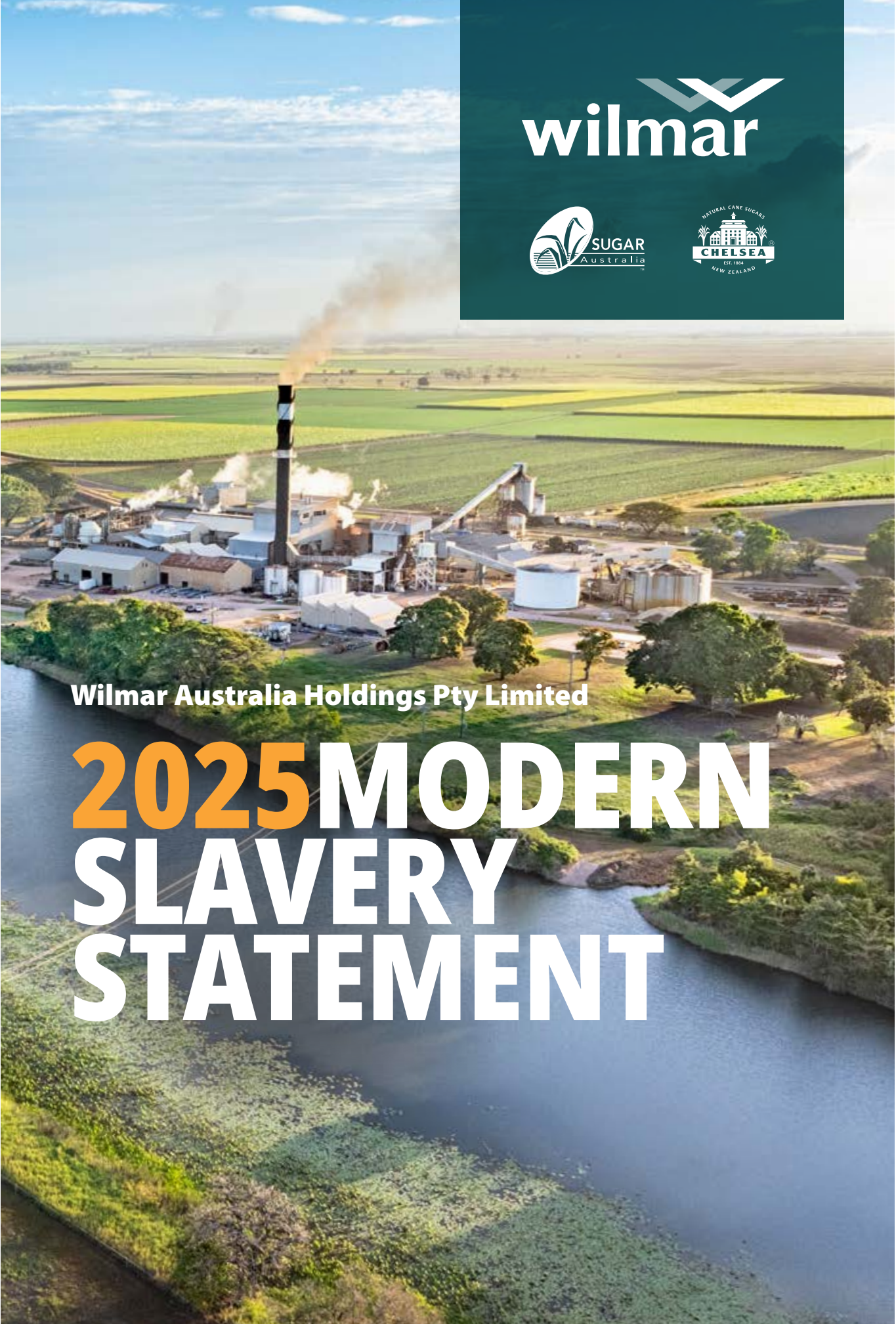




wilmar



Wilmar Australia Holdings Pty Limited

2025 MODERN SLAVERY STATEMENT

CONTENTS

ABOUT THIS STATEMENT	3
HIGHLIGHTS	4
1.1 OUR STRUCTURE, OPERATIONS AND SUPPLY CHAIN	5
1.2 MODERN SLAVERY FRAMEWORK – POLICIES AND GOVERNANCE	8
1.3 IDENTIFYING MODERN SLAVERY RISKS	10
1.4 APPROACH TO REMEDIATION	14
1.5 TRAINING AND CAPACITY BUILDING	15
1.6 ASSESSMENT AND EFFECTIVENESS	16
1.7 CONSULTATION	17
APPENDIX 1 REPORTING ENTITIES	18
APPENDIX 2 ADDRESSING THE MODERN SLAVERY ACT'S MANDATORY REPORTING CRITERIA	19

ABOUT THIS STATEMENT

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

This Modern Slavery Statement (**Statement**) covers Wilmar's sugar, renewables and bioethanol operations in Australia and New Zealand (ANZ), for the period 1 January to 31 December 2025. It outlines our actions to assess and address modern slavery risks within our operations and the supply chains of our raw sugar, refined sugar, ingredients, renewables, bioethanol and agricultural services businesses.

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

This is our sixth Modern Slavery Statement, outlining the initiatives commenced and implemented in 2025, and areas of focus for 2026.

The Board of Wilmar Australia Holdings Pty Limited approved this Statement on behalf of all entities it owns or controls that are reporting entities under the Act on 26 June 2026.

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

Shayne Rutherford
Director, Wilmar Australia Holdings Pty Limited

HIGHLIGHTS

SUMMARY OF KEY ACTIVITIES IN 2025

Since the establishment of the *Modern Slavery Act 2018*, Wilmar Australia Holdings Pty Limited has built a sound framework to manage associated business risks. In 2025:

