Modern Slavery Statement For Financial Year 2025-2026

Kallo Foods Ltd, trading as Ecotone UK are part of the Ecotone group. This statement is made pursuant to Section 54 of the UK Modern Slavery Act 2015 and describes the steps Ecotone has taken during the 2025–2026 financial year to prevent modern slavery, forced labour, child labour and human trafficking in its operations and supply chains, by implementing innovative risk assessment processes that mitigate risk, facilitate delivery of our human rights agenda, and support suppliers' long-term improvement.

Organizational Structure

Ecotone is the pioneer and leader of organic and plant-based food in Europe. We are a mission-driven company according to the French PACTE law (2020) and the highest-ranking food B Corp among large companies with a score of 123.7 points. As such we are strongly committed to trading ethically, to ensure good working conditions in our own operations and supply chains. Human rights are very important to us because of the changing regulatory environment as well as increasing global awareness of forced and child labour, especially in some of the countries we source from. Ecotone is committed to meeting its responsibility to respect human rights and we seek to establish relationships with entities that share the same principles and values.

At Ecotone, we create healthy, sustainable products, empowering people to make better choices both for themselves and for our planet. We are very proud of our pioneering brands including Bjorg, Clipper, Allos, Alter Eco, Abbot Kinney's, Bonneterre, Kallo, Destination, Ecocesta, El Granero, Isola Bio, Little Lunch, Tartex, Tanoshi and Zonnatura.

Our products are made in our own factories based in Europe or by third-party suppliers. Our main product sectors include hot drinks, dairy alternatives, breakfast cereals, bread and biscuit alternatives, sweet in between and meals and meals components. Our products are sold in the UK, Europe and exported globally.

8 PRODUCTION FACILITIES IN EUROPE

	FACILITIES	KEY CATEGORIES	BRANDS
1	Beaminster	Teas	Clipper
2	Bordeaux	Hot drinks	Destination, Naturela, Alter Eco
3	Badia Polesine	Plant-based beverages	Isola Bio, Bonneterre, Bjorg
4	Viadana		
5	Seseña (Toledo)	Cereal, rice cakes	Ecocesta, El Granero
6	Paracuellos	Dietary supplements	
7	Drebber	Breakfast cereals, cereal bars	Allos, Bjorg, Zonnatura, Tartex
8	Freiburg	Savoury spreads	



Governance Structure:

Ecotone's Executive Board is based out of the office in Lyon. Our other offices are located in Amsterdam in the Netherlands, Camberley in the UK, Bremen in Germany, Badia Polesine and Viadana in Italy and Madrid in Spain. Ecotone operates as a "family" of companies, with a joint strategy and set of key value, beliefs and shared objectives. The Executive Board is comprised by the Ecotone's Chief Executive and Chief Finance Officers as well as Group HR Manager, country General Managers and selected Functional Heads (Marketing and Operations). Together they form the European Leadership Team (ELT). The ELT drives the agenda of the business, including our human rights due diligence and meets monthly to discuss results and planning.

Ecotone's Human Rights Due Diligence process

Based on the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the OECD Due Diligence Guidance for Responsible Business Conduct as a framework for implementation, Ecotone develops and implements its own due diligence strategy and complies with relevant laws and regulations in each country or region where it operates. Human rights due diligence in its own operations and in its supply chain is conducted using the OECD Guidance (as per diagram) and summarized below:



1. Commitment: Policies and managements systems
2. Assessment: Identify and assess adverse impacts
3. Action: Cease, prevent, mitigate, track
4. Communication: Disclosure

Policies relating to Modern Slavery.

Ecotone has established a clear governance structure that ensures accountability and responsibility for human rights across the organization. Ultimate accountability rests with the European Leadership Team (ELT), with specific oversight provided by the Senior Director Operations, who ensures that the ELT fulfils all human rights obligations. Several ELT members are part of the Human Rights Steering Team, which is responsible for approving key procedures and managing escalation decisions.

Operational implementation is carried out by the Human Rights Task Force. This group is responsible for applying human rights due diligence processes and for drafting and updating procedures, which are subsequently reviewed and approved by the Steering Team.

Ecotone's commitment to respecting human rights is formalized through a robust framework of internal and external policies, procedures, and management processes. The Human Rights Policy, reviewed in 2025, is an externally applicable policy that sets out Ecotone's human rights due diligence commitments and expectations towards all business partners across our value chain. It defines the standards that apply to suppliers and service providers, including those supplying raw materials, packaging, services, and finished goods, and outlines how Ecotone identifies, prevents, mitigates, and addresses actual or potential human rights impacts linked to its operations and supply chains.

