



Modern Slavery Statement

Birch & Waite Holdings Pty Ltd

Birch & Waite Foods Pty Ltd

Australian Food Investments Pty Ltd

EP Foods Pty Ltd

Fresh Fodder Food Pty Ltd

Mingle Seasoning Pty Ltd



31 December 2025



Reporting Entities

This Modern Slavery Statement (“Statement”) is made on behalf of Birch and Waite Holdings Pty Ltd (ACN 624 063 314) and its wholly owned subsidiaries:

- Birch and Waite Foods Pty Ltd (ACN 003 232 844), and
- Australian Food Investments Pty Ltd (ACN 168 585 313), which wholly owns the subsidiary EP Food Company Pty Ltd (ACN 099 418 747), and
- Fresh Fodder Foods Pty Ltd (ACN 684 351 451), and
- Mingle Seasoning Pty Ltd (ACN 610 269 148)

(collectively referred to as “Birch and Waite”), for the financial year ending 30 June 2025.

This Statement, prepared pursuant to section 14 of the *Modern Slavery Act 2018* (Cth), represents Birch and Waite’s second submission under the Act.

Our Statement

For over 30 years, Birch & Waite has celebrated Australian produce through our authentic, chef-quality recipes loved by professional kitchens and home cooks. In 1986, Willi Schultheiss and Peter Flick began Birch & Waite's story when they saw the opportunity to celebrate the abundance of superior quality fresh produce in Australia. Honouring their legacy, Birch & Waite has grown into a larger, diverse and highly committed team who take great pride in their work.

Together, we continue to evolve our vision and food philosophy to meet the changing needs of the Australian foodservice and retail grocery sectors, while staying true to our purpose: **to enable superior, chef-quality creations, without compromise.**

Our Sustainability Recipe guides how we care for the planet and its people as we craft fresh, chef-quality products. It is a long-standing strategic framework built around four focus areas — Our Australia, Our Environment, Our People, and Our Animals, Farms and Forests. These ‘ingredients’ outline where we concentrate our efforts to reduce harm, strengthen responsible practices and contribute positively to our communities. The Recipe is underpinned by United Nations sustainability principles and provides a consistent lens through which we assess our impacts, make responsible sourcing decisions, and shape long-term sustainability goals.

In alignment with our values and ethical commitments, Birch & Waite upholds the principles of the Modern Slavery Act 2018 (Cth) and is dedicated to ensuring that modern slavery and human trafficking have no place in our operations or supply chains. We recognise our responsibility to respect human rights, promote safe and fair labour practices, and work transparently with suppliers and partners to prevent exploitation.

This Statement outlines our operations and supply chains, the modern slavery risks we have identified, and the actions taken during the reporting period to mitigate those risks. It also details how we assess the effectiveness of our approach and the opportunities we see for further improvement.



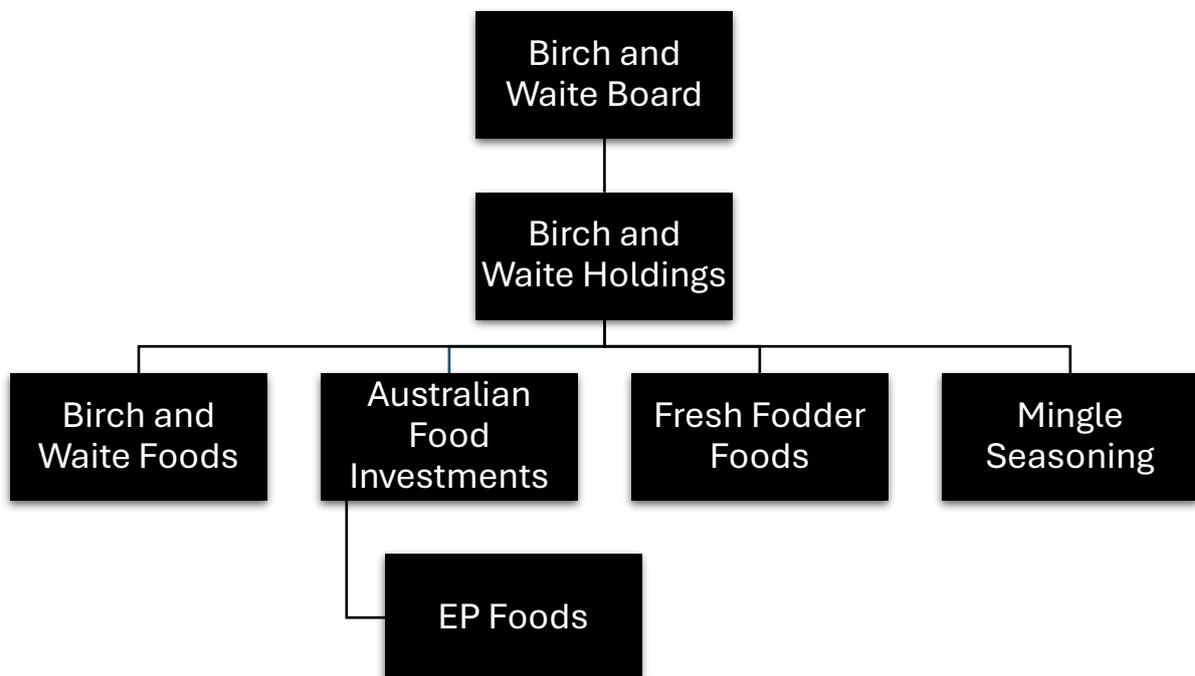
Organisational Structure, Operations and Supply Chain