- We conducted a targeted review of the IT industry – identified as high risk – to assess specific modern slavery risks and conducted an in-depth desktop analysis of our highest spend suppliers within this category to enhance risk management and due diligence across the supply chain.
- We completed a review of our Modern Slavery Policy, incorporating feedback and improvement recommendations from the Modern Slavery Steering Committee, to ensure alignment with evolving environmental, social and governance expectations. The updated policy was approved by the Senior Leadership Team and published internally, as well as on our website.
- We began implementation of a third-party risk management platform to enhance our ability to assess and manage modern slavery risks across our supplier network.
- We continued to deliver annual Modern Slavery Awareness and Whistleblower training modules, ensuring they remain a key part of our ongoing training program and are included in induction programs for all new employees.
- We maintained engagement with suppliers identified as having potential modern slavery risks through our Corporate Social Responsibility Self-Assessment Questionnaire (SAQ) and applied updated wording to the SAQ to improve clarity and relevance.
- We continued active participation in Wilmar International's No Deforestation and No People Exploitation (NDPE) Sugar Initiative, reinforcing our commitment to ethical sourcing and sustainability in sugarcane production.



1.1 | OUR STRUCTURE, OPERATIONS AND SUPPLY CHAIN

Our structure

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

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

We have approximately 2,400 employees. We use our sugar industry expertise and resources to support research and innovation in cane growing, sugar milling and sugar refining, while also supporting local communities.

WILMAR SUGAR ANZ ACTIVITIES INVOLVE:



