including, where available or applicable, reviewing their publicly available modern slavery statements, ethical sourcing certifications, and policies on labour rights and human trafficking.

- Use of tier one suppliers with established compliance frameworks and transparent labour practices to minimise exposure to risks deeper in the supply chain.

Where elevated risks are identified, NRI Australia may implement further controls, such as requesting supplier self-assessments, evidence of corrective actions, or third party audits. This evolving process enables NRI Australia to adapt the approach to newly identified risks and emerging industry standards.

2.2 Risks in the supply chain of Planit Test Management Solutions

Planit Test Management Solutions' supply chains include suppliers of software, computer equipment, professional services including for visa and immigration related services, novated leases, legal services, corporate travel services, florists and gift hamper companies, along with cleaning and general maintenance services for Planit Test Management Solutions' offices.

Planit Test Management Solutions procures and sources services for businesses in each of the countries that it operates in locally. This contributes to the local economy of each country and ensures that prompt and reliable procurement and supply chains can deliver on its business requirements.

As discussed above, Planit Test Management Solutions have two offices in India, located in Hyderabad and Mumbai. Further to this, Planit Test Management Solutions has an operation in the Philippines with an office in Manila. The Philippines and India have been identified as medium to high risk countries under the Modern Slavery Index published by the Walk Free Foundation.

In managing its overseas offices, including in India, the UK, the Philippines and New Zealand, Planit Test Management Solutions seeks to comply with all laws and regulations of these countries, including labour and employment laws.

Planit Test Management Solutions has supplier relationships with companies in the UK, New Zealand, Australia, India and the Philippines. Planit Test Management Solutions considers that the risks of modern slavery are more likely beyond the first tier of its supply chains, where suppliers may outsource some tasks and work, including for example, manufacturing and development of products/services to high-risk countries overseas, which may increase the risk of exploited labour.

2.3 Risks in the supply chain of AUSIEX

AUSIEX's direct suppliers are primarily within the categories of information technology, software and professional services. AUSIEX's supply chain includes suppliers for business process outsourcing (for example, maintenance of AUSIEX's website including publication of up-to-date documentation on AUSIEX's website and verification of new customers to comply with AUSIEX's AML/KYC obligations), marketing, print and promotional goods, fleet management, office cleaning, offices supplies and procurement of professional services (e.g. consulting, legal and audit).

There are also risks associated with modern slavery through AUSIEX's business customers and forms of financial crime that may utilise AUSIEX's services as an intermediary for these actions.

AUSIEX has supplier relationships with companies located in Australia, India, the United Kingdom, France, Japan and the United States. AUSIEX's suppliers are larger organisations, and for this reason, AUSIEX considers, in light of the location of its

supplier relationships, combined with its Supplier Code of Conduct (which sets out expected standards of conduct and behaviour for suppliers of AUSIEX that they must adhere to, including in relation to modern slavery practices), that the risks of modern slavery are likely beyond the first tier of AUSIEX's supply chains.

By way of example, AUSIEX engages two suppliers for software systems that connect and support AUSIEX's online trading platform. These two suppliers are located within Australia, which is identified as a low-risk country under the Modern Slavery Index published by the Walk Free Foundation. The risks in this regard likely fall beyond the first tier of AUSIEX's supply chains, including in relation to where and how AUSIEX's two Australian suppliers source their software developers and programmers from.

AUSIEX also has supplier relationships with NRI Group's Indian entity, NRI Fin Tech and Sysveda Information Technology Pvt. Ltd, as discussed above.

In addition, AUSIEX has a relationship with a supplier located in the United States of America for the provision of cloud-based IT infrastructure and business applications. AUSIEX has two cloud service providers, for business applications and for infrastructure. Both have Australian legal entities and comprehensive, publicly available modern slavery statements. Given the NRI Group's overarching commitment to addressing and assessing the risks of modern slavery within its global operations, AUSIEX considers NRI Fin Tech to be at a very low risk of modern slavery practices, particularly in circumstances where NRI Group has formal frameworks and processes in place for addressing modern slavery risks, and where NRI Group is always committed to complying with local labour and human rights laws in respect of its workers. Further to this, the United States of America and Japan are also identified as low risk countries under the Modern Slavery Index published by the Walk Free Foundation. In reviewing these risk levels based on relevant locations of AUSIEX's supplier relationships against the requirements under AUSIEX's Supplier Code of Conduct, AUSIEX considers at the first tier of its supply chains there is a low risk of modern slavery practices occurring.

3. ACTIONS NRI AU HOLDINGS TAKES TO ASSESS AND ADDRESS THESE RISKS

NRI AU Holdings adopts a number of processes and procedures to assess and address risks of modern slavery, as outlined below. NRI AU Holdings and its controlled entities see themselves as modern day advocates in the industry and understand the role they play in setting an example.

