Uniting Church in Australia
SYNOD OF VICTORIA AND TASMANIA



Motivating Ethical Sourcing

Ensuring goods imported into Australia are free from forced labour

March 2026

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Acknowledgements: The Synod thanks Lily Ransley and Fergus Coghlan for their assistance with research to identify corporations associated with goods produced using modern slavery and imported into Australia.

The Freedom Fund provided funding for the research contained in the report.

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Executive Summary

Talk of the abuses of slavery! Humbug! The thing itself is the essence of all abuse!
Harriet Beecher Stowe, a US Christian abolitionist and author

Forced labour, and more broadly modern slavery, remains a significant global problem in the production of some of the goods that are imported into Australia. Goods produced with forced labour gain a competitive price advantage over those produced where workers earn decent wages and have decent working conditions.

While the Australian *Modern Slavery Act 2018* has had some positive impacts in making reporting entities and their suppliers more conscious of modern slavery risks in supply chains, it does not require corporations to take meaningful action to address modern slavery risks consistently.

There have been few on-the-ground investigations to assess the impact of the actions outlined by reporting entities in their Modern Slavery Statements under the Modern Slavery Act.

The following report examined three supply chains into Australia for products identified as being at high risk of people being in forced labour in the production of the goods:

- Clothing from Mauritius;
- Palm oil from Malaysia; and,
- Coffee from Brazil.

The report assesses whether reporting entities' efforts are sufficient to address the risks of modern slavery in their supply chains.

The Synod used Freedom of Information (FOI) requests to obtain lists of suppliers who had exported the goods in question to Australia in 2024 from the Australian Department of Home Affairs.

In the case of clothing from Mauritius, the civil society organisation Transparentem published a 2023 report identifying three corporations in Mauritius where workers reported forced labour indicators in their factories in 2021 and 2022. Transparentem followed up with workers again in 2023 and 2024, and with buyer corporations through 2025.

The FOI data identified that R.E.A.L Garments, named in the Transparentem report as having forced labour indicators reported by its workers, had exported to Australia in 2024. The FOI data also revealed that Rodd and Gunn, G-STAR RAW, Diesel S.P.A, and ASOS had all exported clothing from Mauritius to Australia. Transparentem identified all of them as customers of the suppliers in Mauritius, where workers had reported forced labour indicators.

G-STAR RAW and Diesel S.P.A publicly reported that remediation action was taken in the factories identified by Transparentem. ASOS signed on to a Transparentem-organised letter to the Mauritian government, but had not participated in remediation actions as of March 2025.

As of March 2025, Transparentem reported that not all workers they had identified as having paid high recruitment fees had been reimbursed. In 2023 and 2024, workers interviewed alleged that factory supervisors intimidated them into not reporting grievances or revealing that they had not been reimbursed for recruitment fees.

None of the customer corporations disclosed the level of financial contribution they had made towards remediation of the harm suffered by workers who had reported forced labour indicators. It appears the customer corporations required the Mauritius suppliers to pay for most of the remediation costs, even though it seems likely the customer corporations probably benefited from the forced labour through lower prices for the clothing produced. Rodd & Gunn and G-STAR RAW stated they had taken steps to ensure better working conditions in the factories in Mauritius from which they source. Rodd & Gunn no longer sourced from any of the factories where Transparentem had interviewed workers. ASOS did not reply to the Synod's correspondence.

In the case of palm oil in Malaysia, we were unable to find an organisation able to conduct an investigation at the plantation level. Instead, an investigation spoke to multiple government, law enforcement, civil society and industry sources. The Synod verified the information against several sources that are working on labour rights in the palm oil sector. The sources generally reported that the situation for most migrant workers in palm oil production had significantly improved. That was especially the case for workers in the supply chains of FGV Holdings Bhd and SD Guthrie Bhd, both of which had been subject to Withhold Release Orders (WROs) by the US Customs and Border Protection. A WRO prevents products from the corporation in question from entering the US. At the time of writing, both WROs had been lifted.

However, our sources also indicated the likely presence of forced labour indicators on more remote palm oil plantations in the Malaysian state of Sabah. Some of these plantations are likely to be in the supply chains of products to Australia.

Also, a February 2025 report on living wages for migrant workers on palm oil plantations in Sabah found that most workers interviewed earned less than the minimum legal wage, and none earned above it.

The sources also agreed that more could be done to eradicate forced labour in Malaysian palm oil production if buying corporations were willing to invest more.

Our examination of corporations selling products in Australia that likely contain palm oil sourced from Malaysia revealed a vast disparity in efforts to address forced labour. Corporations such as Nestlé, Ferrero, Mars and Colgate-Palmolive appear to be making significant efforts to address the risks of forced labour in palm oil sourced for their products. Other corporations appear, based on their public disclosures, to be free-riding off the efforts of others to address forced labour in Malaysian palm oil production.

The Malaysian palm oil case study makes the case for greater action by the Australian Government to require a more consistent effort from corporations to address forced labour in supply chains. It will not be sustainable to expect some corporations to make the bulk of the effort to curb forced labour while others free-ride.

In examining coffee sourced from Brazil, Cooxupé has exported over 900 tonnes of coffee to Australia in 2024. In 2025, the Brazilian Government identified five coffee grower entities that had imposed modern slavery on their workers who were supplying to Cooxupé.

Cooxupé responded by suspending coffee purchases from the farms in question and segregating any stockpiled batches to ensure traceability and integrity of the products delivered to customers. However, it is not clear what additional steps Cooxupé is taking to ensure that other coffee-growing entities it sources from are not using workers trapped in modern slavery.

In our view, the case studies make the case for the Australian Government to take further action to motivate corporations to ensure that people in their supply chains are not subjected to forced labour. There are certainly corporations that are taking meaningful actions, such as working with non-government organisations, providing grievance channels for workers, working with

suppliers to conduct ethical recruitment and publicly revealing suppliers they will not deal with. However, some corporations appear to be taking minimal action based on what they have publicly disclosed. The Australian Government is allowing some corporations to recklessly benefit from forced labour in their supply chains, which can provide such corporations with a competitive advantage in production costs over more ethical corporations.

The Synod recommends the actions the Australian Government should take include:

- Allowing data on imports to Australia to be made public to make it easier to identify cases where goods imported into Australia have involved the abuse of workers through forced labour;
- Implement a system to ban the importation of goods where workers have been subjected to modern slavery in their production;
- Set up an investigations body in the Australian Border Force dedicated to investigating likely cases of the importation of goods produced with the involvement of modern slavery;
- Allow complaints to be made against corporations that may be recklessly allowing modern slavery to be present in their supply chains, similar to anti-dumping processes that already exist in Australia;
- Strengthen regulation to require corporations to undertake reasonable steps (due diligence) to ensure workers in their supply chains are not trapped in modern slavery for high-risk products; and,
- A mechanism for the Australian Anti-Slavery Commissioner to declare that a product, service or industry carries a high risk of modern slavery, and require entities to have regard for such declarations in their due diligence.

1. Introduction

> *"Let everyone regulate his conduct... by the golden rule of doing to others as in similar circumstances we would have them do to us, and the path of duty will be clear before him."*
>
> Christian English anti-slavery activist William Wilberforce

The Gospels reveal God as a God of justice, for whom just relations are central, and who is accordingly on the side of people who are in financial poverty, disadvantaged, marginalised or exploited. The Christian Church is called to be a sign of the 'new humanity' God has brought into being through the life, death and resurrection of Christ. Therefore, to live and act in ways that contribute to human well-being in all its dimensions.

All human beings are created by God and are intrinsically valuable. All people, therefore, should be treated with respect. Respect also involves the conditions in which people work.

Forced labour, and more broadly modern slavery, remains a significant global problem in the production of some of the goods that are imported into Australia. Goods produced with forced labour gain a competitive price advantage over those produced where workers earn decent wages and have decent working conditions.

As pointed out by Eilstrup-Sangiovanni and Sharman, the growth in international law has outpaced state enforcement capacities and efforts.[1] Modern slavery falls into that category. They have pointed out that frequent non-compliance with treaties and laws undermines the establishment of a 'compliance pull'. It encourages entities to take international law less seriously or disregard it altogether. Repeated violations, if unchallenged, may thus create a status quo that makes it more difficult to challenge the further proliferation of similar practices.[2] Their assessment of the problem of addressing crimes that occur across borders, which applies to modern slavery, was:[3]

> *While globalisation has allowed law-breakers to operate virtually without regard to borders, governments and law enforcement agencies remain constrained by national boundaries and resulting jurisdictional restrictions and sovereignty concerns. Resource limitations present a further barrier. Police and judicial systems in many countries are ill-prepared to combat crime and ensure compliance because they lack adequate resources, personnel or technical capacity.*
>
> *But a major barrier to enforcement remains a lack of will.*

However, they also argued that not all enforcement brings about compliance. Nor is enforcement the only way to improve the effectiveness of international laws. Information provision, lobbying and 'naming and shaming' all play important roles.[4]

1 Mette Eilstrup-Sangiovanni and Jason Sharman, 'Vigilantes beyond Borders. NGOs as Enforcers of International Law', Princeton University Press, Princeton, 2022, 15.
2 Ibid., 30-31.
3 Ibid., 33.
4 Ibid., 18.

The Synod campaigned to introduce a reporting mechanism through legislation for businesses in industries with a high risk of modern slavery in their production from 2011. We supported and participated in the development of the *Modern Slavery Act.*

In 2018, the Australian Parliament passed the *Modern Slavery Act*. The law requires businesses and other entities with over $100 million in revenue to produce a report stating their actions to address the risks of modern slavery in the goods and services they purchase. The Synod of Victoria and Tasmania produces its own Modern Slavery Statements under the law.

