

OFF THE BOOKS: PRACTICAL GUIDANCE FOR BUSINESS

What the latest research on migrant worker exploitation means for Australian businesses

Companion to *Off the Books: Inside Australia's hidden system of migrant worker exploitation* (Migrant Justice Institute, 2026)



Off the Books: Practical Guidance for Business

What the latest research on migrant worker exploitation means for Australian businesses

Companion to *Off the Books: Inside Australia’s hidden system of migrant worker exploitation* (Migrant Justice Institute, 2026).

About this guidance

This Practical Guidance accompanies *Off the Books: Inside Australia’s hidden system of migrant worker exploitation* (Migrant Justice Institute, 2026), which presents findings on the largest survey of temporary visa holders ever conducted in Australia (n=9,963). All survey data, findings and analysis are references to MJJ’s National Temporary Migrant Work Survey and the *Off the Books* report. The *Practical Guidance for Business* has been developed as part of a partnership between Walk Free, the Office of the Australian Anti-Slavery Commissioner and MJJ to translate the research findings into practical insights for Australian businesses to consider in their operations and their supply chains. The *Practical Guidance* is not official guidance from the Australian Government. It provides general guidance only and does not constitute legal advice.

August 2026

Migrant Justice Institute an independent non-partisan, not-for-profit organisation registered with the ACNC, supported by University of Technology Sydney Law Faculty and UNSW Sydney Faculty of Law & Justice.

migrantjustice.org

The Australian Anti-Slavery Commissioner is an independent statutory office holder established under the Modern Slavery Act 2018.

antislaverycommissioner.gov.au

Walk Free is a part of the Minderoo Foundation. Minderoo Foundation Limited ACN 651 422 141 as trustee for The Minderoo Foundation Trust ABN 24 819 440 618

walkfree.org

Contents

Introduction 1

Where underpayment hides: Common practices and how to check them 3

1. Misclassification of employees on Australian Business Numbers (ABNs) and sham contracting 4

 Due diligence tips – Examining contractor / ABN risks 5

2. Casual employment 6

 Due diligence tips – Detecting harmful use of casual employment 6

3. Work during nights and weekends 7

 Due diligence tips – Checking after hours and weekend work 7

4. Payslips and cash payments 8

 Due diligence tips – Identifying misleading payslips 9

What to do when you have found a red flag 10

Case study: What this can look like in practice 13

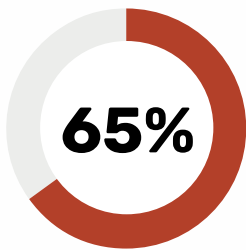


Introduction

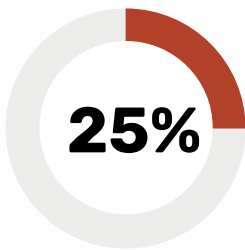
In its report *Off the Books: Australia's hidden system of migrant worker exploitation*, the Migrant Justice Institute (MJl) found widespread workplace breaches among temporary visa holders in Australia across all sectors, from frontline and contractor roles to professional work. The report draws on the largest survey of temporary migrant workers ever in Australia, with nearly 10,000 participants.

The data revealed how underpayment, insecure employment structures, and noncompliant employer practices cluster together into a single system of exploitation. This *Practical Guidance* is developed to support businesses to identify red flags and what action to take to address them.

Off the Books revealed chronic underpayment is one of the key drivers of migrant worker exploitation.



Two thirds of temporary migrant employees surveyed were underpaid.



One in four were underpaid by at least \$10 per hour.

The more severely a worker is underpaid, the more likely they are to report indicators of forced labour, as defined by the **International Labour Organization**. In some cases, these experiences can amount to forced labour when workers have not freely and knowingly consented to the work and face some kind of threat or penalty for doing so.

Underpayment should be treated as a signal that deeper harm could be taking place. Businesses should see it not just as a non-compliance or paperwork issue, but as a trigger for thorough due diligence both in their operations and supply chains. Conventional supplier checks are not enough.