NRI AU Holdings strives to ensure total compliance with ethical codes, laws and regulations and is committed to respecting the human rights of all people impacted by its business activities. NRI AU Holdings recognises its responsibility, as part of one of the leading global group of companies in the IT services industry and the professional services industry, NRI Group, to contribute to the creation of a sustainable society.

Our business is committed to a process of upholding practices against modern slavery and human trafficking in our supply chains or in any part of our Operations. We are committed to acting ethically and with integrity in business relationships. Our commitment is also supported by our policy framework, which is outlined in more detail below.

3.1 NRI AU Holdings code of conduct and policies

The NRI Group, and NRI AU Holdings as a member of this group, has had a longstanding set of policies in operation to assess and address risks of modern slavery. These include the Employee Code of Business Conduct, the NRI Rule Book, our Procurement Policy, our Human Rights Policy and our Anti-Bribery Policy. NRI AU Holdings also has a Business Partner Code of Conduct. These policies ensure that all NRI AU Holdings employees are dedicated to managing social, ethical and environmental issues in a responsible manner and consistent with our group values.

Each employee is made aware of the obligation to be familiar with and comply with our policies and procedures, and the NRI Group encourages all business partners to adhere to and comply with NRI Group's Human Rights Policy in particular.

Policies are updated at the NRI Group level from time to time to ensure the content of the information and our approach is relevant, reasonable and compliant with evolving regulatory requirements.

Cornerstone Rules

NRI Group has 'Cornerstone Rules' as part of its Rule Book, which seeks to ensure that all standards of conduct and principles are complied with by setting out 14 basic principles which guide NRI AU Holdings' ways of working.

As part of the Cornerstone Rules, NRI Group has included a rule in relation to respect for human rights based on human rights principles. The Cornerstone Rules apply to all officers and employees of NRI Group and its entities, including NRI AU Holdings.

NRI Group also encourages all business partners to adhere to our policy on human rights, to foster a collaborative and collective responsibility for promoting and protecting human rights.

NRI Group's policy on human rights is based on recognised international standards that we are committed to adhering to, including:

- the International Bill of Human Rights;
- the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work;
- the Ten Principles of the United Nations Global Compact; and
- United Nations Guiding Principles on Business and Human Rights.

Employee Code of Business Conduct

As part of the Rule Book, NRI AU Holdings has a Code of Business Conduct for its employees, which includes specific requirements around respect for human rights. Employees are required to understand the internationally recognised standards for human rights, recognise that NRI Group's activities may affect human rights and strive to conduct business activities in a manner that respects human rights.

As part of the Employee Code of Business Conduct, employees are required to comply with all laws, regulations and social mores as well as the standards of behaviour specifically identified in the Employee Code of Business Conduct, based on fair, legal and ethical business practices. This includes required standards of conduct of our

employees, including in relationships with society, with clients, with business partners and with shareholders and investors.

Procurement Policy

NRI AU Holdings has incorporated the Procurement Policy of the NRI Group into its own operations. The policy declares that NRI AU Holdings will conduct procurement activities in a manner that considers the environment and society, while complying with laws, regulations and social numbers. This includes human rights and compliance with local laws which is to be taken into account when dealing with business partners, including with suppliers, and outsourcing of any works.

Business Partner Code of Conduct

NRI AU Holdings has also incorporated the Business Partner Code of Conduct of the NRI Group into its own operations. The Business Partner Code of Conduct is grounded in NRI Group's aspirations for realising sustainability management and outlines the matters we would like our business partners to address with us.

The Business Partner Code of Conduct identifies key conduct items including labour, health and safety, the environment, business ethics and management systems. As part of these items, we emphasise to our business partners the importance of:

(a) respecting the human rights of workers and treating workers with dignity and respect (including prohibitions on forced labour and child labour, and by ensuring compliance with locally applicable labour laws such as working hours, minimum wages and allowances, prohibitions on inhumane acts and harassment, discrimination and engaging in health initiatives for workers);

(b) ensuring the occupational safety of workers and providing workers with a healthy working environment (including by ensuring safety in the workplace and risk management systems, preparation for emergency situations, preventing occupational injuries and illnesses, providing a hygienic work environment for workers, health and safety related communication and education, ensuring industrial hygiene, giving consideration to the physically demanding nature of work and machine safeguarding, among others);

(c) minimising the adverse effects of our Operations and business activities on the community, the environment and natural resources, in order to ensure a safe and healthy environment. This includes initiatives related to reducing energy consumption and greenhouse gas emissions, water management, air emissions management, environmental permits and reporting, pollution prevention and resource use reduction, hazardous substance management and green procurement standards, among others;

