

Taiga GmbH UK Modern Slavery Statement

This statement has been published in accordance with the provisions of the Modern Slavery Act 2015. It sets out the steps taken by Taiga GmbH during the financial year ending 31 December 2019 to prevent modern slavery and human trafficking in its business and supply chains.

Introduction from Axel Böhm, CEO of Taiga GmbH

We, as an organisation, are proud of the steps we have taken, and continue to take, to combat slavery and human trafficking.

Taiga Company is committed to respect for human rights, in our own operations and in our supply chain.

Within our own business, Taiga's approach for respecting human rights aligns with Taiga's Code of Conduct, which recognises the rights of employees to have a respectful workplace. Taiga continues to implement our human rights programme through our global policy statements and a management system utilising self-assessments, audits, and training.

Taiga's Code of Conduct requires Taiga employees to select and retain suppliers, contractors, outsourced manufacturers, and service providers who comply with all applicable laws and regulations and align with the Taiga values in the areas of labour and human rights, the environment, health, safety, and ethics. Taiga also has a Supplier responsibility Code, which outlines expectations for its suppliers to assure their programmes and practices, as well as those of their sub-contractors, involved in the supply of products and/or services to Taiga, conform to standards that are consistent with the Taiga Supplier Responsibility Code.

Taiga's Supplier Responsibility Code applies to the selection and retention of all Taiga suppliers globally. Under this Code, Taiga suppliers: are expected to comply with all labour, ethics and management systems expectations; local country labour and human resource laws; cannot use labour that is obtained through mental or physical coercion, physical punishment, slavery or other oppressive labour conditions; and cannot engage in any form of human trafficking. The latter prohibition includes forced labour and other forms of coercive conduct and the recruitment, harbouring, transportation, provision, or obtaining of persons for commercial sex acts and the legal or illegal procurement of sex acts for anything of value.

Organisation's Structure

Taiga Company has its head office in Berlin, Germany. Taiga is a global retailer & wholesaler which operates internationally.

All supply chain related actions are led by Taiga GmbH as detailed in the "Our Supply Chain" section of this statement below.

Our Business

The development, sales, marketing and provision of software, Internet services, especially e-commerce trading and the Internet marketplace for goods of various kinds. The development, production, purchase, sales, marketing and trade of goods, the provision of logistics services and digital services. The Company may also invest in other enterprises.

Our Supply Chain

Taiga's supply chain is managed by Taiga GmbH. Taiga is the central and unique Taiga operating entity in the Europe, Middle East, Asia, Africa and America region undertaking a centrally managed, borderless and coordinated sourcing, manufacturing, supply chain and distribution process organisation in such a manner as to centralise key strategic and decision-making processes relative to the supply chain.

Taiga's supplier network is a diverse, broad supply chain providing materials, products and services needed to support global in the areas described above.

Taiga is typically two to six tiers away from the original source of the components of our purchased materials.

Our Policies on Slavery and Human Trafficking

Policies on slavery and human trafficking of our parent company, apply to Taiga GmbH. We have a robust stance against slavery and human trafficking as set out in our labour and employment policies and business conduct policies.

These policies reflect our commitment to acting ethically and with integrity in all our business relationships and to implementing effective systems and controls so that slavery

and human trafficking does not take place within our organisation and supply chains.

1. *Taiga Policies on Labour and Employment*

At Taiga, we believe it is essential to provide a work climate that:

- Respects the dignity and worth of individuals
- Encourages the initiative of each employee
- Challenges individual capabilities
- Provides equal opportunity

Taiga prohibits workplace harassment, and we respect workers' freedom to associate, which assures we respect the ability of employees to choose whether or not to join unions and engage in collective bargaining, as permitted by applicable laws in the countries where Taiga does business. We prohibit the use of forced or bonded labour, which we interpret to include slavery or human trafficking, or the employment of children under 16 years of age, or the minimum age established by local law if older. Taiga implements robust global processes to assure the occupational health and safety of our workers and the safety of the communities in which we operate.

