



Good Goods Modern Slavery Policy Statement

TL;DR

It is an awful reality that modern slavery exists and a business in the 21st century needs a statement about it. Below you'll find ours. We should warn you that it includes a lot of troubling language and difficult subject matter. The main takeaway is we forge deep relationships with all of our partners to ensure that no one who works on our product at any stage of development is doing so by force, manipulation or coercion. We hope that eventually there will be a future where statements like this are unnecessary – that all people have equal access to fair work and employment opportunities. Until that day, we proudly stand against oppression and only work with likeminded businesses and individuals who are also committed to preventing modern slavery.



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Last Updated December 2024



1. We Give A Crap



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 are opposed to all forms of modern slavery.

This Modern Slavery Statement has been prepared in accordance with the Australian Modern Slavery Act 2018, United Kingdom's Modern Slavery Act 2015 and Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act 2023. This statement describes our actions during the financial year ending 30 June 2024 to identify and minimise the risk of modern slavery occurring within our operations or supply chains.

The Modern Slavery Act 2018 (AU) 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.

The Modern Slavery Act 2015 (UK) consolidates offences of human trafficking and slavery.

The Fighting Against Forced Labour and Child Labour in Supply Chains Act 2023 (CA) requires companies to report on steps they are taking to prevent and reduce the risk of forced and child labour in their supply chains. This includes disclosing information about due diligence processes, risk assessments, and efforts to remediate any instances of forced or child labour.

We generally do business as Who Gives A Crap but our parent company is Good Goods Holdings Pty Ltd. We have examined the requirements of all three 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.

This statement has been prepared with guidance from the Commonwealth Modern Slavery Act 2018: Guidance for Reporting Entities, published by Australian Border Force, the statutory guidance Slavery and human trafficking in supply chains: guidance for business, published by the UK's home office and Forced Labour in Canadian Supply Chains: Guidance for entities, published by Public Safety Canada.

This statement was approved in full by the principal governing body for Good Goods Holdings Pty Ltd in December 2024.



2. How We Roll



2.1. Structure

Good Goods Holdings Pty Ltd is a privately-owned company, founded and incorporated in Australia. We sell tissue products direct to consumers and via retail and personal care products direct to consumers. We donate 50% of our profits to charitable organisations who help build toilets and improve sanitation standards to those that need it. Good Goods Holdings Pty Ltd with its Registered Office and principal place of business located at Suite 816, 585 Little Collins St, Melbourne VIC 3000, ACN 630 422 409, is the parent company for our trading entities.

We sell our products in four global markets: Australia (AU), United States (US), United Kingdom (UK) & Europe (EU).



Our global trading name is Who Gives A Crap for tissue products, Our global trading name is Good Time for personal care products.

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 supply chain 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 MHA feedback, incorporated and discussed before approving the final statement.

