



SIMS
LIMITED

STRENGTH



FROM THE CORE

2023
Modern Slavery
Statement

Sims Limited	1
Overview	2
Acknowledgement	2
Our commitment	3
Commitment statement	3
Compliance statement	3
CEO quote	3
Our company	4
Company overview	4
Facilities	4
Our businesses	5
Employees	6
Purchases	8
Trade supply chain structure	9
Sales	9
Our governance	10
Driving a culture of accountability	10
Governance structure	10
Core values	11
Policies	12
Risk assessment process	13
Our operations	14
Promoting ethical practices	14
Our risks	14
Our risk response	15
Our effectiveness	20
Our supply chain	22
Building greater visibility	22
Our risks	22
Our risk response	27
Our effectiveness	30
Our customers	32
Identifying risks	32
Our risks	32
Our risk response	32
Our effectiveness	32
Our responses	34
Investigating human rights concerns	34
Potential supplier involvement in reported human rights harm	34
Concerns relating to use of prison labour by a subcontractor	35
Other relevant information	36
Engaging for positive impact	36
Working with external stakeholders	36
Response to world events	38
Consultation	39
Recognition and resolve	39

Sims Limited is committed to operating with integrity and the highest ethical standards. This includes ensuring that our business respects human rights – a commitment reflected in our company values, policies and daily actions.



Acknowledgement

Sims Limited acknowledges the First Nations people of the lands where we live and work. We recognise their continuing connection to land, waters and culture. We pay our respects to their Elders, past and present.

Our commitment

Commitment statement

Sims Limited believes that upholding human rights is vital to ethical business conduct. It drives our development of a responsible supply chain and creation of a safe and fair workplace. We are committed to respecting, promoting and upholding fundamental human rights as defined in the Universal Declaration of Human Rights and the International Labour Organisation Core Conventions on Labour Standards. Our approach to realising those rights is guided by the Organisation for Economic Co-operation and Development Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights.

Compliance statement

This statement, pursuant to section 14 of the Australian Modern Slavery Act 2018 (Cth) and section 54 of the Modern Slavery Act 2015 (UK), sets out the actions taken by Sims Limited, Level 9, 189 O'Riordan Street, Mascot, NSW 2020 Australia,¹ and the entities it controls to address modern slavery risks in our business and supply chain for the financial year ending 30 June 2023 (FY23). The detailed list of Sims Limited's entities can be found in Appendix A of this report.

CEO quote

“

At Sims Limited, our commitment to human rights is a core value, and we will continue to respect, promote and uphold fundamental human rights to support freedom, equality and justice for all.

”

Stephen Mikkelsen,
Chief Executive Officer
and Managing Director



Watch Mr. Mikkelsen share the company's Human Rights Statement

¹ This statement is a joint statement on behalf of Sims Limited and Sims Group Australia Holdings Limited in accordance with section 14 of the Australian Modern Slavery Act 2018 (Cth). The Board of Directors of Sims Limited approves this statement on behalf of both entities.

Company overview

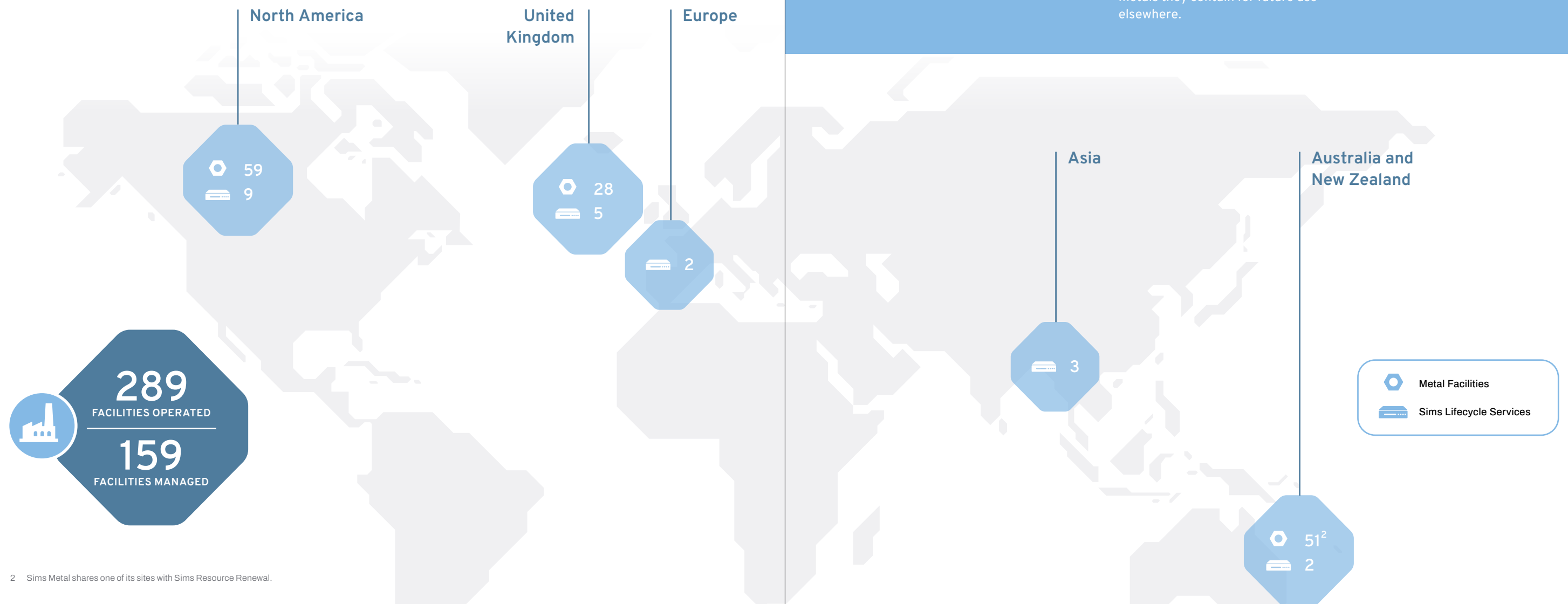
Founded in 1917, Sims Limited, headquartered in Sydney, New South Wales, Australia, is a global leader in sustainability and an enabler of the circular economy.

Our purpose – create a world without waste to preserve our planet – drives us to constantly innovate and offer new solutions in the circular economy for consumers, businesses, governments and communities around the world.

Sims Limited has three different business streams: Sims Metal, Sims Lifecycle Services and Sims Resource Renewal.

Facilities

We operate in 289 facilities across 14 countries on three continents; we manage 159 of these facilities.



Our businesses



Returning ferrous and non-ferrous metals to the circular economy, providing an alternative to using new raw materials and their associated environmental impact.



Providing circular solutions for IT hardware by helping businesses redeploy, repurpose and recycle electronics. This extends their useful life, provides access to technology across the globe, and when function is no longer viable, frees up parts and the precious and rare metals they contain for future use elsewhere.



Utilising innovative technology to divert unrecyclable materials from landfills and convert them into useful products such as clean hydrogen and building material.




26%
 of executive and senior
 leaders are women,
 surpassing our
 FY25 goal

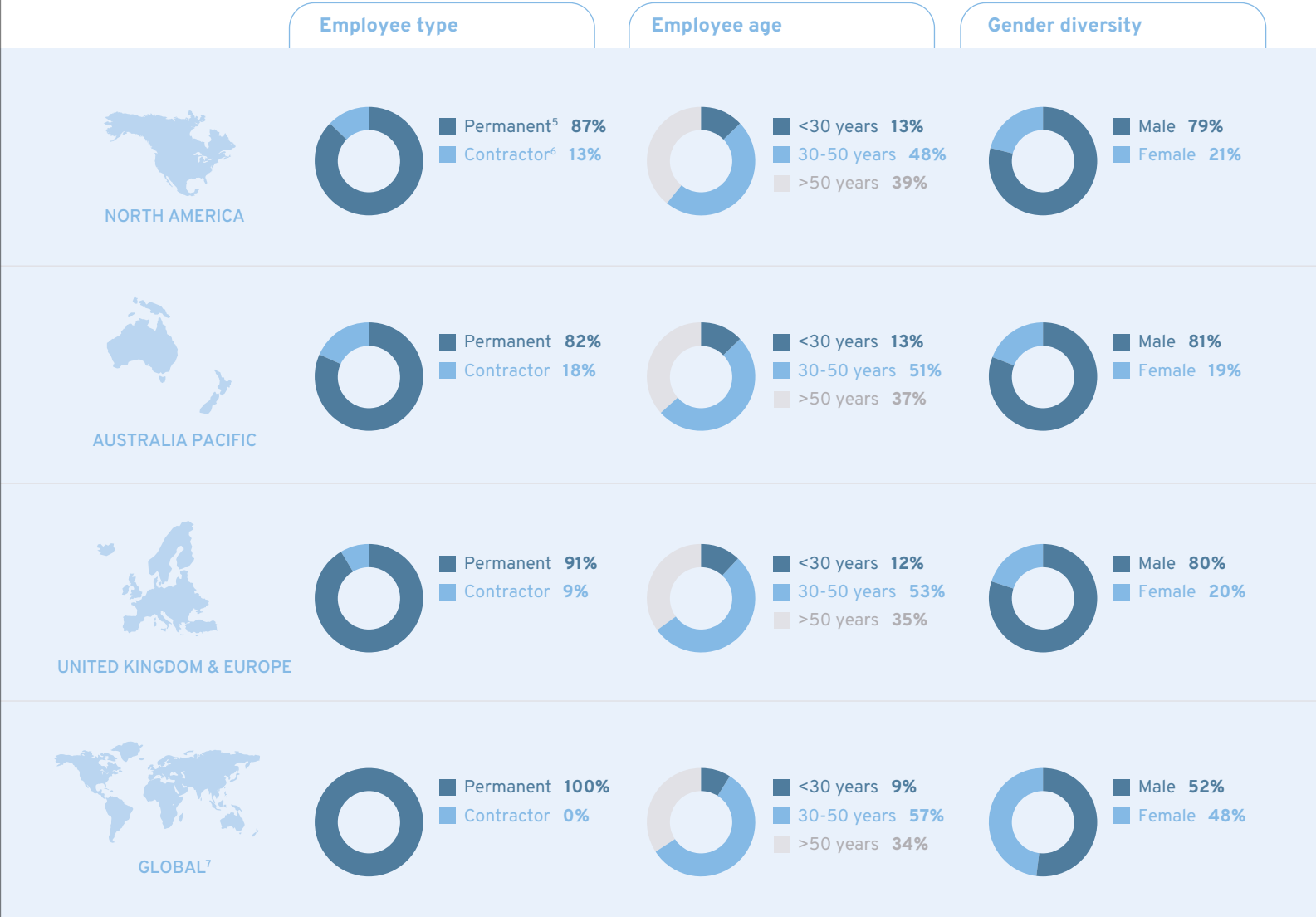


Employees

 TOTAL EMPLOYEES ³	North America	Australia Pacific	United Kingdom & Europe	Global ⁴
	2,775	1,185	970	242

³ Excludes CEO and non-executive directors.
⁴ Global refers to employees who are supporting the global business.

