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Human Rights Policy

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1. Our Policy

The ALS Group recognises the importance of the protection of human rights. We seek to foster an organisational culture which demonstrates respecting human rights guided by the international human rights principles encompassed in the International Bill of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the United Nations Global Compact.

2. Our Stance

We look to identify and understand any adverse impacts that our actions or activities have on respecting the protection of internationally proclaimed human rights so that we are not complicit in human rights abuses. Where adverse impacts are identified, we take appropriate steps to mitigate or eliminate them.

We seek to engage with business partners that respect the protection of human rights and that demonstrate sound ethical performance. We expect our employees and all individuals who work for us, or on our behalf, to respect the human rights of others, and to subscribe to and work to uphold our approach to human rights as set out in this policy.

3. Our Approach

The fundamental elements of our approach to human rights are:

3.1 Diversity and Inclusion

We subscribe to equal employment opportunity principles and are intolerant of discrimination and harassment. We work to establish and maintain workplaces that are free from discrimination or harassment based on gender, gender identity, physical appearance, pregnancy, age, race, colour, ethnicity, national or social origin, religious or political conviction, sexual preference, marital status, disability, or other status protected by applicable law.

We base recruitment, hiring, placement, development, training, compensation and advancement on qualifications, competencies, skills, experience and performance. We value diversity and the opportunities that diversity brings to enhance our businesses.

We believe that all individuals should be treated, and treat each other, with dignity and respect. We do not tolerate inappropriate or disrespectful behaviour, unfair treatment or retaliation of any kind in, or related to, our workplaces.

3.2 Labour Standards, Wages and Benefits

We subscribe to labour standards, including hours, conditions, wages, and overtime pay practices that are in compliance with the laws of the jurisdictions in which we operate. We believe in creating opportunities for our employees to improve their skills and capabilities.

3.3 Freedom of Association and Collective Bargaining

We respect the right of our employees to form, join or not join, a trade or labour union of their choice without fear of reprisal, intimidation or harassment. Where employees are represented by a trade or labour union consistent with local laws, we recognise the right of these unions to represent employees. We believe in participating in constructive dialogue and good faith negotiations with freely elected union representatives.

3.4 Healthy, Safe and Secure Workplace

The health, safety and security of individuals in our workplaces is of fundamental importance to us. In conjunction and consultation with our employees, we work towards providing and maintaining healthy, safe and secure workplaces that identify, address and remediate identified risks of accidents, injury, negative impacts on health, and security concerns. We look to continually improve our efforts to provide healthy, safe and secure workplaces in line with our commitment to meeting our statutory obligations and in consideration of contemporary industry standards.



We believe that every individual should respect the health, safety and security of others and not put themselves or others in danger through careless or ill-considered actions.

3.5 Modern Slavery, Forced Labour and Human Trafficking

We have zero tolerance for any form of modern slavery, forced labour or human trafficking taking place resulting from our business processes. Our Modern Slavery Statement (Appendix A) forms part of this policy and includes steps we take to ensure that modern slavery is not occurring in our business and our supply chain.

3.6 Child Labour

We condemn exploitative child labour and prohibit the hiring of children before they have completed their compulsory education as determined by applicable local law, and will not engage them in positions that do not provide a healthy, safe and secure workplace for them.

3.7 Communities

We recognise that we are part of the communities in which we operate. We seek to respect the human rights of the communities and our neighbours in those areas where we have operations and workplaces.

4. Guidance and Reporting for Employees

We foster an organisational culture where open and honest communications among all individuals are valued and respected. Individuals are encouraged to raise concerns about poor or unacceptable practices or misconduct and can do so safely without fear of any form of retaliation. There are several ways in which employees can raise their concerns, including talking to their supervisor or manager, the Chief Strategy Officer, Executive Vice President Safety & Sustainability, a member of the Human Resources Department or by contacting the ALS Business Integrity Helpline or ALS Your Voice Helpline, where reports can be made anonymously if desired. We welcome people speaking up and we expect our employees to report any concerns in relation to human rights not being respected.

5. Public Reporting

Our human rights-related commitments and efforts, consistent with this policy, are contained in our annual Sustainability Report.

6. Related Policies

This policy articulates the fundamental elements of the ALS Group's view on human rights. Our Code of Conduct and policies on Health and Safety, Diversity, Workplace Bullying Harassment and Discrimination and Recruitment Management also support our approach to human rights.



**Modern
Slavery
Statement
FY2024**

About this statement

This Modern Slavery Statement (Statement) is for the financial year commencing 1 April 2023 and ending 31 March 2024.

This Statement is made on behalf of ALS Limited (ABN 92 009 657 489)¹ and the entities it owns and controls, including Australian Laboratory Services Pty Ltd (ABN 84 009 936 029)², collectively referred to in this Statement as “ALS” or “the Group”³. This Statement is made for the purposes of the *Australian Modern Slavery Act 2018 (Cth)* (the Australian Act) and section 54 of the *United Kingdom’s Modern Slavery Act 2015* (the UK Act) and has been approved by the Board of ALS Limited.

The table below sets out where the mandatory reporting requirements outlined within the Australian Act and the recommended criteria under the UK Act have been addressed in this Statement.

Australian Act mandatory reporting requirements	UK Act recommended reporting criteria	This Statement
Identify the reporting entity; and Describe the structure, operations and supply chains.	Organisation’s structure, its business and its supply chains.	Pages 2, 8-12
Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and the entities it owns and controls.	Parts of the organisation’s business and supply chains where there is a risk of slavery and human trafficking taking place, and the steps it has taken to assess and manage that risk.	Pages 13-22
Describe the actions taken by the reporting entity and any entities that the reporting entity owns and controls to assess and address these risks, including due diligence and remediation processes.	Organisation’s policies in relation to slavery and human trafficking; and its due diligence processes in relation to slavery and human trafficking in its business and supply chains.	Pages 15-22, 25
Describe how the reporting entity assesses the effectiveness of these actions.	Organisation’s effectiveness in ensuring that slavery and human trafficking is not taking place in its business or supply chains, measured against such performance indicators as it considers appropriate.	Page 23-24
Describe the process of consultation with the entities the reporting entity owns or controls (a joint statement must also describe consultation with the entity giving the statement).		Page 26
Any other relevant information.		Pages 4-7, 27
	Training about slavery and human trafficking available to all staff.	Pages 17-18

¹ ALS Limited is a publicly listed company on the Australian Securities Exchange (ASX:ALQ), with corporate headquarters in Brisbane, Australia and global operations headquartered in Houston, Texas.

² This Statement is made as a joint statement under the Australian Act for these entities. Australian Laboratory Services Pty Ltd (ABN 84 009 936 029) was a wholly owned subsidiary of ALS Limited in FY2024, and together with ALS Limited comprise the reporting entities under the *Australian Modern Slavery Act 2018 (Cth)* (the Australian Act). During the reporting period, Australian Laboratory Services Pty Ltd was 100% directly owned by ALS Limited.

³ A list of controlled entities with a contribution to the ALS Group’s consolidated revenue of at least 1.0%, and also the main legal entity in every country where the Group has permanent operations, even where such legal entity represents less than 1.0% of the Group’s consolidated revenue, is included at Note 5b Global operating entities and ultimate parent in the ALS FY2024 Annual Report.



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A message from our CEO

Modern slavery persists as a complex global issue in 2024 and is a stark reminder that we must continue leading with humanity and prioritising the basic human rights of the people in our business and supply chains.

This is our eighth Modern Slavery Statement in response to the *United Kingdom Modern Slavery Act 2015* and our fifth statement in response to the *Australian Modern Slavery Act 2018*. It reinforces our firm position that modern slavery has no place at ALS and outlines our actions to identify, mitigate and manage the risk of modern slavery occurring within our business and supply chains.

This unwavering stance reflects who we are at our core and what we value. As a global leader in the analytical science and testing industry, we are committed to advancing our approach to identify and manage modern slavery risks, ensuring we're not complicit in any form of modern slavery.

Over the past year, our global footprint expanded, with more than 20,000 employees globally and operations in over 70 countries. We remain committed to our efforts to uphold, respect and promote the human rights of everyone we work with and for, across our global business operations.

In FY2024, ALS continued to provide our people with the education, training and tools needed to understand these issues and their individual and collective roles in helping to mitigate the risks of modern slavery occurring in our operations and

supply chains. We are grateful to our employees for meeting these complex challenges and operating in a way that is ethical and fair always.

Our procurement and supply chain, legal, governance, risk and compliance, sustainability, finance and human resources teams continued collaborating to find proactive measures to combat modern slavery risk. By regularly examining our supply chains, including areas presenting the greatest potential for modern slavery practices, we remain diligent in seeking opportunities to strengthen our modern slavery risk identification and management framework.