In our experience, the *Modern Slavery Act* has had a positive impact in making reporting entities and their suppliers more conscious of modern slavery risks. As a result, many have started taking some steps to identify and mitigate modern slavery risks in their supply chains.

Compliance with submitting a statement by reporting entities captured under the threshold of the Act has been high. Much of the credit for the high levels of compliance is due to the substantial efforts of the Government's Modern Slavery Business Engagement Unit.

By design, the primary purpose of the *Modern Slavery Act* is to identify which industries are taking meaningful action to address modern slavery based on the statements made by reporting entities under the Act. Such reporting can help identify where further regulatory action may be needed. Modern Slavery Statements need to be complemented with work to identify which sectors contain the greatest prevalence of modern slavery. The statements demonstrate whether businesses' efforts to address modern slavery match the prevalence of modern slavery risk in that sector.

There has been a drift in the expectations towards the reporting mechanism itself driving actions to reduce the prevalence of modern slavery, including measures to rectify instances of modern slavery. However, the statements themselves do not result in such activities.

There are two primary strategies by which reporting entities can address the risk or prevalence of modern slavery:

- Reporting entities, individually or collectively, using leverage to get their suppliers to take corrective action. The ability to do this requires that the entity can detect modern slavery in their supply chain, have sufficient leverage to persuade the supplier to commit to corrective action, and can verify the corrective action has been taken; or
- The reporting entity de-risks its supply chain by shifting its purchasing away from suppliers with detected modern slavery or with a high risk of modern slavery being present. Such de-risking can also be achieved through positive policy settings, for example, by using only suppliers with a workforce that includes members of independent unions or by using only suppliers that demonstrate they pay a living wage. De-risking is more achievable when the reporting entity has insufficient leverage over its suppliers or cannot verify whether promised corrective action has been taken. It is a valid and desirable strategy that rewards suppliers who treat their workers well and drives criminal enterprises out of business by denying them a market.

The above outcomes require motivated businesses to take the desired action and have the capacity and knowledge to do so.

Given the hidden and criminal nature of modern slavery, it is deeply flawed thinking to believe that there will ever be more than a small minority of businesses having the skills to detect modern slavery and implement remediation strategies when identified. The proportion of businesses taking remedial action and the quality of that action will be enhanced if assisted by governments and law enforcement agencies, and if reporting entities within the same supply chains act collectively.

We agree with the Office of the Australian Anti-Slavery Commissioner that the Modern Slavery Act's "reporting-based framework has not delivered the meaningful action or real-world change needed to protect people from exploitation."[5] Further, we agree that "The Act's current reporting-

5 Office of the Australian Anti-Slavery Commissioner, "Recommendations to strengthen Australia's modern slavery laws: Initial position paper", 30 January 2026, 3.

based framework is not up to the challenge of tackling forced labour and other forms of modern slavery, and is failing vulnerable workers".[6]

There is more the Australian Parliament could do to catch up with other governments' efforts to stamp out modern slavery. For example, Section 307 of the US Tariff Act 1930 prohibits importing goods produced in any foreign country by forced labour. Under the law, the US Customs and Border Protection (CBP) can seize goods entering the US at the border and refuse entry when there is reasonable evidence that the goods were produced with forced labour. By using their 'Withhold Release Orders' (WROs), the US CBP agency has been able to pressure companies to address modern slavery in goods they are producing or purchasing. For example, the use of WROs forced some Malaysian factories producing rubber gloves to take stronger action against forced labour and debt bondage of workers in their factories. It has also forced corporations producing solar panels to stop relying on forced labour in China to produce cheaper panels sold in the US.

Some civil society organisations have assisted reporting entities in improving their Modern Slavery Statements. Others have put their energy into assessing the quality of statement samples, with the aim that the critique will prompt reporting entities to improve their efforts to detect modern slavery risks in their supply chains and remediate cases of modern slavery.

However, what has been lacking is on-the-ground investigations to establish the impact of actions outlined by reporting entities in their Modern Slavery Statements. Such investigations test whether the efforts of reporting entities are truly inadequate to the level of risk present. Such on-the-ground investigations are vital in establishing whether the efforts of reporting entities are sufficient compared to the risks of modern slavery present in their supply chains.

The following report examines cases of credible allegations or findings of forced labour in supply chains of goods linked to Australia.

In response to Freedom of Information (FOI) requests to the Department of Home Affairs, the names of companies exporting to Australia from the specified high-risk locations and industries in 2024 were provided. In some cases, the Department of Home Affairs also provided the number of shipments and the quantities shipped by that exporter to Australia in 2024.

While the Department of Home Affairs can release information on suppliers exporting to Australia, the *Customs Act 1901* Subsection 233BABAF(3) prevents the disclosure of the Australian buyer.[7]

The report examines what suppliers exporting to Australia have done when allegations or findings of forced labour of workers in their operations or supply chain have been identified. Where Australian buyers have been identified, the report outlines the actions these companies have made to the allegations or findings of forced labour.

The Synod contacted organisations and experts that were either in-country or working with people in-country to verify the information in each of the three case studies.

6 Ibid., 5.
7 https://www.abf.gov.au/help-and-support-subsite/Pages/disclosing-information.aspx



2. Clothing from Mauritius

A freedom of information request to the Department of Home Affairs revealed the following companies had exported clothing from Mauritius to Australia in 2024:

- R.E.A.L Garments Ltd;
- Aquarelle Clothing Ltd;
- Rodd and Gunn UK Ltd
- Rodd and Gunn USA Inc;
- Rodd and Gunn Canada;
- Rodd and Gunn New Zealand Limited;
- Rodd and Gunn Singapore Pte Ltd;
- G-STAR RAW;
- Diesel S.P.A;
- Tommy Hilfiger Europe BV;
- ASOS (which owns major brands such as Topshop, Miss Selfridge, Reclaimed Vintage, AsYou and Dark Future);
- Calvin Klein Europe BV; and,
- Just Group Limited.

Between October 2021 and August 2022, Transparentem interviewed 79 migrant workers at six garment factories in Mauritius.[8] Transparentem identified with regards to R.E.A.L Garments Ltd, Denim de l'Ile Ltd (DDI) and Firemount the following abuses and forced labour indicators in their factories in Mauritius:[9]

- High recruitment fees, ranging from $1,770 to $4,740;
- Deceptive recruitment (ILO forced labour indicator);
- Abusive living and working conditions (ILO forced labour indicator);
- Intimidation and threats (ILO forced labour indicator);
- Abuse of vulnerability;
- Audit deception and deficiencies; and,
- Inadequate response to worker grievances.

8 Transparentem, ""I came here with so many dreams". Labour Rights Abuses and the Need for Change in Mauritius' Apparel Factories", December 2023, 10.

9 Transparentem, "I Came Here with So Many Dreams": Labour Rights Abuses & the Need for Change in Mauritius' Apparel Factories", March 2025.

Most interviewed workers at DDI, Firemount, and R.E.A.L. said recruitment agents in their home countries deceived them about wages (including details of additional deductions taken for food and accommodation) and the terms and conditions of their contracts.[10] DDI and R.E.A.L. told Transparentem they would implement new measures to ensure migrant workers could see contracts before agreeing to take jobs in their factories.[11] Firemount suggested that it would implement "comprehensive education programs for workers to make them aware of their rights, including information on recruitment processes and associated costs."[12]

Transparentem engaged investigators found evidence of high recruitment fees for workers at Aquarelle Clothing Ltd, ranging from $350 to $2,940.[13]

A follow-up investigation by Transparentem in July and August 2023 found that workers across the factories reported being intimidated. They said they did not feel comfortable reporting grievances, including how much they paid in recruitment fees and related costs.[14]

After Transparentem shared the initial investigation findings with buyers, investigators conducted additional interviews with 31 workers at DDI, Firemount and R.E.A.L in 2023.[15]

DDI was incorporated in Mauritius in 2004, and for the fiscal year ending in June 2022, the company reported a revenue of more than $66 million. DDI said it produced six million metres of denim and 3.5 million garments a year.[16]

Firemount was established in 1987 and specialises in producing denim garments.

R.E.A.L was established in 1985 and specialises in producing denim garments. In June 2021, the company reported revenue of $28 million in the previous year. The company reported an annual production capacity of two million pieces and has a workforce of 1,200 employees.[17]

Aquarelle Clothing Ltd was established in 1994 and produces casual and denim shirts. It is a subsidiary of CIEL Textile, which in turn has 19 locations in Mauritius. Aquarelle Clothing Ltd's revenue for the financial year ending June 2022 was $24 million.[18]

Transparentem identified that ASOS, Diesel and G-STAR RAW sourced from DDI. G-STAR RAW included DDI on its list of tier 1 suppliers, which it publicly disclosed as of December 2024.[19] DDI is one of two suppliers G-STAR RAW sources in Mauritius, and the two suppliers account for 1% of the corporation's sourcing.[20] Rodd & Gunn sourced from Firemount and Aquarelle. Diesel and Rodd & Gunn sourced from R.E.A.L Garments.[21] Rodd & Gunn stated that they had ended their buying relationship with Firemount before the end of 2023.[22]

DDI, Firemount, Aquarelle and R.E.A.L Garments all denied that their workers paid any recruitment fees.[23]

Transparentem contacted Diesel, G-STAR RAW, and Rodd & Gunn in response to the abuses. As of March 2025, Transparentem reported that not all workers they had identified as incurring high recruitment fees would be reimbursed for the fees they paid.[24]

10 Transparentem, ""I came here with so many dreams". Labour Rights Abuses and the Need for Change in Mauritius' Apparel Factories", December 2023, 13.
11 Ibid., 14.
12 Ibid., 14.
13 Ibid., 12.
14 Transparentem, "I Came Here with So Many Dreams": Labour Rights Abuses & the Need for Change in Mauritius' Apparel Factories", March 2025.
15 Ibid., 10.
16 Ibid., 8.
17 Ibid., 8 - 9.
18 Ibid., 9.
19 https://www.g-star.com/en_au/raw-responsibility-sustainability/people/workers-rights
20 https://www.g-star.com/en_au/raw-responsibility-sustainability/manufacturing-map
21 Transparentem, "I Came Here with So Many Dreams": Labour Rights Abuses & the Need for Change in Mauritius' Apparel Factories", March 2025.
22 Transparentem, "Limited Progress Towards Remediation and Lack of Transparency by Some Global Apparel Brands", August 2024.
23 Transparentem, "I Came Here with So Many Dreams": Labour Rights Abuses & the Need for Change in Mauritius' Apparel Factories", March 2025.
24 Ibid.