FY23 WORKFORCE COMPOSITION



⁵ Excludes CEO and non-executive directors. Percentages are rounded to the nearest whole number.
⁶ Temporary labour and others working longer term in Sims Limited's operations and paid by a third party.
⁷ Global refers to employees who are supporting the global business.

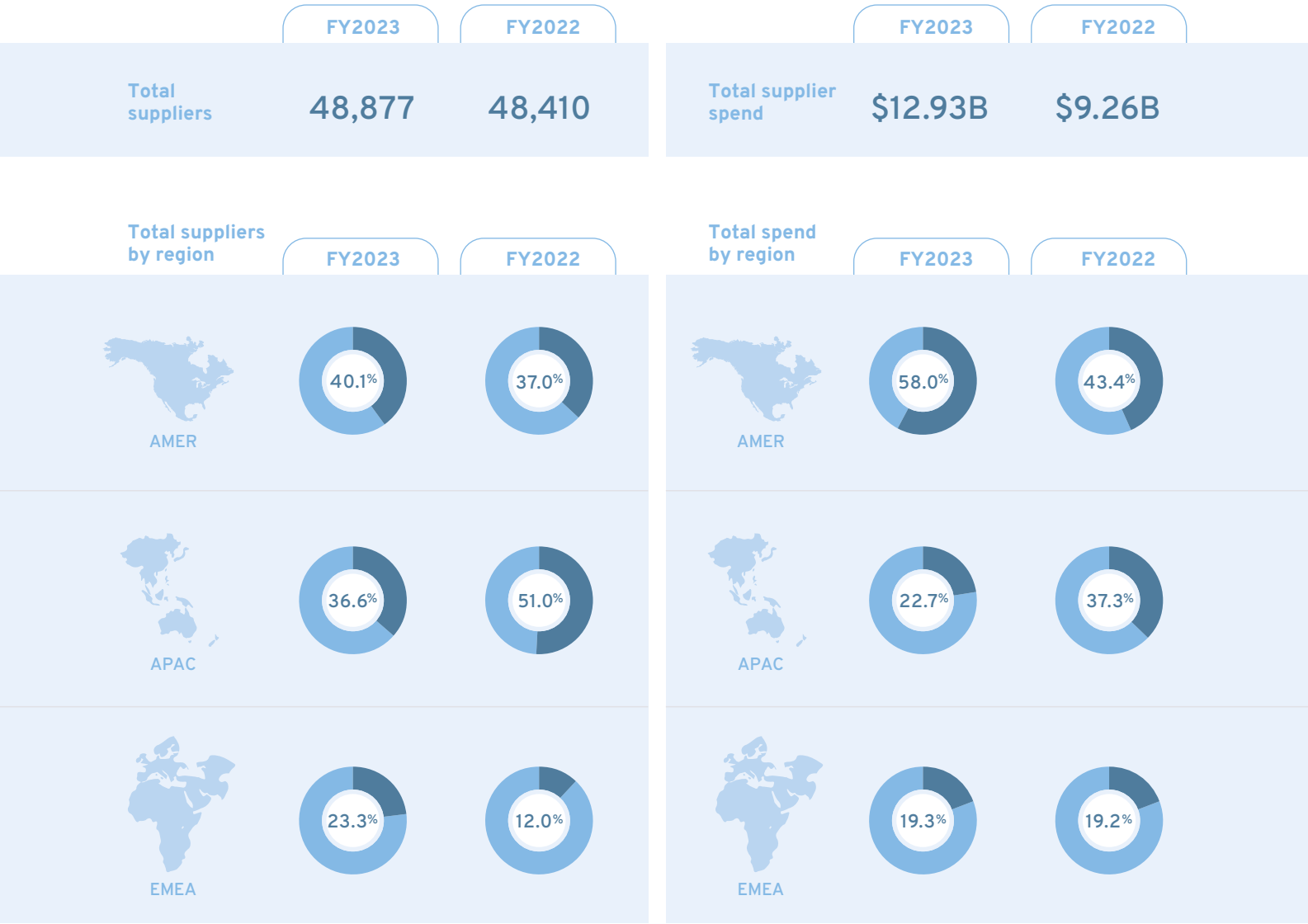
 REPRESENTATION OF WOMEN			 NEW HIRES IN LEADERSHIP ROLES		
	FY23	FY22		Male	Female
Total workforce	22%	22%	Metals	20%	50%
Board representation	38%	50%	Resources Recovery	0%	10%
Executive and senior leaders	26%	26%	Support	15%	5%
Managers	22%	21%	Grand Total	35%	65%

Percentage of new hire employees in leadership roles (job grade 20+) by gender.



Purchases

Our supply chain includes 76 countries across 6 continents. Below is a table with the comparable supplier data between FY22 and FY23:



Trade supply chain structure

Unlike a manufacturer, Sims Limited does not combine different materials to create a new product. We process the materials that we acquire directly from our trade suppliers, resulting in a single-tier supply chain in most instances.

The exception is when Sims Lifecycle Services engages subcontractors to help process material under our global contracts in locations where we do not have a physical presence. These subcontractors and their downstream vendors represent a second tier of suppliers.

Sales

Our customers consist of steel mills, smelters, multinational corporations, municipalities and industrial manufacturers.

The following captures the nature of each business division's trade suppliers and customers.

SIMS METAL	SIMS LIFECYCLE SERVICES	SIMS RESOURCE RENEWAL
TRADE SUPPLIERS		
The suppliers for Sims Metal generally fall into three categories. - Casual suppliers, which recover scrap materials from discarded goods. These are usually sole proprietors or family businesses. - Scrap dealers, such as auto wreckers, which purchase scrap material and resell it with minimal processing. - Industrial suppliers, such as tool and die machine shops, which sell us the waste from their operations.	- The electronic materials that Sims Lifecycle Services (SLS) processes are supplied primarily by its multinational corporation and original equipment manufacturer customers. - SLS engages subcontractors to help process materials under these contracts to supplement our global presence.	Sims Resource Renewal has not yet commenced operations.
CUSTOMERS		
- Steel mills - Foundries - Manufacturers - Smelters - Refineries (aluminium and copper) - Other scrap dealers	- Original equipment manufacturers - Multinational corporations - Original design manufacturers	Sims Resource Renewal has not yet commenced operations.

Driving a culture of accountability

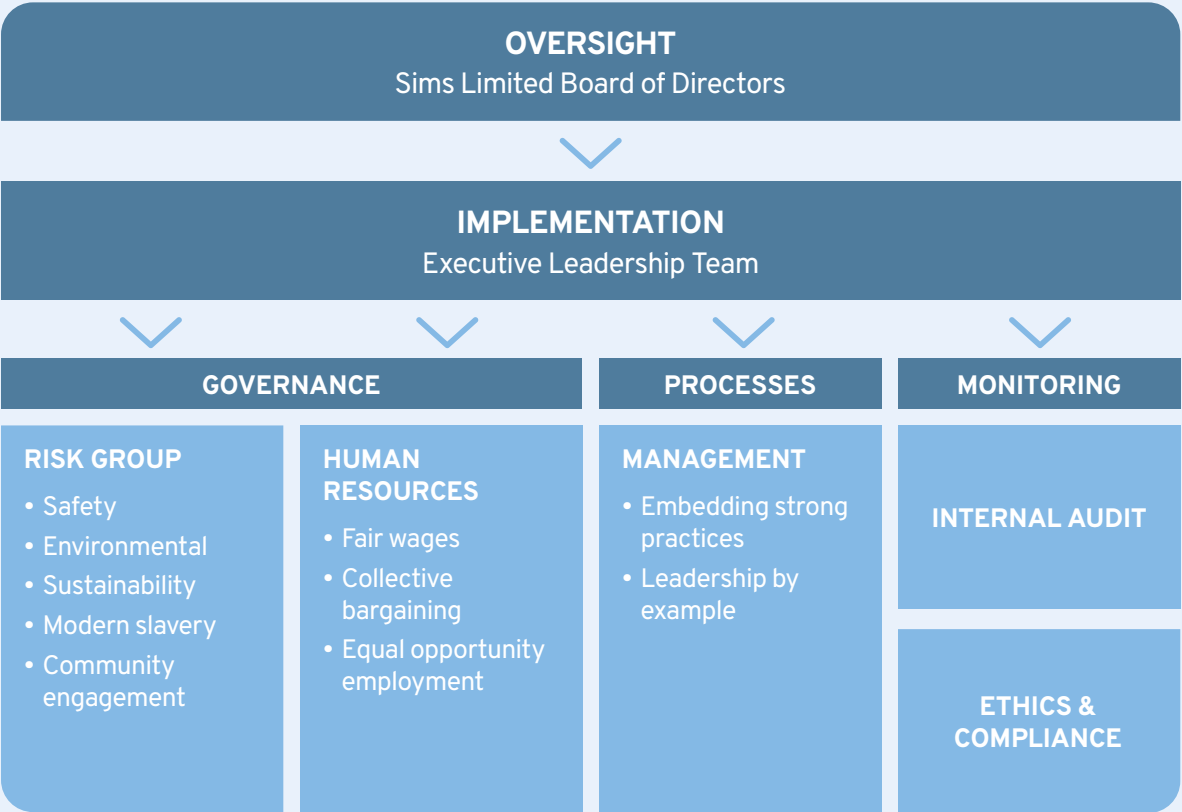
Sims Limited has established several global mechanisms that support our overall governance strategy for preventing modern slavery within our operations and supply chain. These efforts are multifaceted and often extend beyond our operations to those with whom we do business.