(d) complying with business ethics in order to meet our shared social responsibilities. As part of this component, NRI AU Holdings works with its business partners to ensure that integrity is maintained in all business interactions and that we reinforce the business' zero tolerance policy for all forms of corrupt practices such as bribery, extortion, embezzlement and involvement with anti-social forces. We also responsibly source minerals to avoid complicity in conflict and inhumane activities, ensure compliance with privacy and information security laws across our Operations, respect intellectual property rights in our business dealings, ensure

that we uphold the standards regarding fair conduct in business, advertising and competition, and ensure all business dealings are accurately reflected on the accounting books and records (and no falsification of records or misrepresentations are tolerated by NRI AU Holdings); and

(e) adopting or establishing a management system to address the content of NRI Group's Business Partner Code of Conduct and making sustained efforts to continuously improve the business' initiatives in relation to the above categories. NRI AU Holdings recognises the importance of working with its partners to maintain management systems that ensure compliance with locally applicable laws and customer requirements, and that conform with the NRI AU Holdings Business Partner Code of Conduct. With proper and appropriate management systems in place that adhere to NRI AU Holdings' Business Partner Code of Conduct, NRI AU Holdings can work with its business partners to identify and mitigate against specific operational risks through review of and compliance with the Business Partner Code of Conduct. For this reason, it is important as part of this initiative that NRI AU Holdings communicates to its business partners the requirements of the Business Partner Code of Conduct so that they understand and undertake their practice and operations in a manner that is consistent with our Business Partner Code of Conduct.

3.2   NRI AU Holdings' governance and compliance systems

We do our utmost to act with integrity, honesty, trust, respect and fairness. If employees are aware of any violation of the law or company rules, including any modern slavery practices, we encourage employees to contact NRI Group's Global Whistleblowing hotline immediately. The helpline is managed by an independent firm and all reports made are anonymous and treated in the strictest of confidence. We are committed to ensuring that our employees can raise concerns without fear of retaliation or negative consequences.

Any concerns of reportable conduct or wrongdoing can also be raised with NRI AU Holdings' Internal Protective Officer, who is authorised to receive whistleblower disclosures and who acts impartially in relation to reports of inappropriate conduct or wrongdoing.

As part of NRI AU Holdings' whistleblowing policy, all reports of alleged or suspected reportable conduct or wrongdoing are assessed and, if appropriate, independently investigated.

Compliance system

NRI AU Holdings adheres to the NRI Group's compliance system. As part of the compliance system, NRI Group has established a Chief Ethics Officer position, implemented whistleblower procedures and processes, and has set up compliance hotlines both inside and outside the company, as discussed above.

NRI Group also has a Human Rights Education Committee which holds discussions once a year in relation to human rights issues facing the business both internally and externally as part of its operations. Specific risks related to human rights will be reported to the Integrated Risk Management Committee and

Compliance Committee, and there may be specific items to be addressed by NRI Group as a result of the Committee's meetings and any agreed actions.

NRI Group also partners with independent firms, Verisk Maplecroft and an external advisor, to conduct assessments for potential human rights risks in the businesses of the NRI Group, which includes NRI AU Holdings and the entities it owns or controls. This assessment is conducted every three years while a simple risk monitoring process runs annually. Based on these reviews, NRI Group identifies key areas where human rights may be at risk across the business and takes steps to investigate these risks and address them where necessary.

NRI AU Holdings also operates an internal audit team which ensures that processes and appropriate internal controls are in place at NRI AU Holdings and the entities it owns or controls. Our businesses uphold their responsibilities of being environmentally friendly as well. We view this as essential for the long-term performance and sustainability of our companies.

3.3 NRI Australia's systems and framework

NRI Australia's Code of Conduct and Policy framework set the behavioural standards for NRI Australia employees, board members, contractors and consultants. The Code of Conduct and policy framework helps set a consistent global approach for all NRI Australia employees. Policies and procedures are reviewed every year to ensure they align and comply with all the relevant regulatory requirements.

NRI Australia's values underpin its everyday actions and are used as a guiding principle in its conduct and working relationships. NRI Australia's values are:

- Hungry for mutual success;

- Honest and open;

- Passionate and loyal; and

- People powered.

There are several policies and procedures at NRI Australia that support a zero-tolerance approach to modern day slavery in its business, including primarily NRI Australia's Code of Conduct, which sets out expectations of all employees of NRI Australia and its expectations in respect of dealings with clients, suppliers and contractors. All employees are expected to act in a manner consistent with the principles of:

(a) integrity and fairness;

(b) acting honestly, co-operatively and being trustworthy;

(c) taking responsibility for our own actions and being accountable for the consequences;

(d) respect for others; and

(e) compliance with the law and regulatory bodies' guidelines.

