# 2026 Modern Slavery Statement

Wesfarmers

## About this statement

This statement is made under the *Modern Slavery Act 2018* (Cth) ('MSA' or 'the Act') and covers the financial year ended 30 June 2026 (the reporting period).

It is a joint statement made by Wesfarmers (ABN 28 008 984 049) on behalf of Wesfarmers Limited and the reporting entities it owns or controls as listed in Appendix A.

In this statement, 'Wesfarmers', the 'Group', 'we' and 'our' refer to Wesfarmers and the entities it owns or controls, unless the context requires otherwise and 'Bunnings' refers to Bunnings Group.

This statement addresses the mandatory reporting criteria in Section 16 of the Act.

## Consultation

Wesfarmers operates a decentralised model in which each division manages the reporting entities it owns or controls. This statement was prepared by Wesfarmers in consultation with divisional leadership teams and divisional ethical sourcing, sustainability and risk teams, and coordinated through the Group's sustainability, corporate affairs and legal teams.

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

The statement was reviewed by the Wesfarmers Audit and Risk Committee.

## Approval

This statement was approved by the Board of Wesfarmers Limited, in its capacity as the Group's principal governing body, on 26 August 2026.

It is signed by Rob Scott in his capacity as Group Managing Director of Wesfarmers Limited, as a responsible member of the reporting entity.

**Rob Scott**
Group Managing Director
Wesfarmers Limited
26 August 2026

## Mandatory reporting requirements

The table below identifies where each mandatory reporting requirement of the Act is disclosed within this statement.

| | |
|---|---|
| **Criterion (a)**<br>Identify the reporting entity | **Appendix A** |
| **Criterion (b)**<br>Describe the reporting entity's structure, operations and supply chains | **Pages:**<br>**3 – 7**<br>**18 – 41** |
| **Criterion (c)**<br>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:**<br>**8 – 12**<br>**18 – 41** |
| **Criterion (d)**<br>Describe the actions taken by the reporting entity and any entities it owns or controls to assess and address those risks, including due diligence and remediation processes | **Pages:**<br>**13 – 17**<br>**18 – 41** |
| **Criterion (e)**<br>Describe how the reporting entity assesses the effectiveness of these actions | **Pages:**<br>**17**<br>**18 – 41** |
| **Criterion (f)**<br>Describe the process of consultation with any entities the reporting entity owns or controls | **Pages:**<br>**inside front cover** |
| **Criterion (g)**<br>Provide any other relevant information | **Pages:**<br>**42 – 52** |

## Acknowledgement of Country

Wesfarmers proudly acknowledges Traditional Custodians throughout Australia and their enduring connection to the lands and waterways on 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.

# Contents



Wesfarmers

# Managing Director's statement

At Wesfarmers, engaging fairly with our suppliers and sourcing ethically and sustainably is an essential factor in how we achieve our objective: to deliver a satisfactory return to shareholders.

In our diverse operations and supply chains, we take our responsibility to respect and maintain human rights seriously.

We have long recognised that modern slavery is a significant, complex global problem, and that addressing it will require sustained effort by our businesses and collaboration with many stakeholders.

Our businesses employ more than 100,000 team members across our operations in Australia, New Zealand and Asia, and source goods and services from more than 24,000 suppliers.

This Modern Slavery Statement sets out the actions taken by Wesfarmers and its divisions over the past year.

The Group's substantial investment in third-party audits remains a key strategy to identify breaches of our ethical sourcing minimum standards. During the year, our divisions worked with suppliers and others to identify ethical sourcing issues in our supply chains. Our divisions monitored 3,668 supplier sites and identified 452 ethical sourcing reportable breaches. Where possible, our divisions worked with suppliers to develop corrective action plans to remediate reportable breaches. Pleasingly, remediation is complete or in progress for 93 per cent of reportable breaches. The remaining seven per cent of reportable breaches cover circumstances where suppliers were exited for commercial reasons, where remediation was unsuccessful or refused by the supplier or where remediation was yet to commence.

During the year, Bunnings Group, Kmart Group, Industrial and Safety and Wesfarmers Health supported grievance mechanisms at more than 2,000 supplier sites, giving more than 850,000 workers an independent, in-language and accessible way to raise concerns about their workplaces. Grievance mechanisms complement the whistleblower programs that each division has in place, as well as the worker survey programs implemented by Bunnings and Officeworks.

I'm also pleased that our divisions continue to build capability across their teams and supply chains, with more than 2,700 hours of ethical sourcing and modern slavery training delivered to team members, and more than 2,600 hours of capability building activities delivered to suppliers.

Ethical sourcing and modern slavery risk management will remain ongoing work for our divisions for many years, and we are committed to continuing to evolve and strengthen our approach to the management of these significant risks.

I commend this eleventh Wesfarmers Modern Slavery Statement, which was approved by the Wesfarmers Board on 26 August 2026, on behalf of all reporting entities.

**Rob Scott**
Managing Director

# About us

## Our structure

From its origins in 1914 as a Western Australian farmers' cooperative, Wesfarmers has grown into one of Australia's largest listed companies. With headquarters in Perth, Wesfarmers' diverse businesses today span: home improvement, outdoor living products and supply of building materials; industrial and safety product distribution; 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, shared data asset and Group retail media network; wholesale distribution of pharmaceutical goods; manufacturing and distribution of chemicals and fertilisers; gas processing; natural gas retailing; participation in an integrated lithium joint venture, including operation of a mine and concentrator and development of a refinery; and management of the Group's investments.

| TEAM MEMBERS | TOTAL |
|---|---|
| AUSTRALIA | 106,584 |
| Male | 44,849 |
| Female | 61,188 |
| GD/ND | 547 |
| NEW ZEALAND | 8,004 |
| Male | 3,394 |
| Female | 4,560 |
| GD/ND | 50 |
| ASIA | 1,149 |
| Male | 620 |
| Female | 529 |
| GD/ND | – |
| TOTAL | 115,737 |
| Male | 48,863 |
| Female | 66,277 |
| GD/ND | 597 |

GD/ND: gender diverse or not disclosed

Wesfarmers is one of Australia's largest private sector employers, with more than 100,000 team members, and is owned by more than 470,000 shareholders.

Wesfarmers operates under a decentralised model that gives each division significant autonomy. Each division's management team is accountable for long-term strategy and day-to-day operational performance. This includes the design and implementation of divisional ethical sourcing programs tailored to the modern slavery and human rights risks relevant to each division's operations and supply chains.

Additional information about the Wesfarmers workforce is in the 2026 Wesfarmers Sustainability Databook, which covers topics including geographic distribution, Aboriginal and Torres Strait Islander employment, employee classification by employment type and gender, turnover rates, gender leadership representation and new hires, as well as data definitions. The Databook is available on our website at wesfarmers.com.au

## Our supply chains

Supply chains across the Group are diverse, complex, multi-tiered and wide-ranging, as the divisions have operations that span different industries and countries and offer retail and/or business customers a wide range of products and services. Divisions directly source goods for resale (GFR), goods not for resale (GNFR) and services.

The divisional summaries on pages 18 to 41 provide more information on each division's unique supply chains and tailored ethical sourcing programs.

# Our businesses


Bunnings Group is a 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 operates a network of 506 stores, comprising Bunnings Warehouses, smaller format stores and trade centres, supported by frame and truss manufacturing operations, Beaumont Tiles and Tool Kit Depot stores. It also operates a B2B distribution network under the Blackwoods and Workwear Group businesses. Bunnings Group employs more than 51,000 team members.

From 1 July 2026

50% from 18 August 2026


Kmart is a leading product development company and trusted brand that operates 325 stores throughout Australia and New Zealand. Kmart's vision is to be where families come first for the lowest prices on everyday items. Kmart Group employs team members in Australia, New Zealand and key sourcing markets. Kmart has approximately 39,000 team members in Australia and New Zealand. Target operates 120 stores and employs more than 9,000 team members across Australia.


Chemicals, Energy and Fertilisers (WesCEF) manages a portfolio of eight businesses in Australia and employs more than 1,200 team members across its production and distribution facilities and support offices. WesCEF's businesses supply essential chemical, energy, fertiliser and lithium products to customers including in the agriculture, mining, energy, construction, food and beverage and industrial industries.

50%

50%

75%

Note: This section shows the Wesfarmers Limited structure and operations. For the purposes of this Modern Slavery Statement, entities without Wesfarmers Limited operational control are excluded. See Appendix A - Reporting entities for the full list of entities covered.


Officeworks is a leading retailer of technology, stationery, furniture, art supplies and learning and development resources. The business also offers services including Print & Create, Geeks2U technology support and the Box of Books digital education platform. Operating through a nationwide network of 176 stores, Officeworks employs more than 7,600 team members.


Wesfarmers Health manages a portfolio of health, beauty and wellness companies operating in retail, pharmaceutical wholesale, medical aesthetics and digital health industries. The retail business centres around Priceline Pharmacy, a full-service brand with 433 community pharmacies across Australia, operated through franchise partnerships with pharmacists. The division employs more than 3,000 team members.

## Group data and digital

OneDigital comprises Group data and digital assets and capabilities. It forms part of the Corporate Office.

## Other activities

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

| Flybuys | bwp | wespine | GRESHAM |
|---|---|---|---|
| 50% | 23.44% | 50% | 50% |


# Sourcing locations

The supply chains across Wesfarmers' divisions are diverse, complex, multi-tiered and wide-ranging, and extend across many countries.

In 2026, the Group had more than 24,300 suppliers (down from more than 24,500 in 2025) that produced GFR and GNFR and/or provided services.

Bunnings Group, Kmart Group, Officeworks and Industrial and Safety do not own the factories where goods are made, and engage third-party suppliers to manufacture or supply goods. Wesfarmers Health typically works with third-party suppliers for its own-brand products, while its SiSU health machines are assembled at SiSU's own facility. WesCEF purchases and manufactures chemicals, fertilisers and gas.

This map shows the top 25 sourcing locations by value across the Group and the goods sourced from each location are listed in the table below.

These sourcing locations represent the country of origin for own-brand GFR for all divisions, as well as non own-brand GFR and GNFR for WesCEF, which purchases inputs for its manufacturing operations.

**1 Australia**

Ammonia, apparel, fabric, furniture, health and beauty products, horticulture/greenlife, landscaping, natural gas, office supplies, personal protective equipment, pet goods, signage, timber, fertiliser inputs, chemicals

Blackwoods, Bunnings, NZ Safety Blackwoods, Officeworks, WesCEF, Wesfarmers Health, Workwear Group

**2 Bangladesh**

Apparel, footwear, personal protective equipment

Blackwoods, Kmart Group, NZ Safety Blackwoods, Workwear Group

**3 Cambodia**

Apparel, general merchandise, office supplies

Bunnings, Kmart Group

**4 Greater China**

Apparel, barbecues and accessories, bulk bags, cleaning, electronics, footwear, furniture, garden decor, general merchandise, health and beauty products, lifting and rigging equipment, lighting, office supplies, personal protective equipment, plumbing, pool accessories, resins, solar panels, tools and accessories, chemicals and fertiliser inputs

All divisions

**5 Canada**

Fertiliser inputs

WesCEF

**6 Egypt**

Fertiliser inputs

WesCEF

**7 France**

Office supplies

Officeworks

**8 Germany**

Apparel, health products, lifting and rigging equipment, tools and accessories, precious metal gauzes, fertiliser inputs

Blackwoods, WesCEF, Wesfarmers Health

**9 India**

Accessories, apparel and footwear, flooring, general merchandise, health products, industrial equipment, office supplies, personal protective equipment, fertiliser inputs

All divisions

**10 Indonesia**

Apparel, barbecues and accessories, furniture, general merchandise, industrial inputs, ladders, timber

Bunnings, Kmart Group, NZ Safety Blackwoods, Workwear Group

**11 Japan**

Parts

WesCEF

**12 Malaysia**

Apparel, general merchandise, health products, office supplies, ammonia, fertiliser inputs, equipment

All divisions

**13 Morocco**

Fertiliser inputs

WesCEF


14 **New Zealand**

Apparel, fertilisers, horticulture/greenlife, indoor timber and boards, landscaping, office supplies, packaging, personal protective equipment, safety/engineering products, uniforms

Blackwoods, Bunnings, NZ Safety Blackwoods, Officeworks, WesCEF, Workwear Group

15 **Oman**

Ammonia, fertiliser inputs

WesCEF

16 **Pakistan**

Accessories, apparel, personal protective equipment

Kmart Group, NZ Safety Blackwoods, Workwear Group

17 **Qatar**

Fertiliser inputs

WesCEF

18 **South Korea**

Barbecues and accessories, beauty products, chemicals, fertilisers, industrial inputs, office supplies, safety products

Bunnings, Officeworks, WesCEF, Wesfarmers Health, Workwear Group

19 **Saudi Arabia**

Fertiliser inputs

WesCEF

20 **Singapore**

Oils, fertiliser inputs, propane

WesCEF

21 **Switzerland***

Ammonia

WesCEF

22 **Thailand**

Apparel, beauty products, coolers, general merchandise, personal protective equipment, uniforms, industrial equipment

Bunnings, Kmart Group, NZ Safety Blackwoods, WesCEF, Wesfarmers Health

23 **United Arab Emirates**

Chemicals, fertiliser inputs, flooring

Bunnings, WesCEF

24 **United States of America**

Accessories, apparel, chemicals, fabric, health products, industrial inputs, personal protective equipment, fertiliser inputs

Blackwoods, Bunnings, NZ Safety Blackwoods, WesCEF, Wesfarmers Health, Workwear Group

25 **Vietnam**

Apparel, bathroom, chemicals, electronics, furniture, garden decor, health and beauty products, indoor timber and boards, landscaping, office supplies, packaging, fertiliser inputs

All divisions

* Represents the location of the registered vendor.

# Risk

## Wesfarmers risk management framework

The Wesfarmers risk management framework is overseen by the Group's Audit and Risk Committee. It guides the identification, assessment and management of risks across the Group through an annual enterprise risk review conducted in parallel with the corporate planning process.

### Governance

The diagram below outlines Wesfarmers' governance framework for ethical sourcing and modern slavery risk management.

**Wesfarmers Board**

**WESFARMERS AUDIT AND RISK COMMITTEE**

The Wesfarmers Board is responsible for approving the purpose, values and strategic direction of the Group. It provides guidance and oversight to Wesfarmers and our businesses in achieving our strategic objectives. The Board also approves the Group Ethical Sourcing and Modern Slavery Policy and the Wesfarmers Risk Appetite Statement.

Human rights risks identified in the Group's operations and supply chains are included in Wesfarmers' operational risk reporting and annual risk review. The Wesfarmers Audit and Risk Committee receives updates on human rights risk management, including modern slavery, at least once each year. It also reviews and recommends public disclosures, such as this Modern Slavery Statement, to the Board for approval.

Considers & endorses

**Wesfarmers Leadership Team**

**DIVISIONAL BOARDS AND RISK COMMITTEES**

Members of the Wesfarmers Leadership Team, including divisional managing directors, provide leadership to support a culture of risk identification and management. Divisional managing directors provide oversight on the development and implementation of strategies and monitor progress and stakeholder engagement with regard to the management of modern slavery risks.

Reports on divisional ethical sourcing programs are presented to the divisional risk committees and divisional boards.

Leads

**Corporate Office and divisional teams**

Each division has an ethical sourcing team, responsible for developing and supporting the execution of its ethical sourcing program including a supplier due diligence process aligned with the Group Ethical Sourcing and Modern Slavery Policy.

At the operational level, sourcing managers, buyers and procurement teams are accountable for implementing these programs, within their respective areas of responsibility.

To strengthen risk mitigation and promote alignment across the Group, the Wesfarmers Corporate Office facilitates regular cross-divisional and cross-functional collaboration. This includes structured forums, targeted workshops and sharing resources and learning materials to support continuous improvement in ethical sourcing practices.

