

# 2024 Modern Slavery Statement



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## Acknowledgment of Country

Wesfarmers proudly acknowledges the Traditional Owners of Country throughout Australia and their continuing connection to lands and waterways upon which we depend and where our businesses operate. We pay our respects to their Elders, past and present, and actively support progress towards Aboriginal and Torres Strait Islander cultural, social and economic equity.

# About this statement

The table below identifies where each mandatory reporting criterion is addressed in this statement.

<b>Criterion 1</b> Identify the reporting entity	Page 1 Appendix A
<b>Criterion 2</b> Describe the reporting entity’s structure, operations and supply chains	Page 4-15 Appendix A
<b>Criterion 3</b> Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls	Pages 16-23 Appendix B
<b>Criterion 4</b> Describe the actions taken by the reporting entity and any entity it owns or controls to assess and address those risks, including due diligence and remediation processes	Pages 24-40, 46-48 Appendix B
<b>Criterion 5</b> Describe how the reporting entity assesses the effectiveness of these actions	Pages 46-48
<b>Criterion 6</b> Describe the process of consultation with any entities that the reporting entity owns or controls	Pages 3, 17
<b>Criterion 7</b> Include any other information that the reporting entity, or the entity giving the statement, considers relevant	Pages 2-3

Ernst & Young (EY) has reviewed and provided limited assurance over the content of this Modern Slavery Statement, including selected reported ethical sourcing and audit program data. The EY assurance statement is at Appendix D, which sets out more information on the scope of EY’s assurance.

This Modern Slavery Statement is made in accordance with Section 14 of the *Australian Modern Slavery Act 2018 (Cth)* (MSA).

It describes steps taken by the Wesfarmers Group during the year ended 30 June 2024 to identify, mitigate and remediate the risk of modern slavery in the Group’s businesses and supply chains.

This is Wesfarmers’ ninth Modern Slavery Statement and fifth made under the MSA.

This Modern Slavery Statement is a joint statement, made on behalf of all reporting entities in the Group. A reporting entity under the MSA is an entity based or operating in Australia with revenue exceeding \$100 million in the reporting period. Not all businesses within the Group are reporting entities. A list of Group reporting entities is at Appendix A.

## Reporting entities

Wesfarmers Limited is an Australian public company listed on the Australian Securities Exchange (ASX:WES).

Wesfarmers is registered at Level 14, Brookfield Place Tower 2, 123 St Georges Terrace, Perth Western Australia 6000.

In this Modern Slavery Statement, a reference to:

- ‘Wesfarmers’ is to Wesfarmers Limited ABN 28 008 984 049
- ‘Wesfarmers Group’, ‘the Group’, ‘we’, ‘us’ or ‘our’ is a reference to Wesfarmers and its divisions and businesses
- a division includes each reporting entity listed as part of that division and other businesses within the division
- \$ is a reference to Australian dollars.

Across the Group, each division is accountable for managing its modern slavery risks. Modern slavery risks differ between industries and therefore the Group’s divisions may face different areas of modern slavery risks, and may have different areas of focus and different approaches to the identification, mitigation and remediation of these risks. The Group’s minimum standards, as detailed in the Group Ethical Sourcing and Modern Slavery Policy, are expected to be met in all divisions and businesses.

Where divisional ethical sourcing programs differ materially from the Group’s minimum standards, these differences have been highlighted in this Modern Slavery Statement.

It is important to acknowledge the maturity of modern slavery risk management and reporting evolves over time. The Wesfarmers Health and Wesfarmers OneDigital (including Catch) divisions were new to the Group in 2022. Wesfarmers Health acquired the digital health business InstantScripts in July 2023 and the medical aesthetics business SILK in November 2023. These newer businesses continue to mature and align to the Group’s minimum standards over time.

This Modern Slavery Statement was approved by the Wesfarmers Board on 31 October 2024.

We value your feedback. Please forward any comments to [sustainability@wesfarmers.com.au](mailto:sustainability@wesfarmers.com.au)



# Managing Director's statement

We recognise that modern slavery is a complex global issue, and that Wesfarmers has an important role to support measures aimed at eliminating this challenge.

Across Wesfarmers, our businesses have an operational presence in five countries, and source goods and services from around 27,000 suppliers, including own-brand goods from 43 sourcing locations.

Wesfarmers has long acknowledged the importance of engaging fairly with suppliers, and of sourcing ethically and sustainably. Consistent with our corporate objective, teams across the Group work with suppliers and other partners, with the goal of ensuring that human rights are understood and respected, in our operations and supply chains.

Modern slavery is a systemic, often hidden feature of the global economy. With large, deep and global supply chains, we recognise the opportunity for openness – including transparency in our reporting and, where possible, our supply chains.

By way of example, since 2015, the Wesfarmers Annual Report has disclosed critical or reportable breaches in our supply chains. We have recently added detail about breach types and remediation. Similarly, around 10 years ago, Kmart Group was among the first Australian retailers to publish a Tier 1 own-brand supplier list.

We know that transparency helps to enable collaboration, across the sectors in which we operate and with other organisations. It also enables investors, lenders and customers to consider ethical sourcing risks in their investment, lending and purchasing decisions.

I'm pleased that our divisions continue to evolve and strengthen their ethical sourcing programs. Wesfarmers' divisions now support grievance mechanisms covering more than 700,000 workers across more than 1,700 supplier sites.

Grievance mechanisms and worker voice surveys supplement our longstanding investment in independent audits which – as illustrated in the Officeworks case study on page 45 – continue to improve working conditions in supplier sites.

We invest in training for our teams and suppliers, and I am delighted that Kmart Group achieved its target during the year, to support health, education and professional skill training for more than 100,000 women in its supply chain.

Critically, as you will read in this Modern Slavery Statement, Bunnings and other divisions have also continued to advance strategies to better understand country- and product-level forced labour risks.

We know that ethical sourcing and modern slavery risk management will remain ongoing work, likely for many years to come and our ethical sourcing programs will need to continue to evolve – in both our businesses that are well advanced and in our recently acquired businesses that are earlier in their ethical sourcing journeys.

I commend this ninth Wesfarmers Modern Slavery Statement which was approved by the Wesfarmers Board on 31 October 2024, on behalf of all reporting entities.



**Rob Scott**  
Managing Director  
31 October 2024



## Highlights in FY2024

- Monitored more than 3,100 supplier sites and analysed results to identify ethical sourcing non-conformances
- Remediated or put remediation strategies in place for 87 per cent of identified reportable breaches with the aim of improving working conditions in supplier sites
- Deployed 105 additional 'Your Voice' worker voice grievance mechanisms, now operational in 14 countries by six divisions
- Approximately 2,000 supplier workers completed almost 2,200 hours of training in human rights

## Human rights commitment

The Wesfarmers Group has long recognised that managing our businesses with an awareness of and respect for human rights will promote our performance and help us to achieve our primary objective, over the long term.

To deliver satisfactory returns to shareholders, we must understand and manage how we depend on and affect people, communities and the environment across our value chain so we can continue to sustain and create value into the future.

While we can achieve much in the short term, respect for human rights requires long-term focus and commitment, as is the case with many other environmental and social opportunities and challenges facing the Wesfarmers Group today.

Wesfarmers is committed to observing the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

We are also committed to implementing the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the Ten Principles of the United Nations Global Compact. Together, these principles help us identify and respond to potential human rights and modern slavery risks.

For more information, see [Our approach to human rights](#) on the Wesfarmers website.

## Consultation

Human rights risks, including modern slavery, are recognised as a material risk for the Group. The Wesfarmers Board has responsibility for overseeing the Group's approach to managing ethical sourcing-related risks and for reporting. In this context, the Modern Slavery Statement is initially reviewed by the Audit and Risk Committee for recommendation and adoption by the Wesfarmers Board.

Each division provides a report to its divisional board, which includes specific information about the division's ethical sourcing program, supplier due diligence and monitoring activities, emerging risks and current issues, remediation actions, planned program improvements and details of partnerships or other initiatives. Divisional reports are reviewed by divisional audit and risk committees before being adopted and affirmed by divisional boards. The divisions also provide detailed data and qualitative information through the online data management platform, Sphera. This Modern Slavery Statement draws upon divisional information and where appropriate, aggregates it to describe the Group approach to modern slavery risk management.

Representatives from the Wesfarmers Corporate Sustainability, Risk, Legal, Company Secretariat and Human Resources teams are engaged and consulted on the content included in this Modern Slavery Statement.

All Wesfarmers divisions supported the preparation of this Modern Slavery Statement, either through direct written inputs provided via annual ethical sourcing and modern slavery reporting, contribution of case studies or additional review, such as confirming where collective statements are applicable to each division.

This year's Modern Slavery Statement benefited from consultation with external ratings agencies and researchers who reviewed our 2023 Modern Slavery Statement. In addition, Wesfarmers' divisions continued to implement changes recommended by external consultants during 2022 and 2023.


We have also benefited from engaging directly with suppliers and their workforces. Section 4 of this Modern Slavery Statement includes case studies on remediation efforts by the divisions that also improve ethical sourcing programs.


# The Wesfarmers Way

**The Wesfarmers Way guides Wesfarmers' operating model and sets out our values and value-creating strategies, which are directed at achieving the Group's primary objective. Our approach to ethical sourcing aligns with the Group's primary objective to provide a satisfactory return to shareholders.**


**Our business model is underpinned by our core values of integrity, openness, accountability and entrepreneurial spirit.**


**Our primary objective is to deliver a satisfactory return to shareholders. We believe it is only possible to achieve this over the long term by –**


 Anticipating the needs of our customers and delivering competitive goods and services

 Engaging fairly with our suppliers, and sourcing ethically and sustainably

 Taking care of the environment

 Looking after our team members and providing a safe, fulfilling work environment

 Supporting the communities in which we operate

 Acting with integrity and honesty in all of our dealings

More detail about the Wesfarmers Way is on our website.

# 1. Structure

## Our structure, operations and supply chains



### About Wesfarmers

From its origins in 1914 as a Western Australian farmers' cooperative, Wesfarmers has grown into one of Australia's largest listed companies owned by more than 495,000 shareholders.

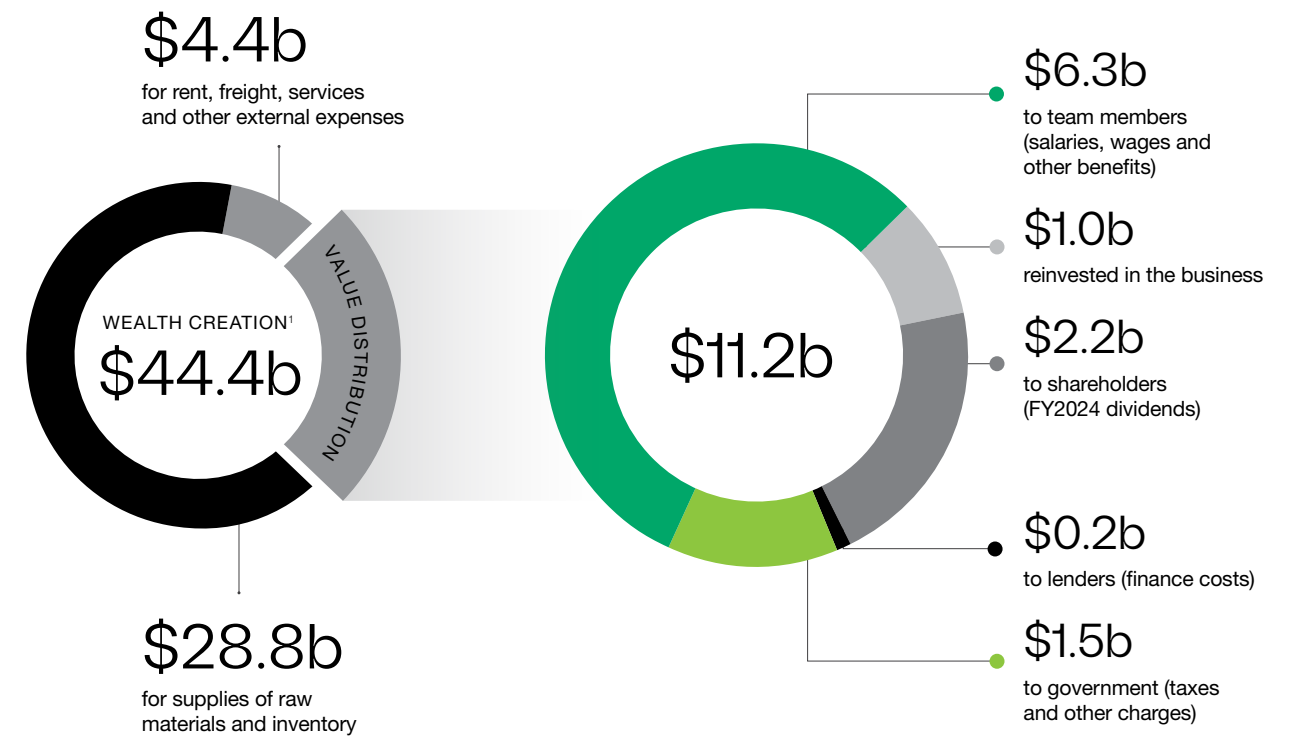
Wesfarmers' diverse businesses span: home improvement, outdoor living products and supply of building materials; general merchandise and apparel; office and technology products; retailing and provision of health, beauty and wellness products and services; management of a retail subscription program and shared data asset and online marketplace; wholesale distribution of pharmaceutical goods; manufacturing and distribution of chemicals and fertilisers; participation in an integrated

lithium joint venture, including operation of a mine and concentrator, and development of a refinery; industrial and safety product distribution; gas processing and distribution; and management of the Group's investments.

Wesfarmers is headquartered in Perth, Western Australia and is one of the country's largest private sector employers with approximately 120,000 team members.

With successful businesses, we have the opportunity to deliver diverse economic and social benefits to our team members, customers, suppliers and communities, including through employment, training, community investment and sponsorships, and in areas such as Indigenous employment and supplier diversity. The Wesfarmers Group has long supported the local communities where we operate, which supports our long-term success.

### Wealth creation and value distribution



<sup>1</sup> The total wealth created represents revenue, other income and share of net profits of associates and joint ventures. The value distributed represents the expenses incurred and dividends determined for the 2024 financial year. Classifications of expenses may differ to those presented in the income statement in the 2024 Annual Report.



# Our structure and operations

The Wesfarmers Group comprises seven divisions. There are several businesses within each division.

In the 2022 financial year, we established the Wesfarmers Health division, following the acquisition of Australian Pharmaceutical Industries (API). This year, Wesfarmers Health acquired the businesses InstantScripts and SILK. This Modern Slavery Statement includes data and disclosures for the Wesfarmers Health division, but does not include specific information about InstantScripts or SILK.

More information about the Wesfarmers Group, including our strategies, products and operations and approach to sustainability is in the 2024 Annual Report and on the Wesfarmers website.

## Divisions



### Bunnings Group

Bunnings Group is the leading retailer of home improvement and lifestyle products in Australia and New Zealand, and a major supplier to project builders, commercial tradespeople and the housing industry. Bunnings Group's network of 513 locations includes warehouses, trade centres, Tool Kit Depot stores and Beaumont Tiles stores. Bunnings Group employs more than 51,000 team members.



### Kmart Group

Kmart is a leading product development company and trusted brand that operates 322 stores throughout Australia and New Zealand, offering customers a wide range of products at everyday low prices. Kmart employs around 40,000 team members in Australia, New Zealand and key sourcing markets. Target operates 124 stores and employs approximately 10,000 team members across Australia.



### Chemicals, Energy and Fertilisers

Chemicals, Energy and Fertilisers manages nine businesses in Australia and employs more than 1,500 team members across its production and distribution facilities and support offices.



### Officeworks

Officeworks is a leading retailer of technology, stationery, furniture, art supplies and learning and development resources, with around 40,000 products available online and in-store as well as services like Print & Create and Geeks2U. Operating through a nationwide network of 171 stores, Officeworks employs around 9,000 team members.



### Industrial and Safety

Industrial and Safety is a leading supplier of industrial, safety and workwear products to a wide range of customers, including Australia and New Zealand's largest corporate and government entities, through three main businesses: Blackwoods, Workwear Group and Coregas. The division employs approximately 3,700 team members.



### Wesfarmers Health

Wesfarmers Health has four business units, including retail, pharmaceutical wholesale, medical aesthetics and digital health. The retail business includes Priceline Pharmacy, a leading pharmacy, health and beauty retailer with 478 stores across Australia. Priceline partners with community pharmacists through franchise arrangements, and owns non-pharmacy Priceline stores. The division employs around 3,000 team members.



### Wesfarmers OneDigital

Wesfarmers OneDigital brings together the Group's digitally native businesses, including the OnePass membership program, the Group shared data asset and the Catch marketplace. OneDigital supports the Group's data and digital growth ambitions by providing customers with a more seamless, rewarding and valuable omnichannel experience across the Group's retail and health businesses. The division employs about 450 team members.



### Other activities

Wesfarmers is an investor in Flybuys, the BWP Trust, Gresham Partners and Wespine Industries.



# Wesfarmers operations

Wesfarmers has operations in Australia and internationally. Our model of divisional autonomy means each division has its own management team that is accountable for strategy development and implementation, as well as day-to-day operational performance and the design and implementation of its ethical sourcing program.

All divisions have dedicated ethical sourcing teams to manage ethical sourcing and human rights risks and issues. Beyond the 33 dedicated ethical sourcing team members across the Group, other teams, such as divisional leadership teams, merchandising, procurement and operations also have responsibilities for managing supplier relationships and play a central role embedding minimum standards across supply chains. These teams strengthen relationships with suppliers, government and non-government organisations in sourcing countries.

Wesfarmers' divisions employ more than 500 sourcing team members in offshore sourcing markets. Kmart Group has sourcing team members in Bangladesh, Cambodia, China, Hong Kong, India, Indonesia and Vietnam. Officeworks has sourcing team members in India. Industrial and Safety (through its Blackwoods, Bullivants and Workwear businesses) has team members in Bangladesh, China and India.

For the purposes of this Modern Slavery Statement and in accordance with the MSA, references to our operations include our Australian-based support centres for each of the divisions and their operational sites in Australia and New Zealand, such as retail stores, chemical and industrial facilities and our distribution centres. Team member numbers include those who are employed full time, part time or casual, and includes team members (less than one per cent of total) who are employed under a fixed-term contract.

More details about our workforce are provided on the Wesfarmers website in the 2024 Wesfarmers Sustainability Databook, which includes geographic distribution, collective bargaining agreement coverage, Indigenous employment, employees by employment type, gender, turnover, female representation in leadership roles and new hires. The divisions may engage team members directly, engage labour hire workers where required, or suppliers that deliver services through their own employees. Divisions also engage labour hire businesses to supply some workers in our distribution centres.