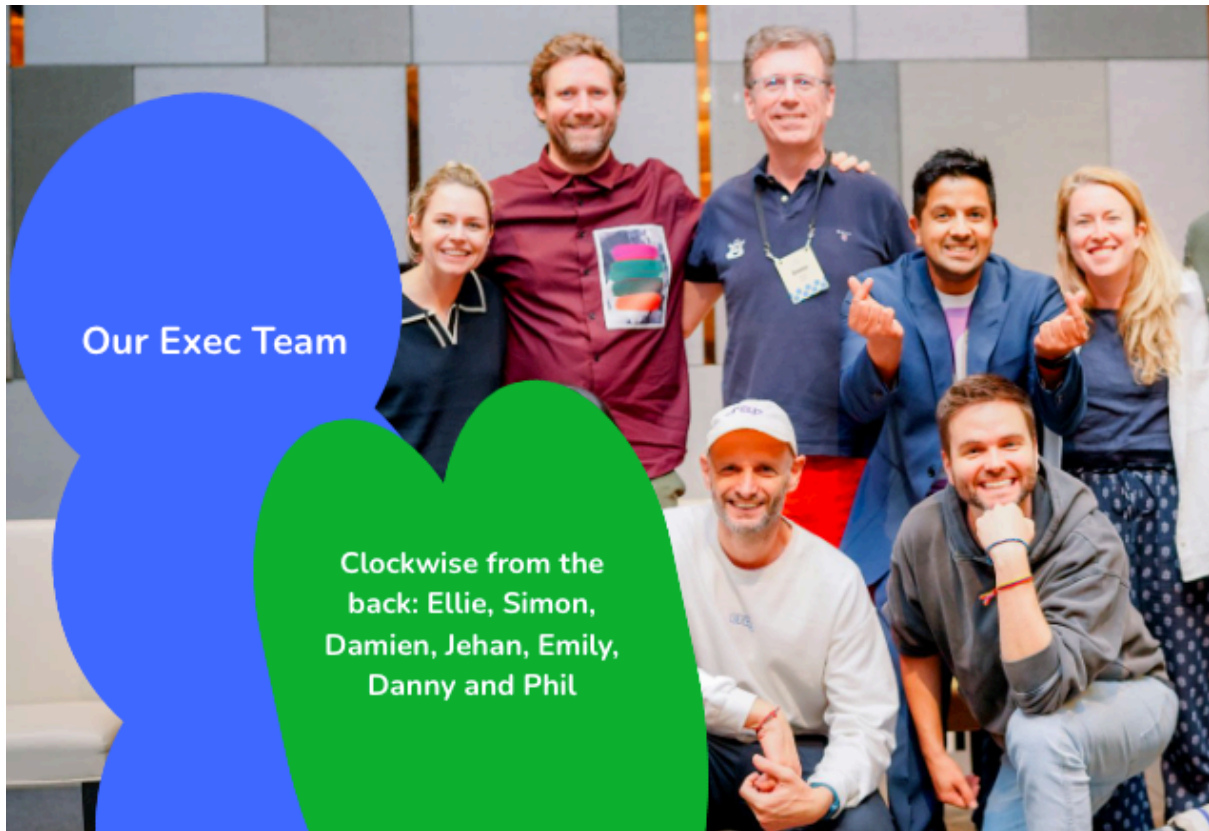


2.2. Governance

The principle governing body for Good Goods Holdings Pty Ltd is “the Board” which is composed of Simon Griffiths, Executive Director & CEO, and Raphael Thiolon, non-Executive Director.

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:

- Damien Gray: Interim Chief Financial Officer
- Danny Alexander: Chief of Product & Purpose
- Ellie Smith: Vice President of People & Culture
- Emily Kraftman: Chief Commercial Officer
- Jehan Ratnatunga: Vice President of Strategy & Growth
- Phil King: Vice President of Supply Chain
- Simon Griffiths: Chief Executive Officer



We have been a certified B Corporation (B Corp) 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](#).

2.3. Operations

Our operations occur across five global working “hubs”:

- AU
 - **Global Functions:** Customer Experience, Finance, Legal, Integrated Business Planning, Marketing and Innovation, Strategy, People & Culture, Digital Product and Insights
 - **Regional Functions:** APAC Supply Chain
- US
 - **Global Functions:** Customer Experience, Finance, Legal, Integrated Business Planning, Marketing and Innovation, Strategy, People & Culture, Digital Product, Insights and Impact
 - **Regional Functions:** North America Supply Chain
- UK & EU
 - **Regional Functions:** UK & EU Supply Chain, UK Consumer, UK Commercial and UK Strategy & Insight
- PH
 - **Global Functions:** Customer Experience, Finance, Legal, Integrated Business Planning, Marketing and Innovation, Strategy, People & Culture, Digital Product, Insights and Impact
 - 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, 10 days of Sick/Carers leave, discretionary Life Leave and are protected by the same policies as our global team.
- CH
 - **Regional Functions:** APAC Supply Chain (Production, Quality Assurance, Compliance)
 - We sourced and recruited our China team directly via global recruitment channels such as LinkedIn, 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 and social insurance meet all legislated standards within People's Republic of China (PRC). They receive access to our global leave entitlements including 20 days of Annual Leave, 10 days



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

2.4. People

At Who Gives A Crap 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.

We wouldn't be Who Gives A Crap without our talented people. We value each of our employees, both permanent and casual, 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.

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.

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.

We have built a Diversity Equity & Inclusion (DEI) council to leverage and stay responsive to our team's unique lived experiences and continue to diversify and broaden these as we grow. The council is made up of employees across our organisation who work on strategic projects and spotlight integrative approaches to DEI for our purpose-first business – creating an inclusive workplace and fostering a deep sense of belonging so we can be our true selves and do our best work.