As we look to 2025 and our vision to be the global leader in scientific analysis in pursuit of a better world for all, our commitment to consistently enhancing our modern slavery risk identification and management framework strengthens.

Malcolm Deane,
CEO and Managing Director
17 September 2024

Our FY2024 key achievements

Enhanced our Code of Conduct online training course

to include additional information about modern slavery risks and protecting and upholding human rights.

Enhanced our existing Supplier Code of Conduct

to include additional general guidance information about modern slavery risks to help raise supplier awareness.

Engaged with

selected recruitment and labour hire agency suppliers to enhance our understanding of this component of our supply chains.

Continued to centralise

our regional procurement and supply chain function, including expanding the team's spend category coverage. This has driven more consistent execution of key supply chain management principles, procurement policies and procedures.

>95% employees

successfully completed Code of Conduct training, helping to raise the awareness of our employees globally about modern slavery risks in our operations and supply chains.

Strengthened our existing human rights contractual provisions in our standard supplier terms and conditions.

Standardised

our supplier onboarding documentation and associated processes, with implementation occurring during FY2025.

Continued to expand

the focus of our Supply Chain Framework to include real estate and facilities management. This saw our Supply Chain and Sustainability teams collaborate to deliver a global policy governing real estate transactions, capital improvement projects and facility management activities.



Who we are

A global leader in testing

ALS provides comprehensive testing solutions to clients in a wide range of industries around the world. Using state-of-the-art technologies and innovative methodologies, our dedicated international teams deliver the highest-quality testing services and personalised solutions supported by local expertise. We help our clients leverage the power of data-driven insights for a safer and healthier world.

Our actions and interactions are guided by our six core values:



**right solutions.
right partner.**

Our vision

To be the global leader in the discipline of scientific analysis in pursuit of a better world for all.

Our mission

To help our clients leverage the power of testing and data-driven insights for a safer and healthier world.

Our purpose

To help make the world a better place through science, assurance, and sustainability.

Our commitment

ALS is committed to ethical and responsible business conduct, including respecting and protecting the human rights of our employees, customers, business partners, suppliers and their workforces, and the people living in the communities where we operate.

We recognise that modern slavery risks⁴ exist in our supply chains and may also be present in our operations. To help eradicate modern slavery risks and ensure we are not complicit in human rights abuses, we must continue to collaborate with our employees, suppliers and other stakeholders to understand and manage this risk.

Our position on modern slavery is clear — it has no place in our business and contradicts our values. We are committed to actively and diligently understanding how we might cause, contribute to, or be directly linked to modern slavery practices.

We treat our employees, partners in our supply chains, and people living in the communities where we operate with dignity and respect. Partnering with third parties who uphold human rights and demonstrate sound ethical performance, is a priority. Additionally, we expect our employees and anyone who works for us, or on our behalf, to respect and uphold the human rights of others and to partner with us to combat modern slavery.

Our
commitment to
respecting human
rights is expressed in our
**Code of Conduct and
Human Rights
Policy**

⁴ ALS considers situations of modern slavery to be those where coercion, threats or deception are used by offenders to exploit victims and undermine their freedom, including human trafficking, slavery, servitude, forced labour, debt bondage, forced marriage, and the worst forms of child labour.

Our structure and operations

ALS is one of the world's largest providers of analytical and testing services. We serve multiple industries globally, with a workforce of more than 20,000 people operating from more than 420 sites in 70+ countries across Africa, Asia, Australia and New Zealand, Europe, the Middle East and the Americas.

For more than 45 years, we have provided testing and technical solutions to clients in a wide range of industries around the world. We've built our global reputation by embracing cutting-edge technologies and methodologies to deliver innovative, high-quality testing services to our clients.

With global operations headquartered in Houston, Texas, and corporate headquarters in Brisbane, Australia, we are listed on the Australian Securities

Exchange (ASX Code: ALQ) and are an ASX100 company with a multibillion-dollar market capitalisation.

Our mission is to help our clients leverage the power of testing and data-driven insights for a safer and healthier world. Innovation, sustainability and purposeful growth are in our corporate DNA. Guided by integrity we consistently deliver the highest-quality work and reliable customer service.

Our operations



70+
COUNTRIES

420+
LOCATIONS

45+
YEARS

20k+
STAFF
WORLDWIDE

AUD
2.58b+
REVENUE

Our services

Our operations are organised into four business streams (Food and Pharmaceutical, Minerals, Environmental, Industrial Materials) based on our general executive management structure reporting to the managing director and chief executive officer.

Through our business streams, our operations deliver analytical and testing and inspection services spanning oil and lubricants, environmental and occupational hygiene, food and beverage, mining and commodities, beauty and personal care, and pharmaceutical and healthcare.

Visit our website, alsglobal.com, for more information about our range of services and the industries we serve.

Environmental



Oil and lubricants



Food and beverage



Mining and commodities



Beauty and personal care



Pharmaceutical and healthcare

Our scientific testing and analysis solutions

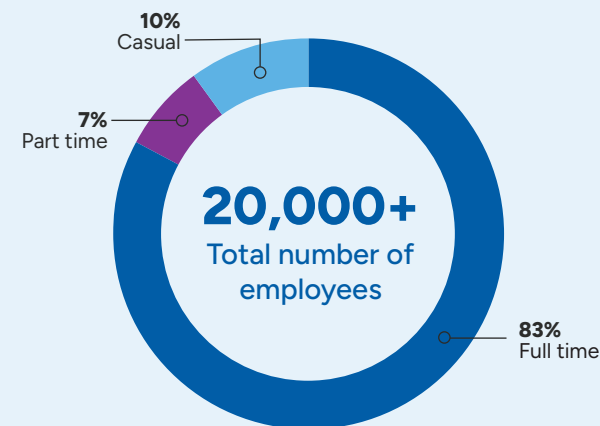
Driven by our vision to be the global leader in the discipline of scientific analysis in pursuit of a better world for all, we are committed to not only meeting our own sustainability obligations and goals, but assisting our clients in their efforts to improve their own sustainability outcomes through the delivery of innovative testing services and reliable data.

<p>Environmental</p>	<p>Our environmental testing services help keep our communities clean and safe by:</p>	<ul style="list-style-type: none"> → Testing surface and ground waters → Testing wastewater and trade effluents → Testing air, soil and waste → Providing our clients with data that support them to comply with environmental regulations.
<p>Oil and lubricants</p>	<p>Our oil and lubricants services help ensure operational efficiency and environmental responsibility by:</p>	<ul style="list-style-type: none"> → Testing fluids to support clients to keep their equipment in safe, working, order, and maximising machine lifespan → Testing lubricants to extend drain intervals and prevent efficiency loss from elevated friction.
<p>Food and beverage</p>	<p>Our food and beverage services help ensure quality and safety by:</p>	<ul style="list-style-type: none"> → Determining key constituents of food and beverages, including nutrition facts, vitamins, minerals and additives → Testing for allergens in food → Testing for contaminants including microbial, pesticides and other harmful chemicals.
<p>Mining and commodities</p>	<p>Our mining and commodities services support sustainable outcomes by:</p>	<ul style="list-style-type: none"> → Developing geochemical methods for various minerals supporting energy transition → Being a key provider of testing for energy, battery and critical minerals analysis → Identifying the most efficient way to extract mineral from ore through our Metallurgy services.
<p>Beauty and personal care</p>	<p>Our beauty and personal care services support safety and efficacy by:</p>	<ul style="list-style-type: none"> → Testing raw material and finished formulations for safety purposes → Conducting clinical trials such as patch testing → Performing shelf-life and period-after-opening studies.
<p>Pharmaceutical and healthcare</p>	<p>Our pharmaceutical and healthcare services contribute to health and well-being by:</p>	<ul style="list-style-type: none"> → Supporting initial analytical development from clinical trials through to higher-volume quality-control testing post-commercialisation for active ingredients and impurities, and stability testing. → Supporting physical, chemical and analytical testing needs across the entirety of pharmaceutical manufacturing operations.

Our workforce

We leverage a multifaceted international team to deliver our services while remaining agile enough to provide local expertise and personalised solutions to every one of our clients.

Our diverse and highly skilled team of more than 20,000 people spans the globe. In March 2024, approximately 16,600 of our employees were directly employed full-time, with approximately 1,400 employed part-time and 2,000 employed casually. Most of our employees are based in Australia, Canada, the United Kingdom, Brazil, the United States, and Germany. Our employees in these countries, together with those in Mexico, the Czech Republic, Peru, Thailand, Spain, Chile, Ireland and Sweden comprise approximately 80 per cent of our workforce.



