



Modern Slavery Statement 2025



Costa Group Consolidated Holdings Pty Ltd

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Acknowledgement of Country

In the spirit of reconciliation Costa acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea, and community. We pay our respects where we live work and grow, and across all Costa locations to elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.

Message from the CEO

At Costa, respect for human rights is fundamental to how we operate as a global fresh produce business. Modern slavery has no place in our operations or supply chains, and addressing the risk of exploitation remains a core responsibility and commitment of our leadership.

As our operations and supply chains span multiple geographies, we recognise that modern slavery risks can arise not only within our own activities, but also through the business relationships on which we rely. This Statement outlines the actions taken during 2025 to identify, assess and address those risks, and where needed, to strengthen the systems and governance that support ethical and lawful working conditions.

During the reporting period, Costa continued to apply a risk-based approach to modern slavery management. Key actions included strengthening oversight of labour hire arrangements, expanding ethical sourcing activities across our produce supply partner network, enhancing training for people in key labour- and supplier-facing roles, and using third-party assessments and audits to identify risks and support remediation where non-conformances were identified. In 2025, Costa commenced commercial berry farming operations in Laos. Recognising the heightened vulnerability associated with some labour markets, we applied our established standards and grievance mechanisms from the outset of operations, reflecting our commitment to consistent expectations and controls across all countries in which we operate.

In support of accountability, the Costa Board approved sustainability-linked key performance indicators in 2025, including measures related to ethical sourcing, which will apply to senior leadership remuneration from 2026.

Looking ahead, we recognise that expectations of business in this area will continue to evolve, including through proposed reforms to Australia's Modern Slavery Act. Costa remains committed to continuous improvement, reflecting the shared commitment of our leadership and people to operating with integrity and protecting the rights of workers across our global operations.

Marc Werner



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CRITERIA 1: Reporting Entity

Costa Group Consolidated Holdings Pty Ltd (Costa) is a private company owned by Driscoll's Inc and entities associated with Paine Schwartz Partners and British Columbia Investment Management Corporation.

The head office is located at Level 5, 818 Bourke Street, Docklands, Victoria, 3008, Australia. This Modern Slavery Statement (Statement) was prepared in accordance with the Modern Slavery Act 2018 (Cth) (the Act) for the reporting period ending 31 December 2025. It describes the actions taken by Costa Group Consolidated Holdings Pty Ltd and its wholly owned subsidiaries to assess and address modern slavery risks in our operations and supply chains.

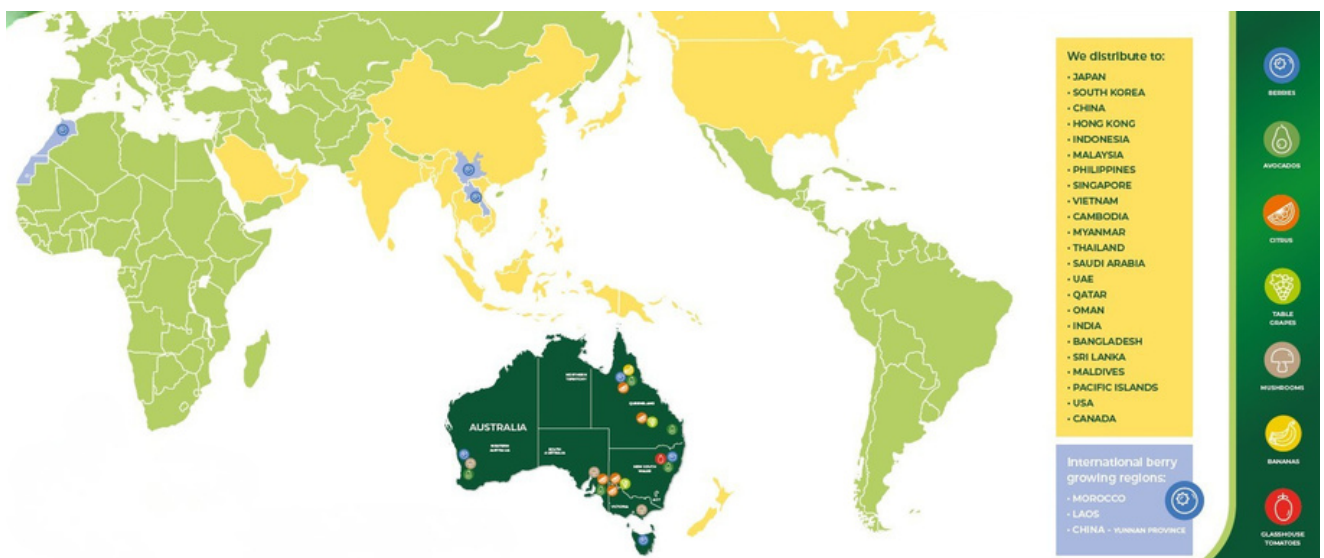
This Statement also covers African Blue SA, and its subsidiaries, including Sweet Berry SA and African Blue (UK) Pty Ltd (together African Blue), which is a joint venture between Costa and Dole UK Ltd, and the Costa Driscoll's joint venture in China. A full list of Costa's Australian and international subsidiaries, covered by this Modern Slavery Statement, is included in Appendix A.

Costa also operates a joint venture with Driscoll's Inc, Driscoll's Australia Pty Ltd, to supply fresh berries to Australia and New Zealand. As Costa has a 50% interest in that joint venture rather than majority ownership, its operations are not included in this Modern Slavery Statement, and the joint venture will report separately in its own Modern Slavery Statement.

This Statement was approved by the Board of Costa Group Consolidated Holdings Pty Ltd on May 19, 2026.

Key facts 2025

- 11,156 full-time equivalent workers across all our operations.
- Costa's workforce is composed of people from 94 different nationalities.
- 7500+ planted hectares of farmland; 40 hectares of glasshouse facilities; and three main mushroom growing facilities.
- Berry farming operations in China, Morocco and Laos.



CRITERIA 2: Structure, Operations and Supply Chain

Structure

Costa is a privately owned international farming, marketing and distribution company selling produce globally. Costa owns and operates farms in Australia, China, Morocco and Laos and sources fruit through third-party produce supply partners ("produce supply partners") in Australia, Morocco and elsewhere in Africa and the Americas.

Costa owns a controlling share in African Blue SA and its subsidiaries, including Sweet Berry S.A and African Blue (UK) Ltd (together African Blue). African Blue S.A is a joint venture between Costa and Dole UK Ltd. Costa operates a separate joint venture with Driscoll's Inc in China, growing berries for sale into the local Chinese market.

