

## **WE SODA GROUP - SUPPLIER CODE OF CONDUCT**

### **1. Purpose**

- 1.1 The aim of this Supplier Code of Conduct (“Code”) is to clarify the expectations and obligations of suppliers, business partners and subcontractors (each a “Supplier” and collectively, the “Suppliers”) of Kew Soda plc and our affiliates (“WE Soda”).
- 1.2 We value our partnerships with Suppliers and fully recognise that our mutual success depends on open communication and a commitment to common principles and business practices. Accordingly, we have set high standards for the way we conduct business in the areas of regulatory compliance, social responsibility, and environmental stewardship. It is the responsibility of each Supplier to ensure that its employees, agents and representatives understand and comply with this Code.
- 1.3 Our own Employee Code of Conduct (available on request) outlines the standard of conduct required of individuals working at WE Soda.

### **2. Ethics and Legal Requirements**

- 2.1 Each Supplier will, at all times, conduct its business in a legal and ethical manner and act with integrity. Further, each Supplier will ensure that all third parties and subcontractors are in full compliance with contractual agreements and compliance requirements, including:
  - (a) Compliance with Applicable Laws and Regulations
    - (i) Meet and document compliance with all applicable legal and regulatory requirements.
  - (b) Avoid Conflicts of Interest
    - (i) Take steps to disclose, manage and document any actual, potential, or perceived conflicts of interests in relation to the Supplier’s engagement with us;
    - (ii) Avoid any conflict of interest when interacting with our employees; and
    - (iii) Notify us of any inappropriate gifts or hospitality offered to Supplier employees which might influence or appear to influence any Supplier employee decision in relation to us.

(c) No Bribery

- (i) Refrain from engaging in any form of commercial bribery, including bribes, facilitation payments, kickbacks or illegal political contributions, with its suppliers, agents or customers, nor offer any incentive to any of our employees or a family member of our employees in order to obtain or retain business;
- (ii) Not to offer any payment or other advantage to any individual or a relative or dependent of such individual that is a government official in any country to speed up a routine or necessary procedure or gain any other form of advantage, and comply with all applicable laws dealing with the bribery of government officials, including, as applicable: the Bribery Act 2010, Turkish anti-corruption laws, the U.S. Foreign Corrupt Practices Act, and the Organisation for Economic Co-Operation and Development's Anti-Bribery Convention; and
- (iii) Refrain from accepting, offering, promising, paying, permitting or authorising any other unlawful or improper payments or benefits.

(d) Anti-Money Laundering

- (i) Refrain from engaging in any activity, practice or conduct which could be construed as a violation of any applicable law relating to the prevention of money laundering and terrorist financing including, but not limited to, the Proceeds of Crime Act 2002, the Terrorism Act 2000 and the Money Laundering, Terrorist Financing and Transfer of Funds Regulations 2017 (as amended by the Money Laundering and Terrorist Financing Regulations 2019).

(e) Fair Competition

- (i) Comply with all applicable laws regarding fair competition and antitrust, and comply with guidance and rulings from the Competition & Markets Authority; and
- (ii) When preparing proposals, bids or undertaking contract negotiations for us and our clients, Suppliers must be certain that all statements, communications and representations are accurate and truthful.

(f) Protect Data and Information

- (i) Safeguard our confidential information and act to prevent its misuse, theft and improper disclosure;
- (ii) Process and store information as agreed with us and in accordance with the UK General Data Protection Regulation (UK GDPR);

- (iii) Have appropriate privacy / data protection and information security policies, measures and procedures in place to protect personal and confidential information;
  - (iv) Ensure that there is no unauthorised access of the information by third parties; and
  - (v) Notify us immediately of any actual or suspected privacy breaches, security breaches, or losses of our information and assist us in managing any consequences arising from such events.
- (g) Financial Integrity
  - (i) Not engage in any activity that is designed, or can be reasonably construed, to perpetuate a fraud; and
  - (ii) Comply fully with all Supplier obligations in relation to all taxes due within the jurisdictions in which they operate. Suppliers must not participate in tax evasion or facilitate tax evasion by others. Specifically, we expect our Suppliers to have contracts, policies, systems, and /or procedures in place to ensure that all who act for them or on their behalf, also comply with such obligations.
- (h) Identification of Concerns
  - (i) Provide means for Supplier employees and agents to report concerns or potentially unlawful activities in the workplace. Treat any report in a confidential manner. Investigate such reports and take corrective action if appropriate.