Our supply chains

Our supply chains include the supply of goods and services in all of the regions where we operate.

Broadly these supplies fall into the equipment (including maintenance and servicing), chemicals, consumables, gas, transport and freight, and facilities management and maintenance services categories. The Group also procures the services of various professional advisers and other services, such as those provided by finance and banking institutions. Labour is also occasionally procured via sub-contractors, agency staff and recruitment agencies.

The main supplies for each of our service offerings include:



Environmental

- Solvents
- Acids
- Hydrogen peroxide
- Laboratory plasticware
- Laboratory glassware
- Syringe filters and other flat filters
- Aluminium dishes
- Certified reference materials
- Analytical instrument consumables
- Microbiological media
- Gas – Argon, Nitrogen and Helium
- PPE including lab coats and gloves



Oil and lubricants

- Sample bottles
- Mailing containers
- Cardboard boxes
- Large cardboard shippers
- Pre-addressed postage satchels
- Sample information sheets
- Sample tubes and plastic bags
- Oil sample pumps
- PPE including lab coats and gloves



Food and beverage

- Microbiological media
- Petri dishes
- Analytical instrument consumables
- Chemicals, including solvents
- Ethanol
- Sterile plastic containers
- Sterile swabs
- Agar
- Rapid tests
- PPE including lab coats and gloves



Mining and commodities

- Lead oxide flux
- Acids
- Crucibles and cupels e.g. clayware, ceramic, graphite
- Consumables for jaw crushers and pulverisers
- Laboratory plasticware
- Wet strength, plastic and calico bags for samples
- PTFE laboratoryware
- Certified reference materials
- Analytical instrument consumables
- Platinumware
- XRF flux
- Metallographic consumables
- PPE including lab coats and gloves



Beauty and personal care

- Sterile plastic and glass sample containers
- Sterile laboratory plastic ware e.g. serological pipettes, well plates, petri dishes
- Filter cups
- Media
- Solvents
- Ethanol / viraclean
- Cultures (LAL)
- Sterile swabs
- Sterile filter paper
- Reference materials
- Instrument consumables
- PPE including lab coats and gloves



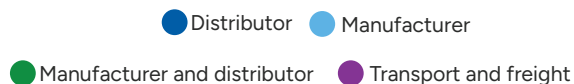
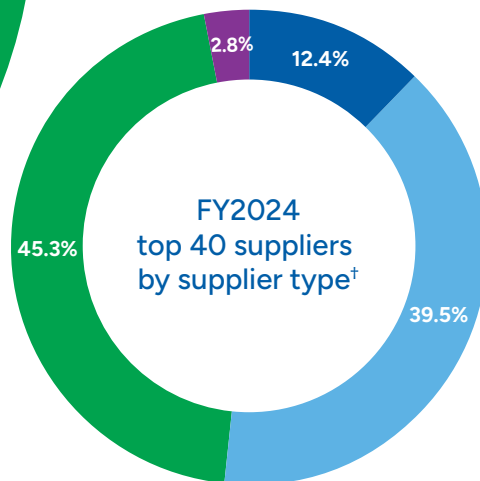
Pharmaceutical and healthcare

- Microbiological media
- Petri dishes
- Analytical instrument consumables
- Chemicals, including solvents
- Ethanol
- Sterile plastic containers
- Sterile swabs
- Standards
- Columns
- Spare parts
- Gas
- PPE including lab coats and gloves

Supplier spend

Our total supplier spend for FY2024 was approximately A\$683 million.

The total supplier spend for the entities comprising 75 per cent of the Group's total revenue for FY2024 was approximately A\$431 million.



†Based on FY2024 supplier spend

The following outlines our understanding of the ways in which our operations and supply chains may cause, contribute to or be directly linked to modern slavery through the Group's FY2024 top 40 suppliers by supplier type (donut chart pictured left):

Manufacturer

Potentially higher risk to ALS of causing, contributing to, or being directly linked to, modern slavery practices. However, typically greater transparency is available to the procurer of the product about the manufacturing process.

Distributor

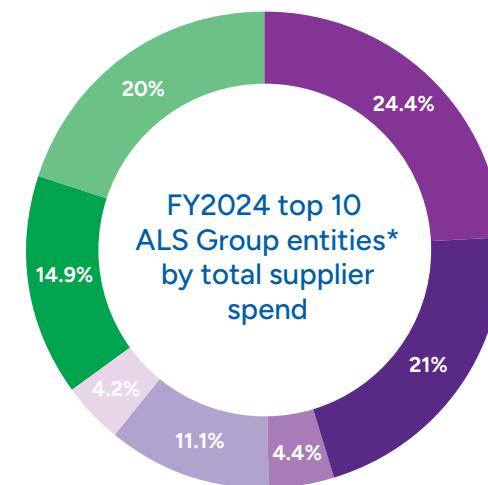
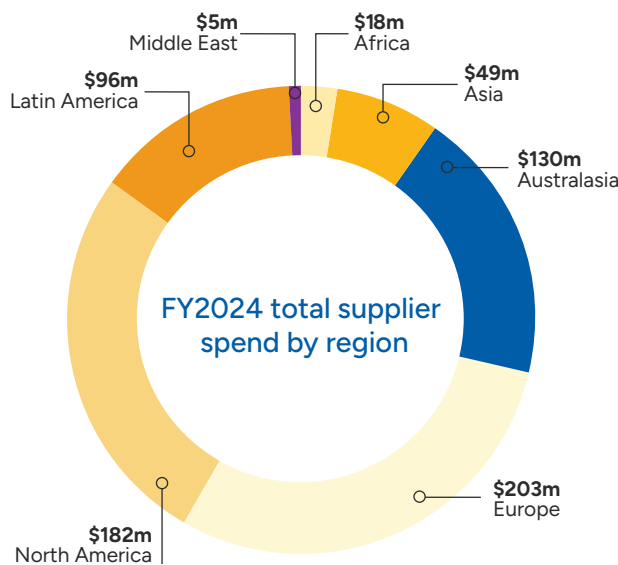
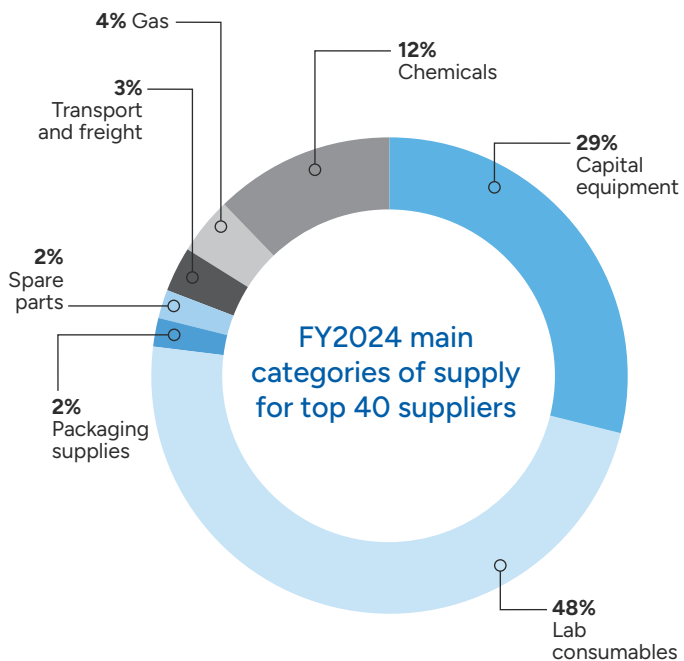
Potentially lower risk to ALS of causing, contributing to, or being directly linked to, modern slavery practices, since the distributor is typically not involved in the product manufacturing process; but potentially higher risk to ALS of causing, contributing to, or being indirectly linked to, modern slavery practices since the product manufacturing process is typically less transparent in these arrangements.

Manufacturer and distributor

Potentially higher risk to ALS of causing, contributing to, or being directly linked to, modern slavery practices depending on the role the supplier plays in relation to the product procured by the Group.

Transport and freight

Potentially higher risk to ALS of causing, contributing to, or being indirectly linked to, modern slavery practices predominately associated with labour exploitation through typically less transparent sub-contractor labour and agency worker arrangements.



*Based on country of incorporation

Risks of modern slavery in our operations and supply chains

As a provider of professional services, the Group does not operate in a sector or industry identified as having high modern slavery risks. However, we remain diligent in our efforts to examine our operations and supply chains to understand the potential for modern slavery practices to arise.