2.5. Supply Chain

Our supply chain includes the direct manufacture of our products, shipping to end-market, warehousing in-market and final distribution to customers.

In the year ending 30 June 2024:

We produced our finished goods in four countries:

- 88% in China
- 6% in the US
- 4% in the UK
- 2% in Sweden

We do not own the factories where our products are made, but 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 and internal capabilities to deliver our products from warehouse to end consumer.

Our distribution spend occurred:

- 40% in the US
- 37% in AU
- 22% in the UK
- 2% in EU

3. Risks of Modern Slavery¹



3.1. Employment & Remuneration Standards

In the year ending 30 June 2024, 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 employees, 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 employees 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.

3.2. Supply Chain

In the year ending 30 June 2024, 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:

- **Geographies (geos):** Some countries have a higher prevalence of modern slavery, frequently associated with low government response to address modern slavery and its root causes, state-imposed forced labour programs and/or the presence of formal conflict.
- **Products, services & importation:** Certain products represent greater risk of vulnerable populations being exposed to exploitation. These risks extend to direct raw materials extraction and production up the chain to importation by end sales market.
- **Vulnerable populations:** Discrimination on the basis of gender, race, caste, and ethnicity drives vulnerability to modern slavery, in addition to societal disenfranchisement and poverty. These groups are more likely to be exploited.

¹ Icon represents risks as a hole in a process (apple)



- **Business models & supply chain complexity:** Indirect, third-party or complex employment and supply structures remove transparency from the value chain and expose workers to greater risk of exploitation.

3.3. Risk Assessment

In the year ending 30 June 2024, we identified the risk of exposure to modern slavery within our supply chain to be low. We identified risk in the following areas and worked throughout the year to mitigate and understand the root causes.

3.3.1. Geos

We identified the following primary geo risks in last year's statement and these continued to be our primary focus for the year ending 30 June 2024:

- **China:** In the year ending 30 June 2024, we produced the majority of our products in China. We acknowledge that Asia Pacific has the highest global incidence of modern slavery in the world with India, China, and North Korea representing the highest numbers within the region. Our primary risks continue to be at the raw materials tier and include risks associated with importation of paper and forestry products from Russia in addition to domestic risk associated with the agricultural sector as it relates to bamboo harvesting.
 - **Inherent geographical risks identified:**
 - **Imported:** forced labour and debt bondage.
 - **Domestic:** forced labour and state-imposed forced labour, specifically as it relates to treatment and trafficking of Uyghurs inside and outside of Xinjiang.

We identified new geo risks in the year ending 30 June 2024 and have taken action to reduce these risks:

- **The United Arab Emirates (UAE):** In the year ending 30 June 2024, we sourced a proportion of our recycled raw materials from the UAE. We acknowledge that when the size of regional populations is considered, prevalence of modern slavery is highest in the Arab States (10.1 per thousand people) and that the UAE has the second highest prevalence in the Arab States region. Migrant workers are specifically vulnerable due to common practice of the kafala (sponsorship) system.
 - **Inherent geographical risks identified:**
 - **Domestic:** Kafala power imbalance, forced labour exploitation, forced commercial sexual exploitation, people trafficking, forced marriage, low government response and gaps in legislated protections for modern slavery crimes.

Geo risk assessment:

- We assessed our geographical risk as low due to the following:
 - Our transition to 100% certification of our tissue products under Forest Stewardship Council® (FSC®) standards and our own achievement of [Chain of Custody \(COC\) certification](#), both of which include independent auditing against the core labour conventions of the International Labour Organisation (ILO). This standard ensures that the entire supply chain is independently audited against criteria that map



closely to many of the requirements of modern slavery legislation in Australia, the United Kingdom and Canada.

- Mapping and transparency.
- Enhanced supplier sourcing standards and process.
- Supplier onboarding standards, training and process.