## Retail store network<sup>1</sup>

### Bunnings Group<sup>2</sup>

**513**

### Kmart Group

**446**

### Officeworks

**171**

### Wesfarmers Health<sup>3</sup>

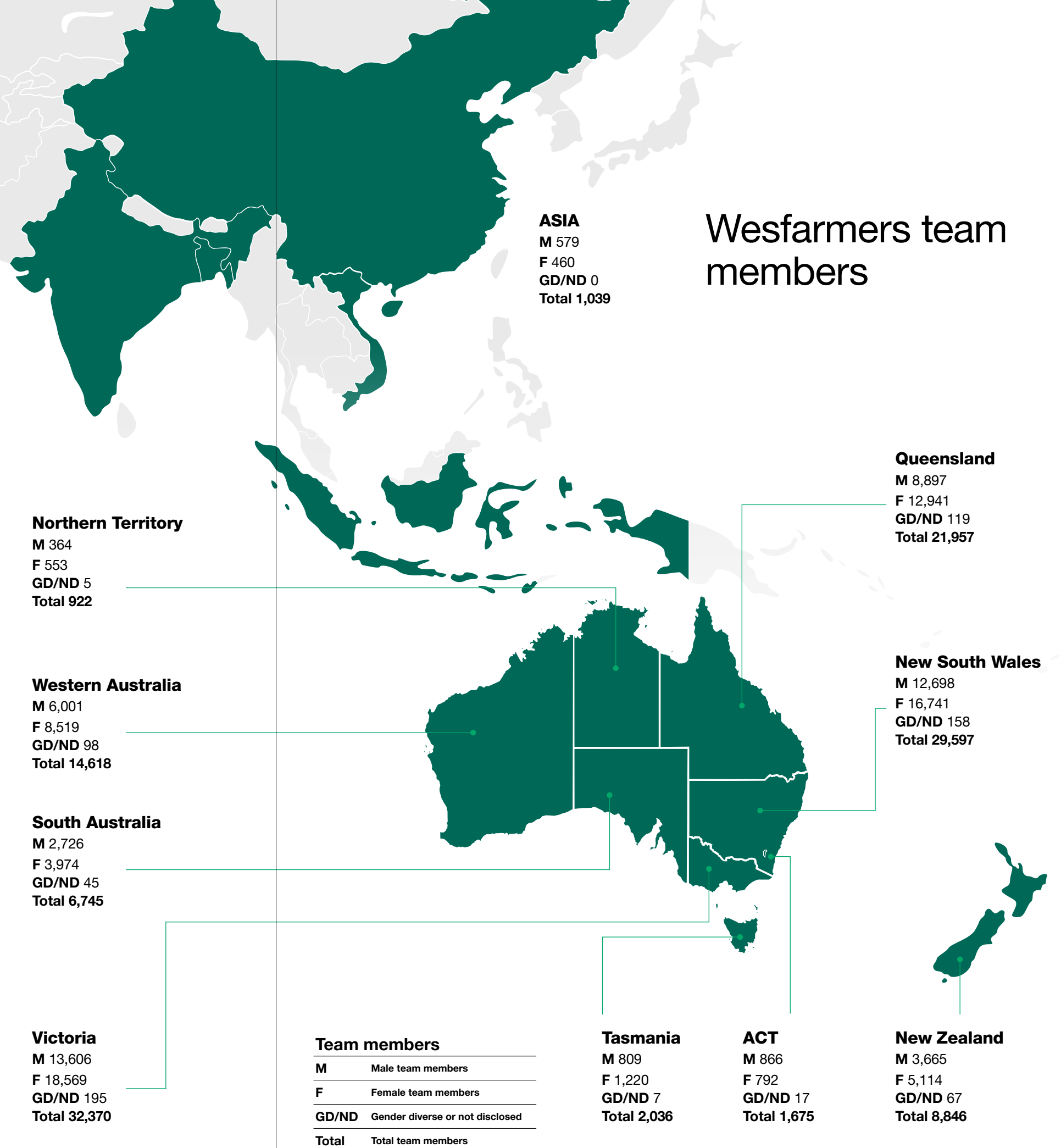
**796**

Refer to Wesfarmers 2024 Full-year results for detail

<sup>1</sup> This MSS does not include franchises as they are independent, separate businesses

<sup>2</sup> Includes Beaumont Tiles company-owned (36) and franchise stores (80)

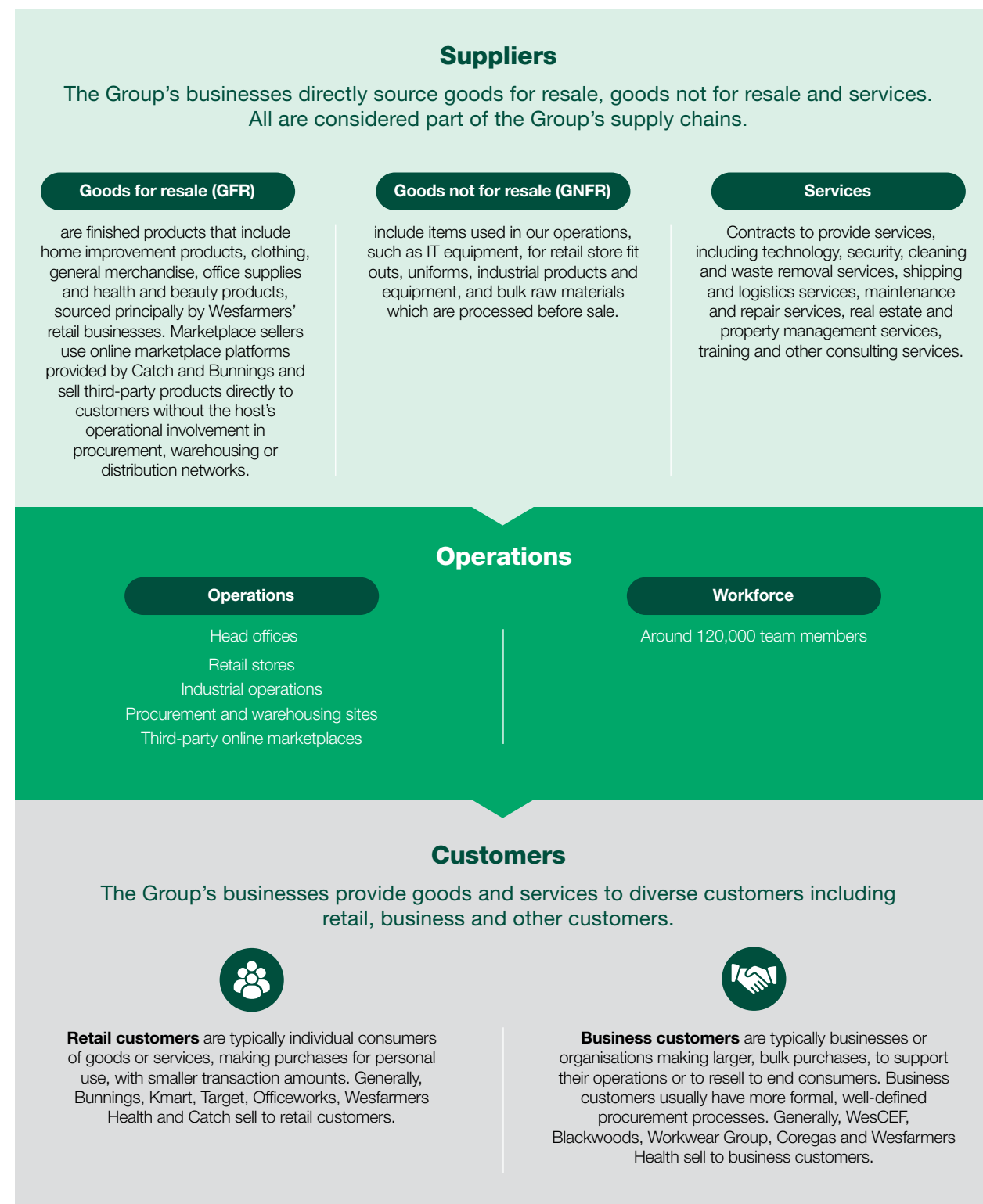
<sup>3</sup> Includes company-owned (174), franchise and banner brands (580) and jointly owned stores (42)  
Note: jointly owned relates to SILK



Team members	
<b>M</b>	Male team members
<b>F</b>	Female team members
<b>GD/ND</b>	Gender diverse or not disclosed
<b>Total</b>	Total team members



# Our value chains



## Smoothing the waters across lithium export chain

WesCEF requires its shipping providers to comply with the standards set out in its Ethical Sourcing and Modern Slavery Policy, including anti-bribery, human rights, and modern slavery prevention clauses.

All potential new shipping partners, including brokers, are pre-qualified to assess if they are aligned with WesCEF policies.

In 2024, WesCEF used this pre-qualification approach when preparing for its first shipment of spodumene concentrate produced by Covalent

Lithium.<sup>1</sup> The pre-qualification process included assessment of the human rights record of the shipping company's country or place of origin, and the company's policies and procedures. The procurement team validated the information provided.

An independent, global inspection company is used to audit current shipping partners, and non-conformances are managed by WesCEF.

WesCEF is well positioned to supply international markets with lithium hydroxide in the future, supporting the

manufacture of electric vehicles that assist in the global transition to a clean energy future.

<sup>1</sup> Wesfarmers is a 50 per cent joint venture partner with Sociedad Química y Minera (SQM) of the recently commissioned Mt Holland lithium mine and concentrator in Western Australia. Currently, WesCEF's share of the spodumene concentrate is marketed and exported by WesCEF for overseas processing.

## Embedding an ethical sourcing program at Wesfarmers Health

Wesfarmers Health was formed in March 2022 following Wesfarmers' acquisition of API.

The Wesfarmers Health Ethical Sourcing Program was established following the acquisition to align with Wesfarmers' policy and standards. In its second year of operations, Wesfarmers Health has continued to promote awareness about modern slavery policies, standards, risks in its supply chain and to encourage supply chain transparency.

A key action taken by Wesfarmers Health to embed its Ethical Sourcing Program was training and capacity building. Wesfarmers Health delivered more than 50 hours of training on

human rights to suppliers and team members. This training provides information on the Wesfarmers Health Ethical Sourcing Program and shares the standards required within the business and with suppliers.

In addition, Wesfarmers Health collaborated with Australian Red Cross to promote the Work Right Hub at its Australian supplier partner sites and implemented an independent grievance mechanism at seven manufacturing sites in China, providing more than 700 supply chain workers access to an anonymous feedback process.

Wesfarmers Health intends to continue to strengthen its Ethical Sourcing Program through the implementation of additional human rights due diligence processes, such as Standard Operating Procedures for high-risk materials. Wesfarmers Health also plans to implement its Ethical Sourcing Program in the newly acquired businesses InstantScripts and SILK businesses, both acquired in FY2024.

# Our major sourcing locations

27,000

suppliers of products and services

43

own-brand GFR sourcing locations

94%

own-brand GFR is sourced from 10 sourcing locations

The Group's supply chains are multi-tiered, complex and dynamic. Wesfarmers' divisions have different supply chains, reflecting their diverse operations and products or services offered to customers.

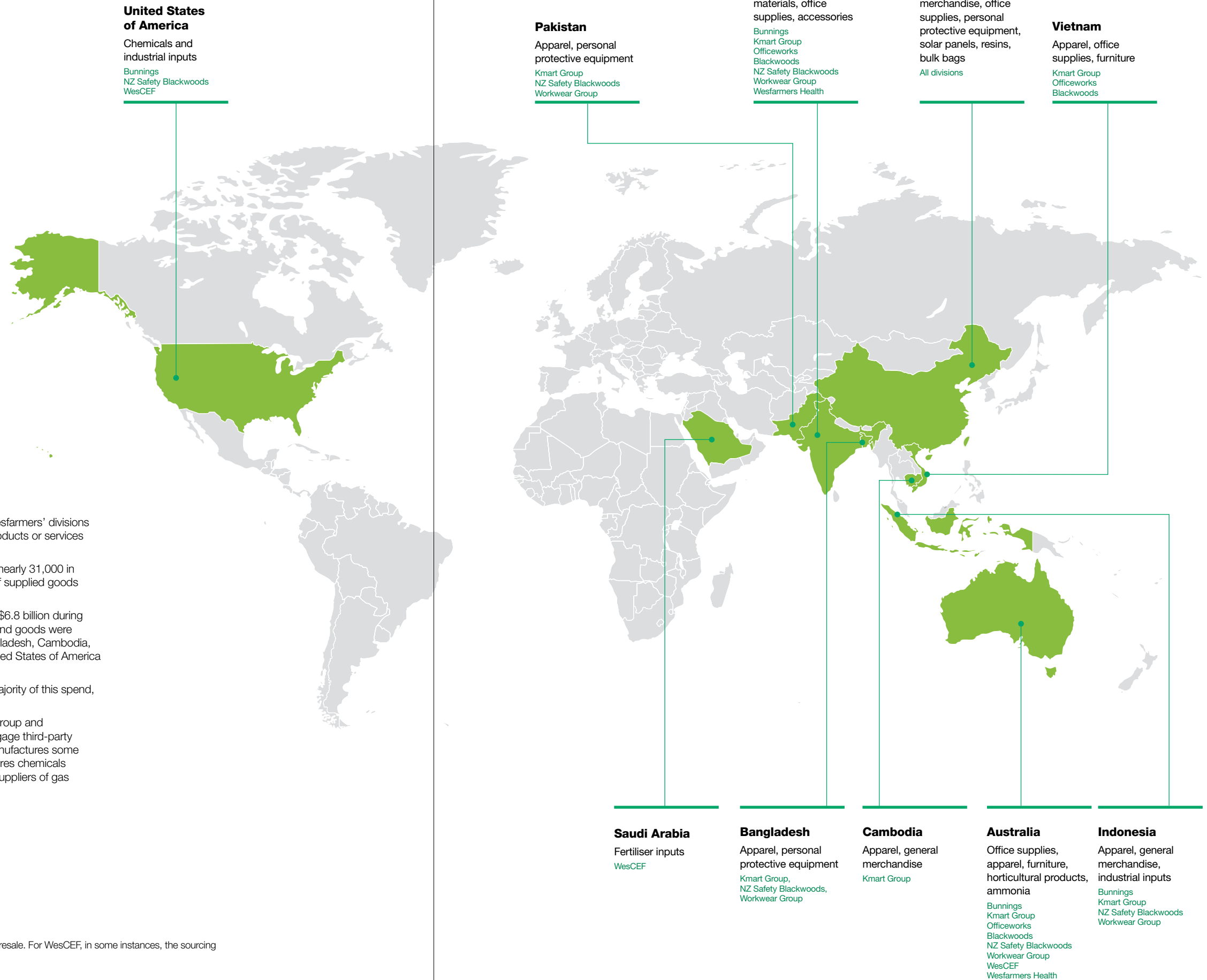
This year, the Group has more than 27,000 suppliers (compared with nearly 31,000 in FY2023) producing goods and providing services. Of these, about half supplied goods and about half supplied services to Wesfarmers' divisions.

Total spend on own-brand goods for resale (GFR) was approximately \$6.8 billion during FY2024. When measured by value, more than 94 per cent of own-brand goods were sourced from Wesfarmers' top 10 supplier locations in Australia, Bangladesh, Cambodia, China (including Taiwan), India, Indonesia, Pakistan, Saudi Arabia, United States of America and Vietnam (listed in alphabetical order).

The divisional procurement and ethical sourcing teams manage the majority of this spend, with support from the Wesfarmers Corporate Office.

Importantly, the Group's retail businesses, such as Bunnings, Kmart Group and Officeworks, do not own the factories where goods are made, but engage third-party suppliers to manufacture or supply products. Industrial and Safety manufactures some of its own product, including uniforms and gases. WesCEF manufactures chemicals and fertilisers, but does not own or control its supplier sites, such as suppliers of gas in Australia.

These sourcing locations represent the country of origin of own-brand goods for resale. For WesCEF, in some instances, the sourcing location may be a reference to the registered location of a vendor.





# Global supply chains

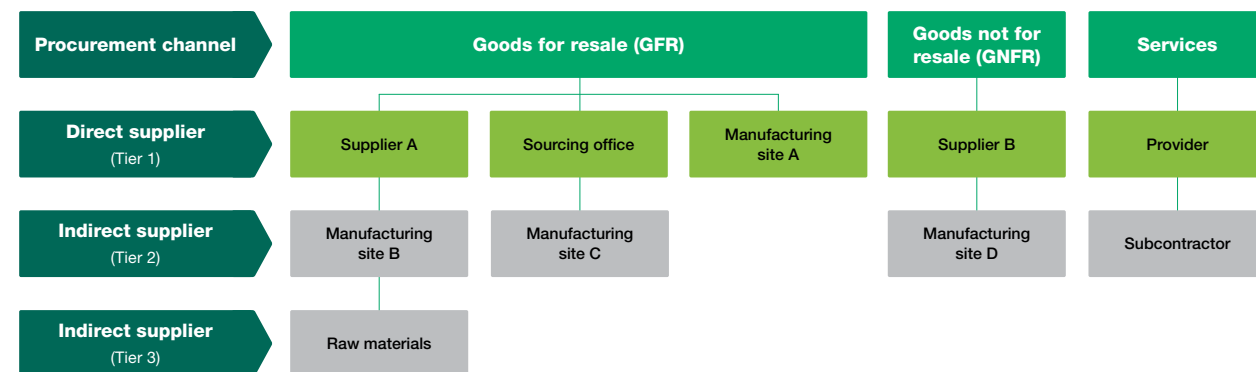
Across the Group, the divisions have very different supply chains. For instance, WesCEF sources diverse raw materials (such as gas or chemicals) for its industrial processes, with outputs used in chemical processes or sold to customers for use or further processing.

By contrast, the retail divisions engage suppliers to manufacture goods for resale, with the supplier typically responsible for procuring inputs, including in some cases, raw materials.

When sourcing products or services, the divisions may engage with global supply chains with multiple tiers. By way of example, the diagram below shows Bunnings' definition of its value chain, showing the interactions between supplier's sites.

## Bunnings supply chain

Typically, goods for resale (GFR) suppliers, goods not for resale (GNFR) suppliers and service providers have a direct contractual relationship with Bunnings and agree to meet the minimum standards set out in the Bunnings Supplier Code of Conduct. Direct suppliers may engage with their own suppliers or service providers, who are referred to as Tier 2 suppliers and have an indirect relationship with Bunnings. Tier 3 suppliers (for example a supplier of raw materials) supply Tier 2 suppliers.



## The apparel supply chain

The structure of the apparel industry is complex. Some suppliers are vertically integrated, spanning multiple tiers of the apparel supply chain, while others specialise in a single stage of the supply chain. Apparel industry supply chains may be located across several countries, with materials or goods shipped from one country to another country for further manufacturing. The apparel industry describes its tiers according to the type of activity being undertaken. A direct

supplier relationship is usually at the Tier 1 level.

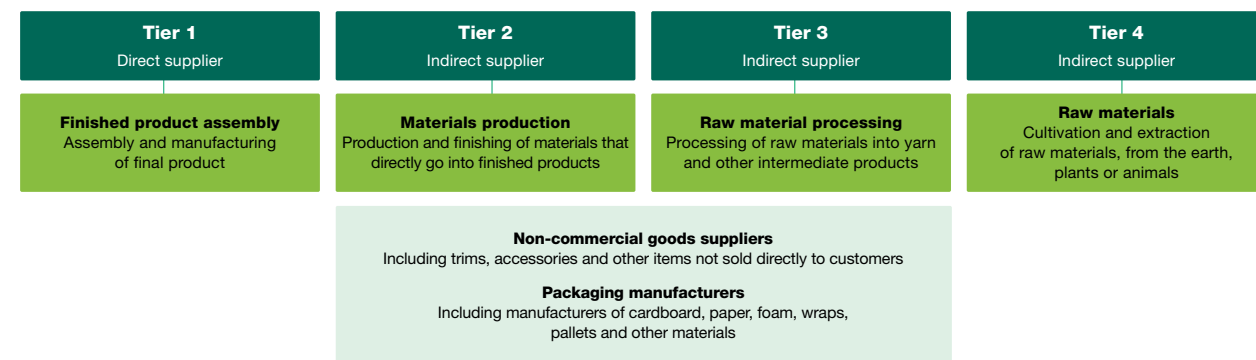
Apparel supply chains for particular products depend upon design specifications and materials used in the product.

Wesfarmers' divisions and their businesses have contractual relationships with Tier 1 suppliers of finished goods. Generally, the division does not have separate contractual relationships with those who supply to our Tier 1 suppliers – these are called Tier 2

and Tier 3 suppliers. Tier 2 and Tier 3 suppliers may provide inputs, including fabric, thread, trim and accessories. Non-commercial goods suppliers and packaging suppliers may be either Tier 2 or Tier 3 suppliers.

Tier 4 suppliers may provide raw materials (such as cotton).

Below is the supply chain of Kmart Group and the Workwear Group.

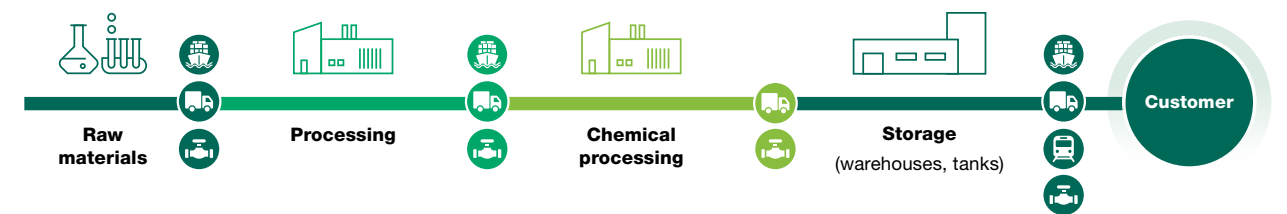


## Industrial supply chain

WesCEF manages a portfolio of industrial businesses in Australia, across the chemical, energy, fertilisers and mining sectors, with each having different supply chains. Typically, industrial supply chains start with raw materials which can be sourced domestically or internationally. Sometimes, raw materials may be processed then purchased by WesCEF businesses for further processing, then distributed to customers.