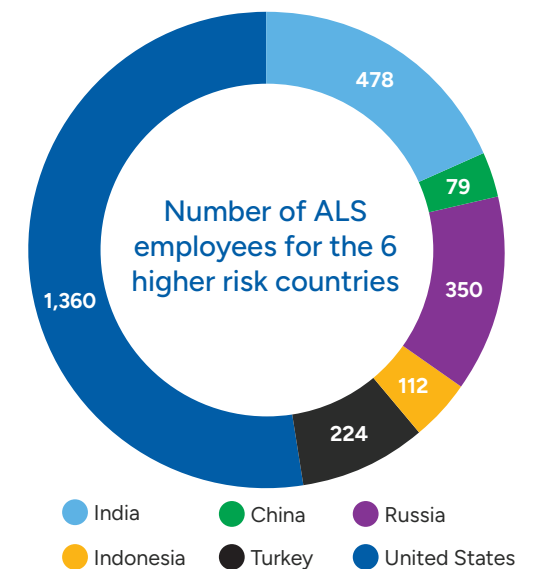
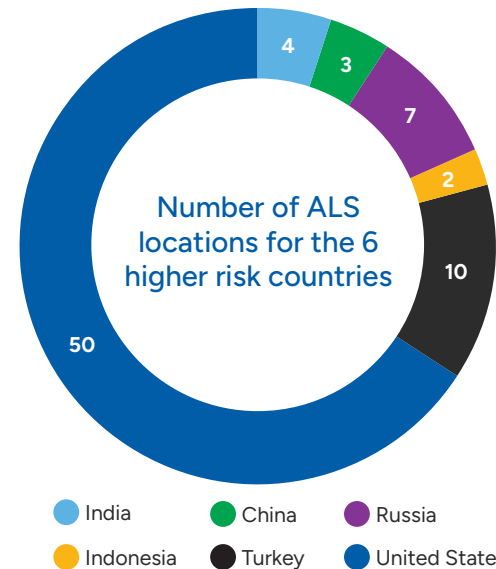
Our operations

Our employees are core to our business and our commitment to respecting human rights starts with understanding the risks of modern slavery in our operations.

Our enterprise-wide Risk Management Framework imposes responsibility and empowers employees at all levels of the business to identify and manage risks. The Board and executive leadership team have zero appetite for poor labour practices, including modern slavery.

This shared responsibility, combined with our enterprise-wide Risk Management Framework, and the specific actions we take in response to modern slavery, means the likelihood of modern slavery practices occurring in our operations continues to be considered unlikely.

The Group is conscious that the geographical spread of our operations with a workforce spanning 70+ countries means that, however remote, we must remain alert to the possibility for modern slavery practices to arise in our operations. As at 31 March 2024, the Group had 2,603 employees located across six of the ten countries that the *Walk Free Global Slavery Index 2023* states have the largest estimated numbers of people in modern slavery⁵, as depicted in the charts below. This will continue to factor into the Group's risk-based approach to address potential modern slavery risks in our operations.



⁵ According to Walk Free 2023, *The Global Slavery Index 2023*, Minderoo Foundation, page 26, the "10 countries with the largest estimated numbers of people in modern slavery include some of the world's most populous. Collectively, these countries — India (11 million), China (5.8 million), North Korea (2.7 million), Pakistan (2.3 million), Russia (1.9 million), Indonesia (1.8 million), Nigeria (1.6 million), Türkiye (1.3 million), Bangladesh (1.2 million), and the United States (1.1 million) — account for nearly two in every three people living in modern slavery and over half the world's population."

Our supply chains

The Group procures certain goods and services that carry heightened modern slavery risks due to their nature, or how they are manufactured or provided, including where they are provided or sourced from.

For FY2024, we continued to evaluate the risk of the Group to cause, contribute to, or be directly linked to modern slavery practices by examining our operations and supply chains. This assessment considered the location of our operations and supply chains in the context of Group revenues and spend, volume of supply (excluding suppliers of property and utilities, construction and finance and banking facilities), and countries of export.

In addition, the supplier type (manufacturer, distributor, etc.), and the risks associated with the supplier type were also considered – see page 12 for the outcome of this assessment.

Risk-level assessment based on country information of supplies for Group entities comprising 75 per cent of the Group's FY2024 revenues⁶



⁶ Risk-level assessment based on information contained in the Walk Free 2023, *The Global Slavery Index 2023*, Minderoo Foundation – World Map – Prevalence global data, indicating Walk Free's assessment of the estimated proportion of population living in modern slavery per thousand people (available at walkfree.org/global-slavery-index/).

We assessed Group entities that comprise 75 per cent of the Group's FY2024 revenues. The outcome indicated that the greatest potential for modern slavery practices continues to be associated with the procurement of electronic-related goods, transport and freight services, laboratory consumables, support services, and branded or provided merchandise, as described below.

Electronic-related goods such as analytical testing equipment, computers, mobile devices, tablets, scanners and printers, with heightened risks identified predominately associated with the manufacturing suppliers of our direct suppliers operating in countries where there is a high degree of foreign migrant labour and lack of legal protections and or enforcement of protections for migrant labour.



Total number of electronic-related goods suppliers

434

Transportation, freight and logistics services, with heightened risks identified predominately associated with sub-contractor labour and agency workers.



Total number of transportation, freight and logistics service suppliers

365

Laboratory consumables (such as gloves, other safety supplies and protective equipment, acids, clayware, flux, glassware, oil-kits, utensils and tools), with heightened risks identified predominately associated with the materials incorporated into these consumables, such as rubber.



Total number of laboratory consumables suppliers

1,843

Services supporting our laboratories and offices, such as those related to cleaning and laundry, security, maintenance, waste management, agricultural and landscaping, recruitment and labour hire, and catering and hospitality. The heightened risks identified are predominately due to these services typically involving lower wages and manual labour which has a higher risk of modern slavery practices.



Total number of support service suppliers

2,609

ALS branded and provided merchandise, such as clothing garments and uniforms, aprons, branded stationery and promotional items, with heightened risks identified predominately due to the higher risk of modern slavery practices associated with composite materials (such as textiles and the fashion industry, paper and cardstock).



Total number of branded and provided merchandise suppliers

107

Approximate total number of suppliers of Group entities comprising 75 per cent of the Group's FY2024 revenue

12,749

Our actions to assess and address modern slavery risks



Governance and policies

The ALS Limited Board Sustainability and Innovation Committee oversees the Group's management of modern slavery risks by supervising the Group's Sustainability Program.

Management oversight of the Group's response to modern slavery sits primarily with our Sustainability team, led by our Chief Strategy Officer. The Sustainability team is focussed on devising the Group's strategy to address the risk of modern slavery in our operations and supply chains, policy development, education and awareness, and incident management and remediation.

Our approach to assessing and addressing the risks of modern slavery in our operations and supply chains is linked to several fundamental elements. This includes how we lead; build competency and capability; develop policies, procedures and processes; embedding expectations; facilitate incident management; monitor and assess effectiveness; and report.

We support this approach with various policies and training programs, including our Code of Conduct, Human Rights Policy and Procurement and Supply Chain Policy. These policies are backed by mandatory Code of Conduct training, with employees also able to access additional Modern Slavery Awareness training, and Recruitment Management Guidelines. Our risk-based supplier onboarding process includes targeted questions on modern slavery risks to help inform supplier reviews and risk assessments. Other key policies and tools include the Supplier Code of Conduct, contractual protections, compliance certification process, Whistleblower Policy, and the ALS Business Integrity Helpline and ALS Your Voice Helpline.



Governance and policies

1 Leadership

- Commitment to, and leadership in, addressing modern slavery risks in our operations and supply chains from ALS Limited's Board, CEO, and our Executive Leadership Team.
- Communication of our commitment to addressing the risks of modern slavery in our operations and supply chains to our employees and our suppliers.

2 Building competency and capabilities

- Raising awareness and educating our employees about the Group's position regarding human rights including modern slavery.
- Making a detailed Modern Slavery Awareness training course available to employees, including those who have oversight of, and responsibility for, the procurement of goods and services. The course aims to raise awareness about the risks and signs of modern slavery to inform their reviews and assessments, and actions to monitor for signs of modern slavery practices.
- Continuous awareness of and learning from external bodies about the challenges and lessons learned in managing modern slavery risks.
- Understanding the expectations of our stakeholders regarding our response to addressing modern slavery.

3 Documenting policies, procedures and processes

- Comprehensive policies and procedures to support a safe and fair working environment for our employees and our suppliers. This includes efforts to only engage with suppliers and business partners that respect and uphold human rights and demonstrate sound ethical performance prior to entering contracts to procure goods and services.
- Creating recruitment policies and procedures that uphold the fundamental rights and freedoms of all individuals.

