



Modern Slavery Statement 2025-2026



1. Introduction

This is our fifth statement in response to the UK Modern Slavery Act 2015, the California Transparency and Supply Chains Act of 2010 and the Australian Modern Slavery Act 2018. In the past year we have reviewed the potential Modern Slavery risks related to our business and revisited our processes and action to maintain their appropriateness in preventing slavery or human trafficking both within our own business and in our direct supply chains.

We recognize that we have a responsibility under the stated Modern Slavery Acts to take a robust approach to slavery and human trafficking and we are fully committed to preventing slavery and human trafficking in our corporate activities, and to ensuring that our supply chains are free from slavery and human trafficking.

To our knowledge, we have not contravened the Modern Slavery regulations listed in this statement, nor conducted business with another organization which has found itself involved with Modern Slavery during 2025.

Organizational Structure

2. Our Business and Supply Chain

Tosca Services, LLC (“Tosca”) is a values-driven organization headquartered in the USA which operates across North America, the UK, Israel and the EU as well as a number of other countries worldwide. Tosca has over 60 facilities (including offices, service centers and a manufacturing facility) worldwide.

Our Mission and Values

Our Mission: is to revolutionize the flow of goods through the food supply chain, eliminating waste at every turn.

We see a future where all one-way packaging is converted to reusable.

Our Values are:

Passion: We are hungry to make things better, smarter, easier. We love what we do and the value it creates.

Customer focused: We are most successful when our customers win. We listen and learn, then actively pursue the right solution for long term success.

Expertise: We know supply chains top to bottom, end to end, across a range of segments.

Collaboration: We work together, communicating with complete transparency. Side by side across functions and geographies is how we do our best work.

Appreciation: We're a compassionate company who values our team members and customers. Respecting them means caring about their satisfaction and success.

Reliability: Our products always come through – efficiently and thoroughly.

Tosca is committed to ensuring that there is no Modern Slavery or human trafficking in our supply chain or in any part of our business.

We are participants in the United Nations Global Compact which shows our commitment to supporting the protection of internationally proclaimed human rights, the elimination of all forms of forced and compulsory labor and the effective abolition of child labor

3. Supply Chain Understanding

We do not currently map our supply chains below Tier 1.

4. Products, Sectors and Services

Tosca is the only reusable packaging and pooling company which connects the entire supply chain end-to-end, from the manufacture of reusable plastic packaging in the form of reusable plastic crates (RPCs), pallets, bulk containers, dollies, layers and trays and displays, to leasing, washing and returning products for reuse in our pooling operations, and sales of finished goods.

The majority of products made in our own manufacturing facility in Israel go into our pooling operations in the UK with only a small proportion sold for use and while our primary focus is the movement of goods through the food supply chain we also support the flow of non-food goods as well.

5. Direct and Indirect Suppliers

Our supply chains are global although the majority of our largest direct (Tier 1) suppliers (by spend) are based in the US, UK, and Europe and cover the:

- Procurement of raw materials for the manufacturing of our products (long-term partnership, contract based),
- Contracting of third parties who perform manufacturing and washing activities on our behalf (long-term partnerships, contract based),
- Contracting of logistics companies which move our products to and from customers and to our own wash centers (generally long-term partnerships, contract based. Occasional ad hoc hire but with companies we have used before and are known to us, contract based),
- Recycling of broken products through third-party companies as well as in our own manufacturing facility (long-term partnerships, contract based), and
- Temporary workers in our own wash facilities are hired through local temp agencies who we have long-term partnerships with and who we have contract agreements with.

Our largest indirect suppliers (Tier 2) based on associated largest Tier 1 (spend based) are generally as follows:

- Oil and Gas companies and refiners associated with plastic pellet production for use in our and our third-party manufacturing activities.
- Chemical companies manufacturing our additives for our manufacturing activities and detergents and sterilizing chemicals used in our washing activities at our wash centers (dishwasher type chemicals).
- Metal extraction and refining industry for metals used in our wash line equipment (large dishwashers).
- Plastic companies manufacturing stretch wrap, personal protective equipment (PPE) gloves and aprons used on the wash lines.
- Textile companies manufacturing PPE gloves used on our wash lines.

6. Modern Slavery Risk Management Governance

Tosca's Executive Leadership Team (ELT) has overall responsibility for ensuring that our framework for addressing Modern Slavery risks complies with our legal and ethical obligations and that all those under our control comply with it.

Management at all levels are responsible for ensuring those reporting to them understand and comply with the policies and procedures relating to this framework and are given adequate and regular training on it and on the issue of Modern Slavery in supply chains.

