

Human and labour rights policy

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Owner: Head of Sustainability
Responsible: Head of Procurement
Accountable: CEO

Human and labour rights policy – Vivera Topholding

This policy is formally approved by the Board of The Vegetarian Butcher Collective in April 2026 and applies to all operations and business relationships.

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1. Vision and guidelines

Vivera Topholding (now The Vegetarian Butcher Collective) works every day to create a better, more sustainable world by developing and producing products that make it easier for people to make a conscious choice. With our mission and vision at the center, we are committed to respecting, protecting and promoting human rights and good working conditions throughout our value chain.

This policy describes how we approach this and is in line with international guidelines that are in line with our social responsibility, including:

- The Universal Declaration of Human Rights
- The ILO Declaration on Fundamental Rights and Principles at Work
- The OECD Guidelines for Multinational Enterprises
- The UN Guiding Principles on Business and Human Rights (UNGPs)

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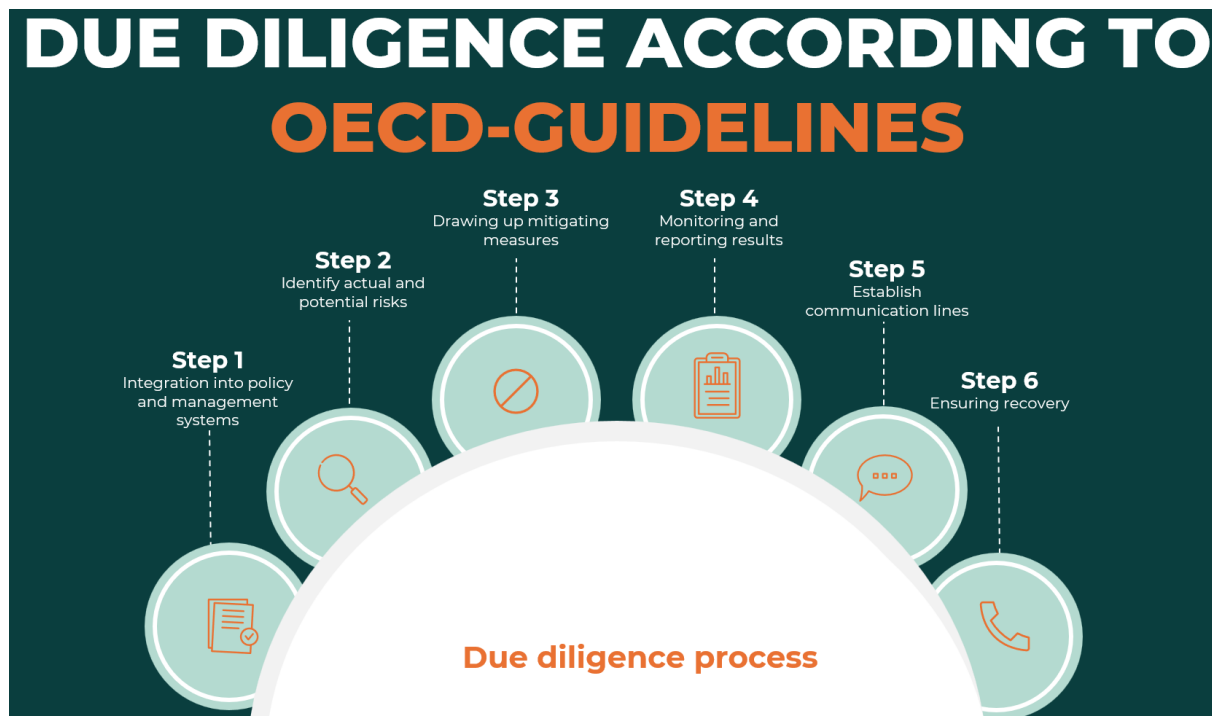
This includes respect for the ILO core labour standards, such as freedom of association and the right to collective bargaining, the elimination of forced and child labour, non-discrimination in employment and occupation, and equal remuneration.

This also includes risks related to working hours, fair wages and safe working conditions across our operations and value chain.

The Vegetarian Butcher Collective is committed to providing safe, healthy and fair working conditions for all its employees, including fair remuneration, reasonable working hours, equal opportunities, and respect for workers' rights.

The management of Vegetarian Butcher Collective recognizes and endorses this policy. This policy applies to all employees within The Vegetarian Butcher Collective, our suppliers, partners and all locations where we operate. In doing so, we look not only at the effects of our own operations, but also those of our chain, so that all individuals and communities involved in our activities fall within scope.

