

A decorative graphic consisting of multiple parallel, curved lines in shades of blue and white, sweeping across the bottom half of the page from left to right.

## Anti-slavery and Human Trafficking policy

## Anti-slavery and human trafficking policy and statement

Financial Reporting Specialists Pty Limited (FRS) is committed to acting ethically and with integrity in all our business relationships and takes a zero-tolerance approach to slavery and human trafficking.

FRS is not required to comply with the Modern Slavery Act 2018 (MSA). However, we recognise the value and importance of the legislation and voluntarily apply the principles of the MSA. FRS expects all of its suppliers, and their supply chains, to take all practical steps to also comply with the MSA.

## Modern slavery definition

Modern slavery means:

- conduct which would constitute an offence under either Division 270 or 271 of the Criminal Code, such as slavery, servitude, forced labour, deceptive recruiting, debt bondage and any form of human trafficking; and
- any form of child labour prohibited by law.

## Statement

This policy sets out the steps which FRS has taken and continue to take to ensure that slavery and human trafficking is not taking place in any part of the company or supply chains.

This voluntarily statement constitutes the slavery and human trafficking statement for FRS and its related entities.

## FRS

FRS is a small, privately owned professional services company that is focused on:

- compiling financial reports for its clients;
- the provision of related technical advice; and
- the provision of related training and education.

FRS and its officers, employees, subcontractors, agents and professional advisers ('Representatives') are involved in the compilation of financial reports, technical advice or training and education services. All client services are fulfilled by these highly experienced Representatives.

FRS does not have extensive supply chains. Suppliers are primarily providers of equipment, telecommunications, software and web hosting services.

FRS ensures, to the extent that is practical, that its Representatives and suppliers are committed to the abolition of slavery and human trafficking.

FRS is fortunate that most of its suppliers are large multi-national companies and each has their own publicly stated policies regarding slavery and human trafficking.

## FRS policies and positions

The following FRS policies and positions are relevant to monitoring and reducing the risk of modern slavery occurring within the FRS supply chain:

- This Anti-slavery and Human Trafficking Policy
- The FRS Anti-bribery and Corruption Policy
- The FRS Corporate Social Responsibility Policy

The FRS position on ethical business is that all business should be conducted to the highest ethical standards and in accordance with both the letter and spirit of relevant laws.

FRS believes that it is important that all Representatives are aware of the risks of modern slavery in our company and supply chains. FRS encourages Representatives to report any concerns about modern slavery or human trafficking in any part of the FRS supply chains.

## Steps for the prevention of modern slavery or human trafficking within FRS and its supply chains

To reduce the risk of modern slavery occurring within FRS and its supply chains, FRS may carry out:

- risk assessments to determine the level of risk of modern slavery posed to FRS, and
- supplier risk assessments to identify if any part of the FRS supply chain is at risk of modern slavery and human trafficking

As a result of these assessments FRS is of the view that the risk of modern slavery or human trafficking occurring within FRS or its supply chains is very low. FRS will however re-assess this risk at regular intervals.