Organisational Structure

Birch & Waite operates under a centralised management structure from our head office in Marrickville, NSW, with all entities governed by the same board. While Birch & Waite Foods, EP Foods, Fresh Fodder Foods and Mingle Seasoning share key corporate functions and collaborate with many of the same vendors, they are managed as distinct business units.

EP Foods, Fresh Fodder Foods and Mingle Seasoning each operate with a degree of independence under their respective General Managers, while still reporting to the CEO of Birch & Waite Foods. This arrangement allows each business unit to function autonomously while benefiting from shared resources, governance and strategic alignment.

Accordingly, this Statement is made on behalf of all Birch & Waite entities and reflects the shared commitment to ethical practices and to addressing modern slavery risks across our collective operations and supply chains.





Operations

Birch & Waite operates across four manufacturing sites in Australia: two in Sydney (NSW), one in Orange (NSW) and one in Yandina (QLD). We also employ remote sales staff across other states to support national distribution. Across the group, we employ approximately 245 permanent employees and an additional 80–120 casual workers, depending on seasonal production needs.

We supply chef-quality mayonnaise, dressings, dips, emulsions, sauces and desserts to customers across the Australian foodservice, retail and industrial sectors. Our customers include major supermarket retailers, restaurants, clubs, hotels, food distributors, independent grocers and select export partners.

All Birch & Waite products are made locally using high-quality Australian ingredients wherever possible, reflecting our commitment to freshness, quality and supporting the local food industry.

In addition, our Mingle Seasoning business extends our reach through a direct-to-consumer online channel, broadening our customer base and supporting a more diverse portfolio.



For over 30 years we have partnered with Australia's leading chefs to develop products of culinary perfection, made by chefs for chefs



Our products are made using chef quality, authentic recipes, fresh chilled, without the need for artificial flavours, colours and preservatives



We make our products locally, in batches to consistently deliver a superior chef quality taste, the closest to scratch made



Australia is blessed with an abundance of fresh seasonal produce, that's why our superior quality products start with the finest locally sourced Australian ingredients

Suppliers

Birch & Waite has prioritised assessing modern slavery risks associated with our High-Value Tier 1 suppliers, defined as those with whom we maintain an annual trading relationship exceeding \$1 million. These suppliers account for approximately 79% of our total procurement spend and currently operate entirely within Australia under Australian labour laws.

Currently, 100% of Birch & Waite's High-Value Tier 1 suppliers are based domestically within Australia and operate under Australian laws. These suppliers are categorised as follows:



Ingredients

- Canola Oil
- Eggs
- Sugar
- Cream
- Milk
- Mustard



Packaging

- Bottles & Caps
- Pails
- Sachet Film
- Cartons



To strengthen visibility and governance across our broader supply chain, Birch & Waite has introduced a more structured due diligence approach for all new suppliers and selected existing suppliers. This includes:

- A supplier due diligence questionnaire to assess workforce practices, sourcing transparency, governance and ESG commitments; and
- A follow-up verbal interview to verify responses, clarify risks and confirm alignment with our Ethical Sourcing and Modern Slavery Policy.

