

Modern Slavery Statement

Financial year 2025

This statement is made pursuant to the Modern Slavery Act 2015 and constitutes Etac Ltd's commitment and actions to prevent the risk of modern slavery and human trafficking in our operations and supply chain.

Description of our company and supply chain

Etac Ltd is a supplier of assistive devices and patient handling equipment in the UK. Founded in 2003 and headquartered in Hartlebury, Worcestershire, the company employs approximately 80 people. Etac Ltd is part of the Etac Group ("Etac"), established in 1973 and headquartered in Sweden.

Etac's ambition is to provide solutions that improve quality of life for the individual, family members and caregivers. Through our specialised product brands, we offer state-of-the-art solutions for a wide range of daily needs and care settings, for people at all stages of life. Our products are designed to promote the individual's abilities and support caregivers in their daily work – through high quality, user-friendly functionality, and by delivering great value over time.

Etac encompasses ten product brands: R82, Convoid, Ki, Klaxon, Axiom, Star, Molift, Immedia, HoverTech and Etac. Our research and development centres are located in Scandinavia, Austria and the United States, while our own manufacturing facilities are located in Sweden, Denmark, Austria, the United States and Poland.

Like most other manufacturing companies, Etac has a global supply chain. Some suppliers are in proximity to our manufacturing sites in Europe and the United States, but Etac also has suppliers in other regions of the world such as Asia.

Group policies and procedures related to modern slavery

Modern slavery can take many forms, such as trafficking of people, forced labour, servitude, and slavery. Etac has zero tolerance for any form of modern slavery and does not accept any violations in any part of our operations and supply chain.

Our commitment to prevent the risk of modern slavery and human trafficking is supported by our internal Code of Conduct, Supplier Code of Conduct, Code of Conduct Compliance Process, employee training in our Code of Conduct, Whistleblowing Policy and Misconduct Investigation Procedure. Our purchasing employees also receive training in performing supplier sustainability assessments.

In 2025, we rolled out a new Supplier Relationship Management (SRM) system that supports a detailed supplier sustainability and risk assessment to help us identify risks of human rights abuses in our supply chain.

Related policies and procedures:

- Code of Conduct: Applicable to everyone within Etac, from the Board of Directors to all employees worldwide, including part-time, contracted and temporary employees.
- Supplier Code of Conduct: Applicable to all suppliers and other business partners that provide products or services to (do business with) Etac.
- Code of Conduct Compliance Process: Applicable to all group employees, including part-time employees and consultants.
- Whistleblowing Policy: Applicable to all stakeholders.
- Misconduct Investigation Procedure: Applicable to all stakeholders,
- Etac Group Supplier Sustainability & Risk Assessment Procedure: Applicable to direct material, freight and service provider suppliers.

Link to our policies: <https://www.etac.com/en-gb/uk/about-us/sustainability/codes-of-conduct/>

Risk assessment

Etac has worked with different types of risk assessments and in 2024, Etac conducted a double materiality assessment in line with EU's Corporate Sustainability Reporting Directive (CSRD). In 2025, a light-touch due diligence assessment confirmed that the outcome of the double materiality assessment remains valid. The assessment involves multiple steps, including a value chain analysis and stakeholder engagement. With regards to human rights issues such as modern slavery, Etac does not see any material risk in its own, internal operations, but recognises a material risk in its outsourced supply chain. The highest risk is deemed to be in countries where there is well-documented risk of human rights abuses, and potentially modern slavery.

Apart from visiting supply chain partners, Etac has implemented a Supplier Relationship Management (SRM) system that supports performance of risk assessments and enables a more precise supply chain follow-up and actions where required. The system helps Etac to identify suppliers that are in countries and regions where there is a higher risk of modern slavery and/or risk of noncompliance with various countries' supply due diligence legislation.

In 2026 Etac will introduce a Supplier Sustainability and Risk Assessment Procedure that will include questions to identify potential violations of human rights.

The purchasing function also strives to avoid setting requirements on suppliers that could lead to risk of modern slavery.

Due diligence processes

As described above, Etac has embedded responsible business conduct in our core policies and procedures and is working with identification and assessment of potential adverse impacts. Regarding the latter, Etac's Supplier Code of Conduct also reserves the right for Etac to monitor our suppliers' compliance with our Supplier Code of Conduct. Our programme consists of a country risk assessment and supplier self-assessment that may trigger an on-site audit. The supplier shall submit at any time to announced as well as unannounced audits in which the supplier is required to provide physical access to any auditor from or assigned by Etac. This obligation entails unhindered access to all facilities, records, and where provided by suppliers, housing, as well as access to employees for confidential interviews. The frequency and intensity of supplier audits and assessments is currently being reviewed and will be detailed in the Supplier Sustainability and Risk Assessment Procedure.