The International Labour Organization identifies 11 Indicators of Forced Labour:

1. Abuse of vulnerability
2. Deception
3. Restriction of movement
4. Isolation
5. Physical and sexual violence
6. Intimidation and threats
7. Retention of identity documents
8. Withholding of wages
9. Debt bondage
10. Abusive working and living conditions
11. Excessive overtime

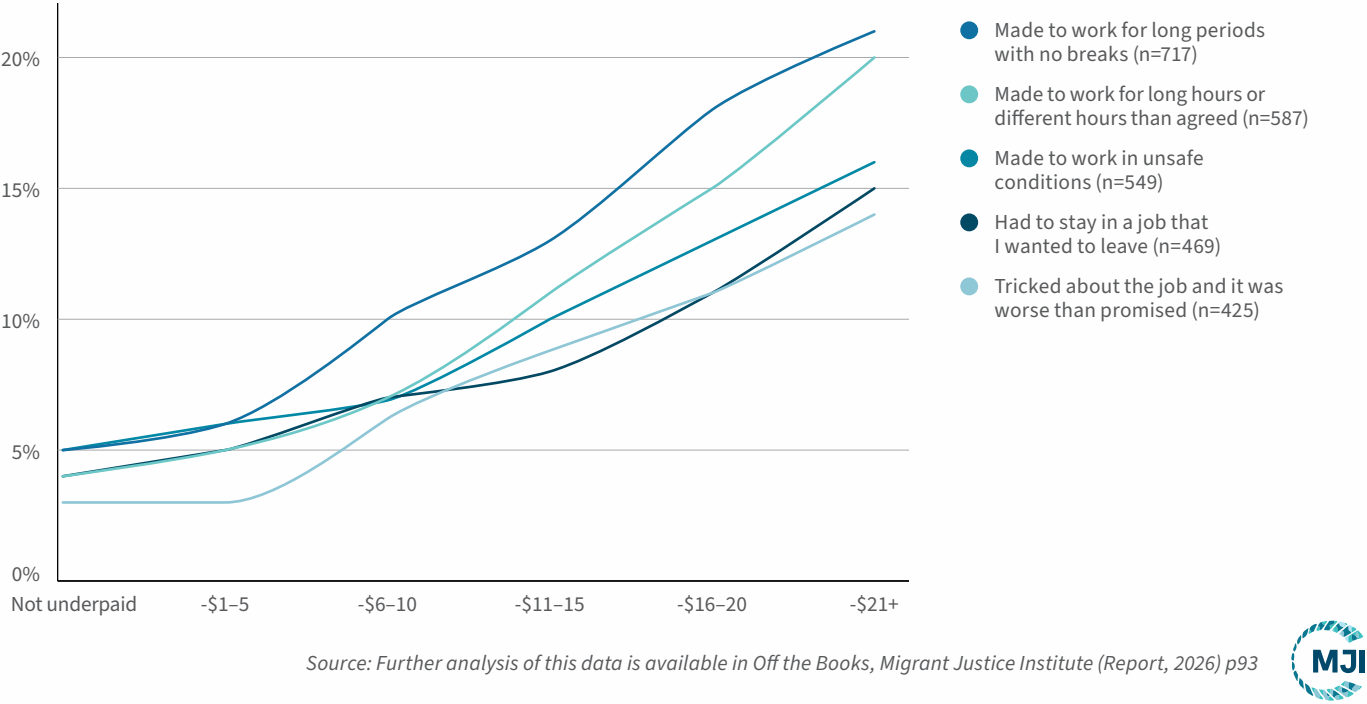
Forced labour takes place if a person has not freely or knowingly consented to the work and faces a threat, coercion or penalty for doing so.

“Many employers not only pay illegal hourly wages but also subject their employees to mental abuse and humiliation in the workplace.”

(International student, hospitality, NSW, MJl 2026)

The more workers are underpaid, the more likely they are to experience key forced labour indicators

Participants who experienced the 5 most common forced labour indicators, as a proportion of participants in each bracket of underpayment below individual minimum entitlements (n=7,497)



More information on industry-specific risks with interactive data on demographics, wage employment structure, working hours, payment practices, and modern slavery indicators is [available here](#).

What you need to know about Australia’s Fair Work system

- The Fair Work system covers most Australian workplaces, and is the name used for the minimum employment laws and agency bodies that were created by the *Fair Work Act 2009*.
- The National Employment Standards, awards and the National Minimum Wage make up a safety net of entitlements for employees covered by the Fair Work system.
- When other workplace instruments apply, including awards and registered agreements, they can’t provide for conditions that are less than the National Employment Standards.
- Migrant workers and visa holders (including international students) have the same workplace entitlements and protections as all other employees in Australia, regardless of their visa or migration status.