Delivers

**Internal audit**

Wesfarmers has an internal audit program that reviews key operational risks. The internal audit plan includes regular checks for compliance with Wesfarmers' policies, such as the Ethical Sourcing and Modern Slavery Policy. Findings from these audits are reported to divisional risk committees as well as the Wesfarmers Audit and Risk Committee.

**External assurance**

Wesfarmers' external assurance program is overseen by its appointed external auditor. The Wesfarmers Audit and Risk Committee oversees auditor independence and monitors external auditor performance. Key areas of the program include limited assurance of the Modern Slavery Statement.

Assurance

## Policies, standards and procedures

Wesfarmers sets, and the divisions adopt and implement, an ethical sourcing and modern slavery governance and policy framework that underpins modern slavery risk management processes. Each division must adopt the Wesfarmers Ethical Sourcing and Modern Slavery Policy, or incorporate it within its own policy, as a minimum standard.

## Roles and responsibilities

Wesfarmers has adopted the Three Lines Approach to risk management, which promotes accountable decision-making and reinforces divisional management teams' responsibility for identifying, understanding and managing the risks within their respective operations and supply chains within the risk appetite set by the Board. Consistent with this approach:

- The Wesfarmers Board approves the Group's purpose, values, policies, strategic direction and risk appetite.
- The Wesfarmers Audit and Risk Committee supports the Board in its responsibilities regarding reporting, compliance with legal and regulatory requirements, the setting and monitoring of risk appetites and overseeing the systems of internal controls and their application to modern slavery risk.
- Divisional management teams are responsible for identifying, assessing and addressing ethical sourcing risks in accordance with the Group Risk Framework and the Wesfarmers Ethical Sourcing and Modern Slavery Policy. Divisional managing directors are accountable for risk management outcomes and day-to-day compliance in their respective divisions. Divisional risk committees, which meet on a regular basis, support divisional management in meeting their responsibilities and act to strengthen divisional risk management processes.
- The Group employs ethical sourcing specialists in Australia and certain offshore sourcing markets.

Group policies set minimum standards that apply across the Group. The decentralised operating model means each division translates the minimum standards into its own policies, codes and procedures, tailored to the modern slavery and human rights risks of its operations and supply chains. A division may adopt the relevant Group policy directly or implement a division-specific policy that meets the Group's minimum standards, providing consistent Group-wide expectations while allowing divisions to respond to their specific risk profiles.

Group policies and position statements relevant to modern slavery include the Wesfarmers Code of Conduct, the Wesfarmers Ethical Sourcing and Modern Slavery Policy, the Whistleblower Policy and the Our Approach to Human Rights statement.

## Wesfarmers Ethical Sourcing and Modern Slavery Policy

The Wesfarmers Ethical Sourcing and Modern Slavery Policy is embedded in the Group's risk assessment framework, overseen by the Wesfarmers Audit and Risk Committee and approved by the Wesfarmers Board.

The Policy sets the Group's minimum standards for identifying, assessing and addressing modern slavery and broader human rights risks across operations and supply chains. It applies across all divisions and informs the standards expected of suppliers.

The Policy is informed by international frameworks, including the United Nations Guiding Principles on Business and Human Rights (UNGPs) and relevant International Labour Organization (ILO) conventions, and is reviewed annually to reflect changing risks, regulatory developments and evolving industry practice.

Each division has developed its ethical sourcing program on the foundation the Policy sets, tailoring controls to its own operations and supply chains.

**The key elements of the Policy require:**

### Risk governance

Divisions appoint a risk owner and implement tailored procedures to manage and mitigate risks.

### Risk identification

Divisions identify and assess modern slavery risks based on country, product and sector vulnerabilities, starting with Tier 1 suppliers and, where possible, extending to high-risk tiers beyond Tier 1 suppliers.

### Setting supplier standards

Divisions require suppliers to meet minimum standards in their supplier contracts.

### Risk monitoring and review

Divisions undertake monitoring of suppliers and reviews of internal policies to support the effectiveness of, and compliance with, their ethical sourcing program.

### Remediation and termination

Where divisions identify breaches of minimum standards, they may seek to remediate or, where this cannot be achieved, terminate the supplier relationship.

## Other Wesfarmers policies and control documents

Outlined below are key Group policies and control documents that are relevant to managing the risks of modern slavery, available at wesfarmers.com.au

### Code of Conduct

The Wesfarmers Code of Conduct applies to anyone employed by, or who works in or for, the Wesfarmers Group, and requires that they comply with a set of guiding principles and expectations, consistent with Wesfarmers' values.

### Anti-bribery Policy

The Wesfarmers Anti-bribery Policy 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.

### Whistleblower Policy

The Wesfarmers Whistleblower Policy promotes and supports a culture of honest and ethical behaviour. The policy concerns reporting suspected or actual misconduct or an improper state of affairs involving Wesfarmers' team members, directors, officers, contractors or others who have business dealings with a Wesfarmers business. It also outlines the process for making a whistleblower report confidentially and without the fear of reprisal, and explains whistleblower protections, as established under the relevant legislation.

It establishes measures and protections (as required by the relevant legislation) for eligible whistleblowers who report their concerns.

It applies to, among others, Wesfarmers directors and team members and external whistleblowers, including suppliers and their team members and relatives.

### Diverse, Inclusive and Respectful Workplaces Policy

The Wesfarmers Diverse, Inclusive and Respectful Workplaces Policy outlines the Group's commitment to outstanding people, diverse teams and inclusive, safe and respectful workplaces. The policy notes that diversity includes differences of gender, ethnicity, indigeneity, religious beliefs, age, ability, family or carer responsibilities, sexual orientation and gender identity.

The policy promotes an inclusive work environment where everyone feels safe and respected.

## Our salient human rights

During the year, Wesfarmers published its Our Approach to Human Rights statement, approved by the Wesfarmers Board and informed by a comprehensive cross-divisional and cross-functional human rights risk assessment undertaken in 2025.

The statement includes the salient human rights issues relevant to the Group's activities and business relationships in accordance with the UNGP reporting framework. Identifying salient human rights issues informs our understanding of the human rights most relevant to our businesses, and guides efforts that identify, seek to prevent and mitigate adverse human rights impacts.

The Group's salient human rights issues relevant to our operations and supply chains are:

### Respecting Indigenous Peoples' rights

### Maintaining fairness and safety in our workplaces

### Promoting customer and community health and product safety

### Upholding the human right to privacy and personal dignity

### Combatting modern slavery (including forced labour) in our value chain

### Respecting the human right to a clean, healthy and sustainable environment

The Our Approach to Human Rights statement is available on the Wesfarmers website.

# Risks of modern slavery

## Modern slavery

The *Modern Slavery Act 2018* (Cth) (MSA) defines modern slavery as serious forms of exploitation, including trafficking in persons, slavery, servitude, forced labour, forced marriage, debt bondage, deceptive recruiting for labour or services and the worst forms of child labour. Modern slavery sits at the extreme end of a continuum of working standards. Practices such as retention of identity documents or substandard working conditions are serious in their own right and while they may not in themselves meet the definition of modern slavery, they can be indicators of, or can escalate into, more severe forms of exploitation, including modern slavery, if left unaddressed.

As a large, diversified conglomerate, the Group faces inherent modern slavery risks linked to the scale and complexity of its operations and supply chains, particularly where goods and materials are sourced from higher-risk countries and sectors such as apparel, general merchandise and raw commodities.

Visibility beyond Tier 1 suppliers can be limited, and vulnerable worker cohorts, such as migrant or lower-skilled labour, are at greater risk of exploitation and therefore modern slavery.

Modern slavery risks are present in our operations where we procure goods and services not for resale, such as cleaning, logistics and facilities management. In addition to impacting the wellbeing of affected workers, the risk of modern slavery in this cohort may expose the Group to legal or regulatory consequences, and customer, team member, community and investor trust could be damaged.

Modern slavery risk management is supported by ongoing supplier due diligence and credible grievance and remediation mechanisms. Wesfarmers reports on this work each year in its Modern Slavery Statement.

## A continuum of working standards

| DECENT WORK | DANGEROUS WORK (REPORTABLE BREACHES) | MODERN SLAVERY |
|---|---|---|
| – Workers' rights are respected<br>– Workers are free to refuse or cease work<br>– Workers are paid fairly and receive their full entitlements<br>– Workplace is safe | – Workers can refuse work, but doing so may be detrimental<br>– Workers are not paid fairly and do not receive some entitlements<br>– Workers may be required to work excessive hours<br>– Workplace is unsafe | – Workers cannot refuse or cease work because of coercion, threats or deception<br>– Workers may be deprived of personal freedom |

Source: Adapted from the Department of Home Affairs (2019) *Commonwealth Modern Slavery Act 2018 Guidance for Reporting Entities.*

## Risk identification

The Group is guided by international frameworks and standards in its approach to identifying, assessing and addressing modern slavery risks in its operations and supply chains. This includes the UNGPs and relevant ILO conventions.

Across the Group, modern slavery due diligence processes focus on country-, sector-, product- or service-based risks, beginning with Tier 1 suppliers and progressing into higher-risk supply chain tiers beyond Tier 1 where practicable.

Beyond Tier 1, visibility and control diminish significantly, which limits the detection of exploitation deeper in the value chain.

## Operational risk

The Group's operational workforce is predominantly based in Australia and New Zealand, jurisdictions assessed as presenting comparatively lower modern slavery risk indicators. However, inherent operational risk remains present, primarily in service providers, due to factors such as potential exploitation within any workforce, reliance on contracted service providers and the presence of migrant and temporary workers in segments of the domestic labour market such as cleaners, security guards and trolley collectors.

Divisions maintain governance processes aligned with the Group risk management framework. Whistleblower mechanisms are in place in accordance with the *Corporations Act 2001* (Cth), facilitating confidential reporting of suspected misconduct or an improper state of affairs or circumstances, without the fear of reprisal.

Across the Group, 82.8 per cent of team members are employed under collective enterprise agreements, with the remainder on individual contracts. Regulated collective bargaining processes can provide safeguards for working conditions and consultation on significant operational changes.

### United Nations Guiding Principles on Business and Human Rights

The UNGPs are a leading global standard for addressing human rights and modern slavery risks associated with business activities.

The UNGPs use 'cause', 'contribute' and 'directly linked' to define a company's connection to a negative human rights impact and to guide its responsibility to support remediation. According to the Guidance for Reporting Entities issued by the Commonwealth Attorney-General's Department (2023), adoption of the UNGPs assists companies to identify modern slavery risks and whether that risk arises directly, due to a company's actions, or indirectly, where a company's operations, products or services are connected with modern slavery via a third-party.

## Supply chain risk

Supply chains represent the Group's most significant area of modern slavery risk exposure. Factors that contribute to this include:

- complex, diverse, multi-tiered and wide-ranging supply chains, which limit full visibility of labour practices
- product and service characteristics involving hazardous, manual, repetitive or low paid work, which can be at higher risk
- country of origin factors in regions with limited labour protections or weak governance
- complex labour supply chains within non-professional services involving subcontracting and migrant labour.

Divisions apply a variety of due diligence, screening and monitoring processes to assess and manage supply chain risks. Screening tools such as Sedex Analytics, LRQA's EiQ platform and Sentinel tool, and RepuTex remain part of divisional systems to identify adverse media and sanctions exposure.

## Marketplace risk

Through Bunnings' and Kmart's online marketplaces, third-party sellers list and sell products directly to customers using these businesses' digital platforms. These goods are not sourced, manufactured or imported by the division hosting the marketplace. This operating model reduces visibility over the origin of goods and their supply chains, including the conditions under which they are made. It also expands the number of suppliers and supply chains connected to the Group.

Bunnings and Kmart Group have contractual requirements for marketplace sellers to meet ethical sourcing and labour standards. Bunnings supplements this with pre-approval screening protocols. Kmart Group, whose marketplace was launched during the year, is progressively implementing due diligence and risk monitoring procedures for marketplace sellers which may include questionnaires and Dow Jones risk screening. Where concerns are identified, Bunnings and Kmart Group can investigate, seek remediation and, if necessary, remove sellers or products from their respective platforms.

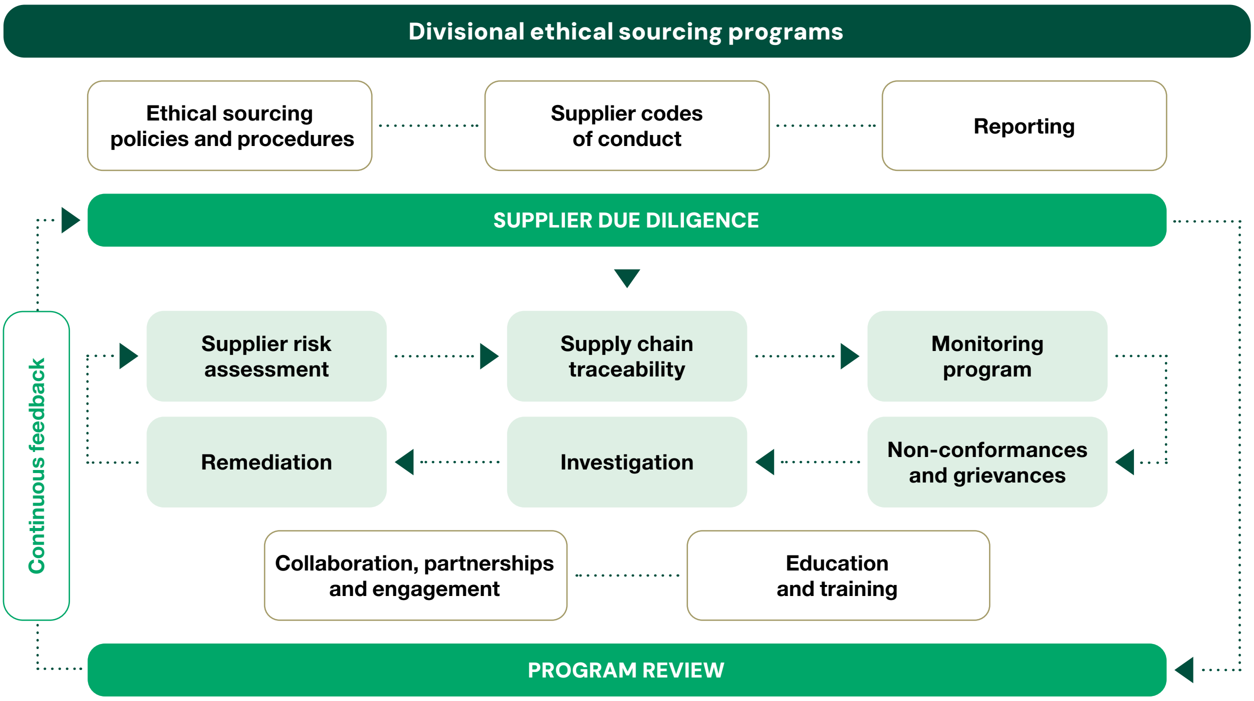
# Actions

## Ethical sourcing programs

This section summarises the overall approach and key actions taken across the Group during the reporting period to identify, assess and address modern slavery risks in its operations and supply chains. Further detail on the actions undertaken by each division is provided in the divisional summaries on pages 18 to 41.

Each division operates an ethical sourcing program. Divisional programs are tailored to address modern slavery and human rights risks relevant to their respective operations and supply chains. These programs include key controls such as ethical sourcing policies, supplier due diligence, monitoring and independent audits, as well as processes for investigation and remediation. The programs are supported by feedback mechanisms, education and training initiatives and stakeholder engagement.

The diagram below provides an overview of the key features of divisional ethical sourcing programs.



## Supplier risk assessment

Wesfarmers and its divisions apply a risk-based approach to ethical sourcing and undertake a variety of actions to improve supply chain transparency, strengthen supplier accountability and support continuous improvement in managing modern slavery risks.

Suppliers (and supplier sites) are streamed into divisional ethical sourcing programs based on a division's risk assessment of the supplier. Divisions map the Tier 1 suppliers that are within the scope of their ethical sourcing programs. These suppliers undergo additional due diligence and are subject to monitoring controls. While the Group's total supplier base fell 1.2 per cent, ethical sourcing program coverage across divisions rose 1.6 per cent to 2,957 suppliers in 2026 from 2,911 in 2025.