Operations

Costa is Australia's leading grower and marketer of fresh fruit and vegetables and is the largest fresh produce supplier to the major Australian food retailers.

Operations include more than 7,500 planted hectares of farmland, 40 hectares of glasshouse facilities and three main mushroom growing facilities. Costa operates majority owned joint ventures covering seven blueberry farms in Morocco; six growing regions in China; and one in Laos which became operational in 2025.

As of December 31, 2025 the African Blue operation in Morocco covered approximately 380 planted hectares and in China, the joint venture included 540 planted hectares. The Laos farm had 17 hectares in production in 2025, with further expansion planned for 2026.

The Costa business model is built on the optimisation of a portfolio of integrated farming, packing, and marketing activities. Costa's products are predominantly grown and sourced from the company's footprint of domestic and international farms, supplemented with produce sourced through a network of third-party produce supply partners.

Costa operates across three segments: Produce; International; and Wholesale and Distribution. Costa's Produce business operates across berries, mushrooms, citrus, grapes, glasshouse-grown tomatoes, avocados and bananas. The International business division comprises licensing of proprietary blueberry varieties and berry farming in international markets including Morocco, China and Laos.

The Costa Wholesale and Distribution (CWD) business division incorporates interrelated logistics and wholesale marketing of produce.

Produce

In 2025, produce sold by Costa in Australia was sourced from its own farms and 252 produce supply partners. The number of supply partners, which includes growers and packhouses, varies throughout the year depending on the seasonality of the produce. Costa also imported fruit from one agent based in the United States, from three growers in the US and one in Mexico.

Growers supplying to Driscoll's Australia are not included in references to Costa's produce supply partner base within this statement and will be reported as part of Driscoll's Australia's Modern Slavery Statement.

In Morocco, African Blue exports berries grown by African Blue, its subsidiaries, and licensed growers of Costa blueberry varieties in Africa. In 2025, there were a total of 11 produce supply partners in Morocco. African Blue also had four produce supply partners in South Africa and 10 in Zimbabwe. The China Joint Venture does not use third-party produce suppliers.

CRITERIA 2: (Cont.)

Labour hire and other services

As of December 1, 2025 Costa was utilising 12 labour hire providers to meet the labour force requirements for harvest in its Australian operations. The number of labour hire providers fluctuates during the year in response to business needs.

African Blue used one labour hire provider in the south of Morocco. In China and Laos, all labour is employed directly. In China, labour agencies are used to assist in sourcing labour, and are paid a fee for this service, but the employment relationship is directly with Costa. No fees are passed onto workers.

A range of other services are used by Costa including transport services such as road freight (domestic fresh produce transport), sea freight (export of fresh produce), warehousing, cleaning, and security.

Supply Chain

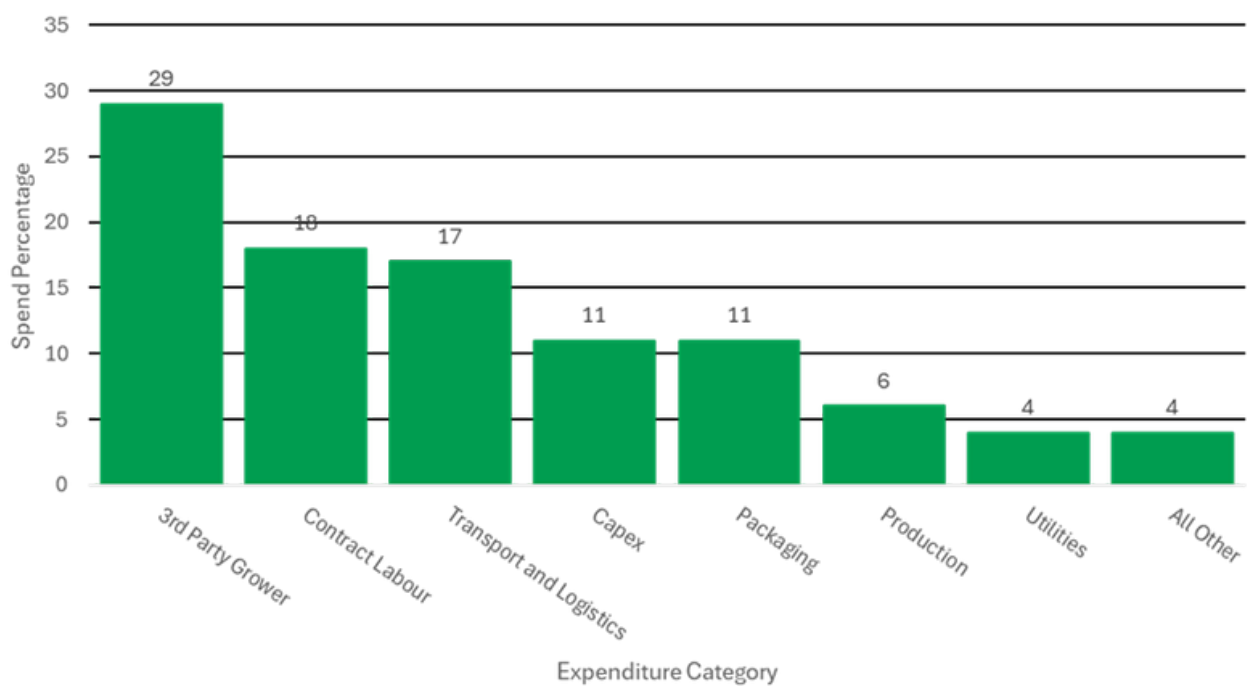
Costa's operations span multiple continents, and we source products from Australian and international supply chains. Our supply chains also include labour hire and procurement of other services and goods not for resale.

Goods

Suppliers provide a range of goods not for resale. The largest categories, excluding contract labour, relate to goods associated with production, transport and logistics, other goods and services, and packaging.

For our domestic operations, these are predominantly sourced from Australian based companies; however, their supply chains may be geographically diverse ranging from small businesses to global companies. In 2025, the top 10 countries outside of Australia for supplier spend for our Australian operations were: Singapore, United States, Netherlands, Laos, China, Spain, Canada, United Kingdom, Hong Kong and New Zealand.

We recognise that in some instances companies we engage with as suppliers in Australia may be sourcing products internationally.



Graph: Supply Chain Expenditure 2025 for Australian operations.

CRITERIA 3: Risks of modern slavery practices

Costa recognises that the risk of modern slavery varies across its operations and supply chains, influenced by factors such as geography, labour intensity, workforce composition and the use of third-party labour. While Australia is assessed as a comparatively lower risk jurisdiction, agriculture remains a higher risk industry due to the reliance on seasonal and migrant labour, many of whom have limited understanding of English and as a consequence may be less aware of their legal and human rights.