CANEGROWING

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



CANE TRANSPORT

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



SUGAR MILLING

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



SUGAR EXPORTING

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



SUGAR REFINING

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

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



RENEWABLE ENERGY

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



MOLASSES

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



BIOETHANOL

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



AGRICULTURAL SERVICES

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



INGREDIENTS

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



PRICING AND MARKETING

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

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

Our brands



Our Australian and New Zealand operations



Our supply chain

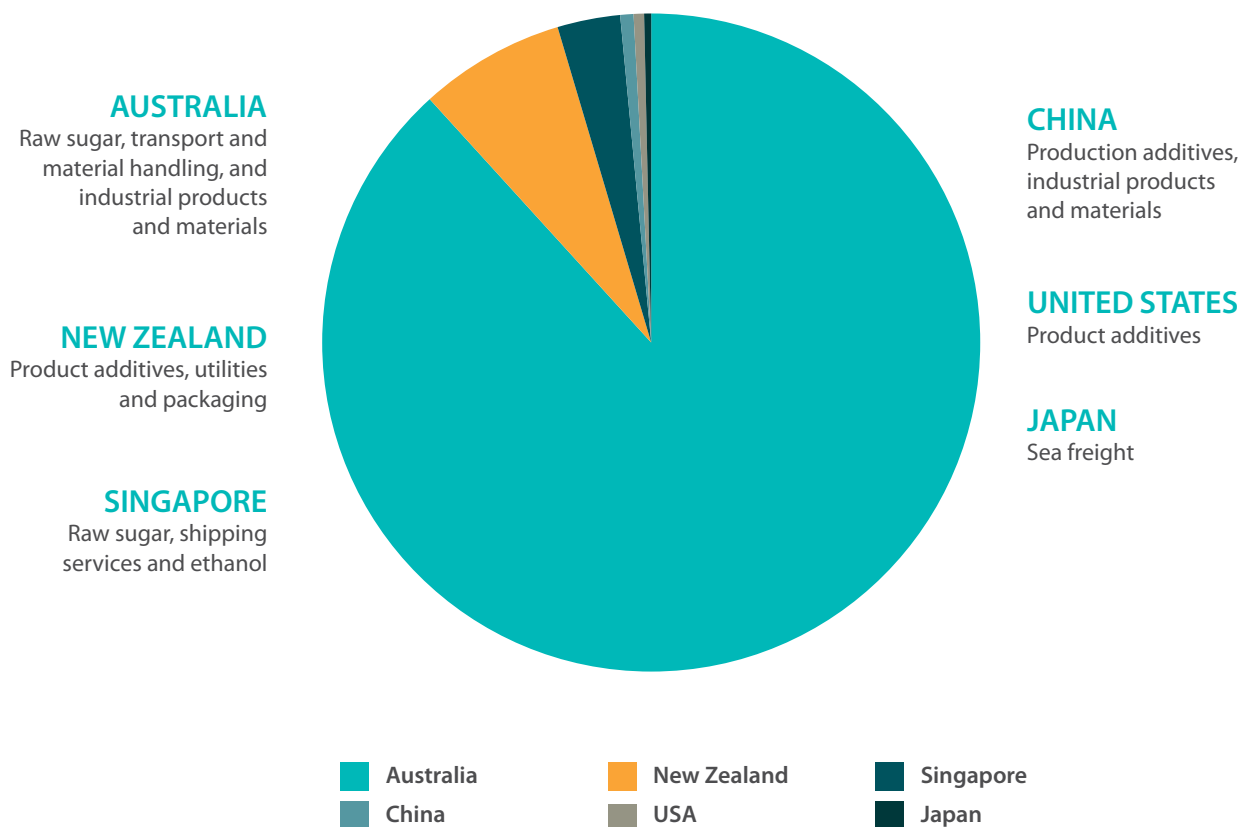
>2,700

suppliers of goods and services

>1,300

Queensland sugarcane growers

Top countries of supply by spend



1.2 | MODERN SLAVERY FRAMEWORK – POLICIES AND GOVERNANCE

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

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

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

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

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

Our framework



1. Manage

Policies, procedures, contracts

2. Identify

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

3. Mitigate

Reporting mechanisms, both internal and external; correction action plans

4. Collaborate

Communication, training, engagement with business units

5. Evaluate

Assessment and review

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

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

Policies, procedures, codes

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

Governance

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

Wilmar's ANZ Senior Leadership Team is responsible for the Modern Slavery Policy and monitoring the implementation of the Modern Slavery Framework.

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

The **Modern Slavery Steering Committee** oversees the development, approval and finalisation of the Statement, and includes representatives from the Legal, Environment, Health & Safety, and Sustainability, Procurement, and Corporate Relations functions. In 2025, a Modern Slavery Subcommittee was also formed to manage the process of reviewing, selecting and implementing a third-party risk management platform. This committee was represented by key Procurement, Legal, and Environment, Health & Safety, and Sustainability functions.

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

As a result of the strategic review of our Modern Slavery related policies in 2024, recommended changes were accepted by the ANZ Senior Leadership Team in 2025 and published both internally as well as on our website.