Suppliers are prioritised for assessment using a combination of risk lenses, including the category or sector of goods and services, the geographies where production or service delivery occurs, the workforce and labour model (particularly reliance on lower-skill, migrant, seasonal or labour-hire workers), exposure to higher-risk raw materials, and the nature of the commercial relationship. Own-brand and private label goods generally attract closer scrutiny, as the divisions have greater visibility, leverage and responsibility over how those products are made.

Suppliers assessed as higher risk may be subject to enhanced due diligence. This might include additional supply chain disclosure, mapping Tier 2 and other upstream sites, strengthened pre-qualification requirements, Sedex or equivalent platform registration, completion of self-assessment questionnaires, independent third-party audits and participation in appropriate grievance or remediation mechanisms.

## Monitoring activities

Third-party audit and monitoring activities – defined under the UNGPs as part of the ongoing risk management process used to identify, prevent, mitigate and account for how human rights impacts are addressed – remain a core component of supplier due diligence.

Audit programs and supplier monitoring tools are part of risk-based assessment frameworks that enable divisions to tailor their responses to the severity and nature of identified risks. Audit outcomes are used to inform supplier grading and purchase approval decisions, activate remediation processes or, where appropriate, support supplier exits.

Divisions use a combination of qualitative and quantitative monitoring tools in addition to third-party audits, such as:

- supplier pre-qualification and onboarding screening
- supplier self-assessment questionnaires (SAQs)
- modern slavery contract clauses and minimum standard requirements embedded in supplier agreements
- sanctions and adverse media checks (through tools such as Dow Jones and LRQA's EiQ platform and Sentinel tool)
- risk-based country, category and supplier risk assessments to prioritise due diligence
- supply chain traceability and mapping
- independent worker surveys and third-party verification used to test worker sentiment and validate audit findings.

Continuous improvement is supported via cross-functional team member training, grievance mechanisms and worker engagement and updates to internal policies.

**5,393**

sites were included in divisional ethical sourcing programs during the year, of which 68 per cent were monitored, compared to 73 per cent last year.

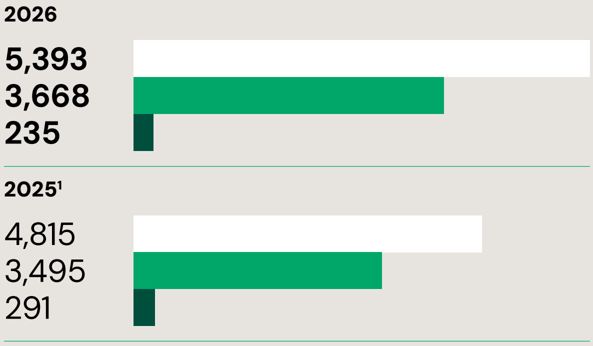
### Supplier and site monitoring performance

| SUPPLIER MONITORING | 2026 | 2025[1] |
|---|---|---|
| Suppliers in divisional ethical sourcing programs | **2,957** | 2,911 |
| Suppliers in divisional ethical sourcing programs monitored this year | **1,627** | 1,813 |
| Percentage of suppliers in divisional ethical sourcing programs monitored this year | **55%** | 62% |
| Suppliers monitored with reportable breaches | **189** | 239 |
| Percentage of suppliers monitored with reportable breaches | **12%** | 13% |

| SITE MONITORING | 2026 | 2025[1] |
|---|---|---|
| Sites in divisional ethical sourcing programs | **5,393** | 4,815 |
| Sites in divisional ethical sourcing programs monitored this year | **3,668** | 3,495 |
| Percentage of sites in divisional ethical sourcing programs monitored this year | **68%** | 73% |
| Sites monitored with reportable breaches | **235** | 291 |
| Percentage of sites monitored with reportable breaches | **4%** | 6% |

[1] 2025 figures have been restated to reflect a correction to WesCEF's data identified during the year.

**Sites monitored**




- Sites in divisional ethical sourcing programs
- Sites divisional ethical sourcing programs monitored
- Sites monitored with reportable breaches

[1] 2025 figures have been restated to reflect a correction to WesCEF's data identified during the year.

## Forced labour

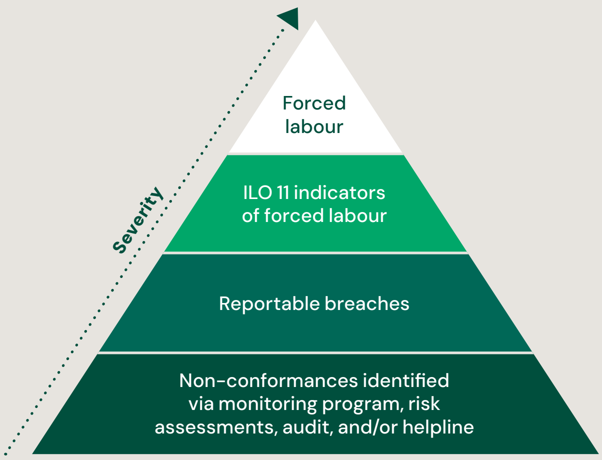
Wesfarmers defines forced labour as work performed involuntarily because of coercion, threat or deception. The ILO identifies 11 indicators of forced labour which are used by the divisions to identify situations of forced labour through ethical sourcing due diligence and monitoring activities.

These indicators might point to the existence of forced labour. The existence of one indicator does not by itself indicate forced labour and not all indicators need to be present for a situation to be forced labour.

### Event of forced labour

A forced labour event is present when a person provides involuntary work or labour services because of coercion, threat or deception. The two elements have to be present together for a situation to count as forced labour under this definition:

- involuntariness: the person did not freely offer to do the work
- menace of penalty: there is some threat or coercion compelling them to do it.




## Remediation of non-conformances

Non-conformances can be identified through different monitoring activities, including:

- supplier questionnaires or surveys
- independent third-party audits
- grievance reports
- site visits or site assessments.

Non-conformances may be classified in increasing order of severity, as minor, major or critical/reportable breaches.

The Group's approach to remediation is grounded in the UNGPs. These principles require entities to prevent, mitigate and, where appropriate, remedy adverse human rights impacts.

Wesfarmers and its divisions are committed to working with suppliers to remediate non-conformances.

Across the Group, remediation activities may include corrective action plans tailored to the severity of non-conformance, follow-up audits and verification to confirm remediation status, grievance mechanisms and worker sentiment surveys and training and capacity building for team members and suppliers.

## Reportable breaches

Reportable breaches have been disclosed in the Wesfarmers Modern Slavery Statement since 2017.

Each division has a framework to classify non-conformances identified through ethical sourcing monitoring and supplier audits. Categories of non-conformances in each division's framework, such as health, safety and hygiene or management systems, are comparable across divisions. Severity ratings (minor, major, or critical/reportable breach) may vary depending on the audit scheme and methodology applied by the division and its operational, supply chain and modern slavery risks.

This year, reportable breaches have been disclosed based on divisional criticality classifications. Divisional sections on pages 18 to 41 provide details about the reportable breaches assessed against each division's framework.

Work is underway to review the Wesfarmers Reportable Breach Framework with the intention of facilitating consistent classifications of Group-level reporting in future reporting periods.

During 2026, the divisional monitoring programs identified 452 reportable breaches across 235 sites from the 3,668 sites monitored. None were assessed as modern slavery events or forced labour.

Across the Group, 93.4 per cent of reportable breaches detected in 2026 were fully remediated or have remediation in progress, compared to 87.5 per cent in 2025.

The remaining 6.6 per cent of reportable breaches detected include those where remediation could not be achieved and the supplier was exited, where the supplier was exited due to commercial reasons, or where remediation was yet to commence.

## Supplier exits

Where suppliers are unwilling to remediate reportable breaches, divisions may exit the relationship. This may occur if a supplier is unwilling to remediate reportable breaches on a timely basis or there is an irreconcilable difference in business ethics, such as attempted bribery of auditors.

In 2026, seven suppliers were exited due to ethical sourcing issues, compared to eight in 2025. This year, exits primarily related to instances of unauthorised subcontracting.

## Grievance mechanisms and worker surveys

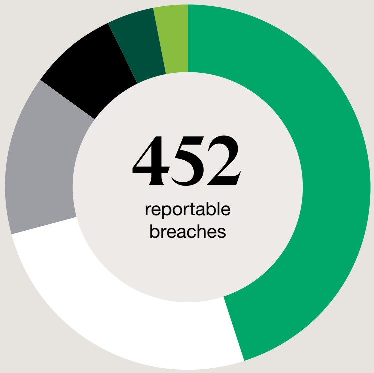
Grievance mechanisms are an important tool to monitor working conditions at supplier sites. Grievance mechanisms provide communication channels (often through a helpline number) for workers to raise concerns confidentially, including business-related human rights and modern slavery risks.

In 2026, Kmart Group, Industrial and Safety, and Wesfarmers Health used grievance mechanisms managed by third-parties. Officeworks used a targeted worker survey program. Bunnings Group used a combination of both approaches, drawing on third-party grievance mechanisms and worker surveys.

A total of 2,027 sites were covered by a grievance mechanism during the year, compared to 1,935 in 2025. These grievance mechanisms gave more than 850,000 workers an independent, in-language and accessible way to raise concerns about their workplaces.

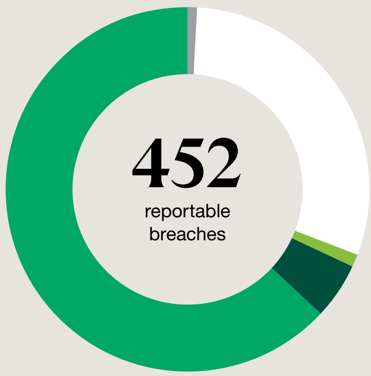
Each division has a Whistleblower Policy, providing a channel for current or former team members, their relatives, and suppliers and their employees to raise concerns about misconduct or an improper state of affairs without the fear of reprisal.

### Reportable breaches (by type)




| | |
|---|---|
| Health, safety and hygiene | 45% |
| Working hours | 26% |
| Wages | 13% |
| Other | 9% |
| Environment | 4% |
| Employment freely chosen | 3% |

### Remediation status




| | |
|---|---|
| Remediation completed | 63% |
| Remediation in progress | 30% |
| Exited for commercial/other reasons | 5% |
| Exited for ethical sourcing issues | 1% |
| Remediation not yet commenced | 1% |

## Training and capacity building

During the reporting period, team members and suppliers across the Group undertook ethical sourcing and modern slavery training tailored to their roles and responsibilities. Training seeks to build awareness of modern slavery risks and indicators, reinforce understanding of the Group's ethical sourcing requirements and grievance mechanisms, and strengthen the capability of those involved in sourcing and supplier management to identify and respond to risks.

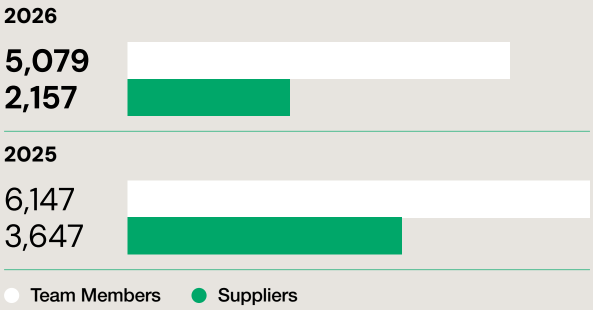
During the year, the Wesfarmers Board and members of the Wesfarmers leadership team travelled to India to visit one of Kmart Group's largest Indian suppliers. The visit focused on education and working conditions in the supplier's factories and included a panel discussion with four women who participated in PACE, an empowerment-focused training program.

Reflecting the Group's decentralised model, each division delivers training suited to its own operations and supply chains, ranging from induction and role-based modules for team members through to capacity building activities for suppliers, such as briefings, guidance materials and engagement on expected standards.

In 2026, 2,776 hours of ethical sourcing and modern slavery training was delivered to team members and 2,630 hours of capability building activities were delivered to suppliers. Training completions for team members and suppliers reduced during the year. Team member training is embedded in the divisions' onboarding processes and delivered on regular refresher cycles, so it remains largely consistent from year to year and reflects the number of team members entering relevant roles. This approach ensures that team members with ethical sourcing and modern slavery responsibilities continue to receive appropriate, role-based training. The reduction in supplier training reflects the maturing of the Group's worker engagement programs rather than a reduction in commitment. Supplier training scales with the onboarding of new factories to programs such as worker helplines and grievance mechanisms. As these programs reach stable operation, the associated supplier training returns to lower, steady-state levels. Completion rates and participant feedback are monitored to assess the effectiveness of training and to inform future activity.

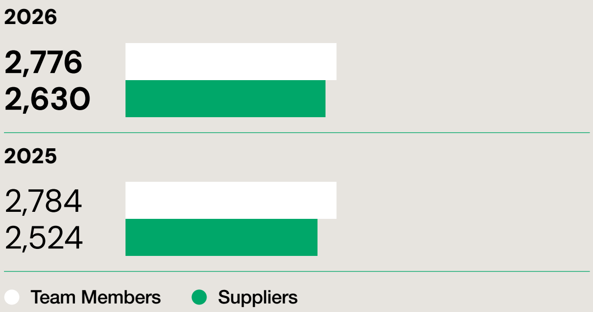
### Ethical sourcing training

TOTAL PEOPLE TRAINED[1]




[1] Kmart Group reports instances of completed training rather than a distinct count of people trained. As a result, Kmart Group figures are not directly comparable with the Group total.

TOTAL HOURS TRAINING DELIVERED




## Assessing the effectiveness of our actions and continuous improvement

Wesfarmers and its divisions assess the effectiveness of actions to manage modern slavery risks through a combination of quantitative and qualitative measures, which are reported to divisional and Group governance bodies.

Group-level measures include:

- the number and outcomes of third-party supplier audits, including non-conformances identified and remediated and how these trend year-on-year
- the number of reportable breaches, the proportion remediated and the time taken to do so
- grievance and/or whistleblower mechanisms in place in all divisions
- the scope of grievance mechanisms and the nature and resolution of issues raised
- completion rates and participant feedback for ethical sourcing training.

All divisions are at different stages of maturity in their ethical sourcing programs, reflecting the nature of their supply chains, the profile of the goods and services they procure, and the length of time each program has been in place. This maturity is reflected in the depth of supplier visibility, the sophistication of risk assessment and due diligence, and the extent of remediation and worker voice mechanisms in place.

Across all divisions, there is a common focus to continue to deepen visibility across Tier 1 suppliers and beyond, to strengthen grievance mechanisms and effectiveness of actions as part of continuous improvement.

The Wesfarmers Audit and Risk Committee oversees the effectiveness of the Group's approach to ethical sourcing and modern slavery risk management, and divisional risk committees review program performance within each division. Insights from these reviews inform updates to policies, due diligence processes, training and other focus areas to strengthen ethical sourcing programs across the Group, supporting continuous improvement over time. Progress against prior year focus areas and information on future focus areas are outlined in pages 45 to 46.

# Bunnings Group


**114**

reportable breaches identified in 2026, compared to 104 in 2025

**85.1%**

of reportable breaches identified this year have been remediated or have remediation in progress

**661**

team members and 65 supplier representatives received ethical sourcing training

## Bunnings Group structure and operations

Bunnings Group is a leading retailer of home improvement and lifestyle products in Australia and New Zealand, and a major supplier to project builders and commercial tradespeople. Its retail and trade operations span the Bunnings Warehouse, Bunnings, Bunnings Trade, Beaumont Tiles and Tool Kit Depot brands. Bunnings operates a network of 506 stores across Australia and New Zealand, comprising warehouses, smaller format stores, trade centres, specialist stores, and frame and truss plants. This physical network is supported by a growing e-commerce and marketplace ecosystem. Bunnings employs more than 51,000 team members.