Where a supplier does not meet our ethical or compliance standards, they are recorded in our ERP system as ineligible, ensuring they are not onboarded and that procurement activity cannot proceed with them.

As we continue to enhance our supplier governance processes, these due diligence requirements will expand to cover additional supplier tiers and higher-risk product or service categories.

Risks

Background

Australia maintains a strong and evolving legislative framework to prevent human trafficking, forced labour, servitude, deceptive recruitment, and other slavery-like practices. Key instruments include the Modern Slavery Act 2018 (Cth), the Criminal Code Act 1995, the Crimes Act 1914, the Migration Act 1958 and the Fair Work Act 2009, supported by updated reforms under the Fair Work Legislation Amendment (Closing Loopholes) Acts 2023 and 2024, which strengthened protections for vulnerable workers, introduced new criminal offences for wage theft, and tightened obligations relating to labour-hire arrangements and employer conduct.

These laws apply to both public and private sector conduct and have extraterritorial reach, meaning offences may be prosecuted regardless of where the conduct occurred or the nationality of those involved. Australia's legal environment, therefore, places clear expectations on businesses to manage risks related to migrant workers, indirect employment arrangements, subcontracting, and supply chain labour practices.

Across the food manufacturing sector, the most material modern slavery risks typically arise in contexts where vulnerable workers, including temporary visa holders, recent migrants, or contracted labour-hire workers, may face unequal power dynamics, poor oversight, or non-compliant employment practices. These risks can be exacerbated when third-party providers are responsible for recruitment, payroll, supervision or visa-compliant employment.

Our Most Significant Modern Slavery Risks

Drawing on our internal review, updated legislation, and the insights gained through Birch & Waite's first SEDEX SMETA audit, our most material modern slavery risks fall into three categories:



1. Workforce Vulnerabilities: Migrant and Labour-Hire Workers

Although Birch & Waite maintains direct employment relationships with most workers, our sites, like many in the industry, rely at times on labour-hire casuals to meet seasonal demand.

These arrangements can expose migrant workers, visa holders and low-skilled workers to modern slavery risks, including:

- Deceptive recruitment practices by third-party labour-hire providers
- Underpayment or unlawful deductions
- Visa-related coercion (fear of job loss affecting migration status)
- Inadequate induction or WHS orientation
- Dependence on labour-hire agencies for transport, accommodation or pay
- Limited visibility or control over employment conditions

The Closing Loopholes amendments have heightened expectations for businesses to ensure labour-hire providers comply with workplace laws, award conditions, and fair recruitment practices. As Birch & Waite grows through new acquisitions and workforce expansion, ensuring strong governance of these provider relationships will be critical.

2. Upstream Supply Chain Risks

While all Birch & Waite High-Value Tier 1 suppliers operate domestically under Australian laws, placing risk at this tier as relatively low, our SEDEX review noted that the most significant exposure sits further upstream, particularly where suppliers source raw materials, ingredients or packaging components from:

- countries with weak labour protections
- sectors known globally for modern slavery risks (e.g., cocoa, sugar, palm derivatives, spices, flavours, eggs, horticulture)
- supply chains involving seasonal or low-paid agricultural labour
- global packaging producers with complex subcontracting models

3. High-Risk Services and Indirect Procurement

Modern slavery risks can also arise through services procured to support operations, particularly those with lower-skilled, casualised, or migrant-dominated workforces.

These include:

- cleaning services
- transport and logistics
- waste management
- maintenance contractors
- facility services
- equipment installation involving subcontractors

These services often involve multi-tier subcontracting, which reduces transparency of employment conditions and increases vulnerability of workers to exploitation.



Our Actions and Approach

In response to the modern slavery risks identified across our workforce, operations and supply chain, Birch & Waite has continued to strengthen its ethical governance framework, uplift workforce protections and expand visibility of labour practices across our sites and labour-hire partners. This section outlines the actions we took during the reporting period to reduce these risks and to build a more transparent, responsible and resilient operating environment.