While the globalisation of supply chains and opportunities created in the workforce for women have increased, women remain at risk of human rights abuses. In this regard, NRI Australia has a domestic and family violence policy in support of women in its organisation given the disproportionate impact domestic and family violence often has on women.

NRI Australia strongly encourages and supports diversity across all levels of its business to improve business performance, encourage innovation, attract and retain the best talent and provide excellent customer outcomes. NRI Australia's Diversity Policy sets out the fundamental principles and diversity initiatives across the organisation.

NRI Australia also has a recruitment policy to ensure all recruitment decisions are in line with its values and are consistently and fairly applied.

All staff members at NRI Australia are responsible for being aware of our policies whether they are ethical, legal or other policies and need to ensure they apply it to their jobs. NRI Australia's Managers and Executives are responsible for creating and promoting environments in which all persons comply with their obligations to ensure that all business is conducted in an ethical manner. All of NRI Australia's policies and procedures are communicated to all employees, including via its internal intranet.

NRI Australia expects its suppliers to maintain the highest standards of business ethics and become familiar with, and comply with, all laws that are relevant to the supplier relationship, including the laws that govern NRI Australia.

NRI Australia has a Supplier Code of Conduct, which identifies that suppliers have responsibilities to ensure various standards are met by the supplier, including in respect of modern slavery, human rights and labour practices, diversity and inclusion, and work health and safety matters. This helps to ensure that suppliers of NRI Australia are also working to prevent and detect any unlawful conduct.

The Supplier Code of Conduct also enables NRI Australia to audit any of its suppliers to ensure the supplier is abiding by and appropriately managing each of the standards identified within the Supplier Code of Conduct, and to ensure the supplier is complying with all applicable laws and regulations.

Each new supplier of NRI Australia will be required to acknowledge and sign the Supplier Code of Conduct to ensure they understand the expectations and obligations owed to NRI Australia.

Policies and governance

NRI Australia does its utmost to act with integrity, honesty, trust, respect and fairness. If employees are aware of any violation of the law or company rules, including any modern slavery practices, NRI Australia encourages employees to contact NRI's Global Whistleblowing hotline immediately. Reports through the hotline are managed by an independent firm and all reports are made anonymously, treated in the strictest of confidence and investigated as necessary by an appointed third party.

NRI Australia also recognises the importance of providing a grievance mechanism for external stakeholders, such as suppliers, subcontractors, and service providers. These stakeholders are encouraged to report any concerns or suspected breaches, including those relating to labour practices including modern slavery; through the 'Contact Us' page on its external website.

All reports received, whether from internal or external sources, are treated confidentially and reviewed by NRI Australia's Compliance team in accordance with its investigation procedures.

NRI Australia has a Grievance Procedure in place, which enables employees to raise concerns about any issues in the workplace and its operations, including in relation to modern slavery practices.

NRI Australia is committed to transparency, corporate governance and accountability. NRI Australia has a Risk Committee who are responsible for the effective oversight of all key risk and compliance issues, the overall control environment and the review and recommendation to the board for approval of NRI Australia risk management policies. NRI AU Holdings operates an internal audit team which ensures that the processes and appropriate internal controls are in place at NRI Australia.

NRI Australia also seeks to uphold its responsibility in relation to the environment and climate change and views these matters as essential for the long-term performance and sustainability of the business. NRI Australia is currently certified to the latest version of the standard ISO14001:2015, which demonstrates its commitment to being environmentally responsible by preventing pollution, reducing waste and the use of energy and resources. Where possible, NRI Australia reduces, re-uses and recycles materials.

Training

Training is an integral part of the compliance framework at NRI Australia. It ensures that all employees are aware of their responsibilities. All new employees are required to complete an online induction course. During the onboarding and induction of new employees, this process covers aspects of NRI Australia's values, Code of Conduct, key policies, health and safety, discrimination, bullying and harassment. All NRI Australia employees and contractors are required to complete refresher training every two years.

3.4 Planit Test Management Solutions' systems and framework

Planit Test Management Solutions is committed to ensuring that it assesses and addresses the risks of modern slavery within its operations and supply chains and is committed to acting ethically and responsibly in all aspects of its businesses.

The prevention of modern slavery and the promotion of human rights within Planit Test Management Solutions' operations is largely and primarily achieved by adherence with relevant employment laws and regulations. Planit Test Management Solutions has a responsibility to ensure that employees are not being exploited, they are safe at work and all relevant employment, health, safety and human rights laws are adhered to.