Bunnings' GFR include a wide range of products used in home improvement, construction, maintenance and outdoor living, such as building materials, timber, tools, paint, garden products, plumbing and electrical supplies, flooring, kitchens, and heating and cooling products. These goods are sourced from a mix of Australian, New Zealand and international suppliers. In addition to GFR, Bunnings procures goods and services not for resale to support its retail, trade and distribution operations, including logistics and freight, cleaning, security, facilities management, IT systems, professional services, and the equipment and consumables used across its sites. Bunnings also operates an online marketplace through which third-party sellers offer a broader range of products online. These products are sold and fulfilled directly by the seller.

## Bunnings Group supply chain (including risk assessment)

Sourcing Bunnings' products and services typically involves multi-tiered global supply chains (see example below). Bunnings engages directly with Tier 1 suppliers and service providers across GFR, GNFR and operational services. These direct suppliers may in turn engage third-party manufacturers or subcontractors, creating Tier 2 relationships that are indirect to Bunnings.

The most significant modern slavery risks faced by Bunnings occur in its domestic and global supply chains and are typically directly linked to Bunnings through its purchasing relationships.

Bunnings applies a risk-based and continuous improvement approach that seeks to identify and address modern slavery risks in its operations and supply chains. Bunnings prioritises areas of greatest potential harm and focuses on prevention, identification and remediation.

Bunnings identifies and refines supply chain risks through two primary sources: external risk intelligence (such as NGO reports, industry research, government guidance) and internal monitoring activity.

### Example of hardware supply chain

This diagram is an indicative representation of the Bunnings hardware supply chain, which includes direct and indirect suppliers. This mapping only includes suppliers, finished goods manufacturing sites, marketplace sellers, service providers and subcontractors who fall within the scope of the Bunnings ethical sourcing program. For example, Bunnings may source GFR from Supplier A (who sources from Manufacturing Site B), or directly from Manufacturing Site A.

| PROCUREMENT CHANNEL | GOODS FOR RESALE | | | | GOODS NOT FOR RESALE | SERVICE PROVIDERS |
|---|---|---|---|---|---|---|
| DIRECT SUPPLIER (TIER 1) | Supplier A | Sourcing Offline | Manufacturing Site A | Marketplace Seller | Supplier B | Provider |
| INDIRECT SUPPLIER (TIER 2) | Manufacturing Site B | Manufacturing Site C | | | Manufacturing Site D | Subcontractor |

# Bunnings Group policies

Key policies and control documents related to Bunnings' management of modern slavery and human rights risks are listed below:

### Bunnings Group Ethical Sourcing Code of Conduct

Establishes supplier minimum standards and is based on ILO conventions. It outlines Bunnings' commitment to upholding the human rights of workers in its supply chain and broader business operations.

### Other relevant control documents

Bunnings Ethical Sourcing Supplier Guide

Bunnings Ethical Sourcing Service Provider Subcontractor Approval Process

Bunnings Forced Labour Remediation Protocol

Bunnings Child Labour Remediation Protocol

# Bunnings Group actions

## Supplier monitoring activities

Bunnings Group's monitoring activities are designed to be proportionate to risk, focusing on suppliers, manufacturers and service providers in higher-risk categories. A combination of qualitative and quantitative monitoring tools are used, including:

- supplier pre-qualification processes
- targeted risk assessments
- third-party ethical audits of manufacturing sites
- worker voice mechanisms
- monitoring of remediation activities.

Audits provide independent assessment of working conditions at higher risk suppliers and support the identification of both exploitation risks and earlier indicators of harm. Bunnings audits are conducted by independent third-parties using widely recognised international methodologies, including SMETA and the amfori Business Social Compliance Initiative (BSCI).

In 2026, 696 audits were conducted at supplier sites, compared to 637 in 2025.

## Identifying non-conformances

Non-conformances may be identified across both goods and services supply chains. Identified issues are assessed using Bunnings' ethical sourcing framework, which classifies non-conformances by severity (minor, major or critical/reportable breach). This supports a consistent approach to escalation, follow-up and decision-making across the supply chain, regardless of how or where the issue is identified.

**114**

Reportable breaches were identified in 2026

During 2026, 114 reportable breaches were identified compared to 104 in 2025. The most common issues related to health and safety, working hours and wages.

## Remediation

Non-conformances and reportable breaches are managed through a structured remediation process designed to address issues, reduce harm to workers and support sustainable improvements in working conditions across the supply chain.

Bunnings' preferred approach is to work with suppliers and factories to address root causes. Suppliers are required to develop and implement corrective action plans within defined timeframes. Corrective actions may include changes to workplace practices, improvements to management systems, worker training, health and safety upgrades or wage remediation. Progress against these plans is actively monitored through follow-up reviews and independent re-audits until issues are resolved.

Of the 114 reportable breaches identified in the period, 99 breaches (86.8 per cent) were closed out, having either undergone remediation or where the supplier contract ended and the supplier was exited for commercial reasons. The remaining 15 breaches were undergoing remediation as at 30 June 2026 and due to be completed in 2027.

## Supplier exits

Bunnings' ethical sourcing program prioritises remediation and continuous improvement, with supplier exit considered a last resort. Supplier exit generally occurs where serious non-compliance cannot be remediated, improvements are not implemented, or suppliers are unwilling to cooperate with remediation and due diligence requirements. In some cases, the nature of the breach means exit is the only appropriate outcome, for example, a zero-tolerance breach such as bribery where remediation is not attempted.

Bunnings did not exit any suppliers during the year for ethical sourcing breaches.

## Worker grievance mechanisms

Bunnings participates in the ‘Your Voice, Worker Helpline’, an independent, third-party supply chain worker grievance mechanism. The helpline is managed by an independent provider and enables workers to confidentially raise concerns about their working conditions through phone, email or messaging services in their local language.

Information about the helpline is published at participating supplier sites through worker communications, training and onsite materials such as posters and pocket cards. This supports the provision of remedy for workers and enables visibility of issues that may not be identified through audits alone.

During 2026, the helpline operated across 554 supplier sites in China, Vietnam and Indonesia. Through this coverage, more than 110,000 workers had access to a confidential channel to raise concerns. During the reporting period, 15 contacts were received through the helpline. Eight matters resulted in investigations, of which three were found to be unsubstantiated, with five remaining under investigation at the end of the reporting period. The remaining contacts were resolved as general enquiries or assessed as being outside the scope of the program.

Bunnings’ whistleblower program also provides protected disclosure channels for team members, suppliers and other external parties.

## Effectiveness of actions

Bunnings assesses the effectiveness of its actions to address modern slavery risks through a range of measures. These include the findings of supplier audits and the rate at which non-conformances are remediated, the number and nature of concerns raised through its supplier helpline and how they are resolved, supplier engagement and the reach of ethical sourcing training, and regular review through Bunnings’ governance processes. Insights from these measures inform the continuous improvement of Bunnings’ ethical sourcing and modern slavery program over time.

## Training and capacity building

Bunnings’ ethical sourcing and modern slavery program includes training and capacity building to strengthen awareness, improve supplier capability and support continuous improvement in working conditions across its supply chains.

During the year, Bunnings delivered ethical sourcing training to 661 team members and 65 supplier representatives.

### Supporting improvements for workers

Bunnings recognises that addressing modern slavery and broader human rights risks is an ongoing process that requires sustained effort, collaboration and continuous improvement across complex global supply chains. Guided by the UNGPs, Bunnings’ ethical sourcing program seeks to identify potential risks, strengthen supplier capability and support practical improvements in working conditions over time.

During 2026, Bunnings undertook monitoring activities involving 568 direct suppliers and 1,248 indirect supplier sites, including 696 independent third-party audits across the supply chain. These activities were intended to provide greater visibility of working conditions and identify areas where additional support or corrective action may be required. Through this monitoring, opportunities for improvement were identified across a range of areas, including health and safety, workplace management systems, wages and working hours. Bunnings worked with suppliers to develop and implement corrective action plans that reflected local circumstances and the specific needs of individual workplaces.

During the year, 405 manufacturing sites completed remediation activities that addressed 1,371 identified non-conformances.

Bunnings’ experience highlights how meaningful change is often achieved through ongoing engagement and partnership with suppliers rather than through short-term interventions. Consistent with this approach, Bunnings views remediation and capability-building as key tools in supporting suppliers to make lasting improvements and strengthen respect for workers’ rights. While there is more work to be done, the outcomes achieved during the year represent a positive step forward and provide valuable insights to inform future improvements across the supply chain.

# Kmart Group


**161**

reportable breaches identified in 2026, compared to 164 in 2025

**97.5%**

of reportable breaches identified this year have been remediated or have remediation in progress

**3,495**

hours of ethical sourcing and modern slavery training delivered, compared to 3,443 in 2025

## Kmart Group structure and operations

Kmart was established in 1969 with the opening of its first store in Burwood, Victoria.

Kmart is a leading product development company and trusted brand that operates 325 stores throughout Australia and New Zealand, employing approximately 39,000 team members. Kmart's vision is to be where families come first for the lowest prices on everyday items.

Target began as a textiles and homewares store in 1926 in Geelong, Victoria, and has since grown to become a destination for apparel and soft home products. Target operates 120 stores and employs more than 9,000 team members across Australia, with a vision to be where quality comes first, at low prices.

Kmart Group's purpose is making everyday living brighter. It is strengthening and growing the core of the business and scaling new growth platforms through the execution of five strategic pillars: better products at even lower prices; stores that customers and team members love; low-cost leadership through operational excellence; a winning online offer; and profitable global growth.

In 2026, Kmart launched an online marketplace platform with third-party vendors selling a range of products directly to customers.

## Kmart Group supply chain (including risk assessment)

Kmart Group takes a risk-based approach to the ethical sourcing of the goods and services in its supply chain, grounded in the UNGPs. In 2026, Kmart Group's supply chain comprised 3,756 active suppliers spanning GFR, GNFR and services, with 562 suppliers and 1,489 manufacturing sites monitored under Kmart Group's ethical sourcing program. The supply chain is concentrated in the apparel and general merchandise sectors and extends across a number of higher-risk countries and higher-risk products, with limited visibility beyond Tier 1.

The most salient modern slavery risks in Kmart Group's supply chain relate to the sourcing of raw materials from higher-risk regions, where validating origin beyond Tier 1 suppliers remains inherently challenging. At the Tier 1 manufacturing level, labour rights risks are most commonly associated with health, safety and hygiene, excessive working hours and wages, reflecting the labour-intensive nature of parts of the supply chain and the ongoing challenge of monitoring compliance with local labour laws and international standards. Kmart Group recognises that these risks are heightened by an evolving external environment, including changing regulatory expectations across the jurisdictions in which it operates and sources.

### Example of Kmart Group's supply chain

| | Goods | Services |
|---|---|---|
| | **DIRECT RELATIONSHIP**<br>Suppliers of goods for resale<br>Suppliers of goods not for resale<br>Sellers of goods on Kmart Marketplace | **DIRECT RELATIONSHIP**<br>Suppliers of services |
| | **MANUFACTURING SUPPLY CHAIN**<br>Tiers typical to apparel, textiles and general merchandise goods | **SUBCONTRACTORS** |
| **TIER 1** | Finished goods manufacturers | Some service providers may subcontract at one or more levels |
| **TIER 2** | Components, materials, specialised production processes, packaging | |
| **TIER 3** | Primary processing of raw materials or commodities | |
| **TIER 4** | Raw material growing, harvesting, extraction or collection | |

Kmart Group's supply chain risk assessment operates across a number of levels:

- biennial supplier reviews
- targeted supplier reviews: risk assessment of specific countries, regions, products or raw materials
- ongoing supplier reviews: supported by tools such as LRQA's EiQ platform and Sentinel tool which provide risk ratings at a country/regional level and product/sector level on an ongoing basis.

# Kmart Group policies

Key policies and control documents related to Kmart Group's management of modern slavery and human rights risks:

### Kmart Group Ethical Sourcing Code of Conduct

Sets out minimum requirements and expectations that all suppliers must meet as a condition of doing business with Kmart Group. It includes suppliers of GFR, GNFR and services.

### Kmart Group Ethical Sourcing Program Supplier Manual

Assists suppliers in understanding and complying with the different elements of the Kmart Group ethical sourcing program.

# Kmart Group actions

## Supplier monitoring activities

Third-party audit and monitoring activities are a core component of supplier due diligence, helping to identify, assess and address ethical sourcing risks. Kmart Group Tier 1 own-brand and licensed brand suppliers are subject to third-party ethical sourcing audits during onboarding and at least every two years thereafter, depending on prior audit findings.

During the year, 1,413 third-party ethical sourcing audits were conducted at 1,184 Tier 1 Kmart Group supplier sites, compared to 1,409 audits conducted at 1,161 Tier 1 supplier sites in 2025.

In 2026, Kmart Group continued the work it began in 2025 to conduct limited due diligence on upstream Tier 2 and Tier 3 facilities, focusing on supply chains identified through risk assessments as being at higher risk of modern slavery. The due diligence is limited because these facilities are not Kmart Group's direct suppliers. Challenges may include limited visibility of the facilities, and in the absence of a direct contractual relationship, third-party audits may not be available and workers may not have access to the Kmart Group grievance mechanism. Kmart Group will continue to develop this program in 2027.

## Identifying non-conformances

Non-conformances may be identified through third-party ethical sourcing audits, quality or technical audits (which can surface issues incidentally), whistleblower processes, worker grievance mechanisms and other tools such as LRQA's EiQ platform and Sentinel tool.

**161**

Reportable breaches were identified in 2026

During the year, Kmart Group reported 161 reportable breaches across 107 supplier sites, compared to 164 reportable breaches identified in 2025. The most common issues related to health, safety and hygiene, working hours and wages.

## Remediation

Kmart Group's ethical sourcing team will collaborate with suppliers to implement a corrective action plan, which is reinforced through factory visits, online and in-person engagement focused on compliance and continuous improvement.

Kmart Group aims to issue the corrective action plan within five working days of an ethical sourcing audit. Suppliers must complete and return the corrective action plan within five business days of receipt, indicating what actions will or have already been taken to address noted audit deficiencies and the planned completion dates.

Of Kmart Group's 161 reportable breaches identified during the year, 99 underwent remediation and were closed out pursuant to a corrective action plan. Remediation was still underway for 58 reportable breaches, and remediation could not be achieved and the supplier was exited for four reportable breaches.

## Supplier exits

Where remediation cannot be achieved, for example because the supplier is unwilling to participate in a corrective action plan or to remediate reportable breaches on a timely basis or remediation is not appropriate (e.g. due to attempted bribery), Kmart Group may suspend or exit the supplier.

During 2026, Kmart Group exited four factories following breaches of the ethical sourcing code.

## Worker grievance mechanisms

Kmart Group uses an established grievance mechanism named SpeakUp, managed by third-party NAVEX Global. Any person, including a factory worker, may use the grievance mechanism to report violations of the Kmart Group Ethical Sourcing Code. Factories in the ethical sourcing program are required to display a poster with details of the grievance mechanism where it can be seen by all factory workers. Checks on poster compliance are part of Kmart Group's audit checklist.

Each report is investigated with an objective of responding within 30 days, and remediation outcomes may include disciplinary action, corrective action plans or supplier exits. The division received eight SpeakUp reports in 2026 relating to the Kmart Group Ethical Sourcing Code. SpeakUp covered 1,313 sites and more than 690,000 workers during the period. Reports received related to subcontracting, bribery and unpaid overtime.

Kmart Group's whistleblower program also provides protected disclosure channels for team members, suppliers and other external parties.

## Effectiveness of actions

The Kmart Group assesses the effectiveness of its actions, including through internal monitoring and defined performance metrics, including monthly and annual reporting and third-party benchmarks. The findings of these benchmarks assist in the continuous improvement of Kmart Group's ethical sourcing program.

In 2025, Kmart Group completed a strategic review of its ethical sourcing program. Going forward, Kmart Group is focused on traceability in its supply chain beyond Tier 1, continuing to improve supplier due diligence to improve program effectiveness.

