

HUMAN RIGHTS POLICY

I. Introduction

At IRCA Group (the “**Company**” or “**IRCA**”), our business consists of the manufacturing sales of confectionery ingredients and preparations; for more than 100 years we have been supplying all B2B professional channels with a portfolio of products spanning a wide range of categories (from pastry mixes, to pastry creams, to various types of chocolate).

II. Purpose

At IRCA, we recognize our responsibility to respect human rights understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work.

This Human Rights Policy (“**Policy**”) outlines what our commitment to respect human rights means, including addressing potential human rights risks and complying with applicable human rights, modern slavery, and labour laws.

III. Application

This Policy applies to the Company, as well as all individuals working for the Company, including directors, officers, employees (whether full-time, part time, casual, or temporary including interns or seconded employees) independent contractors, and any other person working for IRCA, including but not limited to our customers, suppliers, distributors and agents, advisers and all those who, regardless of the legal status of the relationship, operate in all the countries where the Company runs its business to pursue the Company’s objectives, within the scope of their own activities and responsibilities (our “**Personnel**”).

Where national or local laws and international human rights conflict, we will adhere to national or local laws, while seeking ways to respect international human rights, to the greatest extent possible. Employees are expected to exercise caution and sound judgment when making decisions.

IV. Our Commitments

The Company is committed to conducting its business with respect for human rights, which means we will:

A. **Respect Human Rights**, we will:

- develop and implement proportionate due diligence and risk screening processes to identify, prevent, mitigate and account for adverse human rights impacts through our own activities, or which may be directly linked to our operations, products or services by a business relationship in accordance with this Policy. This includes the implementation of the commitments and processes set out in our Code of Ethics.
- address such impacts in line with this Policy if they occur.
- communicate our approach to respect for human rights; and
- cooperate in judicial or state-based non-judicial mechanisms to enable access to remediation, where required.

B. **Zero Tolerance Approach to Modern Slavery or Human Trafficking**: we will not tolerate the use of modern slavery, child labour, forced or compulsory labour, or human trafficking in any form in our organization or supply chain and will seek to exercise leverage and/or work with stakeholders to address any identified instances of modern slavery or human trafficking.

C. **Compliance with Laws**: we will comply with applicable human rights laws and regulations, including those related to modern slavery.

The means through which we will meet our responsibility to respect human rights will be proportionate to, among other factors, our size, sector, operational context, ownership, and structure.

V. Due Diligence and Risk Screening

We will employ appropriate and proportionate due diligence processes to identify, prevent, mitigate, and account for risks in our operations and the operations carried out by business partners where most significant. This may include:

- conducting assessments to identify potential human rights and modern slavery risks that our operations may cause or contribute to or to which we may be directly linked to our operations, products, or services through our business relationships.
- taking appropriate action to address any identified issues.

VI. Our expectations

Our Personnel must:

- comply with applicable national and local laws and regulations relating to human rights topics in our operations.
- read, understand, and comply with this Policy and any related policies, including our Code of Ethics.
- hold suppliers and business partners to the standard expected of them under relevant supplier policies our Code of Ethics.
- never knowingly engage in any activity that might lead to non-compliance with this Policy; and
- report concerns and known or suspected violations of this Policy to the Global General Counsel or through our dedicated whistleblowing channels.

We expect third parties throughout our supply chain to respect human rights and comply with applicable laws and regulations, and we encourage them to adopt international standards related to human rights. Please refer to our Code of Ethics for detailed explanations of our standards applicable to suppliers and business partners.

VII. Training and Awareness

We will provide training to our Personnel and key stakeholders to ensure they understand and can effectively implement this Policy. Training programs on human rights and modern slavery will be available for all Personnel.

VIII. Remediation

Should adverse human rights impacts arise within our operations, whether identified through our human rights due diligence process or by other means, we are committed to evaluating them in line with this Policy. This may include addressing them through remedial actions, either independently or in cooperation with other stakeholders.

In cases where such risks or impacts are directly linked to our operations, products, or services through our business partners, but are not caused or contributed to by IRCA, our responsibility to respect human rights does not require us to provide remediation. Nonetheless, we remain open to playing a supportive role in addressing such situations.

IX. Reporting Concerns

Actions that conflict with this Policy or attempts to circumvent it should be immediately reported to whistleblowingirca@irca.eu. Violations or suspicions can also be reported online or by phone through IRCA's anonymous helpline IRCA Whistleblower System | Home (whistleblowersoftware.com), available to any employee, contractor, vendor, or stakeholder. We aim to promptly investigate any reported concerns and take appropriate corrective actions to prevent future occurrences.



For more information about IRCA's grievance mechanisms, please refer to the Whistleblowing Procedure available at <https://www.ircagroup.com/IRCA/Azienda/procedura-whistleblowing.pdf>

X. Breaches of this Policy

For Personnel, failure to comply with this Policy may result in disciplinary action, up to and including termination of employment, in accordance with and as permitted by applicable laws.

For business partners and other third parties, penalties for violations of this Policy, may include temporary sanctions, termination of a IRCA account, or other applicable actions as provided for in applicable contractual arrangements.

XI. Monitoring and reporting

To monitor the effectiveness of our approach, we may periodically assess the performance of our operations and those of our business partners. These assessments use appropriate qualitative and quantitative indicators and may include feedback from both internal and external sources. The results of these assessments support the regular review and update of this Policy to maintain its ongoing relevance and effectiveness.

XII. Oversight

The Ethics Committee has overall guidance for ensuring this Policy complies with our legal and ethical obligations and provides oversight to ensure accountability for adherence to this Policy. Maintenance of the Policy is overseen by Legal, Sustainability and HR Departments which is responsible for its implementation and periodic review.

By adopting and implementing this Policy, IRCA Group demonstrates our commitment to responsibly managing the impacts and risks related to human rights.

Approved by Board of Directors of IRCA Group Luxembourg Midco 4 S.à.r.l.

Date of Approval: **26.02.2025**

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26.02.2025	1

Contact:

For questions or concerns related to this policy, please contact:

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