3.3.2. *Products, services & importation*

We identified the following primary products, services & importation risks in last year's statement and these continued to be our primary focus for the year ending 30 June 2024:

- **Timber:** Tissue products continue to account for the majority of our revenue and we acknowledge that paper and forestry products represent risk of exposure to modern slavery as they are commonly made from timber.
 - **Inherent product risks identified:**
 - Forced labour, specifically relevant to Korea, Peru, Brazil & Russia, as countries in which timber may be produced with forced labour. Further, it has been reported that forestry workers, and in particular migrant workers, in the Czech Republic and Estonia have been subjected to forced labour, often by being compelled to work to pay off debt to their employers. Forced labour can occur in logging, and may include threats, violence, poor living and working conditions, a lack of formal contracts and non-payment of wages. It also may occur in sawmills, where workers may have to work excessive and unpaid overtime while having their documents retained and movement restricted.
 - **Timber risk assessment:** We continue to assess our risk associated with importation of illegally harvested timber as low; we have a natural insulation to these risks by virtue of our non-wood tissue substrates, and have further reduced this risk by enlisting suppliers in the US & UK with full FSC COC certification which aligns with illegal logging legislation in the US, the EU & AU, and independent auditing of core labour conventions of the ILO significantly reduces the risk of slavery-like practices associated with illegal timber from entering our supply chain.
- **Palm Oil:** Within the raw materials used for our soap bars, we identified risks associated with palm oil. Indonesia and Malaysia produce the majority of the world's palm oil, with workers tending to be from neighbouring countries or from impoverished communities surrounding palm plantations.
 - **Inherent product risks identified:**
 - Forced labour, debt bondage, human trafficking and child labour.
 - **Palm oil risk assessment:** We have assessed our risk associated with importation of palm oil as low; we have sourced certified palm oil for use within 100% of our relevant products. We partnered with a US production specialist who helped us source 100% of our palm oil from two validated Roundtable on Sustainable Palm Oil (RSPO) certified sources, and we traced those sources back to the plantations.
 - RSPO is a voluntary, global membership organisation that partners with stakeholders from the seven sectors of the palm oil industry to develop and implement global standards for the production and procurement of sustainable palm oil.



- Certification principles and criteria include modern slavery identification and remediation in accordance with ILO core labour conventions to protect workers with a specific focus on migrant workers.
 - RSPO has made significant and substantial progress over the past 10 years in improving conditions and safety for workers through development and implementation of global standards.
 - Currently, RSPO certification applies to 55% of the total estimated global hectare dedicated to palm oil, and therefore the industry itself remains at a medium risk level.
 - Using RSPO certified palm oil in our products reduces our risks associated with this product and industry, but does not eliminate it entirely.
- **US & UK importation:** We acknowledge that these manufacturing markets are still exposed to the risks of modern slavery despite their strong government oversight, high levels of action to respond to modern slavery within their regions and relative affluence compared to Asia. In both countries, importation of raw materials represents risk of exposure to modern slavery including forced labour, debt bondage, human trafficking and child labour related to:
 - **Inherent importation risks identified:**
 - Importation of illegally harvested timber from Brazil, Russia, Peru, Czech Republic and Estonia. Importation of palm oil from Indonesia or Malaysia.
 - **Importation risk assessment:** We have assessed our risk associated with importation of raw materials into the US & UK as low due to transparency, certification and mapping of Tier 4 (T4) inputs.

3.3.3. *Vulnerable populations*

We identified the following primary vulnerable populations risks in last year's statement and these continued to be our primary focus for the year ending 30 June 2024:

- **Production:** We acknowledge that the highest risk sector of our supply chain is production including the extraction of raw materials. We continue to audit all levels of our production supply chain using both FSC and Business Social Compliance Initiative (BSCI) criteria for monitoring gender, ethnicity, age and employment standards at each site. This transparency enables us to pinpoint areas of specific risk related to vulnerable populations and work to reduce that risk through focused initiatives including further auditing, training and policy adoption.
 - **Inherent vulnerable populations risks identified:**
 - Most occurrences of slavery-like practices occur in the lowest tiers of our supply chain and within these tiers migrants, immigrants, women, young people and children are the most vulnerable to risks including forced labour, human trafficking and deceptive recruiting.