In horticulture, the types of modern slavery identified as being most likely are forced labour, debt bondage and deceptive recruiting for labour or services.

Costa's operations span multiple continents, and we source products from Australian and international suppliers, who in turn have local and international supply chains. Given the large number and geographic diversity of stakeholders operating across the supply chain, Costa recognises there is potential risk across this complex and dynamic environment for modern slavery and human trafficking to occur.

Operations

Costa has in place robust systems, policies and procedures aimed at protecting the rights of all our employees, and ensuring adequate checks are carried out to minimise the risk of modern slavery occurring.

In our Australian and international operations, where we directly recruit workers the risk of modern slavery occurring continues to be assessed as being relatively low, despite the risks outlined, as we have in place a number of controls to mitigate these risks (see section on Due Diligence).

This includes a dedicated People Assurance team, Ethical Sourcing Manager, General Manager Workforce Acquisition, and in Australia a centralised payroll system which monitors work hours and deductions for employees. In Australia, 87% of our direct hire staff are covered by awards or enterprise agreements and 13% are on individual contracts or flexibility agreements. In our international operations, all employees are covered by a contract of employment.

Each business unit within Costa, including our international operations, has a dedicated Human Resources team, which is supported by a central HR team.

In our international operations, geographical risk has been identified according to the Global Slavery Index 2023. The Index considers Laos, China and Morocco to have higher modern slavery risks. However, controls as outlined in our Due Diligence section are in place to mitigate this risk.

In Laos, Costa commenced commercial berry farming operations in 2025. Laos is recognised as a country with heightened modern slavery vulnerability due to systemic labour risks, including informal recruitment practices and limited worker access to grievance mechanisms. Costa has applied the same labour standards and direct employment model in Laos as across its other international operations.



CRITERIA 3: (cont)

Supply Chain

With a diverse supply chain, we understand our risk profile will continue to evolve, and we continue to assess our modern slavery risks across our supply chain including due diligence on new suppliers and periodic review of existing suppliers.

The UN Guiding Principles on Business and Human Rights (UNGPS) provides a framework for us to prevent and address human rights abuses including modern slavery. This covers - causing, contributing or being directly linked to harm.

In our supply chain, several key areas have been identified where there is considered to be a heightened risk of modern slavery.

Potential risks caused by Costa

Use of labour hire: Costa engages temporary and seasonal workers through labour hire companies during certain times of the year. Rigorous controls and due diligence processes are in place for the engagement of third-party labour hire providers to help mitigate this risk.

Calculation of piece rates: Costa has a Piecework Framework in place to ensure the correct calculations are made in relation to piece rates. Costa also has in place rigorous payroll processes to mitigate the risk of any incorrect piece rate calculations.

Potential risks contributed to by Costa

Partner growers: Costa sources produce from produce supply partner farms which may present a higher risk of modern slavery. A number of our produce supply partners have been selected to undertake third-party social audits to the Sedex Members Ethical Trade Audits (SMETA) standard. We continue to raise awareness with and provide tools to produce suppliers to assist them to improve in this area, acknowledging that some growers are significantly less resourced. Through our targeted ethical sourcing program Costa aims to monitor, educate and mitigate these risks.

Certain not for resale goods and services: Costa has identified certain not-for-resale goods and services that due to their nature and/or geographical location have an inherently higher risk of modern slavery. These goods and services represent a small percentage of overall spend, and include such items as gloves, solar panels and some chemical inputs or cleaning and security services.

Potential risks linked to Costa

Produce from outside the Costa/partner grower network: Costa's Wholesale and Distribution business acquires a very small percentage of fresh produce through intermediaries such as brokers and marketing agents on a market trading basis often in circumstances where it does not have direct grower relationships.

CRITERIA 4: Addressing modern slavery risks, due diligence and remediation

Costa's due diligence approach is risk based and proportionate, focusing resources on areas of heightened modern slavery risk. This includes targeted supplier onboarding controls, ongoing monitoring through self-assessments and audits, and escalation mechanisms where risks or nonconformances are identified.

Costa has in place a Modern Slavery Working Group which continues to review and advise on the strategic direction and performance of Costa's modern slavery response and to support Costa to deliver a meaningful response to modern slavery.

The Working Group is cross-functional, and members include ethical sourcing, human resources, legal, communications, procurement and operational experience. The Group periodically reports back to the Executive on Modern Slavery remediation, progress and strategies.

In 2025, Costa continued to work towards meeting the targets outlined in our Action Plan, which help to drive our response to human rights and modern slavery risk in our operations and across our supply chain.

Action	Target	Progress 2025
Explore the use of an external provider to integrate worker voice survey mechanism into existing systems.	Completion by end 2025.	External providers have been engaged to scope the work, and progress is being made in identifying opportunities to leverage Costa's internal systems to complement existing employee satisfaction surveys. This work will continue to be further developed and refined throughout 2026
Embed KPIs for Senior Leadership roles aligned to Costa's Modern Slavery commitments	Implementation 2026	In 2025, the Costa Board approved sustainability KPIs linked to remuneration, commencing in 2026. The KPIs cover a range of areas including ethical sourcing and social licence
% Australian produce supply partners/suppliers on Sedex – or equivalent	100% produce supply partners 100% labour hire providers (Note: Due to change in suppliers and business acquisitions there may be periods this does not hit 100%)	94% of Costa's Australian produce supply partner base was registered on Sedex and shared visibility of their site information with Costa during their supply season. 100% labour hire providers.
Advanced Awareness training for people in key roles	100% of people currently in key roles* have participated in Advanced Awareness training.	Any new starters in key roles were provided with online awareness training in Modern Slavery. In addition, six facilitator led training sessions were delivered to 97 employees across operational and operational support functions, which will continue into 2026.
General awareness training and communication	Use additional tools or communication as required, including Toolbox Talks. General awareness communication to be provided to 100% of produce supply partners. Whistleblower hotline information available in local languages across 100% of sites. Preparation of modern slavery video training.	Ongoing. Email communication distributed to all supply partners. Whistleblower hotline posters featuring a QR code link to an external reporting webpage, which supports four language options, are displayed on sites. SMETA audits include checks by the auditor and our People Assurance Team, for their presence. On hold due to the rollout of a new Human Resource management system, scheduled for progressive introduction from mid-2026.
Audits	10% of Australian grower sites audited within the 2024 reporting period.	20% of Australian grower sites audited in 2025.
All direct suppliers to the Australian business to be provided the Supplier Code of Conduct**.	100%	Issued automatically to all new vendors.