1. Strengthening Governance, Policy and Behavioural Standards

This year, Birch & Waite introduced a suite of updated and new policies designed to reinforce ethical conduct, safe working environments and responsible business practices. Key initiatives included:

- **Ethical Sourcing and Modern Slavery Policy** – developed and rolled out across the organisation, outlining expectations for ethical labour, responsible sourcing and supplier compliance. All team members received training to ensure they understand the indicators of modern slavery and their role in preventing it.
- **Updated Code of Conduct** – a comprehensive behavioural framework outlining the standards expected from all employees, contractors, labour-hire workers and business partners. The Code promotes ethical labour practices, safe working conditions, anti-discrimination, anti-corruption, environmental responsibility and professional conduct. It embeds supplier expectations and requires compliance with all relevant labour and modern slavery laws.
- **Updated Workplace Health & Safety Policy** – we re-trained all team members across the business, reinforcing our commitment to lawful, safe and humane working conditions.
- **Working Together Policy** – clarifying expectations regarding respectful behaviour, diversity, equity, inclusion and belonging, anti-harassment, anti-bullying, performance support and wellbeing.

These policies have strengthened our internal governance and laid a clearer foundation for ethical behaviour across all operational sites and workforce groups.

2. Improving Accessibility and Awareness Across Our Workforce

To ensure all workers, including those with lower literacy or English as a second language, can understand their rights and responsibilities, we developed Easy Read versions of our core policies. These simplified, icon-supported documents were recognised as a best practice example in our SEDEX SMETA audit. We also provided these materials to our labour-hire partners to integrate into their onboarding processes, ensuring a consistent understanding of worker protections across all sites.

3. Strengthening Labour-Hire Governance and Worker Protections

Migrant and labour-hire workers can face greater vulnerability to exploitation. In line with the Fair Work Legislation Amendment (Closing Loopholes) Acts 2023–2024, we undertook a



structured governance review of our labour-hire providers. This included verifying identity and right-to-work documents, reviewing payslips and timesheets for correct award application, and assessing recruitment practices for any risks such as coercion or unlawful deductions. We met with provider leadership to reinforce expectations for ethical labour, quality induction processes and effective grievance pathways. This work significantly increased transparency and reduced labour-hire-related risks across our operations.

4. Expanding Reporting, Whistleblower and Support Mechanisms

We strengthened our reporting and remediation framework so all workers, employees, contractors, labour-hire staff and suppliers, can safely raise concerns. Workers can report issues through our Confidential Concerns Form, to our Whistleblower Protection Officer, through trained leaders, anonymously, or via external regulators.

All reports are managed in accordance with our Whistleblower Policy, including confidential assessment, independent investigation, and protection from retaliation. Where concerns relate to suppliers or labour-hire providers, we implement corrective actions such as rectifying unsafe practices, repaying underpayments, strengthening onboarding or eliminating coercive practices. Where compliance cannot be achieved, suppliers may be suspended or off-boarded in line with our Supplier Code of Conduct.

Where a worker has been harmed or placed at risk, remediation may include removal from unsafe situations, back-payment of entitlements, translation or advocacy support, or referral to external agencies.

5. SEDEX and SMETA Audit Participation

Birch & Waite undertook its first SEDEX SMETA audit, which assessed our labour standards, health and safety practices, environmental management and business ethics. The audit recognised several strong practices, including our accessible Easy Read documents, and provided insights that informed further improvements in our modern slavery framework.

Audit learnings helped to:

- refine our understanding of labour-hire and workforce vulnerabilities
- identify upstream supply chain risk areas requiring deeper mapping
- enhance controls relating to service-provider labour practices
- guide priorities for our FY26 program of work

6. Supplier Engagement and Ethical Standards

To strengthen responsible sourcing and embed human rights protections across our procurement activities, Birch & Waite progressed several key initiatives:

- **Supplier Code of Conduct** – establishing clear expectations for ethical behaviour, labour standards, responsible sourcing, environmental responsibility and human rights protections across all suppliers. This Code strengthens our governance framework and provides a consistent baseline for supplier engagement, compliance and monitoring.