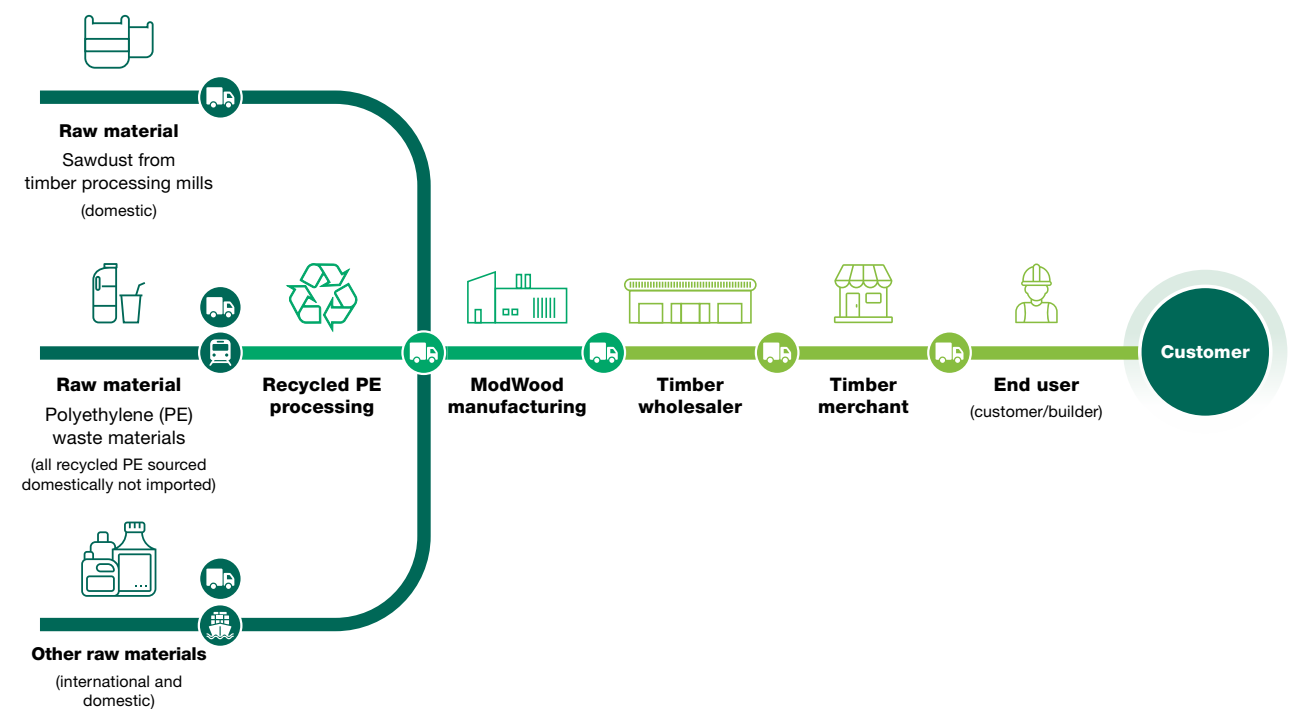
Within WesCEF, ModWood is an Australian manufacturer of wood plastic composite decking and screening products. It incorporates approximately 75 per cent recycled content into its product. ModWood sources a range of recycled and virgin raw materials and manufactures wood plastic composite products in Victoria, Australia. Finished goods are stored on-site, then distributed nationally to timber wholesalers and merchants who then sell them to end users.

## Chemicals supply chain



## ModWood supply chain

ECO-FRIENDLY DECKING





# 2. Risks

## Risks of modern slavery in our operations and supply chains



Wesfarmers is a large, diverse conglomerate with operations in Australia and internationally. We have complex international supply chains and are exposed to human rights risks, including modern slavery. These risks exist in our operations and supply chains in all countries, including Australia and New Zealand.

## Identifying risks of modern slavery

The MSA defines modern slavery as conduct constituting slavery or slavery-like practices such as servitude, human trafficking, debt bondage, forced marriage, forced labour, deceptive recruiting for labour or services and the worst forms of child labour. It includes situations of serious exploitation where offenders use coercion, threats or deception to exploit victims and undermine their freedom.

Consistent with their diverse operations and industries, our divisions use varied risk methodologies to identify inherent risks in their operations, supply chains and suppliers. The level of risk of modern slavery in supply chains is influenced by various factors including the nature of operations, category of goods, raw materials used in manufacture, manufacturing process, whether the product is own-brand or non-own-brand and the location where products are manufactured or improved, or services procured.

### External research and data

Reports and insights from non-government organisations, industry publications ratings agency reports, investor publications, and human rights defenders provide insight into modern slavery risks.

In FY2024, our divisions reviewed reports and data relevant to their business, including:

- Trafficking in Person Report (TIP), US Department of State
- Global Rights Index (GRI), International Trade Union Confederation
- Global Slavery Index, Walk Free<sup>1</sup>
- Corruption Perceptions Index, Transparency International
- Sheffield Hallam University research<sup>2</sup>
- Morgan Stanley Capital International (MSCI) rating report

- Review of Australia's Modern Slavery Act, Professor John McMillan AO
- Australian Human Rights Commission
- Global Estimates of Modern Slavery, International Labour Organization
- Government entity lists, such as the Consolidated List of persons and entities listed under sanctions laws (Australian Department of Foreign Affairs and Trade website).

Currently, some divisions use sourcing and procurement tools, including LSEG (Refinitiv) World One Check to screen for politically exposed people and organisations connected to or involved with our suppliers and as a tool to manage sanction compliance. Some divisions use Sentinel supplier screening to inform risk exposure and assess suppliers.

This year, the Wesfarmers Corporate Office, in partnership with Officeworks, WesCEF and Kmart Group assessed third-party online risk platforms for their ability to supplement divisional understanding of modern slavery risk, according to their suppliers, the countries they source from and the types of products sourced. A preferred platform will be selected in FY2025.

### Internal knowledge sharing and collaboration

Ethical sourcing team members from across the Group participate in quarterly human rights forums convened by the Corporate Office. These forums allow more than 25 participants to share insights about modern slavery risks and enable collaboration on issues such as forced labour, data and reporting, high-risk materials, online supplier risk platforms, regulatory reform, global human rights frameworks and worker voice initiatives.

During FY2024, the human rights forum collaborated to update the Wesfarmers Reportable Breach Framework to incorporate the SMETA 2022 methodology and contributed to the development of a Group high-risk materials guidance document and process for reporting a 'modern slavery reportable event'.

### Independent third-party social and environmental audits

Some Wesfarmers divisions have been operating audit programs for almost a decade. These programs help inform our understanding of risk, including risks inherent to specific regions or product supply chains and enable divisions to modify their programs accordingly (see Section 4).

Wesfarmers' divisions use independent third-party and accredited auditors, or they review audits from ethical trade membership organisations, such as Supplier Ethical Data Exchange (Sedex). Sedex Analytics is used to determine the risk level of manufacturing sites and that risk rating can be used to inform the level and nature of monitoring activity to be undertaken at particular sites. Sedex Analytics draws data from various sources, for example, Sedex Radar (country and sector inherent risk), the Self-Assessment Questionnaire completed by member sites and Sedex audit findings.

Kmart Group supplements its monitoring program with factory visits undertaken by its internal team for special cases or investigations.

<sup>1</sup> Global Slavery Index | Walk Free

<sup>2</sup> Over-Exposed | Sheffield Hallam University (shu.ac.uk)



## External collaborative groups

Where appropriate, divisions work collaboratively with industry-wide initiatives, government and non-government organisations, and suppliers to drive impact and promote coordinated approaches to tackling complex modern slavery issues. Wesfarmers and divisions are members of external collaborative groups and forums. See Section 3 for more information on collaboration.

### Collaboration with the Work Right Hub

During the year, Wesfarmers Health partnered with Australian Red Cross to boost workers' knowledge of workplace protections by promoting the Work Right Hub.

This collaboration focused on domestic suppliers and factories to inform and empower workers. Wesfarmers Health customised promotional messaging to suit the Australian manufacturing context and trialled the program with selected domestic suppliers and factories.

Workers with these suppliers and factories can now anonymously access the Work Right Hub's multilingual decision tree tool by scanning a QR code, allowing them to access information on their workplace rights and protections and directing them to support services.

### Salient human rights assessment

In FY2021, Wesfarmers engaged a third-party human rights consultant to support a salient human rights assessment for the Group. The assessment is described more fully in our 2023 Modern Slavery Statement.

Six salient human rights issues were identified from mapping human rights risks across our operations, supply chains and business relationships. Some divisions continue to use the findings to assist with prioritising actions to mitigate human rights risks.

The six salient human rights issues are:

- supporting labour rights in our value chain
- respecting Indigenous peoples' rights
- maintaining fair and safe workplaces for our workers
- preventing adverse impacts on communities

- upholding the privacy and personal dignity of our customers, team members and other stakeholders
- ensuring product safety for our customers.

Since conducting the risk assessment in FY2021, Wesfarmers has established the Wesfarmers Health and OneDigital divisions and several divisions have acquired new businesses, adopted new sales channels (such as the Bunnings online marketplace) or commenced operating from and in new locations.

When the **Our approach to human rights** was developed, Wesfarmers committed to review it in three years. A review will be undertaken in FY2025 with a focus on extending the analysis to Wesfarmers' new divisions and to changing or emerging human rights issues.

## Key risk factors

Certain risk factors that elevate the risk of modern slavery are common to all our divisions' supply chains but the degree of impact of each risk factor varies.

### Complex multi-tiered supply chains

There is an increased risk of modern slavery when the supply chains are complex, multi-tiered, opaque and span various countries. These factors limit the line of sight to working conditions throughout the value chain.

### Country of sourcing

According to international human rights reports, some countries have a greater prevalence of modern slavery. This is often where the law enforcement system is weak or absent, where there is poor governance, conflict, migration flows or socio-economic factors such as poverty.

### Certain types of products and services

Products and services present higher risk of modern slavery if they include hazardous or unregulated manufacturing processes, use hazardous types of raw materials, rely on low-skilled, seasonal or low-paid workers, are low margin, or originate in a high-risk sourcing location.

### Complex labour sourcing

There is an increased risk of modern slavery where teams are employed by third-party labour hire companies or via complex labour value chains. Third-party labour hire companies may be contracted to provide cleaning and security services and to work in horticultural facilities.

# Inherent risks in the Group's operations and supply chains

Modern slavery is connected to the supply of goods and services, domestically and globally. Walk Free (an international human rights group focused on the eradication of modern slavery) has identified the highest at-risk imports into G20 economies by goods category. Some Wesfarmers divisions source products that are in the top four risk categories identified by Walk Free: electronics, garments, solar panels and textiles. In addition, our divisions source from some known higher-risk jurisdictions.

Forced labour is a form of modern slavery and according to the latest global estimates, about 27.6 million people are presently in forced labour. Research indicates that forced labour exists across the world, including in industrialised and developing countries, and that most people in forced labour work in southeast Asia, in the manufacturing, construction, agricultural, services and domestic work sectors. Migrant workers are known to experience greater risks related to forced labour, including being exposed to more unsafe environmental conditions, feeling unsafe at work, discrimination and wage theft.

## Operational risk

Maintaining safe and fair workplaces is a salient human rights risk in the Group's operations. Our operational workforce is predominantly located in Australia and New Zealand and we have assessed both countries as having low likelihood of modern slavery. However, the risk of modern slavery exists in all countries where we have operations, including Australia, New Zealand and our overseas sourcing offices.

The divisions mitigate the risk of modern slavery in their operations by maintaining comprehensive human resources and safety management systems. Across the Group, many leaders are trained in human rights and the Wesfarmers Code of Conduct, Equal Employment Opportunity Policy and Diversity and Inclusion Policy are shared with our divisions for adoption and implementation in their operations and these policies are well understood. Each division has whistleblower policies and processes (as required under the *Australian Corporations Act*) and grievance mechanisms, to facilitate reporting of misconduct and other reportable conduct, without the risk of adverse consequences for the reporter.

The majority of Wesfarmers' 120,000 team members (about 83 per cent) are employed under collective agreements, with the remainder employed through individual contracts. These Enterprise Agreements are voted on by team members and considered and approved by the Fair Work Commission in Australia. Agreements confer benefits benchmarked against minimum pay and entitlements required under applicable awards and typically provide for consultation regarding significant operational changes. Wesfarmers recognises the rights of team members to negotiate collectively, with or without the involvement of third parties.

## Supply chain risk

The Group assessed the material inherent modern slavery risks associated with goods and services procured by the divisions, building upon divisional assessment of human rights risks and taking into account their deep understanding of risk factors across their operations, supply chains and sourcing locations.

For goods procured (both GFR and GNFR) the most significant inherent modern slavery risks identified are migrant labour exploitation, excessive overtime, forced labour, raw material supply chain risks, and lack of freedom of association. For services sourced by divisions, the highest inherent risks are migrant labour exploitation, forced labour, subcontracting and homeworking, and deceptive recruitment practices.

The Group's approach to managing these modern slavery risks is discussed in Section 3.

# Inherent modern slavery risk in Wesfarmers sourcing locations

Wesfarmers has more than 27,000 suppliers, with own-brand GFR sourced from 43 locations. Here we show the sourcing locations with the highest inherent modern slavery risk and those of higher spend.

## Risk types

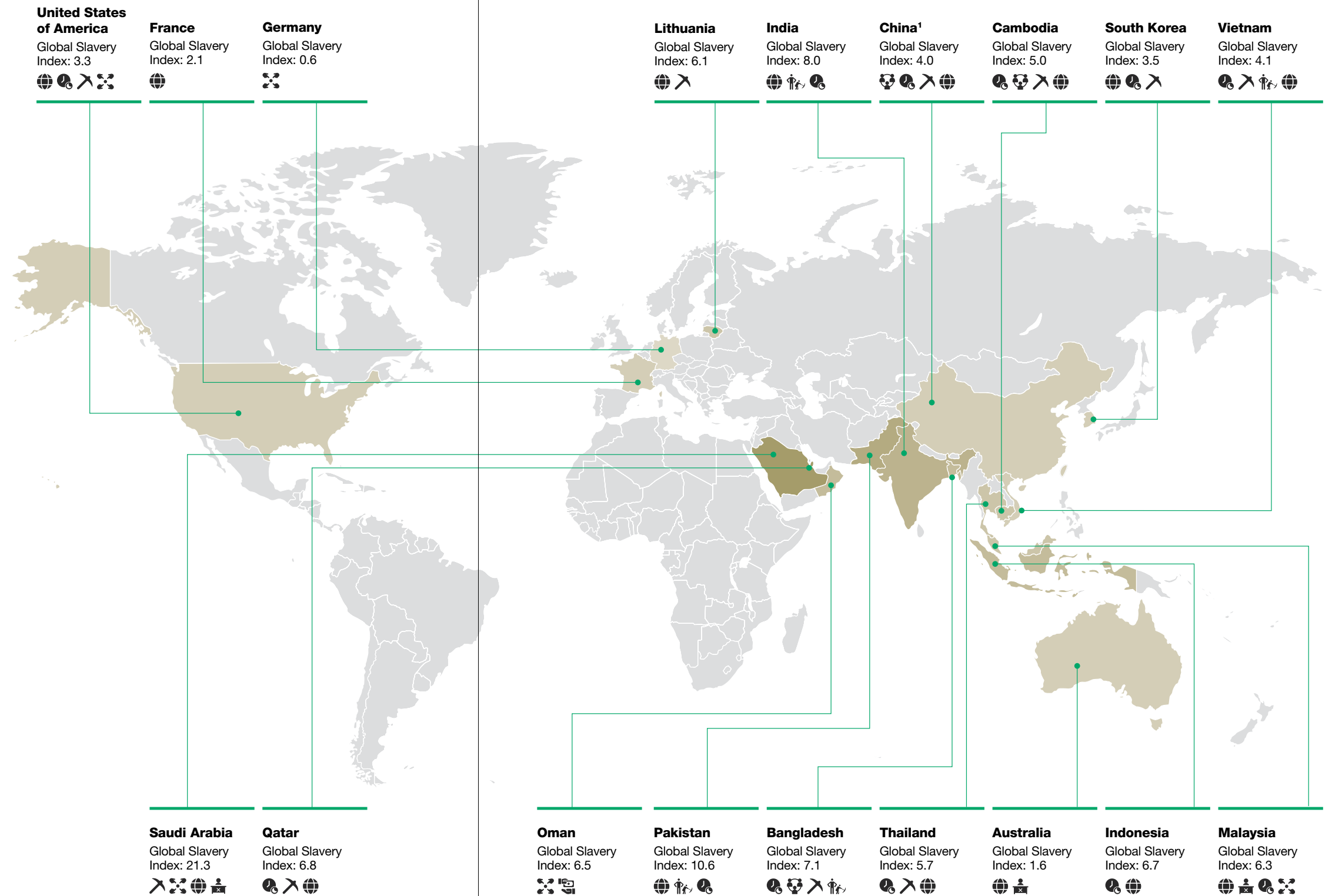
-  Child labour\*
-  Corruption
-  Deceptive recruitment practices
-  Discrimination
-  Excessive overtime
-  Forced labour
-  Freedom of Association
-  Migrant labour exploitation

\* 'Child labour' is a reference to the worst forms of child labour as defined in Article 3 of the ILO Convention (No 182) concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour.

## Walk Free Global Slavery Index



Estimated prevalence of modern slavery per 1,000 of population (Walk Free Global Slavery Index 2023)



<sup>1</sup> Includes sourcing from Taiwan. The Global Slavery Index for Taiwan is 1.7, however the higher of the two indices is used in this mapping.



## Risks among suppliers of services to the Group

The divisions engage suppliers of services, including cleaning, security, maintenance, waste disposal and catalogue distribution. These service suppliers may employ or rely upon low-skilled and migrant workers who are more vulnerable to exploitation.

The risk of modern slavery is generally higher among low-skilled and migrant workers because they may be less educated, less familiar with workplace laws and less proficient in local languages. Migrant workers may be more vulnerable because they can be dislocated from their community and family support structures, have concerns about employment security and its impact on their visa or immigration status, and issues related to personal background (such as conflict in their home country that caused them to migrate). In combination, these reasons may result in

low-skilled and migrant workers being less likely to access grievance or whistleblower mechanisms.

While Australia and New Zealand are considered lower risk for modern slavery suppliers of services globally, some suppliers of services to the divisions in Australia are higher risk, such as cleaning and security contractors. Some divisions are increasingly focused on assessing service supplier risks within Australia and including them in divisional ethical sourcing programs.

The divisions that monitored their service suppliers reviewed audits and identified the most material modern slavery risk types: migrant labour exploitation, subcontracting and homeworking, deceptive recruitment practices, and forced labour.

In FY2024, 111 service suppliers were included in divisional ethical sourcing programs. Sixty sites were monitored and seven reportable breaches<sup>1</sup> were identified. These breaches related to wages, working hours or health, safety and hygiene.

While service suppliers are predominantly based in Australia, as divisions expand and mature their ethical sourcing programs, some plan to review their operational service supply chain modern slavery risks beyond Australia, as appropriate for each division and its supply chain.



## Supporting the ethical procurement of services

About 2,700 of Bunnings suppliers are service providers. Bunnings' approach to the ethical procurement of services is built upon its Code of Conduct, which is embedded in Bunnings' standard terms of trade and conditions.

For certain high-risk services, assessments are completed to determine the inherent risk level and then the relevant ethical sourcing controls. For example, semi-skilled domestic labour, such as security guards, are deemed high risk due to the following risk factors:

- the prevalence of migrant workers engaged within the security industry
- the challenge in managing the use of subcontracted labour
- the complexity of the Australian and New Zealand industrial relations systems relative to the resources of smaller businesses.

To mitigate the inherent risks, Bunnings has strengthened the controls in place for the procurement of security guard services:

- pre-qualification: security guard suppliers must complete a capability assessment to demonstrate if they can meet the expectations of the Bunnings Code of Conduct. Their responses are rated and are a consideration in procurement decision-making.
- subcontractor transparency and assessments: if a security guard supplier is approved to use subcontractors, Bunnings and the supplier co-design the controls. The controls will include risk and capability pre-qualification assessments and reporting to Bunnings. In FY2024, 135 subcontractors were approved as subcontractors to deliver security guard services.
- independent audits: Bunnings will verify compliance with the Bunnings Code by directing an independent third-party auditor to conduct an audit of the security guard vendor (using a sample-based methodology)
- whistleblower mechanism: in-store service providers, such as security guards, can raise concerns anonymously via Speak Up, an independently monitored whistleblower helpline.

Similar ethical sourcing controls are adopted for other high-risk service suppliers across Bunnings' supply chains and operations.