Diesel's parent group, OTB Group, disclosed in their 2023 sustainability report:[25]

During 2023, two suppliers who also work for Diesel were involved in a Transparentem NGO investigation in Mauritius concerning alleged commissions connected with the recruitment of migrant workers and other forced labour risks, as defined by the ILO. Diesel promptly responded and, together with some of the 18 brands involved in the investigation, carried out a specific third-party audit on both plants through a company specialised in this field.

The audits confirmed some non-compliances highlighted by Transparentem, for which

corrective measures are already underway, while the alleged high commissions relating to the recruitment of migrant workers were not confirmed.

To underline its commitment to promoting the fair treatment of workers in the supply chain, in 2023, Diesel signed the commitment with regard to responsible hiring promoted by the Fair Labour Association (FLA) and the American Apparel & Footwear Association (AAFA).

However, there was no follow-up reporting in the OTB 2024 sustainability report.

Diesel, Rodd & Gunn, and G-STAR RAW all collaborated with other buyers to remediate the abuses identified at the factories. In a statement published by the Business and Human Rights Resource Centre on 13 December 2024, G-STAR RAW stated:[26]

> *We have committed to proper remediation of any adverse findings ever since these concerns were brought to our attention. We have since contributed to a broader remediation program, aimed at further improvements that help prevent the occurrence of any potential (migrant) labour rights violations. We have for example worked on improving the factory grievance mechanism, improving overall living conditions, and improving the overall worker's ability to advocate for fair treatment and address workplace concerns (e.g. through a newly elected Workers' Committee).*
>
> *As planned, based on the findings from the second independent investigation conducted earlier this year, (which was aimed at providing a more detailed view on potential payments made by workers to third parties) we are now finalising a financial contribution in line with our presence in the factory. This is set to be completed before the end of the year.*

G-STAR RAW's modern slavery statement on its website complies with UK requirements and dates from 2017-2018.[27]

Rodd & Gunn stated in their 2024 Modern Slavery Statement that they were sourcing from two Tier 1 suppliers in Mauritius, accounting for 4.1% of their garment supply, down from 5% in the 2023 financial year.[28] The Modern Slavery Statement reported that Rodd & Gunn had reviewed its Supplier Code of Conduct and developed a new Migrant Worker Recruitment Policy. The policy aims to set clear expectations of suppliers regarding the responsible recruitment of migrant workers.[29] The Modern Slavery Statement made no mention of the Transparentem reports and engagement. Instead, it was stated that "During a supplier monitoring exercise, it was uncovered that migrant workers at two of our Mauritius factories incurred out-of-pocket expenses (land transportation costs) as part of their recruitment process… While these recruitment-related fees were minor in nature, reimbursement to the workers was of high priority. Both factories agreed on the remediation and reimbursement to all workers."[30]

ASOS did not engage in remediation activities relating to DDI. They have played a role in several initiatives concerning migrant workers in Mauritius. They also signed onto a Transparentem-

25 OTB Group, "2023 Sustainability Report", 80.
26 https://www.business-humanrights.org/en/latest-news/g-star-raws-response-to-2nd-transparentem-rejoinder-december-2024/
27 https://www.g-star.com/en_au/raw-responsibility-sustainability/people/workers-rights
28 Rodd & Gunn, "Modern Slavery Statement FY24", 2024, 13-15, 20.
29 Ibid., 34.
30 Ibid., 2024, 37.

organised letter to the government of Mauritius, but had not participated in remediation as of March 2025.[31] Their Canadian Modern Slavery Statement covering September 2024 to August 2025 stated that ASOS has a helpline and access to remedy through the Migrant Resource Centre in Mauritius.[32]

Buyer groups for DDI, Firemount and R.E.A.L commissioned audits by Verité to evaluate Transparentem's findings. The buyer group for Aquarelle opted to work from audit findings provided by PVH and conducted by LRQA (formerly ELEVATE).[33] The findings of these audits were not shared with Transparentem, despite Transparentem's repeated requests for access.[34]

In October 2024, it was alleged that Verité said the buyer group's responses to Transparentem did not accurately reflect its findings. In some cases, its findings had been mischaracterised or selectively excerpted misleadingly.[35] Verité stated that its assessments found widespread evidence of recruitment fees being charged, including up to $3,500 at one factory. At another, nearly 100 workers declined to disclose how much they paid to recruitment agents for fear of retaliation and felt comfortable divulging only the payments they made to other parties for internal travel and food. Verité stated that its findings relating to deception, intimidation and threats, and grievance mechanisms were also not fairly reflected in the published buyer responses to Transparentem's report.[36]

The government of Mauritius passed the Recruitment Agencies Act in October 2023, which includes important protections for migrant workers. However, among other shortcomings, the Act fails to clarify that foreign agents cannot charge workers fees and does not provide grievance mechanisms through which migrant workers can seek redress.[37]

The Government did increase the minimum wage for migrant garment workers by 40% in 2024.

Between March and July 2024, investigators spoke with eight workers who said they currently or had recently been employed at Aquarelle Clothing Ltd, DDI, Firemount, and R.E.A.L. Workers alleged the following updated information:[38]

- Recruitment fees were not reimbursed. All the workers alleged they had paid hundreds or thousands of dollars in recruitment fees to recruitment agents to secure their jobs, but no workers reported receiving any significant repayments.
- Workers at DDI stated that the food quality was poor and may have gotten worse. One DDI worker alleged that, "After working the entire day, we cannot satisfy our hunger. For that reason, a lot of people fall sick." Workers from Firemount reported they could now cook their own food, which was an improvement. Workers at R.E.A.L stated that food quality had recently improved.
- Some workers from DDI, Firemount and R.E.A.L reported that supervisors would tell workers what to say to auditors. Workers at DDI and R.E.A.L. also said supervisors told them that if they spoke out about problems, their orders would drop and they would become unemployed, receive lower salaries, or be sent back to their home countries.
- Many of the interviewed workers at DDI, Firemount and R.E.A.L reported recent salary increases, which likely resulted from a government increase in the minimum wage in 2024.

31 Transparentem, "I Came Here with So Many Dreams": Labour Rights Abuses & the Need for Change in Mauritius' Apparel Factories", March 2025.
32 ASOS, "Modern Slavery Statement: September 2024 – August 2025", 2025, 6.
33 Transparentem, "I Came Here with So Many Dreams": Labour Rights Abuses & the Need for Change in Mauritius' Apparel Factories", March 2025.
34 Business and Human Rights Resource Centre, "Mauritius: Transparentem investigation prompts buyer remediation & compensation for migrant workers at garment factories supplying major apparel brands", 13 December 2024.
35 Jasmin Malik Chua, "Are Poor Social Audits Fueling Migrant Worker Abuse in Mauritius's Garment Industry", *Sourcing Journal*, 17 October 2024, https://sourcingjournal.com/topics/labor/migrant-worker-mauritius-garment-workers-transparentem-1234720798/
36 Ibid.
37 Ibid.
38 Transparentem, "Migrant Garment Workers Still Waiting for Change", September 2024.

PVH, Barbour, and Second Clothing reported that they had executed an agreement with R.E.A.L. in August 2024 to support the logistics of a plan to repay workers for recruitment fees in September 2024. Many workers had left R.E.A.L since the problems were first reported, making it more difficult to contact them.[39]

In 2024, the US Department of Labor's Bureau of International Labor Affairs added garments made in Mauritius to their 2024 List of Goods Produced by Child or Forced Labour.

On 18 November 2025, the US CBP issued a Withhold Release Order against garments, apparel and textiles manufactured in Mauritius by Firemount Group based on information that reasonably indicated forced labour use.[40] The CBP assessment was based on evidence, including interview questionnaires, audio recordings, interview transcripts, open-source non-government reports, news media reports, and academic research. The CBP formed the view that:

> *Taken together, the evidence demonstrated that workers at Firemount are subject to four International Labour Organisation indicators: abuse of vulnerability, debt bondage, deception, and intimidation and threats. The facts underlying these indicators show, by reasonable suspicion, that workers are engaged in forced labour (i.e., work performed involuntarily and under menace of penalty).*

The Synod wrote to Rodd & Gunn, ASOS and G-STAR RAW.