## Training and capacity building

In 2026, Kmart Group delivered approximately 3,495 hours of ethical sourcing and modern slavery training to its team members, third-party auditors and suppliers, a slight increase on the 3,443 hours provided in 2025, with suppliers again accounting for the majority.

Kmart Group introduced a new partnership with the ILO Better Work Gender Equality and Return (GEAR) supervisor development program to support women's empowerment, with 12 strategic supplier factories enrolled during the year.

## Kmart Group's Better Work partnership

For more than eight years, Kmart and Target have participated in the Better Work program to help improve labour standards in eligible own-brand apparel factories in regions including Bangladesh, Cambodia, Indonesia and Vietnam.

Better Work is a partnership between the United Nations' International Labour Organization (ILO) and the International Finance Corporation (IFC), a member of the World Bank Group. The program brings together governments, employers' and workers' organisations, global brands, factory owners and workers to improve working conditions in the garment industry.

Independent Better Work assessors conduct unannounced compliance assessments, which review factory performance against International Labour Standards and national labour laws, including occupational health and safety, contracts, compensation, working hours and relevant management systems. Findings from the assessment, together with issues identified by the factory through self-diagnosis, are incorporated into the factory's improvement plan. Better Work supports factory management with advisory support, training and improvement planning.

By the end of the financial year, 99 eligible Kmart Group own-brand apparel factories in Bangladesh, Cambodia, Indonesia and Vietnam participated in the Better Work program. Across these factories, 94 Better Work assessments were completed with improvement plans in place, and 81 per cent of reported issues had been remediated. The Kmart Group Ethical Sourcing team continues to work in partnership with Better Work and participating factories to support ongoing improvement.

# Chemicals, Energy and Fertilisers

**32**

suppliers achieved a satisfactory monitoring outcome

**6**

supplier corrective action plans satisfactorily closed following successful completion of follow-up audits

**116**

team members received ethical sourcing and modern slavery training, compared to 88 in 2025

## WesCEF structure and operations

WesCEF manages a portfolio of eight businesses in Australia and employs more than 1,200 team members across its production and distribution facilities and support offices.

Chemicals includes:

- CSBP Chemicals, which manufactures and supplies ammonia, ammonium nitrate (AN) and industrial chemicals
- Australian Gold Reagents (AGR), CSBP's 75 per cent owned joint venture with Coogee Chemicals, which manufactures and supplies sodium cyanide
- Australian Vinyls, which supplies polyvinyl chloride (PVC) resin and specialty chemicals
- ModWood, which manufactures wood-plastic composite decking and screening products.

WesCEF's energy business, Kleenheat, extracts liquefied petroleum gas (LPG) from natural gas and manufactures liquefied natural gas (LNG) at the Kleenheat Production Facility. Kleenheat is also a retailer of natural gas to residential and commercial markets.

CSBP Fertilisers manufactures, imports and distributes fertilisers for the Western Australian agricultural sector.

WesCEF's ethical sourcing and modern slavery program does not cover Covalent Lithium or QNP, which are non-majority owned joint ventures.

WesCEF sources raw materials such as gas and chemicals for its industrial operations and resale to customers.

## WesCEF supply chain (including risk assessment)

WesCEF's supply chains are diverse and include the procurement of raw materials, industrial chemicals, energy inputs, construction services, operational goods and services and logistics support required to manufacture, process and distribute chemicals, fertilisers, gas and lithium products.

WesCEF's supply chains include both domestic and international suppliers and, in some cases, involve multiple tiers, particularly for raw materials, manufactured goods and construction-related activities. The complexity of these supply chains can reduce visibility over upstream labour practices and increase exposure to modern slavery risks beyond Tier 1 suppliers.

In 2026, WesCEF's supply chain consisted of 2,021 suppliers of GFR, GNFR and services, with 153 of these suppliers covered by their ethical sourcing program (up 29.7 per cent from 118 suppliers covered in 2025).[1]

WesCEF assesses each Tier 1 supplier for inherent risks of modern slavery on an annual basis, considering country risk, sourcing category risk and annual spend. Suppliers deemed to be high risk are prioritised for monitoring and due diligence activities.

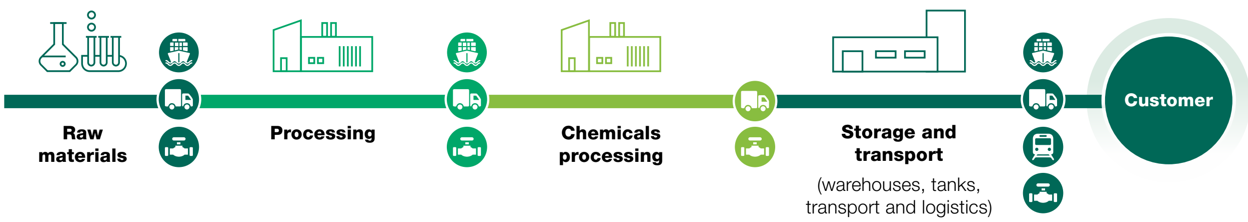
In 2026, WesCEF continued to refine its supplier risk assessment methodology to support more consistent risk prioritisation and improve visibility of higher-risk suppliers and categories.

WesCEF's highest inherent risk categories include manufacturing raw materials, construction labour and materials, transport and logistics services, cleaning services and security services. These categories are prioritised because they may involve labour-intensive activities, complex supply chains, increased use of vulnerable workers or sourcing from higher-risk jurisdictions.

[1] 2025 figures have been restated to reflect a correction to WesCEF's data identified during the year.

### Chemicals value chain

Chemicals businesses can operate across the value chain from raw material providers to customers. The following diagram describes the WesCEF value chain which can also include transport and freight services between elements of the value chain.




Divisional summaries
Chemicals, Energy and Fertilisers

# WesCEF policies

Key policies and control documents related to WesCEF's management of modern slavery and human rights risks:

### WesCEF Ethical Sourcing and Modern Slavery Policy

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.

# WesCEF actions

## Supplier monitoring activities

WesCEF conducts due diligence on higher-risk suppliers for compliance with Wesfarmers' minimum standards and applicable laws.

A risk assessment is used for all current suppliers to determine the inherent risk category for the supplier. All WesCEF suppliers are assessed on an annual basis by a risk assessment conducted in the first quarter, based on country risk, category risk, spend and materiality.

The WesCEF Ethical Sourcing and Modern Slavery Assessment Framework considers three factors.

- Country risk: country risk is based on the Walk Free Global Slavery Index and considers a country's prevalence of modern slavery and vulnerability to modern slavery. Registered vendor location is usually used for the assessment.
- Category risk: some sourcing categories are known to have a higher risk and prevalence of modern slavery, such as raw materials, construction labour and materials and transport and logistics services, which are reflected in the category risk ratings.
- Annual spend (actual or estimate): annual spend is included in the assessment to assist in identifying and prioritising key WesCEF suppliers for inclusion in the monitoring program.

Higher-risk suppliers identified through WesCEF's risk assessment are included in the monitoring program and are subject to periodic reassessment and due diligence activities. Monitoring activities generally start with a supplier self-assessment questionnaire. Where further review is required, this may be followed by a physical audit conducted by an independent third-party auditor. Where major non-conformances are identified through a physical audit, WesCEF works with the supplier to develop a corrective action plan.

In 2026, 32 suppliers achieved a satisfactory monitoring outcome following completion of supplier self-assessment questionnaires, physical audits, corrective action plans or follow-up audits.

In 2026, raw material suppliers to the fertilisers business were targeted for additional screening, based on sourcing location as well as vendor location, which resulted in further suppliers being identified for inclusion in the monitoring program. This work is at an early stage and will continue to be a focus in 2027.

## Identifying non-conformances

Independent audits provide WesCEF with additional visibility of labour, health and safety, environmental and management practices at audited supplier sites. Audits are conducted by qualified third-party auditors against Wesfarmers' minimum standards and WesCEF's assessment framework. Audit findings are reviewed to identify non-conformances, assess whether further action is required and determine appropriate follow-up.

WesCEF's approach is to consider the severity and nature of identified non-conformances, prioritise actions that address potential impacts to workers, and seek to work with suppliers to support remediation where appropriate.

Four independent physical audits were conducted in 2026, compared to 14 audits in 2025. The reduction in new audits was due to a focus on remediation of the 41 reportable breaches identified in audits conducted in 2025.

During 2026, three reportable breaches were identified at one supplier site through an independent physical audit. The breaches related to health, safety and hygiene. A corrective action plan was being developed at year-end to address the identified non-conformances.

## Remediation

During the reporting period, WesCEF remediated 25 reportable breaches that were identified in 2025 across five suppliers, spanning categories including entitlement to work, environment, freedom of association, health, safety and hygiene, children and young workers (adequate child labour policy or record keeping practices), wages, working hours and regular employment. As at 30 June 2026, 17 reportable breaches remained open across seven suppliers, comprising working hours (five), health, safety and hygiene (five), management systems (four), regular employment (two) and wages (one), with remediation underway and aiming to be completed in 2027.

## Supplier exits

WesCEF prioritises remediation and continuous improvement, with supplier exit considered a last resort. During 2026, no suppliers were exited due to ethical sourcing or modern slavery concerns.

## Whistleblower program

WesCEF has a whistleblower hotline service run by an independent third-party which is available to employees, contractors, suppliers and their families.

WesCEF did not receive any reports relating to ethical sourcing or modern slavery via the whistleblower service in 2026.

## Effectiveness of actions

WesCEF assesses the effectiveness of its ethical sourcing and modern slavery program using indicators from supplier risk assessments, monitoring activities, audit findings and remediation outcomes. Measures include identified non-conformances, corrective action plan progress and closure, completion of supplier due diligence activities and oversight of higher-risk suppliers within the monitoring program. Insights from these activities, together with 2026 governance and program oversight improvements, are used to refine risk assessment methodologies, support monitoring and remediation processes, and improve WesCEF's understanding of modern slavery risks within higher-risk supply chains.

## Training and capacity building

In 2026, WesCEF delivered modern slavery and ethical sourcing training to 116 team members through an online training module, totalling 58 training hours. In accordance with the WesCEF Ethical Sourcing and Modern Slavery Policy, the training is required for team members with roles exposed to ethical sourcing and modern slavery risks.

WesCEF has continued to strengthen its ethical sourcing and modern slavery program, with a focus on improving consistency, governance and risk prioritisation. This has included refining the supplier risk assessment methodology to better incorporate country and category risk, updating procedures to clarify monitoring and escalation processes and enhancing internal tracking tools to support more structured oversight of supplier due diligence and remediation activities. Training frameworks have also been further developed to support relevant team members to understand and manage modern slavery risks.

## Supplier remediation through corrective action plans

During 2026, WesCEF updated its corrective action plan management framework to strengthen monitoring and reporting of supplier non-conformances and remediation activities. Corrective action plans are established following the identification of major non-conformances by a physical audit and are closed only where remediation has been verified through a satisfactory follow-up audit conducted by an independent external auditor.

WesCEF worked with its suppliers and external auditor to progress remediation actions and validate outcomes. During the reporting period, six supplier corrective action plans were satisfactorily closed following successful completion of follow-up audits, demonstrating progress in addressing previously identified non-conformances.

Across these corrective action plans, 116 non-conformances were remediated, including:

- seven critical non-conformances, relating to health, safety and hygiene (fire alarms and evacuation) and children and young workers (child labour policy and record keeping)
- 30 major non-conformances, relating to environmental management, business ethics and compliance systems, employment practices, subcontracting and discipline and grievance processes.

For example, one fertiliser supply chain participant was identified through audit as having multiple labour and operational non-conformances across employment practices and site controls. A corrective action plan was established requiring improvements to documentation, worker management processes and site compliance systems. The supplier implemented the required corrective actions, and 12 non-conformances were remediated and verified through a follow-up audit prior to closure of the corrective action plan.

Remediation outcomes vary depending on the nature and complexity of the issues identified, and corrective action plans may extend over multiple reporting periods. Upon completion, suppliers are assigned a residual risk rating and scheduled for reassessment within one to three years to support ongoing monitoring.

# Officeworks


**83**

reportable breaches identified in 2026, compared to 133 in 2025

**92.8%**

of reportable breaches identified this year have been remediated or have remediation in progress

**175**

team members and 22 goods and services providers participated in human rights and capacity building workshops

## Officeworks structure and operations

Established in 1994 in Richmond, Victoria, Officeworks brings big ideas to life at low prices. Officeworks is a leading retailer of technology, stationery, furniture, art supplies and learning and development resources that support work, learning, creation and connection. The division operates 176 stores across Australia, a website offering more than 35,000 products, and services such as Print & Create and Geeks2U. It also owns Box of Books, which is a service providing a digital education textbook platform for customers.

Officeworks prioritises the safety, wellbeing and career progression of its more than 7,600 team members. The business also maintains practices for sustainable operation, including building and cultivating meaningful connections with the communities in which it operates, fundraising for its national partners and local community groups, continuing to reduce its environmental impact and sourcing responsibly.

With a national support office in Victoria, Australia, in 2026 Officeworks also opened support office operations in Bengaluru, India.

## Officeworks supply chain (including risk assessment)

The GFR supply chain involves multiple tiers:

– Tier 1: finished goods manufacturing sites for preparation, cutting, shaping, painting, moulding of key components and assembly

– Tier 2: packaging manufacturers (e.g. cardboard, paper, wraps) and key component mills and processing facilities (e.g. paper mills, smelters), along with specific sub-components or parts like speakers, ABS housing[1] and particle board

– Tier 3: generic component manufacturers, whose facilities produce components that can be sourced globally and used for various product types

– Tier 4: generic commodity processors, such as raw, regenerated or synthetic component material manufacturers (e.g. cotton farms, plastic manufacturing facilities).

Services for resale categories include Print & Create and technology support (Geeks2U).

GNFR categories include uniforms, signage, storage systems and shelving.

Services not for resale procured include cleaning, security, waste removal, shipping and logistics, maintenance and repair, consulting and other professional services.

Officeworks recognises the complexity of its multi-tiered supply chains, which span various countries and present challenges in visibility, identification and remediation of modern slavery risks.

Key risks identified include:

– Limited visibility beyond Tier 1 constrains traceability and increases exposure to upstream modern slavery risks: visibility and control diminish significantly beyond Tier 1, where limited oversight and complex upstream supply chains constrain traceability of raw materials and detection of exploitation risks.

– Country of origin: conflict in certain countries can contribute to poorer labour conditions, particularly in upstream supply chain activities such as raw material extraction and sourcing. Laws vary between countries, creating different risk profiles. For instance, countries where recruitment agencies and fees are permissible can result in debt entrapment for migrant workers in Tier 1 factories.

– Multi-tiered labour supply chains: these structures can lead to opaque subcontracting arrangements, which increase the risk of exploitation for vulnerable workers.

[1] ABS housing refers to enclosures or casings made from Acrylonitrile Butadiene Styrene (ABS).

### Example of Officeworks supply chain

| | | |
|---|---|---|
| TIER 1 | **Finished goods manufacturing site:** Preparation, cutting, shaping, painting, and moulding of key components; assembly of key components or the entire product assembly | |
| TIER 2 | **Specific sub components or parts:** Including speakers, ABS housing, particle board and other specific components used in final products | **Packaging manufacturers:** include manufacturers of cardboard, paper, wraps, and other materials<br>**Key component mills and processing facilities** (e.g. paper mills, smelters) |
| TIER 3 | **Generic component manufacturers:** Manufacturing facilities of generic components used in the final product but could be sourced anywhere and used for many product types | |
| TIER 4 | **Generic commodity processors:** Component material manufacturers whether raw, regenerated or synthetic (e.g. cotton farm, plastic manufacturing facility) | |

# Officeworks policies

Key policies and control documents related to Officeworks' management of modern slavery and human rights risks:

### Officeworks Ethical Sourcing and Modern Slavery Policy

Establishes Officeworks' commitment to sourcing goods and services responsibly. It describes business critical issues and sets minimum requirements expected from suppliers from a modern slavery and ethical sourcing perspective. The document also describes the remediation framework and procedures adopted by the business.