## United Nations: cause, contribute and directly linked

UNGPs are the global standard for addressing human rights and modern slavery associated with business activities

The UNGP uses 'cause', 'contribute' and 'directly linked' to define a company's connection to a negative human rights impact and its responsibility to support remediation.

The MSA Guidance for Reporting Entities explains that adopting these concepts will assist companies to identify the risk that they may be involved in modern slavery and whether that risk arises directly (because a company's actions facilitate or incentivise modern slavery) or indirectly (because a company's operations, products or services are connected with modern slavery via a third party).

The divisions' ability to influence worker conditions, the actions taken to avoid modern slavery risks through due diligence processes and remediation action plans

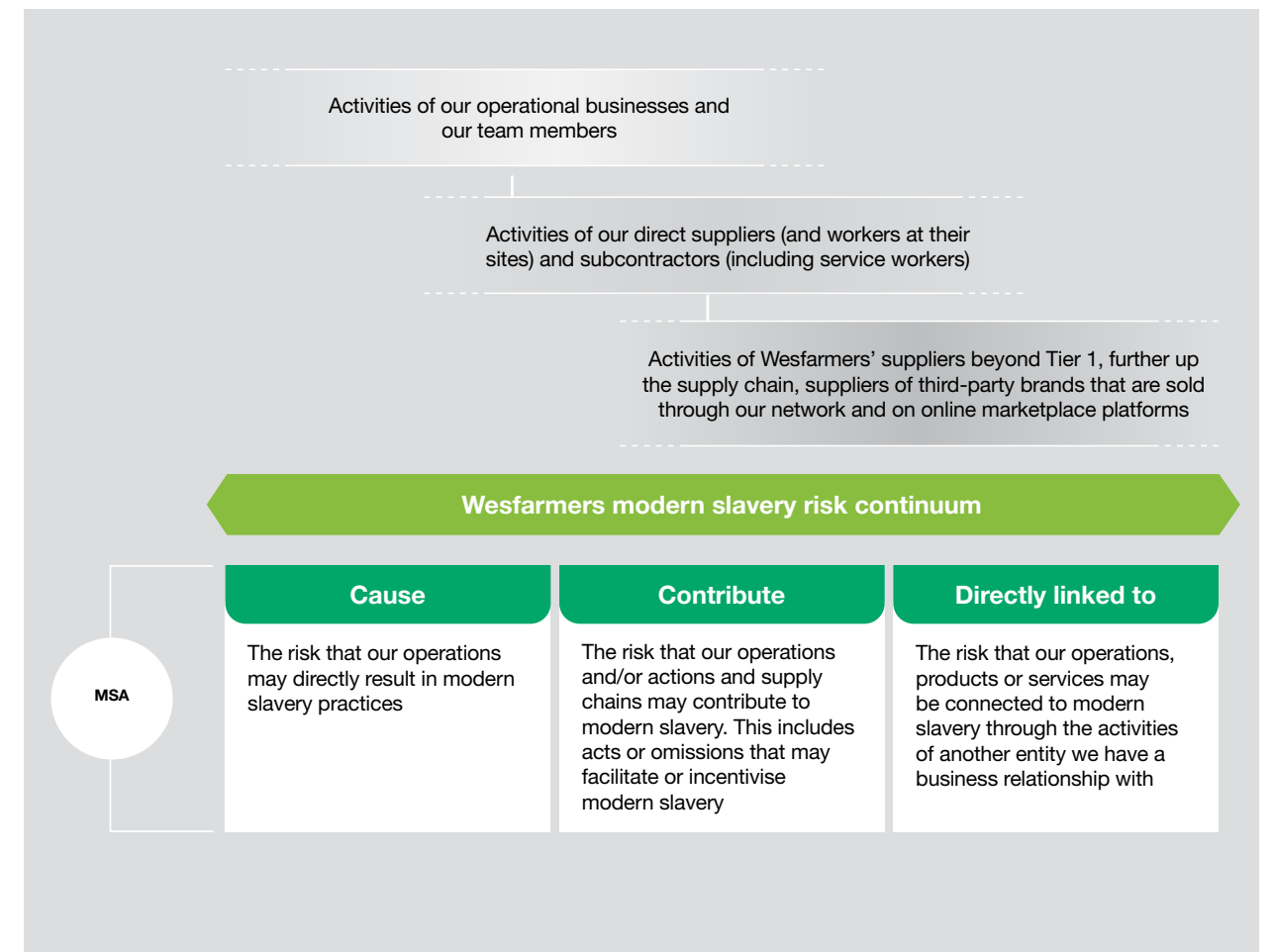
are relevant when considering modern slavery risks in the Group's supply chains and operations.

We aim to avoid causing or contributing to adverse human rights impacts. The Wesfarmers Ethical Sourcing and Modern Slavery Policy states that where the Group's activities have caused or contributed to an adverse human rights impact, Wesfarmers or the relevant division or business will provide for or cooperate in remediation of the impact.

The UNGP framework provides guidance about how each division's sourcing and operational practices could cause, contribute or be directly linked to modern slavery risks, and to focus our human rights due diligence in an effort to avoid adverse impacts. The diagram below explains how Wesfarmers views the continuum as related to modern slavery risk.

This year Catch reviewed the continuum to recognise the connection between human rights impacts and Catch's third-party online marketplace. The potential human rights impact is dependent on the type of product and sourcing location, but as the Catch marketplace facilitates transactions directly between sellers and customers, Catch judged its business may be 'directly linked to' negative human rights impacts.

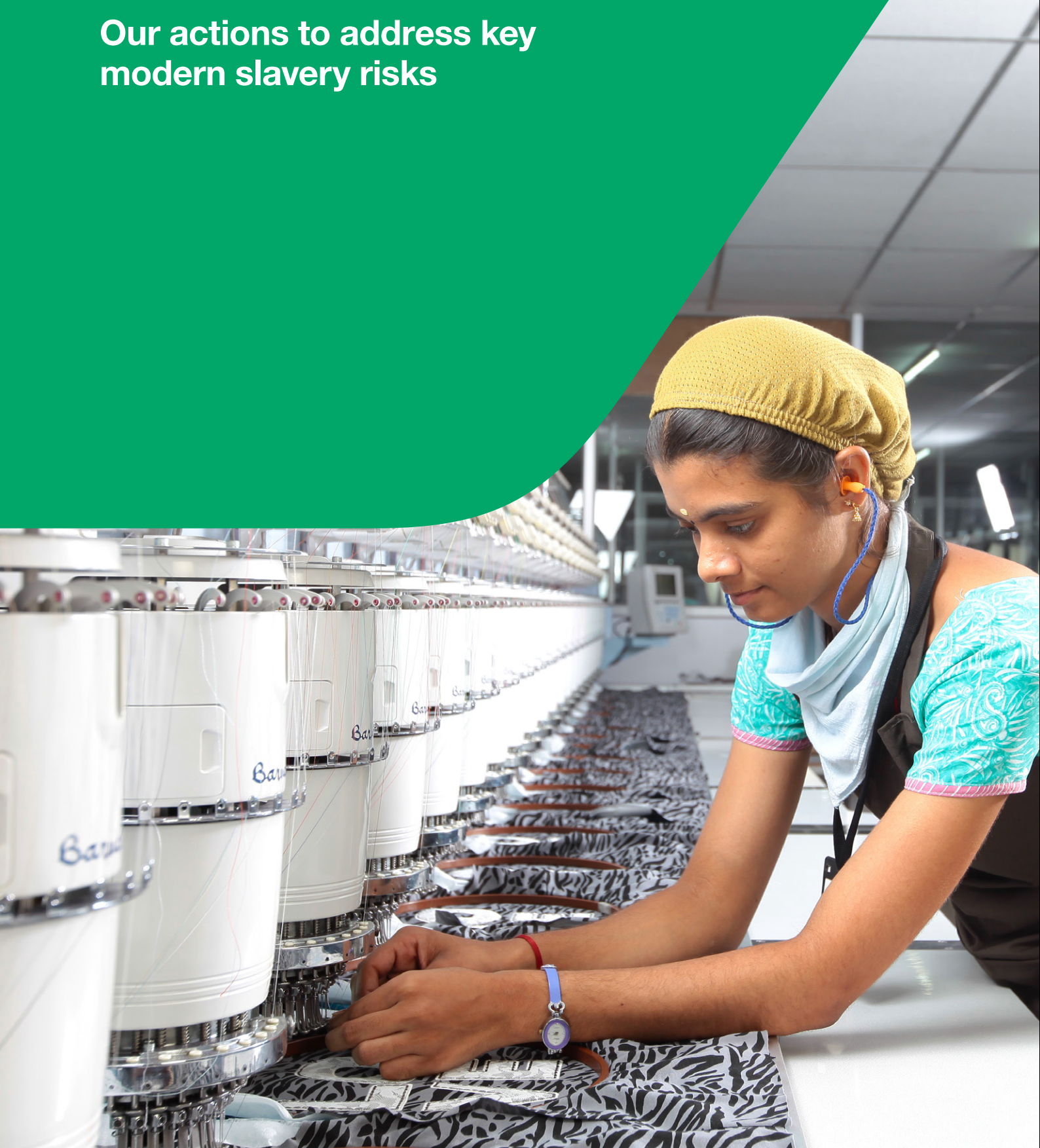
During the year, Wesfarmers developed a new materiality assessment procedure utilising the UNGP continuum when considering how divisions may be connected to impacts along various value chains. We intend to use this new methodology for external reporting of our FY2025 material sustainability topics.



<sup>1</sup> Reportable breaches are identified breaches that are more serious. Information on auditing and monitoring of suppliers and sites is described in Section 4.

# 3. Actions

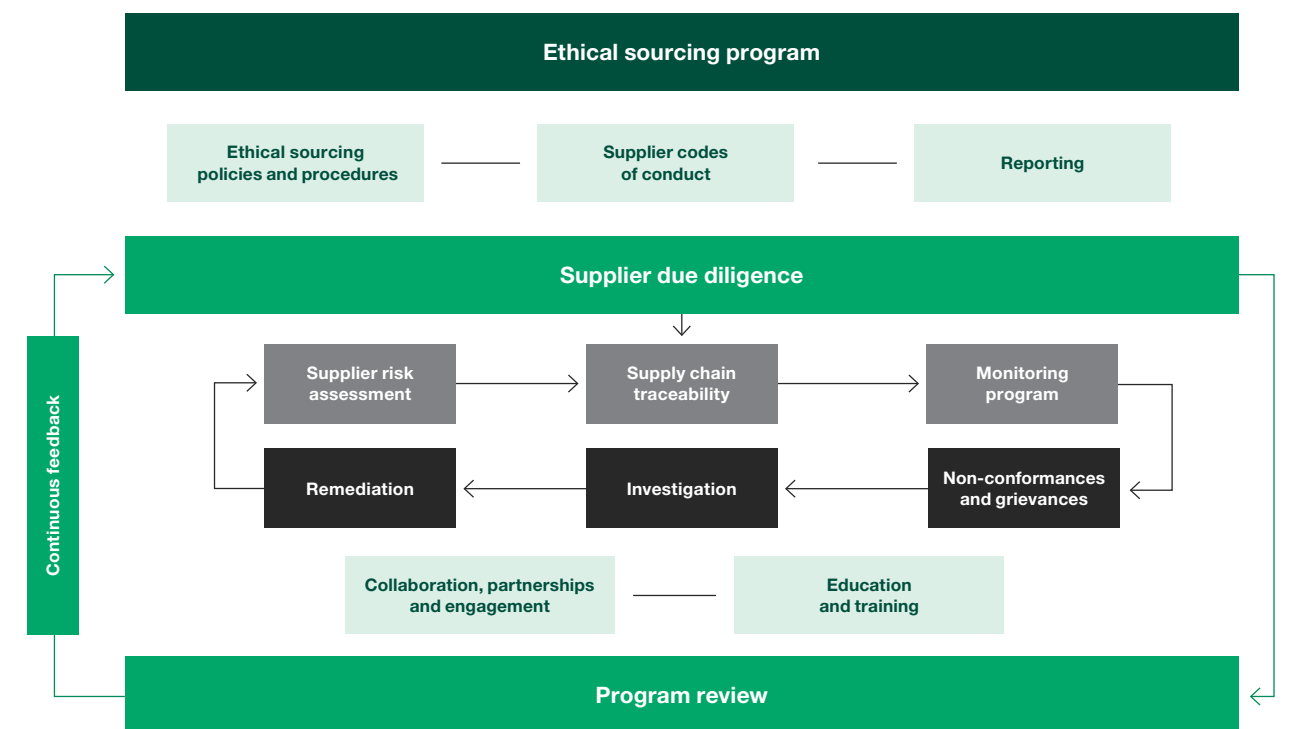
## Our actions to address key modern slavery risks



Wesfarmers' divisions take a range of different actions to identify, prevent, mitigate and manage modern slavery risk in their operations and supply chains. Each division has an ethical sourcing program, as required by the Wesfarmers Ethical Sourcing and Modern Slavery Policy. All divisions have dedicated ethical sourcing teams and across the Group, Wesfarmers' divisions employ more than 500 sourcing team members in offshore sourcing markets.

The actions the divisions take with their team members and suppliers reduce, but do not eliminate, the risk of modern slavery or forced labour in their operations and supply chains. The divisions aim to evolve and enhance their ethical sourcing programs every year by strengthening due diligence processes to address the inherent risk of modern slavery.

The actions taken reflect the experience built up over many years and reflect the maturity of modern slavery risk management and reporting.





# Governance and policies

Wesfarmers sets, and the divisions implement, a comprehensive ethical sourcing and modern slavery governance and policy framework that underpins modern slavery risk management processes, including identification and management of modern slavery risks.

## Wesfarmers Board and Wesfarmers Audit and Risk Committee

The Wesfarmers Board approves the purpose, values and strategic direction of the Group. The Board sets the Group's risk appetite and reviews, approves and monitors the Group's risk management framework and systems of internal controls. It guides and oversees Wesfarmers and its businesses in achieving their strategic plans. The Board institutes good governance practices and is committed to fostering a culture of compliance that values ethical behaviour, personal and corporate integrity, accountability, transparency and respect for others. The Board aims to protect and enhance the interests of shareholders, while considering the interests of other stakeholders, including team members, customers, suppliers, government, regulators and the communities in which the Group's businesses operate. The Board approves the Group Ethical Sourcing and Modern Slavery Policy.

The Wesfarmers Audit and Risk Committee assists the Board in fulfilling its responsibilities to guide the Group to meet its legal and regulatory obligations along with its commercial objectives. This includes overseeing the Group's systems of internal control and its financial and non-financial risk management framework in accordance with the Group's purpose, values and strategic direction.

Human rights risks identified within our own operations and supply chains are included in Wesfarmers Group operational risk reporting. The Wesfarmers Audit and Risk Committee receives reporting on human rights risk management, including modern slavery, at least twice annually. It also reviews and recommends to the Board for approval public disclosures including this Modern Slavery Statement.

One of the key focus areas of the Wesfarmers Audit and Risk Committee for FY2024 was monitoring the ethical sourcing of products and services throughout the Group to ensure there are appropriate processes and controls in place to manage the risk of modern slavery.

### Our policies

Wesfarmers' human rights commitments are supported by our Code of Conduct, various policies including the Group and divisional anti-bribery policies, ethical sourcing and modern slavery policies, our whistleblower policies and processes, Our Approach to Human Rights statement and various other commitments.

Each division implements its own ethical sourcing and supplier due diligence programs. These align with the Group's minimum standards in the Wesfarmers Ethical Sourcing and Modern Slavery Policy, consistent with leading international practice.

Wesfarmers' minimum standards require that suppliers not use any type of modern slavery (including forced labour), adhere to laws governing working ages and hours, seek to ensure safe and healthy working conditions and transparent record keeping, recognise the rights to freedom of association and collective bargaining and support the implementation of trusted grievance mechanisms.

The Wesfarmers Ethical Sourcing and Modern Slavery Policy must be complied with or incorporated into policies within each division, as appropriate to the industry in which they operate. Key policies and control documents relevant to the management of modern slavery and human rights risks across the Group are listed in Appendix B and, unless noted, are available online.

## Wesfarmers Leadership Team

The Wesfarmers Managing Director and Wesfarmers Leadership Team (composed of Wesfarmers' senior executives and divisional managing directors) oversee the implementation of divisional ethical sourcing programs.

Working with experienced executives in our divisions, the Wesfarmers Leadership Team reviews emerging human rights risks and opportunities as part of an annual risk review.

Operational experience in human rights at the leadership team sits with the divisional managing directors and the Wesfarmers Executive General Manager Corporate Affairs, and certain other Wesfarmers corporate executives such as the Group General Counsel.

## Divisional leadership

Each division is overseen by a divisional board that includes the Wesfarmers Group Managing Director and Chief Financial Officer and is guided by the Group meeting and reporting cycle and the Wesfarmers governance framework.

Divisional boards and leadership teams have responsibility for identifying and managing material divisional risks in accordance with the Group's risk management framework, with support from divisional audit, risk and compliance committees, which oversee, among other issues, existing and emerging modern slavery and human rights risks.

The Wesfarmers divisions leverage internal and Group expertise to develop and maintain ethical sourcing programs that assess and monitor human rights risks relating to suppliers of goods and services. The divisional ethical sourcing specialists are members of the Wesfarmers Human Rights Forum and access expertise from other divisions.

Reports on divisional ethical sourcing programs are presented to both the divisional Audit and Risk Committees and boards, as well as the Wesfarmers Audit and Risk Committee and Wesfarmers Board.

Modern slavery and ethical sourcing are part of the annual risk review undertaken by the divisions. As part of that process, a division's risk profile and risk management strategies are examined and assessed for currency. The divisions have identified ethical sourcing and modern slavery as a material sustainability issue.

The divisions report annually to their divisional boards, the Wesfarmers Audit and Risk Committee and the Wesfarmers Board on their compliance with the Wesfarmers Ethical Sourcing and Modern Slavery Policy and identify areas of focus or improvement (see Section 4). In the 2023 Modern Slavery Statement, the Group identified focus areas for the 2024 financial year. Progress against these focus areas is summarised in Section 4.

## Internal audit

Wesfarmers has an internal audit program to promote continuous improvement. The Wesfarmers internal audit plan includes periodic audits of compliance with Wesfarmers' policies, including compliance with the Wesfarmers Ethical Sourcing and Modern Slavery Policy.

Internal audits are robust processes with findings reported to divisional audit risk and compliance committees and the Wesfarmers Audit and Risk Committee.

### Wesfarmers Board skills and experience

The Wesfarmers Board, through the Nomination Committee, is responsible for evaluating the composition, skills and experience of Board members to ensure the Board has the attributes required to fulfil its roles and responsibilities. One aspect of this is an annual assessment of the combined skills, experience and expertise of the Board against a skills matrix that sets out the competencies relevant to the Board.

The process for completing the Board skills matrix requires each director to complete an online self-assessment against different capability areas with directors assessing themselves in each capability area on an ascending scale of competency – 'competent', 'experienced' and 'expert'. While the description of what is required to meet a particular level of competency varies by capability area, the requirements generally move from:

- at 'competent' level, a working understanding of the subject matter, to

- at 'experienced' level, a sound knowledge of the subject matter through time spent in the area as a director, executive or advisor, or through formal study, to
- at 'expert' level, demonstrated and recognised expertise through extensive tenure in the areas as a director executive or advisor.

Each director's self-assessment is adjusted to account for feedback from the other directors through the online platform's peer review process. Directors have been asked to provide evidence in support of any capability areas in which they self-assessed as 'expert'.

The Board skills matrix for FY2024 included a new competency area, 'Human rights and ethical sourcing: Understanding and experience in best practice in human rights and ethical sourcing'. The Board members are assessed as competent (four Board members), experienced (five Board members) and expert (one Board member).

More information can be found at page 89 of the 2024 Annual Report.



## Workwear Group governance framework

Workwear Group is committed to manufacturing with integrity and has implemented its Trust and Verify audit program at core suppliers in Bangladesh, China and India. The Trust and Verify audit program was first implemented in FY2020 by Workwear Group's in-country teams in response to unauthorised subcontracting in China. The audits are conducted by Workwear Group's in-country teams to verify that production is not subcontracted and is taking place at Workwear Group's authorised factories.

The auditors review purchase orders and confirm if the work specified is being carried out by the contracted supplier or if it has been subcontracted to external parties. If the audit raises any issues, the in-country team works with the supplier to remediate those issues.

In FY2024, Workwear Group reviewed 1,063 purchase orders as part of its Trust and Verify audit program. The program demonstrates Workwear Group's commitment to addressing the risks.