2. Due diligence process



2.1 Our approach

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The OECD Guidelines for Multinational Enterprises provides an international framework for responsible business conduct. At The Vegetarian Butcher Collective, this framework is used to apply due diligence to identify, prevent and address risks in the areas of human rights, working conditions, the environment and corruption in our value chain.

Due diligence according to the OECD is a continuous process of risk analysis, stakeholder dialogue, taking appropriate measures and transparent communication. This helps to prevent or limit negative impact and contributes to sustainable and fair chains.

In its human rights due diligence, specific attention is paid to potential impacts on vulnerable or at-risk groups within the value chain.

This also includes identifying and addressing potential human rights and labour rights risks in higher-risk geographies, sectors and supplier categories.

Our value chain

Performing the due diligence process covers the entire value chain of The Vegetarian Butcher Collective, both upstream and downstream. This value chain includes the raw materials used and the processes that take place to process these raw materials into semi-finished products and products. In 2025, we started mapping soy and plastic packaging supply chains. Over time, we want to expand this into more risk categories. We started with these chains based on expected risk, spend and strategic relevance to our operations (see 2.3).

Specific attention is given to identifying and addressing potential human rights and labour rights risks in higher-risk geographies, sectors and supplier categories.

2.2 Policy and management systems

At The Vegetarian Butcher Collective, due diligence is part of the business operations.

The responsibility for the implementation of the due diligence approach lies with the board, which oversees the integration into strategic decision-making and business processes.

The Board retains overall responsibility for oversight, while day-to-day implementation of due diligence activities is carried out by the Procurement function, in close collaboration with Sustainability. Monitoring and follow-up are carried out based on identified risks and available means.

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There are several policies (described below) in place that ensure due diligence in our management systems. These are: our Code of Conduct, environmental policy, supplier code of conduct and supplier questionnaire.

Internally, The Vegetarian Butcher Collective uses the Code of Conduct which encompass the norms and values that determine our thinking and working. This includes agreements on integrity and ethical conduct, bearing responsibility and how to deal with suspected violations of the Code of Conduct.

The environmental policy of The Vegetarian Butcher Collective is aimed at controlling and, where possible, reducing the burden on the environment and the environmental risks associated with the business activities by means of an environmental management system based on ISO14001. The Vegetarian Butcher Collective strives for continuous improvement and prevention of environmental impact and has as its starting point to at least comply with the legal obligations and wants to excel in the field of sustainability. To achieve this, we draw up an annual plan with concrete environmental objectives that go far beyond the legal minimum.

To set clear expectations of suppliers, The Vegetarian Butcher Collective uses a Supplier Code of Conduct. This Code includes minimum requirements regarding human rights, non-discrimination, working conditions, the prohibition of forced and child labour, health and safety, environmental responsibility and business integrity, such as the prevention of corruption and conflicts of interest. Suppliers are expected to actively comply with these standards and must be able to demonstrate on request that they comply with the obligations under the Code. The Supplier Code of Conduct therefore forms an important foundation within the due diligence process and supports the assessment and cooperation with suppliers in (potential) high-risk chains.

The Vegetarian Butcher Collective also uses a Supplier Questionnaire as part of the onboarding process of supplier. This questionnaire is used to make an initial assessment of suppliers and contains topics that contribute to identifying risks in the value chain, the following topics are requested; Certifications, production locations, hygiene, training, supplier risk management, cleaning & disinfection, pest control, complaints and recalls, traceability, storage and transport, shelf-life testing, food defense, food fraud, allergen management, risk analysis, sustainability and good agricultural practices. Suppliers who do not meet the criteria will not be included in our supplier database. If risks are identified in the questionnaire, additional agreements are made with the supplier to mitigate risks.

The Supplier Code of Conduct and Supplier Questionnaire together form the basis for assessing supplier compliance with human rights, labour and other sustainability

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requirements, and may, where relevant, be complemented with additional risk-based assessments.

2.3 Risk analysis

The Vegetarian Butcher Collective wants to actively contribute to fair chains. That is why we carry out risk analyses based on desk research and discussions with our partners. The risk analysis focuses on the negative impact that we or our partners may have on communities, people and the environment in the value chain. To prioritise, we start with supply chains with a high expected risk. Risks are assessed according to the UNGP guidelines, where severity is leading over likelihood.