Governance structure

We know that it is not enough to stay abreast of developments around human rights, such as safety in the workplace, fair wages and equal treatment. We also must have effective mechanisms in place to embed compliant behaviour into our culture. This is made possible through strong leadership, centralised focus, detailed guidance, accessible training and reinforcement.

We strive for excellence as we pursue initiatives that support our social responsibility agenda, transparently reporting on our progress and challenges in our journey.

The Board of Directors Safety, Health, Environment, Community and Sustainability Committee is responsible for overseeing the company’s approach to preventing modern slavery. To ensure the committee has direct insights into these activities, the Global Ethics & Compliance function reports directly to the committee at least annually on initiatives related to modern slavery.



Core values

Sims Limited’s core values reflect our commitment to ethical behaviour including protecting human rights. A key priority for Sims Limited is protecting the safety of our personnel and visitors to our properties. We conduct our business with integrity including respecting each other and the communities in which we operate. We pursue initiatives that are socially responsible, and we are transparent in reporting on the progress and challenges of our journey.

OUR CORE VALUES

SAFETY

Safety will always be our first priority. We believe that all injury incidents are preventable, and we are committed to a goal of zero injuries.

TRANSPARENCY

We ensure a sense of appropriate transparency in everything we do.

INTEGRITY

We conduct all business with integrity and adhere to the highest standard of ethical business conduct.

EXCELLENCE

We commit to excellence in everything we do and champion continuous development and sharing of best practices across the company.

RESPECT

We will treat each other, our customers, visitors, and community members with respect and dignity.

SOCIAL RESPONSIBILITY

We aim to be the world’s safest and most responsible recycling and recovery company.

Policies

The following global policies are a key governance tool for protecting human rights and preventing modern slavery. All are reviewed each fiscal year.

We implemented our **Human Rights Governance Policy** to communicate to our workforce and others our commitment to respect, promote and uphold fundamental human rights in the way we conduct business. The FY23 annual review of this policy was conducted in December 2022 and no changes were identified. The current version was approved by our Board of Directors in December 2020.

We developed our **Human Rights Remediation Process** to address the unique challenges of a human rights investigation, including effective remediation. It was approved by our Board of Directors in July 2022.

Our **Code of Conduct**⁸ communicates to our employees our commitment to protecting human rights, including:

- Equal employment opportunity
- Protection from harassment
- Protection from retaliation
- Safe and healthy workplace
- Fair and equal remuneration
- Freedom of association

The FY23 annual review of this policy was conducted in December 2022 and no changes were identified. The current version was approved by our Board of Directors in June 2017.

Sims Limited's **Anti-Bribery & Anti-Corruption Policy** clearly lays out our expectations that our employees conduct business ethically, without resorting to bribery or corruption. These behaviours are not only illegal but unethical and inhibit legitimate and fair governance, making people more vulnerable to modern slavery. This policy was last reviewed in December 2023 and no changes were identified. The current version was approved by our Board of Directors in June 2017.

Our **Whistleblower Policy** is a guide for our employees and others who may report a grievance, including concerns about modern slavery. It explains the options for filing reports, what to expect from the investigation process and Sims Limited's commitment to protecting reporters from retaliation. The FY23 annual review of this policy was conducted in December 2022 and no changes were identified. The current version was approved by our Board of Directors in November 2021.

Our **Supplier Code of Conduct**⁸ establishes the behaviours we expect from those with whom we do business, including controls they must have in place to protect human rights. The policy was issued in July 2022 after being approved by our chief executive officer and managing director.

8 These policies have been incorporated into our standard legal terms and conditions.

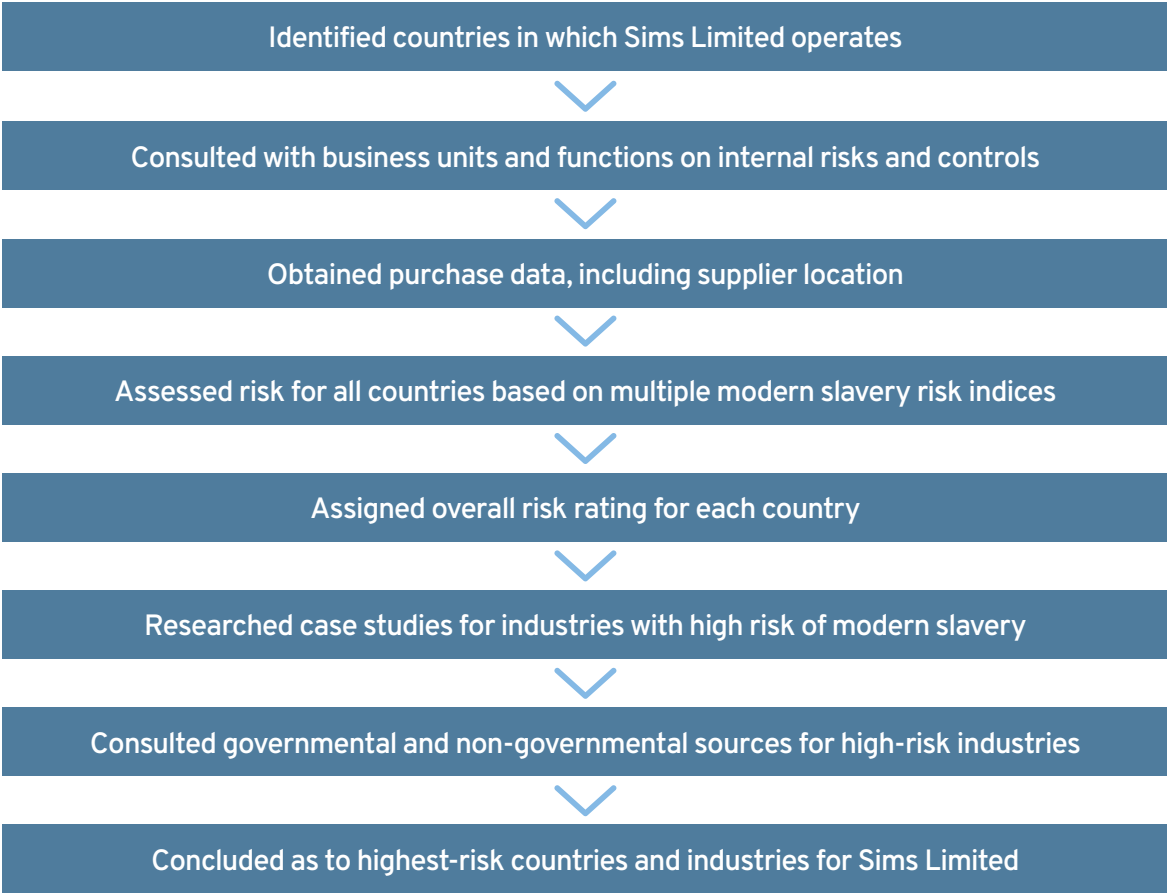


Implemented a Human Rights Remediation Process and conducted training for investigators

Risk assessment process

We consider both geography and industry when assessing the risks in our global operations and supply chain. We rely on public indices such as the Global Slavery Index, the International Labour Organization Composite Score and the Global Rights Index as well as guidance from NGOs, governments, and mention in the media. Our methodology for assessing this information remains unchanged from FY22.

MODERN SLAVERY RISK ASSESSMENT



FY24 COMMITMENT

MODERN SLAVERY GAP ANALYSIS

We will engage external experts to work with us to assess our current approach to addressing modern slavery against leading practices. Our goal is to understand where there is room for improvement and to develop practical commitments to address any gaps.

The outcome of this gap analysis will inform our commitments for the next several years and help us to build capacity in this risk area within our operations and supply chain.

Promoting ethical practices

Our risks

Workforce composition

Our operations are year-round, without seasonal surges. The consistency of our operations allows for employing year-round workers. We draw our employees from people living near the facility or office in which they will work. These sites are largely in urban areas, where the employees have access to various support elements, including public education, social services and legal resources. There are also many alternative employers available.

The forms of modern slavery that are most likely to be found in our workforce are:

- **Forced labour.** Employees that we pay directly could still be under the influence of people who control their movements and access to resources.
- **Debt bondage.** Employees could have incurred significant debt in their pursuit of employment prior to being hired by Sims Limited.
- **Child labour.** We may not have detected that employees do not meet the minimum legal age to be eligible to work.

Employees with English as a second language

As an Australian company, we conduct business in English, which may be the second or third language for some of our employees. Limitations in an employee's fluency and comprehension could lead to Sims Limited inadvertently causing a negative impact to human rights through:

- An employee signing a document they do not fully understand, such as their employment contract or terms of service, and/or

- An employee failing to follow the controls and processes we have in place to prevent and detect human rights issues such as modern slavery because they do not understand what is expected of them as they conduct business.

Papua New Guinea operations

Employees in Papua New Guinea are more vulnerable to modern slavery than those in our other operating areas. Papua New Guinea is the only high-risk country in which we operate. In response, we have implemented the following practices:

- **Training.** We work with local leadership and native speakers to:
 - Modify training content and case studies to be relevant to the workers.
 - Translate the training into the local dialect, Tok Pisin.
- **Hotline.** To make sure these employees can voice any concerns they may have, including those related to human rights and modern slavery we:
 - Implemented a hotline with operators who are fluent in Tok Pisin.
 - Hung posters written in Tok Pisin promoting how employees can call the hotline and what they should report.
- **Hiring Practices.** When potential employees do not have official identification establishing their age, we use practical guidelines to help establish their age. We judge their apparent age based on physical features and ask them context-rich questions such as how many Christmases do they remember or if they remember a specific historic event.