The Synod asked Rodd & Gunn:

- What actions it had taken to address forced labour indicators related to R.E.A.L and high recruitment fees at Firemount, R.E.A.L., and Aquarelle;
- If the corporation has made any financial contribution to the repayment of high recruitment fees, and if so, what has been the size of the contribution; and,
- What measures Rodd & Gunn has undertaken to ensure the information obtained by audits in Mauritius were accurate and free from workers being pressured to lie about their situation.

The corporation replied on 1 December 2025 with a statement that included the following:

> *Rodd & Gunn's ESG team have dedicated significant time and resources and together with a group of brands sourcing from Mauritius, industry bodies, the Mauritius Government and civil society, considerable monitoring and due diligence activities were deployed to investigate and seek improvements for migrant workers in Mauritius*
>
> *Through combined efforts in all 3 buyer groups, factories agreed to repay all workers for internal travel expenses they incurred during the recruitment process. All factories made considerable efforts in improving their policies, labour agent management practices and worker hiring processes, worker training and improvements of working & living conditions.*
>
> *Since the investigations' publication, Rodd & Gunn further implemented new policies, systems and due diligence processes to better capture migrant worker-specific risks and help prevent possible violations in the future…*
>
> *As of now, Rodd & Gunn no longer have a buying relationship with the factories from this investigation. However, we have further improved and strengthened our due diligence processes for all suppliers where migrant labour presents a heightened risk.*

39 Ibid.
40 US CBP, "CBP issues Withhold Release Order on Firemount Group Ltd", Media Release, 18 November 2025.

For example,

- We track and record all use of migrant labour in our supply chain, whether domestic or foreign.
- We engage directly with suppliers to ensure the principles of our Migrant Worker Recruitment Policy & AAFA/FLA [American Apparel & Footwear Association/ Fair Labour Association] Signatory responsibilities are upheld.
- We review & substantiate our suppliers' practices through 3rd party industry audits/certifications.
- We report on our actions taken to identify, prevent and mitigate potential and actual harms in our supply chain through public disclosure in our Modern Slavery Statement.

The Synod asked G-STAR RAW:

- If all the relevant workers at DDI had been reimbursed for high recruitment fees;
- What financial contribution G-STAR RAW had made to remediation at the DDI factory; and,
- What steps G-STAR RAW had taken to ensure that workers are free to speak without coerced answers in audits at DDI?

The corporation replied on 17 December 2025 to say that it had:

> *… continued to prioritize remediation and improvements for workers. Earlier this year, the remediation program addressing worker-borne recruitment fees was completed. Beyond financial remediation, we have supported measures focused on workers' rights and well-being, including strengthened grievance channels, enhanced worker representation, and improvements to living and dining conditions.*

No response was received from ASOS.



3. Palm Oil from Malaysia

Malaysia is the largest direct supplier of palm oil to Australia, accounting for nearly 98% of imports.

According to the International Organisation for Migration, it is estimated that approximately half a million migrant workers in Malaysia work in the palm oil sector.[41]

The Malaysian Government faces a significant challenge in ensuring that migrant workers on palm oil plantations are not subjected to illegal exploitation. For example, there are fewer than 100 labour inspectors based in the state of Sabah to monitor 1.63 million hectares of palm oil plantations.[42] Sabah is the second-largest palm oil-producing state, after Sarawak. It represents 27% of the country's palm oil production.[43]

The Coalition of Sovereign Migrant Workers (KBMB) released a report in February 2025 on living wages for migrant workers on palm oil plantations in Sabah. They interviewed 46 workers across three plantations between mid-2023 and the end of 2024. They found that many migrant workers, especially harvesters, earn a monthly income of RM1,000 – 1,300 ($360 - $470) for working eight-hour days. Women doing spraying, distributing fertiliser and fruit-picking typically earned only RM800 – 1,000 ($290 - $360). None of the workers interviewed earned above the legal minimum wage of RM1,700 ($620).[44]

Information from a freedom of information request to the Department of Home Affairs revealed that the following companies exported palm oil from Malaysia to Australia in 2024:

- Aak Malaysia Sdn Bhd
- Ecolex Sdn Bhd
- Intercontinental Speciality Fats Sdn Bhd
- Kl Kepong Edible Oils Sdn Bhd
- Keck Seng (Malaysia) Berhad
- Moi Foods Malaysia Sdn Bhd

However, the investigation commissioned by the Synod did not identify any of these palm oil corporations as being specifically associated with forced labour on palm oil plantations.

Keck Seng Malaysia Bhd is a Malaysian-listed subsidiary of Singapore-based palm oil business group Keck Seng Group. It operates one palm oil refinery and eight plantations in Johor. An independent assessment conducted by the Malaysian-based accreditation company Intertek Certification International Sdn Bhd, ahead of its RSPO certification in 2017, indicated that the company sourced 30% of the palm oil it needs for its refinery from its own estates and 70% from external suppliers in Johor.

41 Alfian Al-Ayubby and Abu Mufakhir, "Living Wage for Migrant Workers in the Palm Oil Plantations in Sabah, Malaysia", Koalisi Buruh Migran Berdaulat, February 2025, 2.
42 Alfian Al-Ayubby, "Plantation Workers Can Barely Live on Malaysia's Minimum Wage", Fulcrum, 3 June 2025.
43 Statista, "Total Planted Area for Palm Oil in Sabah, Malaysia form 2014 to 2023", 2023.
44 Alfian Al-Ayubby, "Plantation Workers Can Barely Live on Malaysia's Minimum Wage", Fulcrum, 3 June 2025.

Moi Foods Malaysia Sdn Bdh is a subsidiary of the Malaysian-based business group Mewah Group, and sources palm oil from SD Guthrie and FGV Holdings Bhd. The Mewah group has a subsidiary registered in Australia, food and commodity trader MOI International (Australia) Pty Ltd. The company has not been required to produce a Modern Slavery Statement in Australia.

Ecolex Sdn Bhd is also an associate company of the Mewah Group. Ecolex is a Roundtable on Sustainable Palm Oil (RSPO) member and listed as a processor and trader of palm oil.

Intercontinental Specialty Fats Sdn Bhd is a subsidiary of the Japanese-based edible oils manufacturer The Nisshin Oillio Group Ltd. The Nisshin Oillio Group Ltd was listed as a supplier of an SD Guthrie refinery in 2024. It is our understanding that Intercontinental Specialty Fats Sdn Bhd operates as a consolidator, sourcing fresh palm bunches or crude palm oil from other sources for processing. It does not operate any oil palm plantations.

Aak Malaysia Sdn Bhd is the Malaysian subsidiary of the Swedish-based global corporation and producer of vegetable oils and fats, Aak AB. Aak Malaysia Sdn Bhd sourced palm oil from Sime Darby-owned mills in 2024. Ferrero stated that it sourced palm oil from AAK as of June 2024.[45]

KI Kepong Edible Oils Sdn Bhd is a subsidiary of Kuala Lumpur Kepong Bhd. It appears that Mars sources palm oil from them. Ferrero has disclosed that it sources palm oil from KI Kepong.[46]

In addition, there are companies that import goods into Australia that include palm oil sourced from Malaysia. A commercial trade database accessed by the Synod included transactions in which PepsiCo Inc. purchased palm oil from Malaysian supplier FGV IFFCO Sdn Bhd, a joint venture between FGV Holdings and the UAE company IFFCO.

It was previously alleged that Vietnamese, Bangladeshi and Ghanaian subsidiaries of Nestlé imported palm oil from Malaysian supplier Sime Darby Berhad.[47]

Juremont Pty Ltd is SD Guthrie's exclusive distributor in Australia, according to Juremont's website.[48] According to a 2023 SD Guthrie corporate presentation, SD Guthrie sells palm oil sourced from Malaysia to Australia.[49] According to Juremont's website, the company distributes ingredients to "Australia's top twenty food manufacturing companies". Juremont does not provide a list of these companies. Their 2024 Australian Modern Slavery Statement acknowledges that palm oil sourced from Malaysia is a product at high risk of involving modern slavery in its production.

The Synod commissioned an investigation in early 2025 to determine whether forced labour was present in Malaysian palm oil production by corporations connected to Australian supply chains. Industry sources indicated that the persistence of forced labour in Malaysia's palm oil sector is primarily driven the reluctance of Malaysians to engage in low-paid, physically demanding work. That has led to a growing reliance on migrant labour, which is often more vulnerable to exploitative practices. Working conditions are often worse on isolated remote plantations, where limited access to external support, advocacy and even basic necessities exacerbates the vulnerability of migrant workers. The workers lack support from consulate services from their embassies. There is also an absence of non-government organisations to help remedy their grievances. A lack of awareness, capacity, skills, motivation and training among estate managers about sustainability and social standards contributes to exploitative treatment of workers. Most managers and staff prioritize production. Maintaining high production levels clashes with commitments to improve labour conditions, such a limiting working hours.

Allegations were raised that recruitment agencies deceive migrant workers with false promises about job roles. It is alleged there is almost no due diligence conducted on recruitment agencies by corporations that use them, meaning that some estates use unregulated intermediaries to identify, recruit and bring workers to Malaysia. Upon arrival, the workers are subjected to harsh working conditions, required to meet strict daily quotas to earn wages and frequently denied proper safety equipment. Migrant workers have limited avenues to report grievances or negotiate

45 https://www.ferrero.com/int/en/people-planet/source-our-ingredients-sustainably/palm-oil
46 Ibid.
47 Andrew Haffner, "Malaysian palm oil giant seeks to repair image after abuse claims", *Al Jazeera*, 25 May 2022.
48 https://www.juremont.com.au
49 https://www.sdguthrie-international.com

working conditions. The lack of formal representation mechanisms increases their vulnerability systemic abuse.