The Human Rights Procedure, also updated in 2025, defines the operational steps for implementing human rights due diligence across Ecotone's operations and supply chain. It establishes a two-level risk assessment approach. First, Ecotone conducts preventive risk assessments to identify and prioritize potential human rights risks across suppliers, raw materials, and countries of origin, enabling early prevention and mitigation. Second, the procedure sets out a structured process for assessing and managing actual or alleged human rights impacts identified through audits, grievances, media reports, or other escalation channels. Together, these processes ensure a consistent and systematic approach to identifying, assessing, mitigating, and—where necessary—remediating human rights risks and impacts

EXTERNAL	INTERNAL
Human Rights Policy– 2025 Ecotone's approach to human rights and human rights due diligence for external use.	**Human Rights Procedure – 2025** Description of how our human rights policy is embedded in our organization and how this policy is translated into our daily practices.
Product Quality Booklet (PQB) – 2026 Minimum requirements applicable to any Ecotone supplier defined to guarantee the quality and safety of products, including ethical policies	**Whistle-blower Policy - 2016** Ecotone's internal employee confidential communication platform
Supplier Code of Conduct – 2024 Supplier requirements and own operations due diligence required to comply with EU / DE/ UK legislation	**Code of Business Conduct - 2021** Ecotone's internal ways of working including child labour and human rights.
Responsible Sourcing Policy – 2022 Clear vision of Ecotone's Responsible Sourcing approach and practices for internal and external stakeholders	

Ecotone determined following KPI's on Human Rights Due Diligence:

- Signature of the PQB (Product Quality Booklet) – including acceptance of the supplier code of conduct.
- Finished Goods and Raw Material & Pack suppliers are registered and provide social and ethical information via

the SEDEX Self-Assessment Questionnaire.

- Staff are trained annually on social and ethical topics in the supply chain (including forced labour and child labour)
- By maintaining our commitment to Fair Trade sourcing, we aim to build resilient supply chains and long-term partnerships with the coffee, tea, and cocoa producers at the heart of our business.
- Ecotone is committed to elaborating an annual Human Rights Due Diligence Report detailing human rights risks, mitigation actions and progress within its operations and supply chains which will be used as a basis for our public mandatory reporting.

Assessing and managing risk

Identification of potential Human Rights Issues

In Ecotone's 2024 double materiality assessment, ethical supply chains, sustainable partnerships, and—specifically—the working conditions of value-chain workers were identified as material topics. Building on further dialogue with internal stakeholders and external experts, and drawing on risk mapping from initiatives such as Sedex and Fairtrade International, Ecotone identified nine key human rights themes linked to its global business activities. These nine potential human rights issues form the basis for all subsequent risk assessments and related preventive or corrective actions.

Fundamental labour rights	**No child labour**	**Freedom from discrimination**	
	Freedom from slavery	**Gender Rights**	
Working conditions	**Working hours are not excessive**	**Payment of living wages or income**	**Health, Safety and Hygiene**
	Provision of regular employment	**No bullying or harassment**	

Risk assessment of potential Human Rights issues

For each of the identified human rights themes, Ecotone conducts a yearly risk assessment to evaluate actual and potential risks. This assessment draws on Sedex Self-Assessment Questionnaires (SAQs), Sedex risk assessment tools, SMETA audit information, and Ecotone's own and third-party reports and audits. The analysis considers geographic, economic, and social factors, as well as the specific vulnerabilities of rightsholders, and covers Ecotone's own operations, tier-1 suppliers, and the raw materials and ingredients used in its products. Based on the results of the risk assessments, Ecotone implements extra prevention and mitigation actions for high-risk raw materials, products, suppliers and/or supply chains.

Sedex - Internal operations risk assessment.

In the second half of 2023, Ecotone implemented Sedex registration and self-assessment in all of our 8 factories in Europe in order to visualize Human Rights and strengthen management at our own plants. Each year Ecotone assesses the management capability toward potential risks in 13 categories and the overall management control score.

Sedex - Supplier Risk Assessment

Ecotone joined Sedex in 2020, and since then we are engaging our tier-1suppliers for finished goods and raw materials to share information through Sedex by answering the SAQ (Self-Assessment Questionnaire). These SAQs evaluate the potential social risks in the supply chain by focusing on child labor, forced labor and other Human Rights issues as well as considerations toward environment and occupational safety.