# Divisional ethical sourcing programs

Each division is responsible for implementing its own ethical sourcing program to manage modern slavery and human rights, and tailored to address the risks identified as relevant to its business and industry. While the divisions may focus on different risk areas, their ethical sourcing programs share a common methodology to identify, prevent, mitigate and manage modern slavery risks.

The divisions' ethical sourcing programs include governance, policy and contractual protections, supplier due diligence including monitoring of high-risk suppliers, education and training programs and some divisions have local teams in sourcing locations.

## Supplier risk assessment

Each division undertakes modern slavery due diligence on potential new suppliers and on an ongoing basis for high-risk suppliers.

The level of due diligence conducted follows a risk-based approach, including whether the supplier maintains controls to manage its modern slavery risks.

New suppliers identified as high risk may be asked to complete a self-assessment questionnaire and may be independently audited, either before, during or immediately after they are onboarded.

The divisions' approach to pre-qualification and onboarding sets their expectations for human rights governance from suppliers. Sharing their ethical sourcing focus with potential new suppliers lays the foundation for stronger, long-term partnerships. It also gives the divisions an opportunity to increase their understanding of a supplier's operations and supply chain, and therefore any modern slavery or broader human rights risks that the supplier may present. This facilitates engagement with suppliers aimed at reducing modern slavery risks. Contractual terms reinforce the divisions' ethical sourcing expectations of their suppliers.

## Supply chain transparency

Working to improve supply chain transparency assists our divisions to identify, prevent, mitigate and manage the risk of modern slavery in their supply chains. This remains an area of focus for all Wesfarmers divisions.

To support supply chain transparency, divisions assess suppliers to determine whether they present a higher risk of modern slavery. This also helps prioritise ethical sourcing activities and determine whether additional supplier monitoring activity is required.

Each division operates different businesses in different industries and accordingly each face different inherent modern slavery risks, as described in Section 2. A key step in understanding inherent modern slavery risks and managing those risks is to map suppliers. With more than 27,000 suppliers across the Group, mapping suppliers against inherent modern slavery risks enables the divisions to focus their due diligence actions and monitoring activities.

Bunnings, Officeworks, Blackwoods, NZ Safety Blackwoods, Bullivants, Workwear Group, Wesfarmers Health and Coregas use the secure Sedex platform to access information on their respective Tier 1 suppliers. Information shared by the Sedex platform includes risk assessments, audit reports and evidence of remediation.

Kmart Group's ethical sourcing program incorporates all Tier 1 own-brand merchandise suppliers. It has in-country procurement teams and a 15-person dedicated ethical sourcing team, with team members based in Australia as well as key sourcing markets such as Bangladesh and China.

Increasingly, the divisions are extending supply chain transparency by mapping beyond their Tier 1 suppliers including in some instances to raw material sources. This is a complex process and requires engagement with suppliers, industry associations and other stakeholders to provide additional information about supply chains. The divisions have different approaches and different levels of maturity in supplier mapping beyond Tier 1. Kmart and Target were among the first Australian retailers to publish the identity and location of all Tier 1 own-brand factories on their Kmart Australia and Target Australia websites. In 2022, Kmart and Target published the location of Tier 2 and Tier 3 processing facilities that produce own-brand clothing, towel and bedding products.

During the year, Kmart and Target identified a further 1,266 Tier 1, Tier 2 and Tier 3 processing facilities involved in the process of yarn spinning, weaving, knitting, dyeing, printing, finishing or washing. This transparency enables collaboration across the sector and with like-minded organisations.



## Supply chain transparency enables additional insights

It is widely recognised that there is an elevated risk of modern slavery in cotton production. Within Wesfarmers, some of our divisions have exposure to regions and countries with a high risk of forced labour in cotton production, as part of their apparel supply chains.

Many Kmart suppliers are large users of cotton. To address the risk of forced labour in cotton production, Kmart has sought to improve visibility through to the origin of cotton fibre.

Transparency is a key feature of Kmart Group's ethical sourcing program, helping to enable collaboration, both within the sector and with others.

Since 2014, Kmart has published the identity and location of own-brand Tier 1 factories. Since 2022, Kmart Group has expanded its factory list to include certain Tier 2 and Tier 3 processing facilities.

Today, Kmart's factory list includes more than 900 apparel factories and processing facilities and more than 700 general merchandise factories and processing facilities. The factory list includes:

- final factories that produce own-brand apparel and general merchandise finished products
- processing facilities (including cotton processing facilities such as spinning mills, fabric mills, laundries, dyeing and printing) used by suppliers in the production of own-brand clothing, towel and bedding ranges
- cellulose raw material suppliers accounting for approximately 65 per cent of own-brand GFR clothing products containing cellulose fibre (viscose, modal and lyocell).

The factory list provides supplier and factory name, address, factory type, product type and, where available, employee numbers, gender breakdown, audit program, union presence and worker committees. It is updated every six months and is also available on the Open Supply Hub website<sup>1</sup> (which has the mission of making supply chain data open, accessible and trusted, for public benefit).

Kmart's transparency is recognised as leading practice, enabling collaboration and facilitating feedback from other organisations.

During the year, Kmart's transparency has supported engagement with global retailers and other organisations including investors and non-government organisations, in Australia and internationally.

These engagements provide opportunities to share learnings and insights and they are always valuable.

<sup>1</sup> <https://opensupplyhub.org>

## Traceability of raw materials

Some raw materials used in the production of both GFR and GNFR present an elevated ethical sourcing and modern slavery risk.

During the year, three businesses continued work on tracing their supply chains to raw materials, in order to better understand the risk of modern slavery in their respective supply chains:

- Kmart Group suppliers of own-brand and licensed products are required to complete a modern slavery declaration and a survey about cotton sourcing, their yarn and fabric manufacturers. The declaration and survey are conducted every six months with a view to mitigating modern slavery risks associated with cotton sourced from high-risk regions. In FY2024, the survey was completed by 202 Kmart Group apparel and soft home suppliers. Kmart Group also disclosed a further 1,266 Tier 2 and Tier 3 facilities involved in yarn spinning, weaving, knitting, dyeing, printing, finishing or washing.
- Workwear Group continued to engage its largest (by volume) garment suppliers and fabric mills, requesting verification on the source of cotton fibres in its supply chain.

Work to support further raw materials traceability is continuing.



# Monitoring suppliers and sites

## Suppliers

Suppliers (and supplier sites) are streamed into divisional ethical sourcing programs based on a division's risk assessment of the supplier. Consistent with their diverse supply chains, the decision on whether a supplier is streamed into a divisional ethical sourcing program is influenced by various factors, such as the category of goods, the sourcing location, the level of spend with a supplier, whether the product is own-brand or non-own-brand and other risk factors.

Those suppliers and sites that are in ethical sourcing programs are actively monitored, at a frequency that varies from three to 24 months, depending on the assessed risk level and prior audit findings.

Monitoring activities include independent site-based audits, post-audit site checks, quality control visits and additional supplier questionnaires. For a monitoring activity to be included in our reporting, the activity needs to have reached a sufficient level of scrutiny to identify a non-conformance with a division's minimum standards.

This year, 2,745 suppliers and 4,472 supplier sites were included in divisional ethical sourcing programs. The number of sites monitored increased from 3,050 in FY2023 to 3,170 in FY2024, an increase of 3.9 per cent. This represents an increase in the proportion of sites monitored in the program (70.8 per cent in FY2024, up from 66.8 per cent in FY2023).

The number of suppliers included in divisional ethical sourcing programs decreased by 4.7 per cent this year (from 2,880 in FY2023 to 2,745). The reduction in the total number of suppliers included in an ethical sourcing program in FY2024 was principally due to Kmart Group's 'One business, Two Brands' strategy, which included consolidation of suppliers providing goods to Kmart and Target.

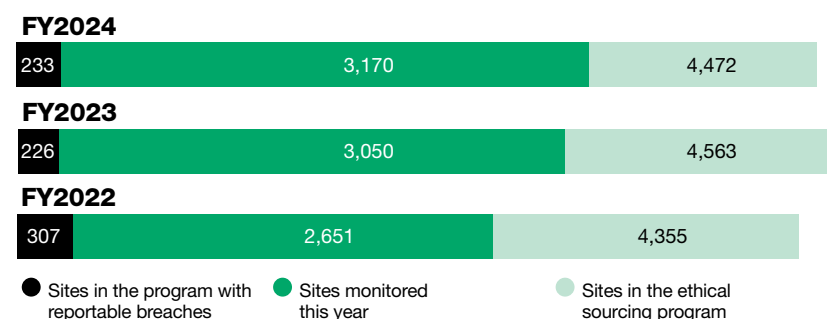
The reduction in the number of suppliers that were monitored in FY2024 (1,522 in FY2024 compared to 1,895 in FY2023) was due principally to Bunnings' decision, for operational reasons, to defer monitoring activities for a portion of Australian and New Zealand suppliers by approximately two months. These activities have resumed and will be reported in FY2025.

Suppliers	FY2024	FY2023
Total suppliers in ethical sourcing program	2,745	2,880
Total suppliers monitored this year	1,522	1,895
Total number of suppliers with reportable breaches	198	192

### Supplier monitoring

Suppliers in divisional ethical sourcing programs monitored	Suppliers monitored with reportable breaches
FY2024 56%	FY2024 13%
FY2023 66%	FY2023 10%

### Sites monitored



### Site monitoring

Sites in divisional ethical sourcing programs monitored	Sites monitored with reportable breaches
FY2024 71%	FY2024 7%
FY2023 67%	FY2023 7%

## Reportable breaches

All divisions monitor suppliers in their ethical sourcing programs, to identify non-conformances with policies, minimum standards and codes. The divisions have procedures in place that classify findings as minor, major or critical non-conformances. For reporting purposes, the Group uses the Wesfarmers Reportable Breach Framework to report non-conformances that are deemed to be a 'reportable breach'. The reportable breach classification is based on a standard designed by Wesfarmers with reference to the Sedex Members Ethical Trade Audit (SMETA) Non-Compliance Guidance and Wesfarmers' internal policies. The framework was updated this year to align with the latest SMETA guidance.

Generally, an identified non-conformance will trigger a remediation action. This happens whether a non-conformance is minor, major, critical or constitutes a reportable breach. A division will usually work with the supplier to remediate the non-conformance, through a proportionate corrective action plan intended to address the specific needs of the situation. Non-conformances may identify indicators of human rights issues, which if not managed, may escalate to instances of modern slavery.

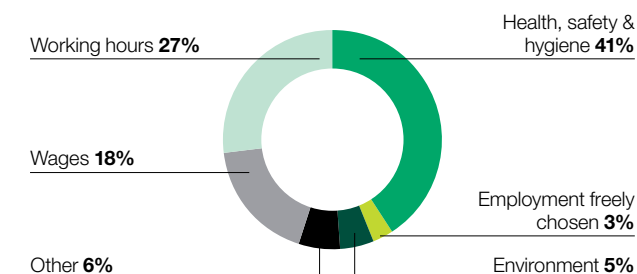
Non-conformances are identified through monitoring activities, which may include third-party audits, grievance and whistleblower mechanisms, or other monitoring activities like supplier questionnaires, surveys and quality control visits.

In FY2024, a total of 494 reportable breaches at 233 supplier sites were identified. This equates to about seven per cent of all sites monitored across the divisional ethical sourcing programs. The main reportable breaches identified related to health, safety and hygiene, excessive working hours and wages. Reportable breaches were identified in 22 sourcing locations with 210 (43 per cent) in China and Taiwan and 61 (12 per cent) in Bangladesh.

### Reportable breaches (by location, FY2024)

Location	Total breaches	Percentage
Australia	50	10%
Bangladesh	61	12%
Brazil	4	<1%
Cambodia	27	5%
China and Taiwan	210	43%
Guinea	1	<1%
India	20	4%
Indonesia	16	3%
Italy	8	2%
Malaysia	9	2%
Mexico	1	<1%
Morocco	2	<1%
New Zealand	2	<1%
Pakistan	7	1%
Poland	1	<1%
South Korea	2	<1%
Singapore	1	<1%
Sri Lanka	3	<1%
Thailand	19	4%
Türkiye	11	2%
United Kingdom	2	<1%
Vietnam	37	7%
<b>Total</b>	<b>494</b>	<b>100%</b>

### Reportable breaches (by type, FY2024)



# Additional risk management

## High-risk materials controls

Certain regions, materials and supply chains carry greater risk of modern slavery, including forced labour.

In FY2024, each of Kmart Group and Wesfarmers Health developed new standard operating procedures (SOPs) to manage modern slavery risk when procuring materials with a high risk of forced labour in their supply chain, for example cotton, timber, polysilicon/solar panels, rubber and mica.

During FY2024, Wesfarmers commissioned a leading Australian independent consultancy to assist in developing a Group guidance on managing modern slavery risk when procuring materials with a high risk of modern slavery, including forced labour.

Once finalised, it is intended the guidance will sit alongside existing divisional SOPs and support divisions that do not currently have SOPs for sourcing materials with a high risk of modern slavery. A focus area for FY2025 is to integrate the guidance into existing divisional procurement processes.

## Third-party marketplaces

Bunnings and Catch offer products for sale through their third-party online marketplaces. The modern slavery risks associated with third-party marketplaces are unique because the marketplaces facilitate transactions directly between sellers and customers, without any operational involvement of the platform host in procurement, manufacture or delivery of goods. Additionally, third-party sellers may be very small, they may sell goods on a short-term or sporadic basis, and the sourcing location of the materials used in the goods may not be known to them.

This year, to manage modern slavery risks associated with its marketplace, OneDigital (which includes Catch) updated its Ethical Sourcing Code. Catch's marketplace seller agreements were amended to include reference to the OneDigital Ethical Sourcing Code and to give Catch a contractual right to take steps in response to non-compliance with the Ethical Sourcing Code

by third-party sellers. OneDigital also reviewed and upgraded its ethical sourcing risk rating to acknowledge the unique ethical sourcing risk posed by marketplace sellers. In addition, 269 OneDigital team members completed ethical sourcing and modern slavery training, which explained modern slavery and ethical sourcing risks, and how the OneDigital Ethical Sourcing Program aims to mitigate those risks.

## Forced labour investigation

Forced labour in the Group's supply chains is an inherent modern slavery risk. During FY2024, the Wesfarmers Corporate Office reviewed reportable breaches against the International Labour Organization forced labour indicators.

The review of forced labour indicators identified trends similar to those in FY2023:

- forced labour indicators are dominated by reportable breaches classified as systemic underpayment of wages, repeated excessive overtime and, increasingly, the non-payment of leave entitlements (41 reportable breaches)
- instances where supplier information on wages and working hours was missing, incomplete, inconsistent or intentionally withheld from the auditors (more than 60 reportable breaches)
- instances in which migrant workers paid fees during the recruitment process which may be an indicator of debt bondage (eight reportable breaches).

Separately, Bunnings also reviewed its reportable breaches against the International Labour Organization indicators. It identified 29 forced labour indicators from the audits reviewed. The breaches related to excessive overtime, workers not receiving full wage entitlements and unclear or undocumented contract terms. Bunnings investigated these breaches but found no evidence of coercion, threat or deception and therefore reported no instances of forced labour.

To improve their understanding of forced labour risks, some divisions have implemented additional actions and initiatives to improve their forced labour due diligence processes, including:

- Kmart Group committed to support a new collective bargaining agreement in the garment and footwear sector in Cambodia.

- Bunnings developed a forced labour assessment process and deployed forced labour and human rights training on engagement with suppliers in high-risk sourcing locations.
- Officeworks completed research into the processes implemented by technology suppliers to manage conflict minerals forced labour risk.
- Wesfarmers Health developed specific SOPs for high-risk materials.
- Blackwoods rolled out a forced labour program in partnership with the Responsible Labour Initiative.

Where divisional ethical sourcing programs identify instances of indicators of forced labour, each instance is classified as a reportable breach and the divisional focus turns to remediation. A decision may be taken to exit the supplier or supplier site if the supplier is unwilling or unable to complete remediation.

While the divisions' ethical sourcing programs did identify behaviours and issues that could be considered indicators of forced labour and modern slavery, upon enquiry and investigation of the factors, no divisional ethical sourcing team identified an instance of forced labour in their supply chain.



## Wesfarmers Health implements new procedures for supply chain visibility and risk management

In the past year, Wesfarmers Health conducted extensive desktop research and benchmarking activities against industry peers, leading to the formulation of five SOPs designed to complement its Ethical Sourcing Program.

These SOPs serve as a tool in providing the business with granular knowledge of various aspects within own-brand GFR and GNFR high-risk supply chains (in particular suppliers that manufacture GNFR products such as cotton, mica, rubber, and solar panels).

The newly developed SOPs mandate that suppliers disclose relevant information to Wesfarmers Health to ensure alignment with the Ethical Sourcing and Modern Slavery Policy. These disclosures are expected to be regular and will become an integral part of the supplier onboarding procedure. Business units, including merchandise, wholesale, supplier engagement and indirect procurement teams, were actively consulted during the SOP formulation.

Wesfarmers Health is prepared to fully operationalise the SOPs in the upcoming reporting period, underscoring its commitment to ethical sourcing practices and robust risk management.

### Animal testing

Owners and handlers of animals bear a responsibility for the welfare and wellbeing of the animals in their care. While recognising the prevalence of animal testing in pharmaceutical products for safety and efficacy verification, Wesfarmers Health emphasises the humane treatment of animals. The business expects suppliers to prioritise practices that safeguard and promote animal welfare.

### Cotton

Cotton is one of the most common fibres used in Wesfarmers Health's own-brand products and team members' apparel. The sector is known to carry higher risk of human rights breaches. As a result, careful consideration is needed when sourcing this material.

### Mica

Widely used in cosmetics, mica mining is known for being highly manual, labour-intensive and often dangerous. Wesfarmers Health acknowledges the risk of exploitative practices, particularly involving children, in regions where mica is sourced.

### Rubber

Extracted from trees, natural rubber is a key material used in medical gloves and other products. The manufacturing hubs of rubber, concentrated in specific South Asian countries, pose potential risks to migrant workers who may be exposed to excessive recruitment fees and exploitative labour conditions.

### Solar panels

The solar panel supply chain, from quartz mining to the production of solar modules, could potentially be linked to human rights abuses, including forced labour. The tiered structure of the supply chain highlights potential risks associated with each stage.



# Supply chain grievance mechanisms

Grievance mechanisms (including whistleblower policies and processes) are an important tool to monitor worker conditions at supplier sites. In contrast to audits (which reflect the observed findings of an auditor at a point in time), effective grievance mechanisms have the potential to provide near real-time and regular feedback on working conditions, in all parts of a supplier's operations.

Through the establishment of effective grievance mechanisms, the divisions aim to enable workers in their supply chains to confidentially raise concerns, including business-related human rights and modern slavery risks. We support grievance mechanisms that are consistent with our ethical sourcing policies, the UNGPs and International Labour Organization conventions.

This year, the supplier sites covered by a grievance mechanism increased from 1,634 to 1,739, an increase of 6.4 per cent, in 14 countries (Australia, Bangladesh, Cambodia, China, Fiji, India, Indonesia, Malaysia, Pakistan, South Korea, Sri Lanka, Thailand, Türkiye and Vietnam). There are approximately 780,000 workers at these 1,739 sites.

Kmart Group intends to review its SpeakUp supply chain grievance mechanism in FY2025 as part of its ethical sourcing strategic review. Kmart Group partners with the BSR HER project – a collaborative initiative to empower low-income women working in global supply chains. It includes a channel for informal feedback among workers and is a good foundation for a grievance mechanism.

## 'Your Voice, Worker Helpline'

Bunnings, Blackwoods, Bullivants, Officeworks, Workwear Group and Wesfarmers Health continue to collaborate on and implement their independent grievance mechanism – the 'Your Voice, Worker Helpline'.

The grievance mechanism is consistent with the UNGP guidelines for operational-level grievance mechanisms and was implemented in FY2022 at 109 supplier manufacturing sites.

This year, the Worker Helpline was implemented at over 550 supplier sites in Bangladesh, China, Fiji, India, Pakistan, South Korea, Sri Lanka and Vietnam. Wesfarmers Health implemented the Worker Helpline for the first year at seven of its supplier sites.

More information on the Worker Helpline can be found on the Wesfarmers website: **Worker helpline provides additional grievance mechanism to hear directly from workers.**

## Operational whistleblower program

All divisions have a whistleblower policy, consistent with the Wesfarmers Whistleblower Policy. These policies provide various mechanisms to allow officers, team members, suppliers, their employees and relatives to raise potentially 'reportable conduct' as defined in the Whistleblower Policy for investigation, without fear of retribution.