A source working in Malaysia reported that some plantations, especially in the state of Sabah, continue to employ people who arrive unregulated at the plantation. These migrant workers are particularly vulnerable to being exploited. Third or fourth generation stateless migrant workers continue to work on plantations in Sabah. Setting up ethical recruitment processes assists in curbing such exploitation. However, government regulation processes of recruitment in Sabah are reported to not be easy to use, which drives plantations to use informal recruitment channels. Informal recruitment often mean workers are not briefed about the employment conditions in Malaysia, are not provided with a employment contract and not provided with pre-departure training.

Sources stated the most effective catalyst for reforms by Malaysian palm oil operators has so far been pressure from foreign markets, particularly buyers or governments that tie procurement to ethical labour practices. According to sources, large companies like FGV Holdings Bhd and SD Guthrie Bhd have implemented improvements primarily in response to particular commercial consequences, namely the risk of losing access to lucrative foreign markets.

Sources in Malaysia also described the Malaysian government's response to allegations of forced labour and other worker exploitation as lacking urgency and seriousness. The lack of urgent government action was attributed to:

- the majority of affected workers are foreign nationals; and,
- the industry is geographically dispersed with many remote operations.

A civil society organisation in Malaysia stated that efforts to eradicate forced labour on palm oil plantations had been ineffective due to a lack of clarity on who is responsible within the corporations for addressing the issues. It was stated that palm oil corporations often work in silos, making it unclear whether a sustainability officer, a plantation manager or a compliance team should monitor plantation operations. The source stated that forced labour mitigation efforts have had little impact due to weak enforcement, a lack of investment in technology to reduce manual labour, and the heavily profit-oriented nature of some palm oil corporations, which seek to drive down labour costs without ensuring that employees' rights are upheld. The source alleged that the implementation of certification systems and audits had largely been weak and ineffective in eliminating forced labour. The source suggested that the absence of functional workers' committees and sustainability managers prevented long-term oversight and reform at plantations.

Sources the Synod spoke to stated that the Malaysian Sustainable Palm Oil (MSPO) certification scheme set stringent standards and had had some impact in curbing the prevalence of forced labour in palm oil production. However, effective enforcement of the certification scheme remains a problem. The sources stated that auditors lacked the training and motivation to understand forced labour issues. It was stated that some MSPO auditors were unable to identify which of the eleven indicators of forced labour applied to their audit findings.

The source stated that long-term reforms were needed rather than just reimbursing workers for recruitment fees. They stated:

> *Structural problems remain across the board and many companies shift their market focus from the US to India or China, where there is a less pressure on labour rights… The sheer scale of these operations means that any initiative for change must be strategic and long-term, but most companies don't operate that way. In government-linked companies, we see slightly more structured efforts, but private firms often fall short.*

3.1. FGV Holdings Bhd

A former government employee who had been responsible for contracting employees for FGV Holdings Bhd reported that forced labour indicators were prevalent at several FGV Holdings Bhd

plantations, especially in Sabah. It was alleged that undocumented migrant workers were charged excessive recruitment fees by recruitment agencies and faced poor living conditions, low wages and unpaid overtime after arriving at the plantations. According to the source, estate supervisors often justify these violations and claim that the workers voluntarily agreed to the extended hours. The remote locations of the plantations and limited awareness among workers of their rights hindered external support, such as from non-government organisations and unions. Fear of retaliation or deportation discouraged workers from making formal complaints.

However, another reliable source in Malaysia informed the Synod that FGV Holdings Bhd had made meaningful progress in addressing the risk of worker exploitation through the recruitment process. They stated that FGV Holdings recruits directly from source countries, meeting with workers and briefing them before they sign a work agreement.

The Federal Land Development Agency (FELDA), a Malaysian government agency tasked with rural land development, is a 81.92% shareholder of FGV Holdings Bhd.[50] A source in Malaysia stated that FELDA has a considerable number of plantations, and that labour conditions on those plantations are generally worse than those of other corporations, including FGV Holdings Bhd.

FGV Holdings Bhd was linked to forced labour allegations in 2015. On 26 July 2015, US-based newspaper *The Wall Street Journal* (WSJ) reported that workers on palm oil plantations operated by FGV Holdings Bhd in Jempol, Negeri Sembilan, experienced pay withholding and deductions, forced retention of passports and poor living conditions. Although FGV denied the allegations, investigations by the Roundtable on Sustainable Palm Oil (RSPO), a global non-profit that promotes sustainable practices in the palm oil industry, and US authorities found the allegations to be true. As a result, in September 2020, the US Customs and Border Protection (CBP) issued a Withhold Release Order (WRO) banning FGV's palm oil and derivatives from all US ports of entry.

In March 2024, FGV Holdings Bhd announced that it had implemented remedial measures to lift the WRO, including the appointment of an independent consultant to assess FGV's employment practices. FGV Holdings Bhd also allocated RM 642.2 million (US$150.29 million) to improve its workers' living conditions. The funds were to be used to improve housing and provide access to safe drinking water and the internet, among other measures. In addition, FGV stated that it was enhancing its hiring procedures to ensure the compliance of recruitment agencies. However, a former government employee stated that FGV Holdings Bhd had yet to implement robust monitoring systems on labour conditions, which has allowed abuses to continue.

Local sources stated that FGV Holding Bhd's plantations in Peninsular Malaysia, operated largely by local Malaysians, offered relatively better working conditions for migrant workers.

As of March 2024, FGV had also reimbursed MYR 73.97 million (US$17.31 million) to more than 20,000 of its current and former migrant workers who were charged illegal recruitment fees. In June 2024, FGV submitted a petition to lift the WRO.[51] On 15 January 2026, US CBP announced that it would no longer detain palm oil and palm oil products produced by FGV at ports of entry. The US CBP stated that since the imposition of the WRO, "FGV has taken actions to identify, correct and prevent forced labour."[52]

In responding to the WRO being lifted, FGV Holdings stated they had:[53]

- Implemented a program that reimbursed 23,461 current and former workers for recruitment fees;
- Upgraded 2,520 houses and constructed 1,002 new units between 2024 and 2025;
- Expanded internet connectivity for workers in remote areas through the installation of internet satellites at 165 sites;

50 https://felda.gov.my/en, https://disclosure.bursamalaysia.com/
51 https://www.fgvholdings.com
52 US Customs and Border Protection, "CBP modifies Withhold Release Order on FGV Holdings Berhad in Malaysia", 15 January 2026, https://www.cbp.gov/newsroom/national-media-release/cbp-modifies-withhold-release-order-fgv-holdings-berhad-malaysia
53 FGV Holdings Bhd, "FGV Cleared to Export Palm Oil to US Following Modification of WRO by US CBP", Media Release, 16 January 2026.

- Implemented digital systems to monitor and ensure compliance with labour standards, including hours of work, rest days and minimum wage requirements;
- Established a Grievance Management Committee and rolled out a third-party grievance channel. One of the grievance mechanisms is the FGV App, which allows workers to submit feedback or grievances via text or voice messages in their first language with the option of anonymity; and,
- Collaborating with the National Union of Plantation Workers to promote workers' right to freedom of association and union membership.

3.2. SD Guthrie Bhd

In the case of SD Guthrie Bhd, sources in the country raised concerns about the use of third-party labour contractors on plantations in Sabah that supply the company. SD Guthrie Bhd does not engage these third-party labour contractors and are likely to have been engaged without the corporation's knowledge. It was alleged that workers in these operations were subject to a punitive performance system that included wage deductions for failing to meet daily production targets, such as fruit bunch harvesting or kernel processing. It was alleged that workers were often required to work extra hours without additional compensation to meet the high daily harvesting targets and had limited rest breaks. It was further alleged that plantation supervisors can use wage deductions as punishment. A source on the ground stated:

> *Harvesting mature palm fruits is physically demanding, and workers are under pressure – any damage to fallen fruits may result in pay cuts or other penalties. Some may receive bonuses for higher output, but those who are slower suffer lower pay.*

On 8 July 2020, Hong Kong-based anti-human trafficking non-government organisation Liberty Shared alleged that forced labour indicators such as deception during recruitment, intimidation, retention of passports, withholding of wages and inadequate living conditions existed on SD Guthrie's palm oil estates based on data collected over two years. Liberty Shared submitted a petition on 20 April 2020 to have a WRO imposed against SD Guthrie on the basis of these allegations. The US CBP investigated and issued a WRO against the corporation in December 2020. In April 2022, SD Guthrie submitted a report to CBP to lift the WRO. The report included descriptions of improvements to SD Guthrie's governance structures and management systems, and an assessment of SD Guthrie's operations mapped against the ILO's forced labour indicators. On 2 March 2023, the CBP lifted the WRO based on evidence that the corporation no longer used forced labour to produce palm oil or its derivative products.

While the company had introduced measures to improve workers' welfare following the issuance of the WRO by the US CBP and pressure from the federal and local governments in the early 2020s, sources said these are not fully implemented on the ground, alleging that forced labour remains an issue, particularly in its remote plantation estates. It was alleged that SD Guthrie often outsources plantation manager roles to a third party, further weakening the company's oversight of employees' working conditions.

SD Guthrie is 14% owned by a retirement fund and the Malaysian statutory body, the Employees Provident Fund Board.

The following table outlines suspected customer corporations to FGV Holding Bhd and SD Guthrie, who are likely to have sold products in Australia containing palm oil from the two corporations. We wrote to each of these corporations to confirm whether they were sourcing palm oil, directly or indirectly, from FGV Holding Bhd or SD Guthrie. We also offered to meet with each corporation to discuss further details about the actions they were taking to address modern slavery risks in their palm oil supply chains.