### **3. Human Dignity and Labour**

- 3.1 Suppliers must abide by applicable employment standards, non-discrimination, human rights and employment legislation, including the Employment Rights Act 1996. Where laws do not prohibit discrimination, or where they allow for differential treatment, Suppliers are expected to be committed to non-discrimination principles and not to operate in a way that unfairly differentiates between individuals.
- 3.2 All employment must be voluntary. Each Supplier shall not support or engage in slavery, child labour or human trafficking in any part of its supply chain. Suppliers are expected to protect the human rights of their employees and to treat them with dignity and respect, including:
  - (a) Modern Slavery and Human Trafficking
    - (i) Comply with applicable laws and regulations of the countries in which they operate with respect to slavery, servitude, forced and compulsory labour and human trafficking, including, without limitation, the Modern Slavery Act 2015;

- (ii) Incorporate modern slavery clauses in all agreements in their supply chain related to the provision of services and products to us;
  - (iii) Cooperate with us as we carry out periodic due diligence on Suppliers to ensure that the necessary measures are taken to prevent issues relating to modern slavery and human trafficking in the Suppliers and their supply chain.
- (b) Child or Forced Labour and Employment
  - (i) Comply with the applicable child employment laws of the countries in which they operate and have zero tolerance of child employment that is not in accord with local laws;
  - (ii) Ensure the prevention, detection and reporting of compelled, forced, involuntary, bonded, indentured or prison labour of any type and the trafficking or involuntary servitude of any worker; and
  - (iii) Demonstrate zero tolerance of compelled, forced, involuntary, bonded, indentured or prison labour of any type and the trafficking or involuntary servitude of any worker.
- (c) Non-discrimination
  - (i) Non-discrimination in hiring, compensation, training, advancement or promotion, termination, retirement or any other employment practices on grounds of race, caste, colour, religion or belief, gender, gender identity, marital or pregnancy status, national origin, age, disability or sexual orientation or any other protection characteristic listed in the Equality Act 2010; and
  - (ii) Prohibition of retaliation for speaking up and employees are free to raise concerns and speak up (“blow the whistle”) without fear of reprisal.
- (d) Fair Treatment
  - (i) Respect for workers, and a zero tolerance for any engagement in corporal punishment, violence or threats of violence, or other forms of physical coercion, bullying or harassment (including, but not limited to, sexual harassment).
- (e) Working Hours, Working Environment, Wages and Benefits
  - (i) Working hours for Suppliers’ employees will not exceed the maximum set by applicable law.
  - (ii) Compensation paid to employees will comply with applicable wage laws and will provide, as a minimum to all employees working regularly on our premises, the

Living Wage (as defined by the Living Wage Foundation). Employees must be paid in a timely manner in accordance with such laws.

- (iii) The Supplier shall provide a safe, healthy, and sanitary working environment and comply with health and safety laws and any other relevant laws where it operates. This includes, but is not limited to, implementing general and relevant industry-specific procedures and safeguards to prevent workplace hazards and work-related accidents and injuries. Where such hazards cannot be adequately prevented or controlled, the Supplier shall provide workers with appropriate personal protective equipment to protect against hazards typically encountered in that scope of work.

(f) Freedom to Terminate Employment

- (i) Without limiting Supplier's obligations hereunder, Supplier shall allow workers to terminate their employment or work arrangement: without restriction; and without the threat or imposition of any discipline, penalty, retaliation, or fine or other monetary obligation.

(g) Freedom of Association

- (i) In accordance with applicable laws, respect the rights of employees to, whether formally or informally, associate freely, join trade unions, seek representation, and engage in collective bargaining and not interfere with or discriminate against workers choosing to belong to them.