- 
- **Enhanced supplier onboarding requirements** – including Ethical Sourcing Forms and due diligence checks to confirm alignment with modern slavery and ethical labour expectations.
 - **Product Information Form (PIF) reviews** – ongoing verification of raw material country-of-origin and screening against prohibited or sanctioned jurisdictions.
 - **Service provider oversight** – including engagement with cleaning and facilities partners. Notably, our cleaning contractor achieved ISO 26000 accreditation, reflecting a strong commitment to social responsibility.

These initiatives mark meaningful progress towards a more structured supplier governance and ethical sourcing program.

7. Workforce Education and Capability Building

All employees completed mandatory training covering Ethical Sourcing & Modern Slavery, the Code of Conduct, the Working Together Policy and Workplace Health & Safety. These modules are embedded in onboarding and reinforced through periodic refreshers to ensure ongoing capability and awareness.

We published and shared our Modern Slavery Statement across the organisation to reinforce understanding of modern slavery risks, clarify responsibilities and embed a culture of ethical decision-making. This proactive internal communication supports transparency and strengthens behavioural expectations.



Continuous Improvement and Commitment

At Birch & Waite, we recognise that addressing modern slavery risks requires ongoing vigilance, strengthened governance and continuous improvement. To ensure our program remains effective and responsive, we have established an internal ESG Steering Committee responsible for overseeing the implementation of our initiatives across operations and supply chains.

The Steering Committee comprises representatives from People & Culture, Procurement, Operations, Transformation and Finance. The Committee meets quarterly and reports to both the Executive Leadership Team and the Board. Its responsibilities include monitoring potential indicators of modern slavery, overseeing investigations, reviewing the effectiveness of actions taken, and guiding the development of policies, controls and training programs. Through this governance structure, decisions are escalated promptly and progress is transparently tracked.

Throughout the year, the Committee reviewed labour-hire governance, key service provider practices, supplier onboarding processes and the findings of our first SEDEX SMETA audit. We also considered changes in regulatory expectations, including the Fair Work Legislation Amendment (Closing Loopholes) Acts 2023–2024, wage theft criminalisation from January 2025, and the strengthened hierarchy-of-controls approach to managing psychosocial risks.

These insights have informed our forward plan and sharpened our focus on our three key areas of risk: labour-hire and migrant workers, visibility into upstream supply chain tiers, and oversight of service providers operating in higher-risk labour categories.



Future Focus Areas (FY26)

As we continue to mature our modern slavery program, Birch & Waite will focus on several key initiatives designed to increase visibility, improve risk management and strengthen protections for vulnerable workers.

Focus Area	Summary of FY26 Commitments
Expanding Supply Chain Visibility	Extend risk assessments beyond High-Value Tier 1 suppliers to include medium-risk suppliers, key service providers and selected Tier 2 materials. Develop a country-of-origin risk register to improve visibility of upstream supply chain regions.
Increasing SEDEX Participation & Data Quality	Encourage more suppliers, particularly those in higher-risk labour or product categories, to join SEDEX. Expand data coverage to strengthen transparency and improve multi-tier labour standards monitoring.
Strengthening Labour-Hire Oversight	Introduce a formal labour-hire audit schedule aligned to Closing Loopholes obligations, reviewing onboarding, right-to-work checks, pay compliance, grievance processes and induction quality.
Deepening Supplier Engagement	Maintain proactive engagement with suppliers to ensure compliance with the Ethical Sourcing Policy and Supplier Code of Conduct, with targeted focus on labour-intensive service providers (e.g., cleaning, warehousing, transport).
Enhancing Training and Awareness	Implement an annual training calendar for employees, leaders, procurement and site teams. Deliver tailored modern slavery training to labour-hire agencies and continue expanding Easy Read materials for diverse workforce groups.
Reviewing Program Effectiveness	The Steering Committee will conduct regular internal reviews to ensure the program remains aligned with legislation, SEDEX expectations and emerging risks, with findings incorporated into Board reporting and continuous improvement plans.

Consultation and Approval

Consultation Process

This Statement was prepared by the ESG Steering Committee, with consultation being undertaken with senior leadership and board members of Birch and Waite.



Approval

This Statement was approved by the CEO and the Board of Directors of Birch and Waite Holdings Pty Ltd.

EXECUTED by Birch and Waite Holdings Pty Ltd:

Signature

Paul O'Brien

CEO

Director

19 December 2025

Date