### Officeworks Sustainable Wood Fibre Sourcing Policy

Sets out Officeworks' requirements for sourcing wood fibre products from responsible and deforestation-free sources.

### Other relevant control documents

Officeworks Responsible Minerals Policy.

# Officeworks actions

## Supplier monitoring activities

Officeworks monitors its GFR and GNFR supply chain through supplier onboarding ethical sourcing requirements and independent social compliance audits. All private label suppliers complete a self-assessment questionnaire, and products are not approved until mapped to a Tier 1 manufacturing site which must be registered on Sedex and have provided a third-party audit for review.

Officeworks takes a risk-based approach to monitoring, focusing its due diligence and monitoring activities on private label factories through supplier mapping and audit review. During 2026, Officeworks reviewed 573 audits (down from 708 in 2025). Officeworks also progressed a number of initiatives in its ethical sourcing program, including expanding its worker survey program, implementing a Responsible Minerals Policy, and extending monitoring to service providers through a dedicated ethical sourcing audit framework for high-risk service providers. Under this framework, in 2026 Officeworks completed two audits of high-risk service providers.

## Identifying non-conformances

Officeworks identifies key risks in its supply chains through supplier self-assessment questionnaires, third-party audits and worker survey responses. Media investigations, expert non-government organisation and industry reports, academic research and global risk indices are also used to identify key risks, as well as a range of third-party platforms such as Sedex, LRQA's EiQ platform and Sentinel tool and World-Check One.

**83**

Reportable breaches were identified in 2026

During 2026, 83 reportable breaches were identified across 37 factories, of which 16 occurred at nine sites producing private label products. The most common breaches related to workers not being issued appropriate personal protective equipment and overtime not being paid in accordance with local legislation.

## Remediation

To remediate identified reportable breaches, corrective action plans are developed with suppliers. Within three months of breaches being identified, suppliers are generally required to conduct a follow-up audit to confirm the breach has been remediated. When a follow-up audit does not confirm remediation, Officeworks works with suppliers to gather adequate evidence that the breach has been addressed and ensures auditor verification of this evidence. Officeworks also supports suppliers to develop and implement internal policies that assist in remediating breaches and support suppliers with their working hours and payroll controls to improve accuracy of information.

The total number of reportable breaches fell from 133 in 2025 to 83 in 2026, alongside the decrease in the number of audits from 708 in 2025 to 573 in 2026.

Of the 83 reportable breaches identified in 2026, 58 were closed through remediation, 19 were in the process of remediation and five were closed after the supplier terminated its relationship with the factory where the breaches were identified and sourced from an alternative site. In addition, Officeworks also remediated 97 major non-conformances during the year.

## Supplier exits

Officeworks exited one site in 2026, after it was found to have altered audit documentation without auditor verification.

## Worker survey program

Officeworks may request private label sites to participate in its worker survey program. It supports worker wellbeing and engagement and fosters understanding of worker conditions and employee concerns that may not be captured during audits.

When concerns are raised, Officeworks works with factory management to address conditions for workers. In 2026, Officeworks expanded its worker survey program to 16 sites, and in total engaged with 3,570 workers across those sites. This approach replaced Officeworks' use of a third-party grievance program, which in 2025 provided access to grievance channels across nine Officeworks supplier sites covering approximately 3,100 workers.

Officeworks' whistleblower program also provides protected disclosure channels for team members, suppliers and other external parties.

## Effectiveness of actions

Officeworks assesses the effectiveness of its actions to address modern slavery risks through internal monitoring and defined performance indicators. These include the proportion of purchases from low-risk-rated sites, participation by sites and factory workers in worker surveys, audit completion rates, supplier onboarding progress, and the reach of ethical sourcing training. Insights from these measures help Officeworks evaluate the implementation and reach of its actions, identify opportunities for improvement, and support the ongoing development of its ethical sourcing and modern slavery program.

## Training and capacity building

Officeworks builds capability through a combination of role-based workshops and mandatory e-learning. All new team members in relevant merchandise and procurement roles must attend a Human Rights Workshop within 12 months of commencing, covering the Officeworks Ethical Trading Initiative base code, the Ethical Sourcing and Modern Slavery Policy, forced labour indicators and responsible purchasing.

During 2026, the Officeworks Human Rights Workshop was delivered to 59 team members. Capacity building also extended to suppliers, with 22 goods and service providers participating in workshops to identify root causes and support the development of corrective actions.

### Worker survey for private label factory workers

During 2026, Officeworks complemented its risk-based, audit-centric approach with its worker survey program. This program is aimed at improving worker wellbeing and engagement within Officeworks' direct supply chain, recognising that ethical sourcing audits may not provide a complete picture of working conditions and employee concerns.

Worker surveys gather direct feedback from factory workers regarding their working and living conditions and overall wellbeing. After each initial survey, Officeworks analyses the results and investigates the root cause of any areas of concern.

The findings are then presented to factory management, and they receive support to develop a corrective action plan. When follow-up actions are required, a focus survey occurs six months later to verify improvements and gather further worker feedback on actions taken.

For example, one site involved in the program in 2026 showed responses that highlighted dissatisfaction with working hours. A subsequent investigation confirmed the factory did not have adequate systems in place to monitor working hours and plan workforce capacity. This concern had not been a highlighted area in their recent third-party audit. Officeworks worked with the supplier to implement the required controls.

# Wesfarmers Health


**58**

reportable breaches identified in 2026, compared to 20 in 2025

**31**

reportable breaches remediated and 27 with remediation in progress

**1,112**

team members received ethical sourcing and modern slavery training

## Wesfarmers Health structure and operations

Wesfarmers Health is a consumer health and beauty business, enabled by a unique range of digital, data and loyalty assets and supported by a pharmaceutical wholesale business.

The division operates a portfolio of Consumer businesses and a Wholesale business.

The Consumer business segment includes:

- Retail, which centres around Priceline Pharmacy, a full-service community pharmacy brand with 429 franchise-operated stores across Australia. Wesfarmers Health also operates a growing portfolio of complementary pharmacy brands including Pharmacy 4 Less and InstantScripts, and in the beauty category it operates 57 non-pharmacy Priceline stores and 10 atomica stores. The Sister Club loyalty program is Australia's largest health and beauty loyalty program, with 10.4 million members which was relaunched as Pulse Rewards in August 2026.
- MediAesthetics, Australia's largest provider of non-surgical medical aesthetics services, offers a wide range of treatments across a national network of clinics under the SILK Laser, Australian Skin Clinics and Clear Skincare brands.
- Digital Health, through InstantScripts, provides accessible, patient-centred healthcare, including telehealth consultations, online prescriptions and medical certificates, and self-service health checks through SiSU health stations.

The Consumer business operates with sound clinical oversight that supports the delivery of high-quality care.

The Wholesale business supports the consumer-facing businesses and supplies pharmaceutical products to community pharmacies across Australia. This includes the distribution of Pharmaceutical Benefits Scheme (PBS) medicines under the Australian Government's Community Service Obligation (CSO) arrangements, providing timely access to essential medications nationwide.

The sourcing activity of Wesfarmers Health can be classified into three main categories:

- GFR: primarily health and beauty products, including both own-brand products as well as external brand products
- GNFR: procured to support Wesfarmers Health's operations, such as information technology hardware and stationery
- Services: procured to support operations, such as cleaning and freight.

## Wesfarmers Health supply chain (including risk assessment)

Wesfarmers Health acknowledges that modern slavery risks can exist in its operations and at every stage of production and that the specific characteristics of the workforce (e.g. migrant labour), engaged through its suppliers or service providers may present higher inherent risks of modern slavery.

Wesfarmers Health assesses modern slavery risks by focusing on areas where workers face the greatest vulnerability and where the business has the greatest leverage. The division assesses inherent modern slavery risks across all procurement activities to identify where potential risks to workers may be most significant.

Building on that risk assessment, own-brand GFR and a selection of GNFR (e.g. team member uniforms) are prioritised for enhanced due diligence as areas where Wesfarmers Health has the greatest commercial opportunity to influence outcomes.

Due diligence processes include mapping products to their finished goods manufacturing sites, which allows Wesfarmers Health to evaluate site-specific risks by considering both inherent risk factors (including country risk and sector risk) and site characteristics (including workforce size).

Sedex is the primary tool used for site-specific risk assessment. Where the risk rating is medium or high, Wesfarmers Health may undertake ethical sourcing audits and ongoing monitoring. Wesfarmers Health's audit grading framework is based on SMETA classification.

## Wesfarmers Health policies

Key policies and control documents related to Wesfarmers Health's management of modern slavery and human rights risks:

### Wesfarmers Health Ethical Sourcing and Modern Slavery Policy

Governs Wesfarmers Health's approach to ethical sourcing and modern slavery and outlines the minimum standards required of suppliers.

### Other relevant control documents

Wesfarmers Health Child Labour Remediation Policy procedure.

# Wesfarmers Health actions

## Supplier monitoring activities

Wesfarmers Health uses ethical sourcing audits to monitor ethical sourcing practices at manufacturing sites. Audits provide valuable visibility and transparency. Wesfarmers Health also considers non-conformance findings as opportunities to work with suppliers to address areas requiring improvement.

During 2026, Wesfarmers Health reviewed 93 audit reports, an increase on the 65 audits conducted in 2025. A total of 501 non-conformance findings were identified via audit, each graded as minor, major or critical/reportable. This represents an increase in the average number of non-conformances per audit compared to last year, when 257 findings were identified across 65 audit reports.

The increase was primarily driven by several manufacturing sites undergoing their first ethical audit during the reporting period, where a higher number of findings were observed and used to inform continuous improvement.

## Identifying non-conformances

When reviewing an audit report, Wesfarmers Health assigns a rating to each non-conformance finding. The criticality is based on the SMETA framework and takes into consideration the industry and business context.

Non-conformances can also be identified through direct worker voice channels. Where the worker helpline is available, supply chain workers can raise concerns or provide feedback to Wesfarmers Health confidentially.

**58**

Reportable breaches were identified in 2026

During the year, 58 reportable breaches were identified across 14 supplier sites, compared to 20 reportable breaches identified in 2025, with fire safety a key category.

Breaches associated with inconsistent or incomplete payroll or working hour records highlighted gaps in record keeping practices at supplier facilities, which may limit the effective monitoring of labour standards and working conditions.

## Remediation

Wesfarmers Health works collaboratively with suppliers to address audit findings and implement corrective actions aimed at preventing recurrence.

During the reporting period, remediation of 31 reportable breaches was confirmed. Remediation of the remaining 27 reportable breaches is ongoing, with manufacturing sites implementing corrective action plans and ongoing improvements to address the identified issues.

## Supplier exits

In 2026, Wesfarmers Health terminated its trading relationship with one manufacturing site due to the site's lack of participation in the ethical sourcing program. The site supplied one private label product.

Wesfarmers Health takes a collaborative approach with suppliers to manage ethical sourcing risks. Exiting a supplier relationship is considered the last resort.

## Worker grievance mechanism

Since 2024, Wesfarmers Health has participated in the 'Your Voice, Worker Helpline', an independent, third-party grievance mechanism. This service has been provided to more than 700 supply chain workers in China.

While no worker feedback was received through the helpline during the reporting period, Wesfarmers Health recognises the importance of an independent third-party grievance mechanism as an additional channel to detect potential issues.

## Effectiveness of actions

Wesfarmers Health uses metrics, including team member training information and manufacturing site audit data, to track and assess program effectiveness and year-on-year performance. These metrics help Wesfarmers Health understand how its actions contribute to the identification and mitigation of modern slavery risks and support long-term positive impacts.

## Training and capacity building

In 2026, Wesfarmers Health delivered modern slavery and ethical sourcing training to 1,112 team members through an e-learn module and tailored ethical sourcing and modern slavery training sessions, totalling 336 hours of completed training. These training programs aimed to strengthen awareness of modern slavery risks and build capability to identify, respond to and manage potential issues within Wesfarmers Health's supply chain.

## Capacity building

During the reporting period, Wesfarmers Health conducted a tailored modern slavery training session for key team members from all business units whose roles are sourcing-related, whether they manage supplier relationships for GFR or indirect procurement.

The session was delivered by Pillar Two, a specialist business and human rights advisory firm, and covered:

- the legal, social and economic aspects of the importance of action
- the continuum of labour exploitation
- the modern slavery risks relevant to Wesfarmers Health's sourcing profile
- demonstrative examples and interactive case studies.

Post-training survey results indicated that participants found the session informative and helpful in supporting their understanding of modern slavery risks. As Wesfarmers Health continues to strengthen its ethical sourcing program, this foundational training is instrumental in supporting implementation and translating its policy commitment into action.

These ongoing sessions will continue to drive ethical sourcing awareness and risk mitigation training across all Wesfarmers Health business units, with key insights from this cohort directly shaping the design and delivery of future training initiatives.

# Industrial and Safety

**33**

reportable breaches identified in 2026, compared to 82 in 2025

**16**

reportable breaches remediated and 17 with remediation in progess

**1,003**

hours of ethical sourcing and modern slavery training delivered to team members, compared to 854 in 2025

## Industrial and Safety structure and operations

Blackwoods, Workwear Group and NZ Safety Blackwoods supply tools, safety products, personal protective equipment, lifting and rigging gear, electrical and industrial supplies, and industrial and corporate workwear. The businesses operate through a mix of distribution centres and branches in Australia and New Zealand, supported by global sourcing operations and longstanding relationships with local and international manufacturing partners.

On 1 July 2026, Wesfarmers transitioned the Industrial and Safety businesses, comprising Blackwoods, NZ Safety Blackwoods and Workwear Group, into Bunnings Group. From 2027, the ethical sourcing and modern slavery risk management activities of these businesses will be reported as part of Bunnings Group.

Industrial and Safety sources a broad range of GFR and GNFR, as well as services that support its operations.

GFR include own-brand, customer-branded and recognised national and international brands supplying industrial products, tools, safety and personal protective equipment including gloves, respiratory protection, hearing protection, and safety eyewear, lifting, rigging, and height safety equipment, industrial and corporate workwear, uniforms and footwear.

GNFR include operational equipment and fixtures used in warehouses and branches, packaging, branded merchandise and general consumables.

Services include transport and logistics, cleaning and security services and various professional services.

Blackwoods and NZ Safety Blackwoods focus on safety, industrial and MRO (maintenance, repair and operations) product ranges. Workwear Group designs, sources and manufactures workwear, uniforms, footwear and accessories. Industrial and Safety supplies businesses and customers through its logistics network and digital channels.

## Industrial and Safety supply chain (including risk assessment)

Industrial and Safety operates within a complex and global supply chain spanning multiple tiers and geographic regions. It directly engages manufacturing partners for its own-brand product portfolio while also sourcing products from a broad network of national and international brand owners.

The diversity and complexity of these sourcing arrangements requires a risk-based approach to identifying, assessing and addressing modern slavery risks throughout the supply chain.

Key inherent risks include:

- excessive overtime and wage non-compliance, particularly in high-risk sourcing countries
- migrant labour exploitation and deceptive recruitment practices, especially where recruitment fees are charged to workers by labour brokers
- forced labour risks in raw materials originating from high-risk regions
- safety and structural risks in factories, including fire safety, building integrity and hazardous chemical management
- subcontracting risks, particularly in apparel and accessories supply chains.

Risks are identified and prioritised using several methods. Geography (country, region), product type and industry sector risk analysis is informed by external indices such as Sedex risk radar and other informative tools. Blackwoods, NZ Safety Blackwoods and Workwear Group also use screening tools such as World-Check One/Dow Jones and LRQA's EiQ platform and Sentinel tool to assess suppliers for sanctions, adverse media, financial crime and other high-risk indicators. Grievance mechanisms and worker voice programs are used to highlight risk indicators and validate audit findings. In addition, independent factory risk assessments are undertaken through the International Accord in Bangladesh, where Workwear Group factories are subject to independent structural, electrical and fire safety inspections.