At Planit Test Management Solutions, its ethos and three values underpin the actions and decisions made within the business every day. These three key values (raise the bar, exceed expectations; lead with integrity, collaborate openly; and inspiring minds, continuous growth) are the driving principles of the way it conducts its business and how it manages its relationships with clients, customers, suppliers and other external stakeholders.

Planit Test Management Solutions has a number of policies, procedures and guidelines presently in force that seek to address modern slavery risks within its operations and supply chains. These materials are reviewed on an annual basis and updated accordingly to ensure they are reflective of and consistent with the evolving local and global context in which it operates. We have summarised this policy framework in further detail below.

Planit Test Management Solutions' employees and contractors are encouraged to raise suspected cases of slavery, human trafficking or any unethical behaviour or conduct within our own operations or in our supply chains using the procedures outlined in the business' whistleblowing policy. Planit Test Management Solutions values its culture of developing and fostering high standards of ethical and moral business conduct, and through the whistleblowing policy, protected disclosures can be made by our employees, which are promptly reviewed and, where applicable, investigated appropriately.

If employees are aware of any violation of the law or company rules, including any modern slavery practices, we also encourage employees to contact Planit Test Management Solutions' global parent company, NRI Group's Global Whistleblowing hotline immediately. This helpline is managed by an independent firm and all reports made are anonymous and treated in the strictest of confidence. Planit Test Management Solutions is committed to ensuring that its employees can raise concerns without fear of retaliation or negative consequences.

Planit Test Management Solutions also has Fraud and Corruption Guidelines in place which outline the principles it uses to manage its risk of exposure to fraud and the shared responsibility of its management personnel and employees in preventing and addressing fraud. Planit Test Management Solutions' objective is to create a culture where fraud risk, control and identification is a responsibility of each employee. The guidelines reinforce Planit Test Management Solutions' zero tolerance approach to fraud and corrupt practices. Planit Test Management Solutions' guidelines are also consistent with AS8001:2021 Fraud and Corruption

Control Standards (Australia and New Zealand) and UK legislation in relation to fraud and corruption.

Where an employee has knowledge of an occurrence of irregular conduct or has reason to suspect that fraud has occurred, the Fraud and Corruption Guidelines set out the process and responsibilities of all employees to notify appropriate management personnel so that an investigation can be undertaken where deemed appropriate and necessary and the appropriate law enforcement officials can be involved where necessary.

Planit Test Management Solutions' Code of Conduct sets out the expected standards for the behaviour and conduct of its employees and contractors on a global scale across all its international offices. The Code of Conduct is aligned with Planit Test Management Solutions' three key values as a business, as outlined above, which together identify the standards all workers must comply with, including during interactions or dealings with clients, suppliers, contractors and the public.

Planit Test Management Solutions also has a robust recruitment and selection policy to ensure all recruitment decisions are in line with Planit Test Management Solutions' values. These are based on merit and that recruitment and selection decisions are consistently and fairly applied.

The following steps are also undertaken by Planit Test Management Solutions to identify, address, and mitigate the risk of modern slavery and human trafficking within its own operations:

- all employees have a contract of employment that sets out the rights and obligations arising from their employment, including compliance with policies and procedures and the notice period needed for them to terminate their employment contract and leave Planit Test Management Solutions. Employees are free to serve notice at any time;

- Planit Test Management Solutions carries out verification of an employee's identity and ongoing right to work in each country of operation and does not seek to withhold any of an employee's identity documents, such as, for example, their passport;

- all employees are paid at least the relevant national minimum wage and Planit Test Management Solutions adheres to all legislation in respect of working time and statutory time off, providing for minimum amounts of holiday, time off due to personal emergencies, sickness and parental leave, and minimum rest breaks. This is provided consistently with legislative minimums in each operating country, or above the legislated requirements in each operating country; and

- all employees are required to undergo a comprehensive background check before commencing employment with Planit Test Management Solutions and every two years after their commencement.

Planit Test Management Solutions expects its suppliers to maintain the highest standards of ethical business behaviour and conduct, and that suppliers become familiar with and comply with all laws that are relevant to the supplier relationship, including the laws that govern Planit Test Management Solutions and the wider NRI Group.

The following steps are also undertaken to identify, address, and mitigate the risk of modern slavery or human trafficking within our supply chains:

- embedding ethical sourcing and modern slavery policies into existing processes;

- creating communication channels with existing and future suppliers to enable assessment of modern slavery risks;

- reviewing policies, procedures and contract conditions to ensure that its objectives on modern slavery risk management can be implemented;

- communicating its values and policies on modern slavery and ethical business to its suppliers, customers and business partners to ensure that we align on our objectives in respect of addressing modern slavery risks within our operations and supply chains; and

- thoroughly reviewing all potential new suppliers based on set criteria, which includes a review of their ethical sourcing and modern slavery policies and practices.