Where underpayment hides:
Common practices and how to check them

1. Misclassification of employees on Australian Business Numbers (ABNs) and sham contracting

Over a third of temporary visa holders worked on an ABN – around **4.5 times** the rate of the general workforce. Alarming, one in five worked on an ABN in an industry where genuine independent contracting is unusual, including hospitality, retail, commercial cleaning, health care, aged care, childcare, and workers in factories, warehouses, car washes, nail salons, petrol stations and meat and farm workers.

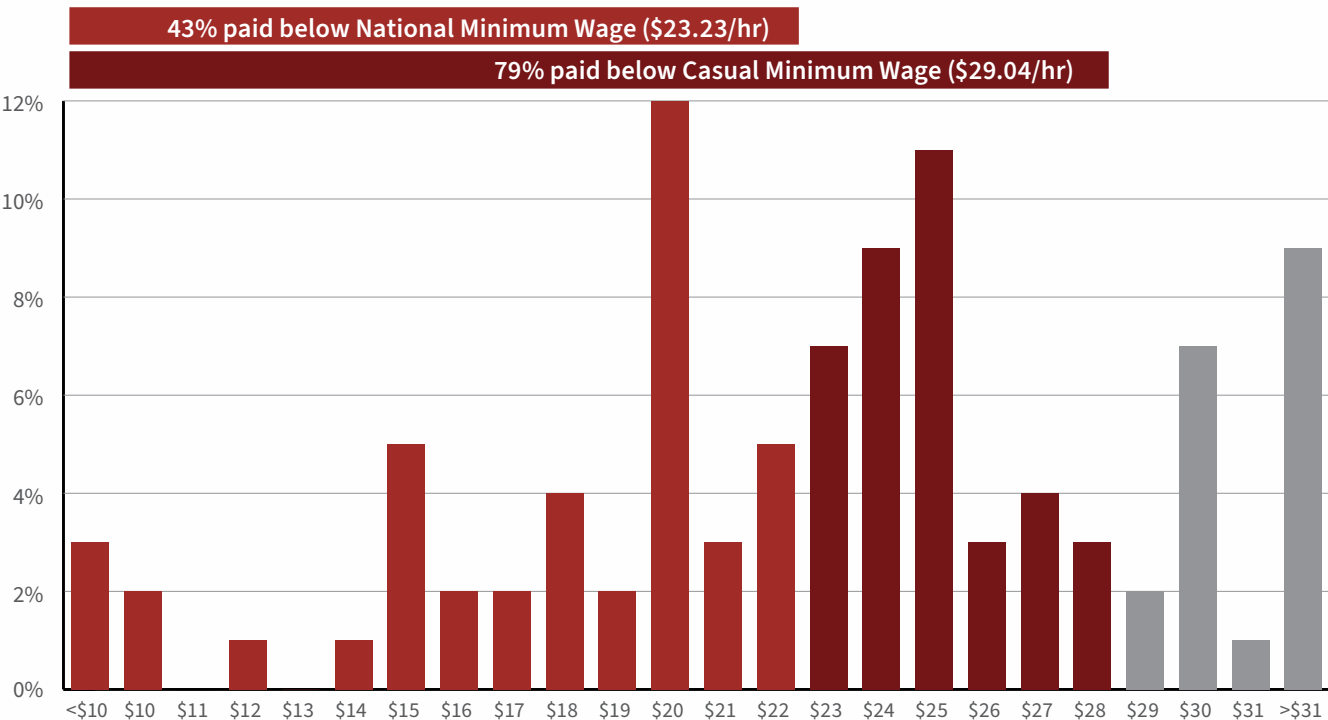
People working on an ABN are treated as independent contractors and not employees, which means the employment record keeping obligations of hours, entitlements and pay do not apply. That makes underpayment and unlawful deductions far harder to detect because the usual employee safeguards simply aren't there.

ABNs are meant for people genuinely running their own business, but this research indicates ABN structures are being imposed onto temporary visa holders because it lets businesses sidestep normal employment obligations. Many workers feel they can't refuse without risking their job or visa.