*Key role groups: Executive, Human Resources, Procurement and Legal and who have significant labour management and/or supervisory responsibilities.

** Excludes one time and irregular suppliers that are not registered as suppliers in SAP.

CRITERIA 4: (Cont.)

Policy Framework

Costa has a comprehensive suite of policies that reflect our core values, and which outline our ways of working and expectations for our employees and suppliers. Policies are reviewed and updated on a regular basis. The following policies are most relevant to preventing modern slavery:

Human Rights Policy	Applies across all Costa locations and sets out the company's commitment to respecting internationally recognised human rights. The policy establishes expectations for the conduct of employees and suppliers and aligns Costa's approach with the UN Guiding Principles on Business and Human Rights, including the prevention of modern slavery and human trafficking.
Whistleblower Policy	Provides a mechanism for employees, labour hire workers, contractors and other stakeholders to raise concerns about illegal, unethical or improper conduct, including suspected modern slavery. An independently operated whistleblower hotline supports confidential reporting, protection from retaliation and access to remedy.
Recruitment and Selection Policy	Sets out recruitment and selection practices designed to be fair, transparent and non-discriminatory, and to comply with applicable employment, migration and child labour laws. The policy supports responsible recruitment and mitigates risks of forced labour and deceptive recruitment.
Code of Conduct	Defines Costa's values, ethical standards and expected behaviours. The Code reinforces compliance with applicable laws and Costa's commitment to ethical operations.
Supplier Code of Conduct	Articulates Costa's expectations of suppliers in relation to human rights, labour standards and ethical business practices. Suppliers are required to be accountable for compliance within their own operations and supply chains and to maintain appropriate systems, controls and records to manage modern slavery risks.
Complaints Policy and Procedure	Establishes clear, accessible and transparent processes for raising, managing and resolving complaints. The policy supports the early identification, escalation and remediation of workplace and supply chain issues, including those related to modern slavery.
Anti-Bribery and Anti-Corruption Policy	Supports Costa's governance and ethical sourcing framework by prohibiting bribery and corruption. The policy promotes lawful and ethical behaviour and reduces the risk of practices that may contribute to labour exploitation or human rights harm.
Costa Labour Standards	Sets out minimum labour standards applicable to all workers engaged by Costa, whether directly employed or through labour hire providers. The standards address lawful and ethical employment, fair treatment, worker welfare and oversight of labour hire arrangements to mitigate modern slavery risks.
Sexual Harassment Policy	Establishes standards of behaviour to promote a safe, respectful and inclusive workplace. The policy supports worker dignity and wellbeing and contributes to a culture that reduces vulnerability to exploitation.

CRITERIA 4: (Cont.)

Due Diligence

Ethical Sourcing Program

Costa's expectation is that all workers employed within our own business, and those of our produce supply chain, are employed lawfully, fairly, treated with dignity and their human rights are respected.

In addition to ensuring that our direct employees are treated fairly and in accordance with all relevant laws, our goal has been to better understand the employment practices of our supply partners and to build capacity with our suppliers to identify and reduce the risk of modern slavery in our suppliers' businesses and supply chains.

Our approach to Ethical Sourcing is:

- Clear communication of our expectations in the form of the Supplier Code of Conduct.
- Identifying and assessing risks.
- Providing support and information using the Ethical Sourcing Bulletin and support guides to mitigate risks.
- Providing guidance on forms of remediation.
- Providing remediation support if required.

In Australia, 33 of our own sites have completed self-assessment questionnaires (SAQ) in Sedex and we continued our multi-year rolling program of Sedex Members Ethical Trade Audits (SMETA) on 23 of these sites. The sites selected for audits are a cross section of all Costa categories and site functions including farms, packhouse and distribution centres. These audits are focused on labour and health and safety.

They are undertaken by an independent third-party certification body and strengthen our monitoring and due diligence of modern slavery risks within our own business. These audits are required to be undertaken during peak harvest season and if any issues are identified, remedial actions are agreed, implemented and then verified by the independent certification body.

As part of our rollout of Sedex within our supplier base, Costa is requiring its primary Australian suppliers to register on Sedex and complete the SAQs. These entities include produce supply partners, contract packers, ripening centres, labour hire providers and targeted procurement suppliers.

In Morocco, all our own sites completed SAQs in Sedex in 2025 and all these sites have also been audited to SMETA in 2025. In China, the Sedex SAQ is used as a basis for internal assessment and management of risk.

Procurement

Our commitment to ensuring human rights are protected extends to our supply chain and our expectations are communicated through our Supplier Code of Conduct. Costa values integrity and honesty in its business and seeks out these qualities in its partners and employees. Costa seeks to engage in business with other like-minded people and entities that share the same principles and values.

Costa requires all its suppliers to comply with all applicable laws and, in all cases, to meet the standards and principles set out in the Supplier Code of Conduct. Compliance with such laws, standards and principles is a material consideration for us in assessing every aspect of our supplier relationships.

The Supplier Code of Conduct covers areas including human rights and modern slavery; health and safety, including safe working conditions and fair wages/compensation; and immigration law compliance.

The Supplier Code of Conduct is incorporated in the Supply Agreements within the domestic supply chain, and all Australian suppliers are provided a copy of the Code as part of the procurement onboarding procedure.

Costa applies a risk-based approach to supplier engagement and modern slavery due diligence. The identification of suppliers assessed as presenting a higher inherent modern slavery risk is based on a range of factors, including labour profile, spend, industry sector and supply model. Costa's supplier modern slavery risk assessment methodology was reviewed in 2025 and will continue to be refined throughout 2026 as part of ongoing continuous improvement. Costa has set a target that suppliers identified as higher risk through this evolving risk assessment process are registered on Sedex.

During the reporting period, Costa has started implementing the Coupa procurement software, which will support more consistent supplier onboarding, improved risk visibility, and enhanced supplier relationship management and reporting across the supply chain.

Costa has a large and diverse supplier base, and we continue to observe increasing awareness of modern slavery obligations among our suppliers. We recognise that certain sectors may require more tailored approaches, including areas such as worker accommodation. Costa's People Assurance team continues to implement and enhance procedures designed to identify and reduce modern slavery risks in these higher-risk areas.

CRITERIA 4: (Cont.)

Produce Supply Partners

Our Ethical Sourcing program is now in its sixth year, and we have continued to refine and develop our approach. We use Sedex as a management tool to help the company understand the level and scope of social sustainability practices within our produce supply partners' operations. Through the Sedex data platform, we can assess management practices employed by our produce supply partners and work together with them to identify opportunities for improvement, provide support to mitigate risks and to act where necessary.