4 Embedding expectations

- Embedding targeted modern slavery questions into risk-based supplier onboarding documentation.
- Embedding expectations into standard contract terms and conditions.

5 Facilitating incident management

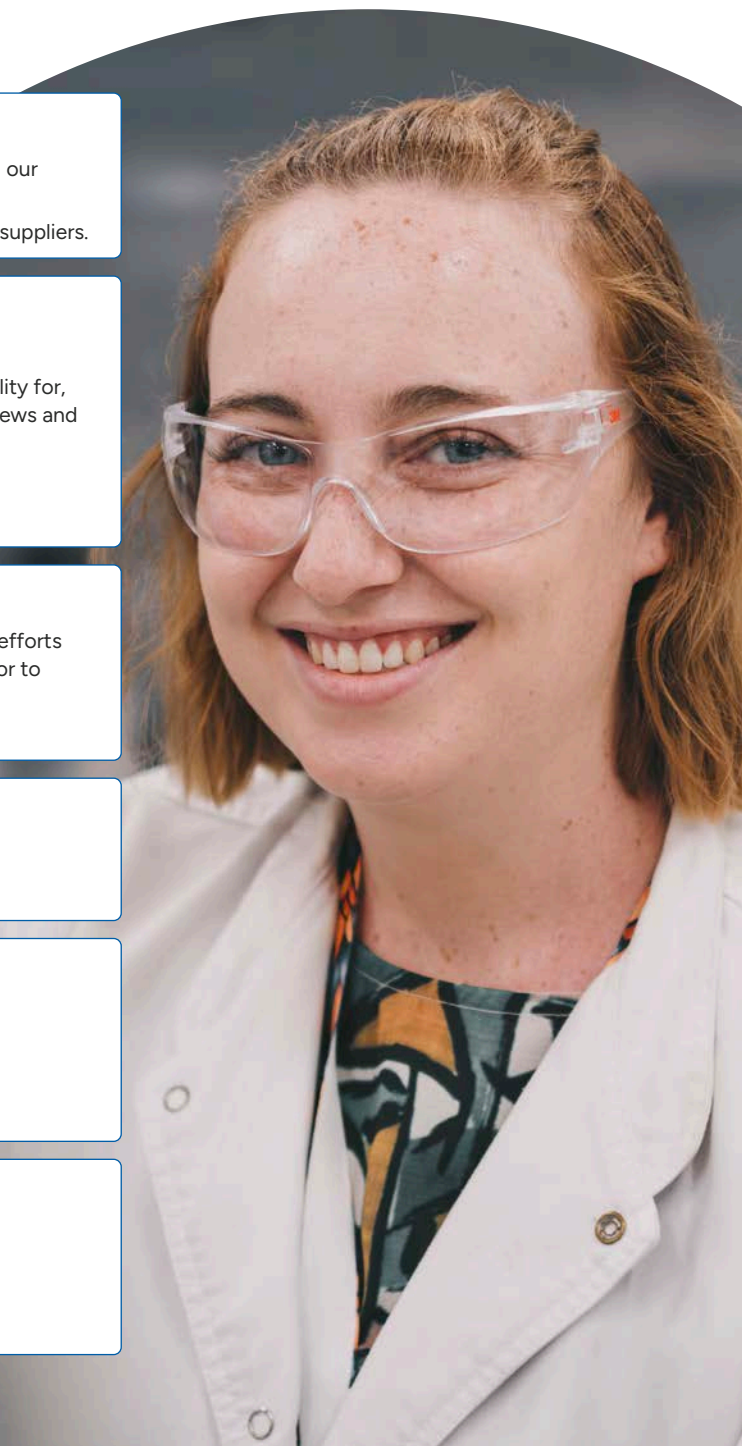
- Making an independent, externally provided reporting mechanism (where anonymous reports can be made) available to our employees and supplier employees.
- Following a process to remediate identified modern slavery risks or reported modern slavery practices.
- Disclosing incidents of modern slavery practices identified or reported and undertaking remedial actions and lessons learned.

6 Monitoring and assessing effectiveness

- Continuously refining our supplier engagement approach and due diligence process to enhance modern slavery risk monitoring.
- Monitoring and assessing the effectiveness of our modern slavery risk management actions.

7 Reporting

- Reporting publicly on the progress of our response to modern slavery:
 - Modern Slavery Statement
 - Sustainability Report.



Governance and Policies



1. ALS Code of Conduct

Articulates the standards of behaviour that ALS expects of everyone who works for, or on behalf of, ALS. Our Code of Conduct covers specific content on respecting human rights, with practical guidance on expected standards of behaviour.

2. ALS Human Rights Policy

Outlines our commitment, communicates our position, and details the fundamental elements of our approach to protecting human rights. Our Human Rights Policy is reviewed annually and is available to all employees via our intranet.

3. ALS Procurement and Supply Chain Policy

Sets out our commitments to integrity and sustainability in our supply chains by: standardising Group-wide procurement and supply chain activities; consolidating our vendor base to leverage our Group spend with strategic suppliers; and reinforcing the expectations and requirements outlined in our Supplier Code of Conduct. Our Procurement and Supply Chain Policy is reviewed on a two-yearly basis and is available to all employees via our intranet.

4. Modern Slavery Awareness training

Fundamental to assessing and addressing modern slavery risks in our operations and supply chains is enhancing employee awareness of these issues through our online Code of Conduct training course. In addition, a detailed Modern Slavery Awareness training course is available to all employees to self-enrol at any time, including those employees involved in procuring the essential goods and services for our continued operation (as more fully described on this page).

5. Supplier Code of Conduct

Sets out the standards of behaviour we expect of our suppliers in relation to human rights. Updates made to the Supplier Code of Conduct during FY2024 include the addition of general information about modern slavery risks. We ask our suppliers to commit and agree to adopting the principles and requirements outlined in the Code. During FY2025 the Supplier Code of Conduct will be embedded into ALS's standard terms and conditions for the supply of goods and services.

6. Contractual protections

Contractual terms (including representations and warranties) that relate to respecting internationally recognised human rights are incorporated into ALS's standard terms and conditions for the supply of goods and services.

7. Compliance certification processes

Annual internal certification process to confirm employee awareness of modern slavery and the requirement to report any suspected instances of modern slavery or infringement of human rights in our operations and supply chains.

8. Whistleblower Policy, and ALS Business Integrity Helpline and ALS Your Voice Helpline

Encourages our employees and our suppliers and their employees to speak up and know they can safely report suspected or actual conduct that does not support ethical and responsible business conduct.



Our Modern Slavery Awareness course includes information on:

- Slavery and slavery-like practices, child labour, forced labour, human trafficking, debt bondage, servitude, and deceptive recruiting
- distinguishing modern slavery from other forms of exploitation
- the prevalence of modern slavery
- legal regimes to combat modern slavery
- the importance of addressing modern slavery
- our approach to modern slavery, including risk assessments, taking action, monitoring and reporting
- modern slavery due diligence
- high-risk supplier categories, and
- undertaking modern slavery risk assessments.

Actions taken to address risks in our operations

Our annual risk assessment process focuses on identifying and managing the risk of modern slavery in our operations, which includes:

