



## Statement

This Statement is made on behalf of Caseware International Inc. and its subsidiaries and affiliates (collectively “Caseware”, “we”, “us”, “our”) pursuant to *Fighting Against Forced Labour and Child Labour in Supply Chains Act, 2023* (the “Act”). Caseware welcomes and supports the transparency encouraged by the Act.

This Statement has been prepared by Caseware in relation to the actions and activities during the financial year ending April 30, 2024, and will continue to apply until amended.

### 1) Structure, Activities and Supply Chain Initiatives

Caseware was founded in 1988, and its principal place of business is in Toronto, Ontario, Canada. Caseware is a leading supplier of auditing, financial reporting and tax software to governments and professional and corporate clients for more than 35 years. Caseware does not provide physical products; Caseware provides data analytical software and associated services to maintain the software and support additional analytical reports.

Caseware operates in North and South America, Europe, Australia, Asia, and Africa. Caseware sells its software in the aforementioned regions and primarily conducts research and development in North and South America. In addition, Caseware employs over 750 permanent employees worldwide, and over 250 of those employees are in Canada.

With respect to procurement of goods and services from third-party suppliers, Caseware’s suppliers are generally based in Canada and the United States, with other suppliers based in countries such as the UK, India, Colombia, and other regions. Our suppliers, resellers, and distributors provide a range of goods and services to Caseware, such as IT and communications equipment and services, office supplies, promotional merchandise, software, consulting and advisory services, financial transaction services, offshoring services, and reselling and distributing of products and services. It is vital to Caseware that its suppliers take responsibility too, from how they source raw materials to how they treat workers and comply with accepted international and best practice standards. Caseware is actively looking at ways to improve and advocate sustainability across its supply chain.

### 2) Caseware’s Commitment – Policies and Due Diligence Processes

Caseware has a zero-tolerance approach to all forms of forced labour and child labour, including servitude, forced, bonded and compulsory labour, and human trafficking, and we expect our suppliers to adopt the same approach. Caseware is committed to doing business responsibly, ethically and legally; this has been the foundation for Caseware’s global culture. Caseware will continue to commit to ensuring there is no slavery, servitude, force or compulsory human labour, child labour, abuse of power over vulnerable individuals, human trafficking or any other form of exploitation as contemplated by the Act in any part of our business or our supply chain.

Caseware acknowledges that respecting human rights is a shared responsibility of all organizations regardless of where they operate globally. Caseware adheres to the applicable labour and employment laws and standards that address issues such as pay, hours of work, and minimum age. In addition, Caseware has policies in place to promote safe working conditions. For instance, Caseware believes that material environmental, social and governance (“ESG”) factors are critical to our business, from both an opportunity and a risk-mitigation perspective. Therefore, we seek to properly assess, address, and monitor our impact on the environment; our relationships with colleagues, customers and the communities where we operate; and our governance of ESG issues.

The following are the governing principles of Caseware’s ESG Policy:

- Good Governance
- Ethics and Responsibility
- Privacy and Cybersecurity



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- Environment and Climate Change
- Business Travel
- Social and Community Engagement
- Human Rights
- Health, Safety, and Wellness
- Diversity, Equality, and Inclusion
- Supply Chain

### 3) Caseware's Initiative – Mitigating Risks

Caseware strives to be transparent and accountable in all commercial endeavours. As an organization, Caseware is committed to meeting all applicable social, ethical and legal standards, which will ultimately benefit Caseware's customers, employees, and the community at large.

Caseware takes an active approach to its corporate responsibility. For example, at the point of recruitment, appropriate checks in accordance with relevant laws are carried out on prospective employees and our People Team works closely with the relevant teams in the local territories to make sure that compensation, holidays, pay and conditions are appropriately managed and compliant with legal and societal norms in the various jurisdictions that Caseware operates in around the world.

As set out in Caseware's Code of Ethics, Whistleblowing Policy, PeopleBook and Anti-Bribery and Corruption Policy, Caseware strongly encourages anyone, both internal and external to Caseware, to raise concerns to Caseware's Executive Leadership Team (the "ELT"), Legal Team and/or to an employee's people manager of any issues concerning this Statement. It is explicitly stated in our policies that employees can always escalate concerns without the fear of any form of retaliation.

### 4) Forced Labour and Child Labour Risks, Training, Remediation

To date, Caseware has had no identified instances of modern slavery or human trafficking. We are in the process of reviewing whether to adopt a Supplier Code of Conduct and/or relevant training, and if we feel it is appropriate for us to implement, we will embed that into our processes. Notwithstanding the foregoing, if during our current contractor vetting process, it is discovered that additional measures are required for a certain supplier, Caseware will (i) reconsider acquiring services from such a supplier and/or ii) incorporate further contractual protections, as required, to manage any perceived risk of non-compliance with the Act and/or this Statement.

### 5) Moving Forward

Caseware's efforts to combat the issue of modern slavery and human trafficking will continue to be ongoing, evolving, and continually improving. Caseware will continue to review its human rights efforts, as well as best practices in the marketplace to understand how it can further strengthen our commitments under this Statement.

### 6) Our Consultation and Governance Process

In preparing this Statement, Caseware consulted with vital departments of our organization, including IT, Commercial & Marketing, Risk & Compliance, People Operations, and Legal. These teams operate across our enterprise, including across the subsidiaries to which this Statement applies. This consultation process has supported our enterprise-wide approach to modern slavery.



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This Statement was reviewed by Caseware's applicable ELT and approved by our Chief Executive Officer, David Osborne.

**7) Approval and Attestation pursuant to section 11 of the Act**

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in this Statement for the entity or entities subject to the Act. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this Statement is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

Signed by

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*David Osborne*  
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David Osborne  
Chief Executive Officer  
Caseware International Inc.  
May 29, 2024