

MODERN SLAVERY STATEMENT

2022



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ABOUT THIS STATEMENT





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MODERN SLAVERY
IS AN ONGOING
GLOBAL CHALLENGE
THAT ALL BUSINESSES
MUST BE AWARE OF
AND TAKE ACTIVE
STEPS TO ADDRESS
AND PREVENT.

This modern slavery statement (**Statement**) has been prepared by PanAust Limited (**PanAust** or **the Company**) pursuant to the Australian Modern Slavery Act 2018 (Cth) (**the Act**). This Statement captures the activities of the Company and its subsidiaries during the financial year ending 31 December 2022 to identify modern slavery risks in its business and supply chains. This Statement sets out the processes and actions PanAust has in place to address the risk of modern slavery in the next 12 months.

PanAust has a global annual consolidated revenue exceeding \$100 million. PanAust is committed to ensuring there is no modern slavery in its supply chains or in any part of the business.

PanAust adopts the Act's definition of modern slavery, including the eight types of serious exploitation:

- trafficking in persons
- slavery
- servitude
- forced marriage
- forced labour
- debt bondage
- deceptive recruiting for labour or services
- the worst forms of child labour where children are subjected to slavery or similar practices, or engaged in hazardous work.

PanAust's commitment to health and safety is underpinned by its value of 'People' through its Zero Harm safety philosophy where all workplace incidents and injuries are considered preventable. This commitment and focus on health, safety, and wellbeing extends to everyone the company interacts with in all stages of the mining life cycle. This includes personnel employed by contractors and suppliers.

PanAust has in place systems to:

- identify and assess potential risk areas in its supply chains
- mitigate the risk of slavery occurring in its supply chains
- monitor the potential risk areas in its supply chains
- protect whistleblowers.

The Modern Slavery prevention program and related polices, including the Company's code of conduct as set out in The PanAust Way, are used across PanAust's group of companies (**Group**). This Statement has been developed in consultation with the relevant companies we own or control, including senior management and personnel in the Supply and Procurement, Risk and Sustainability, Legal and Governance teams. Details of the Act; reporting requirements; information regarding the actions we intend to take to address these requirements and all relevant materials and updates were provided to the consulted companies within the Group. The PanAust management system, policies, procedures, and training and education are available groupwide. The PanAust Way includes the Company's commitment to uphold human rights and the expectation that employees, contractors and suppliers report human rights abuses.

This Statement was approved by the Board of PanAust Limited on 26 June 2023.

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Daling Zheng

Managing Director and Chief Executive Officer PanAust Limited

Date: 26 June 2023



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ORGANISATIONAL STRUCTURE, BUSINESS AND SUPPLY CHAIN





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PANAUST IS AN AUSTRALIAN-HEADQUARTERED COPPER AND GOLD PRODUCER IN LAOS WITH PRE-DEVELOPMENT AND EXPLORATION OPPORTUNITIES IN LAOS, PAPUA NEW GUINEA, MYANMAR, AND CHILE.

PanAust is focused on a sustainable business model associated with the safe production and sale of copper and gold, delivery of production goals and growth. While copper forms the core product focus, gold provides commodity diversity.

An Australian incorporated company, PanAust is owned by Guangdong Rising H. K. (Holding) Limited, which is a wholly owned subsidiary of Guangdong Rising Holding Group Co., Ltd (**GRHG**).

GRHG is a Chinese state-owned company regulated under the State-owned Assets Supervision and Administration Commission, the People's Government of the Guangdong Province in China. GRHG has investments in a wide range of industries including mineral resource development, electronics, industrial waste management, real estate, and finance.

WHILE COPPER FORMS THE CORE PRODUCT FOCUS, GOLD PROVIDES COMMODITY DIVERSITY.

2.1 COMPANY STRUCTURE

AUSTRALIA

PanAust's registered head office is in Brisbane, Australia and provides leadership, specialist expertise and support across the Group in relation to strategy, financial management, commercial and technical services, risk management, sustainability, corporate communications, human resources, legal, information systems and technology, internal audit, internal control, governance, and reporting. PanAust holds several non-controlling financial investments in Australia including in the Eva Copper Project in Queensland and the Darlot Gold Project in Western Australia.

CHILE

PanAust holds a 66.15 per cent interest in the Inca de Oro copper- gold exploration project through a Chilean incorporated joint venture company, Inca de Oro S.A. The Company also maintains a 100 per cent ownership interest in the nearby Carmen copper-gold exploration project. The Inca de Oro exploration project is currently on hold with the camp in care and maintenance.