Where instances of non-compliance are identified, Etac's Supplier Code of Conduct sets out clear expectations with regards to corrective action and remediation. The Supplier Code of Conduct also includes a clear statement that Etac will not conduct business with a supplier engaged in violations of fundamental human rights.

An important part of the Etac due diligence process is having an independent grievance reporting channel and a clear process for handling reports of suspected misconduct in a way that protects the privacy of the reporter. In 2025, Etac introduced both a public Whistleblowing Policy and internal Misconduct Investigation Procedure that clarify all levels of responsibility and accountability in the handling of reports of suspected misconduct.

Etac did not record or uncover any incidences of modern slavery within internal or external supply chains during 2025.

Training and capacity building

Our employees are made aware of our commitment to prevent the risk of modern slavery and human trafficking through our Code of Conduct. In 2025 we introduced a mandatory employee training in applying the principles of the Code to real-life dilemmas, including potential misconduct by suppliers. The training also makes clear that any stakeholder, including supplier employees, may report suspected misconduct via our whistleblowing channel, WhistleB. Our Whistleblowing Policy and Misconduct Investigation Procedure explain how cases are investigated with full protection for the whistleblower.

Our suppliers are made aware of our commitment to prevent the risk of modern slavery and human trafficking through our Supplier Code of Conduct. Our Supplier Code of Conduct includes an expectation that the standards included in the Code shall be communicated by the Supplier to all new employees, including managers and supervisors.

Etac Group's Supplier Quality Assurance Engineers received training in 2025 how to perform supplier sustainability assessment and the strategic sourcing function received training in executing business in line with Etac Supplier Code of Conduct.

Key performance indicators

Etac is using key performance indicators such as the share of direct material suppliers that have signed our Supplier Code of Conduct or provided an equivalent version. We are currently in the process of reviewing and strengthening our set of key performance indicators (see Future plans and commitments).

Grievance mechanisms

All stakeholders, including supply chain employees, are encouraged to report on conduct that might not be in line with the law or our Codes of Conduct. Potential violations and/or suspected misconduct may be reported directly to a manager in our organisation or reported anonymously through our whistleblowing channel, WhistleB.

We do not tolerate any form of retaliation or adverse consequences against anyone for engaging in the reporting of suspected misconduct. The whistleblowing channel is provided by an external partner to ensure anonymity. The

communication channel is encrypted and password protected. All messages are processed confidentially and the person sending the message also remains anonymous in the subsequent dialogue with the whistleblowing team comprised of the Group Chief Executive Officer (CEO), Group Chief Financial Officer (CFO) and Group Chief Human Resources Officer (CHRO). To safeguard the system, all reported messages are also reviewed by our audit committee, which among others include the Chairman of the Board and our external auditor.

The Whistleblowing Policy and Misconduct Investigation Procedure set out our processes for handling reports of suspected misconduct and when cases must be escalated to the group whistleblowing team.

Link to Etac's whistleblowing channel: <https://report.whistleb.com/en/etac>

Actions during 2025

- Performed a light-touch due diligence assessment that confirmed the results of the double materiality assessment conducted in 2024.
- Rolled out a new, mandatory employee training in our Code of Conduct, in ten languages.
- Completed an update to our Supplier Code of Conduct that was approved by the board in early 2026.
- Introduced a Whistleblowing Policy, Code of Conduct Compliance Procedure and Misconduct Investigation Procedure.
- Rolled out a Supplier Relationship Management (SRM) system that eases and strengthens risk assessment and follow-up of the supply chain.
- Provided training in supplier sustainability assessments to all Supplier Quality Engineers within Etac group.
- Provided training to the strategic sourcing function in executing business in line with the Etac Supplier Code of Conduct.

Future plans and commitments

We continuously strive to improve and strengthen our practices. In 2026, we plan to:

- Continue to follow up on employee Code of Conduct signing and training requirements.
- Roll out a training programme on forced labour to ensure that employees in risk-exposed functions understand how to identify potential forced labour / modern slavery (based on the ILO's 11 indicators).
- Ensure new suppliers sign the new version of our Supplier Code of Conduct.
- Further strengthen our Group purchasing practices and key performance indicators related to the supply chain.

Responsibility

Etac's Group CEO is ultimately responsible for the implementation of and follow-up on compliance with our policies regarding responsible business conduct. In the UK, our Company Directors have accountability for the policies and ensuring that we comply with all legal and ethical obligations.

Board approval

This statement has been approved by Etac Ltd's Board of Directors (12 June 2026).

Hartlebury, 12 June 2026



Andrew King
Sales Director



Andrew Goode
Operations Director