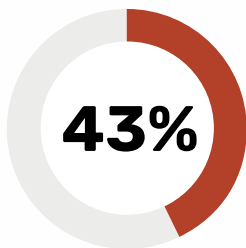
Misclassifying an employee as an independent contractor is unlawful and can be investigated by the Fair Work Ombudsman (FWO). A business that has inadvertently misclassified an employee as a contractor remains liable for back-paying all the worker's employee entitlements. Deliberately misrepresenting an employee as a contractor is known as sham contracting and is an offence that carries significant penalties.

Businesses that engaged workers on an ABN paid far less than they would have been required to pay an employee under the Fair Work Act, and well beneath the casual minimum wage.

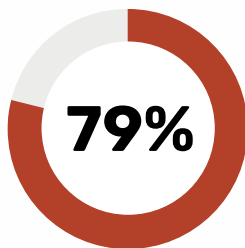
Participants's hourly wage in their lowest paid job, for ABN workers (n=2,363)



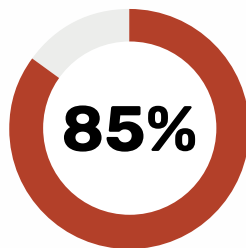
Source: Further analysis of this data is available in Off the Books, Migrant Justice Institute (Report, 2026) p51



Among ABN workers: **43 per cent** were paid below the National Minimum Wage.¹



79 per cent were paid below casual minimum wage.



85 per cent were paid less than a casual employee doing equivalent work by an average of \$7.10/hour during business hours and \$10.10/hour on nights and weekends.

¹ The National Minimum Wage provides a wage floor for all employees not covered by an award or enterprise agreement. For the many employees governed by an award or enterprise agreement, minimum wage rates are often higher than the National Minimum Wage.

Due diligence tips – Examining contractor / ABN risks

- Familiarise yourself with recent changes to the test of whether a worker is an independent contractor or an employee. This is now based on a multifactorial assessment of the true nature of the relationship.²
- Identify where workers are engaged as contracted (ABN) labour in your Australian operations or supply chains.
- Conduct internal checks or ask at-risk suppliers for a breakdown of the total number of workers engaged on ABNs vs employees, by site and by role. Confirm by reviewing shift patterns.
- Examine if ABN contractors perform work under supervision, like an employee, to assess the amount of control the contractor has over how the work is performed.
- Determine who supplies tools and equipment.
- Understand if contractors on ABNs can refuse work or negotiate pay.
- Verify whether ABN workers can delegate or subcontract work.
- Request sample invoices and payment records for those engaged on an ABN.
- Always check for other forced labour indicators such as excessive overtime, withholding wages, intimidation, or threats. These can compound ABN misuse and signal heightened modern slavery risks.

Red flags

- ABN engagement in sectors where workers are generally employees.³
- Workers report they were required to get an ABN to obtain or keep the job.
- A contractor relies on a single business for all or most income.
- A contractor cannot refuse work, set hours or negotiate price.
- ABN contractors and employees perform the same work under the same supervision.

“*They tell you to get an ABN so they don't have to pay night or weekend rates, but they still treat you like an employee.*”

(Working Holiday visa holder, administration, Victoria, MJI 2026)

² See the FWO's Independent Contractors page for more information on how to confirm if someone is a contractor, including the 'whole of relationship test' and 'start of relationship test': <https://www.fairwork.gov.au/find-help-for/independent-contractors/how-to-confirm>

³ Likely misclassified ABN use was identified in hospitality, retail, commercial cleaning, factory and warehouse work, health care, aged care, childcare, farming, car washes, nail salons, petrol stations and meat processing. See *Migrant Justice Institute, Part 4: Employment Structure, Most migrants on an ABN are likely misclassified employees who are denied their Fair Work Act entitlements.*

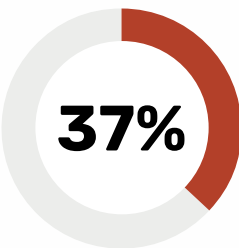
2. Casual employment

Unlike sham contracting, casual employment is a legitimate work structure for workers whose work arrangements are genuinely casual.⁴ However, the survey has shown that casual employment is another major insecure-work structure driving underpayment. **38 per cent** of survey participants were engaged as casual employees - well over the rate of the overall workforce in Australia.