LAOS

PanAust owns a 90 per cent interest in the Laoregistered company, Phu Bia Mining Limited (**Phu Bia Mining** or **PBM**). The Government of Laos owns the remaining 10 per cent interest.

PBM has a Mineral Exploration and Production Agreement (**MEPA**) with the Government of Laos. The MEPA regulates exploration, development, and mining activities within the Contract Area, and sets out the tax and royalty obligations. The PBM operations also engage employees and contractors in Thailand and Vietnam for transport and logistics, transporting consumables to site, and moving copper concentrate from the Phu Kham mine site to the port facilities for export.

MYANMAR

PanAust holds a 90 per cent interest in Wuntho Resources Company Limited (**WRCL**) and has established a joint venture with Myanmar Energy Resources Group International Company Limited, a Myanmar-based company which holds the remaining 10 per cent interest in WRCL.

WRCL holds tenements covering approximately 1,500 square-kilometres in Myanmar's Sagaing region. Since 8 February 2021, the Company has demobilised and ceased all mineral exploration activities in country. The safety, security, and health and wellbeing of its people in Myanmar remain a priority for the business, and the Company continues to pay the wages for employees.

PAPUA NEW GUINEA

PanAust, through its wholly owned subsidiary Frieda River Limited, owns the Frieda River Project in Papua New Guinea. The Independent State of Papua New Guinea has a right, prior to the grant of a Special Mining Lease, to purchase up to 30 per cent equity in the Project at a price prorated to the accumulated historical expenditure of the Project.



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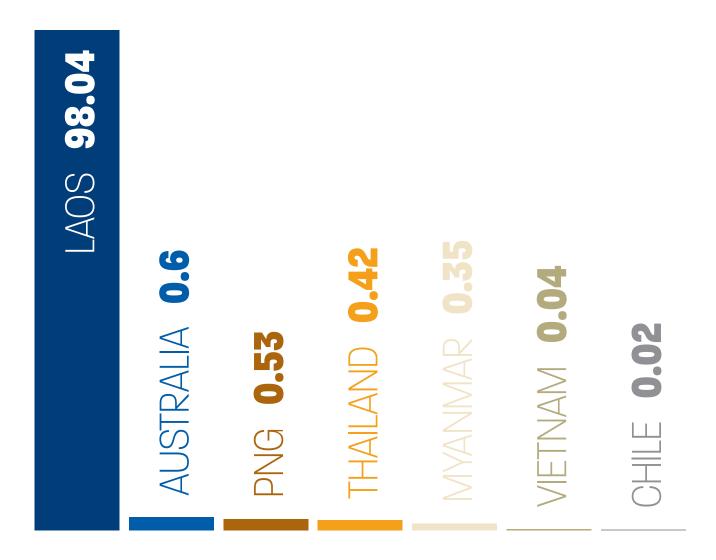
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2.2 OUR PEOPLE

PanAust employs more than 5,600 employees and contractors. More than 98 per cent of its workforce is in Laos.



Phu Bia Mining's workforce is comprised of 93 per cent Lao-national employees with the remaining seven per cent comprising of expatriate workers primarily from neighbouring Southeast Asian countries and Australia.

2.3 OPERATIONS AND LOCATIONS

The PanAust Group operates across seven countries, Australia, Chile, Laos, Myanmar, Papua New Guinea, Thailand, and Vietnam.

PanAust's operating mines are PBM's Phu Kham Copper-Gold Operation (**Phu Kham**) and the Ban Houayxai Gold-Silver Operation (**Ban Houayxai**).

PBM's operations commenced production in 2005 and there are several long-term contractors and suppliers used across the Phu Kham Copper-Gold Operation and the Ban Houayxai Gold-Silver Operation, and the related logistics operations. In addition to the mining and logistics operations, PBM has a corporate office in Vientiane that oversees the operations in Laos and drives on the ground support for the implementation of PanAust's business development strategies within Laos and the Asian region.

The Phu Kham Operation commenced production in 2008 and comprises an open pit mine feeding ore to a conventional milling and flotation processing plant which produces a copper and precious metals concentrate for export to customer smelters, mainly in Asia.

The Ban Houayxai Operation commenced production in 2012 and comprises an open-pit mine feeding ore to a conventional carbon-in-leach and gravity recovery process plant which produces gold and silver doré.

Both mining operations are located approximately 120 kilometres north of the capital of Laos, Vientiane, in the Company's 2,600 square-kilometre Phu Bia Contract Area (the Contract Area).