## Industrial and Safety policies

Key policies and control documents related to Industrial and Safety's management of modern slavery and human rights risks:

### Blackwoods

- Ethical Sourcing Code of Conduct
- Modern Slavery Risk Management Framework
- Preferred Materials Due Diligence Program
- National Brand Risk Management Program
- Supply Requirements – Ethical Sourcing

### Workwear Group

- Ethical Sourcing Policy
- Modern Slavery Risk Management Framework
- Supplier Onboarding and Offboarding
- Ethical Corrective Action Follow Up and Escalation Guidelines
- Supplier requirements – Ethical Sourcing
- Supplier Ethical Performance Evaluation Framework

# Industrial and Safety actions

## Supplier monitoring activities

During the year, Blackwoods enhanced its monitoring approach through targeted sourcing and factory interactions to address recurring non-conformances. This ongoing work supports the identification of root causes, prevention of recurrence and ongoing improvement at the supplier level.

The Bullivants business worked with supplier sites to monitor weekly working hours to identify issues of excessive work time (including overtime).

Workwear Group implemented an improved monitoring framework, combining audits, digital tools and supplier engagement to better identify and manage modern slavery risks.

NZ Safety Blackwoods improved its monitoring capabilities during 2026 with the aid of additional tools, ongoing supplier audits, supplier engagement and onboarding due diligence.

In total, 206 audits were completed during the year, compared with 211 in 2025.

# 33

Reportable breaches were identified in 2026

During 2026, 33 reportable breaches were identified across 24 supplier sites. The reportable breaches mainly related to suppliers for Blackwoods and NZ Safety Blackwoods. Industrial and Safety prioritised remediation of health and safety issues, wage compliance and working hours violations, while also engaging directly with suppliers to build capability and reduce the recurrence of reportable breaches.

## Identifying non-conformances

Industrial and Safety uses multiple channels to identify non-conformances. Supplier onboarding due diligence, including factory capability assessments and risk profiling based on geography, product type, and sourcing model is undertaken, with ongoing screening for high-risk suppliers. Sedex self-assessments and supplier questionnaires are reviewed, and third-party audits using SMETA, BSCI and Ethical Clothing Australia support the identification of non-conformances. Workwear Group 'Trust and Verify' audits are conducted by in-country teams to confirm production is occurring at approved sites and to identify unauthorised subcontracting.

## Remediation

Of the 33 reportable breaches identified during the year, 16 were remediated with remediation in progress for the remaining 17.

## 'Your Voice, Worker Helpline' grievance mechanism

Blackwoods and Workwear Group continued to strengthen worker voice through the 'Your Voice, Worker Helpline' grievance mechanism.

Workwear Group expanded the helpline across its global supply chain and assessed its effectiveness through its 'Trust and Verify' audit program, which checks that grievance mechanism posters are visible and accessible at supplier sites. At the close of 2025, the helpline was implemented across 61 Workwear Group sites reaching 36,181 workers. Work undertaken increased this to 74 sites and 39,823 workers by the end of 2026.

Blackwoods completed a review of the 'Your Voice, Worker Helpline' grievance mechanism to assess its effectiveness and identify opportunities to improve worker access. The review highlighted several gaps, including outdated, English-only training materials, inconsistent poster placement, and limited language-specific materials for migrant workers.

In response to these findings, Blackwoods refreshed program materials to improve accessibility and clarity. Materials were translated into multiple languages for supplier sites employing migrant workers. Poster placement instructions were refined, and QR codes outlining the types of grievances that can be raised were added to worker pocket cards, providing a private way for workers to review information outside the workplace. The updated materials will be rolled out and supported by checks during site visits to assess effectiveness over time.

In total, Industrial and Safety identified 870 major and minor non-conformances in 2026, with 70 per cent of these being remediated during the year. This compares to 65 per cent of identified non-conformances being remediated during 2025, reflecting the division's continued focus on remediation and improvement with manufacturing sites. Open non-conformances will continue to be monitored in line with Industrial and Safety's audit framework.

## Supplier exits

During the year, one site that supplied Blackwoods and NZ Safety Blackwoods was exited due to unwillingness to remediate a breach and comply with the businesses' ethical sourcing program requirements.

## Worker grievance mechanism

Industrial and Safety uses a variety of grievance mechanisms and worker voice tools. The 'Your Voice, Worker Helpline', administered by QIMA, is used across core supplier sites. During the year, the helpline was deployed across 152 sites reaching 56,337 workers.

Industry and third-party mechanisms, such as Ethical Clothing Australia, APSCA and the International Accord for Health and Safety in the Textile and Garment Industry, also provide avenues for reporting concerns.

## Effectiveness of actions

The division assesses the effectiveness of its actions to address modern slavery risks through a range of quantitative and qualitative measures.

These include supplier audit outcomes, remediation completion rates and timeframes, findings from site visits, the number and nature of concerns raised through worker helpline mechanisms, and participation in training and awareness programs. Feedback obtained through customer assessments, reporting requirements and stakeholder engagement activities also provides valuable insights into program performance and emerging risk areas.

The division reviews trends and findings from these sources to evaluate whether identified risks are being effectively mitigated, supplier performance is improving and remediation actions are being implemented in a timely manner. Insights are used to support the continuous improvement of the ethical sourcing program, with progress, emerging risks and priority actions regularly reviewed through the Ethical Sourcing Steering Committee.

## Training and capacity building

In 2026, 2,505 team members completed ethical sourcing and modern slavery training, totalling 1,003 training hours. Key activities included targeted ethical sourcing training for merchandising and sourcing teams, iLearn modules and specific training such as supplier compliance training for Workwear Group and the launch of the Ethical Sourcing Policy iLearn animated video for Blackwoods.

## Building supplier capability to address modern slavery risks

In 2026, Workwear Group implemented a targeted offshore supplier training program to address recurring non-conformances identified through SMETA audits and the 'Trust and Verify' audit program.

Audit findings highlighted areas of non-compliance, including chemical management, electrical safety, machine guarding and worker benefits. Workwear Group designed and delivered training to support suppliers in implementing corrective actions.

The training covered key areas including service level agreements, anti-bribery, ethical sourcing, modern slavery risks, audit processes and customer expectations. It focused on practical remediation, providing suppliers with clear guidance on implementing corrective actions, strengthening internal controls and reducing the risk of recurrence. Training materials were designed to support consistency across suppliers operating in diverse regions and regulatory environments.

Suppliers also received Sedex platform training, including onboarding, self-assessment questionnaire completion and SMETA audit alignment. This supports standardised risk assessment, reduces audit duplication and enhances transparency, enabling more consistent data capture and monitoring across the supply chain.

These actions are intended to improve audit outcomes, support compliance with Workwear Group standards and strengthen supplier capability to identify and address modern slavery risks across the supply chain.

# Collaboration and engagement

Wesfarmers recognises that collaboration with industry organisations, government bodies and non-government organisations is essential to identify issues and risks and promote effective action to address modern slavery risks.

Stakeholders that engage with our ethical sourcing programs include individuals and entities affected by our operations, such as team members, customers, suppliers and their employees, local communities, investors, lenders and other groups. Government, non-government organisations and media are also stakeholders that engage with the Group on its ethical sourcing program and modern slavery risks.

This year, the Group participated in or facilitated initiatives designed to bring organisations together to address challenges, exchange knowledge, cultivate best practices and drive innovation. A table detailing these engagements is provided below.

| PURPOSE | PARTICIPATING BUSINESS | HOW THIS SUPPORTS ETHICAL SOURCING PROGRAMS |
|---|---|---|
| **Association of Professional Social Compliance Auditors (APSCA)** | | |
| 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. | Blackwoods<br>Bullivants<br>Bunnings<br>NZ Safety Blackwoods<br>Officeworks<br>Workwear Group | APSCA is recognised as the leader in providing auditors with the competencies to perform independent social compliance audits. Bunnings will only book supplier audits with APSCA-accredited auditors. Officeworks uses APSCA to confirm auditor accreditation. |
| **Australian Catholic Anti-Slavery Network (ACAN)** | | |
| 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. | Bunnings<br>Workwear Group | Some Bunnings and Workwear Group customers are members of ACAN and can access information shared by Bunnings and Workwear Group to ACAN via Sedex, which provides ethical sourcing visibility. |
| **Baptist World Aid Ethical Fashion Report** | | |
| The Baptist World Aid Ethical Fashion Report is a biannual 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. | Kmart Group<br>Workwear Group | Kmart Group and Workwear Group participated in 2026, and in previous publications, which provides stakeholders with additional transparency of Kmart Group and Workwear Group's ethical sourcing practices. |

| PURPOSE | PARTICIPATING BUSINESS | HOW THIS SUPPORTS ETHICAL SOURCING PROGRAMS |
|---|---|---|
| **Cascale (formerly the Sustainable Apparel Coalition)** | | |
| 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 Facility Social & Labour Module, a due diligence tool used by Kmart Group in relation to some Tier 2 and Tier 3 processing facilities. |
| **Collaborative Advantage** | | |
| A network for New Zealand ethical and sustainable sourcing practitioners to discuss and share best practice approaches to modern slavery and ethical sourcing. | Bunnings<br>NZ Safety Blackwoods<br>Workwear Group | Members and guest speakers at the Collaborative Advantage quarterly meetings share best practice initiatives and approaches to modern slavery. |
| **Human Rights Resources & Energy Collaborative (HRREC)** | | |
| This group provides 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. | WesCEF<br>Wesfarmers Corporate Office | Wesfarmers' Corporate Office and WesCEF team members have attended regular forums and working groups to learn and share knowledge on human rights and ethical sourcing. |
| **Responsible Labour Initiative** | | |
| 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. |
| **Sedex stakeholder initiatives** | | |
| 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 labour 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. | Blackwoods<br>Bullivants<br>Bunnings<br>NZ Safety Blackwoods<br>Officeworks<br>Wesfarmers Health<br>Workwear Group | 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 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.<br>The Wesfarmers Reportable Breach Framework is generally aligned to the SMETA methodology. |
| **The European Do It Yourself Retail Association (EDRA), as part of the Global Home Improvement Network (GHIN)** | | |
| EDRA creates a strong collective voice for home improvement retailers in Europe and Australia. The GHIN is a forum for knowledge sharing and networking for retailers. | Bunnings | EDRA provides Bunnings with global retailing trend information, including on best practice retailing, customer experience and ethical sourcing. |

| PURPOSE | PARTICIPATING BUSINESS | HOW THIS SUPPORTS ETHICAL SOURCING PROGRAMS |
|---|---|---|
| **United Nations Global Compact Network Australia (UNGCNA)** | | |
| The UN Global Compact is the world's largest corporate sustainability initiative, supporting companies to do business responsibly by aligning their strategies and operations with Ten Principles on human rights, labour, environment and anti-corruption. The UNGCNA is the Australian, business-led network of the initiative, bringing together participating companies, civil society organisations and universities to advance responsible business and provide a platform for dialogue, learning and shared best practice on human rights and modern slavery. | Blackwoods<br>Bunnings<br>Officeworks<br>Wesfarmers Corporate Office | The UNGCNA provides access to guidance, tools and peer collaboration that strengthen the management of modern slavery and human rights risks across supply chains. Participation supports alignment with the Ten Principles, including those on labour rights and the elimination of forced labour, and offers engagement with practitioner networks, capacity building programs and resources that inform continuous improvement in ethical sourcing practices. |
| **Certification, agreement or accreditation** | | |
| **Action, Collaboration, Transformation (ACT)** | | |
| 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 Group, this has included implementing the ACT Global Purchasing Practices Standard. |
| **The International Accord for Health and Safety** | | |
| The International Accord that promotes workplace health and safety through independent safety inspections, training programs and a complaints mechanism for workers in the Bangladesh and Pakistan garment industries. | Kmart – Bangladesh and Pakistan<br>Target – Bangladesh<br>Workwear Group – Bangladesh | Factories undergo regular inspections for fire, electrical and structural building safety. Any issues found are monitored through to remediation. |
| **Ethical Clothing Australia (ECA)** | | |
| An accreditation body working collaboratively with local textile, clothing and footwear businesses to protect and uphold the rights of Australian garment workers. | Workwear Group | ECA accreditation supports ethical sourcing in Australian clothing production and provides auditing assurance of local manufacturers. |
| **Forest Stewardship Council (FSC)** | | |
| In addition to sustainable forestry practices, FSC standards consider social and economic wellbeing of workers with the aim that harvesting and processing sites are free from forced or bonded labour. | Bunnings<br>Kmart Group<br>Officeworks | Bunnings is a FSC promotional licence holder. Bunnings participates in FSC Australia and New Zealand knowledge webinars, forums and FSC Forest Week events. Kmart Group and Officeworks use the FSC standards as part of their broader illegal logging due diligence procedures prior to importing timber-based products into Australia. |
| **Programme for the Endorsement of Forest Certification (PEFC) and Responsible Wood** | | |
| 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. Bunnings participates in PEFC/Responsible Wood's knowledge webinars and forums and gains insights into sustainable forest management in Australia. |
| **EcoVadis** | | |
| EcoVadis is a globally recognised sustainability assessment and ratings platform that evaluates a company's environmental, labour and human rights, ethics, and sustainable procurement performance. It provides an independent scorecard that helps customers assess supplier sustainability risks, compliance and continuous improvement. | Blackwoods<br>NZ Safety Blackwoods<br>Workwear Group | EcoVadis strengthens ethical sourcing by assessing and benchmarking supplier practices and enabling continuous improvement, and supports demonstrating due diligence to customers, regulators and stakeholders. |

# Performance and priorities

The divisions report to their respective risk committees and boards, the Wesfarmers Audit and Risk Committee and the Wesfarmers Board. Reports detail key issues and areas of focus across divisional ethical sourcing programs, including breaches identified through monitoring programs and remediation activities.

In our 2025 Modern Slavery Statement, the Group set out improvements and focus areas for 2026, which are summarised below with progress noted against each item.

| PROGRAM AREA | PRIOR YEAR FOCUS AREAS | STATUS | |
|---|---|---|---|
| **Governance** | Continue to evolve the Ethical Sourcing and Modern Slavery Policy to enhance consideration of the risks to vulnerable workers in the Group's supply chains. | Met | The Policy was reviewed in 2026. |
| | Continue to leverage the Group Human Rights Forum and working groups for greater collaboration and learning. | Met | Regular forums continued to be held in 2026. |
| | Review the Our Approach to Human Rights statement. | Met | The document was reviewed and updated in 2026. |
| **Supplier due diligence and onboarding** | Further develop procedures for procurement of GFR and GNFR that include high-risk materials. | Underway | The case for Group-level guidelines on high-risk materials was assessed, but this approach was not best suited to the diversity of divisions' operations and supply chains.<br>At the quarterly Human Rights Forum, the Group decided to adopt a division-led approach to high-risk materials focused on collaboration, knowledge-sharing and best practice. |
| | Continue to monitor domestic and international modern slavery risks in services procured by the divisions. | Underway | Bunnings Group, Kmart Group, Officeworks and Wesfarmers Health progressed work to review and improve their due diligence and monitoring processes for service providers. |
| **Supplier monitoring** | Review and implement an online platform to develop greater insight into divisional supply chains. | Met | LRQA's EiQ platform and Sentinel tool was selected and implemented in 2026 by Kmart Group, WesCEF, Officeworks, Wesfarmers Health, Workwear Group and NZ Safety Blackwoods. |
| **Stakeholder engagement** | Support ongoing implementation and uptake of grievance mechanisms and other direct engagement with workers or their representatives. | Underway | Divisions continued to engage with diverse stakeholders including organisations listed on pages 42 - 44 of this statement.<br>Bunnings Group, Kmart Group, Wesfarmers Health and Industrial and Safety continued to support dedicated worker grievance mechanisms managed by third-parties.<br>Bunnings Group and Officeworks expanded their worker survey programs. |
| **Remediation reporting** | Consider how to better report on remediation activities and share learnings. | Underway | Divisions continue to report to the Corporate Office on reportable breaches, including how they are identified, remediated and closed.<br>A maturity assessment is being developed to evaluate remediation and supplier risk. This is intended to support further standardisation of remediation reporting across divisions. |

● Met ● Underway ● Did not meet

# Future focus areas

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

We acknowledge the proposed reforms to the MSA announced by the Commonwealth Government in July 2026. We will assess these reforms as they are finalised and implement any changes needed to meet the revised legal requirements.

| PROGRAM AREA | FOCUS |
|---|---|
| **Governance** | Continue to evolve the Group Ethical Sourcing and Modern Slavery Policy and associated guidance, including a review of the Wesfarmers Reportable Breach Framework during 2027.<br>Support implementation of ethical sourcing programs in divisions or businesses that are new to the Group. |
| **Ethical sourcing programs** | Continue to expand the scale and scope of the ethical sourcing programs. This work remains ongoing as divisions continue to review and mature their ethical sourcing programs.<br>Continue to monitor domestic and international modern slavery risks in services procured by the divisions. |
| **Supplier due diligence, onboarding and monitoring** | Divisions continue to enhance supplier due diligence and onboarding by using a combination of risk-based frameworks, integrating advanced screening tools, embedding ethical sourcing clauses into contracts and monitoring and reviewing performance as part of effectiveness assessment and continuous improvement activities. These efforts aim to improve transparency, encourage suppliers to meet compliance standards before onboarding and strengthen remediation and monitoring processes. |
| **Stakeholder engagement** | Continue to support the implementation and uptake of worker grievance mechanisms, as well as other direct engagement with workers or their representatives.<br>Continue to engage with key stakeholders, including customers, team members, investors, governments and non-government organisations. |
| **Program effectiveness** | Develop an ethical sourcing risk maturity assessment process during 2027.<br>Undertake a review of the ethical sourcing reporting system and associated metrics. |
| **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. |

# Appendices

## Appendix A – Reporting entities

This Modern Slavery Statement is made on behalf of Wesfarmers Limited (ABN 28 008 984 049) and the reporting entities listed in the following table.