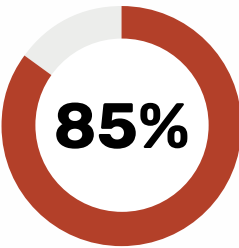
What makes it a risk factor is that the employer can vary or withdraw hours at any time, which makes it easier to retaliate against workers who raise concerns. If the employer misrepresents the worker's hours, it is harder for a casual worker to prove the hours they worked in the absence of a fixed schedule. The research found this insecurity translates directly into underpayment: casual workers were substantially more likely than permanent employees to be paid below minimum wage, to receive a misleading pay slip or none at all, and to be paid in cash.

⁴ To assess whether an employee is lawfully classified as a casual employee or whether this is a sham arrangement to avoid certain employee entitlements, see here: <https://www.fairwork.gov.au/starting-employment/types-of-employees/casual-employees#sham>

Among casual employees in the survey:



37 per cent were paid below the National Minimum Wage (not including penalty rates or the 25% casual loading).



85 per cent of casual employees worked nights and weekends – the shifts where underpayment is most concentrated and hardest to detect.

Four in five casual employees were paid below their individual minimum entitlements.

Casual employees were substantially more likely than permanent employees to receive no payslip or a pay slip that did not accurately reflect hours worked.

Due diligence tips – Detecting harmful use of casual employment

- Compare working patterns of casual workers (hours, regularity, shift consistency) with those of permanent employees doing similar work.
- Make clear that the test for determining whether an employee is a casual employee or a permanent employee pertains to whether a ‘firm advance commitment’ to ongoing employment was made.⁵
- Identify whether workers receive paid leave; if not, confirm whether a 25% casual loading, or other specified casual loading rate under an enterprise agreement, is required to be applied.
- Track changes in shift allocation – sudden reductions could signal retaliation following worker complaints, or requests for pay slips etc. This may need follow-up with workers, noting that in a casual employment arrangement the employer can offer or not offer work to the employee.

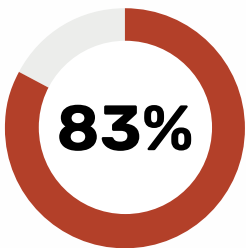
Red flags

- Casual employees’ work hours match those of permanent staff.
- Casual workers do not receive a 25% casual loading on top of their hourly rate (or other loading rate under an enterprise agreement), or pay slips don’t separately identify casual loadings.
- Shifts are reduced or withdrawn after concerns are raised.

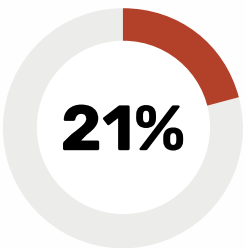
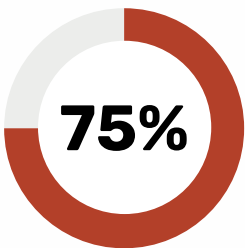
⁵ The assessment for firm advance commitment can be found on the FWO website: <https://www.fairwork.gov.au/starting-employment/types-of-employees/casual-employees>

3. Work during nights and weekends

After-hours and weekend shifts are typically less supervised, with fewer managers and co-workers present. Often, they also attract higher hourly rates, which can create an incentive for non-compliant employers to underpay or misrepresent pay.



In the survey, **83 per cent** of respondents worked nights and weekends and among this group, **75 per cent** were underpaid by an average of \$9.40 per hour.



By contrast, recent NSW data suggests only **21 per cent** of the general labour force work night shifts.

Due diligence tips – Checking after hours and weekend work

- Check if casual loading, penalty and overtime rates have been paid and recorded on pay slips accurately.
- Review rosters to assess frequency of night shifts (check with site systems, security systems).
- Ask suppliers to provide details of health and safety controls for overtime, incident reporting and fatigue management.
- Confirm with workers if after-hours work is voluntary (i.e. they can refuse night work).*
- Ask supplier to describe how overtime is recorded and approved.

Red flags

- After-hours, night or weekend penalty rates not accurately reflected in pay slips.
- Workers paid flat rates that do not incorporate applicable loadings and penalty rates.
- Mismatch between rosters, pay slips, time records, and payments.
- Higher incidence of safety incidents or near misses during nights or overtime.
- Signs of fatigue (e.g. long shifts, insufficient breaks, back-to-back shifts).
- After hours work concentrated among temporary visa holders and casual workers.

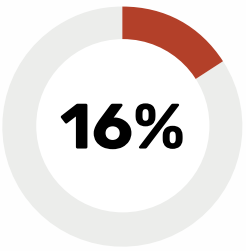
* Remember: Workers may have a legitimate fear of retaliation from their employer or immigration enforcement (if they have worked contrary to a condition on their visa). To manage this risk, identify a trusted intermediary to conduct voluntary, confidential interviews with workers. These should only be carried out in a way that does not expose workers to retaliation or create additional risks.