In the December 2025 Risk Assessment, the total number of suppliers on Sedex increased to 421. This represents an increase of 280 registered suppliers or a threefold growth over the past three years which is driven by enhanced efforts to onboard our supplier base onto Sedex. This significant expansion has substantially improved both the volume and representativeness of data used as input for the Human Rights Risk Assessment.

As supplier transparency improved through expanded Sedex onboarding, the number and share of high-risk suppliers increased, reflecting a more representative view of our supply base. The proportion of high-risk suppliers rose from 4% (2022) to 13.78% (2025), with sharp increases through 2024 and a subsequent stabilization in 2025 (+0.53 pp). This plateau suggests we have reached a steady prevalence of high-risk suppliers in the now better-covered supplier population. While the percentage has stabilized, the absolute number of high-risk suppliers continues to grow, and targeted remediation remains essential.

Sedex - Vulnerable Ingredients Risk Assessment

In 2025 Ecotone performed an extensive due diligence check on all raw materials and origins sourced by our own factories and all ingredients and origins in finished products sourced from third party suppliers by our Market Sales Organizations. The assessment confirms that Ecotone's exposure to human rights risks is highly concentrated in a limited number of critical ingredients and origins, rather than being evenly spread across the supply base. In total, 41 ingredients and 36 origins are classified as high risk.

Coffee, cane sugar, cocoa, tea, spices and nuts account for the highest number of high-risk origin–ingredient combinations. Sugar cane and coffee beans each appear across nine high-risk origins, followed closely by cocoa and tea. These commodities are structurally associated with risks such as low wages, excessive working hours, child and forced labour, and weak freedom of association, particularly in smallholder and fragmented production systems.

From an origin perspective, Turkey is Ecotone's most critical risk hotspot, representing the highest number of high-risk ingredients (12), notably across fruit, pulses, oilseeds and spices. China, India, Brazil and Vietnam follow, driven by coffee, spices, nuts and rice.

Risk assessment of actual Human Rights issues

Actual Internal grievances and whistleblowing.

Ecotone does business on the basis of fairness, honesty, integrity and respect. Accordingly, as a business we want to ensure that any employee of Ecotone can speak up without the risk of retaliation and with the assurance that all reports are treated confidentially and are promptly investigated. Ecotone is committed to ensuring that all employees follow applicable laws and regulations including our own policies and guidelines. The internal SpeakUp-Whistleblowing policy was updated in 2024 and applies to all employees of Ecotone and its operating companies, as well as to temporary staff and self-employed persons (such as external consultants).

In 2025 no issues were registered for the first three channels. For the anonymous external channel offered by People Intouch, there were 3 issues recorded, all related to the same case. This case was followed up and closed by our internal Confidential Advisor. Findings and results were reported to the CEO, Company Secretary and the Audit Committee.

Actual external issues

External human rights risks become material when they are identified through supplier audits, Sedex SMETA audits, grievance mechanisms within the supply chain, or through direct exposure in media or NGO reports, articles, or documentaries. All identified issues are recorded in Ecotone's internal Human Rights Tracker for structured assessment and follow-up according to their assigned risk level.

In 2025, a total of 11 human rights issues were evaluated. None were classified as high risk, and three were assessed as medium risk. Eight were assessed as low risk, primarily because no verifiable connection to Ecotone's supply chains could be established. Three were assessed as medium risk: two related to Sedex follow-up actions, and one concerning a potential risk in a raw-material supply chain.

Due diligence in relation to modern slavery

Preventive/mitigation actions potential Human Rights Issues

Sedex- Own operations:

In 2023 Ecotone registered 100% of its sourcing units on Sedex. In 2025, all individual supplier business units completed a review of the self-assessment questionnaire. This led to a 3.2% increase in the overall management control score and a 6% reduction in the average site risk score. All sites are now scoring above 3 on management performance.

The women representation score has, for the first time, been calculated for all supplying units (SUs). The results show that the proportion of women in managerial positions relative to the number of women workers across all supplying units is 102%. This indicates that, on average, the number of women in managerial roles is nearly equal to the number of women workers in the supplying units.

In 2026, we will concentrate on lowering the risk scores across all sites, aiming to bring them below 4, which is classified as low risk in the Sedex risk assessment system.

Sedex – Supplier preventive actions

Ecotone requires new and existing suppliers to register on Sedex and fill in the SAQ. If ranked high risk by the risk assessment, suppliers must close outstanding audit non conformances from their SMETA or Fairtrade audit. If the supplier does not have such audit, he needs to complete the Ecotone Human Rights Questionnaire. If any issues, then the escalation process is followed.