In 2025, 94% of Costa's Australian produce supply partner base was registered on Sedex and shared visibility of their site information with Costa during their supply season. We continue to use this information to risk-assess employment management practices and identify the salient human rights issues in our produce supply chain.

In 2025 we also instigated a change management program to support the small growers in Costa Wholesale and Distribution (CWD). We recognise that many of the small growers who supply the CWD business division may have challenges such as limited administrative and material resources to maintain our compliance criteria and require a higher level of support to attain our standards. Whilst Sedex targets for these growers were paused in 2024, we developed and implemented a more targeted supportive approach to coaching growers to understand expectations on labour standards. We allocated resources to assist growers through the registration process on Sedex with the aim of having all growers registered by the end of 2025. (See Case Study).

As identified in our previous statements, the use of third-party labour (labour hire) continues to be a key risk area. Through the Core SAQ hosted on the Sedex website we have visibility of all declared labour hire use in the produce supply partner base. Periodic compliance checks of SAQs completed by our suppliers, conducted in line with seasonality, confirmed that all recruitment is via formal recruitment methods. Where labour hire is used for recruitment, checks on SAQ data confirmed our suppliers have contract terms in place to comply with labour law and suppliers have checks in place to ensure labour providers are fulfilling contractual terms.

Costa has again revised and communicated support material for produce supply partners on labour hire monitoring. This guidance includes information, tools and templates. We continue to evolve and build on our approach based on the identified risks.

We continue to strengthen our approach to identifying and addressing risks of modern slavery within our produce supply chains using independent third-party audits. In 2025, 35 SMETA audits were conducted across produce supply partner operations. Where instances of non-compliance were identified, remediation actions were implemented in collaboration with suppliers to address root causes and improve labour practice outcomes.

The most prevalent audit findings related to:

- Workplace health and safety
- Wages and remuneration
- Regular employment arrangements
- Recruitment practices

The inclusion of recruitment as a key audit issue reflects changes to the SMETA audit methodology. SMETA has introduced a non-conformance classification known as Collaborative Action Required (CAR). Recruitment is one of the areas where CAR grading is applied, recognising the heightened risk of worker vulnerability, including risks associated with labour hire, worker fees, and transparency of employment conditions.

In 2025, we expanded the audit options available to our domestic supply partners to include Fair Farm Certified as an alternative verification mechanism. This initiative provides supply partners with the option to either:

- Maintain Sedex membership with SMETA audits (where selected), or
- Achieve Fair Farms certification.

Twelve of our domestic supply partners are Fair Farms certified and seven of these sites had recertification audits in 2025.

CRITERIA 4: (Cont.)

CASE STUDY: Costa Wholesale and Distribution

In 2025, the Costa Wholesale and Distribution team achieved a significant improvement in Ethical Sourcing compliance.

CWD has a strong third-party grower base, with the number of growers increasing by 65% from 57 to 96 from October 2024 to December 2025.

Through a concerted effort by the sales team and administration team, the number of growers who are now compliant with Costa's Ethical Sourcing framework — active membership of Sedex or Fair Farms — grew from 34 to 84, an increase of 150%.

The number of growers who have completed Sedex SAQ or are Fair Farms registered increased from 27 to 74. Key to achieving this success was the provision of training to the Costa team, along with support and guidance provided to the third-party growers, many of whom are family run businesses with limited resources.

Coaching was provided to the sales teams and guidance to growers to ensure there was a greater understanding of the requirements, and increased engagement with the process.



Labour standards and labour hire providers

Costa's Labour Standards Policy covers the engagement and oversight of labour, along with the commitment to oversight of regulation and licensing of labour hire providers (LHP) and government approved labour programs.

As of December 1, 2025, Costa was utilising the services of 12 LHPs to meet the labour force requirements for harvest in its Australian operations. This number fluctuates throughout the year depending on production requirements.

All Australian LHPs working with Costa must be registered on Sedex, linked to Costa and comply with Costa's Supplier Code of Conduct. LHPs are also required to be compliant with any relevant state government labour hire registration schemes.

Costa recognises that strong risk assessment prior to engaging LHPs plays a crucial role in identifying practices that place workers at risk. During the reporting period the People Assurance team took the following steps to identify risks of modern slavery and to reduce or eliminate such risks:

- Strengthened the LHP Prequalification process using Sedex self-assessments and the risk scores based on the responses provided by LHPs.
- Used the Sedex SAQs to review compliance of our LHPs to ensure that their management systems and ethical practices align with those of Costa.
- Comprehensive desktop audits of LHPs

The SAQ empowers service providers to understand the importance of ethical practices and navigate the assessment process with confidence, streamlines the assessment process and focuses on specific risks across labour standards, health and safety, business ethics and environment. Where risk(s) are identified a timeframe is set for the matter(s) to be addressed and resolved with reporting being undertaken to ensure that timeframes are being met.

Earlier identification of risks prior to engagement and the investment of significant time and resources in reviewing LHP management systems to ensure effective mitigation of risks.

CRITERIA 4: (Cont.)

People Assurance Team

The primary function of Costa's People Assurance team is to ensure that Costa's people-related practices, policies and processes are compliant, ethical and aligned with internal standards and external regulations.

They review accommodation standards across multiple sites internally, as well as LHPs across several regions, through audits and site visits. People Assurance also supports teams in preparing for ethical sourcing audits and are responsible for undertaking audits of direct hire and labour hire engagement processes.

The People Assurance team undertakes comprehensive desktop audits of LHPs to ensure ongoing compliance with Workplace, Employment and Immigration laws and Costa's Labour Standards. In 2025, 222 labour hire workers were captured in the desktop audits, identifying 59 non-conformances including worker contracts and payslips. Non-conformances are communicated to the LHPs through a formal Corrective Action Plan Report (CAPR). LHPs are given a deadline to either take corrective action or provide a justification to close the non-conformance. Additionally, any observations made during the desktop audit are shared with the LHPs as opportunities for future improvement and guidance in preparation for upcoming SMETA audits. Internally, 93 Costa employees were captured in payroll audits across various business units. Where compliance issues were identified, remediation activities have been implemented and verified. Strengthening the ethical sourcing oversight of our labour hire providers

In addition to the comprehensive desktop audits undertaken by the People Assurance team throughout the year the team has further focused on compliance and risk management of our LHPs through detailed review and assessment of their Sedex SAQs.

LHPs were guided to the Labour Provider SAQ as questions are tailored to specific labour provider characteristics ensuring relevance and accuracy. The SAQ covers critical areas such as labour standards, health and safety, business ethics, and environmental impact.