Across the Group, whistleblowers can make reports through various channels, including confidential hotlines managed by third parties, as well as direct to the nominated Protected Disclosure Officers of the relevant division or to Wesfarmers' Protected Disclosure Officers. All reports assessed to fall under the Whistleblower Policy are investigated.

Where substantiated, appropriate action is taken in response to the demonstrated conduct and may include a formal warning or providing training and coaching or where appropriate, termination of employment or contract or reporting to relevant authorities.

In FY2024, no reports were received making allegations of modern slavery through the Wesfarmers or our divisions' domestic whistleblower processes.

If you have a concern regarding Wesfarmers or our divisions, you can call 1800 500 965 (toll free in Australia) or use the Wesfarmers FairCall Service, a secure web platform to provide an anonymous disclosure:

[www.kpmgfaircall.kpmg.com.au/Wesfarmers](http://www.kpmgfaircall.kpmg.com.au/Wesfarmers)



### Grievance mechanism

	Data FY2024	Outcomes metric				
		New grievance mechanism at	Grievances raised	Grievances substantiated	Remediated	Remediation in progress
Factory workers with a grievance mechanism	783,530					
Total number of sites with a grievance mechanism	1,739	105 sites (net)	21	3	2	1

# Training and capacity building

Each year, the Group invests in human rights training and capacity building with our teams and suppliers.

During FY2024, more than 5,400 team members and more than 1,900 workers engaged by suppliers received ethical sourcing and modern slavery training, totalling more than 4,700 hours.

Training of divisional buying and sourcing teams focuses on building awareness and understanding around:

- the division's ethical sourcing and human rights commitments, including modern slavery risk
- new and evolving expectations (including under domestic law, international instruments or among stakeholders)
- how our actions may impact workers' rights
- insights into strategies that deliver impact
- findings from Group and divisional audit programs and stakeholder engagements.

Team members complete divisional and business specific online modern slavery and human rights training, designed to build understanding of ethical procurement of goods and services. This online training generally describes modern slavery and forced labour, what can be done to protect and safeguard human rights and how to identify modern slavery risks in the workplace.

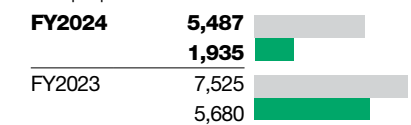
Divisional ethical sourcing teams deliver training to other relevant team members (including merchandising and procurement teams), third-party auditors and suppliers (including their factory teams).

### People trained in ethical sourcing

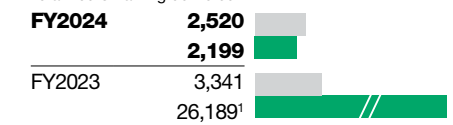
● TEAM MEMBERS ● SUPPLIERS

# 7,422

Total people trained



Total hours training delivered



<sup>1</sup> In FY2023, some divisions invested in training to support the implementation of the 'Your Voice, Worker Helpline' in certain sourcing locations.

## Bunnings Ethical Sourcing Program and remediation promotes decent work

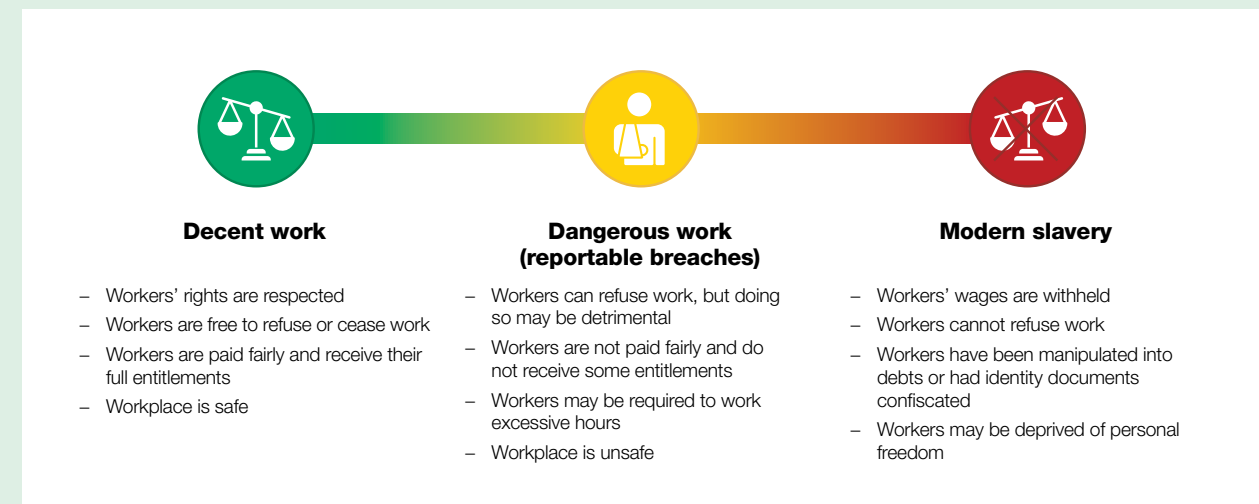
Bunnings understands that the term modern slavery is used to describe serious exploitation and exists at the extreme end of the continuum of working standards. Modern slavery does not include practices like substandard working conditions or underpayment of workers, but these practices are illegal and harmful and when left unchecked, these practices may escalate into modern slavery.

The Bunnings Ethical Sourcing Program is designed to combat modern slavery, through due diligence activities which identify and remedy dangerous or substandard working conditions and

implement good employment practices. Bunnings classifies non-conformances as minor, major, or as reportable breaches, based on the Bunnings Ethical Sourcing Code of Conduct and in alignment with the Wesfarmers reportable breach framework which is based on SMETA.

Whether a non-conformance is classified as a reportable breach depends on whether there is an imminent threat to worker safety; if there was an attempt to prevent the audit through fraud, coercion, deception, or interference; and/or, whether there are repeat findings which have not been addressed over time.

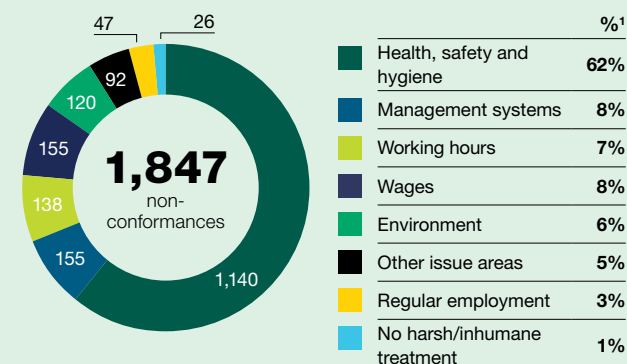
A reportable breach can be identified through a range of monitoring activities, including a supplier questionnaire or survey, third-party audit, grievance report, and/or transparency initiatives targeting unauthorised outsourcing of purchase orders. Bunnings is committed to sourcing products and services ethically and responsibly and works with suppliers and service providers to remedy reportable breaches.



During FY2024, Bunnings conducted 1,170 pre-qualification risk assessments of direct suppliers and indirect manufacturers and completed more than 590 independent third-party audits throughout the supply chain.

As a result of these monitoring activities and the non-conformances identified, Bunnings supported over 300 manufacturing sites to remediate more than 1,840 identified non-conformances. Based on the average number of workers at these 309 factories, Bunnings estimates that working conditions at these factories were improved for more than 85,000 workers in 20 countries.

### FY2024 number of resolved non-conformances by category



<sup>1</sup> Does not sum to 100% due to rounding.

## Collaboration and engagement

### Collaboration on initiatives led by industry organisations, government and non-government organisations is important to drive action to address modern slavery risks.

Our stakeholders – and potential partners for collaboration – include those people or organisations that affect or are affected by our operations, including our team members, customers, suppliers and their workers, local communities, investors and lenders, and others including media, government and non-government organisations. Engaging with these stakeholders has long been central to our approach.

During FY2024, the Group participated in and facilitated initiatives whereby organisations worked together to solve problems, share knowledge, cultivate best practice and foster innovation. The table below lists these engagements.

The divisions collaborated with other companies to further develop our approach to managing ethical sourcing and modern slavery risk, by sharing our learnings and debating topics.

Organisation	Purpose	Participating business	How this supports ethical sourcing programs
<b>Association of Professional Social Compliance Auditors (APSCA)</b>	The industry association created to support individuals and organisations by promoting the use of independent social compliance audits as a tool to advance workplace conditions globally.	Bunnings Officeworks Blackwoods NZ Safety Blackwoods Bullivants Workwear Group Coregas	APSCA is recognised as the leader in providing auditors with the competencies to perform independent social compliance audits. Bunnings will only accept audits that have been conducted by APSCA accredited auditors. Officeworks uses ASPCA to confirm auditor accreditation.
<b>Australian Catholic Anti-Slavery Network (ACAN)</b>	ACAN provides members with access to modern slavery resources, including templates for policies, contract clauses, codes of conduct for suppliers, questionnaires for suppliers and reporting tools. Training programs are also available through ACAN for board members, staff, procurement teams and suppliers.	Workwear Group	Some Workwear Group customers are members of ACAN and can access information shared by Workwear Group to ACAN via Sedex, which provides ethical sourcing visibility.
<b>Australian Red Cross – Work Right Hub</b>	The Work Right Hub provides support to workers in Australia who are vulnerable to labour exploitation and modern slavery. The Hub is Australia's first digital platform designed to prevent and address criminal labour exploitation.	Wesfarmers Health	Wesfarmers Health promoted the Hub with a group of domestic suppliers and factories that can now access the Hub's multilingual tool, which provides information on workplace rights and protections.



Organisation	Purpose	Participating business	How this supports ethical sourcing programs
<b>Baptist World Aid</b>	The Baptist World Aid Ethical Fashion Report is an annual publication that evaluates and rates fashion brands on their ethical practices. The report aims to raise awareness about labour rights, environmental sustainability and transparency in the global fashion industry. It helps consumers make informed choices by highlighting which brands are committed to improving their supply chains and ensuring fair working conditions.	Workwear Group	The Baptist World Aid Ethical Fashion report is published every two years. Workwear Group participated in FY2024 and in the previous publications, which provides stakeholders with additional transparency of Workwear Group's ethical sourcing practices.
<b>Better Work</b>	A collaboration between the United Nations' International Labour Organization and the International Finance Corporation, a member of the World Bank Group. Better Work is a program bringing together all tiers of the garment industry to improve working conditions, respect workers' labour rights and boost the competitiveness of apparel and footwear businesses.	Kmart Group	Kmart uses Better Work assessments to assess supplier compliance with core international labour standards and national labour laws in eligible apparel factories in Bangladesh, Cambodia, Indonesia and Vietnam.
<b>Cascale (formerly the Sustainable Apparel Coalition)</b>	A global multi-stakeholder non-profit alliance of 300 leading consumer brands, retailers, manufacturers, sourcing agents, service providers, trade associations, NGOs and academic institutions.	Kmart Group	Cascale developed the Higg Index to measure and evaluate the social and environmental impacts of value chains and products. Kmart Group uses the Higg Index Facility Social & Labor Module (FSLM) as a due diligence tool to understand the social performance of Tier 2 and Tier 3 processing facilities that are participating in FSLM.
<b>Collaborative Advantage</b>	A network for New Zealand ethical and sustainable sourcing practitioners to discuss and share best practice approach to modern slavery and ethical sourcing.	Bunnings NZ Safety Blackwoods Workwear Group	Bunnings attends the Collaborative Advantage quarterly meetings alongside businesses primarily based in New Zealand, but extending to Australia.
<b>Human Rights Resources &amp; Energy Collaborative (HRREC)</b>	The purpose of this Group is to provide a forum for practitioners working in the resources and energy sectors to network and share knowledge on respect for human rights, including but not limited to the implementation of the MSA.	Corporate WesCEF	Wesfarmers Corporate Office and WesCEF team members have attended regular forums and working groups to learn and share knowledge on human rights, including high-risk material procurement, MSA reviews and shipping risks.
<b>Responsible Labour Initiative</b>	A multi-industry, multi-stakeholder initiative focused on ensuring the rights of workers vulnerable to forced labour in global supply chains are consistently respected and promoted.	Blackwoods	Blackwoods leverages the tools developed by the Responsible Labour Initiative for knowledge sharing and insights.

Organisation	Purpose	Participating business	How this supports ethical sourcing programs
<b>Sedex stakeholder initiatives</b>	Sedex is a global membership organisation dedicated to improving ethical and responsible business practices within global supply chains. It provides companies with a secure online platform to manage and share data on various aspects of their supply chain, including labor rights, health and safety, environmental impact and business ethics. Sedex operates the SMETA (Sedex Members Ethical Trade Audit), a widely recognised social audit methodology used to assess suppliers' compliance with ethical sourcing standards.	Bunnings Blackwoods NZ Safety Blackwoods Bullivants Workwear Group Coregas Officeworks Wesfarmers Health	Divisional involvement with Sedex has supported the evolution of the Sedex platform. Some divisions have been involved in Sedex's ANZ Advisory Group, Data Framework Taskforce, Grievance Mechanism Approach, Audit Framework and API Beta Program. Feedback has been provided to Sedex on excessive recruitment fees, worker surveys and forced labour self-assessment questionnaires. Some divisions provided feedback on the service provider modern slavery questionnaire.  The Wesfarmers Reportable Breach Framework is generally aligned to the SMETA 2022 methodology.
<b>The European Do It Yourself Retail Association (EDRA), as part of the Global Home Improvement Network (GHIN)</b>	The GHIN is a forum for knowledge sharing and networking for retailers. EDRA creates a strong collective voice for home improvement retailers in Europe and Australia.	Bunnings	EDRA provides Bunnings with global retailing trend information, including best practice retailing and customer experience.
<b>United Nations Global Compact Network Australia (UNGCA) Modern Slavery Community of Practice</b>	A group that shares emerging best practice to build common capability in addressing modern slavery human rights risk management among Australian businesses.	Corporate Bunnings Blackwoods Kmart Group Officeworks	Our association with the UNGCA allows access to participate in meetings and events, to learn from leading corporate representatives in Australia, with a focus on human rights, modern slavery and sustainability risks, including risk management practices and due diligence.

## Certification, agreement or accreditation

Organisation	Purpose	Participating business	How this supports ethical sourcing programs
<b>Action, Collaboration, Transformation (ACT)</b>	An agreement between global brands, retailers and trade unions to transform the garment, textile and footwear industry by achieving living wages for workers through collective bargaining at the industry level.	Kmart Group	ACT participants are making progress on a number of commitments that intend to accelerate living standards of workers in the apparel and footwear supply chain. For Kmart, this has included implementing the ACT Global Purchasing Practices Standard. More information is available on the Kmart website.
<b>Accord on Fire and Building Safety, Bangladesh</b>	The International Accord that promotes workplace health and safety through independent safety inspections, training programs and a complaints mechanism for workers in the Bangladesh garment industry.	Kmart Group Workwear Group	Factories based in Bangladesh undergo regular inspections for fire, electrical and structural building safety. Any issues found are monitored through to remediation.
<b>Ethical Clothing Australia (ECA)</b>	An accreditation body working collaboratively with local textile, clothing and footwear businesses to protect and uphold the rights of Australian garment workers.	Blackwoods Workwear Group	ECA accreditation supports ethical sourcing in Australian clothing production and provides auditing assurance of local manufacturers.
<b>Forest Stewardship Council (FSC)</b>	In addition to sustainable forestry practices, FSC standards consider social and economic wellbeing of workers, to ensure harvesting and processing sites are free from forced or bonded labour.	Bunnings Kmart Group Officeworks Blackwoods	<p>Bunnings is a FSC promotional licence holder enabling it to promote a range of FSC certified products to its customers in Australia and New Zealand. Bunnings participates in FSC Australia New Zealand knowledge webinars, forums and FSC Forest Week events.</p> <p>Officeworks uses the FSC standards to understand if timber-based materials were sourced using responsible and fair working conditions.</p> <p>Kmart Group uses the FSC standards as part of its broader illegal logging due diligence procedures prior to importing timber-based products into Australia.</p>
<b>Programme for the Endorsement of Forest Certification (PEFC) and Responsible Wood</b>	PEFC is an international, non-profit, non-government organisation that promotes sustainable forest management. Responsible Wood is Australia's national forestry standard independently recognised by PEFC.	Bunnings	Bunnings is a PEFC/Responsible Wood Off-Product Logo Licence holder enabling it to promote PEFC certified products to customers in Australia and New Zealand. Bunnings participates in PEFC/Responsible Wood's knowledge webinars and forums, and gains insights into sustainable forest management in Australia.

# 4. Effectiveness

## Assessing the effectiveness of our actions





## Assessing the effectiveness of our actions

Each year, the Group reviews the effectiveness of the divisions' actions to determine whether their ethical sourcing programs are advancing the rights of workers, mitigating ethical sourcing and modern slavery risks in their operations and supply chains and to identify areas for improvement. To understand how effectively the divisions manage the risks of modern slavery we:

- undertake independent reviews of ethical sourcing programs and reporting
- maintain an internal audit program
- undertake regular operational-level risk review and reporting
- implement recommendations from independent reviews
- respond to confirmed grievances received through grievance mechanisms or reports received through whistleblower programs
- undertake sustainability due diligence prior to capital allocation decisions
- implement limited sustainability assurance on ethical sourcing data and disclosures.

## Independent reviews

This year, Wesfarmers engaged a leading Australian independent consultancy to review how the Group approaches identification of modern slavery risks related to procurement of materials with a high risk of modern slavery, such as cotton and polysilicon. As a result of the that review, guidance is being co-developed with the divisions, with the intention that it will be embedded in the divisions' procurement practices in FY2025.

A separate independent review included analysis of the FY2022 Modern Slavery Statement, identifying opportunities for improvement, some of which were included in the FY2023 Modern Slavery Statement. This year, some further improvements have been made, including:

- additional operational information and value chain diagrams to explain Group supply chains
- additional case studies, including on remediation scenarios
- additional information on policies and documentation used by each of the divisions to manage modern slavery risks in upstream supply chains, in Appendix B.

This year we have also provided additional year-on-year comparisons of some of the key metrics, relative to performance in FY2023.



## Direct worker feedback to improve the effectiveness of grievance mechanisms

Bunnings has been trialling a call-back service which is intended to capture the direct experience of workers to measure the effectiveness of the, 'Your Voice, Worker Helpline', grievance mechanism, to drive continuous improvement and, if needed, to support remediation of issues raised.

Auditors will call back workers following their site audit to conduct discreet interviews. A baseline survey was conducted in FY2023 to measure worker rates of awareness of the grievance mechanism and trust of the grievance mechanism. In FY2023 about 25 per cent of workers interviewed indicated they were aware and 54 per cent indicated they were comfortable to use the grievance mechanism.

To improve on the baseline results, Bunnings initiated a re-engagement campaign to further promote the grievance mechanism to supplier management and their workforce at more than 190 factories in China. This re-engagement included additional training webinars conducted in English and Mandarin and new posters delivered to sites once training was completed.

To measure the impact of the re-engagement campaign, 33 workers were interviewed at four factories. In FY2024 45 per cent of workers were aware of the grievance mechanism (an increase of 20 per cent) and about 83 per cent of interviewed workers indicated they are willing to use the service to report a concern (an increase of about 30 per cent).

Additional information was provided in FY2023, found here ['Your Voice, Worker Call-back'](#).

## Remediation of non-conformances

If a non-conformance with a division's policies, minimum standards or codes is identified, a remediation process is activated.

The divisions seek to work with their suppliers to remediate a non-conformance and may extend this partnership to working with other customers of a supplier, local non-government organisations and other experts or organisations to help uphold worker rights.

The action taken and the division's response depends on the nature of the non-conformance and takes into account the severity of harm (or potential harm) to the worker due to the non-conformance.

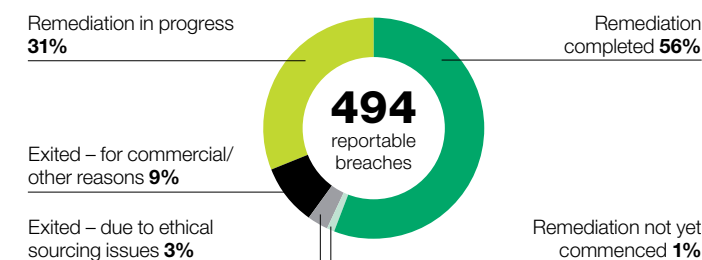
For example, where an indicator of forced labour is identified, remediation may focus on:

- ensuring the immediate safety and wellbeing of workers
- supporting the supplier to better understand acceptable and unacceptable work practices
- developing a corrective action plan, which may include measures such as ensuring employment contracts are written in the language of the worker, maintaining responsible recruitment practices, implementing grievance mechanisms and ensuring workers retain their identity documents.