7. Stakeholder Engagement

We engaged with our key stakeholders (customers, team members and investors) in 2025 during our double materiality assessment where Modern Slavery risks were evaluated.

8. Continuous Improvement

Tosca continues taking steps to strengthen its commitment to preventing slavery and human trafficking in its business and supply chains. Such efforts include:

- Providing awareness and training on human trafficking and slavery to our team members and suppliers.
- Providing training for procurement personnel to ensure that team members are proficient in identifying signs of human rights violations.

Organizational Policies

9. Internal Operating Policies

Compliance with the requirements of all applicable employment, labor and human rights laws to ensure fair and ethical employment practices is enshrined in our policies.

In 2022 we launched our global [Tosca Code of Conduct](#) (COC) which along with our global [Human Rights Policy Statement](#) (2023) and [Human Rights Policy 2023-2030](#) (2024) align our activities with the requirements of the Universal Declaration of Human Rights expressed by the United Nations.

These Policies define Tosca's standards and principles with respect to human rights. They also provide guidance to team members regarding their human rights responsibilities and explain how Tosca will enforce these requirements. Specifically, through our COC we require that all team members, directors, officers and third parties that conduct business with Tosca or on its behalf, act with fairness, integrity and high standards of personal and business ethics.

10. International Standards

Tosca is committed to ensuring that there is no Modern Slavery or human trafficking in our supply chain or in any part of our business.

We are participants in the United Nations Global Compact which shows our commitment to supporting the protection of internationally proclaimed human rights, the elimination of all forms of forced and compulsory labor and the effective abolition of child labor.

We monitor the regulations on Modern Slavery in the countries in which we and our Tier 1 third-party suppliers operate.

11. Stakeholder Engagement

We work with our key customers to align with their Modern Slavery policies and programs, and adapt/ adopt our policies to reflect important changes or requirements as applicable to our operations. This is performed in the spirit of continual improvement of our Modern Slavery program.

12. Communication and Enforcement

Our Human Rights Policy Statement is communicated to our team members as part of their annual training requirements. It is further communicated during our World Human Rights Day

(December 10th) outreach where we encourage team members to read the policy and explain our approach to Modern Slavery.

Our policy includes the termination of relationships with suppliers if they or their contractors and suppliers tolerate slavery or human trafficking in any part of their business or supply chains.

13. Supplier Policies

Any persons or entities conducting business with Tosca are expected to uphold the same ethical standards, and to comply with all applicable employment, labor, and human rights laws to ensure that fair and ethical employment practices are followed in the countries in which they operate. This includes treating employees and contractors with dignity and respect; safeguarding against discrimination; following minimum age requirement laws; respecting the right to freely choose employment; and providing safe working conditions, reasonable working hours and fair compensation.

Our [Supplier Code of Conduct](#) (SCOC) clearly outlines our expectations for our critical suppliers, and our commitment to corporate social responsibility and global citizenship.

Furthermore, to support Tosca's commitment to compliance with Section 1502 of the U.S. Dodd-Frank Act and Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017, suppliers are required to supply Democratic Republic of Congo (DRC) conflict-free materials to Tosca, furnish information to assist in determining that work provided to Tosca is DRC conflict-free, and respond to requests for information on sources of supply.

14. Purchasing Policy Improvements

Our Supplier Approval and Review Process was evaluated and revised in 2025 with a redefinition of 'Critical Suppliers', improvement in ESG risk identification and expansion of supplier selection and onboarding processes. Human rights and Modern Slavery risks in our critical Tier 1 (direct) suppliers was evaluated as part of the process update. Critical suppliers include wash centers, logistics companies, and manufacturing companies.

We continue to require each critical supplier sign the SCOC as part of the supplier selection and onboarding process.

15. Continuous Improvement

Tosca continues taking steps to strengthen its commitment to preventing slavery and human trafficking in its business and supply chains. Such efforts include:

- Reviewing policies, procedures and processes to manage our prevention of slavery and human trafficking in our own operations and those third-parties with the highest risk for Modern Slavery (i.e. wash centers, logistics organizations, temp agencies).

- Further developing contract templates and clauses to include due diligence on Modern Slavery and human trafficking and update them on a regular basis in accordance with new or amended applicable laws in the countries in which Tosca operates

Assessing and Managing Risk

16. Risk Assessment Frequency

We evaluate our human rights risk assessment on a yearly basis. Additional evaluations can occur if human rights issues are identified within our industry, our customer base or our supply chain.

17. Risk Assessment Governance

Risk assessments are performed by the Sustainability team in conjunction with our legal and procurement teams.