In 2025, analysis of the soy and plastic packaging chains were started. The salient risk assessment identified the following risks as the most salient:

- Soy: CO₂ emissions, deforestation and biodiversity loss.
- Plastic packaging produced the EU: pollution, CO₂ emissions and biodiversity loss.



In line with the OECD-guidelines these risks were prioritised based on influence, strategic focus and severity. Therefore The Vegetarian Butcher Collective focuses primarily on mitigating deforestation and biodiversity loss within the soy chains, as these risks have the greatest potential negative impact and the highest likelihood of occurring. CO₂ emissions remain relevant, but are not the main priority at this stage, as emissions associated with soy production are structurally lower compared to animal proteins such as beef, pork and chicken, making other risks more urgent to address first.

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For our plastic packaging, pollution is prioritised, because ineffective waste management can cause environmental contamination and contributes to broader climate and biodiversity impacts. By addressing this underlying cause first, the greatest overall mitigation impact can be achieved, as reducing pollution also reduces downstream environmental and ecological harm.

2.4 Risk mitigation

To effectively mitigate the risks in our supply chains, overarching and specific measures will be drawn up in 2026 that can exist alongside the existing policy documents such as the human rights policy and the impact report. When negative effects occur and come to light within its own operations, The Vegetarian Butcher Collective carefully assesses the situation and takes appropriate measures to end or restore it. In the event of negative impact through a business partner or supplier, The Vegetarian Butcher Collective uses its influence to prevent or reduce this impact. Where termination is not immediately possible, Vegetarian butcher collective strives to implement improvements together with the parties involved and to repair any damage in line with the OECD guidelines. We maintain in close contact with our suppliers about the risks identified. For example with our Soy supplier we collaborate closely to mitigate risks.

Serious risks are escalated internally to the CEO. The responsibility for the implementation and follow-up of this process lies with the head of Procurement in close collaboration with the head of Sustainability. Risks are mitigated based on severity and probability, with more serious risks being prioritized, and based on The Vegetarian Butcher Collective's influence in the chain. The closer the risk is to our operations, the greater the expected contribution to the solution.

For prioritized risks, The Vegetarian Butcher Collective will set joint improvement every year, in addition to the Supplier Code of Conduct, to mitigate the relevant risks. Progress on these improvement objectives will be discussed and monitored at least annually.

In addition to these future improvement objectives, The Vegetarian Butcher Collective already has mitigation measures in place for several prioritized risks. For deforestation risks in the soy chains, deforestation-free purchasing practices under NDPE are used. We source from low-risk countries such as the United States, China and Europe, and not from South America, where the deforestation risk is higher.

While certain sourcing regions may present lower risks for specific environmental topics, risk levels may differ across human rights and labour rights dimensions and are therefore assessed accordingly.

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Of the soy purchased in protein form, the majority of the volume is already deforestation-free certified. For biodiversity, The Vegetarian Butcher Collective aims to scale up the share of organically sourced ingredients to 25% by 2030, and by sourcing from multiple geographical regions to limit dependence on fragile ecosystems. Regarding human rights risks, such as forced labour and child labour, the Supplier Code of Conduct is the minimum requirement, which sets clear standards for voluntary labour, prohibition of forced labour and compliance with legal minimum ages, supplemented by due diligence expectations for high-risk countries and cooperation with suppliers on necessary improvements.

Within the plastic packaging chain, risks are reduced by using less plastic and the use of R-PET, a form of recycled plastics. By using this material instead of virgin material as such we minimize our impact on environment. For The Vegetarian Butcher packaging trays we make use of 88% Recycled materials and for Vivera packaging trays we make use of 98% of RPET. Only the packaging trays for Tofu coming from the sourcing unit in Vriezenveen are still packed with virgin plastic which is a clear opportunity to improve.

These examples show how existing measures are already contributing to mitigation, while the 2026 targets further formalise and strengthen this process.

2.5 Monitoring

Every year, The Vegetarian Butcher Collective monitors the effectiveness of measures taken to prevent or mitigate risks. Additional information is sought when risks are insufficiently clear. Proactive reassessment takes place when internal or external developments, such as new activities, changes in supply chains or signals from stakeholders, give cause to do so.