(h) Compliance and Documentation

- (i) Implement and maintain a reliable system to verify the eligibility of all workers, including, without limitation, age eligibility and legal status of foreign workers; and
- (ii) Implement and maintain a reliable recordkeeping system regarding the eligibility of all workers.

#### **4. Environment, Health and Safety**

4.1 Our commitment to sustainability includes efficient use of resources, respect for the environment, and safe and healthy workplaces. We expect each Supplier to make similar commitments to continuously improve its environmental, health and safety performance, including:

(a) Environmental Laws

- (i) Comply with all applicable environmental laws, including laws and international treaties relating to (but not limited to) waste disposal, emissions, discharges and the handling of hazardous and toxic materials.

- (ii) Ensure the goods it manufactures (including the inputs and components that it incorporates into its goods) comply with all applicable environmental laws and treaties.
  - (iii) Only use packaging materials that comply with all applicable environmental laws and treaties.
- (b) Respect the Environment
  - (i) Collaborate to eliminate waste and cost from the supply chain, such as programmes to reduce emissions and waste, promote the efficient use of energy and natural resources, and encourage responsible management of their products and processes through their entire life cycle, and for their intended end use; and
  - (ii) Document any actions that have been taken to minimise the environmental impact of the Supplier's products and services.
- (c) Environmental Management System
  - (i) Have in place a suitable environmental management system for managing its environmental risks. As a minimum, the system should include and address the following:
    - (1) an assessment of the environmental impact of all historical, current and likely future operations;
    - (2) steps to continuously improve environmental performance, reduce pollution, emissions and waste;
    - (3) measures to reduce the use of all raw materials, energy and supplies; and
    - (4) raising awareness and training workers in environmental matters.
- (d) Protect Health and Safety
  - (i) Demonstrate and actively work to advance sustainable business practices and a clear commitment to a safe workplace by complying with our site rules and guidelines, the Supplier safety check list, the Health and Safety at Work etc. Act 1974, guidance published by the Health and Safety Executive, and any additional health and safety legislation applicable to the Supplier's industry;
  - (ii) Health, safety and security must be priorities in product manufacturing and in the provision of services and in planning for new products, facilities, processes and services; and

- (iii) Employees must work in a safe and healthy workplace, with the appropriate controls, training, work procedures, and personal protective equipment.
- (e) Community Engagement
  - (i) Respect the traditions, cultures and laws of the countries in which the Suppliers operate and seek to employ local people on projects wherever possible.

## 5. **Quality**

5.1 We strive for continuous improvement in all areas of operation and expects the same from our Suppliers. Suppliers will maintain a documented quality system that utilises process controls and emphasises defect prevention in addition to defect detection, including:

- (a) Communication
  - (i) Promptly notify us of changes to goods or services that may adversely impact its product usage, service usage and/or business relationship;
  - (ii) Notify in advance of any plans to discontinue goods or services;
  - (iii) Communicate all terms, conditions and pricing through our designated supply chain and/or representatives; and
  - (iv) Obtain prior approval before soliciting or reaching out to others in WE Soda.
- (b) Business Resumption and Contingency Planning
  - (i) Develop, maintain and test the Supplier's business continuity and disaster recovery ("BCDR") plans in accordance with any applicable regulatory, contractual and service level requirements.
- (c) Outsourcing and Subcontracting
  - (i) Not to subcontract services performed for us or outsource activities that directly impact the delivery of goods and services to us, without prior written approval;
  - (ii) Provide us with information relating to the locations of where the work will be performed, including the locations of data centres, the possibility of cross-border movement of any of our data, and the identity of parties involved in the provision of the services; and
  - (iii) Where Suppliers are outsourcing certain activities in connection with us, monitor the outsourcing or subcontracting engagement to ensure compliance with the Suppliers' contractual obligations and with this Code, and provide evidence of such monitoring to us upon request.