The emphasis placed on working with suppliers to remediate non-conformances is based on our view that by supporting remediation, we can help improve conditions for workers while maintaining their employment. Consequently, it is rare for a supplier or supplier site to be exited.

In FY2024, across the Group 87 per cent of reportable breaches were or are in the process of being remediated. Sometimes a supplier may not be willing or able to remediate a non-conformance within an agreed timeframe, or it may be a severe breach of policy (such as bribery or unauthorised subcontracting). The division may then decide to no longer place orders with that supplier and the supplier may be exited.

### Remediation status



### Supplier exits

Various factors influence the decision to exit a supplier or supplier site. These may include the nature and severity of the reportable non-conformance, as well as whether the supplier is prepared to implement improvements or remedies within mutually agreed timeframes to satisfactorily remediate the relevant non-conformance.

In the event a supplier is unwilling to remediate and will not meet the relevant ethical sourcing standards, the supplier may be suspended or terminated.

If a supplier is exited because of a reportable non-conformance, a failure to remediate or meet ethical sourcing standards, divisional audit and risk committees, boards and management are notified, and the exit is shared with other divisions.

This year, of the 494 reportable breaches documented by the divisions, 17 breaches resulted in six supplier exits (at nine supplier sites) where remediation could not be achieved, in Australia, China, Mexico and Taiwan:

- eight breaches related to the inability to verify documents or falsified documents
- five breaches related to safety and health
- one breach related to obstruction of an auditor
- one breach related to migrant worker fees
- one breach related to unauthorised subcontracting
- one breach related to payment issues.

In respect of these supplier and supplier site exits, remediation was attempted, including:

- investigation and development of corrective action plans
- direct engagement with the supplier or supplier site management to discuss the breach and remedy to be implemented
- follow-up audits and engagement to assess performance.



## Partnering with suppliers to effect change

Blackwoods encourages and supports its supply partners to improve labour practices, with a focus on implementing controls to mitigate excessive working hours. While excessive overtime is not considered a modern slavery event, it can be an indicator of forced labour in instances where it becomes systemic.

Blackwoods proactively identifies and addresses instances of excessive working hours within its own-brand supply partners so that overtime does not become systemic and therefore a forced labour event.

Using Blackwoods' Human Rights and Ethical Sourcing Framework as the basis for engagement, Blackwoods supported

supply partners to understand its Ethical Sourcing Policy and program by:

- using the Sedex e-Learning working-hour training modules to educate suppliers on different workforce models that protect workers and maintain productivity
- supporting supply partners to implement alternative working hour models
- implementing measures to monitor and proactively remediate excessive working hours non-conformances identified during audits or other monitoring events.

This year Blackwoods remediated a reportable breach related to a worker's total weekly working hours exceeding 72 hours, on a regular basis. The corrective action plan included Blackwoods providing educational tools and the supplier implementing methods to monitor working hours as well as training workers and managers about

overtime regulations. This improved workforce working hours, including record keeping and scheduling, at the facility. The remediation was verified by a third-party auditor and the reportable breach formally closed out.

Blackwoods' collaborative approach, supported by clear and open lines of communication, maintained a positive relationship with its supplier. Blackwoods' maturity in human rights management allows it to support organisations within its supply chain to improve their operational practices.

*"We understand the importance of ethical labour management, working hours compliance including the definition of working hours. Ethical labour practices help companies maximise their sustainability efforts, contribute to business productivity, worker retention, and a positive company reputation."*

Blackwoods supply partner

## Remediation of excessive recruitment fees

Wesfarmers Health reviewed a third-party social audit of a Tier 2 (indirect) manufacturing facility in Malaysia that included a non-conformance related to migrant workers being charged recruitment fees by agents in their home country.

Wesfarmers Health informed its Australian-based supplier of the finding and provided detailed best practice guidance on the ethical recruitment of migrant workers. Wesfarmers Health also requested the supplier arrange an onsite follow-up audit of their manufacturing facility in Malaysia.

Following the internal notification process, the Wesfarmers Health ethical sourcing team notified the Wesfarmers Health category team of the potential ramifications should such a non-conformance remain unresolved. In response, the category team temporarily halted new product development from the facility.

The third-party auditor noted in their report that significant efforts were made by the manufacturing facility management team to comply with Wesfarmers Health's remediation request. Their corrective actions included:

- terminating the services of the relevant recruitment agency
- temporarily pausing the recruitment of migrant workers from the same country
- implementing a Zero Cost Policy prohibiting the charging of recruitment fees by any parties during the recruitment process

- establishing a 'Foreign Worker Recruitment Process' SOP outlining responsible persons, hiring procedures and a management process if fee charging is identified during worker induction.

The facility also conducted interviews of their migrant workers to better understand the recruitment process in the migrant workers' home country, informed them of the new Zero Cost Policy and obtained their consent to take legal action against recruitment agencies charging excessive fees. The supplier developed a corrective action timetable, appointed a responsible person to track progress and was transparent with Wesfarmers Health.

The third-party auditor verified remediation of the recruitment fee non-conformance. Wesfarmers Health has deemed the actions taken by the supplier and the facility as sufficient and has (re)approved the facility.

## Impact of remediation at Officeworks

The Officeworks ethical sourcing team's focused remediation efforts have delivered improved outcomes over time for supplier sites where reportable breaches had been identified via site audits. Site audits are one of the tools our divisions use to identify and address modern slavery risks.

Since FY2022, all 14 supplier sites that initially had a red audit status result, and where Officeworks has had ongoing commercial relationships, have seen improved audit results.

When reportable breaches are identified (those with a red audit status), Officeworks develops corrective action plans and works closely with the site or supplier to ensure adequate remediation and follows up with an independent audit. This is complemented by having worker grievance mechanisms available for workers, training of suppliers and team members, worker surveys and acting on findings to remediate.

Over the last three reporting periods, all 14 sites analysed where reportable breaches were identified in FY2022 were able to close these breaches and improve their rating score, with 12 sites moving to a green audit status and two sites to an orange audit status.

For these 14 sites, Officeworks' remediation efforts included:

- Corrective action plans were developed in conjunction with suppliers to address the items detected, including the scheduling of a follow-up audit within three months of detection.
- Suppliers were supported to collate adequate documentation for instances where an auditor was unable to review sufficient evidence and then engaged to verify with a follow-up audit.
- Where workers were required to work excessive working hours, improved planning and rostering systems were implemented and suitable systems established to monitor overtime and alert management when excessive hours were worked.
- Suppliers and sites were supported to introduce new policies, which include standards or requirements to improve workforce hours or other ethical sourcing-related items, like zero recruitment fee policies.

### FY2024 reportable breaches

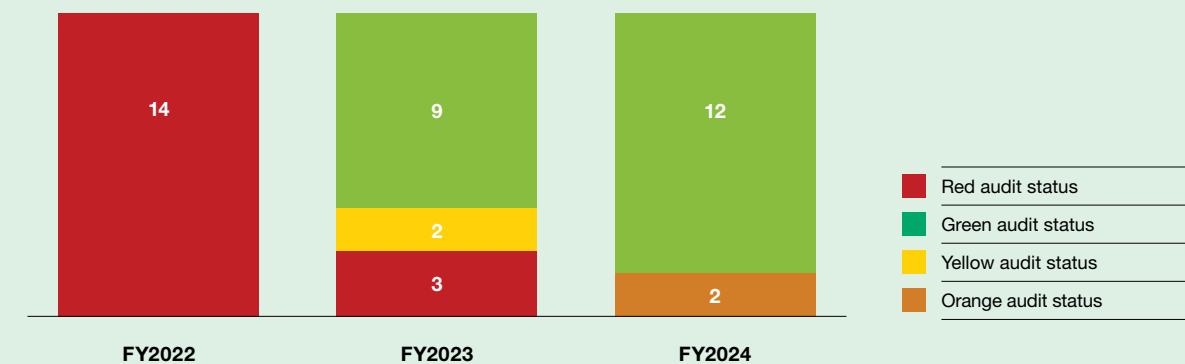
Officeworks reviewed 499 independent audits in FY2024 and identified 33 reportable breaches across 18 sites, from 14 suppliers.

In accordance with the Officeworks Ethical Sourcing Program procedure, the 18 sites with reportable breaches were given red audit status ratings. The ethical sourcing team worked with the suppliers and their sites to remediate the items and the follow up with an independent audit. Two of these sites were exited after the supplier refused to remediate breaches relating to recruitment fees and insufficient fire safety.

Of the breaches identified in FY2024, 11 remain open as Officeworks continues its efforts to remediate these.

In addition to these reportable breaches, Officeworks also remediated 516 major non-conformances by advising suppliers of their factory compliance rating and major non-conformances, including guidance on remediation after an audit, along with a reminder notification as to when a new audit is due to be provided.

### Reportable breaches over time



<sup>1</sup> Only includes sites where Officeworks maintained an ongoing commercial relationship through FY2022, FY2023 and FY2024.



# Progress against prior year focus areas

Each year, the divisions report to their divisional audit and risk committees and boards, and to the Wesfarmers Audit and Risk Committee and Wesfarmers Board on progress implementing their ethical sourcing programs.

In our 2023 Modern Slavery Statement, the Group set out improvements and focus areas for FY2024, which are restated with progress against each item summarised below. Focus areas for 2023 that were not completed last year are restated below.

Program area	Prior year focus areas	Status
<b>Governance</b>	Further evolve the Ethical Sourcing and Modern Slavery Policy to enhance consideration of the risks to vulnerable workers in the supply chains.	<p>● Minor changes were made to The Group Ethical Sourcing and Modern Slavery Policy in 2024.</p> <p>Workwear Group updated its policy to align with the Ethical Trading Initiative (ETI) base code and the UNGPs.</p> <p>OneDigital updated its Ethical Sourcing Code to clarify that Marketplace sellers are subject to the Code.</p> <p>This is considered an ongoing area of improvement and will continue to evolve, but the prior year focus area is complete.</p>
	Support progress to implement ethical sourcing programs in new divisions and businesses, including Wesfarmers Health and OneDigital, or businesses that have recently become a reporting entity under the MSA.	<p>● Wesfarmers Health and OneDigital are now in a position to report according to Group Ethical Sourcing and Modern Slavery standards.</p> <p>Wesfarmers Health established its Modern Slavery Policy in FY2023 and reported pursuant to that policy for the first time this year.</p> <p>Wesfarmers Health acquired InstantScripts and SILK Group in FY2024. They will be progressively integrated into the Wesfarmers Health Ethical Sourcing Program in FY2025.</p> <p>Beaumont Tiles' suppliers of goods for resale and branded merchandise have signed agreements to comply with the Bunnings Ethical Sourcing Code of Conduct and Responsible Timber Sourcing Policy. Direct import and branded merchandise suppliers have registered on Sedex and completed self-assessments of their ethical practices.</p>
	Beaumont Tiles will launch an ethical sourcing program.	<p>● Wesfarmers continued to convene the Human Rights Forum to drive collaboration and share best practice approaches and on emerging issues.</p>
<b>Supplier due diligence and onboarding</b>	Further develop procedures for procurement of high-risk products. This may include procedures related to direct and indirect procurement of solar panels and cotton.	<p>● Wesfarmers' Corporate Office is continuing to develop guidelines for divisions on due diligence for high-risk materials, including for cotton and solar panels. This is expected to be finalised in FY2025.</p> <p>Wesfarmers Health documented new Standard Operating Procedures (SOPs) focused on management of its higher-risk materials, including for cotton and solar panels. These SOPs are being implemented.</p> <p>Kmart Group documented a SOP to formalise modern slavery due diligence in supplier selection for new solar energy projects. Kmart Group continued implementing its disclosure process for suppliers of Kmart or Target own-brand and licensed brand apparel and home textile products to complete a declaration and survey regarding cotton sourcing and yarn and fabric manufacturers.</p>
		<p>● Provide greater detail on monitoring activities undertaken in relation to modern slavery and other human rights risks.</p>

● Complete    ● In progress

Program area	Prior year focus areas	Status
	Review supplier contract documents and consider revisions to modern slavery clauses to ensure they capture the Group's evolving standards.	<p>● WesCEF's standard contract templates and purchase order terms and conditions were updated to include ethical sourcing and modern slavery clauses.</p> <p>Workwear Group reviewed and confirmed that all contracts for approved suppliers include a modern slavery clause.</p> <p>The Catch Marketplace Participation Agreement includes a link to the latest OneDigital/Catch Ethical Sourcing Code, which introduces marketplace sellers to modern slavery obligations.</p>
	Review and further develop frameworks for supplier due diligence across the Group, to further integrate human rights and other considerations into supplier selection.	<p>● Officeworks includes supplier requirements for remedy when a breach of minimum standards occurs, using Walk Free's Modern Slavery Response and Remedy Framework. Officeworks also developed a 'leverage calculator' that supports classification of sites which would benefit from monitoring.</p> <p>OneDigital adopted new ethical sourcing risk ratings for its suppliers and Catch raised its ethical sourcing risk rating for marketplace sellers from Low to Moderate-High.</p> <p>A guidance on additional due diligence requirements for high-risk materials is being developed by the Group and expected to be completed in FY2025.</p>
<b>Ethical sourcing program</b>	Continue to expand the scale and scope of the ethical sourcing program. This continues work undertaken in FY2023.	<p>● The number of sites monitored increased from 3,050 to 3,170, but the percentage of supplier sites in an ethical sourcing program monitored during the year reduced from 65% to 56%, due principally to a delay in Bunnings supplier audits.</p> <p>Officeworks completed an additional review of technology providers and expanded its audit program to Tier 2 (packaging) sites according to the leverage assessment. Officeworks also conducted desktop research to better understand the policies and processes in each of its technology supplier brands to address modern slavery risks.</p> <p>Blackwoods expanded its risk management program for national and international brands (non own-brand).</p>
<b>Supplier monitoring</b>	Seek independent advice on exposure to forced labour across the Group's operations and supply chains.	<p>● Wesfarmers Corporate worked with an external subject matter expert on forced labour and a high-risk materials procedure or guidance.</p> <p>Wesfarmers, with Officeworks, WesCEF and Kmart reviewed three online platforms that provide greater insight into forced labour risks in the supply chains of the Group. A decision on a preferred platform will be made in FY2025.</p>
	Provide greater detail on monitoring activities undertaken in relation to modern slavery and other human rights risks.	<p>● Additional information on pre-qualification and monitoring is disclosed in Section 3 (actions). Case studies are provided with additional details.</p>
<b>Stakeholder engagement</b>	Support ongoing implementation and uptake of grievance mechanisms and other direct engagement with workers or their representatives.	<p>● The 'Your Voice, Worker Helpline' was implemented at an additional 166 sites by Bunnings, Wesfarmers Health, Officeworks and Industrial and Safety.</p> <p>The total number of sites covered by a divisional grievance mechanism increased from 1,634 to 1,739<sup>1</sup>.</p> <p>More than 783,000 workers at supplier sites are covered by a grievance mechanism.</p>
<b>Remediation reporting</b>	Consider how to better report on remediation activities and to share learnings with suppliers, industry partners and other external stakeholders. This item is an extension to the work completed in FY2023.	<p>● Information on remediation is in Section 3. Case studies are provided with additional details.</p> <p>Bunnings, Kmart Group, Blackwoods, Wesfarmers Health, Officeworks and WesCEF have worked directly with their suppliers to develop corrective action plans.</p>

<sup>1</sup> The total number of sites covered by a divisional grievance mechanism did not increase by the same number of 'Your Voice, Worker Helplines'. This is due to the reduction in suppliers (and sites) by Kmart Group in FY2024.

Program area	Prior year focus areas	Status
Program effectiveness	Establish a shared country risk profile resource to support sourcing and supply chain diversification strategies.	<p>● Wesfarmers reviewed three platforms that provide country-level risk information, which will support due diligence, including providing country risk information to inform risk assessments.</p> <p>A decision on the preferred platform will be made in FY2025.</p>
	Using historic ethical sourcing data, develop a methodology to assess the effectiveness of the ethical sourcing program over time.	<p>● The Officeworks case study (on page 45) demonstrates effectiveness of the ethical sourcing program over time.</p> <p>Additional metrics showing year-on-year site and supplier engagement are included in FY2024.</p>
Training, education and engagement	Continue to build awareness and capability among team members, suppliers and workers in our supply chains, to better identify, prevent, mitigate and manage the risk of modern slavery in our operations and supply chains. This remains an ongoing focus area.	<p>● Each of the divisions has either deployed training or reviewed content and requirements in FY2024. See page 35 for training completed by team members and suppliers.</p> <p>Kmart Group continues to support three BSR HER programs (HER Heath, HER Essentials/RISE Digital and RISE Respect) in line with its public commitment to provide professional skills, health or education training to at least 100,000 women in the Kmart Group supply chain by December 2025. As of May 2024, there were 109,920 women workers enrolled in different BSR HER+ programs across 57 Kmart Group supplier factories in Bangladesh, India and Vietnam.</p>
	Deploy additional or new specialised modern slavery and human rights training for supplier-facing teams on the risks associated with engagement with suppliers in high-risk countries.	<p>● Workwear Group continued to build awareness and capability among team members and suppliers in its supply chains. See case study on page 27.</p>
Program reporting	Implement a Group sustainability data system to more efficiently capture divisional and Group ethical sourcing data and metrics.	<p>● The Group implemented the Sphera ESG data system in FY2024, including an ethical sourcing module. This enabled 30 additional metrics or disclosures to be captured at Group level.</p>

## Future focus areas

The divisions remain focused on strengthening ethical sourcing programs to identify, prevent, mitigate and manage the risk of modern slavery in their operations and supply chains. The table below provides a summary of areas of future focus across the Group. Not all focus areas apply to each of the divisions.

Program area	Focus
Governance	Continue to evolve the Group policy to reflect new processes currently being developed for identifying a 'modern slavery reportable event' and guidance for procurement of materials with a high risk of modern slavery.
	Support implementation of ethical sourcing programs in any new divisions or businesses that are new to the Wesfarmers Group, or any businesses that recently met the criteria for a 'reporting entity' under the MSA.
Supplier due diligence and onboarding	<p>Select and implement a supply chain information platform with the aim of enhancing due diligence on suppliers and sourcing countries.</p> <p>WesCEF plans to work with its key shipping vendor to improve engagement on ethical sourcing requirements with shipping carriers.</p>
Ethical sourcing program	<p>Continue to expand the scale and scope of the ethical sourcing programs. This work is ongoing as divisions continue to review and mature their ethical sourcing programs.</p> <p>Undertake a review of domestic and international modern slavery risks in direct services provided to the divisions.</p>
Supplier monitoring	Once finalised, begin to integrate the guidance for procurement of materials with a high risk of modern slavery into divisional procurement processes.
Stakeholder engagement	<p>Continue to support ongoing implementation and uptake of worker grievance mechanisms as well as other direct engagement with workers or their representatives.</p> <p>Kmart Group plans to review its worker grievance mechanism.</p>
Program effectiveness	Develop an ethical sourcing risk maturity assessment process.
Training, education and engagement	Continue to build awareness and capability among team members about the risks of modern slavery in supply chains, especially those engaging with sourcing locations with a high risk of modern slavery.
Program reporting	Report on the application of the 'modern slavery reportable event' principles and processes.



# Appendices

## Appendix A

This Modern Slavery Statement is made on behalf of Wesfarmers Limited (ABN 28 008 984 049) and the following reporting entities. The registered office address for the reporting entities listed in Annexure A is Level 14, Brookfield Place Tower 2, 123 St Georges Terrace, Perth, Western Australia. Wesfarmers holds a 50 per cent interest in Loyalty Pacific Pty Ltd (Flybuys), which prepares its own modern slavery statement.