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In Papua New Guinea, PanAust is advancing the Frieda River Project. Frieda River is one of the largest known undeveloped copper and gold deposits in the world. The Frieda River Project is currently undergoing permitting with a Special Mining Licence application submitted to the Government of Papua New Guinea in 2016 with an addendum submitted in 2018. This application is currently under consideration with the Government of Papua New Guinea. The permitting process incurred delays during 2020 and 2021 due to COVID-19 related disruptions and restrictions. While activities resumed in 2022, the main on the ground activities were restricted to community engagement and maintaining the site assets. Through a market screening process, the Frieda River Project engages a range of short-term one-off and long-term suppliers for regularly used commodities such as diesel.

In Myanmar, the main activities normally undertaken would include in field reconnaissance, airborne geophysics, soil and stream sampling and exploration drilling. Due to the nature of the exploration activities the operations in Myanmar tend to operate on a short-term basis utilising contractors and suppliers to support the operations as required. In 2021, due to the political instability in Myanmar, the Company ceased all on ground and in field mineral exploration activities in country. This cessation of activities in country continued throughout 2022. The safety, security and health and wellbeing of its people in Myanmar remain a priority for the business and the Company continues to pay the wages for its Myanmar employees.

2.4 SUPPLY CHAINS

PanAust has an extensive global supply chain. In 2022, PanAust procured goods and services valued at more than US\$400 million from 1,055 suppliers across 30 countries.

92 per cent of the goods and services were procured from suppliers incorporated in Laos, Thailand, Australia and China. 11 suppliers accounted for 50 per cent of the annual spend.

Most goods and services procured for the Company include:

- non-operational
- bulk commodities
- fixed plant and processing equipment and services
- mining operations equipment and services
- mobile equipment parts and maintenance
- projects and construction.

Primary goods and services procured from the top four countries of supplier incorporation:

LAOS

✓ Fuels

Electricity

✓ Drilling services

Travel and accommodation

Contractor labour and equipment hire

Catering

THAILAND

✓ Mobile fleet spares

Logistics, port, and customs services

Explosives

Fixed plant spares and maintenance

✓ Mill liners

Equipment lubricants

AUSTRALIA

Financial and accounting services

Fixed plant spares and maintenance

Technical consulting services

✓ Information Technology services

Mill liners

Processing reagents

CHINA

Grinding media

Cyanide

Tyres



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IN 2022, PANAUST LIMITED PROCURED GOODS AND SERVICES FROM SUPPLIERS BASED IN THE FOLLOWING LOCATIONS:





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RISKS OF MODERN SLAVERY PRACTICES IN THE OPERATIONS AND SUPPLY CHAINS





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PANAUST OPERATES WITH SUPPLIERS FROM NUMEROUS COUNTRIES AND RECOGNISES THE RISK OF MODERN SLAVERY WILL VARY ACROSS ITS GLOBAL SUPPLY CHAIN.

PanAust has used the 2022 Global Estimates of Modern Slavery: Forced Labour and Forced Marriage Report, Global Slavery Index 2018 Report, and the 2022 Trafficking in Persons (**TIP**) Report to assess the risk of modern slavery in its supply chain.

According to the 2022 Global Estimates of Modern Slavery Report, the Asia Pacific region has the highest number of victims of modern slavery with more than 29 million people in modern slavery on any given day, placing PanAust's operations in a region of high risk.

The number of people in modern slavery has increased by almost 10 million between 2016 and 2021 with the COVID-19 pandemic driving recent increases.

The 2022 TIP Report ranks each country in the report out of one of four tiers based on their governments' efforts to meet the United States Trafficking Victims Protection Act (2000) minimum standards for the elimination of human trafficking.

PanAust's 2022 spend on procurement split by the tiers above shows that 92 per cent of the Company's annual spend was for goods and services from vendors incorporated in Tier 1 and 2 countries. This marks a significant increase from 2021 where procurement from vendors incorporated in Tier 1 and Tier 2 countries was 72 per cent.

The remaining 8 per cent of the Company's spend was from vendors incorporated in Tier 2 watch list and Tier 3 countries where there may be a higher likelihood of suppliers of goods and services representing a high risk for modern slavery. This improvement is primarily due to four countries having their tier ranking upgraded, including Thailand, where the Company's second highest procurement spend occurs.

The prevalent modern slavery risks PanAust faces may come through its supply chain in high-risk locations and in high-risk sectors, particularly through indirect procurement where there is little to no visibility over its suppliers' supply chains.