We identified new vulnerable populations risks in the year ending 30 June 2024 and have taken action to reduce these risks:

- **Climate change:** Climate change intersects with modern slavery in multiple ways. The impact of climate change hits hardest on those who are already in precarious situations, such as women, children, indigenous people, and members of marginalised communities,



increasing their vulnerability to modern slavery. Geographies most likely to be impacted are sub-Saharan Africa, South Asia and Latin America. The negative effects of climate change have forced millions of people to leave their homes and move elsewhere. People on the move, a group already vulnerable to severe exploitation are at particular risk when moving in the context of climate change. This is because they are likely migrating as their livelihood and survival opportunities at home are severely threatened or have ceased to exist. In these circumstances, migration takes place “in distress,” meaning in a situation of severe need and precariousness.

- **Inherent vulnerable populations risks identified:**
 - Forced labour, deceptive employment, loss of livelihoods, food insecurity, exploitation by criminal traffickers.

Vulnerable populations risk assessment:

- We have assessed our risk associated with vulnerable populations associated with the production of our raw materials as low in response to audit findings and the added oversight of FSC COC certification. We continue to prioritise this risk within our actions.
- We have assessed our current risk associated with vulnerable populations impacted by climate change to be low due to geography; we are not currently seeing extreme patterns of migration in our manufacturing centres.
- We assess our future collective and global risk associated with vulnerable populations impacted by climate change to be **high** due to the rate and impact of deforestation on our planet; we took action in FY24 to reduce our own carbon footprint whilst encouraging other businesses and sectors to do the same via the publication of a Deforestation Policy.

3.3.4. Business models & supply chain complexity

We identified the following primary business models & supply chain complexity risk in last year’s statement and these continued to be our primary focus for the year ending 30 June 2024:

- **Logistics:** We acknowledge that the transportation of our products to our customers carries risks associated with third-party labour arrangements or indirect employment of contractors, frequently involving vulnerable populations such as migrants or immigrants. In some cases, today’s prevalent gig economy presents a lack of transparency around actual employment standards. To mitigate this, we choose partners carefully, using risk-based selection criteria including ethical and Occupational Safety and Health (OSH) performance, and robust Environmental, Social and Governance (ESG) programs that protect workers and provide supply chain transparency. Most of our partners, being large national and international entities, publish their own Modern Slavery Statements and share information related to their risk assessments, actions, and ESG programs.
- **Warehousing:** As part of our own FSC COC certification annual surveillance audit, all global warehousing partners participated in additional risk assessment and commitment to FSC Core Labour Requirements. Assessment criteria included core principles and geographic legal requirements in AU, UK & US to ensure global alignment and conformance.
 - **Inherent business model risk identified:**
 - Lack of transparency around actual employment standards can leave workers exposed to risk including 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.

- **Business model risk assessment:** We assessed the risks of modern slavery practices within our logistics operations to be low and continue to prioritise our actions on geographic and product risk areas.

We identified new business models & supply chain complexity risk in the year ending 30 June 2024 and have taken action to reduce these risks:

- **Category expansion & supply chain complexity:** In the year ending 30 June 2024 we conducted multiple supplier sourcing initiatives to service new products and categories. Expansion of our product portfolio requires more suppliers in new industries and locations. We acknowledge that the expansion of our supply base has the potential to increase our risk of exposure to modern slavery practices against [all pillars](#).
 - **Inherent supply chain complexity risk identified:**
 - Lack of transparency of supply chain at all tiers presents risk of exposure to all forms of modern slavery through insufficient assessment and monitoring of risks of human rights abuses as well as ignorance or oversight.
 - **Supply chain complexity risk assessment:** We assessed our risks associated with category expansion & supply chain complexity to be low due to:
 - On-going risk assessment and monitoring.
 - Enhanced supplier sourcing standards and process.
 - Supplier onboarding standards, training and process.
 - Contractual standards including mandatory code and policy adoption.

4. Our Actions Against Modern Slavery ²



4.1. Ongoing Compliance

4.1.1. Global mapping & auditing

- We continue to maintain a comprehensive vendor matrix at all tiers:
 - Tier 1: Finished Goods
 - Tier 2: Packaging
 - Tier 3: Raw materials: parent reels
 - Tier 4: Plantations and Paper Collectors
- We continue to audit all active suppliers within the production supply chain
- All suppliers are risk assessed against our [four key pillars](#)
- A strategy for each supplier is determined at initial stages of engagement and refined throughout the life of the relationship. We require active social audits as a minimum

² Icon represents empowered* labour force

*Fair pay, decent work, strong voice.