18. Identifying and Assessing Risks

Tosca carries out supplier-specific risk assessments to identify high-risk suppliers, segment suppliers by risk level, and evaluate compliance to our Supplier Code of Conduct and Human Rights Statement and Human Rights Policy 2023-2030. In determining the appropriate risk level to assign each supplier, we analyze a number of data points, including the supplier’s questionnaire responses and the Global Slavery Index.

Our risk assessments have, to date, revealed that we

19. Highest Priority Risks to Workers

We have identified the most salient Modern Slavery Risks in our operations and supply chains as the following:

Human Trafficking	Sexual Exploitation	Forced Labor	Child Labor
Bringing a person into a situation of exploitation through a series of actions, including deceptive recruitment for labor or sex		Any work which people are not doing voluntarily and which is extracted under a threat of form of punishment	Where children under the legal age as defined within that country are engaged in hazardous work

<ul style="list-style-type: none"> ▪ O&G Extraction ▪ Oil Refining ▪ Logistics ▪ Hotels ▪ Airlines 	<ul style="list-style-type: none"> ▪ Regrind Facilities ▪ Asset / Equipment Manufacturers ▪ Wash and/ or Sort Centers ▪ Customers ▪ Hotels ▪ Airlines ▪ Waste Management ▪ Landlords ▪ Clothing suppliers ▪ Utility companies
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We consider our exposure to slavery/human trafficking to be very limited as geographically, we are not active in high-risk countries and our critical suppliers are typically well-known organizations with high ethical standards and controls.

We have assessed our greatest risk of slavery as being in our third-party wash-center service operations; suppliers of raw materials for our own manufacturing activities; our third-party manufacturing activities; and our third-party logistics operations. In response we have developed systems to:

- Identify and assess potential risk areas in our supply chain
- Monitor potential risk areas in our supply chain including the use of sample testing of supplier policies and procedures
- Protect whistleblowers

20. Stakeholder Engagement

Our sustainability team works in conjunction with our legal and procurement teams to share knowledge on Modern Slavery issues, identify new risks and evaluate our approach to prevention of Modern Slavery within our operations as well as within our supply chain. We also engage with our customers to understand changes in their perceived risks and communicate any additional requirements or concerns as necessary with our suppliers.

21. Continuous Improvement

Tosca continues taking steps to strengthen its commitment to preventing slavery and human trafficking in its business and supply chains. Such efforts include:

- Expanding our understanding and compliance with customer Modern Slavery concerns based on their risk assessments
- Beginning to engage with our suppliers on Modern Slavery issues as part of our sustainability outreach. In late 2025 we created a new approach to understanding the sustainability strategies of our suppliers for roll out in H1 2026.

Due Diligence relating to Modern Slavery

22. Prevention and Mitigation

As previously stated we consider our exposure to slavery/human trafficking to be very limited as geographically, we are not active in high-risk countries and our critical suppliers are typically well-known organizations with high ethical standards and controls.

That said, we acknowledge that Modern Slavery risks exist irrespective and have built a Modern Slavery program which aims to prevent any incident of Modern Slavery arising within or being associated with our company.

23. Supplier and Worker Engagement

Every Tosca Team Member is accountable for upholding the COC and for reporting potential violations of the COC or the law to their managers or through the Tosca Ethics Helpline or another appropriate method. The Tosca Ethics Helpline is operated by a third-party agency and is available 24/7 in all countries and languages in which we operate.

Our Human Rights Policy Statement and Human Rights Policy 2023-2030 also clearly establish that Tosca will not tolerate any of the following within our company:

- Discrimination, harassment or retaliation
- Forced, compulsory or other prohibited labor
- Child labor
- Non-adherence to local laws regarding work hours, wages and benefits
- A lack of safe and healthy work environments
- Prevention of freedom of association and collective bargaining
- Non-respect for privacy
- Suppliers who do not address human rights with the same level of importance as ourselves

24. Human Rights Due Diligence Approach

We are building our due-diligence approach, starting with our own operations especially our wash centers. We have trialed a facility Modern Slavery risk self-evaluation on the back of which we will create an audit program.

We have also initiated a formal supplier sustainability program evaluation process which includes human rights and Modern Slavery.

25. Grievance Mechanisms

Tosca operates an Ethics Helpline is operated by a third-party agency and is available 24/7 in all countries and languages in which we operate. All team members can use the confidential helpline to report concerns including those relating to Modern Slavery.

All reports are reviewed by our legal and HR teams and actions are initiated based on the reported incident.

26. Remediation Policies and Processes

Any reports received via the Ethics Hotline, directly given to the legal team, the HR team or Tosca managers are reviewed by our legal and HR teams and actions immediately initiated based on the nature of the reported incident. This applies to any reports related to suspected Modern Slavery activities.