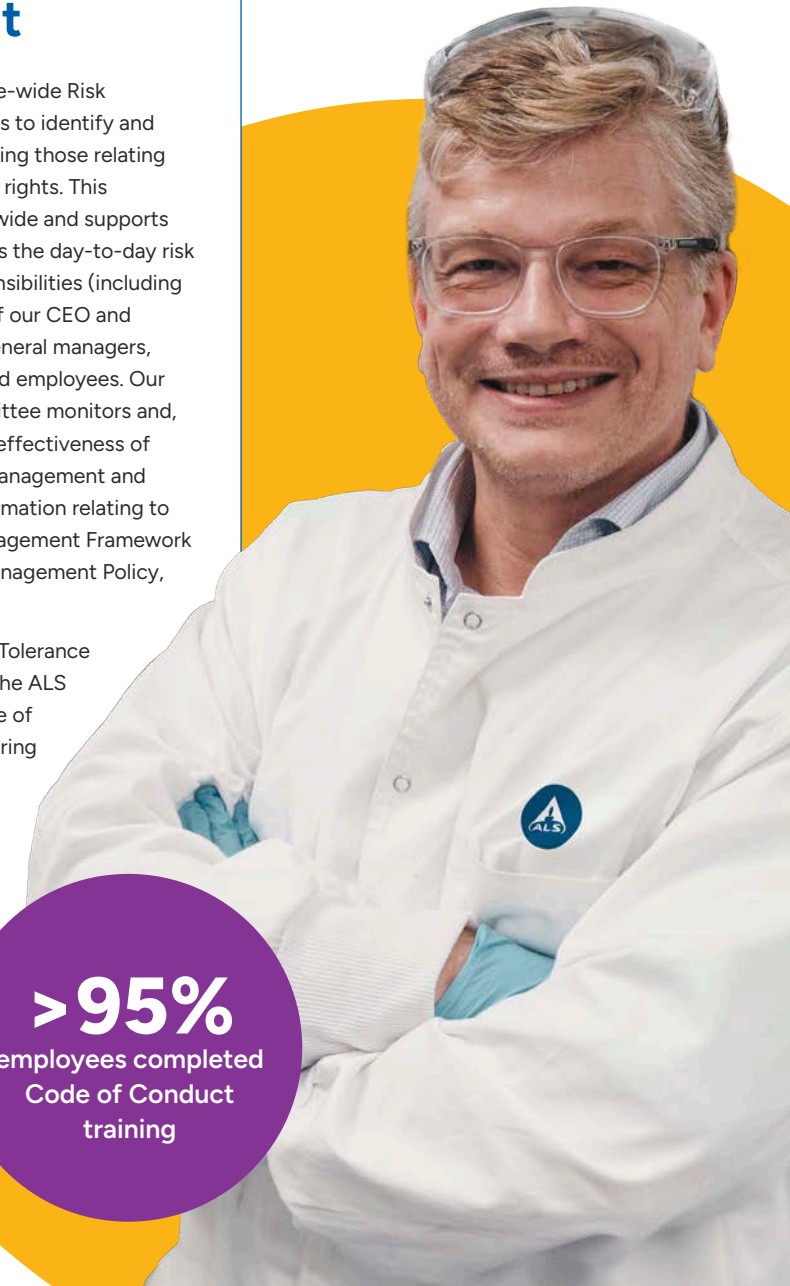
- Mapping our key policies, programs and activities that support our Human Rights Policy and comprehensive framework in place to mitigate adverse human rights impacts arising in our operations. Active policies, programs and activities reflect our commitment to protecting human rights. These cover diversity and inclusion; labour standards, wages, and benefits; freedom of association and collective bargaining; health, safety, and security; forced labour, human trafficking, and child labour; and reporting mechanisms. See page 19 for further detail.
- Incorporating modern slavery awareness-raising content in our Code of Conduct training so our employees understand the values that drive our organisation and standards of behaviour expected of them. Training highlights include:
 - The Group's commitment to respecting and protecting the human rights of all individuals and not engaging in any form of modern slavery
 - The policies that support our commitment to responsible and ethical conduct, so our employees are fully informed and can avoid making consequential adverse decisions
 - The mechanisms available to employees to report any actual or suspected behaviour that does not align with our Code.
- Our Code of Conduct training is available online and face to face. Completion is mandatory upon joining ALS and annually thereafter for employees to affirm their commitment to the Code. Completion details are retained on each employee's record.
- Providing clear guidance in our Code of Conduct about the importance of protecting human rights, including practical considerations when engaging with third parties.
- Providing an interactive online Code of Conduct portal including frequently asked questions on all topics. Links to external and internal resources empower employees to learn more about topics of interest.
- Requiring all site and office locations to display the ALS Business Integrity Helpline and ALS Your Voice Helpline poster on employee noticeboards so they know how to report behaviour that does not align with the Code, with the ability to report anonymously, if desired.
- Requiring operational managers at all sites to certify, as part of our annual certification processes, that they and all site employees are aware of the requirement to report any suspected instances of modern slavery or infringement of human rights in our operations and supply chains.
- Investigating all reports of actual or suspected adverse human rights impacts in our operations or supply chains, including protecting the privacy and confidentiality of anyone who reports.

Risk identification, assessment and management

Our comprehensive enterprise-wide Risk Management Framework helps to identify and manage all Group risks, including those relating to modern slavery and human rights. This Framework applies business-wide and supports functions globally. It describes the day-to-day risk management roles and responsibilities (including the allocation of resources) of our CEO and executive leadership team, general managers, managers and supervisors, and employees. Our Board's Audit and Risk Committee monitors and, at least annually, reviews the effectiveness of the Group's systems of risk management and internal control. Detailed information relating to our enterprise-wide Risk Management Framework is included in the ALS Risk Management Policy, available at alsglobal.com.

Our Group Risk Appetite and Tolerance Policy, which is approved by the ALS Limited Board, features a suite of risk appetite statements covering our material business risks. The Policy includes approved statements about the Group's risk tolerance limits for material operational risks, including modern slavery risks.

>95%
employees completed
Code of Conduct
training



Our Human Rights Program Framework

The outcome of a process to map our key policies, programs and activities that support our Human Rights Policy is summarised below.

Diversity, equity and inclusion

Diversity, Equity & Inclusion Policy: Includes measurable objectives for key diversity categories, including recruitment, leadership development and pay equity.

Executive-sponsored employee resource groups: Global Gender Equity RISE, Global LGBTQ+ Network and BESIDE.

Recruitment Management Guidelines: Embodies our commitment to fair and merit-based recruitment and selection processes.

ALSTAR online Hiring for Success course: Supports rigorous, fair and non-discriminatory recruitment practices.

Workplace Bullying, Harassment and Discrimination Policy and online training: Reinforces our position and strict prohibition of all forms of bullying, harassment and discrimination.

Executive Development Program: Participants include a diverse selection of executive-nominated employees from all regions and business streams.

iLEAD Development Program: Advancing frontline leadership competence, including how to create equal and inclusive teams.

New Leader Online Program: A resource for new leaders targeting fundamental knowledge and skill that will benefit all leaders.

Frontline Leadership Program: Provides a consistent, global standard for how ALS enables its leaders to grow in leadership, communicate effectively, foster an inclusive and engaging

Training and Communications: Made available in multiple languages.

Employee Surveys: Facilitating employee feedback on diversity, equity and inclusion, leadership performance, management impact and career and development opportunities.

Labour standards, wages and benefits

Defined remuneration strategy: Considers market rates of pay and aims to ensure consistency and equity in pay practices.

Gender equity remuneration: Analysis of pay data to identify gender pay gaps and requires senior managers globally to commit to the 'Gender Pay Equity Pledge'.

Benefits and allowances: At a minimum, statutory benefits and allowances for role and location.

Cost of living pressures: Adjustment of employee salaries by assessing inflation rates to address cost-of-living pressures.

Encouraging open dialogue: Openness in discussing rates of pay, performance, feedback, career paths and progression.

Freedom of association and collective bargaining

Participation in constructive dialogue and good-faith negotiations with freely elected union representatives.

Child labour

Recruitment Management Guidelines: Includes prohibiting the hiring of children before they complete their compulsory education and prohibiting them being engaged in roles that do not provide a healthy, safe and secure workplace.

Healthy, safe and secure workplace

HSE Program: Includes HSE induction training and HSE Foundation Standard; tailored site-based employee communication and consultation; HSE audit program; PPI Scorecard tracking safety performance; and an online incident database.

Employee travel assistance: Providing 24/7 international emergency management assistance.

Modern slavery, forced labour, and human trafficking

Supply chain category review: For selected group entities, review of supply categories considered as having a higher potential for modern slavery practices.

Training: Raising awareness of modern slavery through compulsory annual Code of Conduct training, and targeted Modern Slavery Awareness training available to employees.

Supplier Code of Conduct: Outlining the standards of behaviour expected around respecting and upholding human rights, with general guidance information about modern slavery risks to boost supplier awareness.

Contractual protections: Contractual provisions relating to respecting and upholding human rights in ALS' standard terms and conditions for the supply of goods and services.

Communities

Local workforces: Significant investment and commitment to the development of local workforces.

Local suppliers: Use of local suppliers where possible to support host communities.

Indigenous Engagement Policy & Action Plan: Ensuring candidates identifying as indigenous have the opportunity to interview where key competencies and relevant qualifications are demonstrated.

Guidance and reporting

Standards and policies: Includes Code of Conduct, Human Rights Policy and Modern Slavery Statement.

Whistleblower Program: Includes Whistleblower Policy, ALS Business Integrity Helpline and the ALS Your Voice Helpline.

Public reporting

Sustainability Report: Annual summary of human rights-related commitments and efforts undertaken during the year.

Modern Slavery Statement: Annual Statement made for the purposes of the *Australian Modern Slavery Act 2018* (Cth) and the United Kingdom's Modern Slavery Act 2015.

