



Importaco Group Modern Slavery and Human Trafficking Statement

Organizational Structure, Business Activity and Supply Chain

Importaco Group is an international food corporate group specializing in the production of nuts and mineral water. It was founded in Spain in 1940 and is currently one of the main producers of nuts and dried fruit in Europe and the leading mineral water group in Spain.

The Spanish company Importaco Nuts, S.L. (unipersonal) is the holding company of nuts division, to which Besana UK Limited and V. Besana Spa belongs (among others), being located and trading the first one in the UK, and the second being located in Italy and mainly trading in the UK.

The Group is committed to quality, innovation and sustainability in order to improve people's health, promoting responsible production and consumption. Its business philosophy is based on offering healthy and safe products, adapting to market trends and strengthening the trust of its customers and consumers. Throughout its more than 80 years of history, Importaco has demonstrated its ability to adapt to the market, the industry, its customers and consumers, which is reflected in its continued growth and wide range of products and services.

Our activities in nuts division include the manufacture, production and distribution of nuts, snacks, chocolate-covered nuts, dried fruits and seeds. We currently operate in three different markets: the international retail market, the food service market and the ingredients market for the agri-food industry.

Our group, based in Valencia (Spain), has an extensive global presence. We have production centers in Spain (8), Italy (2), Poland (1), the United Kingdom (1) and Turkey (1).

We maintain strategic, long-term relationships with suppliers who account for 70% of the total volume of raw materials used in our production. These partnerships enable us to guarantee stable supply, ensure quality and promote sustainable practices throughout the value chain.

Core Commitment

At Importaco Group we maintain an unconditional commitment to the eradication of modern slavery and labor exploitation in all its forms, promoting a world in which all people experience freedom, dignity and a fair treatment.

This commitment extends throughout our supply chain and to any entity with which we do business.

Responsibility

The Board of Directors assumes overall and primary responsibility for the company's initiatives to combat modern slavery and to ensure that all persons under its jurisdiction comply fully with these initiatives.

Policy and Approach

We have corporate codes and policies that are mandatory across the entire Importaco Group, focused on upholding human rights and combating modern slavery.

The participants in the company life, both internal and external, as regards the behaviors to be adopted, have a clear reference in the adopted code of ethics, which prescribes the rules of conduct to be followed and sets out the ethical principles relevant also for the prevention of the crimes referred to in the Italian Legislative Decree 231/2001 (V. Besana S.p.a. has adopted the management and control organization model pursuant to that specific regulation) and in other applicable regulations.

We conduct annual reviews and continuous improvement of our policies with contributions from internal experts, suppliers, and external stakeholders. Our commitments include:

- Full compliance with the UK Modern Slavery Act 2015 and Italy's L.D. 231/2001 purchasing procedures.
- Zero tolerance for modern slavery, forced labour, and child exploitation across all operations and supply chains.
- Implementation of targeted policies, such as our Zero Tolerance of Child Labour Procedure, to guide ethical business decisions.
- Active alignment with international frameworks, including the UN Guiding Principles on Business and Human Rights, the EU Due Diligence Directive, and the Sustainable Development Goals.
- A comprehensive risk-based due diligence process, supported by country-sector risk analysis tools such as Radar Sedex and the Human Development Index.
- A robust Social Compliance Programme, reinforced by SMETA 4-Pillar audits, supplier codes of conduct, and contractual clauses requiring compliance.
- Ongoing engagement, training, and support for suppliers to uphold high standards in human rights, environmental responsibility, and ethical conduct.

Due Diligence Processes and Risk Assessment

At Importaco, identifying and addressing human rights and environmental risks is a key pillar of our due diligence strategy. We are committed to proactively evaluating potential risks across our own operations, subsidiaries, supply chain, and business relationships. Our approach includes:

- **Risk Assessment Tools:** We use tools such as Sedex Radar, external audit reports (SMETA 4-Pillar mainly), independent evaluations, and relevant data from existing grievance mechanisms. Where appropriate, we consult directly with potentially affected stakeholders, including workers and farmers.
- **Quality Programme at Origin:** We collaborate closely with suppliers to align on quality, sustainability, and food safety, supported by regular on-site audits and implementation of quality management systems in line with Importaco's culture of excellence.