In preparing this Statement, the following stages within PanAust's mining lifecycle were identified as having high potential risk for modern slavery:

- Construction and development projects (where high levels of third party contracted labour is utilised)
- Procurement of goods and services during operations
- Logistics and transportation including the shipping of copper concentrate to customers.

As the PanAust business has not materially changed in 2022 the stages in the mine lifecycle that carry a high potential risk for modern slavery remain unchanged.

TIER COUNTRIES

01

Countries whose governments fully meet the minimum standards for elimination of trafficking.

02

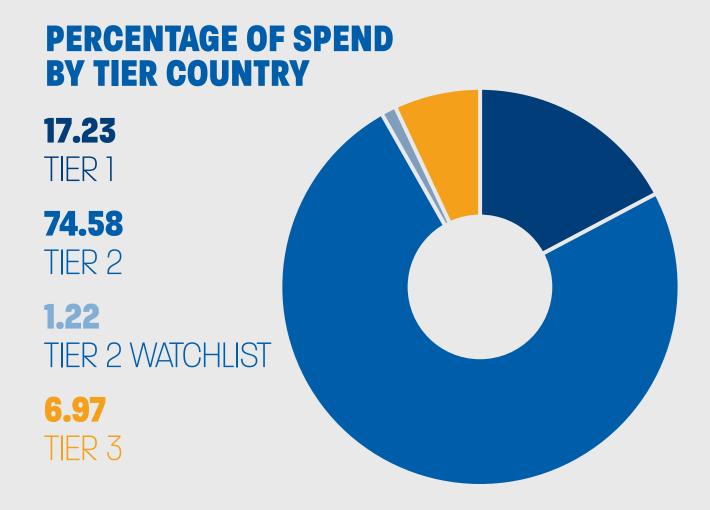
Countries whose governments do not fully meet the minimum standards but are making significant effort to bring themselves into compliance.

TIER 2 WATCH LIST

Countries whose governments do not fully meet the minimum standards; however, are making significant effort to bring themselves into compliance and where the estimated number of victims is significant or increasing significantly.

03

Countries whose governments do not fully meet the minimum standards and are not making significant efforts to do so.





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3.1 CONSTRUCTION AND DEVELOPMENT PROJECTS

Contracted third party labour for construction and development projects can represent a high risk—many basic labouring jobs do not require formal qualifications; the workforce may be paid lower wages than more highly skilled construction jobs and the work may be temporary or casual in nature.

This type of workforce can represent a high risk for modern slavery exploitation as people can be released at any time and replaced at will, which could discourage grievances over employment, working conditions, or the safety of working environments from being raised.

3.2 PROCUREMENT OF GOODS AND SERVICES

PanAust recognises its global supply chain is complex and therefore presents the potential for the Company's contracted suppliers to use lower-level suppliers for raw materials, or sub-contractors and low skilled labour in the production of goods and services being procured.

This risk is significantly increased for suppliers located in higher-risk regions such as the Tier 2 Watch List or Tier 3 countries.

3.3 LOGISTICS AND TRANSPORTATION

Logistics and transportation within the PanAust supply chain poses a high risk for modern slavery exploitation as many logistics and warehousing companies subcontract labour supply to employment agents or independent contractors.

This workforce make up can be released at any time and replaced at will, which could discourage grievances over employment, or working conditions from being raised.

Global shipping of PanAust's copper concentrate poses a very high risk of modern slavery as workers are often at sea for long periods of time with no opportunity to leave, and vessels are generally governed by the laws of the country they are registered (flag state). This may result in vessels being registered in countries with no meaningful link to their operations, including countries with severely limited interest or capacity to enforce universally acceptable labour laws. Under this practice, maritime workers are particularly vulnerable to abuse, abandonment, trafficking, forced labour or unacceptable working conditions.

MARITIME WORKERS ARE
PARTICULARLY VULNERABLE
TO ABUSE, ABANDONMENT,
TRAFFICKING, FORCED
LABOUR OR UNACCEPTABLE
WORKING CONDITIONS.





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ACTIONS TAKEN TO ADDRESS MODERN SLAVERY RISKS





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TO ASSESS AND ADDRESS RISKS OF MODERN SLAVERY WITHIN PANAUST'S SUPPLY CHAIN, THE COMPANY HAS IN PLACE A RANGE OF POLICIES, PROCEDURES, AND PRACTICES TO IDENTIFY POTENTIAL EXPOSURE TO MODERN SLAVERY PRACTICES BY ITS SUPPLIERS.