Actions taken to address risks in our supply chains

Our suppliers are critical to our business. We seek to work with suppliers who align with our values, are committed to acting ethically, who respect the protection of human rights, and are committed to improving their environmental and social impact.

We take a collaborative approach to managing the risks of modern slavery in our supply chains. We support our contracted suppliers in the identification and remediation of these risks. We recognise that a key challenge of implementing our response to addressing modern slavery lies in assessing and addressing the risks in our supply chains, including those beyond our primary direct suppliers.

Our supplier assessment process focuses on gathering and reviewing relevant information about our suppliers. This helps us assess whether modern slavery practices appear to be present, or have the potential to arise, that would result in ALS causing, contributing to, or being directly linked to modern slavery practices associated with those supply arrangements. More specifically, our approach involves:

1

Employee training

Requiring all employees to undergo annual Code of Conduct training which includes content about human rights (including modern slavery) risks. In-depth modern slavery awareness training is also available to employees to inform their supplier engagement and assessment activities.

2

Desktop research

Taking a risk-based approach to relevant focus areas, or as otherwise required.

This research may include reviewing key areas such as a supplier's code of conduct, corporate social responsibility policy, modern slavery statement, human rights policy or sustainability report.

3

Supplier engagement

Continuing to refine our supplier engagement approach, including considering how suppliers respond to and address any potential adverse human rights impacts in their operations and supply chains.

4

Supplier questionnaires

Continuing to refine the onboarding questionnaire process completed by suppliers, and reviewing the breadth and depth of their responses relating to human rights and modern slavery.

5

Supplier Code of Conduct

Providing suppliers with the ALS Supplier Code of Conduct, including additional general guidance information about modern slavery risks added during FY2024, and requesting their commitment to its requirements.

During FY2025, the Supplier Code of Conduct will be embedded into ALS' standard terms and conditions for the supply of goods and services.

6

Supplier agreements

Ensuring clauses about respecting human rights are included in ALS' standard terms and conditions for the supply of goods and services.

Any supplier reluctance to having these clauses included would be further investigated.



FY2024 actions

In FY2024, we acted to assess and address modern slavery risks in our operations and supply chains by:

- Continuing to refine our existing strategy to identify, assess and address potential modern slavery-related risks in our operations and supply chains. This work continued across our procurement and supply chain, legal, governance, risk and compliance, sustainability, human resources and finance teams. By regularly examining our supply chains, including areas presenting the greatest potential for modern slavery practices, we remain diligent in seeking opportunities to strengthen our modern slavery risk identification and management framework.
- Leveraging this enhanced collaboration deepened our understanding of the Group's supply chains and progressed our review of supplier categories identified in prior years as having a higher potential for modern slavery risks. For example, see the supplier deep dive Case Study on page 22.
- Continuing to refine our risk-based supplier onboarding documentation to provide deeper insights through targeted questions about modern slavery-related risks.
- Enhancing our Code of Conduct training course to include additional information about slavery and slavery-like practices, child labour, forced labour, human trafficking, debt bondage, servitude and deceptive recruiting.
- Engaging with internal stakeholders to strengthen our contractual provisions relating to human rights. The clause enhancements include a requirement for suppliers to permit an ALS-appointed independent auditor to assess their compliance with the agreement, including the human rights commitments. The enhanced clause will be implemented during FY2025 in ALS' standard terms and conditions for the supply of goods and services for future supply arrangements.
- Creating a Human Rights Supplier Site Visit Checklist with targeted questions that enable employees to assess and report on the perceived working conditions at supplier sites.
- Reviewing and continuing to distribute our Supplier Code of Conduct which sets clear expectations for our suppliers to follow best practice in ethical sourcing. This includes the supplier respecting and upholding the human rights of their employees and supply chain workers, and the supplier ensuring they are not complicit in human rights abuses. During the year, the Supplier Code of Code was updated to include additional general guidance information about modern slavery risks to help raise supplier awareness.
- Continuing our management compliance certification process which requires operational managers at each site to certify that site employees are aware of the:
 - Risk of modern slavery (including child labour, forced or bonded labour, human trafficking) and to not engage suppliers if there is a concern about potential modern slavery practices taking place or human rights infringements.
 - Requirement to report any suspected instances of modern slavery (including slavery and slavery-like practices, child labour, forced or bonded labour, human trafficking, servitude, or deceptive recruiting) or infringement of human rights in our operations or supply chains either to local management, the Executive Vice President Sustainability & Safety, the Group Sustainability Manager or the General Counsel and Company Secretary.
- Continuing to provide a confidential multilingual external hotline to facilitate independent reporting of suspected modern slavery practices.
- Continuing to explore platforms to streamline data collection across our supply chains and understand the process to conduct third-party supplier audits.
- Further developing our knowledge and gaining insights into current and emerging trends, challenges and best practice regarding modern slavery risk management and ethical sourcing.

FY2024 actions



CASE STUDY

Recruitment and labour hire services suppliers

The Group recognises the potential modern slavery risks associated with recruitment and labour hire services.

During FY2024, our Human Resources and Compliance teams collaborated to develop and issue a questionnaire enquiry to a sample of the Group's recruitment and labour hire services providers. Our Procurement and Supply Chain team assisted with the questionnaire development process.

This engagement exercise aimed to deepen our understanding of:

- How the selected suppliers managed potential modern slavery risks associated with the worker candidates they put forward to the Group
- Whether they currently undertake any direct or indirect social compliance audits that assess modern slavery risks.

We issued a questionnaire to 57 recruitment and labour hire suppliers across 15 countries. At the date of publication of this Statement, 31 responses were received from those suppliers. The outcome of this supplier deep dive will help inform the Group's approach to engaging with this category of suppliers moving forward. Specific insights gained from this supplier deep dive included that:

- The legislative and regulatory landscapes vary between countries, resulting in different approaches taken by these suppliers to combat modern slavery-related risks
- These suppliers do not take a consistent approach to conducting social compliance audits for the services they provide to the Group.

Assessing the effectiveness of our actions



Evaluating the effectiveness of our response to managing modern slavery risks is key to refining how we identify and address any instances of modern slavery practices in our operations and supply chains.

We acknowledge that our global footprint and the complexity of our business makes it challenging to assess the effectiveness of our efforts to manage modern slavery risks. Our strategy focuses on developing and implementing an appropriate effectiveness assessment program that aims to incorporate qualitative and quantitative measures. This program will help identify areas for improvement and enhance our approach to identifying instances of modern slavery.

Our effectiveness assessment for FY2024 included:

- Undertaking a comparative analysis of our actions against those of our industry peers and various other ASX100 companies. Best-practice responses were examined to assess if they were relevant to integrate into our strategy.
- Continuing efforts to engage and collaborate with external stakeholders to understand their expectations and assess feedback about the Group's response.
- Reviewing whether adequate resources are allocated to advance the Group's response. This includes assessing the level of resourcing required to successfully establish a cross-functional working group to drive a cohesive and centralised approach.
- Achievement of key performance indicators in business management scorecards and targets in the Group's sustainability scorecard.
- Understanding the percentage of employees who completed the Group's Code of Conduct training course, which includes specific content relating to our position on human rights.
- Continuing to appraise the knowledge and understanding of our employees tasked with responding to modern slavery questionnaires and tender responses.
- Considering responses to human rights and modern slavery-related questions in supplier onboarding documentation.



Assessing the effectiveness of our actions continued to include efforts undertaken in prior years, including:

- Interactions with our Board about the expectations of stakeholders, requirements and obligations of modern slavery legislation, and our policies and practices that support the implementation of our Human Rights Policy.
- Reporting annually to the Board's Sustainability and Innovation Committee on human rights (including modern slavery).
- Continuing to monitor the quantity and quality of supplier engagement with our onboarding process.
- Regular review and assessment of the effectiveness of our Code of Conduct, our Supplier Code of Conduct, and associated policies, procedures, and processes as part of our risk management framework.
- Analysing concerns raised, grievances received, and reports made under our Whistleblower Program relating to possible adverse human rights impacts, including modern slavery practices.

The efforts we undertook during the year to assess the effectiveness of our actions to combat modern slavery included:

- Continuing to make an independent whistleblowing hotline available to internal and external stakeholders, annual management compliance sign-offs and monthly compliance exception reporting by each of our senior site managers.
- Continuing to deliver our Code of Conduct training globally, reinforcing the shared responsibility of employees to help ensure we are not complicit in human rights abuses and to remain alert to signs of possible human rights abuses in our operations and supply chains.
- Continuing to make a detailed Modern Slavery Awareness training course available to all employees to self-enrol at any time, including our supplier-facing procurement and supply chain personnel.
- Continuing to distribute our Supplier Code of Conduct and ask suppliers to commit to the documented principles, and

did not lead to the reporting of any instances of modern slavery practices taking place in our operations and supply chains.