Our risk response

Employee voice

We know that controls and processes, including those protecting human rights in our operations, can fail for many reasons, including deliberate non-compliance. When this happens, our employees and others need to be able to report it to us, secure in the knowledge they will be treated with the utmost respect and confidentiality. We maintain both formal and informal grievance mechanisms that provide this opportunity.



Hotline

Sims Limited maintains an independent third-party hotline that is available to employees, suppliers and others, with operators who can take reports in the local languages.

We promote our hotline during annual Code of Conduct training and via posters that are hung in well-trafficked areas of our facilities.

Reporters can share their concerns with us via the website, telephone or mobile device. If a reporter chooses to report anonymously, the platform supports two-way communication between Sims Limited and the reporter if they set up a password when they file the report, which will allow them to continue to access the case.



Open-door reporting

We encourage our employees to bring their concerns directly to someone they trust within the business. This can be their manager, a member of Human Resources, the Global Ethics & Compliance function or our executive leadership team, including our chief executive officer, among others.



FY24 COMMITMENT

HOTLINE IMPROVEMENTS

We have identified two shortcomings with our current hotline. First, while the hotline numbers in place are toll-free, they require international dialing to be enabled on the phone in many countries, which is often difficult to find in some of the locations in which we operate. Second, the hotline provider does not support a reporting category of human rights abuses or modern slavery.

In FY24, we will be implementing a new hotline platform that will address both of these issues, increasing the accessibility of the system and reinforcing that modern slavery is a legitimate concern for reporting via the hotline.



Employee rights

Freedom of association and right to collectively bargain

Freedom of association and the right to collectively bargain are respected rights of employees at Sims Limited. These offer employees an additional voice in our company, enabling advocacy and additional forms of protection from potential retaliation.

Mechanisms vary from region to region, including labour unions in North America and Australia/ New Zealand, and works councils and/or unions in Europe and the United Kingdom. Unless otherwise stipulated in a collective agreement, participation in these organisations is voluntary.

Diversity, equity and inclusion

One of the best ways to combat modern slavery is to make the same opportunities and benefits available to everyone. Human Resources leads our strategies to ensure we offer equal opportunity to all applicants and employees, fair and equitable wages, and a culture that embraces and values the unique attributes of the individuals who comprise our workforce.


2.9%
Percentage of the gender-pay gap in FY23 – a 5.3% improvement over FY22



FY23 ACTIVITY

DIVERSITY, EQUITY & INCLUSION

In 2023, we continued to address gender-pay equity across Sims Limited, narrowing the pay gap to 2.9% in 30 June 2023 from 8.2% in 30 June 2022.

We also conducted an intensive review of our diversity and inclusion strategy and engaged all levels of our business, from executive leaders to hourly employees.

These programs are discussed in more detail in the *Cultivating a diverse workforce* section of our [FY23 Sustainability Report](#) beginning on page 36.

Employee understanding

Having policies designed to protect human rights is only the beginning. They also need to be embedded in our employees' awareness as they conduct business. We routinely use training and communications to help reinforce this vital guidance.

New hire ethics and compliance onboarding

New hires need to understand how we expect them to conduct business. We provide Code of Conduct and Modern Slavery training to them within 90 days of hire. The training is designed to give them a strong foundation of the key concepts in our Code of Conduct, including employees' responsibility to report their concerns if they see things that are not right. The training also helps them to understand what modern slavery is and what it might look like at Sims Limited.

Code of Conduct

Conducting business ethically helps to protect human rights everywhere we operate. To help our employees understand our expectations for how they will conduct business, we administer annual training reinforcing elements of our Code of Conduct to all active employees.

The training focuses on elements our employees need to understand to ethically conduct their jobs, including hiring without bias, avoiding even the appearance of bribery and conducting business fairly. We also include guidance on what kinds of concerns should be reported, the mechanisms available for reporting and Sims Limited's commitment to protect them from retaliation.

Human rights awareness

We develop and administer training annually that is designed to build capacity within our workforce around protecting human rights, including ways to detect and prevent modern slavery.

The training targets employees exposed to some element of risk, such as their involvement in a key process that protects human rights, the likelihood that they would encounter people whose rights are being abused or their presence in a high-risk country.

To maintain general awareness across Sims Limited, we provide the training to all active employees at least every three years, regardless of their level of risk exposure.



FY23 ACTIVITY

HUMAN RIGHTS REMEDIATION PROCESS TRAINING

In addition to our annual human rights training, we conducted intensive training on our Human Rights Remediation Process for those involved in investigating these types of allegations.

Our Human Rights Response Council training focused on the unique challenges posed by human rights allegations, what the council may be called on to do in support of the investigation, and the forms remediation can take. We also obtained the council's input on the materials to be used to document the investigations. The live training took place online over the course of two days and involved real-world case studies, practical exercises and detailed discussions designed to explore Sims Limited's likely responses.

We incorporated what was discussed during the council's training into the training for investigators. This training covered three days and included in-depth case studies built on real-world scenarios that could occur at Sims Limited or in its supply chain. We discussed the circumstances investigators may face, including the potential impact on their own mental health, and the resources available to them.

One of the most impactful parts of investigator training was performing live interviewing of a person allegedly subjected to forced labour and sexual abuse, as played by an actor. It helped the investigators put theory into practice and understand how different and challenging such interviews are, and how emotional it can be for everyone involved.

The training was praised by attendees and received comments such as: "Thanks for the incredible training ... it was a wonderful but intense program;" "It provided me with some awesome skills that I can apply to my current role as well;" and "This was one of the most useful training courses I have been on."



FY23 ACTIVITY

INCREASED ACCESSIBILITY OF TRAINING

Multiple languages. We engaged a new training content provider that allowed us to make our Code of Conduct training available online in multiple languages – English, Spanish, Portuguese, Mandarin, German, Dutch and Polish. Having the ability for employees to select their preferred language enables them to better understand the lessons in the course.

Standardised new hire ethics and compliance onboarding. Prior to FY23, this training was being administered regionally, with slight variations in content and duration. To optimise valuable training time and provide consistent content and tone, we developed training that combines key Code of Conduct and human rights concepts into one course.

Offline employees. Historically, employees without ready access to our systems have received ethics and compliance training from their managers using materials adapted from our online courses. We successfully piloted a new onboarding approach for offline employees in North America that leverages our contractor onboarding system, Rapid Global. The system allows us to provide the same online training, including the multiple language options, available to offline employees. As Rapid Global is rolled out in other regions, we will work with the businesses to include this practice as well.

Ethics & Compliance Month

We host Ethics & Compliance Month on our global intranet every November to engage our workforce on a variety of topics using microlearning, puzzles, competitions and more. This includes promoting behaviour that protects human rights by preventing bribery and fraud, and detecting and investigating modern slavery.

Accessibility

We are striving to make our training and policies accessible to employees.

We have translated our Code of Conduct, Anti-Bribery and Anti-Corruption Policy and Whistleblower Policy into the major languages spoken by our workforce – Dutch, English, German, Polish and Spanish – and will continue to expand this library to include other policies, procedures and languages. We also provide translation assistance for employees via bilingual employees and managers.

Our goal is to keep the language in our policies and training to a high school reading level or lower and use real-world scenarios where possible to make it more relatable for our workforce.



100%

of active employees completed human rights and Code of Conduct training in FY23

Employee engagement

Surveys and polls

We periodically conduct an employee engagement survey to gain insights into our employees' experiences at Sims Limited, including the culture of compliance and the effectiveness of actions taken to address previous findings.

When an employee engagement survey is not conducted, we engage employees in less formal ways, such as polls and quizzes during Ethics & Compliance Month.

Ethics & Compliance Committee

Our Global Ethics & Compliance function routinely engages with its Ethics & Compliance Committee, a cross-functional steering committee tasked with providing oversight and support to the function.

Committee members represent key functions and are spread across regions to be certain multiple perspectives are represented. Members are appointed to the committee by functional leadership. They provide feedback and insights into areas of risk, the effectiveness of our processes, and whether the design of initiatives appears to be a strong response to the identified risks.



FY23 ACTIVITY

EMPLOYEE ENGAGEMENT

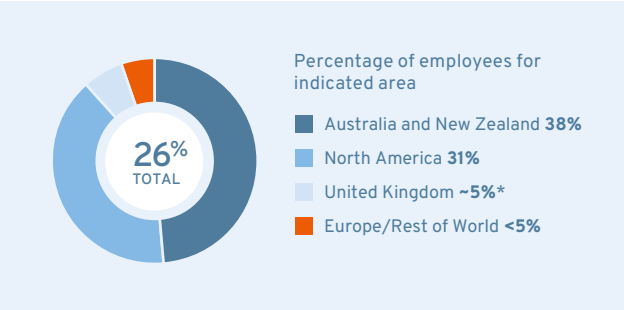
Sims Limited limits global surveys to no more than one per year to avoid employee fatigue. In FY23, our Environment, Health & Safety function worked with consultants to conduct the DuPont Safety Perception Survey. The goal was to judge the effectiveness of the critical risk journey versus the baseline results from our FY19 survey. The results are discussed in depth in our [FY23 Sustainability Report](#) on page 32.

As this channel of engagement was not available in FY23, we sought to engage our employees via polls on our internal communications platform, MySims. The polls focused on employees' familiarity with our processes and their comfort with Sims Limited's willingness and ability to protect them.



Our effectiveness

FY23 COLLECTIVE BARGAINING AGREEMENTS (PERCENTAGE OF INDICATED POPULATION)



* This is a voluntary disclosure. Given the levels of voluntary disclosure, we estimate approximately a 5% representation of our UK employee population and less than 5% representation for the rest of Europe.

Training completions

Our goal for all ethics and compliance training is completion by greater than 99% of the target population.



* Percentage is rounded to the nearest whole percent and refers to the active employees in the target population as of 30 June 2023.

Ethics & Compliance Month participation

The increase in people accessing the Ethics & Compliance Month material and returning to review the material are strong indicators we are successfully engaging our personnel.