- (d) Information
  - (i) Give a timely response to requests for information, technical assistance, or corrective actions;
  - (ii) Commit to openly share information on all elements of cost and cost improvement initiatives; and
  - (iii) Share sustainability and related data and, if necessary, cooperate in a sustainability audit.
- (e) Service
  - (i) Only accept specifications and requirements that can be met;
  - (ii) Provide prompt and professional customer service; and
  - (iii) Comply with purchase order and contractual obligations regarding schedules and deliveries for goods and services.
- (f) Process Development
  - (i) Partner with us to develop process improvements and new applications, in addition to providing goods, services or innovations that give us a technical, process or service advantage over our peers and competitors.
- (g) Productivity Improvements
  - (i) Assist with research and the implementation of productivity improvements that result in lower costs every year as well as provide ideas and solutions that will improve the cost of goods and services.
- (h) Effective Use of Electronic Commerce
  - (i) Cooperate to improve efficiency of interaction through the utilisation of e-sourcing, e-invoicing and other web-based electronic tools upon our request;
  - (ii) Include purchase order numbers and reference numbers, where applicable, on all transaction documents; and
  - (iii) Participate in the automation of processes, where applicable.

## **6. Conflict Minerals**

- 6.1 Conflict minerals are minerals, such as tin, tungsten, tantalum, and gold, that come from politically unstable areas and that can be used to finance armed groups and can also facilitate forced labour,

human rights abuses, corruption and money laundering. Conflict minerals are also subject to regulation in certain jurisdictions (including the US and the EU).

- 6.2 While WE Soda's products may contain trace amounts of minerals, such trace amounts are natural in the locations of WE Soda's operations (i.e. Turkey and, in relation to its minority interests, the US). Further, WE Soda does not currently source any mineral raw materials from third-party suppliers (whether conflict minerals or otherwise).
- 6.3 Consistent with this Code, WE Soda is committed to (and supports) the legal requirements concerning conflict minerals and works with its customers to provide any information such customers require in order to meet their own obligations.

## **7. Training**

- 7.1 The Supplier shall implement a system of training for its workers to ensure that they are aware of the requirements of this Code.
- 7.2 The Supplier shall keep a record of all training offered and completed by its workers and shall make a copy of such record available to WE Soda on request.

## **8. Compliance**

- 8.1 This Code is supplemental to any contract between us and Suppliers. To the extent that more specific or stringent terms are agreed in a contract, the contract terms shall prevail.
- 8.2 Suppliers must maintain management systems and controls to promote and facilitate compliance with applicable laws and the principles set forth in this Code. Suppliers should also apply these or similar principles to the subcontractors, suppliers and other third parties they work with in providing goods and services to us.
- 8.3 If you have any questions about this Code, you should speak to your usual contact at WE Soda or e-mail us at [contact@wesoda.co.uk](mailto:contact@wesoda.co.uk).

## **9. Monitoring and Reporting of Violation**

- 9.1 The Supplier shall provide written confirmation to WE Soda at least once per year that:
  - (a) it has appropriate systems in place to monitor its compliance with this Code; and
  - (b) it is able to comply with this Code for the duration of its relationship with WE Soda.
- 9.2 In addition to the written confirmation at paragraph 9.1, WE Soda reserves the right to assess and monitor Suppliers' compliance with the requirements set out in this Policy by conducting periodic audits (on site or otherwise) and third-party assessments following reasonable prior notice to Suppliers.

- 9.3 Any person with reason to believe that the spirit or principles of this Code are not being respected by a Supplier is asked to report to [ethics@wesoda.co.uk](mailto:ethics@wesoda.co.uk).

## **10. Breach, Remediation and Termination**

- 10.1 Where WE Soda becomes aware of a breach of this Code by the Supplier or its workers or other representatives, WE Soda may either:

- (a) immediately terminate its business relationship with the Supplier (including any contracts);  
or
- (b) require the Supplier to produce a remediation plan specifying the actions that the Supplier will take that will lead to compliance with the Code and present it to WE Soda within 10 business days of being requested to do so. If the Supplier fails to produce the remediation plan within this timeframe or fails to implement it within a reasonable time, WE Soda may immediately terminate its business relationship with the Supplier (including any contracts).