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

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

1.3 | IDENTIFYING MODERN SLAVERY RISKS

Modern slavery risks

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

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

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

In 2025, we utilised the Walk Free Foundation's 5th edition of the Global Slavery Index⁶ and World Vision's *Risky Goods – Supply Chain Risk Report*⁷ (New Zealand) to strengthen

our efforts in identifying and addressing modern slavery risks across our operations and supply chains. Both reports provide comprehensive national-level analyses of modern slavery risks.

Based on our review of these reports, we identified IT hardware, particularly electronic equipment, as a high-risk category within our supply chain. In response, we increased our focus on assessing and mitigating modern slavery risks associated with the sourcing of electronic equipment.

As part of this work, we prepared a dedicated report, *Assessing Modern Slavery Risks in the IT Industry – A Supplier Review 2025*, which examined supplier practices and risk exposure in this sector. This report was informed by a desktop review of our suppliers, helping us to gain a deeper understanding of the modern slavery risks within this category. The process provided valuable insights into how our suppliers are managing these risks and identified areas for improvement in our due diligence practices.

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



⁶ <https://www.walkfree.org/global-slavery-index/findings/global-findings/>

⁷ <https://www.worldvision.org.nz/campaigns/risky-goods/>

Understanding modern slavery risks in the IT industry

To address modern slavery risks in the IT and electronics sector, the Modern Slavery Steering Committee expanded its focus in 2025 to undertake a detailed examination of industry-specific challenges.

The IT industry — particularly the electronics equipment sector — has been identified as high risk for modern slavery risk due to its complex global supply chains and the concentration of production in regions with weak regulatory oversight. In such contexts, workers are especially vulnerable to exploitation, including debt bondage, excessive or illegal overtime, wage theft, and unsafe working conditions.⁸

As part of this work, the committee reviewed global and regional risk indicators and conducted a desktop analysis of our highest spend suppliers in this category, to better understand their practices in ethical sourcing, transparency and due diligence across their supply chains. This desktop analysis informed a dedicated report, *Assessing Modern Slavery Risks in the IT Industry – A Supplier Review 2025*, providing a consolidated understanding of supplier practices and exposure to modern slavery risks.

This approach complements Wilmar's broader commitment to sustainability and human rights through the No Deforestation and No People Exploitation (NDPE) Sugar Initiative. The NDPE Sugar Initiative underpins our efforts to develop strong, long-term partnerships with suppliers and buyers. By aligning our modern slavery efforts with our NDPE commitments, we aim to promote ethical conduct and responsible sourcing.⁹ All suppliers are provided with our Supplier Code of Conduct, which explicitly prohibits the use of forced labour and requires adherence to fair, safe and lawful working conditions. These actions reflect our continued commitment to promoting human rights, ethical sourcing, and responsible business practices across our operations and supply chain.



⁸ <https://www.walkfree.org/global-slavery-index/findings/global-findings/>

⁹ <https://www.wilmarsugar-anz.com/about-us/sustainability>

Corporate Social Responsibility Self-Assessment Questionnaire and enhanced risk screening

In 2025, we continued to assess new suppliers for potential modern slavery risks through our vendor screening process. This process includes a review of the supplier's risk profile and, where initial screening presents an elevated risk of modern slavery, the use of a Corporate Social Responsibility Self-Assessment Questionnaire (SAQ) to gather further insight into the supplier's practices related to modern slavery, human rights and ethical conduct.

Based on the responses received in 2025, 86% of the respondents were deemed compliant, 14% required further review, and 2% were at risk of activities that pose a risk of modern slavery.

Further enquiries were made with those suppliers that had, based upon their SAQ responses, been identified as requiring further review or as being at risk. In each of those instances, further diligence resulted in those suppliers being reclassified as compliant. More detail on our approach to supplier engagement and remediation is outlined in Section 1.4 (Approach to Remediation).