Table 1. Companies in Australia that have sold, or may have sold, products containing palm oil sourced from FGV Holding Bhd or SD Guthrie.

Palm Oil Corporation operating in Malaysia	Possible customer corporation selling products in Australia
SD Guthrie	Cargill Australia Ltd indirectly Colgate-Palmolive Pty Ltd Ferrero Australia Pty Ltd indirectly Hershey Co Mars Australia Pty Ltd[54] Mondelez Australia Pty Ltd indirectly Nestlé Australia Ltd PepsiCo Australia Holdings Pty Ltd Procter & Gamble Australia Pty Ltd Unilever Australasia Ltd directly
FGV Holding Bhd	Cargill Australia Ltd indirectly Colgate-Palmolive Pty Ltd indirectly Ferrero Australia Pty Ltd indirectly Mondelez Australia Pty Ltd indirectly Nestlé Australia Ltd indirectly PepsiCo Australia Holdings Pty Ltd indirectly Procter & Gamble Australia Pty Ltd

54 https://www.mars.com/sites/g/files/dfsbuz106/files/2025-07/Mars%20Tier-1%20Global%20Palm%20Oil%20Suppliers%20H1%202024.pdf

3.3. Cargill

In their 2025 Impact Report, Cargill reported that in Malaysia, they are undertaking a:[55]

> *Labor Transformation Program — As part of our continued three-year partnership with Earthworm Foundation, two workshops were held in Malaysia's central and northern regions, engaging both direct and indirect mills. These workshops focused on critical topics such as forced labor issues and ethical recruitment practices.*
>
> *Separately, Earthworm Foundation is working closely with selected mills that have demonstrated good compliance to further enhance their NDPE Cocoa Palm oil commitments through targeted coaching and policy development. This dual approach supports continuous improvement in labor standards and human rights across the supply chain. So far, this partnership has reached one supplier that operates 10 mills. Seventeen people were trained on responsible recruitment, and 210 people were reached with prevention and remediation programs in targeted communities.*

Ferrero has disclosed that it sources palm oil from Cargill.[56]

3.4. Ferrero

Ferrero stated in its 2024 Australian Modern Slavery Statement that, in 2021, it partnered with the Earthworm Foundation and key suppliers to establish a framework to assess labour conditions in mills and plantations and to develop ethical recruitment practices.[57] By 2024, the assessment recommendations had been implemented at two Malaysian suppliers.

Ferrero stated that as of June 2024, it was sourcing 74.9% of the palm oil used in its products from Malaysia. Commendably, Ferrero publishes a list of its palm oil suppliers and the mills it sources from. The latest list covers from January 2024 to June 2024.[58]

Ferrero also produces an annual report specifically on its actions to address human rights and environmental concerns related to palm oil. The latest published report on their website covers the period from 1 July 2023 to 31 August 2024. The report stated that by the end of August 2024, 4,606 workers across six mills and six estates had benefited from actions taken under their worker recruitment and working conditions improvement projects.[59] The corporation also stated that the Earthworm Foundation landscape project had improved working conditions for 3,753 workers in palm oil production.[60] Ferrero states that 100% of the palm oil it sources is RSPO certified. They state they have 100% traceability on the mills they source palm oil from and 97% traceability on the plantations they source from. They have over 59,000 smallholders in their supply chain.[61]

3.5. Colgate-Palmolive

The 2024 Colgate-Palmolive Australian Modern Slavery Statement stated that the corporation has a palm oil membership with the Earthworm Foundation to engage its suppliers and drive transformation within the supply chain.[62] Further, the corporation stated:[63]

> *With the palm oil supply chain identified as a priority risk area for human rights, we have in place a public palm oil grievance management process detailing Colgate-Palmolive actions taken to investigate palm-oil related grievances raised to the Company.*

55 Cargill, "2025 Impact Report", 89.
56 https://www.ferrero.com/int/en/people-planet/source-our-ingredients-sustainably/palm-oil
57 Ferrero, "Modern Slavery Statement (FY 2023-2024)", 15.
58 https://www.ferrero.com/int/en/people-planet/source-our-ingredients-sustainably/palm-oil
59 Ferrero, "Annual Palm Oil Progress Report, 2023 – 2024", 1, 7.
60 Ibid., 1.
61 Ibid., 1.
62 Colgate-Palmolive Australian Modern Slavery Statement, 2024, 7.
63 Ibid., 8.

> *We also have a public palm oil grievance log and "no buy" list to transparently report on grievance investigations and suppliers suspended due to noncompliance with Colgate-Palmolive's policies.*

The corporation stated in its 2024 sustainability report that it is a member of the Consumer Goods Forum (CGF) — Human Rights Coalition. They also stated that they collaborate with the Fair Labour Association on responsible recruitment in the Malaysian palm oil supply chain and on strengthening protections for human rights defenders.[64]

Colgate-Palmolive responded to the Synod's request for any additional information about what steps the corporation was taking to address forced labour risks in its palm oil supply chain. The corporation stated that when issues are raised:

> *If a supplier is not able to meet the expectations outlined in our policy, we will work with them to develop an action plan with time-bound commitments. If a supplier is unable or unwilling to take necessary actions to conform to the expectations outlined in our policy, Colgate may terminate the business relationship with the supplier.*

The corporation requested specific evidence regarding the allegations made against FGV Holdings Bhd and SD Guthrie to enable an investigation. However, a limitation of the Synod-commissioned investigation was that it did not identify specific plantations to which the allegations of persistent forced labour applied.

3.6. Hershey

In its 2024 California Modern Slavery Statement, Hershey acknowledged the risk of forced labour in palm oil production in Malaysia.[65] The corporation stated that it maintained a public grievance process for implementation of the Hershey Company's Responsible Palm Oil Sourcing Policy and the Hershey Company's Palm Oil Grievance Log, developed with the Earthworm Foundation. As of December 2024, 24 palm oil companies had been suspended, including one in 2024. The suspension in 2024 was for a deforestation violation.

Hershey maintains a highly transparent Palm Oil Grievance Log, which, as of July 2025, had 26 palm oil companies subject to 'No Buy' internal orders.[66] FGV Holding BhD is subject to a 'No Buy' order from Hershey, meaning Hershey does not purchase from them.

3.7. Mars

Mars launched their Palm Positive Plan in 2019.[67] In addition to its deforestation goals, it aims to assist Mars' tier 1 suppliers in advancing human rights across their palm oil supply chains. They stated in their August 2025 update on the Plan that they had deepened their strategic engagement with suppliers to address unethical recruitment fees paid by migrant plantation workers in Malaysia.[68] They stated that they have built on their 2022 efforts, which resulted in approximately $8.3 million in fees being repaid to nearly 3,000 workers in Malaysia. Mars established ongoing gap assessments and capacity-building initiatives with three additional palm oil suppliers. The work was done in collaboration with Dignity In Work for All. The corporation also stated that it, and other members of the Consumer Goods Forum, had engaged several key Malaysian ministries to promote responsible recruitment pathways.

64 Colgate-Palmolive, "Reimagining a healthier future for all: 2024 Sustainability and Social Impact Report", 39.
65 Hershey, "The Hershey Company Statement Against Slavery and Human Trafficking", 2024, 7.
66 https://www.thehersheycompany.com/content/dam/hershey-corporate/documents/responsible-sourcing/palm-oil-sourcing/The%20Hershey%20Company%27s%20Palm%20Oil%20Grievance%20Log.pdf
67 https://www.mars.com/about/policies-and-practices/palm-oil-policy
68 Mars, "Palm Positive Update – August 2025", 2.

3.8. Mondelez

The 2024 Australian Modern Slavery Statement by Mondelez indicated that palm oil is a high-risk product for modern slavery, being present in its supply chain. They stated that in 2024, all the palm oil they purchased was Roundtable on Sustainable Palm Oil certified.[69] They stated they have 99% traceability of the mills their palm oil comes from, and 89% traceability to the plantations it is sourced from. The corporation is part of the Consumer Goods Forum People Positive Palm Project.[70] Mondelez stated that in 2024, the Project ran two training sessions for Malaysian suppliers and trained approximately 40 private recruitment agencies to build capacity to prevent forced labour risks and equip suppliers and recruitment agencies with responsible recruitment best practices.

3.9. Nestlé

In their Australian 2024 Modern Slavery Statement, Nestlé stated it was sponsoring the development of an open-source due diligence toolkit for palm oil suppliers globally and seeding a third-party worker hotline in one of their palm oil suppliers' plantations in Malaysia.[71] They stated that, working with their partner supplier, Sime Darby Plantation, they have helped set up a helpline for palm oil workers in Malaysia to report human and labour rights abuses. Since its establishment in 2018, they state they have extended the helpline to cover all Sime Darby Plantation operations, reaching approximately 35,000 workers. More than 4,500 workers have participated in in-person training, and many more have received informational posters, videos and other forms of outreach. Nestlé stated they had also participated in the development of industry-wide grievance mechanisms.[72]

The corporation has stated that it is part of the Consumer Goods Forum's Human Rights – Working to End Forced Labour Coalition. The project aims to foster collective action and advocacy against forced labour risks in Malaysia's palm oil industry. It includes understanding, addressing, and preventing recruitment fees, with support from the Fair Labour Association, the International Organisation for Migration, and The Remedy Project.[73]

Nestlé maintains a Supply Chain Disclosure Palm Oil list that publicly discloses their direct palm oil suppliers. They also maintain a publicly available no-buy list of corporations from which they will not buy palm oil.