Completion of the SAQ by each LHP provided them with a risk score and risk rating of low, medium or high. Sedex SAQ risk ratings are data-driven scores generated by Sedex's platform, combining supplier responses with country/sector data, to help businesses identify, prioritise, and manage ESG (Environmental, Social, Governance) risks in their

supply chains, covering areas like labour, health and safety, environment, and business ethics, using a scale (often 0-10) where higher scores mean higher risk, enabling proactive, data-informed action rather than just basic compliance.

The SAQs provided the team comprehensive insights on each LHP's practices which were then reviewed and assessed to ensure regulatory compliance and to identify and proactively address potential risks associated with labour providers, such as forced labour, excessive working hours, and safety hazards. LHPs were further assessed for compliance with Costa's minimum standards through due diligence processes and where risks or opportunities for improvement were identified we provided feedback to the LHPs with a timeframe of 30 days to action.

By December 2025, more than 95 actions were identified involving five suppliers with 48 of those actions completed. The actions were opportunities to further understand the management systems of LHPs and/or improve existing processes to ensure alignment with Costa Labour Standards and Costa's Supplier Code of Conduct, as well as employment and immigration laws. We will continue to work with the LHPs reflecting our commitment to continuous improvement and to mitigating modern slavery risks across our supply chain. This project is ongoing throughout 2026.

Building on the progress made in 2023 and 2024, there will be continued focus on further improving the quality of accommodation provided by Costa and LHP to their workers to ensure that accommodation is safe, hygienic and comfortable.

This includes reviewing Costa's Accommodation and Services Policy in 2026 and the development of a working group to establish an Accommodation Framework to identify the biggest risks relating to the provision of accommodation to workers and developing an action and implementation plan. During 2025, the People Assurance team inspected the standards of nine Costa-provided and 23 LHP accommodation sites. These inspections are additional to the regular inspections undertaken by relevant personnel at those sites.

The People Assurance team will continue conducting these independent inspections to ensure compliance with Costa's Accommodation and Services Policy and the PALM Deed and Guidelines. Where improvements are needed, a corrective action report is issued to ensure timely follow-up and continued adherence to both internal and external standards.

CRITERIA 4: (Cont.)

Payroll processes

Costa undertakes regular review and audits of payroll processes as part of our ongoing commitment to best practice. Costa also has in place a Piecework Framework which articulates the process for setting piece rates, meal and rest breaks and record keeping systems. Produce supply partners' payroll processes are assessed through the Sedex SAQs and this is verified via third-party audit for selected sites.

Intermediaries

Costa's wholesale business, CWD, acquires some fresh produce through intermediaries such as brokers and marketing agents in circumstances where it does not have direct grower relationships. Due to the transient nature of this trading activity and the inability to require Sedex registration, compliance with Costa's Supplier Code of Conduct has been incorporated into our Terms of Trade.

Pacific Island workforce

Costa's diverse workforce includes a significant number of people who are sourced through the Australian Government's Pacific Australia Labour Mobility Scheme (PALM). This cohort is critical to support Costa's harvest periods, during which time significant numbers of farm workers are required and there is limited capacity to meet this need from within Australia alone.

Over several years Costa has been increasing the proportion of PALM workers engaged via a centralised direct employment model. This long-term strategy aims to reduce the reliance on third party Labour Hire Providers and therefore the risk of unethical sourcing and modern slavery issues, which is already in part mitigated through extensive accreditations and audits. It helps to ensure the implementation of consistently high standards for welfare and wellbeing across our entire PALM workforce and our community. As Costa's scale of direct hiring of PALM employees has increased, we have developed extensive relationships with the Labour Sending Units of the participating countries across the Pacific and continue to develop a good reputation for reliable and responsible recruitment processes and employment.

Costa directly hires PALM workers from eight of the ten countries that participate in the PALM Scheme, with the vast majority of these engaged via the Short-Term Stream visa category. Where appropriate based on suitability of roles and the availability of year-round work, Costa is selectively increasing the number of Long-Term stream PALM workers, with workers taking on more highly skilled roles for up to four years full-time.

In late 2024, the Pacific Labour Acquisition Team developed and translated an Offer of Employment Guide into the languages of the eight countries from which Costa sources direct hired PALM workers. These guides are distributed concurrently with English language employment contracts during all recruitment activities. Their purpose is to assist workers to better understand the details of their employment offers and it is an example of an activity undertaken by Costa which, while seemingly simple, is not common in the PALM employment space.

Grievance mechanisms

We believe that if we have caused or unintentionally contributed to an adverse impact to internationally recognised human rights in our own business or that of our supply chain, a fair and just remedy should be implemented.

This is based on the Access to Remedy Principles of the UN Guiding Principles on Business and Human Rights. A worker's rights should not be impacted by raising concern or being involved in an investigation.

Costa has grievance mechanisms in place to identify and escalate issues relating to modern slavery.



CRITERIA 4: (cont)

Costa has 11 category specific Whistleblower Officers across its businesses, including the Moroccan and Chinese operations. These staff are provided with training as to how to receive and handle reports made under the Whistleblower Policy and afford whistleblowers adequate protection and support.

A whistleblower hotline service independently operated by Deloitte Halo, is available for all workers on our farms (including labour hire workers) and other stakeholders. The reporting service allows whistleblowers to make disclosures via phone, email or through the website www.costawhistleblower.deloitte.com.au: the service is provided in English, French, Arabic and Mandarin. Details of the whistleblower hotline are communicated via posters, email messaging, toolbox talks and sit prominently on the landing page of the Costa Intranet. Costa's Whistleblower Policy contains a clear reporting procedure to help direct and resolve grievances.

Costa also has a Contact Officer network and an online 'Report a Concern' option, in addition to existing reporting mechanisms. Contact Officers, who are situated at all our sites, are a vital first point of contact. They are trained employees who confidentially listen to concerns and provide support and advice on the options available to make a complaint. In addition, the African Blue team in Morocco has a dedicated phone line for reporting unethical behavior, and complaint boxes have been installed at every farm.

Remediation framework

Costa's expectation is that suppliers must provide an avenue for worker grievances to be heard, fairly investigated and where required appropriate remedial action is taken. This is outlined in the Supplier Code of Conduct. Our suppliers are responsible for compliance with the Supplier Code of Conduct throughout their business and their supply chain.

Costa has in place a Remediation Framework which provides guidance to suppliers for remediation activity. Where potential or actual labour non-conformances are identified, Costa applies a structured remediation approach aligned with the UN Guiding Principles on Business and Human Rights. Corrective actions are agreed with defined timeframes, responsibilities and verification requirements.