- **Supplier Engagement:** We are launching a new Supplier Engagement Project to deepen collaboration and promote continuous improvement on human rights, ethics, and decarbonization.
- **Training and Awareness:** Ongoing training is provided to employees on ethical business conduct and the prevention of modern slavery.
- **Supplier Code of Conduct:** Our updated Code of Conduct includes specific prohibitions against forced labour and child exploitation, requiring all suppliers to adhere to these standards and applicable international laws.
- **Whistleblower Protection and Complaint Mechanisms:** We have implemented the Group Ethics and Compliance Channel—a secure, confidential system accessible to employees, suppliers, customers, trade unions, and civil society organisations. This mechanism enables the safe reporting of concerns related to human rights, environmental issues, or business practices. All reports are addressed promptly, impartially, and with due follow-up, including the option of direct dialogue with complainants to explore joint solutions. We actively promote the use of this channel among our stakeholders and ensure that all individuals—whether internal or external—can report in good faith without fear of reprisal. Importaco guarantees the protection of whistleblowers and is firmly committed to fostering a culture of openness, responsibility, and non-retaliation.
- **Transparency and Accountability:** We are committed to publishing an annual report outlining our progress, challenges, and key actions in the fight against modern slavery and human rights violations.
- **Collaboration with Stakeholders:** We work in partnership with NGOs, government bodies, and other relevant actors to collectively address systemic issues related to modern slavery and promote responsible practices across the value chain.

This integrated due diligence framework reinforces our commitment to ethical business, respect for human rights, and sustainable development throughout our operations and partnerships.

Key performance indicators

To evaluate the effectiveness of our efforts in preventing modern slavery and human trafficking within our operations and supply chain, Importaco Group monitors a set of key performance indicators (KPIs). These indicators allow us to track progress, identify areas for improvement, and ensure accountability across the organisation and with our partners. Our key indicators include:

- **SEDEX Membership and Supplier Participation**
Continued membership in SEDEX and active participation of our suppliers in the platform demonstrate our commitment to transparency, ethical sourcing, and responsible supply chain management.
- **Number and Coverage of SMETA 4-Pillar Audits**
We track the total number of SMETA 4-Pillar audits carried out across our supply chain, prioritizing strategic suppliers and those suppliers operating in high-risk

sectors or regions. This ensures regular, independent evaluation of labour practices, health and safety, environmental management, and business ethics.

- **Audit Results and Non-Conformities Identified**

Both minor and major non-conformities detected during audits are recorded and followed up with corrective action plans. The number and nature of these non-conformities help assess risk levels and the maturity of supplier compliance systems.

- **SEDEX Radar Risk Assessment Results**

This tool allows us to monitor supplier risk profiles based on country, sector, and business-specific factors. Trends in risk ratings help guide prioritisation in supplier engagement, monitoring, and support.

- **Training and Awareness Levels Among Employees**

We measure the percentage of staff trained to identify the signs of modern slavery and human trafficking. This includes induction training, ongoing capacity-building sessions, and targeted modules for key roles, such as procurement and sourcing.

- **Grievance Mechanism Usage and Resolution Rate**

The effectiveness of our Ethics and Compliance Channel is tracked by monitoring the number, nature, and resolution time of reports submitted. We assess whether grievances are addressed in a timely, transparent, and fair manner.

- **Supplier Compliance with Code of Conduct**

We monitor the percentage of suppliers who have formally accepted and implemented our updated Code of Conduct, which includes clear clauses on modern slavery, labour rights, and ethical business practices.

- **Corrective Actions Implemented**

The rate at which suppliers complete agreed corrective actions following audits is a critical KPI to assess responsiveness and commitment to improvement.

Through regular monitoring of these indicators, Importaco ensures continuous improvement and reinforces its zero-tolerance stance toward modern slavery and human rights violations.

Conclusion

Importaco Group recognises that effectively addressing modern slavery within our supply chain demands ongoing vigilance, continuous improvement, and the ability to identify and prevent emerging forms of exploitation. Through this statement, we reaffirm our proactive and positive commitment to collaborating with all stakeholders—especially employees and labour representatives—to safeguard workers' rights and uphold ethical standards across our operations. Together, we work to foster a responsible supply chain where exploitation has no place.

Signature

Importaco Nuts Company, S.L.

Besana Uk Limited & V.Besana S.p.A



Eva María Pons Casañ

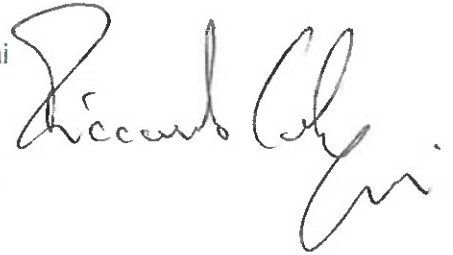
Tax And Legal Director

Date: 16/06/2025

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