In FY23, there were
60%
more unique visitors
than in FY22

In FY23, there were
17%
higher average visits
than in FY22

Grievance reporting

We capture reports of concerns that are received from employees and others via both our hotline and direct reports to their managers and others (open-door reporting). As highlighted last year, the expanded scope of open-door reporting that began in FY21 was fully implemented in FY23, which is reflected by the overall increase in our reports. The large percentage of open-door reports indicates that our employees trust that we will work to address their concerns and they do not fear retaliation.

	FY23	FY22
Total reports	171	111
Substantiated hotline reports*	36%	58%
Modern slavery-related reports	2	0
Substantiated modern slavery-related reports	50%	n/a

* Hotline reports are a better indicator of overall substantiation because open door reports that enter our system have generally been substantiated. We continue to work on the visibility of those which that were not substantiated to obtain a more comprehensive view.

The two open-door reports of potential modern slavery situations in FY23 are discussed under *Our Responses – Investigating human rights concerns* on page 34.



TRAINING EFFECTIVENESS

Employee actions

Two employees raised concerns about potential modern slavery instances in our supply chain (discussed on page 34 at *Our Responses – Investigating human rights concerns*). Both employees stated that our modern slavery training made them realise the situations that might be impacting human rights and more that Sims Limited would want to know about it even though it was not within our operations. Both employees reported their concerns to appropriate personnel as well.

Employee retention

An external consultant remarked that they were impressed by the effectiveness of our human rights remediation training. They were interviewing an employee who had participated in the training six months after it was conducted and said that it was clear from the language the employee used and the specific references to elements of the training that his retention and understanding were very high. Clearly this is also a reflection on the employee, but it also suggests that Sims Limited's selection of who should participate was effective.

Building greater visibility

Our risks

All supplier types are subject to the inherent risk of modern slavery posed by the country in which they are located. Beyond that, certain types of suppliers represent a high risk of modern slavery because of their activities, their supply chain, the nature of their workforce, or the distance to Sims Limited from where they operate.

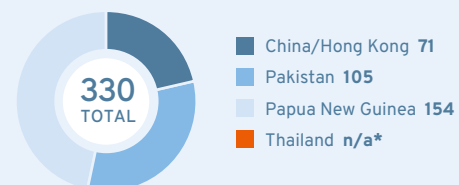
High-risk countries

Based on our analyses, 98.15% of our purchases in FY23 are from lower-risk countries (as identified through our risk assessment process, discussed above under *Our governance*) versus 98.76% in FY22. Below is a breakdown of our suppliers and purchases by region, including those in high-risk countries:

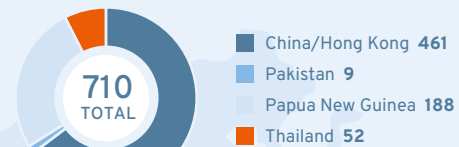
Total high-risk suppliers by country

APAC

FY23



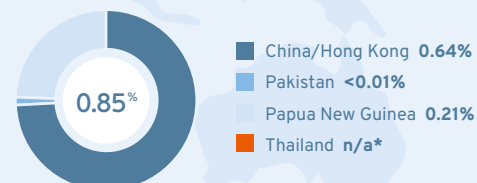
FY22



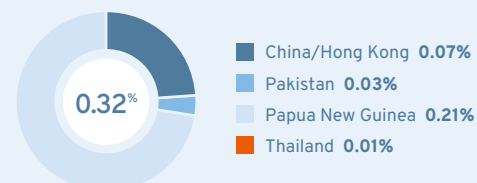
Total high-risk spend by country

APAC

FY23



FY22



AMER

0
TOTAL

AMER

0.00%

EMEA

0
TOTAL

EMEA

0.00%

Turkey n/a*

Turkey 11

Turkey n/a*

Turkey <0.00%

*Risk level was reduced to below High during FY23 risk assessment based on ratings from the public indices.



Trade suppliers

The modern slavery risks that are facing most of our trade suppliers are likely to be forced or child labour and debt bondage. These risks could manifest differently depending on the size of their operations, but size alone is not an indicator of whether abuses exist or not.



- Our casual suppliers are self-employed individuals who often appear to be helped by friends or family members. The suppliers could be controlling these “helpers,” forcing them to perform manual labour and paying them little or nothing.
- Dealers and industrial suppliers are generally larger in size with more employees, but they, too, could be using forced or child labour, either directly or indirectly through contracted labour. They could be systematically paying less than a living wage or causing people to work unreasonable hours in unhealthy and/or unsafe conditions.



- The original equipment manufacturers and multinational corporations that supply materials for our e-recycling business are subject to a high level of scrutiny due to their global profiles but still may harbour these and other human rights issues in their operations and supply chains.
- Subcontractors and downstream vendors are discussed on page 24.



- Our Rocklea demonstration plant was commissioned and commenced testing in June 2023. Our risk assessment of its supply chain is ongoing and will be completed when it commences full operations.



Subcontractors and downstream vendors

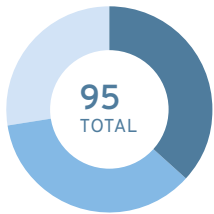
These organisations conduct business in Sims Limited's name and under our contracts with our customers. Currently, only Sims Lifecycle Services utilises subcontractors. If the subcontractors do not have the right controls in place to properly address modern slavery risks, we could be contributing to modern slavery when we send them materials to process. The same holds true for their supply chains.

The companies we subcontract to perform work in Sims Limited's name are in geographic areas where our company does not have a physical presence. This distance from our oversight provides opportunities for them to be using forced or child labour, and this extends to their downstream vendors.

We have subcontractors in the following regions and high-risk countries:

SIMS LIFECYCLE SERVICES SUBCONTRACTORS BY REGION

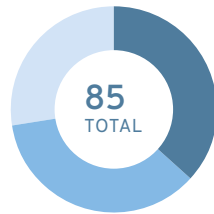
FY22



EMEA 35
AMER 34
APAC 26

HIGH-RISK COUNTRIES
THAILAND – 2
CHINA – 2
HONG KONG – 3

FY23



EMEA 33
AMER 30
APAC 22

HIGH-RISK COUNTRIES
THAILAND – *
CHINA – 2
HONG KONG – 3

* Risk level was reduced to below High during our FY23 risk assessment based on ratings from public indices.

Note: In previous years, subcontractors were reported by entity. We are now reporting by region to better represent the risks. FY22 numbers have been revised accordingly.

Non-trade suppliers

Temporary labour agencies

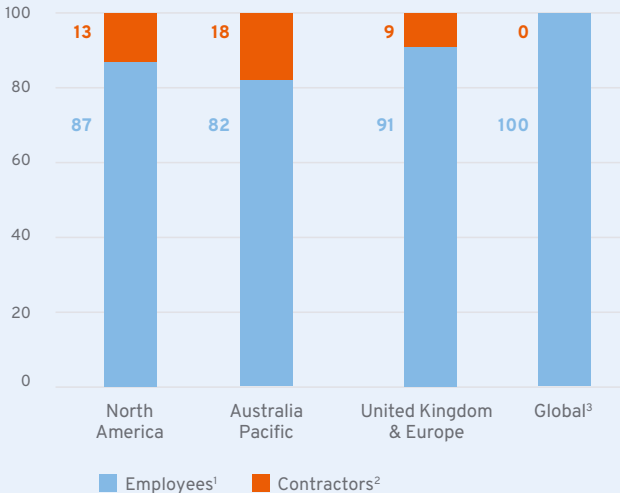
Sims Limited utilises temporary labour across all regions and business lines. We do not require highly skilled workers to fill these roles and the workers often come from low socioeconomic and/or culturally and linguistically different backgrounds than the country in which they are working. These factors increase the potential for modern slavery to exist. However, because Sims Limited's operations are not seasonal, our demand for the workers is consistent, allowing us to avoid the obvious use of migrant labour.

We rely on the agencies and recruiters who provide temporary workers to have governance and procedures in place to ensure that their candidates are eligible to work and are receiving fair and accurate wages. Any fees they charge these workers should be reasonable. If these controls are lacking, Sims Limited may unknowingly engage workers who are being subjected to some form of modern slavery.

FY22 TEMPORARY LABOUR AGENCIES BY REGION. NONE ARE IN HIGH-RISK COUNTRIES:*



* We have commenced a comprehensive review of our temporary labour agency relationships. Because this project is ongoing, we do not have accurate data for FY23. We will include relevant data in next year's report.



- 1 Excludes CEO and non-executive directors. Percentages are rounded to the nearest whole number.
- 2 Temporary labour and others working longer term in Sims Limited's operations and paid by a third party.
- 3 Global refers to employees who are supporting the global business.



Personal protective equipment and uniforms

To keep our employees safe from harm while conducting operations, we provide them with safety boots, cut-resistant gloves, high-visibility clothing, goggles, hard hats and other personal protective equipment. Many of these products involve cotton and leather, which are often produced using forced labour.

Cleaning/security services

The people provided by these services work outside of normal business hours and are not expected to communicate with Sims Limited personnel directly. The services they provide require minimal training. These circumstances make these roles ideal for using those who are being subjected to modern slavery, including forced labour and debt bondage.

Computer equipment and electronics

Computers and other electronics frequently contain tungsten, tantalum, tin, gold and cobalt. These minerals may have been produced in places such as the Democratic Republic of Congo, where there is a strong likelihood that they were mined by forced labour.

Construction

Construction requires the use of both skilled tradespeople and unskilled labour. The unskilled roles can easily be filled by those with limited education and do not require a complex ability to communicate. These factors would allow these roles to be filled by those being subjected to some form of modern slavery, such as forced labour or debt bondage.

Agents

While agents do not directly represent a significant risk of modern slavery, they contribute to modern slavery if they do not conduct business fairly on Sims Limited's behalf. Paying bribes or colluding with other businesses to interfere with free trade contributes to conditions that allow modern slavery to flourish.

SIMS LIMITED'S AGENTS BY REGION



Our risk response

Subcontractor due diligence

New subcontractors

All new Sims Lifecycle Services subcontractors are subject to significant due diligence, including a due diligence questionnaire and on-site visits. Our legal team is involved in the assessment process including verifying that necessary control elements are included in the terms and conditions, such as incorporating our Supplier Code of Conduct.