The 44 high-risk suppliers identified in the December 2024 risk assessment (representing 13.2% of all suppliers) were followed up in 2025. We discontinued collaboration with 7 of these suppliers and successfully reduced the risk status for 30 others—an overall reduction of more than 80%. The remaining 7 high-risk suppliers will receive additional follow-up in 2026, in accordance with the internal escalation process.

Of the 37 active high-risk suppliers, 30% completed a SMETA audit and closed all findings. Another 22% were Fairtrade certified and resolved their related non-conformities. Additionally, 11% lowered their risk rating by fully and accurately completing the SAQ, while 19% filled in an additional Ecotone Due Diligence Questionnaire.

Ecotone also follows up on non-conformities identified through the new 2025 SMETA audits. In 2025, a total of 71 new SMETA audits were conducted with Sedex-registered suppliers, resulting in 445 non-compliances, including 53 critical non-conformities and no business-critical findings. Most of these findings were addressed and closed adequately by suppliers and are therefore included only in general reporting. There was one critical finding related to child labour, arising from the absence of an adequate age-verification and record-keeping process at an EU-based supplier. This non-conformity has since been corrected and formally closed by the supplier.

Sedex - Raw Material preventive actions

The 2025 assessment highlights risk clustering by product category, with particularly elevated exposure in tea, cocoa, coffee, cereals, fruit, nuts, oilseeds, spices, and sugar. Many of these ingredients are sourced from multiple high-risk origins simultaneously, amplifying Ecotone's cumulative human rights risk. While some suppliers hold certifications, audit coverage and traceability remain inconsistent, especially for some product categories or processed ingredients. In 2025 Ecotone focused on targeted mitigation actions on priority product categories and specific ingredient/origin combinations.

Priority	Product Category With high risks	2025 Actions
High	Tea	Ecotone Agrichain/Commercial visit Mozambique and China Actions with Fairtrade Foundation. Implementation full traceability and supplier info through Sedex – Fairtrade certification and Human rights Questionnaires.
High	Chocolate tablets	Ecotone Agrichain visit Honduras and Peru Implementation of full traceability and EUDR compliance through Osapiens EUDR Hub.
High	Coffee	Agrichain visit Honduras and Peru Implementation of full traceability and EUDR compliance through Osapiens EUDR Hub.
Medium	Cereals:	-

Medium	Sugar:	Agrichain audit Philippines on mascobado sugar
Medium	Nuts	Coconut: follow-up of coconut suppliers in 2026 Hazel and walnut from Turkey: follow-up in 2026
Ad hoc	fruit	-
Ad hoc	Oilseeds	Ecotone uses only RSPO-certified palm oil in a total of 125 products, of which 99.1% is Identity Preserved or Segregated. Agrichain audit Chinese peanut supplier
Ad hoc	Seafood - Asia	-
Ad Hoc	Pulses - Turkey	-
Ad Hoc	Herbs and Spices	2025: Follow-up on the Arabic Gum supply chain due to potential links to financing in conflict-affected areas (Sudan). One supplier has mitigation mechanisms in place, while another does not source for Ecotone from Sudan but from Chad instead.
Ad Hoc	Vegetables: Tomatoes-China	Ecotone SU's don't source from China

Mitigation/remediation actions actual Human Rights Issues

Actual Human Rights issues are registered in the Human Rights Tracker, risk assessed and are followed up according to the escalation and mitigation process flow. In 2025 there were three issues assessed as medium risk. Two of the medium-risk cases related to ongoing follow-up with high-risk SEDEX suppliers and suppliers with critical or business-critical non-conformities. The third medium-risk case concerned the potential sourcing of Arabic gum from Sudanese regions affected by armed conflict.

1. Unresponsive High-risk Suppliers from preventive Risk Assessment

Seven suppliers remain classified as high risk following the 2024 preventive risk assessment, representing 19% of all suppliers identified as high risk. These cases are actively monitored and followed up as medium-risk issues in the 2026 Human Rights Tracker. In line with our Human Rights Procedure, any supplier that continues to be unresponsive will be subject to escalation measures

2. Suppliers with critical NC from 2025 SMETA audits

From the new SMETA audits conducted in 2025, Ecotone identified six suppliers with overdue critical non-conformities. These findings were assessed as a medium risk for Ecotone and were followed up through internal due-diligence processes. Two issues have been resolved, one supplier has been delisted, and three cases remain under active follow-up.

