

## Anti-slavery and human trafficking policy and statement

IFRS SYSTEM Pty Limited (referred to as IFRS SYSTEM, we, us or our) are committed to acting ethically and with integrity in all our business relationships and we take a zero tolerance approach to slavery and human trafficking.

We aim to comply with the Modern Slavery Act 2015 (MSA) and expect our suppliers, and their supply chains, to take all practical steps to comply with the MSA.

### Statement

This policy sets out the steps which we have taken and are continuing to take to ensure that slavery and human trafficking is not taking place in any part of our company or supply chains.

This statement is made pursuant to Section 54(1) of the Modern Slavery Act 2015 and constitutes the slavery and human trafficking statement for IFRS SYSTEM Pty Limited and its wholly owned subsidiaries.

### Our company

IFRS SYSTEM is a small, privately owned software development company focused exclusively on the development and support of statutory financial reporting software. We do not use sub-contracted labour and we do not outsource any software development or client support services. All software development activities and client support services fulfilled in-house by our employees.

We do not have extensive supply chains. Our suppliers are primarily providers of equipment, telecommunications, software and web hosting services. We ensure, to the extent that is practical, that our suppliers are committed to the abolition of slavery and human trafficking. We are fortunate that most of our suppliers are large multi-national companies and they each have their own publicly stated policies regarding slavery and human trafficking.

### Our policies and positions

The following IFRS SYSTEM policies are relevant to monitoring and reducing the risk of modern slavery occurring within our company or its supply chain:

- this Anti-slavery Policy and Statement
- our position of corporate and social responsibilities
- our position on whistle blowing
- our position on ethical business practices

We raise awareness amongst all of our staff of the risks of modern slavery in our company and supply chains and we encourage all of our employees to report any concerns about modern slavery or human trafficking in any part of our company or in our supply chains.

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

As part our effort to reduce the risk of modern slavery occurring within our company and its supply chains, we have carried out:

- a risk assessment to determine the level of risk of modern slavery posed to our business; and
- a supplier risk assessment to identify if any parts of our business or our suppliers are at risk of modern slavery so that efforts can be focused on those areas.

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