2. *Taiga's Code of Conduct*

Taiga's Code of Conduct clearly states the commitment of all Taiga employees to compliance with all applicable laws and regulations in the conduct of our business activities. This extends to laws regarding slavery or human trafficking in the countries in which we do business. Because we want S2 Health's values to be clear to all with whom we do business.

3. *Taiga Supplier Responsibility Code*

The Taiga Supplier Responsibility Code (and before that, our Supply Chain Policies) specifies the labour, health and safety, environment, ethics and management systems expectations we have for our suppliers. The Labour section of our Supplier Responsibility Code includes baseline requirements in the areas of:

- Freely chosen employment
- Young workers
- Working hours
- Wages and benefits
- Humane treatment
- Non-discrimination
- Freedom of association

Taiga expects conformance to this Code by our new and existing suppliers, anywhere in the world, and for any supplied material, product or service. We expect suppliers to establish programmes that are consistent with the Taiga Supplier Responsibility Code, and this expectation is included in our global supply contracts and master agreements. Taiga evaluates Code conformance of existing and potential new suppliers through a self-assessment and onsite audit programmes. More information about this work can be found in the Risk Assessment and Auditing section below and the Suppliers section of our Sustainability Report.

Due Diligence Processes for Slavery and Human Trafficking

Taiga has a dedicated team to address the issue of modern slavery, which consists of involvement from the following departments:

- Strategic Sourcing & Packaging Solutions (Sourcing)
- Ethics & Compliance
- Legal
- Human Resources
- Sustainability
- Government Contract Compliance

This team is charged with implementing Taiga's Due Diligence Management System for identifying, and addressing, the risks of modern slavery in our operations and our supply chains, which includes:

- Strong policies and management systems, including executive engagement
- Identification and assessment of potential risk areas in our supply chains
- Risk mitigation, including external training/capacity building and new supplier qualification
- Assessments and audits
- Reporting

Supplier Contracts and Certification

Taiga communicates its human rights and labour expectations to suppliers through contract clauses, links to Taiga's website and in direct business meetings. Taiga General Conditions of Purchase and supplier contracts contain provisions to which suppliers agree, as a form of self-certification, that they will comply with all applicable local laws and regulations and adopt standards of business conduct that are consistent with Taiga's Business Conduct policies. Taiga's General Conditions of Purchase include provisions that the supplier warrants that (i) all products/services supplied shall be provided without use of labour resulting from mental or physical coercion, physical punishment, slavery, human trafficking or other oppressive labour conditions and (ii) the supplier shall (and shall procure that its representatives or sub-contractors will) perform its obligations in compliance with the Modern Slavery Act 2015.

Taiga's relevant contract templates include provisions setting out a requirement for its suppliers to comply with all Taiga's expectations including Taiga's Supplier Responsibility Code.

Risk Assessment and Auditing

In order to combat the risk of slavery and human trafficking, we take steps to identify those areas of our business where there may be a risk of slavery or human trafficking. As part of a global process, Taiga procures key external informational resources to identify where there could be a risk of slavery and human trafficking.

Taiga follows a risk-based approach to prioritise Taiga suppliers who will be assessed based on a variety of factors, including their working conditions and employment practices, such as forced labour and human trafficking. Taiga internal staff conduct announced on-site audits. Suppliers who do not pass this assessment do not qualify to supply Taiga.

The focus of our risk assessment is primarily on goods-producing suppliers that feed into our saleable products.

Suppliers prioritised for assessment as described above will be asked to complete a self-assessment questionnaire ("SAQ"). The SAQ is used to understand supplier programmes and whether they meet the expectations of the Taiga Supplier Responsibility Code.

Following prioritised suppliers' completion of the SAQ and review by Taiga, an on-site audit may be conducted. If any deficiencies are identified during the on-site audit, a corrective action plan is developed. Taiga conducts follow-up on identified corrective actions to assure that deficiencies are resolved, and measures put in place to prevent reoccurrence.