3. Arabic Gum

In November 2025, PAX published a briefing paper highlighting that Arabic gum sourced from Sudan may be linked to potential conflict financing. Ecotone identified that two of its suppliers may source Arabic gum from Sudan, and this was initially assessed as a medium risk in the Human Rights Risk Tracker. Following additional due-diligence steps, including direct engagement with both suppliers—the risk level was revised to low. One supplier confirmed that it does not source Arabic gum from Sudan for Ecotone, and the second supplier demonstrated the presence of adequate ethical controls within its supply chain to mitigate potential human-rights and conflict-financing risks

Training

To support effective identification and prevention of modern slavery risks, Ecotone provides regular training on:

- Human Rights Due Diligence for staff in leading positions and/ or engaged with suppliers (2023)
- Human Rights in supply chains (2024)
- Modern Slavery (2025)

Training is delivered to employees involved in sourcing, quality, procurement and sustainability, and is embedded into broader awareness-raising initiatives across the organization.

Monitoring – evaluation-communication

The final stage of our human rights due diligence focuses on monitoring effectiveness and transparently sharing information with our stakeholders on salient human rights risks, due diligence actions, and outcomes. We recognize that openness plays a critical role in building awareness and trust among consumers, business partners, and other stakeholders. We are therefore committed to being increasingly transparent about the complexities of human rights issues within our value chain, as well as the actions we take to address them, including through this 2025/2026 Modern Slavery Statement.

Our approach has evolved over several years. In 2022, we engaged with key stakeholders to review our ethical strategy and ways of working, resulting in updates to our human rights procedures and policies. At that time, we adopted SEDEX as our primary platform for managing ethical compliance across our supplier base.

In 2023, our focus shifted to implementation. We rolled out these updated policies across the organization, delivered training to relevant teams, and embedded more robust processes to identify, assess, and address human rights risks, including modern slavery.

In 2024, we further strengthened our compliance and monitoring systems to align with emerging regulatory requirements, including the EU Deforestation Regulation (EUDR), the Corporate Sustainability Reporting Directive (CSRD), and the Corporate Sustainability Due Diligence Directive (CSDDD). That year also marked our first integration of ESRS S2 (Workers in the Value Chain) within our sustainability reporting, enhancing our ability to measure and disclose impacts beyond our own operations.

In 2025, we completed a comprehensive review of our Human Rights Policy, Human Rights Procedures, and Supplier Code of Conduct, aligning them with our internal operating model and newly adopted Fairtrade and B Corp standards. As part of this process, we conducted our first human rights risk assessment across all Ecotone ingredients and raw materials, taking into account their origins.

In 2025 we delivered the following results on our commitments on Human Rights Due Diligence:

- Signature of the PQB (Product Quality Booklet) – including acceptance of the supplier code of conduct.
- 90% of finished good suppliers have signed the PQB end 2025.
- 55% of raw material and pack suppliers have signed the PQB end 2025.

- Staff are trained on social and ethical topics in the supply chain (including forced labour and child labour)

In 2023, Ecotone delivered a two-part Human Rights training programme, which was repeated on three occasions to maximise employee participation. In 2024, the training was rolled out to all employees and made mandatory as part of the onboarding process. In 2025, a dedicated Modern Slavery training module was launched for all employees via our learning platform as part of our annual mandatory learning programme.

- Finished Goods and Raw Material Raw Materials & Pack suppliers are registered and provide social and ethical information via the SEDEX Self-Assessment Questionnaire.

- 95% of PTO for finished good suppliers on Sedex end 2025.
- 95% of raw material and packaging suppliers on Sedex end 2025.

- By maintaining our commitment to Fair Trade sourcing, we aim to build resilient supply chains and long-term partnerships with the coffee, tea, and cocoa producers at the heart of our business .

In 2025 44% of our turnover on coffee, tea and cocoa were Fairtrade certified

In 2026, we will continue to strengthen our performance and increase the impact of our actions by focusing on the following priorities:

- Ongoing monitoring and management of grievances and whistleblowing mechanisms within our own operations.
- Social risk assessments of key raw materials and strategic suppliers to deepen our understanding of human rights risks across our value chain.
- Continued monitoring of key suppliers' management of forced labour and child labour risks through the use of SEDEX and ethical audits.
- Regular tracking and review of key performance indicators to assess the effectiveness of our sustainability and human rights approach.

This statement reflects the actions taken during the 2025–2026 financial year, was approved by the Board of Ecotone UK, and is signed by Bryan Martins, Chief Executive Officer of Ecotone UK and a member of the Board.

B. Martins

MAY 2026