Continuing subcontractors

Approved Sims Lifecycle Services subcontractors and qualifying downstream vendors are subject to audits that incorporate modern slavery indicators, alternating between onsite and desktop approaches based on risk factors. The risk factors include data privacy, environmental impact, materials value and certification levels. Audits are scheduled to be conducted within 12 months of the last audit being completed.



FY23 ACTIVITY

SUBCONTRACTOR ENGAGEMENT

We reached out to our Sims Lifecycle Services subcontractors explaining our desire to connect with them to understand the modern slavery challenges they face and ways we can support their efforts. This resulted in one response from a subcontractor who was engaging in a similar process of their own. We were comfortable with what we learned of their operations and risk responses and felt they had a strong approach in place.



FY24 COMMITMENT

SUBCONTRACTOR RELATIONS

ENGAGEMENT. Our approach to engaging with Sims Lifecycle Services subcontractors in FY23 did not generate the depth or breadth of contact we desire. We are committed to developing a new strategy for engaging with Sims Lifecycle Services subcontractors with a goal of increasing our visibility into their controls and helping to build their capacity to fight against modern slavery.

OVERSIGHT. We will review the current subcontractor due diligence and auditing documents to be certain they are well-designed to address modern slavery risks in the subcontractors' operations and their selection of downstream vendors.



Temporary labour agency standards

To gain assurance that our partners are providing us with temporary labour who has been properly screened for eligibility to work and freedom from modern slavery, Sims Limited has developed minimum standards for these businesses.

Accountability to Sims Limited Supplier Code of Conduct

Our Supplier Code of Conduct clearly establishes our expectations for third parties with whom we conduct business. We have incorporated the code into our Standard Terms & Conditions, creating accountability for our suppliers to meet these standards. We do not require our direct suppliers to certify that materials incorporated into our products comply with modern slavery regulations

High-risk new supplier due diligence

New supplier due diligence varies across the company and between trade and non-trade, although it always includes validating the entity's existence and legal state.

When new suppliers meet at least one high-risk criteria, additional due diligence steps are performed. We validate the existence of the business through various online searches. We screen for red flags via a third-party platform that identifies sanctions, fines and adverse media associated with the entity. We also require vendors to complete a self-assessment questionnaire around controls they have in place to protect human rights.

Each region designates one individual who is responsible for embedding and maintaining the process locally. Global Ethics & Compliance trains these individuals on the purpose of the new steps and how they contribute to a fairer and more equitable world. The training also covers how to screen entities and individuals and the points of contact for escalation as needed. Global Ethics & Compliance provides ongoing support.



FY24 COMMITMENT

TEMPORARY LABOUR AGENCY STANDARDS ROLLOUT

We will communicate our new minimum standards to existing and new temporary labour agency providers and obtain their positive commitment to meet them. We will work with partners as needed to gain their commitment, including developing action plans to address current gaps. We will cease business with those who will not commit, within current contractual requirements, and those contracts will not be renewed.

We will incorporate the standards into new contracts or contract renewals with committed temporary labour agencies.



FY23 ACTIVITY

NEW HIGH-RISK SUPPLIER ADDITIONAL DUE DILIGENCE ROLLOUT

We expanded the rollout of the additional due diligence processes for new high-risk suppliers to the Sims Lifecycle Services division in FY23. Now that these processes are embedded globally for Sims Lifecycle Services, they are fully implemented across all of Sims Limited.

Vessel screening

We charter vessels to transport bulk materials to our international customers. These vessels are screened using a third-party platform that identifies the country or countries of ownership and operation, the registered and beneficial owners, commercial operators, technical managers and if there are any European Union, Her Majesty's Treasury (UK), Office of Assets Control (OFAC) and OFAC non-Specially Designated Nationals (SDN) sanctions against these parties or the vessel.

Vessels that are screened may not be chartered for reasons that have nothing to do with modern slavery. We include our customers in the selection process and if a vessel does not meet their expectations – for example, the type of vessel, length of trip or ports of call – we will not charter it.

Agent screening and training

As part of our efforts to prevent causing or contributing to practices of modern slavery, we screen and train the agents we use. Agents are thoroughly vetted via a third-party system for possible sanctions as well as risks of corruption prior to contracting their services. We provide them with our Code of Conduct and in-depth training on key risk areas such as bribery and fraud. We require them to positively confirm their understanding of our Code of Conduct and their obligation to comply with it at onboarding and periodically thereafter.



FY24 COMMITMENT

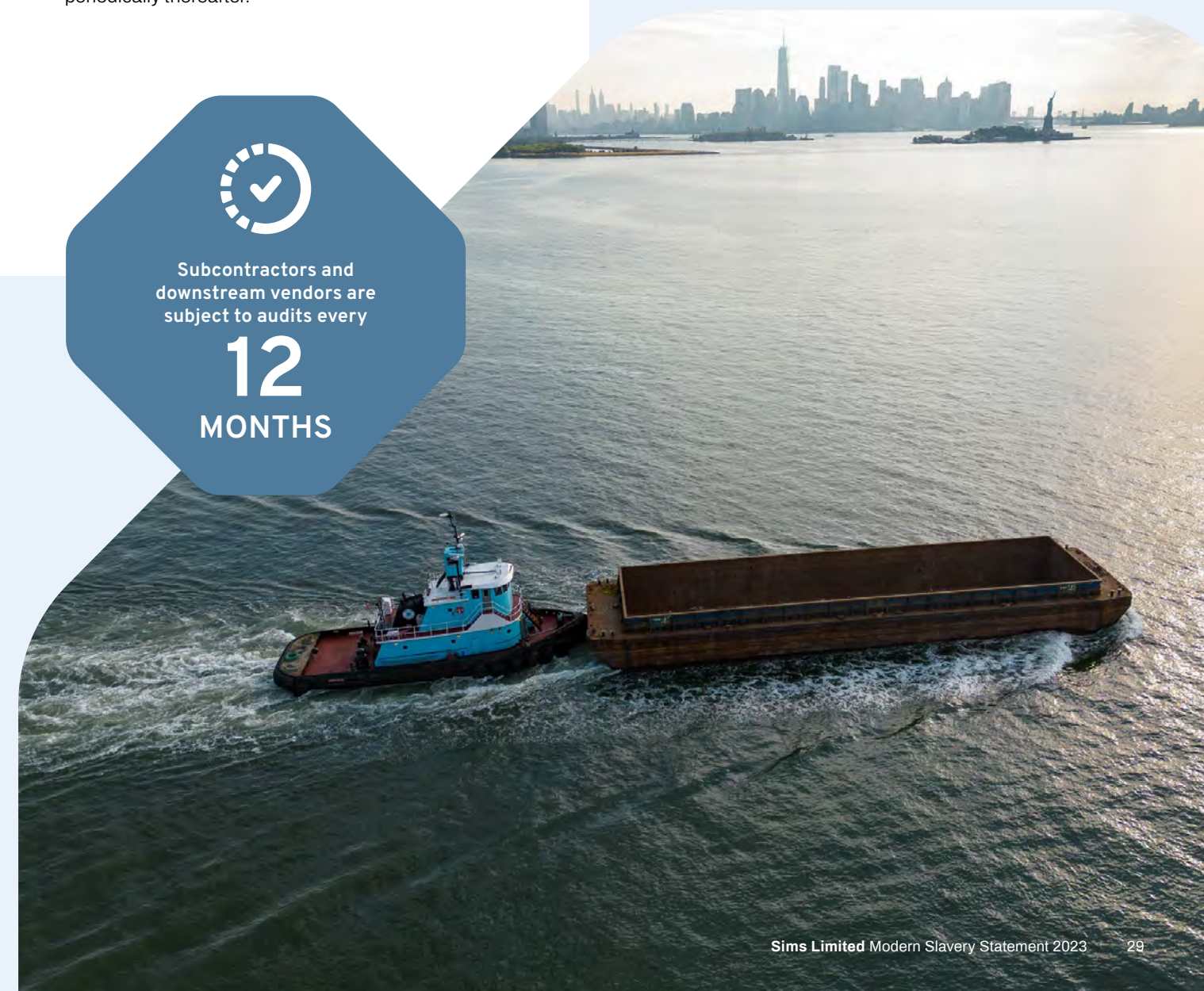
AGENT TRAINING

Historically, we have not provided ongoing training to our agents on how to identify and avoid bribery, corruption and anti-competitive practices. If they do not act appropriately, they can negatively impact the robustness of countries' ability to protect their citizens from modern slavery. We will begin administering training on these topics to our agents as part of the annual recertification process so we can be comfortable that they understand how to conduct business fairly.



Subcontractors and downstream vendors are subject to audits every

12
MONTHS



Our effectiveness

Subcontractor and downstream vendor audits

We used an independent third party to conduct 15 of the audits in FY23. The rest were conducted by internal personnel independent of the operations being examined using a global audit program. All audits were coordinated with the sites in advance.

Below is the breakdown of audits by status and type, separately identifying those in high-risk countries.

Since FY22, 46 downstream vendors and 12 subcontractors were deactivated due to changing business needs. We also removed 12 downstream vendors from our audit plan after reassessing the scope and determining that certain vendors represented a low enough risk that they could be scoped out.

Because we have suspended business with our Russian and Ukrainian subcontractors, audits of these entities are on hold until the conflict is resolved.

New high-risk suppliers screened

We assess the effectiveness of our due diligence activities by the number of suppliers who trigger a red flag and how that is resolved.

There were no new high-risk vendors that failed to pass the additional due diligence procedures. One case was escalated for consideration due to screening results, but further investigation resolved the concern and allowed us to proceed with onboarding the vendor.

Hotline reports from third parties

Receiving reports from third parties is an indicator that we have strong awareness of and access to our grievance systems for everyone, not just our employees.