4.1 THE PANAUST WAY

The PanAust Way is the Company's code of conduct. It outlines the minimum standard of behaviours expected of PanAust directors, employees, and business partners (contractors, consultants, suppliers, and service providers) when they are working for or with PanAust.

The PanAust Way forms part of every employment contract and every contract for the supply of goods or services to PanAust. The PanAust Way outlines PanAust's requirements regarding human rights and that it is compulsory that contractors and suppliers uphold its human rights obligations. The Company has clear policies and procedures in place to manage human rights, including not to engage in child or forced labour and expects its contractors and their subcontractors to behave accordingly, through the terms outlined in its contracts. The PanAust Way was last updated in February 2023 and includes specific requirements relating to adopting best practice in managing modern slavery risks in the Company's global supply chain.

4.2 PROCUREMENT PRACTICES

Building mutually beneficial relationships with suppliers and contractors creates a sense of shared value that benefits the broader community and the PanAust business.

The PanAust Way, along with the PanAust's Group Contractor Health, Safety and Environment Management Standard and PanAust's Group Contractor Health Safety and Environment Minimum Requirements Standard, set the minimum expectations for contractors in areas including safety, environment, community, human rights, and operating with integrity.

These standards, which are applicable to all contractors, set out the pre-qualification process for the engagement of contractors. This includes at the onset of the contract, a range of defined due diligence processes to verify their sustainability performance and may include site visits and auditing of their facilities, including an audit of their modern slavery policies and measures they have taken to address modern slavery in their business. Additionally, there are checks and balances throughout the life of the contract, including processes for ongoing verification of the contractor's practices and performance.

PanAust also has a supply management system in place that outlines the process for engagement of suppliers across the Company. A review of this system during 2020 identified that improvements are required to align the system to The PanAust Way and ensure there are consistent processes for the onboarding of suppliers together with due diligence and prequalification assessments against a range of indicators including modern slavery checks.

The supply management system is being progressively updated with a range of changes made throughout 2021 and 2022 with the full system to be rolled out by the end of 2023.

A specific Modern Slavery Risk Assessment—Supplier Questionnaire was developed in 2022 along with a risk classification tool to better enable identification and understanding of modern slavery risks within the direct PanAust supply chain. The questionnaire will be issued to a range of PanAust suppliers with a request to complete the questionnaire regarding their modern slavery practices and processes and return to PanAust along with evidence to support their answers.

THE PANAUST WAY SET THE MINIMUM EXPECTATIONS FOR CONTRACTORS IN AREAS INCLUDING SAFETY, ENVIRONMENT, COMMUNITY, HUMAN RIGHTS, AND OPERATING WITH INTEGRITY.

PanAust procures local goods and services where practical, based on commercial competitiveness, risk profile and contractor/supplier capacity. PanAust acknowledges that its greatest supply chain responsibility is at a local level where it has the maximum ability to influence suppliers and contractors. Contracts are subject to PanAust's standard terms and conditions which include statements relating to PanAust's expectations regarding upholding and protecting human rights.



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The PanAust procurement practices include defined performance review meetings for contract owners and contractors and suppliers. The performance meetings occur weekly, monthly, and quarterly, and feed into annual contractor and supplier reviews carried out by procurement. The performance meetings are a forum for the PanAust contract owner and the contractor or supplier to discuss performance and develop remediation arrangements for any issues relating to the contractor or supplier's scope of works and contract conditions, including the standard contractual obligations relating to modern slavery.

The modern slavery training course developed in 2021 for the Company's Supply personnel was rolled out to all managers and superintendents in 2022. This course is designed to help those responsible for procurement and contract management, or associated with contracting or supplier activities, to understand what modern slavery is, what the Company's modern slavery obligations are, and to help identify potential modern slavery risks within the Company's supply chain.

4.3 SUSTAINABILITY POLICY UPDATE

The PanAust Sustainability Policy includes a commitment to meet the requirements of the Act and a commitment to oppose all forms of slavery in the Company's operations and the operations of its suppliers. This Policy forms the basis of commitments PanAust makes to measure its sustainability performance. The Policy is available to all employees, contractors and suppliers and is published in English, Lao, Tok Pisin, Thai and Vietnamese. It was last updated in August 2022.

THE MODERN SLAVERY
TRAINING COURSE DEVELOPED
IN 2021 FOR THE COMPANY'S
SUPPLY PERSONNEL WAS ROLLED
OUT TO ALL MANAGERS AND
SUPERINTENDENTS IN 2022.