Planit Test Management Solutions will continuously review and consider what other steps and actions can be taken to assess and address the risks of modern slavery within our businesses and how we can work together with employees, suppliers and our clients to create greater awareness of modern slavery risks within the industry and area.

3.5 AUSIEX's systems and framework

AUSIEX has implemented a number of systems as part of its framework to address the risks of modern slavery within its operations and supply chains.

AUSIEX has a Supplier Code of Conduct and seeks to engage with its suppliers in a collaborative fashion to ensure work is performed in an open and transparent manner. The Supplier Code of Conduct also assists AUSIEX to ensure that its suppliers and their third parties adhere to AUSIEX's standards and expectations in business dealings. AUSIEX uses tools such as contract clauses and periodic attestations, where appropriate, to require its suppliers, and their third-party service providers, to adhere to AUSIEX's standards for all conduct and behaviour as part of the supplier relationship.

AUSIEX is aware of the potential risks of financial crimes in AUSIEX's business, which can be linked to criminal activities that may include modern slavery. AUSIEX seeks to address these risks through AUSIEX's Financial Crimes program and framework, which sets out the key processes, systems and measures AUSIEX will apply to ensure compliance with relevant laws and

regulations in relation to bribery and corruption, sanctions, money laundering and counter terrorism financing.

In addition to this, AUSIEX continues to strengthen and invest resources into its financial crimes capabilities and its risk management framework through financial crime policies (AML-CTF, Anti-Bribery and Corruption and Sanctions), standards and controls and identification, verification and screening of AUSIEX's customers and third-party relationships. This is an important operational practice as it assists AUSIEX to identify, mitigate and manage financial crime risk through customer due diligence programs and transaction monitoring programs, where money laundering and financial terrorism risks can be associated with modern slavery practices such as forced labour, exploitation of workers, sex and human trafficking and debt bondage. These programs implemented by AUSIEX help the business to identify and assess unusual transactions or behaviour, and where appropriate, report suspicious matters to relevant authorities such as law enforcement and the financial crimes regulator, the Australian Transaction Reports and Analysis Centre (AUSTRAC).

AUSIEX's commitment to assessing and addressing modern slavery risks within its business and operations is also reinforced through its Modern Slavery and Human Trafficking Policy. The policy outlines the actions AUSIEX takes to identify and mitigate any modern slavery risks within its business and supply chains, consequences for breach of the policy and the framework implemented by AUSIEX to manage the ongoing processes in place regarding modern slavery risks, including through design, assessment, mitigation, remediation, monitoring and reporting.

Where individual staff members identify possible modern slavery or human trafficking risks (in addition to any other unethical or illegal behaviour of which they become aware), AUSIEX's Modern Slavery Policy identifies the appropriate process that should be taken by the staff member, including through escalation of the issue to the Head of Legal, Risk and Compliance (and to the Compliance team).

As part of AUSIEX's commitment to addressing modern slavery risks, AUSIEX seeks to ensure that no individual suffers any detriment or unfair treatment as a result of escalating, in good faith, their suspicion of modern slavery or other potential unethical conduct, whether within AUSIEX's business and operations, or in any of AUSIEX's supply chains.

This commitment is reiterated through AUSIEX's Whistleblowing Policy which is available on AUSIEX's website. AUSIEX's Whistleblowing policy sets out relevant information in relation to when a protected disclosure can be made, to whom such a disclosure can be made and the protections available to persons who make protected disclosures under the policy. The Whistleblowing policy also sets out the process AUSIEX will take in handling a disclosure including that an investigation may be undertaken where necessary. AUSIEX takes all protected disclosures seriously and ensures that all investigations are conducted fairly, confidentially and without any bias or prejudice against either the whistleblower or any other person allegedly involved in the matter.

Other policies and procedures of AUSIEX support the business' ongoing actions and commitments undertaken to assess and address modern slavery risks. These policies and procedures include:

- Employee Code of Conduct - the Employee Code of Conduct sets out AUSIEX's expectations for how it acts, solves problems and makes decisions and clearly defines the standards of behaviour expected at AUSIEX;

- Supplier Code of Conduct - the Supplier Code of Conduct shares AUSIEX's principles and clearly communicates the behaviour and business practices AUSIEX expects its suppliers to adhere to in providing goods and services to AUSIEX, including throughout the supplier's own supply chains. Suppliers, their supply chains and subcontractors must review and ensure compliance with AUSIEX's Supplier Code of Conduct;