4. Payslips and cash payments

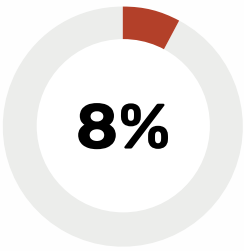
Accurate record keeping and the provision of pay slips are the foundation of *Fair Work Act* compliance. It is unlawful for employers to give pay slips that they know are false or misleading, or to not provide pay slips.

Almost a quarter of migrant workers surveyed reported receiving either no pay slip or a misleading one. The absence of pay slips is a strong indicator of underpayment.

In the survey:



16 per cent of participants received no pay slip in their lowest paid job.

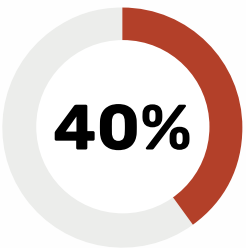


8 per cent received pay slips that omitted hours worked, making the hourly rate appear higher than it was.

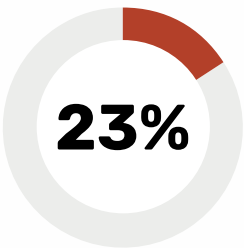
“

I work for 12 hours at \$20 an hour, but the pay slip shows 6 hours at \$40 an hour. Everything looks legal.”

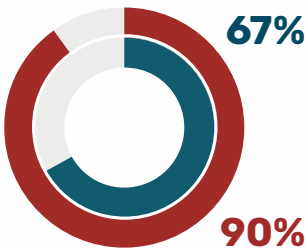
(International student, hospitality, NSW, MJI 2026)



40 per cent received pay slips that recorded underpaid wages.



23 per cent were paid some or all their wages in cash.



Among workers not given a pay slip, **67 per cent** were paid below the National Minimum Wage floor, and **90 per cent** were paid below their individual minimum legal entitlements.

While cash payments are a lawful form of payment, the research indicates that cash payments may be used improperly to conceal underpayments. The FWO recommends that if wages are paid in cash, both the employer and the employee should sign a record each pay period to confirm the amount paid.⁶

Some employers also impose flat hourly rates (\$15, \$20, \$25) that bear no relationship to legal minimums for the work or deduct sums from pay for items such as alleged misconduct, uniforms, equipment, or recruitment fees.

“

They took two weeks’ pay because I lost a key.”

(International student, cleaning, NSW, MJI 2026)

⁶ See: <https://www.fairwork.gov.au/pay-and-wages/paying-wages/frequency-of-pay#how-employees-should-be-paid>

Due diligence tips – Identifying misleading payslips

- Check pay slips match time records (rosters, clock in, clock out, approvals).
- Where applicable, check pay slips show penalty rates, casual loading, and superannuation.
- Validate time records with independent sources (e.g. site access logs, security footage, digital systems).
- Use sample of bank transfers and superannuation payments to cross check against time records.
- Interview a sample of workers to assess risk of “cashback” payments (a situation where workers are required to return a part of their wage), and to validate the hours worked.⁷
- Investigate deductions from a worker’s pay.⁸
- Interview workers to assess risks and validate hours worked.*
- In some instances, reviewing the above information may be above the scope and skills of in-house teams. If you have serious concerns that misleading pay slips are used in your supply chain, consider a third party to conduct a review.

Red flags

- The supplier refuses to provide pay slips, timesheets and sample bank transfers.
- Pay slips show uniform hours or identical times for all workers.
- Pay slips show the same superannuation number across many workers.
- Mismatch between rosters, access logs or operational data and what pay slips report.
- Wage payments not made on a consistent schedule, or delayed payments.
- Wages paid partly or fully in cash.
- Records of hours worked and wages paid don’t match bank transfers.
- Deductions from pay, especially if unlawful, unexplained or undocumented in the contract.
- Payslips do not conform to regulatory requirements.⁹

* Remember: Workers may have a legitimate fear of retaliation from their employer or immigration enforcement (if they have worked contrary to a condition on their visa). To manage this risk, identify a trusted intermediary to conduct voluntary, confidential interviews with workers. These should only be carried out in a way that does not expose workers to retaliation or create additional risks.