In correspondence to the Synod on 2 February 2026, Nestlé stated that it addressed forced labour risks in its palm oil supply chain "through a dual approach that combines supplier engagement with broader collective action." They conduct due diligence at both the corporate group level and the origin refinery level.

Nestlé also stated that it works with Winrock International, a non-profit organisation, to manage the Nestlé Palm Oil Human Rights Fund. Through the Fund, Nestlé provides targeted co-funding to direct palm oil suppliers, including in Malaysia, via human rights grants to implement specific projects.

Specific projects Nestlé has supported with SD Guthrie include:

- Suara Kami, an independent grievance mechanism helpline that has been implemented across all SD Guthrie plantations; and,
- Piloting a Human Rights Due Diligence Assessment tool at selected third-party palm oil mills in Malaysia.

69 Mondelez, "Australian Modern Slavery Statement 2025. For the Reporting Period: 1 January 2024 to 31 December 2024", 19.
70 Ibid., 20.
71 Nestlé, "Modern Slavery Statement: 2024 Australia & UK", 16.
72 Ibid., 20.
73 Nestlé, "Nestlé's Salient Issue Action Plan: Forced Labour and Responsible Recruitment", January 2025, 16.

Nestlé also stated that it was a founding member of the MSPO Impact Alliance, a multi-stakeholder platform established in 2025 to strengthen Malaysia's sustainable palm oil production by enhancing the MSPO certification scheme. The corporation stated "We play an active role in advancing labour rights, improving grievance mechanisms, and raising ethical standard of the MSPO certification."

3.10. PepsiCo

There was no explicit mention of palm oil from Malaysia in PepsiCo's 2024 Australian Modern Slavery Statement.

The corporation states on its website that 100% of the palm oil it sources is RSPO certified.[74] They stated that by the end of 2024, our suppliers reported approximately 98% of our palm oil volumes were traceable to the mill level.[75]

PepsiCo also discloses the mills and the direct suppliers of palm oil. Its 2024 list of direct palm oil suppliers includes FGV IFFCO Sdn Bhd and Cargill.[76]

PepsiCo has stated that it is the co-convener of the Palm Oil Collaboration Group with Cargill. The group was formed in 2017 and comprises companies across all stages of the palm oil supply chain, including producers, refiners, traders, manufacturers, and retailers. The Group has developed a No Deforestation, No Peat, No Exploitation Implementation Reporting Framework. The Palm Oil Collaboration Group has four working groups, including:[77]

- an IRF Active Working Group which focuses on the technical advancement of the Implementation Reporting Framework;
- a Social Issues Working Group which addresses human rights issues; and,
- an Independent Verification Working Group which develops verification approaches for deforestation, land rights and labour rights.

However, the last quarterly update on the Palm Oil Collaboration Group's website is from August 2023.[78]

The corporation stated that, "We received 17 grievances in 2024, with most related to palm oil production in Southeast Asia and a combination of environmental and social issues such as deforestation, forced labour, and land rights."[79] Given the size of PepsiCo's supply chains, the low number of reported grievances suggests limitations in many grievance mechanisms. Often, workers are reluctant to use a grievance mechanism if they do not understand how their report will be handled or if they fear losing their employment. Grievance mechanisms are often worthwhile but have limitations in responding to workers subjected to forced labour.

3.11. Procter & Gamble Australia

The Procter & Gamble Australian Modern Slavery Statement covering the 2024-2025 financial year makes no mention of Malaysia or palm oil.

The corporation states that 100% of the palm oil it sources is RSPO certified.[80]

We wrote to the corporation on 10 January 2026 seeking additional information on how Procter & Gamble was addressing forced labour risks in its palm oil sourcing. At the time of writing, no response was received.

74 https://www.pepsico.com/esg-topics/palm-oil#approach
75 Ibid.
76 https://www.pepsico.com/docs/pepsico-5v9wci20/media/Files/esg-topics/2024-global-palm-supplier-list.pdf
77 PepsiCo, "Palm oil partnerships and engagement", July 2025, 1.
78 https://www.palmoilcollaborationgroup.net/quarterly-updates
79 https://www.pepsico.com/esg-topics/palm-oil#approach
80 Procter & Gamble, "Fiscal Year 2024: Citizenship Summary", 13.

3.12. Unilever

Unilever's 2024 Australian Modern Slavery Statement stated that the corporation had commissioned Ergon to conduct a study into the impact of the repayment of recruitment fees to workers in 2023.[81] Across four supplier sites, Ergon interviewed 75 workers from Nepal, Myanmar and Laos who had paid recruitment fees. In some cases, workers borrowed money to pay recruitment fees, with interest rates as high as 15% on the loan. All the workers interviewed had been repaid by the supplier, either in one lump sum or in instalments. Unilever's 2024 Annual Report stated that its 2023 Responsible Partner Policy audit update had identified 28 labour rights issues, which included some cases of forced labour indicators.[82] It was not disclosed if any of these related to palm oil suppliers in Malaysia.

Unilever and Nestlé convene the Social Issues Working Group of the Palm Oil Collaboration Group.[83]

81 Unilever, "Modern Slavery Statement 1 January 2024 – 31 December 2024", 12.
82 Unilever, "Brightening everyday life for all: Unilever Annual Report and Accounts 2024", 280.
83 https://www.palmoilcollaborationgroup.net/social-issues



4. Coffee from Brazil

Between 1996 and 2024, 3,828 workers were rescued from conditions of modern slavery on coffee farms in Brazil.[84] Brazil was responsible for 37% of global coffee production in the 2024-2025 harvest.[85]

In a diagnosis of the sector by the ILO that was published in August 2024, the organisation identified seven key challenges in the coffee sector in Brazil:[86]

- Informality of seasonal workers hired for coffee harvests;
- Recruitment of seasonal workers based on verbal agreements, false promises, or fraud;
- Vulnerability to health and safety risks for workers in accommodation and at work sites;
- Lack of coordination in public policies to promote decent work;
- Gaps in the certification process of farms;
- Lack of transparency from suppliers at the farm level; and,
- Imbalance in power relations between workers and employers, and the limited bargaining power of workers.

Data provided by the Department of Home Affairs under freedom of information show that in 2024, there were 45 shipments of coffee from the Cooperative Regional de Caféicultures (Cooxupé), totalling 936,440 kg, to Australia. In 2024, Cooxupé accounted for 10% of Brazil's total coffee exports.[87]

In 2024 and 2025, investigations published by Repórter Brasil have revealed cases of modern slavery on farms belonging to 11 producer members of Cooxupé.[88]

In November 2003, the Brazilian Government created a Registry of Employers who have subjected workers to conditions of modern slavery. The Registry is popularly known as the Dirty List and is updated twice a year by government authorities. The names are included after those penalised exercise their right of defence in two administrative instances and remain on the list for two years.[89]

On 17 April 2025, it was reported that four producers affiliated with Cooxupé were added to the Brazilian Government's Dirty.[90] The government inspections of the coffee farms in Minas Gerais

84 Polliana Dallabrida, "Starbucks: News cases of modern slavery involving the multinational's coffee suppliers", *Repórter Brasil*, October 2025, 1.
85 https://www.fas.usda.gov/data/production/commodity/0711100
86 Polliana Dallabrida, "Starbucks: News cases of modern slavery involving the multinational's coffee suppliers", *Repórter Brasil*, October 2025, 9.
87 Daniela Penha and Poliana Dallabrida, "Brazil's largest coffee exporter blocks members listed in Dirty List of slave labour", *Reporter Brasil*, 17 April 2025, https://reporterbrasil.org.br
88 Polliana Dallabrida, "Starbucks: News cases of modern slavery involving the multinational's coffee suppliers", *Repórter Brasil*, October 2025, 4.
89 Ibid., 3.
90 Daniela Penha and Poliana Dallabrida, "Brazil's largest coffee exporter blocks members listed in Dirty List of slave labour", *Reporter Brasil*, 17 April 2025, https://reporterbrasil.org.br

state were conducted between June 2023 and July 2024. The four producers employed workers without formal contracts, housed them in substandard conditions, and failed to provide access to clean drinking water.[91] Eleven workers on the Cachoeirinha farm in Nova Resende had not received full wages for two months.[92]

In 2025, Brazil's Ministry of Labour and Employment reported that in the 2025 coffee harvest, which ended in September 2025, 15 modern slavery cases were identified on Brazilian coffee farms. Of these, five involved coffee growers who are Cooxupé members.[93] Among the 81 victims of modern slavery rescued from farms connected to the cooperative were a 12-year-old child, a 16-year-old teenager, and a 72-year-old elderly person.[94]

Cooxupé responded by suspending coffee purchases from the farms in question and segregating any stockpiled batches to ensure traceability and integrity of the products delivered to customers. However, it is not clear what additional steps Cooxupé is taking to ensure that other coffee-growing entities it sources from are not using workers trapped in modern slavery. However, a local non-government organisation representative raised concerns that his organisation, ADERE-MG, "nor various unions we work with in many municipalities have ever been consulted by cooperatives or certifiers about slave-labour cases in the sector".[95] ADERE-MG (Articulacão dos Empregados Rurais do Estado de Minas Gerais) is an organisation that receives reports of labour violations in the countryside and alerts the authorities. The representative of the organisation argued that coffee cooperatives in Brazil make no significant effort to identify forced labour cases among their members and suppliers, despite the immense precariousness of labour in coffee farming.[96]

The number of detected modern slavery cases involving Cooxupé producers is relatively small compared to the more than 20,000 members of the cooperative. However, labour inspections conducted by Brazilian authorities do not address all the complaints linked to the sector. In the past 30 years, 349 Brazilian coffee farms have been inspected by the Ministry of Labour, which is equivalent to only 0.1% of the 264,300 rural entities dedicated to coffee cultivation in the country.[97]

We do not know whether any of Cooxupé's coffee exports to Australia were sourced from producers added to the Brazilian Government's Dirty List.

