



Tereos UK & Ireland Ltd. (TUKI)

Modern Slavery Statement for FY 2025/26

This statement is made in accordance with Section 54 of the UK's *Modern Slavery Act 2015* and contemplates the measures TUKI has already implemented and continues to implement to ensure that modern slavery, servitude, human trafficking and forced labor do not occur in our business or supply chain.

TUKI takes a zero-tolerance approach to any form of modern slavery and human trafficking and is committed to acting ethically, seamlessly and transparently in all its dealings, as well as maintaining effective systems and controls to protect us against any form of slavery that occurs within the business or our supply chain.

Our Business

Tereos UK and Ireland Ltd (TUKI) is a wholly owned subsidiary of Tereos, the world's second-largest sugar group. In the UK, we have an annual turnover of around £26,251 million, supplying sugar to both retail and industrial customers.

Until October 7, 2024, TUKI had a single operational site in Normanton (West Yorkshire), where it employed around 57 people. At the time, TUKI packaged sugars imported from around the world in retail packaging under our *Whitworths* brand and customer brands, as well as packaging sugar in larger formats for our industrial customers.

Following the sale of this site and its business-to-consumer (B2C) activities to UK-based T&L Sugars Limited (TLS) on 7 October 2024, the company continued its business activity with only its industrial (B2B) customers in the UK under the name TUKI.

In addition to the sale to TLS, TUKI now sources all the sugar it markets from Tereos entities in France, including Tereos located on Reunion Island (Tereos Indian Ocean) where, however, strict French labor legislation applies, including the Duty of Vigilance Act, which requires companies to publish a plan corresponding to the concept of human rights due diligence set out in the United Nations Guiding Principles on Business and Development. Human Rights (UNGPs).

Thus, all sugary products produced by the Tereos Group in France for import into the UK are produced by a supply chain subject to French labor law, as detailed above.

Our Risk Areas

Prior to the sale to TLS, TUKI worked with the supplier ILLOVO, which could be considered a risk due to the location of its business in Malawi, a country located in



southeast Africa. However, this risk was mitigated in 2018 when Malawi made a breakthrough in efforts regarding its working conditions. The local government published the results of the National Survey on Child Labor and continued to implement the 2015 Trafficking in Persons Law, training officials on the issue and launching the National Action Plan against Trafficking in Persons.

With respect to the supplier ILLOVO, specifically, this risk has also been mitigated by conducting regular audits of its facilities and on its practices, as well as by the publication and adoption of Child Labor and Forced Labor Policies and Guidelines, available on its website.

Our Commitments and Certifications

Tereos plants in Europe use a set of European certifications and guidelines. To this end, they are audited and/or certified by companies and according to globally recognized standards, among which are:

1. **SMETA 4 Pillars (*Sedex Members Ethical Trade Audit*):** The most widely used social and ethical audit methodology in the world, was developed by the global organization SEDEX to assess the level of social responsibility, sustainability and ethical compliance in the operations of a company and its supply chain. TUKI is a member of SEDEX and uses this affiliation as a tool in the approval process of its suppliers.
2. **SAI/FSA (*Sustainable Agriculture Initiative*) Platform:** Europe's main agricultural sustainability metric, its standard validates criteria focused on environmental protection, economic viability, and social conditions of local workers.
3. **2BSvs (*Biomass Biofuels Sustainability*) Certification:** Focused on the sustainability of biomass used to produce biofuels, its seal proves three criteria: the legal origin of the cultivated land, the carbon footprint and relevant social indicators.
4. **HVE Certification (*Haute Valeur Environnementale*):** Official state seal created and managed by the French Ministry of Agriculture, aimed at direct good practices of farmers in the field, including social ones.

In addition, the company's financial contracts and contracts with business partners are also backed by obligations related to fundamental social issues, specifically modern slavery and human trafficking, and their non-compliance may lead to their early maturity



and/or the application of fines and penalties, which reaffirms Tereos' commitment to these values.

Our Internal Policies and Standards

Tereos also has several internal policies in place to ensure that we conduct our business ethically and transparently. These include, but are not limited to:

1. **Code of Ethics:** This document affirms the values, commitments and rules of conduct required by the Group for all our employees and business partners, especially in terms of human, labor and social rights, in line with the guiding principles of the UN, the ILO (International Labor Organization) and the United Nations International Convention on the Rights of the Child, among others.
2. **Recruitment Policy:** We operate a policy that includes eligibility checks to work in the UK for all employees to protect against human trafficking or people forced to work against their will.
3. **Whistleblower Channel Policy:** We operate a policy so that all employees, business partners and the community can raise concerns confidentially about, among other ethical topics, the working conditions in our business or supply chain, without fear of reprisal. This includes a confidential whistleblowing line: *Signal@Tereos.com*

Our Suppliers and Customers

TUKI conducts due diligence on all suppliers and customers before allowing them to become our business partners, which includes conducting supply chain risk and vulnerability assessments. These analyses are supported by a scoring matrix that utilizes SEDEX standards and other public data to establish risk and compliance levels. As such, we aim to maintain business relationships with the suppliers who have the best risk assessment score, with the goal of continuously improving our supplier base.

In addition, all TUKI suppliers are obliged to operate in compliance with the values of the Tereos Code of Ethics, or by ensuring that their own documents and internal policies have equivalent values, which are also applicable to their entire production chain, which is duly recorded through the signing of contractual clauses or documents in a separate section, as the specific case may be.

Training



TUKI conducts training for our employees so that they understand and can identify any signs of modern slavery or human trafficking, as well as what to do if they suspect that it is occurring in our supply chain.

To this end, we have specific training for our Purchasing/Supply Chain and Technical employees, which include:

- 1. **Code of Ethics:** Aims to affirm the values, commitments and rules of conduct required by the Tereos Group for all our employees and business partners, providing information and practical examples on the applicability of the Tereos Code of Ethics.
- 2. **Compliance:** Training in compliance rules and good business practices is offered to all employees of our business and aims to guide us in how we behave as an organization and how we expect our employees and business partners to act.
- 3. **Specific training in competition law**

Our Performance Indicators

We do not have indicators specifically related to modern slavery or human trafficking, since any case related to these topics would constitute non-compliance and violation of labor laws. In these cases, our supplier risk assessment tool would indicate actions to take to make improvements, demonstrating our commitment to continuously improving our supply chain.

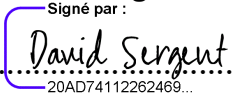
Continuous Improvement

TUKI is committed to ensuring that our supply chain in no way condones modern slavery or human trafficking. To this end, we regularly review our internal policies and procedures, promoting continuous improvement and compliance within our supply chain, supported by regular multidisciplinary meetings and a compliance and integrity program.

Approval for this statement

This statement was approved by the Board of Directors.

Name (Director) David Sergent

Signature  Date 28 août 2026 | 16:24 CEST
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