- Anti-Bribery and Corruption Policy - the Anti-Bribery and Corruption Policy sets out AUSIEX's and its staff's responsibility to prevent bribery and corruption, AUSIEX's framework to support compliance with its obligations in relation to anti-bribery and anti-corruption practices (such as identifying when gifts and entertainment may constitute bribery or corruption and the requirement under the policy for gifts and entertainment to be entered on AUSIEX's register so that the risks associated with bribery and corruption can be appropriately managed) and the mechanisms by which unethical behaviour may be reported and will be managed by the business;

- Incidents and Breaches Policy - this policy sets out various obligations at AUSIEX of our personnel in identifying, recording, assessing, monitoring, managing and reporting incidents and breaches; and

- Whistleblowing policy - as discussed above, this policy sets out AUSIEX's regulatory obligations in relation to establishment of a whistleblower protection program and how AUSIEX meets these obligations, including by setting out the framework within which an individual can disclose wrongdoing at AUSIEX where they become aware of it, the relevant and appropriate channels such disclosures should be made to and AUSIEX's commitment to enabling individuals to make such reports and disclosures without facing victimisation or reprisals.

AUSIEX is committed, moving forward, to enhancing its training for employees who regularly deal with suppliers as part of their position. This will ensure appropriate focus and detail is provided to employees in relation to the risks of modern slavery within AUSIEX's operations and supplier relationships and the relevant measures and mechanisms put in place by AUSIEX to assess and address these risks.

4. HOW NRI AU HOLDINGS ASSESSES EFFECTIVENESS OF ACTIONS BEING TAKEN TO ASSESS AND ADDRESS THESE RISKS

We measure our performance in a number of ways and are further developing measurable indicators that reach out into the global scope of the business.

The NRI Group has an internal team based in Tokyo, which undertakes a review of the global supply chains of NRI Group entities annually and at the same time, gives consideration to the effectiveness of actions being taken to address risks of modern slavery in NRI Group's operations and supply chains.

The NRI Group has another internal team based in Tokyo which undertakes an assessment of various vendors through internal and external blacklists and approves relevant engagements of vendors. This is an additional measure to ensure the effectiveness of ongoing actions being taken by NRI Group to assess and address risks of modern slavery within its operations and supply chains.

<u>Due diligence system for human rights</u>

NRI AU Holdings as part of the broader NRI Group, is committed to establishing a system for human rights due diligence which will operate on a continuous basis. Not only will the human rights due diligence system seek to identify and mitigate any adverse human rights impacts, including modern slavery practices, it will enable us to better assess the effectiveness of actions being taken by the organisation to assess and address the risks of modern slavery within our operations and supply chains moving forward due to the continuous reporting nature of this system.

The human rights due diligence system has identified that potential human rights risks across NRI Group's business, based on factors including the countries we conduct business in, the business' scope and relevant human rights risk issues, including rights to privacy, decent wages and diversity, which have been focal points of NRI Group's ongoing investigations and inquiries to ascertain the actual risks relevant to its business. NRI Group will continue conducting such investigations in the future and make efforts to review human rights issues and manage risks where these are identified in an appropriate and responsible manner to ensure such issues are effectively addressed moving forward.

4.1 NRI Australia

NRI Australia, under the governance of NRI AU Holdings, is committed to ensuring the actions it takes to address modern slavery risks are not only implemented, but also effective. While oversight remains with its Audit & Compliance Committee, NRI Australia is progressively introducing measurable performance indicators to strengthen accountability and continuous improvements.

The following metrics will be monitored and reviewed as part of NRI Australia's annual risk and compliance framework:

- Percentages of employees trained in modern slavery awareness (Goal: 100% completion for onboarding by the end of FY2026).

- Percentage of supplier contracts containing modern slavery and ethical sourcing clauses (Goal: Full integration across all Tier 1 suppliers by March 2026).

- Percentage of suppliers assessed under our due diligence program (Goal: 100% by March 2026).

- Number of modern slavery incidences reported and resolved, including anonymous reports via our external website 'Contact Us' page.

- Employee feedback on training effectiveness, collected via post-training surveys and pulse checks.

These indicators will inform future strategy, highlight any compliance gaps, and allow for data-driven improvements to policies and procedures. Progress is reviewed quarterly by the Audit & Compliance Committee and any critical issues are escalated to the board.

4.2 Planit Test Management Solutions

NRI AU Holdings has oversight of Planit Test Management Solutions' operations. Planit Test Management Solutions continues to utilise the following measures to monitor the effectiveness of actions that it takes to mitigate modern slavery risks in its operations and supply chains:

(a) regular internal reviews on an annual basis of its risk assessment and talent acquisition processes to ensure they remain appropriate, reasonable and up to date. This assists the business to ensure that it regularly considers and analyses its agreements and relationships with both employees and contractors, but also with its suppliers;

(b) regular engagement and feedback between key areas (including procurement, people & culture and legal) on an annual basis in relation to the actions and measures it is undertaking to ensure a holistic approach is taken across various areas of business in assessing the effectiveness of its actions as it relates to modern slavery;

(c) internal audits of its processes through Planit Test Management Solutions' Finance department (e.g. pre-qualification checks for suppliers, as generally our suppliers are not formally engaged until a review is undertaken by our Finance department); and

(d) partnering with its suppliers and industry groups to address modern slavery risks and to ensure that we are taking collaborative steps to assess the effectiveness of these measures.