Implementation of a third-party risk management platform

In 2023, Wilmar committed to exploring the use of a third-party risk management platform to enhance the ongoing positive and proactive identification and mitigation of modern slavery risks within our supply chain. Following a detailed review and evaluation process in 2024, the Modern Slavery Steering Committee confirmed our decision to proceed with the selection and implementation of a platform in 2025.

In the latter half of 2025, we successfully selected and commenced implementation of a third-party platform designed to improve the transparency, consistency, and efficiency of our supplier due diligence processes.

This tool provides a structured, data-driven approach to assessing modern slavery risks and supports compliance, aligning with the Australian Modern Slavery Act. The platform enhances our ability to proactively identify, assess, and monitor risks across complex supply chains.

The platform also strengthens our ability to engage more effectively with suppliers, on a continuing due diligence basis, to identify improvement opportunities, and implement more consistent technology-enabled and market intelligence based, risk management practices.



Whistleblower Program

In 2025, we continued to roll out comprehensive whistleblower training to all employees across Wilmar's ANZ business operations. Training was implemented and completed by employees to ensure they understood the program's purpose, the relevant business procedures and the significance of their role in reporting any instances of modern slavery.

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

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

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

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

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

In 2026, we will continue to focus on high-risk sectors within our supply chain, some of which include security services and labour hire.

Our aim is to build on the progress we have made in 2025 by engaging with stakeholders in these high-risk areas, in order to effectively understand and manage any potential modern slavery risks.

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



1.4 | APPROACH TO REMEDIATION

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

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

- assessment of human rights risks relevant to the grievance or issue raised
- root cause analysis specific to the grievance or identified issue, carried out in consultation with affected parties or their chosen representatives
- corrective actions to address non-compliance
- remediation action developed in consultation with the affected parties or their chosen representatives

- systemic changes required of the supplier (e.g. new systems, training, new expertise) to address the root causes
- progress indicators and monitoring activities agreed between the parties
- commitment to regular communication and dialogue on progress against the action plan
- refusal to engage further with the supplier.

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

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



1.5 | TRAINING AND CAPACITY BUILDING

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

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

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

Modern Slavery Awareness Program

In 2025, we continued to support the comprehensive Modern Slavery Awareness Program. This program was developed to raise awareness and understanding of modern slavery risks, while emphasising the collective responsibility for reporting instances or concerns of modern slavery.

Whistleblower training

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

Implementation

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

Site-based toolbox talks supplemented the online training, providing an opportunity for managers and supervisors to engage with employees and discuss the importance of the program.

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

In 2026, we will continue our commitment to promoting ethical business practices by continuing to deliver annual training modules, as well as ensuring these modules are incorporated into inductions for all new roles.



1.6 | ASSESSMENT AND EFFECTIVENESS

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

Category	Metrics	Outcome
Manage	• Completion of a review of the Modern Slavery Framework and associated processes	• Modern Slavery Framework and associated processes were reviewed to ensure their relevance and effectiveness.
Identify	• Supply chain risk assessment • Outcome of due diligence over SAQ responses	• Supplier selection process criteria was reviewed to ensure it is effective in identifying the risk of modern slavery in our supply chains. • All SAQ responses were reviewed. After direct communication and clarification, all suppliers were found to be compliant.
Mitigate	• Number of complaints or issues raised via the confidential communication channel • Number of corrective action plans developed in conjunction with suppliers	• No complaints or issues related to modern slavery were raised during the reporting period. • No corrective action plans were required to be developed.
Collaborate	• Modern Slavery Committees meet regularly to ensure collaboration across the ANZ Group • Number and quality of training programs or information sessions delivered to employees	• Six meetings were held with the Modern Slavery Steering Committee. • Training modules on modern slavery and whistleblower policies were delivered to employees.
Evaluate	• Assessment and review of our effectiveness	• Continuous monitoring and evaluation of our metrics ensured they remained relevant and effective in measuring our progress in addressing and managing modern slavery risks.

1.7 | CONSULTATION

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

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

Wilmar also consulted with subject matter experts outside this committee to better understand risks within specific industries. In 2025, Wilmar consulted internally and externally on modern slavery risks in the agricultural and IT industries.

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

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

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



APPENDIX 1 | REPORTING ENTITIES

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

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

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

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

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