91 Ibid.
92 Ibid.
93 Poliana Dallabrida and André Campos, "Farmer says he kept 'Starbuck seal' even after slave labour case", *Repórter Brasil*, 27 October 2025, https://reporterbrasil.org.br
94 Polliana Dallabrida, "Starbucks: News cases of modern slavery involving the multinational's coffee suppliers", *Repórter Brasil*, October 2025, 4.
95 Poliana Dallabrida and André Campos, "Farmer says he kept 'Starbuck seal' even after slave labour case", *Repórter Brasil*, 27 October 2025, https://reporterbrasil.org.br
96 Polliana Dallabrida, "Starbucks: News cases of modern slavery involving the multinational's coffee suppliers", *Repórter Brasil*, October 2025, 5.
97 Ibid., 4.

5. Analysis of Corporate Actions to Address Key Forced Labour Risks

In our view, the case studies make the case for the Australian Government to take further action to motivate corporations to ensure that people in their supply chains are not subjected to forced labour. There are certainly corporations that are taking meaningful actions, such as working with non-government organisations, providing grievance channels for workers, working with suppliers to conduct ethical recruitment and publicly revealing suppliers they will not deal with. However, some corporations appear to be taking minimal action based on what they have publicly disclosed. That is very clear from the disparity in efforts by corporations to address forced labour risks in palm oil sourced from Malaysia. Our view appears to be shared by the Office of the Australian Anti-Slavery Commissioner, which stated, "the quality of reporting and the extent of effective risk management action remain extremely mixed."[98]

The Australian Government is allowing some corporations to recklessly benefit from forced labour in their supply chains, which can provide such corporations with a competitive advantage in production costs over more ethical corporations. It is clear therefore that there is a need to level the playing field for businesses when it comes to addressing forced labour in supply chains.

Our view is also that there are ethical procurement and sustainability staff within corporations that are motivated to do all they can to address the presence or risk of forced labour, and more broadly modern slavery, in the corporation's supply chains. However, these staff are constrained by the resources the corporation makes available to them and by the willingness of buyer corporations to contribute financially to remediation when forced labour indicators are found. As highlighted in the case of the clothing from Mauritius, none of the buyer corporations that were contacted were willing to disclose what financial contribution, if any, they made to remediation action suppliers. We speculate that the lack of disclosure indicates that the buyer corporations see the supplier as carrying most, if not all, of the responsibility for funding remediation. That is, even though the buyer corporation is likely to have benefited financially from forced labour by paying lower prices for the goods it purchased from the supplier.

The question also needs to be raised whether buyer corporations unintentionally incentivise the use of forced labour by seeking to source from suppliers that offer the lowest price for a given level of quality. Buyer corporations could choose to source from countries with strong labour laws and effective law enforcement. They could choose to source from factories and production sites with independent trade unions. Such sourcing behaviour, when available, would greatly reduce the risk of forced labour in the buyer corporations' supply chains.

In the case of palm oil from Malaysia, the investigation commissioned by the Synod, along with multiple sources working in-country that the Synod spoke to, indicated significant progress in

98 Office of the Australian Anti-Slavery Commissioner, "Recommendations to strengthen Australia's modern slavery laws: Initial position paper", 30 January 2026, 8.

addressing the prevalence of forced labour on plantations. However, more could reasonably be achieved if corporations up the supply chain invested more, including more extensive training for management and superiors on plantations, more extensive monitoring and further improvements in the recruitment process. At the same time, sources indicated that a major barrier was the existing cultural attitudes of some plantation owners and managers, who have a long history of being able to exploit migrant workers with impunity.

We recognise the challenges corporations often face in assessing their suppliers beyond those they directly deal with (known as first-tier suppliers). This can be particularly true for agricultural products, where the ultimate buyer has no direct relationship with the farm or plantation where the produce is grown. Corporations often can only get beyond their first-tier suppliers where they have significant leverage with the first-tier supplier, usually because they are a large customer of that supplier.

The report has also shown, as in the case of the clothing from Mauritius, that large corporations globally may not need to produce Australian Modern Slavery Statements despite importing products with a high risk of workers having been subjected to forced labour. The reason is that reporting under the Modern Slavery Act 2018 is based on the corporation's Australian revenue, with entities with over $100 million in revenue needing to report. We believe the obligation should be extended to corporations with over $100 million in global revenue and operating in specified high-risk sectors that sell those high-risk products in Australia.

We found that many corporations examined in the report put forward that they have policies and standards that prohibit modern slavery in their supply chains, which they regard as key actions. However, in our view, policies and standards can be a step towards curbing modern slavery, but only if backed up by meaningful action to implement them at the place of production. Having policies and standards can also be misused by corporations as a smoke screen to avoid pressure to having to take meaningful action.

Of the corporations we wrote to in producing this report, only Nestlé accepted our offer to meet to discuss our findings or to explain further the actions they are taking to address modern slavery risks in their supply chains. In some cases, we believe corporations chose not to meet because they are making strong efforts to address modern slavery in their supply chains and disclose details of those efforts in publicly accessible reports. Therefore, they would have nothing to add at the meeting. However, in other cases, corporations are disclosing minimal activity to address modern slavery in their supply chains for high-risk products. In such cases, it is concerning that they do not appear to have had anything additional to explain about their actions.

6. Recommendations

The Synod believes that while there are corporations making strong efforts to address the risks of forced labour in their supply chains, the majority of corporations are not sufficiently motivated to take all the reasonable actions that can be expected of them. Thus, the Australian Government needs to provide greater motivation and support for corporations to increase their efforts collectively. Requiring corporations to do more to address modern slavery risks in their supply chains will meet the expectations of the majority of Australians that people who have produced goods imported into Australia have not been subjected to abuse.

We agree with the Office of the Australian Anti-Slavery Commissioner that, "It is time to move beyond reporting alone and require large businesses and other reporting entities under the Act to take reasonable and proportionate action to manage their modern slavery risks."[99]

An example of an action the Australian Government could follow the lead of the US, European and Indian Governments and make customs data transparent. Customs data reveals which businesses are involved in producing goods imported into Australia. Making key data about imported products publicly available would improve Australian stakeholders' capacity to detect where Australian importers are dealing with suppliers where there is modern slavery. Transparency in customs data would have a deterrent impact on the risks Australian importers are willing to take in dealing with suppliers where there is a significant risk of human trafficking or forced labour being present, out of concern for reputational risk.

We urge the Australian Government to take the following actions:

- Allow importation data from the Australian Government's Integrated Cargo System (ICS) to be publicly accessible, helping to identify Australian importers sourcing from businesses overseas involved in forced labour. The ICS is the database of trade transactions that includes details of goods imported into Australia, including the overseas supplier and the Australian-based buyer.
- Introduce a system to prevent goods made with modern slavery from being able to enter Australia, similar to the US Withhold Release Order (WRO) system. Where there is reasonable evidence that goods have involved modern slavery in their production, the Australian Border Force should detain the goods at the border. It then falls to the importer to provide sufficient proof that they have taken action to address the risks of modern slavery in the production of the goods to allow the goods to enter Australia.
- Establish an investigative body with the Australian Border Force dedicated to investigating likely cases of the importation of goods produced with the involvement of modern slavery. Such a section could be modelled on the Forced Labor Division in the US Customs and Border Protection. The US Customs and Border Protection Forced Labor Division also performs outreach with foreign governments, international NGOs and US Government representatives stationed overseas. The outreach is to raise awareness about CBP's

99 Ibid., 5.

authority to enforce the prohibition on the importation of goods produced with forced labour

- Similar to the existing anti-dumping system in Australia, third parties should be able to make complaints where they have solid evidence that goods being imported into Australia have involved workers trapped in modern slavery in their production.
- Strengthen regulation to require corporations to undertake reasonable steps (due diligence) to ensure workers in their supply chain are not trapped in modern slavery for high-risk products. The level of due diligence required should be proportional to the risk of modern slavery associated with the good in question and its place of origin. Further, large and well-resourced corporations should be required to undertake more extensive due diligence than smaller businesses, as is already the case with anti-money laundering requirements and the *Illegal Logging Prohibition Act 2012*. There should be a material threshold of annual transactions of a particular good from a particular supplier for when due diligence is required. Having a high threshold upholds the expectation that the due diligence effort be meaningful. Also, a higher threshold means that if modern slavery is detected in the production of the good, the buyer will have more leverage to seek corrective action from the supplier. Buyers should be explicitly permitted to conduct joint due diligence when sourcing from the same supplier, allowing them to pool resources for a more meaningful effort.
- Ensure non-compliant corporations face serious consequences and are held accountable for profiting from modern slavery. Such consequences should apply when the buyer in Australia has knowingly imported goods where the workers making the goods have been trapped in modern slavery, or where the buyer has been reckless about the fact.
- Create a mechanism for the Australian Anti-Slavery Commissioner to declare that a product, service or industry carries a high risk of modern slavery, and require entities to have regard to declarations in their due diligence and reporting obligations under the *Modern Slavery Act*.
- Ensure there are mechanisms in place to enforce labour standards contained in trade agreements.

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March 2026