Risk Mitigation

The self-assessments and on-site audits of suppliers have revealed that most suppliers are meeting Taiga's expectations. Those requiring improvement are to provide information on what they will do to correct the identified gaps and prevent reoccurrence of the issue. Suppliers with corrective action must pass a Taiga re-qualification assessment after completing the necessary steps to retain Taiga business. Most suppliers work very quickly to address any Taiga findings. Those suppliers unwilling or unable to take the necessary corrective action in a timely manner may be subject to termination by Taiga.

Within Taiga, our approach to managing and assuring human rights aligns with the Taiga Code of Conduct, which recognizes the right of employees to have a respectful workplace. To protect that right, our Employee Relations (ER) Assessment tool enables any Taiga location globally to assess its policies and practices. This tool enables local managers to identify strengths, opportunities for improvement, and action plans to address those opportunities, including a review of practices related to Taiga's Global Human Rights Policy. Elements include: safe and healthy workplace, respectful workplace, workplace security, work hours and wages, freedom of association, child labour, forced labour or recruitment fees to obtain employment. Evaluations are integrated into other assessment and management processes, based on material issues regardless of where they are identified within the value chain. Sites can then request the assistance of Taiga Corporate Staff, including Employee Relations and the Office of General Counsel, for help with addressing any issues that may be identified.

Training

All relevant non-production employees are required to review and certify compliance with our Code of Conduct on an annual basis, and complete a series of mandatory business conduct trainings based on the employee's role and area of responsibility.

To assure that employees are aware of Taiga policies related to human rights, including modern slavery and human trafficking, Taiga offers a comprehensive online compliance training programme to all employees worldwide. The training modules are assigned to employees based on their role and area of responsibility. Completion of Taiga's Code of Conduct and Ethical Decision-Making course is compulsory for most new employees and is required for all relevant employees on a two-year cycle.

Reporting Concerns/Grievance Mechanisms

Pursuant to the Taiga Code of Conduct, employees are responsible for notifying management when they suspect that a violation of law or our policies has occurred or is likely to occur. Taiga has several means by which an individual can report his or her concerns. An employee or any third party, including customers, suppliers, or the general public, may report a concern online or by phone, to Taiga GmbH and may do so anonymously, if local law allows.

Regardless of how concerns are raised, Taiga will assign an individual to assure that the concern is investigated and addressed in a timely manner. Taiga does not tolerate retaliation of any kind for reporting a business conduct concern or cooperating with an investigation. Taiga expects reports to be made in good faith. Taiga employees in leadership roles are expected to act with integrity and honesty and to build a culture of compliance by working to prevent, detect and support the efforts to respond to potential violations of law and Taiga policies.

Our Effectiveness and Ongoing Efforts in Combating Slavery and Human Trafficking

Taiga is committed to measuring and continuously improving the effectiveness of our due diligence programme regarding modern slavery and human trafficking. To that end, our global implementation team holds regular meetings throughout the year for review and ratification by our executive steering team, focusing on relevant aspects of our due diligence management system described above.

The team meets with the intention to make further strides to combat slavery and human trafficking, including:

- We will continue to identify ways to improve employee and supplier awareness of Taiga's commitment to respect human rights and efforts to prevent modern slavery and human trafficking
- We commit to keeping abreast of information on global risks of slavery and human trafficking
- We will continue to focus our assessment programmes on internal and external operations with the highest risk of potential human rights violations
- We will continue to strengthen our due diligence management system to identify and address any salient human rights issues within our sphere of influence, and stay aligned with internationally-accepted frameworks like the UN Guiding Principles
- Taiga will continue to strengthen contracts with suppliers and other forms of self-certifications that confirm suppliers will not provide products or services to S2 Health that use labour resulting from mental or physical coercion, physical punishment, slavery, human trafficking or other oppressive labour conditions

This statement is made pursuant to section 54(1) of the Modern Slavery Act 2015 United Kingdom and constitutes the slavery and human trafficking statement of Taiga GmbH for the financial year ending 31 December 2023. It has been approved by the Board of Directors of Taiga 2nd MAY 2023.

Signed:

A handwritten signature in black ink, appearing to read 'A. Böhm', with a long horizontal flourish extending to the right.

Axel Böhm, Chief Executive Officer,

Taiga GmbH, Berlin Germany

Date: 2 May 2023