Fair pay: Wages and benefits.

Decent work: Reasonable hours, safe conditions, and respectful treatment.

Strong voice: Ability to advocate for themselves and have a say in their working conditions.



standard to engagement and continue to adopt [BSCI](#) criteria as our standard for social audits in complement to FSC Core Labour Requirements independent audit program.

- Mapping and auditing of our supply chain enables us to a) Accurately assess the risk that we may be contributing to modern slavery practices through lack of transparency, and b) Identify specific risk factors and create action plans to reduce and mitigate those risks.

4.1.2. Tier 4 auditing & analysis

In the year ending 30 June 2024, we addressed the risk associated with a lack of transparency at T4 (paper collection and bamboo plantations) as well as the risk associated with the product sector of raw materials. We acknowledge that the lowest tiers of our supply chain are where most occurrences of slavery-like practices occur and that migrants, immigrants, women, young people, and children are the most vulnerable to risks including forced labour, human trafficking, and deceptive recruiting.

Our transition to FSC COC certification for all tissue products enabled greater transparency into T4 and the audit analysis indicated a low risk assessment for these sectors.

4.1.3. Contractual controls & supplier training

We continue to embed FSC Core Labour Requirements and our Modern Slavery Policy Suite into all manufacturing vendor contracts, making adherence and compliance with our policies fully binding. We conduct training as required depending on the lifecycle of each supplier, in conjunction with monthly and quarterly scorecarding against performance indicators that include ethical performance and compliance. We award business in response to high performance.

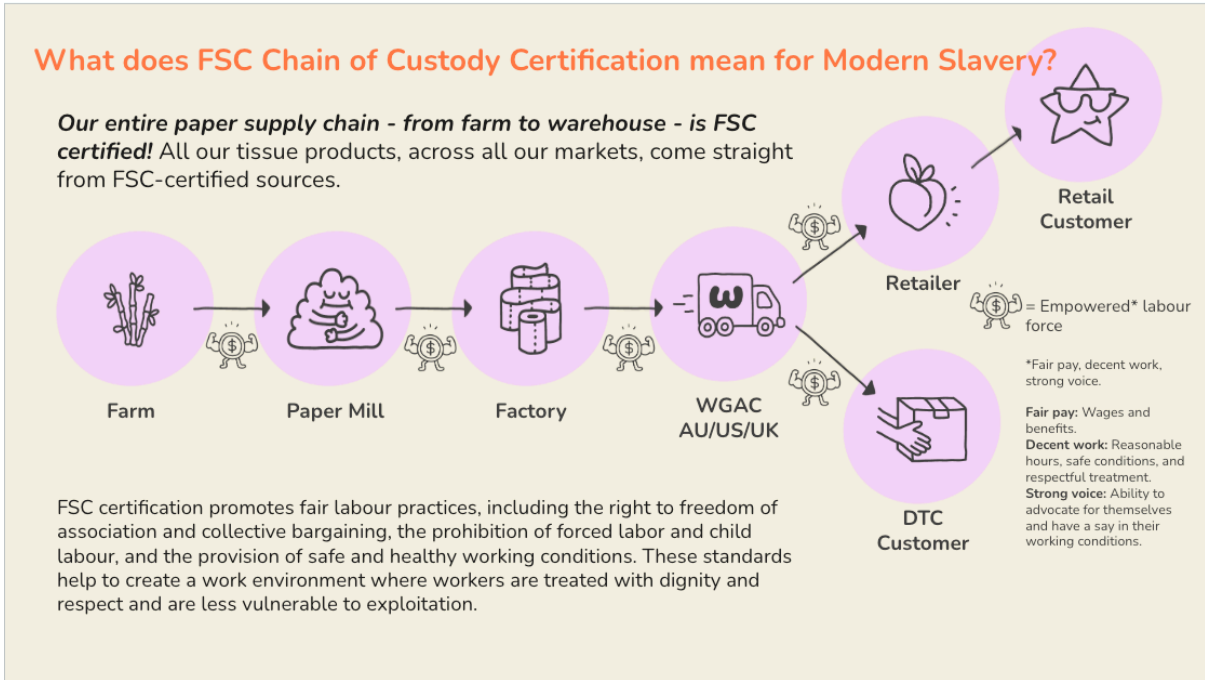
Policy suite includes:

- 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

4.2. FSC Chain of Custody Certification

In the year ending 30 June 2024, we achieved FSC COC certification for all trading entities under our group umbrella, Good Goods Holdings Pty Ltd: (AU) Good Goods Pty Ltd, (UK) Who Gives A Crap Limited, (US) Who Gives A Crap Inc.