The registered office address for the reporting entities listed in Appendix A is Level 14, Brookfield Place Tower 2, 123 St Georges Terrace, Perth, Western Australia, 6000. Wesfarmers holds a 50 per cent interest in Loyalty Pacific Pty Ltd (Flybuys) and Queensland Nitrates Pty Ltd (QNP), both of which prepare their own Modern Slavery Statements.

| REPORTING ENTITY | PRINCIPAL PLACE OF BUSINESS | DESCRIPTION OF ACTIVITY |
|---|---|---|
| **Wesfarmers Limited**<br>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 our subsidiaries are detailed on pages 3 to 5.<br>Wesfarmers Limited is the ultimate holding company of the reporting entities listed in this Modern Slavery Statement. |
| **Bunnings Group reporting entities** | | |
| **Bunnings Group Limited**<br>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. |
| **RJ Beaumont & Co Pty Ltd**<br>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. |
| **Kmart Group reporting entities** | | |
| **Kmart Australia Limited**<br>ABN 73 004 700 485 | Chadstone, Victoria | Kmart provides a wide range of everyday retail products from stores in Australia and New Zealand and online. Kmart is a leading product development company and has expanded and deployed this capability into international markets. |
| **Target Australia Pty Ltd**<br>ABN 75 004 250 944 | Chadstone, Victoria | Target is a retailer of apparel, homewares, beauty and general merchandise products in stores across Australia and online. |
| **Officeworks reporting entity** | | |
| **Officeworks Ltd**<br>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 stores and online. |

| REPORTING ENTITY | PRINCIPAL PLACE OF BUSINESS | DESCRIPTION OF ACTIVITY |
|---|---|---|
| **Wesfarmers Health reporting entities** | | |
| **Australian Pharmaceutical Industries Pty Ltd**<br>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, atomica, Pharmacy 4 Less, InstantScripts Pharmacy Health Hub, Clear Skincare Clinics, SILK Laser Clinics, Australian Skin 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 network and banner brand stores. |
| **API Victoria Pty Ltd**<br>ABN 68 001 941 608 | Docklands, Victoria | API Victoria is a distributor of pharmaceutical goods and products to pharmacies in Australia. |
| **Australian Pharmaceutical Industries (Queensland) Pty Ltd**<br>ABN 62 009 781 668 | Docklands, Victoria | API Queensland is a distributor of pharmaceutical goods and products to pharmacies in Australia. |
| **Priceline Proprietary Limited as trustee for The Priceline Unit Trust**<br>ABN 65 701 908 786 | Docklands, Victoria | Priceline partners with community pharmacists through franchise arrangements and owns non-pharmacy Priceline stores as well as atomica stores. Priceline also operates the Sister Club loyalty program. Priceline is a leading pharmacy, health and beauty retailer comprising company-owned and franchised Priceline and Priceline Pharmacy stores and atomica stores across Australia. |
| **Wesfarmers Chemicals Energy and Fertilisers (WesCEF) reporting entities** | | |
| **Wesfarmers Chemicals, Energy and Fertilisers Limited**<br>ABN 48 008 797 402 | Perth, Western Australia | WesCEF manages eight 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. |
| **AVC Trading Pty Ltd**<br>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. |
| **Australian Gold Reagents Pty Ltd**<br>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. |
| **CSBP Limited**<br>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. |
| **Wesfarmers Kleenheat Gas Pty Ltd**<br>ABN 40 008 679 543 | Perth, Western Australia | Kleenheat is a retailer of natural gas to residential and commercial markets. |
| **Wesfarmers LPG Pty Ltd**<br>ABN 32 009 214 831 | Kwinana, Western Australia | Wesfarmers LPG Pty Ltd extracts liquefied petroleum gas (LPG) from natural gas and sells, on a wholesale basis, propane, butane and condensate to domestic and export markets. |
| **MH Gold Pty Limited**<br>ABN 51 608 814 204 | Perth, Western Australia | MH Gold Pty Limited sells and markets spodumene concentrate and lithium hydroxide offtake received from the Covalent Lithium JV, between Wesfarmers and SQM. |

| REPORTING ENTITY | PRINCIPAL PLACE OF BUSINESS | DESCRIPTION OF ACTIVITY |
|---|---|---|
| **Wesfarmers Industrial and Safety (WIS) reporting entities (Joined Bunnings division from 1 July 2026)** | | |
| **Wesfarmers Industrial and Safety Pty Ltd**<br>ABN 15 137 253 528 | Macquarie Park, New South Wales | The Industrial and Safety portfolio of businesses supports customers across diverse industries, such as mining and resources, manufacturing, construction, retail, food and beverage, utilities, transport, facilities maintenance, health, government and defence. The businesses service diverse customer groups, including large corporates, government organisations and small- to medium-sized businesses across Australia and New Zealand. |
| **J. Blackwood and Son Pty Ltd**<br>ABN 43 000 010 300 | Macquarie Park, New South Wales | Blackwoods is a distributor of tools, workplace safety and personal protective equipment, workwear and electrical and industrial supplies. It services a wide variety of customers through an extensive supply chain, branch network and online platforms. It includes the trading businesses Blackwoods Australia, NZ Safety Blackwoods, Bullivants and Cm3. |
| **The Workwear Group Pty Ltd**<br>ABN 82 004 055 387 | Port Melbourne, Victoria | Workwear Group is a leading workwear solutions provider, featuring industrial workwear brands Hard Yakka and King Gee, and corporate brand, NNT. Workwear Group supplies bespoke and catalogue uniforms to large organisations. |
| **Bullivants Pty Limited**<br>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. |
| **Group reporting entities (holding companies)** | | |
| **Ucone Pty Ltd**<br>ABN 99 002 534 278 | Perth, Western Australia | Holding company within the Bunnings division. |
| **Wesfarmers Bunnings Limited**<br>ABN 25 008 673 363 | Perth, Western Australia | Holding company within the Bunnings division. |
| **Wesfarmers Retail Holdings Pty Ltd**<br>ABN 14 126 199 022 | Perth, Western Australia | Holding company of various retail businesses, including Kmart, Target and Officeworks. |
| **Kmart Holdings Pty Ltd**<br>ABN 57 627 042 460 | Perth, Western Australia | Holding company within the Kmart division. |
| **Target Holdings Pty Ltd**<br>ABN 32 627 042 353 | Perth, Western Australia | Holding company within the Kmart division. |
| **Wesfarmers Department Stores Holdings Pty Ltd**<br>ABN 22 627 042 308 | Perth, Western Australia | Holding company within the Kmart division. |
| **Officeworks Holdings Pty Ltd**<br>ABN 51 627 042 497 | Perth, Western Australia | Holding company within the Officeworks division. |
| **WFM Investments Pty Ltd**<br>ABN 75 651 355 501 | Perth, Western Australia | Holding company within the Health division. |
| **New Price Retail Pty Ltd**<br>ABN 28 082 268 362 | Docklands, Victoria | Holding company within the Health division. |
| **New Price Retail Finance Pty Ltd**<br>ABN 25 107 444 315 | Docklands, Victoria | Holding company within the Health division. |

| REPORTING ENTITY | PRINCIPAL PLACE OF BUSINESS | DESCRIPTION OF ACTIVITY |
|---|---|---|
| **Synapse Finance Pty Ltd**<br>ABN 95 107 444 299 | Docklands, Victoria | Holding company within the Health division. |
| **Wesfarmers Retail Pty Ltd**<br>ABN 94 097 092 085 | Perth, Western Australia | Holding company within the WIS division. |
| **Howard Smith Limited**<br>ABN 54 004 071 845 | Perth, Western Australia | Holding company within the WIS division. |
| **The Workwear Group Holding Pty Ltd**<br>ABN 52 154 382 386 | Macquarie Park, New South Wales | Holding company within the WIS division. |
| **AVC Holdings Pty Ltd**<br>ABN 22 099 222 456 | Campbellfield, Victoria | Holding company within the WesCEF division. |
| **Chemical Holdings Kwinana Pty Ltd**<br>ABN 34 009 187 375 | Kwinana, Western Australia | Holding company within the WesCEF division. |
| **Cuming Smith and Company Ltd**<br>ABN 46 004 048 319 | Perth, Western Australia | Holding company within the WesCEF division. |
| **Manacol Pty Limited**<br>ABN 70 114 552 251 | Campbellfield, Victoria | Holding company within the WesCEF division. |
| **Wesfarmers Fertilizers Pty Ltd**<br>ABN 73 008 741 160 | Perth, Western Australia | Holding company within the WesCEF division. |

# Appendix B – Independent auditor's review report

## Independent auditor's review report to the Members of Wesfarmers Limited

**Conclusion**

We have conducted a review of selected information in the Modern Slavery Statement (the Statement) of Wesfarmers Limited (the Company) and its subsidiaries (collectively the Group) for the year ended 30 June 2026 (the 'subject matter'). Refer to Appendix A for further details of the subject matter.

Based on the procedures we have performed and the evidence we have obtained, we have not become aware of any matter in the course of our review that makes us believe that the subject matter outlined in Appendix A for the Group is not prepared, in all material respects, in accordance with the criteria for the year ended 30 June 2026.

**Basis for conclusion**

Our review has been conducted in accordance with ASSA 5000 *General Requirements for Sustainability Assurance Engagements* (ASSA 5000) issued by the Auditing and Assurance Standards Board. Our review includes obtaining limited assurance about whether the subject matter is free from material misstatement.

The procedures in a review vary in nature and timing from, and are less in extent than for, an audit. Consequently, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an audit been performed. See *the Summary of the work performed* section of our report.

Our responsibilities under ASSA 5000 are further described in the *Auditor's responsibilities* section of our report. We are independent of the Group in accordance with the ethical requirements of *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (November 2018 incorporating all amendments to June 2024) (the Code), that is relevant to review of the subject matter of public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Our firm applies Australian Standard on Quality Management 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 and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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

**Other matter**

In connection with our review on the subject matter, our responsibility is to determine whether the comparative information is appropriately presented, by evaluating its consistency with the disclosures presented in the prior period and the consistency of the criteria with the criteria applied in the current period. Our conclusion is not modified in respect of this matter.

**Other information**

The directors of the Company are responsible for the other information. The other information comprises the disclosures in the Statement, but does not include the subject matter, and our review report thereon.

Our conclusion on the subject matter does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our review of the subject matter, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the subject matter, or our knowledge obtained when conducting the review, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Responsibilities for the subject matter**

The management of the Company are responsible for:

- The identification, selection and development of suitable criteria;
- The preparation of the subject matter in accordance with the criteria; and
- Designing, implementing and maintaining such internal control necessary to enable the preparation of the subject matter, in accordance with the criteria that is free from material misstatement, whether due to fraud or error.

**Inherent limitations**

Our report does not extend to any disclosures or assertions made by Wesfarmers Limited relating to future performance plans and/or strategies disclosed in the Statement.

**Auditor's responsibilities**

Our objectives are to plan and perform the review to obtain limited assurance about whether the subject matter, defined in the *Conclusion* section of our report, is free from material misstatement, whether due to fraud or error, and to issue a review report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the subject matter.

As part of a review in accordance with ASSA 5000, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control.
- Design and perform procedures responsive to assessed risks of material misstatement at the disclosure level. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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# Independent auditor's review report to the Members of Wesfarmers Limited

**Summary of the work performed**

A review is a limited assurance engagement and involves performing procedures to obtain evidence about the subject matter. The nature, timing and extent of procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error.

In conducting our review, the procedures we performed included, but were not limited to:

- Conducted interviews with key personnel to understand the process for collecting, collating and reporting the subject matter during the reporting period.
- Read minutes of relevant committees to understand matters discussed and decisions made with respect to the subject matter.
- Assessed the appropriateness of the reporting boundaries applied.
- Undertook analytical review procedures to support the reasonableness of the subject matter.
- Agreed the subject matter disclosures made in the Statement with the underlying records.
- Checked Wesfarmers Limited media coverage relating to Modern Slavery and Human Rights to identify material events that may require disclosure.
- Compared the subject matter with requirements as defined in the Act.
- Evaluated the presentation and disclosure of the subject matter against the requirements of the criteria.
- Compared consistency of disclosures on internal activities and initiatives with prior years' Statements.
- Compared the subject matter to disclosures and data in the Wesfarmers Limited Annual Report for the year ended 30 June 2026.

**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 Limited, or for any purpose other than that for which it was prepared.

Ernst & Young

**Ernst & Young**

**Patrick Miller**

Partner
Melbourne
26 August 2026

**Appendix A: Subject Matter**

| Subject matter | Criteria | Location in the Statement |
|---|---|---|
| A selection of material performance metrics, as listed below:<br>1. Monitoring data:<br>a. Number of suppliers (#)<br>b. Number of suppliers in the ethical sourcing program (#)<br>c. Number of sites in the ethical sourcing program (#)<br>d. Number of suppliers monitored in the ethical sourcing program (#)<br>e. Number of sites monitored in the ethical sourcing program (#)<br>f. Number of sites with reportable breaches (#)<br>g. Number of reportable breaches (#)<br>h. Number of suppliers or their sites exited where remediation of ethical sourcing concerns could not be achieved (#)<br>i. Number of sites with a grievance mechanism deployed (#)<br>j. Number of countries with a grievance mechanism (#)<br>k. Number of factory workers at a site with a grievance mechanism (#)<br>2. Sourcing locations of own brand goods:<br>a. Number of own-brand supplier sourcing locations (#)<br>b. Top 10 own-brand supplier sourcing locations (country)<br>3. Modern slavery and ethical sourcing training and capacity building:<br>a. Number of suppliers trained (#)<br>b. Number of team members trained (#)<br>c. Supplier training hours (#)<br>d. Team member training hour (#) | • Australia *Modern Slavery Act 2018* (Cth) (the 'Act')<br>• Custom criteria, as determined by Wesfarmers Limited, and defined throughout its Modern Slavery Statement | Tab 'Ethical sourcing & human rights' in the 2026 Wesfarmers Sustainability Databook as referenced on Page 3 in Wesfarmers Limited's 2026 Modern Slavery Statement |

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