Reporting entity	Principal place of business	Description of activity
<b>Wesfarmers Limited</b> ABN 28 008 984 049	Perth, Western Australia	Wesfarmers Limited (Wesfarmers) is a for-profit company limited by shares incorporated and domiciled in Australia whose shares are publicly traded on the Australian Securities Exchange (ASX:WES). The nature of the operations and principal activities of Wesfarmers and its subsidiaries include: home improvement, outdoor living products and supply of building materials; general merchandise and apparel; office and technology products; retailing and provision of health, beauty and wellness products and services; management of a retail subscription program and shared data asset and online marketplace; wholesale distribution of pharmaceutical goods; manufacturing and distribution of chemicals and fertilisers; participation in an integrated lithium joint venture, including operation of a mine and concentrator, and development of a refinery; industrial and safety product distribution; gas processing and distribution; and management of the Group's investments.  Wesfarmers Limited is the ultimate holding company of the reporting entities listed in this Modern Slavery Statement.
<b>Bunnings Group reporting entities</b>		
<b>Bunnings Group Limited</b> ABN 26 008 672 179	Burnley, Victoria	Bunnings Group Limited (Bunnings) is the leading retailer of home improvement and lifestyle products in Australia and New Zealand, and a major supplier to project builders, commercial tradespeople and the housing industry. Bunnings Group's network of 513 locations includes warehouses, trade centres, Tool Kit Depot stores and Beaumont Tiles stores, as well as the Bunnings online marketplace.
<b>RJ Beaumont &amp; Co Pty Ltd</b> ABN 61 007 703 997	Adelaide, South Australia	RJ Beaumont & Co owns the Beaumont Tiles business specialising in tiles and bathroomware, tools and accessories. It operates through a network of showrooms, studios, clearance centres and trade centres across Australia.
<b>Kmart Group reporting entities</b>		
<b>Kmart Australia Limited</b> ABN 73 004 700 485	Mulgrave, Victoria	Kmart provides a wide range of everyday retail products from 322 stores in Australia and New Zealand and online. Kmart is also a leading product development company with plans to expand and deploy this capability in international markets.
<b>Target Australia Pty Ltd</b> ABN 75 004 250 944	Williams Landing, Victoria	Target is a retailer of apparel, homewares, beauty and general merchandise products in 124 stores across Australia and online.
<b>Officeworks reporting entity</b>		
<b>Officeworks Ltd</b> ABN 36 004 763 526	Chadstone, Victoria	Officeworks is a leading retailer of technology, stationery, furniture, art supplies and learning and development resources, operating through a nationwide network of 171 stores and online.
<b>OneDigital reporting entity</b>		
<b>Catch.com.au Pty Ltd</b> ABN 22 149 779 939	Docklands, Victoria	Catch is an online e-commerce business operating a third-party online marketplace.

Reporting entity	Principal place of business	Description of activity
<b>Wesfarmers Health reporting entities</b>		
<b>Australian Pharmaceutical Industries Pty Ltd</b> ABN 57 000 004 320	Docklands, Victoria	Australian Pharmaceutical Industries (API) is a leading Australian pharmacy, health and beauty retailer and supplier. API, through its subsidiaries, owns the Priceline, Clear Skincare clinics, SILK Laser clinics, InstantScripts and SiSU businesses. API is also a wholesaler of pharmaceutical products and offers retail support services to pharmacies through the Priceline Pharmacy franchise and banner brand stores.
<b>API Victoria Pty Ltd</b> ABN 68 001 941 608	Docklands, Victoria	API Victoria is a distributor of pharmaceutical goods and products to pharmacies throughout Australia.
<b>Australian Pharmaceutical Industries (Queensland) Pty Ltd</b> ABN 62 009 781 668	Docklands, Victoria	API Queensland is a distributor of pharmaceutical goods and products to pharmacies throughout Australia.
<b>Priceline Proprietary Limited as trustee for The Priceline Unit Trust</b> ABN 65 701 908 786	Docklands, Victoria	Priceline partners with community pharmacists through franchise arrangements and owns non-pharmacy Priceline stores. Priceline also operates the Sister Club loyalty program. Priceline is a leading pharmacy, health and beauty store comprising 478 company-owned and franchised Priceline and Priceline Pharmacy stores across Australia. Priceline also operates the Sister Club loyalty program.
<b>Wesfarmers Chemical Energy and Fertilisers (WesCEF) reporting entities</b>		
<b>Wesfarmers Chemicals, Energy and Fertilisers Limited</b> ABN 48 008 797 402	Murdoch, Western Australia	Wesfarmers Chemicals, Energy and Fertilisers (WesCEF) manages nine businesses in Australia across the chemicals, energy, fertiliser and lithium sectors with a shared services model that supports the production, distribution and retail assets in the WesCEF portfolio.
<b>AVC Trading Pty Ltd</b> ABN 65 099 189 072	Campbellfield, Victoria	AVC Trading is Australia's largest importer of PVC resin and polymer materials. AVC Trading also provides shipping solutions and is a third-party specialist logistics provider assisting businesses that regularly import non-hazardous products into Australia from Asia.
<b>Australian Gold Reagents Pty Ltd</b> ABN 93 009 140 121	Kwinana, Western Australia	AGR is a 75 per cent owned joint venture with Coogee Chemicals. It manufactures and sells sodium cyanide to mining companies throughout Australia and internationally, for use in gold extraction.
<b>CSBP Limited</b> ABN 81 008 668 371	Kwinana, Western Australia	CSBP manufactures and supplies ammonia, ammonium nitrate and industrial chemicals to the Western Australian resource and industrial sectors. CSBP also manufactures, imports and distributes phosphate, nitrogen and potassium-based fertilisers in blended, compound and liquid form for the Western Australian agricultural sector.
<b>Wesfarmers Kleenheat Gas Pty Ltd</b> ABN 40 008 679 543	Murdoch, Western Australia	Kleenheat extracts liquefied petroleum gas (LPG) from natural gas and distributes bulk and bottled LPG. Kleenheat is also a retailer of natural gas to residential and commercial markets. On 30 May 2024, WesCEF announced the sale of assets used to conduct its LPG and LNG distribution businesses to Supagas and Clean Energy Fuels Australia respectively. The sales are independent of one another and each is subject to certain consents and approvals.
<b>Wesfarmers Industrial and Safety (WIS) reporting entities</b>		
<b>Wesfarmers Industrial and Safety Pty Ltd</b> ABN 15 137 253 528	Macquarie Park, New South Wales	Wesfarmers Industrial and Safety (WIS) is a leading supplier of industrial, safety and workwear products, and services to a wide range of customers, including to many of Australia and New Zealand's largest corporate and government entities. WIS manages five businesses: Blackwoods, NZ Safety Blackwoods, Bullivants, Workwear Group and Coregas.
<b>Coregas Pty Ltd</b> ABN 32 001 255 312	Yennora, New South Wales	Coregas is a supplier of industrial, specialty and medical gases in Australia and New Zealand, serving customers of all sizes through multiple sales channels and distribution networks.
<b>J. Blackwood and Son Pty Ltd</b> ABN 43 000 010 300	Macquarie Park, New South Wales	Blackwoods is a retailer of tools, workplace safety and personal protective equipment, workwear, electrical and industrial supplies to businesses across Australia and New Zealand.

Reporting entity	Principal place of business	Description of activity
<b>The Workwear Group Pty Ltd</b> ABN 82 004 055 387	Port Melbourne, Victoria	Workwear Group manufactures and retails workwear, featuring industrial workwear brands Hard Yakka and King Gee. Workwear Group supplies bespoke and catalogue uniforms to large organisations in professional services, health, industrial and emergency services segments through its NNT and Workwear Group Uniforms brands.
<b>Bullivants Pty Limited</b> ABN 47 087 887 072	Eastern Creek, New South Wales	Bullivants is a provider of specialist lifting, rigging, height safety and related services to the industrial sector.
<b>Group reporting entities (holding companies)</b>		
<b>Ucone Pty Ltd</b> ABN 99 002 534 278	Perth, Western Australia	Holding company within the Bunnings division.
<b>Wesfarmers Bunnings Limited</b> ABN 25 008 673 363	Perth, Western Australia	Holding company within the Bunnings division.
<b>Wesfarmers Retail Holdings Pty Ltd</b> ABN 14 126 199 022	Perth, Western Australia	Holding company of various retail businesses, including Kmart, Target, Officeworks and Catch.
<b>Kmart Holdings Pty Ltd</b> ABN 57 627 042 460	Perth, Western Australia	Holding company within the Kmart division.
<b>Target Holdings Pty Ltd</b> ABN 32 627 042 353	Perth, Western Australia	Holding company within the Kmart division.
<b>Wesfarmers Department Stores Holdings Pty Ltd</b> ABN 22 627 042 308	Perth, Western Australia	Holding company within the Kmart division.
<b>Officeworks Holdings Pty Ltd</b> ABN 51 627 042 497	Perth, Western Australia	Holding company within the Officeworks division.
<b>Wesfarmers Online Retail Holdings Pty Ltd</b> ABN 66 633 981 414	Perth, Western Australia	Holding company within the OneDigital division.
<b>Catch Group Holdings Pty Ltd</b> ABN 89 159 074 003	Bentleigh, Victoria	Holding company within the OneDigital division.
<b>WFM Investments Pty Ltd</b> ABN 75 651 355 501	Perth, Western Australia	Holding company within the Health division.
<b>New Price Retail Pty Ltd</b> ABN 28 082 268 362	Camberwell, Victoria	Holding company within the Health division.
<b>New Price Retail Finance Pty Ltd</b> ABN 25 107 444 315	Camberwell, Victoria	Holding company within the Health division.
<b>Synapse Finance Pty Ltd</b> ABN 95 107 444 299	Camberwell, Victoria	Holding company within the Health division.
<b>Wesfarmers Retail Pty Ltd</b> ABN 94 097 092 085	Perth, Western Australia	Holding company within the WIS division.
<b>Howard Smith Limited</b> ABN 54 004 071 845	Perth, Western Australia	Holding company within the WIS division.
<b>The Workwear Group Holding Pty Ltd</b> ABN 52 154 382 386	Macquarie Park, New South Wales	Holding company within the WIS division.
<b>AVC Holdings Pty Ltd</b> ABN 22 099 222 456	Campbellfield, Victoria	Holding company within the WesCEF division.
<b>Chemical Holdings Kwinana Pty Ltd</b> ABN 34 009 187 375	Kwinana, Western Australia	Holding company within the WesCEF division.
<b>Cuming Smith and Company Ltd</b> ABN 46 004 048 319	Perth, Western Australia	Holding company within the WesCEF division.
<b>Manacol Pty Limited</b> ABN 70 114 552 251	Campbellfield, Victoria	Holding company within the WesCEF division.
<b>Wesfarmers Fertilisers Pty Ltd</b> ABN 73 008 741 160	Perth, Western Australia	Holding company within the WesCEF division.



# Appendix B – Policies and control documents

Policy or control document	Description
<b>Code of Conduct</b>	References Wesfarmers' policies, procedures and guidelines aimed at ensuring anyone who is employed by or works in or for the Wesfarmers Group complies with a set of guiding principles and expectations, consistent with Wesfarmers' values.
<b>Our approach to human rights</b>	Sets out the Group commitment to respecting human rights, including through its sourcing activities and as an employer. It identifies the Group's salient human rights issues.
<b>Ethical Sourcing and Modern Slavery Policy</b>	Aims to ensure the Group engages fairly with suppliers, sourcing goods and services ethically and sustainably. In line with a responsibility to respect human rights, the purpose of the policy is to ensure compliance with local, national and other applicable laws and regulations and to meet stakeholder expectations; act to prevent, mitigate and, where appropriate, remedy modern slavery and other adverse human rights impacts in their operations; and take all reasonable steps to meet minimum employment standards.
<b>Anti-bribery Policy</b>	Sets out the responsibilities of Group companies and team members to observe and uphold the prohibition on bribery and related improper conduct. It provides information and guidance on how to recognise and deal with instances of bribery and other improper conduct.
<b>Whistleblower Policy</b>	Promotes and supports a culture of honest and ethical behaviour. The policy encourages reporting of suspected unethical, illegal, fraudulent or undesirable conduct involving Wesfarmers' businesses, and outlines the process for making and investigating a whistleblower report.  Establishes measures and protections (as required by the relevant legislation) for eligible whistleblowers who report their concerns.  Applies to, among others, Wesfarmers team members and external whistleblowers, including suppliers and their team members and relatives.
<b>Diverse, Inclusive and Respectful Workplaces Policy</b>	Outlines the Group's commitment to inclusion and diversity, including difference of gender, ethnicity, indigeneity, religious beliefs, age, ability, family or carer's responsibilities, sexual orientation and gender identity.  Aims to encourage an inclusive work environment where everyone feels safe and respected.

## Divisional policies and codes

The table below provides a list of divisional policies, codes or control documents. These are updated to align with the Group Ethical Sourcing and Modern Slavery Policy and international best practice.

Divisional policies, codes or control documents:	Description
<b>Bunnings</b>	
<b>Ethical Sourcing Code of Conduct</b>	Code of Conduct establishes supplier minimum standards and is based on International Labour Organization conventions. Outlines Bunnings' commitment to upholding the human rights of workers in their supply chain and broader business operations.
<b>Responsible Timber Sourcing Policy</b>	Supports traceability of timber products and aims to ensure that the timber sold by Bunnings is responsibly sourced and originates from legal and well-managed forestry operations that do not contribute to deforestation and provide direct benefit to local communities.
<b>Other relevant control documents</b>	Ethical Sourcing Supplier Guide Bunnings Ethical Sourcing Service Provider Subcontractor Approval Process Bunnings Forced Labour Remediation Protocol Bunnings Child Labour Remediation Protocol

Divisional policies, codes or control documents:	Description
<b>Kmart Group</b>	
<b>Kmart Group Ethical Sourcing Code</b>	Sets out minimum requirements and expectations that all suppliers must meet as a condition of doing business with any business within the Kmart Group. It applies to all vendors, factories or authorised sub-contractors of the Kmart Group, and includes suppliers of: retail merchandise; goods not for resale; and services.
<b>Kmart Group ES Program Supplier Manual</b>	Assists suppliers of retail merchandise to Kmart Group in understanding and complying with the different elements of the Kmart Group Ethical Sourcing Program.
<b>Other relevant control documents</b>	Kmart Group Timber (Wood and Paper) Product Due Diligence Framework Standard Operating Procedure (SOP) Solar Energy Modern Slavery Due Diligence Framework SOP
<b>Officeworks</b>	
<b>Ethical Sourcing and Modern Slavery Policy</b>	Establishes Officeworks' commitment to source goods and services responsibly. It describes business critical issues and sets minimum requirements expected from suppliers from a modern slavery, ethical sourcing and animal welfare perspective. The document also describes the remediation framework and procedure adopted by the business.
<b>Human Rights Position Statement</b>	Enhances Officeworks' commitment to respecting human rights and describes the six salient human rights issues of focus, which are at risk of having severe negative impact through activities or business relationships.
<b>Sustainable Wood Fibre Sourcing Policy</b>	Establishes Officeworks' commitment to zero deforestation and minimum requirements for paper and wood-based products
<b>Other relevant control documents</b>	Supplier Engagement Pack – Goods and Services Ethical Sourcing Audit Requirements
<b>Wesfarmers Industrial and Safety</b>	
<b>Blackwoods Ethical Sourcing Policy</b>	Describe requirements for sourcing products and services in an ethical and responsible manner, and considers the welfare of workers, their health and safety, business integrity and potential environmental impacts and animal welfare issues.
<b>NZ Safety Blackwoods Ethical Sourcing Policy</b>	
<b>Bullivants Ethical Sourcing Policy</b>	
<b>Workwear Group Ethical Sourcing Policy</b>	
<b>Coregas Ethical Sourcing Policy</b>	
<b>WesCEF</b>	
<b>Ethical Sourcing and Modern Slavery Policy</b>	Establishes roles and responsibilities of WesCEF's employees, suppliers, contractors and customers to maintain high standards of conduct and ethics in its supply chain, including the process for reporting non-compliances, auditing and documentation.
<b>Wesfarmers Health</b>	
<b>Ethical Sourcing and Modern Slavery Policy</b>	Governs Wesfarmers Health's approach to ethical sourcing and modern slavery and outlines the minimum standards required of suppliers.
<b>Other relevant control documents</b>	Standard operating procedures related to animal testing, cotton, mica, rubber, and solar panels.
<b>OneDigital Catch</b>	
<b>OneDigital/Catch Ethical Sourcing Code</b>	Sets out minimum standards and expectations that all suppliers must meet as a condition of doing business with businesses in the OneDigital division, including Catch.com.au, OnePass and OneData. It applies to all vendors, factories or authorised sub-contractors of businesses in the OneDigital division, and includes suppliers of: retail merchandise; goods not for resale; and services.

### Our Conclusion:

Ernst & Young ('EY', 'we') were engaged by Wesfarmers Limited ('Wesfarmers') to undertake a limited assurance engagement as defined by Australian Auditing Standards, hereafter referred to as a 'Review', over the Subject Matter defined below included in the FY24 Modern Slavery Statement ('Statement') for the year ended 30 June 2024. Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe the Subject Matter has not been prepared, in all material respects, in accordance with the Criteria defined below.

### What our review covered ('Subject Matter')

We reviewed the following Subject Matter in the Statement:

- Risk-based check of qualitative disclosures; and
- A selection of material performance metrics, as listed below:

Performance metrics	
1.	Monitoring data: <ol style="list-style-type: none"> <li>Number of suppliers (#)</li> <li>Number of suppliers in the ethical sourcing program (#)</li> <li>Number of sites in the ethical sourcing program (#)</li> <li>Number of suppliers monitored in the ethical sourcing program (#)</li> <li>Number of sites monitored in the ethical sourcing program (#)</li> <li>Number of sites with reportable breaches (#)</li> <li>Number of reportable breaches (#)</li> <li>Number of suppliers or their sites exited where remediation of a reportable breach could not be achieved (#)</li> <li>Number of sites with a grievance mechanism deployed (#)</li> <li>Number of countries with a grievance mechanism (#)</li> <li>Number of factory workers at a site with a grievance mechanism (#)</li> </ol>
2.	Sourcing locations of own brand goods: <ol style="list-style-type: none"> <li>Number of own-brand supplier sourcing locations</li> <li>Top 10 own-brand supplier sourcing locations</li> </ol>
3.	Modern slavery and ethical sourcing training and capacity building: <ol style="list-style-type: none"> <li>Number of suppliers trained (#)</li> <li>Number of team members trained (#)</li> <li>Supplier training hours (#)</li> <li>Team member training hours (#)</li> </ol>

### Criteria applied by Wesfarmers Limited

In preparing its the Statement disclosures, Wesfarmers has applied the requirements in the Australian *Modern Slavery Act 2018* (Cth) (the 'Act'), as well as custom criteria, as determined by Wesfarmers, and defined throughout its modern slavery statement.

### Key responsibilities

#### EY's responsibility and independence

Our responsibility is to express a conclusion on the Subject Matter based on our Review.

We have complied with the independence and relevant ethical requirements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### Wesfarmers' responsibility

Wesfarmers' Management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

#### Our approach to conducting the Review

We conducted our Review in accordance with the Australian Auditing and Assurance Standards Board's *Standard on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and the terms of reference for this engagement as agreed with Wesfarmers on 16 February 2024 and amended on 21 July 2024. That standard requires that we plan and perform our engagement to express a conclusion on whether anything has come to our attention that causes us to believe that the Subject Matter is not prepared, in all material respects, in accordance with the Criteria, and to issue a report.

#### Summary of review procedures performed

A review consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and applying analytical and other review procedures.

The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. The procedures we performed included, but were not limited to:

- ▶ Interviewing selected personnel to understand the processes for collecting, collating and reporting the data in the Statement, to comply with the Act.

- ▶ Where relevant, gaining an understanding of systems and processes for data aggregation and reporting.
- ▶ Performing analytical tests and detailed substantive testing on a sample basis to source documentation for material qualitative and quantitative information.
- ▶ Assessing the accuracy of calculations performed.
- ▶ Obtaining evidence to support key assumptions in calculations and other data.
- ▶ Obtaining evidence for selected management information supporting assertions made in the Subject Matter.
- ▶ Assessing that data and statements had been accurately transcribed from corporate systems and/or supporting evidence.
- ▶ Checking Wesfarmers media coverage relating to Modern Slavery and Human Rights to identify material events that may require disclosure.
- ▶ Comparing the Subject with requirements as defined in the Act.
- ▶ Comparing consistency of disclosures on internal activities and initiatives with prior years' Statements.
- ▶ Comparing the Subject Matter to current disclosures on Wesfarmers' Sustainability website and Annual Report for the year ended 30 June 2024.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our review conclusion.

### Inherent Limitations

Procedures performed in a review engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a review engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

### Other matters

We have not performed assurance procedures in respect of any information relating to prior reporting periods, including those presented in the Subject Matter. Our report does not extend to any disclosures or assertions made by Wesfarmers relating to future performance plans and/or strategies disclosed in Wesfarmers' report and supporting disclosures online.

### Use of our Assurance Report

We disclaim any assumption of responsibility for any reliance on this assurance report to any persons other than Management and the Directors of Wesfarmers, or for any purpose other than that for which it was prepared.



Patrick Miller  
Partner



Ernst & Young  
Melbourne, Australia  
31 October 2024