Remediation outcomes are monitored to closure and escalation occurs where issues indicate systemic risk or repeated non-compliance. Costa's approach prioritises preventing harm, restoring workers' rights and reducing the likelihood of re-occurrence. The framework also incorporates the Access to Remedy Principles of the UN Guiding Principles on Business and Human Rights. It includes guidance on responsibility, noncompliance, documentation and record keeping, ongoing support and monitoring.

Training and communication

Training and communication play a key role in educating and building capacity within our workforce in understanding modern slavery.

Advanced Awareness training

Costa delivers advanced awareness training through an online course titled Tackling Modern Slavery in Businesses - Australia. Made up of two modules, Stronger Together's Tackling Modern Slavery Australia and Costa's Response to Modern Slavery, the course is mandatory for people in 'key' roles, such as our Executive Team, People and Culture representatives, those working in Procurement or Legal and individuals who have significant labour management and/or supervisory responsibilities.

This course explains what modern slavery is, and the industries it most commonly affects. It describes signs of potential labour exploitation and explains what employees should do if they believe someone may be being exploited. The objective of the course is to ensure employees understand what modern slavery is and how hidden labour exploitation can occur in businesses; how to spot the signs of hidden labour exploitation and how to respond; and know what they can do to help.

In 2025, the target audience of the advanced online training module was expanded to include individuals and leaders across Costa - those with significant responsibilities in the hiring, management and sourcing of people or services. Any new starter in these roles will be assigned this training shortly upon commencement, and once every two years all individuals are required to refresh their training.

CRITERIA 4: (cont)

In addition, Costa committed to building an additional avenue to bring essential training and knowledge to our workforce and this was delivered in 2025 to 97 employees (see Case Study).

In Morocco, every worker receives training upon recruitment on topics such as discrimination, the ETI Base Code, which is an internationally recognised code of good labour practice, and how to raise concerns without fear of retaliation.

Online learning management system

A suite of other relevant courses is included in the online learning management system including Conflict of interest, Global Anti-bribery and Anti-Corruption and Information Security Management, Discrimination and Equal Employment Opportunity (EEO). Safety at Costa, and Sexual Harassment Prevention.

Modern Slavery intranet page

A dedicated Modern Slavery intranet page with links to it features prominently on the Costa Intranet landing page. The site contains a range of information including training, definitions and explanations, working group members and links to relevant policies and documents. This site continues to be reviewed and updated to provide practical information and resources. The People Assurance team has also developed an intranet site with a range of resources relating to audits.

Toolbox talks

Toolbox talks continue to be used widely across the business in Australia and our international operations to provide specific information to targeted groups of employees. They are generally delivered on site by the group's supervisor or leader, and a record kept of who has participated. They are used regularly for providing health and safety information as well as key information relating to modern slavery and associated human rights topics. This enables us to extend our reach to employees who do not have access to our Online Learning Management System or direct Costa emails. The following toolbox talks are available to all sites to roll out to ensure our employees are aware of our policies and processes in relation to: Modern Slavery; Forced Labour; Bribery and Corruption; Complaints and Grievances; Whistleblower hotline; Equal Opportunities, bullying and harassment.

Whistleblower information

All Costa sites, including in China and Morocco, display whistleblower posters. Whistleblower toolbox talks are available to all sites to ensure everyone is aware of the Costa Whistleblower Policy and Procedure and know when to raise concerns of suspected or actual misconduct.

Additional communication tools

In addition to the communication outlined previously, Costa delivers a weekly news update to all Australian based employees once a week. This includes information and links relating to modern slavery and whistleblower information at selected points throughout the year.

CASE STUDY: Awareness training

As recommended by Be Slavery Free and aligned with the 2025 Costa Modern Slavery Action Plan, key individuals within operational functions across the business completed enhanced awareness training in 2025, focused on identifying and responding to indicators of Modern Slavery.

After reviewing offerings of a range of external providers, a horticulture-specific training was developed and delivered using internal subject-matter expertise. This ensured the training was relevant to Costa employees. In total six sessions were delivered to 97 employees across operational and operational support functions. The content was focused on:

- Recognising risks and signs of Modern Slavery within horticulture and labour-hire environments
- Case studies on deceptive recruiting for labour/services, debt bondage and forced labour
- Appropriate internal and external response pathways
- Internal reporting expectations and best practices, including victim protection

The participant feedback was positive, with attendees highlighting the relevance, clarity, and practical value of the training. In 2026, it is planned to expand the training audience. Options to embed training into onboarding where relevant and refresher programs will also be explored.

CRITERIA 5: Assessing the effectiveness of our actions

Costa assesses the effectiveness of its actions to address modern slavery risks by evaluating both the implementation of controls and their practical impact in reducing risk and improving outcomes for workers. The Costa Executive receives periodic updates from the Modern Slavery Working Group and regular reports on matters including Ethical Sourcing, Workplace Health and Safety, People Assurance and the Pacific Australia Labor Mobility Scheme.

Key effectiveness indicators include:

- Completion and quality of supplier SAQs and third-party audits
- Timely closure and verification of corrective actions
- Trends in audit findings and grievance data over time
- Participation in training by employees and contractors in higher risk roles

Risk Management

The Board has responsibility for oversight of the company's risk management. Costa also has a range of monitoring programs in place including supplier SAQs; supplier audits; site visits; accommodation audits; training participation; and work entitlements.

Grievance Mechanisms

Costa maintains multiple grievance mechanisms to enable workers and other stakeholders to raise concerns safely and confidentially. These mechanisms are supported by training, multilingual communication materials and clear protection against retaliation.

Costa monitors the effectiveness of its grievance mechanisms by reviewing usage, response timeliness, resolution outcomes and recurring themes. Insights from grievances inform risk assessment, training priorities and continuous improvement initiatives.

- Whistleblower Hotline
- Contact Officer Network
- Complaints Procedure

CRITERIA 6: Consultation with subsidiary entities

Costa has developed a company wide approach to managing and mitigating the risks of modern slavery.

In preparing this Statement, Costa consulted with its wholly owned subsidiaries and majority controlled

joint venture entities covered by this Statement, through representation on the Modern Slavery Working Group and targeted engagement across the areas of procurement, human resources, legal, ethical sourcing and operations.

Representatives across the company have met during the reporting period as part of the development of our activities and this statement and discussed reporting requirements of the Modern Slavery Statement.

Through our Ethical Sourcing Program, members of the Modern Slavery Working Group worked closely with the different operational categories to help understand and ameliorate the specific labour risks that faced each category.

