

Human Rights Policy

1. Purpose

Abacus Group recognises that respecting and promoting human rights is an integral part of our business and is a key component of our broader sustainability strategy. One of the guiding principles of our business is that the human rights of everyone should be respected and valued.

Abacus Group operates wholly within Australia and New Zealand, countries which have democratic governments with high standards of governance, strong legislative systems that support human rights, national employment standards, privacy, anti-corruption, and non-discrimination. We abide, at a minimum, by the human rights-related laws in these countries. However, Abacus Group recognises that instances can still occur which are inconsistent with the promotion of human rights.

Our commitment is to implement and monitor ongoing practices which support human rights with reference to the *UN Guiding Principles on Business and Human Rights* and the *Australian Modern Slavery Act 2018*. The focus of our implementation is on those human rights and principles most relevant to our business and supply chains.

In this policy, **human rights** means those rights expressed in the *International Bill of Human Rights* (including the *Universal Declaration of Human Rights*, the *International Covenant on Civil and Political Rights* and the *International Covenant on Economic, Social and Cultural Rights*) and the principles concerning fundamental human rights set out in the International Labour Organisation's *Declaration of Fundamental Principles and Rights at Work*.

2. Scope of Application and Responsibilities

The Policy applies to Abacus Group and its team members. Everyone in Abacus Group responsible for doing their part to make sure that the human rights of others are respected and valued in connection with the operations of Abacus Group's business and supply chains.

Abacus Group expects our business partners and suppliers to uphold the principles set out in this Policy and urges them to adopt similar policies within their own businesses.

This Policy will be reviewed on an ongoing basis by the Risk and Compliance Manager and will consider any change in legislative or regulatory requirements and changes in Abacus Group's operations.

3. Expectations - Abacus Group

Abacus Group seeks to ensure that human rights are upheld on an ongoing basis by:

- developing the Abacus Group Code of Conduct and supporting policies (including the Work Health and Safety Policy, the Anti-Discrimination Policy, the Anti-Bullying Policy, the Harassment and Vilification Policy, and the Diversity and Inclusion Policy);
- operating a workplace that is open, fair, inclusive, and respectful of fundamental human rights including but not limited to race, ethnicity, religious or cultural background, gender, sexual orientation, pregnancy, parental status, carer's responsibilities, and age;
- providing a safe and healthy workplace which promotes physical, psychosocial, and financial wellbeing;
- ongoing engagement, education and awareness with team members and our suppliers;
- developing and implementing a Supplier Code of Conduct;
- incorporating human rights into purchasing decisions;
- conducting human rights and modern slavery due diligence into our supply chains on an ongoing basis and ensuring our supply chains are, as far as we are aware, free from modern slavery;
- reporting on the risk of modern slavery in our business and supply chain in our Modern Slavery Statement;
- providing access to an effective grievance mechanism for our team members (Complaints and Grievance Handling Policy); and
- providing access to a reporting mechanism (Whistleblowing Policy) for our team members and suppliers.

Abacus Group rejects all forms of modern slavery in our operations, supply chain and in our business partnerships.

4. Expectations – Team members

All team members are expected to respect and value the human rights of others in connection with the operation of Abacus Group's business and supply chains. This includes:

- respecting diversity and inclusion in accordance with Abacus Group's Diversity and Inclusion Policies;
- acting to prevent and eliminate unlawful discrimination, harassment, or bullying (including complying with all legal obligations and standards as set out in Abacus Group Anti-Discrimination Policy, Harassment and Vilification Policy, and Anti-Bullying Policy);
- caring deeply about the health, safety, and physical, psychosocial, and financial wellbeing of all team members and all other persons who may attend our workplaces or be impacted by our



actions, (including complying with all applicable duties and obligations under work health and safety laws and Abacus Group's Work Health and Safety Policies);

- complying with all applicable laws, regulations, and standards, relating to the protection and promotion of human rights; and
- acting promptly to report to Abacus Group any situations which might give rise to a concern about human rights compliance within Abacus Group's business or supply chains (including any situation which might be contrary to modern slavery standards).

5. Expectations – Business partners and suppliers

Abacus Group also expects our business partners and suppliers to conduct their own businesses in a safe and responsible manner, including by:

- complying with all applicable laws, regulations, and standards, relating to the protection and promotion of human rights;
- ensuring that workers in their businesses and supply chains enjoy equal opportunity and a work environment free from harassment, intimidation, or improper or unlawful discrimination on the basis of any legally protected attribute (including, but not limited to, race, ethnicity, religious or cultural background, gender, sexual orientation, pregnancy, parental status, carer's responsibilities, and age);
- ensuring that no child labour or forced labour is used in connection with their businesses or supply chains;
- allowing freedom of association and collective bargaining within their own businesses and supply chains;
- ensuring that workers in their business and supply chains enjoy fair remuneration, and are paid in accordance with all applicable laws; and
- complying with any applicable reporting and due diligence requirements under any modern slavery law applying to their business (including the Australian Modern Slavery Act 2018).

6. Reporting and notification

The Abacus Group Risk and Compliance Manager will be notified immediately if a breach of human rights or modern slavery is found in our supply chain. If so, Abacus Group may form a response committee, or otherwise take action as appropriate.

7. Definitions

In this Policy:

- Abacus Group (ASX:ABG) means the stapled group incorporating Abacus Trust, Abacus Income Trust, Abacus Group Holdings Limited, Abacus Group Projects Limited, together with its controlled entities and related bodies corporate (as defined under the Corporations Act 2001).



- “*Suppliers*” to Abacus Group include contractors, sub-contractors, consultants as well as suppliers of products and services.

8. Related legislation and policies

The Policy is to be read in conjunction with other Abacus Group corporate policies, which also outline our commitment to respecting and promoting human rights, and related legislation, including:

- Code of Conduct;
- Supplier Code of Conduct;
- Anti-Discrimination Policy;
- Anti-Bullying Policy;
- Harassment and Vilification Policy;
- Sexual Harassment Prevention Policy;
- Diversity and Inclusion Policy;
- Work Health and Safety Policy;
- Whistleblowing Policy;
- *Corporations Act 2001*(Cth); and
- *Modern Slavery Act 2018*(Cth) and Annual Modern Slavery Statement

9. Document Control

Effective: 01 July 2026

ABG Board approved: 18 June 2026