	FY23	FY22
% of all hotline reports received from third parties	12%	26%
% of hotline reports from third parties related to modern slavery concerns	0%	0%

SUBCONTRACTOR AND DOWNSTREAM VENDOR AUDITS

	FY23 Subcontractor	FY23 Downstream vendor	FY22 Subcontractor	FY22 Downstream vendor
Scheduled	2%	6%	28%	21%
Onsite	1%	3%	3%	7%
Desktop	1%	3%	25%	14%
China/Hong Kong		<1%	4%	1%
Thailand*			1%	
Closed	60%	60%	44%	47%
Onsite	16%	6%	1%	2%
Desktop	44%	54%	43%	45%
China/Hong Kong	1%		2%	
Thailand*			1%	
In Progress	38%	34%	28%	32%
Onsite	–	–	–	<1%
Desktop	38%	34%	28%	32%
China/Hong Kong	4%	<1%	1%	<1%
Total	100%	100%	100%	100%
No. of modern slavery concerns identified	–	–	–	–

* Risk level was reduced to below High during FY23 risk assessment based on ratings from public indices.



Vessels screened

FY23

155

Unique vessels screened

0

Unique vessels not chartered due to modern slavery

FY22

194

Unique vessels screened

0

Unique vessels not chartered due to modern slavery

Agents

All agent certifications were renewed in FY23. No red flags were raised through our continuous monitoring.



Identifying risks

Our risks

High-risk countries

As with our trade supply chain, a significant risk of our modern slavery derives from where sales are located. See charts below showing customers in high-risk countries.

Conflict minerals

Our technology manufacturing customers utilise minerals such as tungsten, tantalum, tin, gold and cobalt in their products. These minerals may be mined by slave labour in areas such as the Democratic Republic of Congo.

Our risk response

The largest volume of sales into high-risk countries are generated by Sims Metal. These sales are handled by our global trade entities, which apply the additional due diligence procedures for new suppliers in high-risk geographies to new customers as well.

Our effectiveness

Our global trade entities had no new high-risk customers who failed to pass due diligence procedures, including the additional due diligence procedures applied to high-risk new vendors. One case was escalated for further consideration due to screening results, but it was resolved without issue.

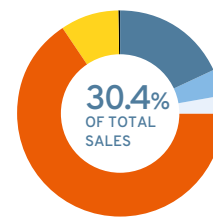
SALES TO HIGH-RISK COUNTRIES

FY23



China/Hong Kong	7.9%
Thailand	N/A*
Afghanistan	Nil
Pakistan	0.6%
Papua New Guinea	<0.01%
Turkey	N/A*
Egypt	N/A*
Cameroon	<0.01%
Russia	<0.01%

FY22



China/Hong Kong	5.5%
Thailand	1.3%
Afghanistan	<0.01%
Pakistan	0.8%
Papua New Guinea	<0.01%
Turkey	20.0%
Egypt	2.8%
Cameroon	<0.01%
Russia	<0.01%

* Risk level was reduced to below High during FY23 risk assessment based on ratings from public indices. Accordingly, sales to these countries are not shown in the breakout of high-risk countries. Values do not total 100% due to rounding.



Investigating human rights concerns

Potential supplier involvement in reported human rights harm

In addition to modern slavery, we understand that other adverse human rights impacts may occur in our supply chain. The way we respond to these adverse impacts can provide insights into how we would respond to an allegation related to modern slavery.

For example, while researching security systems installed at our sites, an employee identified allegations online that facial recognition products from one of the manufacturers were reportedly being used by an overseas government to monitor members of a certain ethnic group.

Our Human Rights Response Council appointed a team to investigate this matter as laid out in our Human Rights Remediation Process. The investigative team presented sufficient information for the council to determine the allegations were credible.

The council placed a temporary freeze on company-wide purchasing of the company's products and formalised an ongoing ban upon the conclusion of the

investigation. This directive was communicated to the other members of the executive leadership team and the appropriate roles in purchasing and operations.

We are working to identify preferred manufacturers for future sales that will include the additional due diligence steps required for high-risk vendors (described earlier in this statement). The manufacturer in this case had not been identified as a higher-risk vendor previously because we purchased their products through a broker and not directly from the manufacturer. This has highlighted the importance of considering risks associated with the purchase of products through third-party brokers.

While in this instance we did not consider that we were directly linked to the alleged human rights harm (in line with the UN Guiding Principles on Business and Human Rights), we still wanted to ensure that we took appropriate steps to assess our potential involvement in the harm and respond accordingly.



Concerns relating to use of prison labour by a subcontractor

During FY23, an employee reported to our Ethics & Compliance function that one of our subcontractors was utilising prison labour to supplement their workforce.

The Human Rights Response Council was notified about this issue and oversaw the subsequent investigation. Our investigation found that the subcontractor operates in a European country and utilises the national prison labour program administered by the federal prison authority. The work is conducted by the inmates onsite at the prison, under the supervision of prison employees.

We recognise that prison labour involves a range of potential human rights concerns, including in relation to whether the work constitutes forced prison labour. We

reviewed guidance from relevant international bodies including the International Labour Organization, about use of prison labour in supply chains. We also considered whether there were any public allegations of forced labour associated with the national prison labour program.

Based on our assessment, we concluded that the use of prison labour by the contractor did not, in this instance, constitute modern slavery. In addition, we considered whether the work undertaken served a rehabilitative purpose. Relevantly, our subcontractor indicated that they are willing to consider hiring former inmates who have performed this type of work in prison because of the experience they will have gained.

Going forward, we plan to consider whether there are risks of forced prison labour in other areas of our supply chains.

Engaging for positive impact

Working with external stakeholders

We seek to engage with external stakeholders to remain current with good practices and become aware of emerging or unknown risks we may be facing, as well as leading practices for mitigating them.

World Business Council for Sustainable Development (WBCSD)

Our CEO participates in the World Business Council for Sustainable Development and its Call to Action for Business Leadership on Human Rights to support and promote the realisation of human rights for all.

United Nations Global Compact

Sims Limited is a proud signatory to the United Nations Global Compact and participates in Australia's Global Compact Network (GCNA). We participate in many GCNA programs and webinars, including the Modern Slavery Community of Practice, which helps businesses understand and discuss new developments around modern slavery and network with other members to share and leverage lessons learned.

Peer engagement groups

Sims Limited participates in many peer engagement groups focused on working together to help drive

ethical practices in our businesses and supply chains. These include Business Ethics Leadership Alliance, Ethics & Compliance Initiative, and Slave-Free Alliance's Waste and Recycling Modern Slavery Working Group.

These groups host roundtable events exploring and sharing new ideas and practices, share useful tools and implementation strategies, coordinate presentations by subject matter experts to help members stay informed, issue white papers, and maintain forums and online discussions for informal connections and sharing.

Annual General Meeting

Each year, Sims Limited holds an Annual General Meeting. Shareholders are able to ask directors of Sims Limited and members of management questions about the business, including about policies and practices related to modern slavery. The meeting for FY 2023 was held on 1 November 2023.



FY23 ACTIVITY

UNITED NATIONS GLOBAL COMPACT BUSINESS & HUMAN RIGHTS ACCELERATOR

We are proud to have been selected to be a participant in the first United Nations Global Compact Business & Human Rights Accelerator. This program was designed to help organisations build their capacity to identify and address human rights risks in their operations and supply chain.

The Accelerator was a six-month program utilising a combination of education, workbooks, case studies and peer discussions to shift organisations from commitment to action with regards to their human rights due diligence and responses.

Our participation in the Accelerator confirmed that the areas of greatest risk for us lie in our use of temporary labour and subcontractors. It also helped expand our understanding of ways we can approach our internal and external engagement as well as better achieve our aims.

We will be working with consultants in FY24 who were key contributors to the Accelerator. They will help us to further refine our approach and develop our next several years of priorities.

Community engagement

We value the health and safety of the communities in which we operate. Often, these are also the communities from which we draw our employees, giving them a personal interest in our interactions as well.

Our engagement with these communities is guided by our Social License Framework and associated governance mechanisms. These are supplemented by our Community Impact Council, a group of employee representatives who provide input, direction and assessment of community impact vehicles such as fundraising requests. We also have dedicated resources at key locations that are tasked with working collaboratively with the local communities to understand their needs and drive any action plans we may develop.

In Australia, we are committed to forming new commercial relationships with Indigenous-owned businesses and developing respectful relationships with Aboriginal and Torres Strait Islander peoples. Sims Limited issued our Reflect Reconciliation Action Plan (RAP) in January 2021, which outlined our commitments to strengthening our relationships with Aborigines and Torres Strait Islander peoples and promoting respect and opportunities for them. The RAP was endorsed by Reconciliation Australia.

We have installed a vast array of operational measures and identified substantial additional investments to address and mitigate any undesirable impact of our operations on our communities and the environment. Such measures include (but are not limited to) buffer walls, enclosing some of our equipment (where reasonably practicable), planting trees to screen off noises and improving visuals, etc.

We work collaboratively with local fire departments and fire detection firms to ensure our control measures in fire prevention and methods for response improve with new technologies. Over the past year, we partnered with fire detection firms to trial state-of-the-art, machine-learning early detection warning systems to control fire risk.



FY23 ACTIVITY

ABORIGINAL AND TORRES STRAIT ISLANDER PEOPLES RIGHTS

Having successfully completed our 2021 Reflect Reconciliation Action Plan (RAP), our second RAP was issued by Sims Limited in June 2023. The new Innovate RAP is a combined commitment of Sims Lifecycle Services and Sims Resource Renewal as well as Sims Metal and reflects an evolution of our progress in the Reconciliation movement. Like its predecessor, our new RAP outlines action plans designed to strengthen relationships between the non-indigenous and the Aboriginal and Torres Strait Islander people, acknowledge and value their rich and lengthy presence on the land, and create opportunities for them as individuals and communities.

We strongly supported the *Voice to Parliament* referendum in Australia, which would have given Aboriginal and Torres Strait Island peoples direct input into policies and decisions that impact them. While over 5.5 million Australians voted to pass the referendum, they represented less than 33% of all votes and the referendum was defeated.



FY23 ACTIVITY

INFORMAL WASTE WORKERS

As part of our pursuit to engage with external stakeholders, we connected with Shift Project, a non-governmental organisation focused on helping businesses and others to embed respect for human rights into their practices in line with the United National Guiding Principles on Business and Human Rights.