Investigation and remediation

Our commitment to respecting and protecting human rights includes taking proactive steps to identify and remediate modern slavery practices and incidents that may occur in our operations and supply chains, especially if they directly link us to modern slavery practices or other practices causing harm.

Our whistleblowing hotlines, the ALS Business Integrity Helpline and ALS Your Voice Helpline, help identify and remediate modern slavery practices.

The hotlines enable our employees, our suppliers and their employees to report unethical, illegal, or improper practices (including modern slavery) safely and anonymously (if desired). All reports received via the hotlines are taken seriously and are handled in line with the ALS Whistleblower Policy and associated Investigations Procedure.

When a report is received, it is assessed and investigated. Any allegation of modern slavery, behaviour contrary to respecting the protection of human rights or sub-standard working conditions in our operations or supply chains would be investigated. Depending upon the nature and seriousness of a report, it may be referred to the relevant local authorities with the details of the allegations made.

After receiving a report, the following process is followed:

- 1 Record the report in the hotline platform if not received via the ALS Business Integrity Helpline or ALS Your Voice Helpline.
- 2 Acknowledge the report and engage with the reporter to the extent possible to keep them informed of the steps being taken to action the report.
- 3 Where warranted, refer the report to the relevant local authorities along with any details about the allegations made. This determination would be made once the details provided are considered, and the seriousness of the allegations assessed.
- 4 Maintain the privacy and confidentiality of the reporter unless requested by the reporter to do otherwise.
- 5 Protect the reporter from reprisal to the fullest extent possible.
- 6 Depending on whether the matter is referred to the relevant local authorities, investigate the allegations made. The investigation may be undertaken by an external provider or by an authorised person within the Group, impartially and objectively.

Where an allegation has substance, we are committed to acting in the best interests of those impacted. We would seek to work with the supplier to develop and implement a plan to reduce the harm caused to those affected and to improve practices to eliminate the issue. Supplier relationships would typically be terminated only after reasonable attempts to improve practices have been made, if a supplier fails to adhere to our Supplier Code of Conduct, or continues to engage in modern slavery practices.

If modern slavery practices in our supply chains were identified by a member of the public or media reports, we would follow the investigative steps previously outlined, before engaging with the supplier to address the concerns reported.

While no incidents of modern slavery practices were identified or reported in FY2024, our Helplines will continue to be available and accessible to our employees, and our suppliers and their employees.

Our poster containing information about how to contact the ALS Business Integrity and ALS Your Voice Helplines is required to be displayed on employee noticeboards at each of our 420+ locations

VOICE OUR VALUES LIVE OUR CODE SPEAK UP

If you see or experience something not in line with our Values or our Code of Conduct, **don't ignore it - LET US KNOW.**

Raise your concerns to the **ALS BUSINESS INTEGRITY HELPLINE** or the **ALS YOUR VOICE HELPLINE**

RAISE A CONCERN REPORT MISCONDUCT SEEK GUIDANCE

Improper use of company assets and resources
Bribery or corruption
Conflicts of interest
Health, safety and environment concerns
Reporting of unethical data or information
Retaliation for reporting
Legal or regulatory non-compliance
Trade and economic sanctions non-compliance
Insider trading
Sexual harassment
Modern slavery
Fraud
Racism
Anti-competitive behaviour
Misappropriation of expenses
Harassment and bullying
Privacy and the protection of information concerns
Discrimination
Disrespect
Employee benefits and entitlements concerns
Favouritism

BUSINESS INTEGRITY HELPLINE
YOUR VOICE HELPLINE

Web: alshelplines.deloitte.com.au
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Telephone: +61 3 9667 3788

For more information contact: alshelplines.deloitte.com.au
CONFIDENTIAL | INDEPENDENTLY OPERATED | REPORT ANONYMOUSLY

Our process of consultation and collaboration

Consultation

The entities owned and controlled by ALS Limited all operate under the direction and governance of the Board of ALS Limited and share the same Executive Management Team.

These owned and controlled entities are managed as an integrated Group with enterprise-wide policies designed to be consistently applied. The Group's strategy for addressing modern slavery risks in our operations and supply chains is communicated throughout the Group by our Chief Strategy Officer via the Group's Executive Management Team.

During the reporting period, we actively engaged with our owned and controlled entities via the Group's Executive Management Team. This included consulting on legislative reporting requirements, the actions to implement our strategy and progress our response to modern slavery risks in our operations and supply chains.

This Statement has been prepared with input from employees working in our sustainability, legal, governance, risk and compliance, internal audit, procurement, supply chain, human resources and finance functions, and various other employees involved in our day-to-day operations. The directors of the owned and controlled entities that are reporting entities pursuant to the Australian Act, which include members of the Group's Executive Management Team, have been consulted in relation to this Statement. Prior to going to the Board for review and approval, this Statement was reviewed by our Chief Strategy Officer, Executive Vice President Sustainability & Safety, Group Sustainability Manager, and the ALS Board Sustainability and Innovation Committee. The Committee oversees the Group's management of modern slavery risks by supervising the Group's Sustainability Program.

Collaboration

We acknowledge that addressing modern slavery risks requires us to bring our employees and suppliers on a journey of learning and understanding. This involves being open and transparent in sharing lessons learned and challenges faced while implementing the Group's response to protecting and upholding human rights.

The knowledge gained from shared insights and common challenges in identifying and remediating modern slavery practices, and understanding the success of varied approaches in overcoming these challenges, is critical. Engaging with our employees, suppliers, investor groups, educational associations, and ESG rating agencies and supplier risk management solution providers during the year has helped refine our strategy to align more closely with best practice approaches and our commitment to the principles of the United Nation's Guiding Principles on Business and Human Rights. As we go forward, we will continue to collaborate with these third parties to strengthen our response to modern slavery.



Our focus for FY2025

We remain committed to continuously improving our modern slavery program and the actions we take to identify and manage these risks across our operations and supply chains. Ethical and responsible behaviour will continue to be central to our business approach. In FY2025, we will focus on enhancing and refining the Group's efforts to manage modern slavery risks in our operations and supply chains. While some initiatives may extend over several reporting periods, our priorities for the year ahead include:



Governance

- Based on an internal review of the Group's auditing approach in FY2024, we will launch a program with independent accredited third-party providers to audit:
 - Our operations in selected countries based on our assessment of Walk Free *Global Slavery Index 2023 World Map* country prevalence data, indicative of potential modern slavery and adverse human rights impacts
 - Our tier one global suppliers with risk factors related to geography and industry type, aiming to complete two Sedex Members Ethical Trade Audits (SMETA) audits of selected suppliers.

These audits will be aimed at providing us with:

- Operational assurance regarding:
 - Our operations safeguarding our employees, including providing fair and proper employment conditions that comply with all applicable local labour laws relating to wages and labour standards

- The integrity of our annual operational manager certification process, including confirming certifications indicating they are not aware of any instances of human rights violations of our employees or other individuals, and that ALS is not complicit in any form of modern slavery practices.
- Assurance regarding the labour standards and health and safety practices implemented by the selected tier one global suppliers.
- Continuing cross-functional collaboration to support the ongoing regional centralisation of our procurement and supply chain management. This includes continuing work to consolidate our knowledge of higher-risk supplier data across our Group to better understand the risk profile of our supply chains across these categories.
- Encouraging any employees attending supplier sites to use the ALS Human Rights Supplier Site Visit Checklist (described on page 21).

- Continuing to implement our enhanced and standardised supplier onboarding process and documentation, including supplier questionnaires and due diligence processes.

Awareness and capabilities:

- Providing refresher ALS Modern Slavery Awareness training for relevant procurement and supply chain employees, with those employees required to re-complete this training every two years thereafter.

Collaboration:

- Given the complexity of modern slavery issues, focus on exploring additional channels to collaborate with stakeholders to increase our organisational knowledge and learnings.
- Continued dialogue with leading service providers about the conduct of third-party SMETA audits in our operations and supply chain.

Supplier engagement:

- Our Sustainability Manager (Suppliers and Partners) appointed during FY2024, will continue our efforts to engage with suppliers and partners to gather data on key sustainability initiatives, including greenhouse gases and human rights.
- Continuing to incorporate and refine the Group's expectations of our suppliers to identify and address modern slavery in our supplier onboarding process, our Supplier Code of Conduct and our standard terms and conditions for the supply of goods and services.



right solutions.
right partner.