⁷ For more information on “cashback” practices see: <https://www.fairwork.gov.au/pay-and-wages/deductions-and-related-issues/requirements-to-spend-or-pay-back-money>

⁸ For more information on lawful versus unlawful deductions see: <https://www.fairwork.gov.au/pay-and-wages/deductions-and-related-issues/deducting-pay#taking-money>

⁹ See: <https://www.fairwork.gov.au/pay-and-wages/paying-wages/pay-slips#what-happens-if-pay-slips-arent-given-or-dont-have-the-right-information>

What to do when you have found a red flag

Verify

Before drawing conclusions, you should check and verify information from management, suppliers, and workers against records and, where possible, across multiple sources to build an accurate picture of working conditions and practices. This may be conducted internally or with third-party support, depending on risk and internal capability.

Though worker interviews are the most informative source of evidence, they pose a risk to workers if mishandled. Many migrants on temporary visas fear that reporting workplace issues will cost them their job or visa. For example, international students who have worked above their visa cap may be fearful that their visa may be cancelled if this unauthorised work is detected. Ensure you have protocols in place to protect workers prior to engaging them.

Worker interviews should be:

- Strictly voluntary and confidential, and conducted in a manner that does not place the worker at risk of employer retaliation or other harm.
- Conducted by a trusted intermediary where possible, in the worker’s first language.
- Designed so that no individual can be identified by management.
- Interpreted with caution, as silence or denial may reflect fear, not the absence of harm.

- During worker engagement, it is beneficial to ensure workers are aware:
- of visa protections that might be available to some workers under the [Strengthening Reporting Protections](#) and [Workplace Justice Visa](#) pilots.
 - that migrant workers have the same rights and protections under the *Fair Work Act* as all other employees regardless of their visa or migration status.
 - that only Home Affairs can grant, refuse or cancel a visa.
 - of the varied resources available to them. [see breakout box below]

Remediation guidance for business and support for workers

Fair Work Ombudsman

- [The FWO’s information page](#) for visa holders and migrant workers is a resource to support workers.
- The [Payroll Remediation Program Guide](#) is for businesses that have complex or significant underpayment matters affecting a high number of employees.

Australian Government: *Modern Slavery Remediation Toolkit for Business* accessed via the [Resources > Guidance Material](#) section Modern Slavery Statements Register.

Walk Free and the Human Rights Resources and Energy Collaborative: [Response & Remedy Framework](#)

Migrant Justice Institute: [Options of support for migrant workers](#) is a resource list of where migrants can seek help for certain issues they may face in respect of employment and Australian workplaces.

Migrant Worker Centres: The Commonwealth Government has committed funding for migrant worker services in each state and territory for the next two years.¹⁰ To be directed to the relevant state service, employers or migrant workers can contact the Migrant Workers Centre on mwc@migrantworkers.org.au or (03) 7009 6710.

10 Based on the May 2026 Federal Budget.

Remediate

If your checks determine there is an issue, take immediate action that prioritises worker confidentiality, safety, and reduces the risk of retaliation during investigation and remediation. Then address the process or systems change required to prevent further harm.

For further information

Organisation	Contact details	Referral or service
Australian Tax Office	1800 060 062 You can also report an anonymous tip-off .	The ATO manages tax and superannuation issues, as well as phoenix activity, tax evasion and the shadow economy.
Fair Work Ombudsman	13 13 94 fairwork.gov.au You can also send an anonymous tip-off .	Provides free advice and assistance to all employees and employers so they can understand their workplace rights and obligations. Inquires into, and investigates, breaches of the <i>Fair Work Act</i> , and takes appropriate enforcement action.
NSW Anti-slavery Commissioner	1800FREEDOM (1800 373 366) or antislavery@dcj.nsw.gov.au	Confidential support and advice for individuals in NSW. Can connect victims with appropriate services and assistance. No wrong door approach. 24 hours, 7 day a week service.
State based labour hire licencing authorities	ACT: Check registered providers or report a problem . QLD: Check registered providers or report a problem . SA: Check registered providers or report a problem . VIC: Check registered providers or report a problem .	Four states in Australia have labour hire regulation with varying responsibility for licencing, compliance and enforcement. Issues with labour providers in those states can be reported.