4.4 WHISTLEBLOWER HOTLINE AND GRIEVANCE

PanAust has operated a multi-language Whistleblower service since 2012 providing a confidential and anonymous way for PanAust stakeholders, including employees, contractors, and suppliers, to report or raise concerns about misconduct at work, including human rights abuses and modern slavery practices. The PanAust Whistleblower Standard is available on the PanAust website.

4.5 CONSTRUCTION

PanAust uses in-house construction teams for its projects in Laos. Where this is not possible, the Company looks to engage long term contractor partners. This engagement is done in line with the Company's procurement practices, including the successful completion of due diligence checks and pre-qualification of all contractors and suppliers, with the intent of reducing the potential for modern slavery in its contractor workforce.

4.6 LOGISTICS

INCLUDING WAREHOUSING OPERATIONS IN THAILAND AND LAOS

PanAust operates its own logistics fleet for the transport of concentrate from the Phu Kham Operation to the export ports in Vietnam and Thailand, and for general freight, quicklime, and dangerous goods. During 2022 the transport of cyanide from the ports in Vietnam to the Ban Houayxai operation in Laos was brought in-house. For all other logistics activities in Laos, Thailand, and Vietnam, long term contracts are in place with suppliers to support transparent and supportive relationships and to fulfil PanAust's expectations of the eradication of modern slavery. Warehousing services in Laos and Thailand are managed in-house, with consolidation warehouses located in Vientiane, Laos, and Laem Chabang, Thailand, where smaller packages of supplies are received prior to being packaged into full truck loads for delivery to operating sites.

4.7 CONTRACTOR WORKSHOPS

PanAust schedules quarterly workshops with its contractor workforce in Laos. These workshops are intended to build stronger and more transparent working relationships with its contractors and provide opportunities to discuss areas for improvement and support. Contractors are rotated through the workshops during the calendar year to ensure representation and information is proactively solicited from a broad range of people.



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ASSESSING THE **EFFECTIVENESS** OF ACTIONS TO ASSESS AND ADDRESS MODERN SLAVERY RISKS





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PANAUST UNDERTAKES A RANGE OF PROCESSES AND PRACTICES TO REVIEW THE EFFECTIVENESS OF ACTIONS TO ADDRESS MODERN SLAVERY RISKS IN THE COMPANY'S SUPPLY CHAIN.

PanAust operates on a three lines of defence risk assessment model:

Operational activities undertaken by the sites

Openion of the contract of

1 Independent audit function.

The corporate oversight function includes review and assurance activities to confirm that processes are implemented correctly and as intended by the operating sites and are still effective. The following activities were undertaken during 2022 to confirm the effectiveness of actions to assess and address modern slavery risks within the PanAust supply chain:



A legal review of all contract templates being used across the PanAust Group: this review was to confirm all contract templates contained the required standard modern slavery clauses.



A legal review of the standard modern slavery clauses included in the PanAust contracts: this review was to confirm the clauses were appropriate to the nature and scale of the business and sufficiently outlined PanAust's requirements for contractors and Suppliers in relation to meeting PanAust's requirements for modern slavery.



A review of the PanAust risk framework: including a review of how effective the existing risk assessment process was for identifying modern slavery risks in the supply chain. As an outcome of this review, a specific supplier questionnaire and a risk assessment tool to assist with identifying modern slavery risks in the supply chain was developed by the risk team in conjunction with the procurement and supply teams.





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FUTURE COMMITMENTS





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PANAUST IS COMMITTED TO FURTHER ENHANCING GOVERNANCE AND MANAGEMENT PRACTICES TO ADDRESS THE RISKS OF MODERN SLAVERY ACROSS ITS OPERATIONS AND SUPPLY CHAINS.

The table below outlines the future priority areas.

AREA OF RISK

2023 FOCUS AND BEYOND



Supplier due diligence

Carry out a gap analysis of the end-to-end procurement process to identify if there are any gaps in the procurement process in relation to governance, due diligence, and modern slavery risks.

Develop and publish a 'minimum requirements for suppliers' standard incorporating requirements for compliance with human rights standards.

Develop a process for regular screening activities designed to identify modern slavery risks in the supply chain.

Develop educational resources to support smaller local suppliers to increase their understanding of modern slavery and support their actions to educate their personnel.

Finalise the updates to the PanAust Supply Management System including the above items and roll out across the Company.



Internal governance

Implement a periodic training program on Modern Slavery for all relevant personnel.

Review and update contractual precedents that guard against modern slavery being used in PanAust's supply chain.



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