The FSC standard mandates annual validation and independent audits of all members within the chain of custody, spanning from plantations and paper collectors to retailers. This comprehensive oversight enhances supply chain transparency and strengthens our vigilance against modern slavery risks. Our annual surveillance audits reinforce this commitment, requiring our supply chain team to refresh their training on ILO core labor conventions and collaborate with suppliers to complete and review annual FSC Core Labor Requirements Self-Assessments. This ongoing process underscores our dedication to due diligence and actively addressing modern slavery risks within our supply chain.



FSC's COC Standard FSC-STD-40-004 v3-1 includes independent auditing against the core labour conventions of the ILO. Procuring FSC certified products means that the entire supply chain is independently audited in the following areas which map closely to many of the requirements of modern slavery legislation, providing a further means of verification, being:

- The organisation shall not use child labour.
- 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.
- 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.
- 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.
- 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.

The FSC COC Standard assists in ensuring that there are no indicators of slavery by further requiring independently audited evidence that:

- There is no discrimination in employment and occupation.



- 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.
 - The organisation respects the full freedom of workers' organisations to draw up their constitutions and rules.
 - 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.

4.3. Carbon Reduction

We acknowledge that climate change causes inherent risk within our supply chains as a result of forced migration which exposes vulnerable populations to risk of forced labour and human trafficking. In the year ending 30 June 2024, we took steps to reduce our carbon footprint in focused areas, thereby mitigating risk of climate change overall.

- Distribution
 - Zero emissions final mile delivery ~ 300t CO2e annually.
 - Increased use of renewable energy at existing warehouses ~ 280t CO2e annually.
 - Offsetting logistics emissions ~ 19,834t CO2e FY24.
- Manufacture
 - Local manufacture UK and USA ~1400t CO2e annually.
 - Increased use of renewable energy at existing manufacturers ~ 2150t CO2e annually.
 - Improved sourcing guidelines to ensure carbon emissions are a consideration when choosing new suppliers.

4.4. Domestic Manufacture & New Supplier Sourcing

4.4.1. *Domestic manufacture - US*

In the year ending 30 June 2024, we continued to expand our manufacturing supply base with the inclusion of kitchen towels in our US domestication strategy. Acknowledging the US tissue market is still exposed to the risks of modern slavery despite strong governmental oversight, we selected our manufacturing partner with primary consideration of their domestic sourced recycled content and their FSC COC certification. Both of these attributes help to mitigate our risk exposure to forced labour and the other poor human rights practices more prevalently found within global timber markets. Similar consideration continued to be in effect for our previously domesticated recycled toilet paper product, which remained in place for the US market throughout FY24.

4.4.2. *New supplier sourcing*

In the year ending 30 June 2024, we sourced multiple new suppliers to support our tissue domestication and product category expansion strategies. We acknowledge that increased



complexity of our supply chain increases our risk of exposure to modern slavery practices through potential lack of transparency. To mitigate this risk, we refined our selection criteria to include:

- Modern slavery risk assessment using our human rights risk register against [four key pillars](#)
- Mandatory membership of reputable existing multi-stakeholder initiatives and organisations with a solid anti-slavery platform. Examples include B Corp, BSCI and FSC.
- Audit program: All new suppliers must demonstrate ownership of social compliance audit programs within their manufacturing tiers. We continue to audit all sites annually as a part of our own risk mitigation and transparency program
- Modern slavery risk mitigation programs: Mandatory modern slavery policy and program within any new potential suppliers. Example: Our T1 & T3 UK manufacturing site and warehouse have their own policies in place which articulate the steps they are taking to acknowledge and reduce the risk of modern slavery within their own organisations.
- Mandatory enhanced health and safety certification within any new potential suppliers at ISO45001 or higher.
- Physical presence: All new sites of supply are visited at least twice before placing orders: a) before validating as primary new candidate to supply, and as a facet of the overall recommendation b) for pilot or trial production. We take accountability for in-person due diligence before engaging in a formal commercial relationship to ensure that we understand them.