In addition, The Vegetarian Butcher Collective revises the risk scans carried out in the prioritised chains every five years or earlier where new risks, changes or stakeholder signals emerge. New risk analyses are carried out if there is reason to do so, for example in the event of a suspected increased risk or in the event of a new activity. The lessons learned from this will be integrated into the decision-making process. This ensures that The Vegetarian Butcher Collective reduces its negative impact on the chain.

Assessment of potential customers, projects and investments

Vegetarian butcher collective assesses the potential negative human rights impact of new customers, projects and investments, including strategic partnerships, acquisitions and capital investments, prior to new business relationships. This assessment consists of a risk analysis based on country and sector risks, previous incidents and other relevant public sources. If potential or actual risks are identified,

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appropriate mitigation measures shall be defined before a collaboration or investment is entered into. When serious risks cannot be mitigated, the cooperation or investment will not be continued. The measures taken and the results of these assessments are documented.

2.6 Communication

Externally, The Vegetarian Butcher Collective communicates about the due diligence approach via the annual report and the website. This periodically reports on the most important abuses identified in the chain, the measures taken to prevent or limit these abuses and the results that this produces. The approach is also communicated in direct discussions with customers, suppliers and other stakeholders.

3. Stakeholder engagement

Stakeholder engagement is an important part of the sustainability policy for The Vegetarian Butcher Collective. To gain insight into which themes are most relevant to stakeholders, The Vegetarian Butcher Collective involves a diverse group of stakeholders in the periodic materiality analysis. These include shareholders, employees, consumers, supply partners, financiers and government authorities. These are involved through interviews, conversations, surveys and social media interaction. This analysis is supplemented by desk research. Together, these sources serve as input for the preparation and updating of the risk analysis on human rights.

4. Grievance mechanism

The Vegetarian Butcher Collective believes it is essential that concerns related to human rights, labour conditions, environmental impacts or business integrity can be raised safely, confidentially and without fear of retaliation. An effective grievance mechanism is therefore an integral part of our human rights due diligence approach and is aligned with the UN Guiding Principles on Business and Human Rights (UNGPs).

Scope and accessibility

The Vegetarian Butcher Collective has established a publicly accessible grievance mechanism that is primarily intended for external stakeholders, including workers in our value chain, suppliers, business partners, communities, civil society organisations and other individuals who may be affected by our activities.

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Grievances can be submitted via the publicly available contact form on our website. This contact form serves as a single entry point for external enquiries, complaints and grievances, including potential human rights, labour or environmental concerns.

Internal stakeholders may also use this channel where appropriate. However, this grievance mechanism does not replace or duplicate statutory whistleblowing procedures.

Intake and triage

All incoming messages submitted via the website contact form are received by the Quality team. The Quality team is responsible for the initial intake and assessment (triage) of submissions, to determine the nature, severity and appropriate routing of the issue.

Based on this initial assessment:

- Consumer enquiries and product-related complaints are handled through existing quality and customer care processes;
- External grievances related to human rights, labour standards, environmental impacts or supplier conduct are assessed and followed up in collaboration with Procurement, Sustainability and other relevant functions;
- Where a report qualifies as a **suspected wrongdoing, legal violation or serious internal misconduct involving employees**, the case is handled in accordance with the **Whistleblower Policy**, which takes precedence over this grievance mechanism.

Governance and follow-up

For grievances within scope, The Vegetarian Butcher Collective aims to handle reports in a careful, transparent and impartial manner. Grievances do not require evidence at the time of submission and may be made anonymously where permitted by law.

The Quality team coordinates the follow-up of external grievances, monitors progress, ensures appropriate stakeholder involvement and safeguards confidentiality and non-retaliation. To prevent conflicts of interest, grievances are reviewed and addressed by personnel independent from the matter raised. Where necessary, cases may be escalated to senior management or external experts.

Protection against retaliation

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The Vegetarian Butcher Collective guarantees that individuals who raise concerns in good faith will not face retaliation. This includes protection against dismissal, discrimination, intimidation, harassment or any other adverse treatment resulting from raising a grievance.

Any form of retaliation is treated as a serious violation of our policies and will trigger immediate corrective action.

Recording and reporting

External grievances are recorded for administrative and trend-monitoring purposes only. This registration supports the identification of recurring issues and systemic risks and does **not** apply to whistleblower cases or other legally protected reports.

The Vegetarian Butcher Collective reports publicly on the functioning of its grievance mechanism on an aggregated basis through its annual Impact Report, including information on the number and type of grievances, processing times, remedies applied and key learnings, while fully safeguarding confidentiality.