Shift Project shared with us some of the lessons they learned from their recent engagement with workers in the informal waste sector (i.e., those who collect, sort, aggregate and valorise plastic packaging recovered from post-consumer waste streams). Their findings are discussed in depth in [*Principles for Corporate Engagement on Human Rights with the Informal Waste Sector*](#) issued in November 2022.

This report identifies multiple human rights impacts within the informal waste sector. These impacts, while potentially severe, only include one related to modern slavery – child labour. This is generally in the context of children accompanying their parents, who do not have access to childcare and deem it safer than leaving them alone.

The report acknowledges that not all forms of child work represent a risk of modern slavery, and the primary concerns are for exposure to hazardous work and inability to access education.

This report supports our internal assessment that our casual suppliers represent a relatively low risk of modern slavery.

Response to world events

Earthquake in Turkey

In FY23, Sims Limited supported Turkey, our second largest export market (representing 18.3% of sales to external customers in FY23), with a \$200,000 donation to on-the-ground earthquake relief efforts, led by AHBAP and UNICEF.

Russian invasion of Ukraine

Russia continued its invasion of Ukraine in FY23, and Sims Limited has suspended business with both Russian and Ukrainian subcontractors until the conflict has been resolved.

Sims Limited recognises that the loss of business might have a negative impact on the workers at these subcontractor sites. If a loss of volume leads to layoffs and closures, the resultant loss of income and health care could leave these workers and their families vulnerable to modern slavery. While support exists for the Ukrainians who have been impacted, there is little help being offered within Russia to those who are being impacted indirectly.

Consultation

Those who directly lead our businesses, as well as those who lead the functions that support them across the company, participate in our executive leadership team, headed by our chief executive officer and managing director. The team and our Board of Directors are kept apprised of our modern slavery efforts throughout the year and were engaged in the drafting and review of this statement.

Our Global Ethics & Compliance function, which leads our efforts to prevent and detect modern slavery, participates in cross-functional discussions on a routine basis with the Ethics & Compliance Committee and on calls with group-level functions to discuss existing initiatives and how they impact governance and risk.

Sims Limited's employees participate in local, national and international trade associations, which provide insight into such issues as gender equality, and environmental and sustainability topics, all of which impact modern slavery risks.

Externally, Sims Limited received feedback from the Australian Council of Superannuation Investors about our FY22 Modern Slavery Statement. Our statement was well-received, and we have focused on the areas for improvement they identified to refine our approach.

Sims Limited seeks guidance from non-governmental organisations focused on human rights, such as United Nations Global Compact Network Australia, Antislavery International and Human Rights Watch. Sims Limited's director of Global Ethics & Compliance also participates in networking groups of compliance officers where leading practices for addressing human rights and other compliance issues are exchanged.

Recognition and resolve

At Sims Limited, we know that in pursuit of our purpose to create a world without waste to preserve our planet, we can directly and indirectly, impact people's human rights. We believe that all human beings are born free and equal and should be treated with dignity and respect. While society has made progress to protect underrepresented populations, there is still much work to be done, and, as an organisation, we have a role to play. By working with our employees, shareholders, supply chain and other stakeholders globally, we can drive further accountability to protect vulnerable people from harm.

This statement was approved by the Sims Limited Board of Directors on 22 December 2023.

Signed by:



Geoff Brunsdon,
Chairman of the Board
Sims Limited*



Stephen Mikkelsen,
CEO and Managing Director
Sims Limited*

* Inclusive of all listed entities in Appendix A including Sims Group Australia Holdings Limited.

Compliance mapping reporting requirements

Statement Elements	Australia Modern Slavery Act	UK Modern Slavery Act	California Transparency in Supply Chain Act
Compliance statement and Our company	Identify the reporting entity. Describe the reporting entity's structure, operations and supply chains.	Organisation's structure, business and supply chain.	
Our governance: policies		Organisation's policies in relation to slavery and human trafficking.	
Our governance: Risk assessment process	Describe the actions taken by the reporting entity, and any entity it owns or controls, to assess the risks of modern slavery practices in the supply chains of the reporting entity and any entities it owns or controls.	The steps the organisation has taken to assess the risk of slavery and human trafficking taking place.	
Our operations: Our risks	Describe the risks of modern slavery practices in the operations of the reporting entity and any entities it owns or controls.	Parts of the organisation's business where there is a risk of slavery and human trafficking taking place.	
Our operations: Our risk response	Describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to address the risks of modern slavery practices in the reporting entity and any entities it owns or controls, including due diligence and remediation processes.	The steps the organisation has taken to manage the risk of slavery and human trafficking taking place. The training about slavery and human trafficking available to its staff.	Disclose the extent employees and management who have direct responsibility for supply chain management receive training on human trafficking and slavery.
Our supply chain: Our risks	Describe the risks of modern slavery practices in the supply chains of the reporting entity and any entities it owns or controls.	Parts of the organisation's business and supply chains where there is a risk of slavery and human trafficking taking place, and the steps it has taken to manage that risk.	
Our supply chain: Our risk response	Describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to assess and address those risks, including due diligence and remediation processes.	Due diligence processes in relation to slavery and human trafficking in its business and supply chains.	State whether the company requires its direct suppliers to certify that materials incorporated into products comply with modern slavery regulations. Confirm whether the company audits suppliers in evaluating compliance with the company's standards for trafficking and slavery in its supply chains, and whether they are independent and unannounced.
Assessing effectiveness	Describe how the reporting entity assesses the effectiveness of such actions.	Organisation's effectiveness in ensuring that slavery is not taking place in its business or supply chains, measured against such performance indicators as it considers appropriate.	Disclose whether the company has internal procedures for determining whether employees or contractors are complying with company standards regarding slavery and human trafficking. Confirm whether the company engages in verification activities to identify, assess and manage the risks of human trafficking in its product supply chain, and if so if a third-party verifier was used.
Other relevant information	Include any other information that the reporting entity, or the entity giving the statement, considers relevant.	n/a	Management
Consultation	Describe the process of consultation with (i) any entities the reporting entity owns or controls; and (ii) for a reporting entity covered by a joint statement, the entity giving the statement.	n/a	Management

Appendix A

Sims Limited entities:

- Balafia sp. z.o.o. (Poland)
- CIM Trucking, Inc. (United States)
- Export Enterprises, LLC (United States)
- Global Sustainability Insurance Corporation (United States)
- Key Export, LLC
- Metal Management Indiana, Inc. (United States)
- Metal Management Midwest, Inc. (United States)
- Metal Management Northeast, Inc. (United States)
- Metal Management Ohio, Inc. (United States)
- Metal Management, Inc. (United States)
- PNG Recycling Limited (Papua New Guinea)
- Sims Aluminum Pty Limited (Australia)
- Sims Aluminum, Inc. (United States)
- Sims ARG, Inc. (United States)
- Sims Corporate Pty Ltd (Australia)
- Sims E-Recycling Pty Limited (Australia)
- Sims Foundry Limited (United Kingdom)
- Sims Global Commodities Pte Ltd. (Singapore)
- Sims Group Australia Holdings Limited (Australia)
- Sims Group Canada Holdings Limited (Canada)
- Sims Group German Holdings GmbH (Germany)
- Sims Group Global Trade Corporation (United States)
- Sims Group Holdings 1 Pty Ltd. (Australia)
- Sims Group Holdings 2 Pty Ltd. (Australia)
- Sims Group Recycling Solutions Canada Ltd (Canada)
- Sims Group UK Holdings Limited (United Kingdom)
- Sims Group UK Limited (United Kingdom)
- Sims Group UK Pension Trustees Limited (United Kingdom)
- Sims Group USA Corporation (United States)
- Sims Group USA Holdings Corporation (United States)
- Sims Industrial Pty Limited (Australia)
- Sims Lifecycle Reciclagem de Electrônicos Ltda (Brazil)
- Sims Lifecycle Services AB (Sweden)
- Sims Lifecycle Services BV (Netherlands)
- Sims Lifecycle Services Global Holdings BV (Netherlands)
- Sims Lifecycle Services GmbH (Germany)
- Sims Lifecycle Services, S.A. de C.V. (Mexico)
- Sims Limited (Australia)

- Sims Metal Management Finance Limited (United Kingdom)
- Sims Metal Management USA GP (United States)
- Sims Pacific Metals Limited (New Zealand)
- Sims Recycling Solutions Holdings, Inc. (United States)
- Sims Recycling Solutions, Inc. (United States)
- Sims Recycling Solutions India Private Limited (India)
- Sims Recycling Solutions Ireland Limited (Ireland)
- Sims Recycling Solutions Pte. Ltd. (Singapore)
- Sims Resource Renewal Pty Limited (Australia)
- Sims Southwest Corporate (United States)
- Simsmetal East LLC (United States)
- Simsmetal Holdings Pty Limited (Australia)
- Simsmetal Industries Limited (New Zealand)
- Simsmetal Properties NSW Pty Limited (Australia)
- Simsmetal Properties QLD Pty Limited (Australia)
- Simsmetal Services Pty Limited (Australia)
- Simsmetal West LLC (United States)
- SMM New England Corporation (United States)
- SMM Southeast LLC (United States)
- Trishyiraya Recycling India Private Limited (India)

The following entities are associated with a joint venture controlled by Sims Limited.

- Richmond Steel Recycling Limited (Canada)
- Rondout Iron & Metal Company, LLC (United States)
- Sims E-Recycling (NZ) Limited (New Zealand)

The following entities are associated with a joint venture controlled by Sims Limited's partner. Because Sims Limited does not control operations, this statement does not cover the activities of these entities, and they are not assessed as part of our operations or supply chain.

- Joule Energy Pty Ltd. (Australia)
- LMS Energy Pty Ltd. (Australia)
- LMS Swanbank Pty Ltd (Australia)
- Navitus Pty Ltd (Australia)
- SA Recycling Inc.
- Sims Energy Pty Ltd (Australia)
- Sims Energy USA Holdings Corp (United States)
- Sims Energy USA LLC (United States)
- Sims Municipal Recycling of New York LLC (United States)