27. Incidents of Modern Slavery

To date we have had no reported incidents of Modern Slavery nor any concerns raised either at Tosca facilities or in relation to our suppliers.

28. Stakeholder Engagement

We have expanded our due diligence on Modern Slavery with our critical suppliers as part of a wider sustainability due diligence exercise. Our plan in 2026 is to engage with those suppliers where we see the highest risk with the most limited or missing Modern Slavery programs to educate on expectations and share best practices.

29. Continuous Improvement

Tosca continues taking steps to strengthen its commitment to preventing slavery and human trafficking in its business and supply chains. Such efforts include:

- Implementing a supplier sustainability program evaluation process which includes an assessment of Modern Slavery risk evaluation and implementation of relevant policies and programs by our critical suppliers.
- Sharing best practices on Modern Slavery program development, management and mitigation between critical suppliers.

Training

30. Internal and External Training, Awareness Raising and Reporting

Every Tosca Team Member has training on Modern Slavery in various forms as follows:

- All team members have annual training on the COC which includes Modern Slavery requirements and use of the Ethics helpline for reporting of concerns or incidents observed
- Procurement is trained on the SCOC which incorporates the requirements for suppliers to prevent Modern Slavery within their operations and those of their suppliers
- Awareness raising on Modern Slavery is promoted through our internal web site Tosca Table with specific communications shared on World Day against Human Trafficking July 31st and Human Rights Day December 10th.
- A Modern Slavery training program is being piloted in the UK which will then be rolled out to all team members in our wash facilities and corporate offices.

Critical suppliers are not currently being trained on our Modern Slavery requirements or the issues associated with Modern Slavery but awareness is raised through the sharing of our SCOC and through our formal supplier sustainability program evaluation process which was kicked off in 2025. Suppliers who do not address human rights with the same level of importance as ourselves

To ensure a high level of understanding of the risks of Modern Slavery and human trafficking in our supply chain and our business, all Tosca team members are required to acknowledge the COC when they join Tosca, and each time the COC is updated. In addition, team members from the CEO to our wash center team members must complete COC training every year.

Team members are encouraged to seek guidance when they have questions or concerns regarding our policies and procedures through our Ethics Helplines (by country with local language support) or online.

Critical suppliers are not currently being trained on our Modern Slavery requirements or the issues associated with Modern Slavery but awareness is raised through the sharing of our SCOC and through our formal supplier sustainability program evaluation process which was kicked off in 2025. Suppliers who do not address human rights with the same level of importance as ourselves.

31. Training Program Materials and Training Package Development

Training on our COC is delivered through online courses, with completion tracked through our Learning Management System (LMS). Training materials are a mixture of available online courses and inhouse developed training to ensure a balance between general awareness and company specific requirements.

Procurement is trained on the SCOC via in person online courses and completion is also tracked through our LMS. This training is created in house

32. Continuous Improvement

Tosca continues taking steps to strengthen its commitment to preventing slavery and human trafficking in its business and supply chains. Such efforts include:

- A Modern Slavery training program will be rolled out to all team members in our wash facilities and corporate offices during 2026 and 2027.

Monitoring and Evaluation

33. Goal Setting and KPIs

Our 2026 – 2027 goals include:

- Incorporating specific questions on Modern Slavery into our Sustainability Due Diligence process which will be a bi-annual requirements for our critical suppliers.
- Rolling out a regular Modern Slavery training program out across the organization in all of our wash centers and corporate offices. KPI is completion of training by all staff.
- Requiring our largest logistics providers and wash centers to undertake Modern Slavery training – either a recognized program or using a Tosca created program – and report progress to Tosca. KPI is completion of a Tosca approved training program.

34. Monitoring and Evaluation Governance

Monitoring and evaluation of our Modern Slavery management process' including risk assessments, supplier evaluation, training of team members and incident reporting will be led by the Sustainability Team and performed in conjunction with the Legal, HR and Procurement teams.

35. Use of Data and Utilizing Findings

Data on staff completing training is used to determine the need to change training or address specific departments.

Data on reports made is reviewed to identify policy or program failures irrespective of the issue being reported. To date no Modern Slavery incidents have been reported.

36. Success Stories

To date no Modern Slavery incidents have been reported.

This statement applies to Tosca Services LLC and its UK subsidiaries constitutes Tosca's slavery and human trafficking statement for the financial year ending 2025.

A handwritten signature in black ink that reads "Eric Frank". The signature is written in a cursive style with a large initial "E" and "F".

Eric Frank | President and CEO