Case study: What this can look like in practice

You operate a large hotel chain in Australia and engage Supplier Y to provide housekeeping and cleaning services across multiple locations. The contract sets a fixed “per-room” rate, and Supplier Y confirms compliance with workplace laws. Many cleaners are temporary visa holders and work nights and weekends.

On paper, everything appears compliant

- Pay slips are issued with every pay.
- Rosters and time records are provided on request.
- Supplier Y tells you no worker complaints have been received.

During a site visit

During a routine visit to one hotel location, a manager notices inconsistencies:

- Several cleaners are engaged on ABNs, and many are casual employees.
- Pay slips have flat rates and do not reflect overtime.
- Access-card data and housekeeping logs indicate work outside recorded hours.

During worker interviews

Your team commissions voluntary confidential worker interviews to ensure worker safety. These reveal:

- Workers report they don’t know how to access their pay slips, and they are hired on “ABN rates” or “cash job” rates.
- Workers report unpaid training and extended unpaid “trial” periods.
- Several workers are temporary visa holders and fear speaking up.

What to do first

During the investigation worker safety should be prioritised: if an action would create or increase a risk of retaliation against any individual worker it should not be taken. Consider whether you can provide access to independent worker support where needed.

Immediate steps to take include

- Establish and document the facts from the site visit.
- Escalate internally to procurement, legal, HR, risk, or use your pre-defined escalation procedure.
- Notify Supplier Y in writing to a relevant senior leader and request cooperation. Note that retaliation against workers will lead to serious consequences and will be monitored.
- Promote existing worker grievance mechanisms or helplines. Share information on legal services, migrant worker support centres and unions.¹¹

Triangulate your evidence

Test what you are seeing using multiple sources.

- Ask Supplier Y to provide a small sample of records (e.g., 2-4 weeks): rosters, time sheets, pay slips and proof of payment.
- Set up a meeting with Supplier Y and ask about the reported allegations.
- Cross check interview insights and supplier records with your operational data (e.g. housekeeping logs, swipe card/access records).
- Review potential root causes, including pricing structures, labour pressures and supplier capability.

¹¹ The Migrant Justice Institute has compiled a resource list of where migrants can seek help for certain issues they may face in respect of employment and Australian workplaces. <https://www.migrantjustice.org/referrals>

Assess modern slavery risk

Not all labour exploitation meets the threshold for modern slavery. However, guidance exists to support a business to review the evidence it has collected and inform decision-making about next steps. For example, ask yourself the questions raised by the ILO Indicators of Forced Labour, including:

- Are workers threatened (explicitly or implicitly) if they refuse shifts or raise concerns?
- Are workers paying fees or relying on income in a way that creates debt bondage?
- Can workers freely leave the job without penalty or retaliation?
- Are migrant workers or visa holders exploited due to immigration dependence?
- Are workers misled about pay, conditions, or contractor status at the point of recruitment?

If the evidence suggests workers are controlled through fear, coercion, debt, or restriction of freedom, this may indicate a modern slavery risk, and immediate action must be taken. If law enforcement is engaged, workers should be supported in this process. If you are unsure, seek third party specialist support to support the investigation findings and make appropriate referrals.

Remediation and longer-term action

Work with Supplier Y (and get expert help if needed) to

- Ensure workers can access safe, independent support and advice.
- Calculate and repay all wages, superannuation and any unlawful fees or deductions, based on the relevant award or registered agreement.
- Reclassify misclassified ABN workers as employees and provide full entitlements, including backpay of wages and entitlements.
- Apply this to former employees.
- Consider direct payment to workers if Supplier Y is unable or unwilling to remediate.
- Verify that workers have received remediation payments.

Address root cause issues and apply learnings to ensure non-repetition of harm

- Renegotiate a rate for a target number of rooms so compliance is achievable.
- Address any supplier capability gaps.
- Provide clear information to workers on workplace rights and support services.

Strengthen contract controls

- Update risk assessments to classify cleaning, security, food services and labour hire (especially nights/ weekend work) as higher risk.
- Agree pay rates, roster requirements including overtime, and pay slip requirements, and ensure compliance with the National Employment Standards and any relevant award or registered agreement.
- Introduce contractual consequences for non-compliance.
- Embed ongoing monitoring checks into normal operations with continued small payroll spot checks, oversight on after-hours shifts, and regular voluntary confidential interviews with workers.
- Share learnings across suppliers providing similar services.

Disclose the approach in your modern slavery statement.