Planit Test Management Solutions is also externally audited by Ernst & Young (**EY**) on an annual basis in relation to its business, operations, policy effectiveness and processes. This external auditing by EY provides an assessment by an independent third party of Planit Test Management Solutions'

practices, including an assessment as to the effectiveness of the actions it is taking to mitigate modern slavery risks within its operations and supply chains.

At a global level, Planit Test Management Solutions' global parent company, Nomura Research Institute, has an internal team based in Tokyo which also undertakes an assessment of various vendors through internal and external blacklists and approves relevant engagements of vendors. Planit Test Management Solutions' internal legal counsel communicates on every new client and engagement before commencing interaction. This is now a standard operating procedure across the group. This acts as an additional measure to ensure the effectiveness of ongoing actions being taken by NRI Group, which includes Planit Test Management Solutions, to assess and address risks of modern slavery within its operations and supply chains.

Planit Test Management Solutions is committed to continuing to develop and identify further mechanisms and actions that it can take not only as a business, but within its industry, to ensure it establishes appropriate systems to assess the effectiveness of its actions in addressing the risks of modern slavery within its operations and supply chains.

4.3 AUSIEX

AUSIEX adopts a number of processes and procedures to assess and address risks of modern slavery, as outlined below.

AUSIEX's current processes and procedures involve AUSIEX evaluating the nature of the services to be provided by a given supplier, and to make enquiries with this supplier about their own systems and practices in relation to modern slavery risks. This process is also documented via a questionnaire completed by the supplier. A primary measure AUSIEX is considering introducing in the near future within its operations to assess and address the risks of modern slavery includes the use of third-party services to analyse and report on the practices of AUSIEX's suppliers based on publicly available data. This will assist AUSIEX in obtaining additional, external information about its suppliers to better understand how it can assess the effectiveness of actions being taken to address modern slavery risks within its supply chains, and how to work collaboratively with its suppliers to ensure such measures achieve their objectives.

Moving forward, AUSIEX is committed to maintaining measures and mechanisms into its operations to enable the business to assess the effectiveness of actions being taken to address the risks of modern slavery within its operations and supply chains. This will include ongoing review, at least annually, to assure AUSIEX with NRI AU Holdings processes and procedures regarding modern slavery risks and initiatives, including those measures undertaken by the NRI Group at a global level.

4.4 General comments

Into the future, NRI AU Holdings will continue to identify and determine what further actions and measures can be taken to ensure NRI AU Holdings, and the entities it owns and controls (NRI Australia, Planit Test Management Solutions

and AUSIEX), are able to regularly assess the effectiveness of their actions to assess and address modern slavery risks.

5. CONSULTATION

NRI AU Holdings has consulted internally within NRI AU Holdings in respect of the preparation of this statement, including review by the NRI AU Holdings Board prior to finalising the statement.

NRI AU Holdings has consulted and worked alongside its colleagues at NRI Australia, AUSIEX and Planit Test Management Solutions in preparing this modern slavery statement as follows:

- **NRI Australia** - through internal reviews at an NRI Australia level of the statement and relevant information provided from NRI Australia. This statement has been prepared in consultation and co-operation with the management of NRI Australia and with the Human Resources Department at NRI Australia prior to finalising this statement.

- **AUSIEX** - through internal reviews and provision of relevant information at an AUSIEX level regarding this statement. This has included consultation and co-operation with management at AUSIEX, and engagement with the Risk, Compliance, Legal and Governance team in preparing this statement. This statement has been approved by the Chief Executive Officer of AUSIEX and has subsequently been noted by AUSIEX's Board prior to finalising for submission.

- **Planit Test Management Solutions** - through internal reviews by Planit Test Management Solutions of the statement and relevant information. This has included consultation and co-operation with management at Planit Test Management Solutions, and engagement with relevant persons with responsibility for the oversight of people and culture, procurement, legal and risk processes at Planit Test Management Solutions in preparing this statement. This statement has also been reviewed by the Board of Planit Test Management Solutions prior to finalising.

6. APPROVAL

This statement was approved by the Board of NRI AU Holdings on 1 September 2025.

Signed,

山崎朋広

Tomohiro Yamazaki

Director, NRI AU Holdings

1 September 2025