4.5. UK Logistics Partners

In the year ending 30 June 2024 we've taken significant steps to mitigate modern slavery risks within our UK logistics operations.

- We've transitioned 20% of our courier volume to a [B Corp certified](#) partner, ensuring fair wages for workers. We also gained firsthand insights into driver conditions through a team driver day experience.
- Our primary carrier, handling 72% of our deliveries, partnered with the [Slave-Free Alliance](#); they actively engage in combating modern slavery throughout their operations, including robust risk assessments, due diligence processes, and remediation strategies. demonstrating their commitment to ethical labour practices.

5. How We Did & What We'll Do

5.1. Assessment of the Effectiveness of our Actions

In the year ending 30 June 2024, 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:

- **Ongoing compliance:** Our risk assessment framework and enhanced supply chain standards have been instrumental in mitigating the risk of modern slavery while supporting our product portfolio expansion. These tools allow us to strategically allocate resources towards impactful decisions and actions against modern slavery.
- **FSC COC certification:** COC certification verifies that the suppliers and materials used in our tissue products meet ILO core labour conventions, from raw materials through to sale of finished goods. Alongside our audit program, this has been effective in providing



transparency, oversight and reduction in risk of modern slavery practices within our supply chain.

- **Carbon reduction:** Reducing our carbon usage has been effective in mitigating the risk of climate change within our manufacturing markets. These actions are part of a broader carbon neutral plan that includes actively reducing our supply chain carbon emissions by implementing renewable energy and zero emission delivery. We will continue to actively reduce emissions throughout our entire supply chain until we reach net zero emissions.
- **Sustainable materials:** Continuing to source and sell non-tree substrates for our tissue products reduces our exposure to forced labour and other human rights issues often found in global timber supply chains.
- **Reduced circles of supply and localisation of manufacture:** Continuing to deliver localisation and domestication of manufacture & raw materials within our sales markets has been effective in further reducing our geographical risk.
- **UK logistics partners:** Selecting new partners with strong commitments to ethical employment practices has effectively reduced the risk of modern slavery within our UK logistics network.

5.2. Next Steps

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 FY25 include:

1. **Raw materials:** We will continue to focus on the raw materials sector, adding in-person team visits and secondary auditing to gain greater insights about how we can continue to identify and reduce risk in our highest risk category.
2. **Portfolio expansion & supplier sourcing:** We will continue to focus on the incorporation of our risk assessment framework and enhanced supply chain standards in the decision making for portfolio & geographical expansion and supplier sourcing. This will be supported by:
 - a. Expansion of our certification program to deliver oversight and insights for category expansion beyond tissue products.
 - b. Increased participation in multi-stakeholder initiatives with partner-organisations such as BSCI and FSC to support ongoing development of our standards and efficiency of new supplier validation and onboarding.
3. **Carbon reduction:** We will continue to reduce our carbon emissions with specific focus on the use of renewable energy at the pulping and parent reel manufacture sites.
4. **Working standards for couriers:** We will conduct direct auditing against temporary employment agencies and standards within our UK courier supply chain. We will roll out the learnings from our UK review to our partners in the US & AU; creating unified standards for our logistic partners globally.
5. **Education:** To ensure consistent understanding of modern slavery risks across all our global teams, we will incorporate Modern Slavery training into our onboarding process for all new Supply Chain hires. Additionally, we will implement regular policy and risk training for all relevant departments, including People & Culture, Finance & Risk and Legal.
6. **Grievance mechanism and whistleblower policy:** We will finalise the implementation of our supplier grievance mechanisms, including clear policies, procedures, and standards. Any grievances related to our business will be tracked and reported internally on an annual basis, and we will include relevant information in next year's Modern Slavery Statement.



6. Version Control

This policy statement is subject to change as laws and regulations evolve. We will periodically review and update the policy to ensure it's aligned with best practices and legal requirements.

Signed: 12 December 2024

Simon Griffiths

Simon Griffiths, CEO, *December 2024*