CRITERIA 7: Additional information

Costa recognises that modern slavery in horticulture cannot be resolved in isolation. Collaboration and shared learning with like-minded businesses and organisations forms part of our approach. Organisations which Costa has collaborated with include:

Be Slavery Free: Be Slavery Free is an independent consultancy commissioned to complete a review of Costa's approach to modern slavery.

Stronger Together: Stronger Together, founded in 2013, is a not-for-profit business led, multi stakeholder collaborative initiative whose vision is a world where all workers are recruited responsibly and have decent work free from exploitation.

Australian Fresh Produce Alliance: Costa is a founding member of the Australian Fresh Produce Alliance, which continues to advocate for enhanced workforce policies including visa arrangements and incentives. AFPA supports the implementation of national labour hire licensing.

Citrus Australia and Berries Australia: Costa is a member of Citrus Australia and Berries Australia, both of which have consistently supported the implementation of a national labour hire licensing scheme.

Fair Work Ombudsman's Horticulture Reference Group: Costa is a member of this Reference Group, which includes representatives of horticulture industry associations, unions, retailers and employers.

LOOKING AHEAD

We remain committed to a process of continuous improvement in response to modern slavery risks, across our Australian and international operations.

In 2024 and 2025, the Australian Government progressed reforms following the statutory review of the Modern Slavery Act 2018 (Cth), including consultation on enhanced reporting requirements and stronger enforcement mechanisms. While legislative changes are not yet in force, Costa has proactively aligned its approach to these reforms and is strengthening its focus on risk prioritisation, remediation outcomes and effectiveness measurement.

Our focus for 2026, which builds on our existing Action Plan, is detailed below. This will enable us to continue to track and assess the effectiveness of our actions against modern slavery and maintain momentum in our efforts to ensure the rights of all our workers, and those within our supply chain, are protected.

Focus Area	Action	Intended outcome
Risk assessment and Prioritisation	All Australian produce supply partners and Labour hire on Sedex – or equivalent.	Improved visibility of labour standards employed at supplier sites, with targeted due diligence actions based on clear evidence of the most significant modern slavery risks.
	Continue to refine the Supplier Risk Methodology and apply consistently across all priority suppliers.	
	Continue to use 3rd Party audits across higher risk produce supply partners, supported by targeted guidance for smaller growers.	Reduce the Risk of Modern Slavery within our supply chain.
Training and Communication	Expand Advanced Awareness training to a broader audience. this may include people in key roles such as leaders and Labour-facing roles. Explore the expansion of training to key Labour hire employees.	Increased worker awareness and confidence to detect, deter and deal with Modern Slavery. Using Costa's influence beyond our own operations to educate suppliers.
	Continue to provide general awareness training through additional tools such as e-learning and toolbox talks as required and conduct the biennial refresher of the e-learning module.	
	Continue to communicate Costa's expectations to all Australian Businesses through the Supplier Code of Conduct.	
	Use targeted educational communication to Produce Supply Partners in areas where salient risk is identified.	
Grievance Mechanism and Remediation	Ensure the Whistleblower hotline information is available in local languages across all Costa sites.	Removing barriers to access for all workers to increase confidence and improve remediation outcomes.
	Explore leveraging existing internal systems to integrate a worker voice mechanism into current platforms.	
Assessing effectiveness.	Track key measures including Sedex or equivalent participation, sites specific risk assessments, audit outcomes, effective remediation, training completion and grievance reports.	Evidence of effectiveness and continuous improvement.
	Report on the progress of actions to the Costa Executive.	Business ownership of actions.

STATEMENT APPROVAL

This Statement was approved by the Board of Costa Group Consolidated Holdings Pty Ltd on May 19, 2026.

Marc Werner
CEO/Director

APPENDIX A: List of subsidiaries of Costa Group Consolidated Holdings Pty Ltd

ACN 151 702 251 Pty Ltd
AgriExchange Pty Ltd
AgriExchange Farm Management Pty Ltd
AgriExchange Murtho Pty Ltd
BananaExchange Pty Ltd
Blueberry Investments Africa Pty Ltd
Blueberry Investments Morocco Pty Ltd
CBSP PtyLtd
Costa Group Consolidated Finance Pty Ltd
Costa Group Consolidated Pty Ltd
Costa Group Finance Pty Ltd
Costa Group Holdings Pty Ltd
Costa Group Holdings (Finance) Pty Ltd
Costa's Pty Ltd
Costa Asia Pty Ltd
Costa Berry Pty Ltd
Costa Berry Holdings Pty Ltd
Costa Berry International Pty Ltd
CostaExchange Pty Ltd
Costa Exchange Holdings Pty Ltd
Costa Farms Pty Ltd
Costa Fresh Logistics Pty Ltd
Costa Laos Pty Ltd
Costa Logistics Pty Ltd
Costa Technology Pty Ltd
East African Coffee Plantations Pty Ltd
Exchange Brisbane Pty Ltd
Exchange Innisfail Pty Ltd
FreshExchange Pty Ltd
FruitExpress Pty Ltd
Grape Exchange Pty Ltd
Grape Exchange Farming Pty Ltd
Grape Exchange Farming Mundubbera Pty Ltd
Grape Exchange Management Euston Pty Ltd
Innisfail Holdings Pty Ltd
Mushroom Holdings Exchange Pty Ltd
MushroomExchange Pty Ltd
North Fresh Pty Ltd
Raspberry Fresh Pty Ltd
Tomato Exchange Pty Ltd
Vine Fresh Pty Ltd
Vitor Marketing Pty Ltd
Yandilla Park Pty Ltd

International subsidiaries:

Costa (Dali) Agricultural Development Co Ltd
Costa (Mengzi) Agricultural Development Co Ltd
Costa Asia Ltd
Costa Berry Laos Sole Co Ltd
Costa China (Hong Kong) Ltd
Costa (Honghe) Fruit Planting Co Ltd
Costa (Yunnan) Agricultural Development Co Ltd
Costa (Baoshan) Agricultural Development Co Ltd
Costa (Lijiang) Agricultural Development Co Ltd
African Blue S.A.
Sweet Berry S.A.
African Blue (UK) PLC



APPENDIX B: Mandatory Criteria

Mandatory Criteria	Page number
Identify the Reporting Entity	4
Describe the reporting entity's structure, operations and supply chains.	5-6
Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls.	7-8
Describe the actions taken by the reporting entity and any entities it owns or controls to assess and address these risks, including due diligence and remediation processes.	8-17
Describe how the reporting entity assesses the effectiveness of these actions.	18
Describe the process of consultation on the development of the statement with any entities the reporting entity owns or controls (a joint statement must also describe consultation with the entity covered by the statement).	18
Any other information that the reporting entity, or the entity giving the statement, considers relevant.	18

