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SIMPSONS BEVERAGES

SUSTAINABILITY POLICY

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Sustainability Report

1. ABOUT THIS REPORT

This Sustainability Report outlines Simpsons Beverages environmental, social and governance (ESG) performance during the reporting period of 2025. It reflects our commitment to responsible manufacturing, ethical business practices, and long-term value creation for our stakeholders.

Our reporting aligns with widely recognised sustainability principles, including the UN Sustainable Development Goals (SDGs) and is an integral part of Simpsons Beverage's Code of Practice.

2. COMPANY OVERVIEW

Simpsons Beverages is a beverage manufacturing company specialising in the production of beverage syrups for both B2B and retail markets, serving local and international customers. Our operations encompass the full value chain, including the sourcing of raw materials, beverage production, bottling, packaging, and distribution.

Sustainability is integral to our corporate strategy, guiding efficient resource utilisation, consistent product quality, and the creation of positive social impact.

Simpsons Beverages is committed to respecting and promoting human rights, complying with labour laws, and protecting the environment. We operate in alignment with internationally recognised standards governing these areas. As a fourth-generation family-owned business, we adopt a long-term perspective and acknowledge our responsibility to both the environment and society.

We are committed to responsible practices across our entire supply chain to generate positive environmental and social outcomes. In this context, we have identified the following Sustainable Development Goals (SDGs) as having the highest relevance to our business and operations.



3. ENVIRONMENTAL STEWARDSHIP

Simpsons Beverages is committed to continual improvement of its ISO 14001 certified environmental management system through the systematic identification, evaluation, and management of environmental aspects, risks, and opportunities. We work collaboratively with upstream and downstream supply chain stakeholders to prevent pollution and to reduce the environmental impacts associated with our activities, products, and services.

We ensure that employees receive appropriate Safety, Health and Environmental (SHE) training relevant to their roles to support competence and environmental awareness. Environmental performance is enhanced through proactive planning, operational control, and responsible management of significant environmental aspects.

Simpsons Beverages is committed to compliance with applicable environmental legislation and other requirements, and to the responsible management of hazardous materials and waste, emissions to air, discharges to water, and product-related environmental impacts, including design, packaging, transportation, reuse, and recycling. Efficient use of natural resources, energy, and water, together with the reduction of greenhouse gas (GHG) emissions, waste generation, and the safe management of wastewater, form key objectives of our environmental management approach.

3.1 WATER MANAGEMENT

Water is a critical input in beverage production. We are committed to responsible and efficient water use across all our facilities, and to increase water efficiency of our production processes continuously as well as improving the treatment of wastewater.

We have risk assessments and controls in place for water management and ensuring we do not contaminate water supplies; and work closely with our local water management company to maintain compliance with regulatory requirements.

Through internal programs we have continuous improvement projects in place to

- Reduce the water usage per litre of beverage produced

- Minimise the quantity of water required during non-production practices without impacting our quality or hygiene standards

3.2 ENERGY USE AND CLIMATE IMPACT

In 2025, Simpsons Beverages transitioned to 100% renewable electricity, certified through Renewable Energy Guarantees of Origin (REGOs).

Electricity is sourced from a diversified renewable mix, including wind, solar photovoltaic, and hydropower generation, supporting the reduction of Scope 2 greenhouse gas emissions.

Natural gas continues to be used for operational requirements and is managed as carbon neutral through verified emission balancing measures. 90% of the gas is supported by carbon offsets from internationally recognised projects certified under the Verified Carbon Standard (VCS) or Gold Standard, with the remaining 10% supported by Renewable Gas Guarantees of Origin (RGGOs).

Energy efficiency improvements have been implemented across operations, including the conversion of 100% of lighting to LED technology and the completion of compressed air loss audits and corrective repairs, resulting in reduced energy losses and improved system efficiency.

Energy use and emissions performance are monitored through defined objectives and targets in line with our Environmental Management System, supporting continual improvement and pollution prevention in accordance with **ISO 14001:2015**.

Key Metrics and measures for 2026 with a focus on reductions in all areas are

- Total electricity consumption
- Renewable energy %
- Total natural gas consumption
- Scope 2 GHG Emissions
- Energy intensity (per unit of production)
- Annual energy reduction achieved through efficiency measures

3.3 PACKAGING AND WASTE MANAGEMENT

We recognise the environmental impact of packaging and are working to minimise waste continuously across our operations. We are frequently looking at new avenues for waste to be recycled or reused, reducing the

quantity of hazardous waste and waste to landfill. In 2025 we recycled 45% of the waste produced across our sites, with a target of 60% in 2026 based on continuous improvement initiatives implemented to increase segregation. For example, ink cartridges are returned to the supplier to be refilled and reused, coffee pods are returned to be recycled into new packaging formats.

Working closely with our supply partners to move to more environmentally friendly packaging solutions, with a minimum of 30% recycled material used within the packaging. We moved from IBCs to a reusable 1000L Bag in Box solution and continue to encourage this as our primary packaging for bulk solutions. The use of tankers for delivery has removed the requirement for any packaging within the delivery process.

Through development opportunities, we are working to concentrate up formulations where possible to reduce the quantity of packaging, energy consumption and transit required.

Continuous improvement projects in place for 2026 include:

- Increased use of recyclable and recycled materials
- Waste segregation and recycling programs at all sites to Increase the percentage of waste recycled to 60%

4. SOCIAL RESPONSIBILITY

Simpsons Beverages is committed to creating a safe, fair, inclusive, and ethical workplace for all employees, contractors, and partners. Our approach integrates occupational health and safety, employee wellbeing, human rights, diversity and inclusion, and ethical trading, ensuring responsible business practices across our operations and supply chain.

4.1 EMPLOYEE HEALTH, SAFETY AND WELLBEING

Simpsons Beverages fosters a safe, healthy, and supportive workplace for all employees in line with our ISO 45001:2018 Occupational Health and Safety Management System. We prioritise the prevention of work-related injury and ill health, ensuring that safety and wellbeing are embedded into our organisational culture and operational practices.

Our workforce management is guided by the principles of Investors in People, where we are a Platinum certified company, promoting employee development, engagement, and wellbeing. All employees receive role-specific training in health, safety and wellbeing, as well as environmental

and operational risk awareness, supporting competence and personal responsibility.

We maintain a structured approach to occupational health and safety, including regular risk assessments, incident reporting, and corrective action processes. Safety performance is monitored through KPIs, and all serious incidents are reviewed to drive continual improvement.

We provide appropriate personal protective equipment (PPE) for all employees and visitors. In the event of any injury that happens on the company premises, we provide first aid and ensure they receive proper medical care in case of injury at work. We assess all risks to expectant parents arising out of their work activity and ensure that all reasonable steps are taken to remove or reduce any risks to their health and safety. We have a trained Mental Health First Aider on site who is available for any employee to talk with if they want to, whether on site or at a more comfortable location. We provide access to clean sanitary facilities, access to potable water, and hygienic facilities for food storage for all people on our premises.

Our commitment extends across the supply chain, in alignment with our Sedex membership and SMETA auditing standards, ensuring that health, safety and wellbeing standards are maintained for all employees and contractors. Key initiatives include

- Regular safety audits and hazard identification exercises
- Promotion of mental health and wellbeing programs, including stress management and employee support services
- Ergonomic assessments and workplace adjustments to support long-term employee health
- Emergency preparedness and response drills across all facilities

Through proactive risk management, continuous improvement, and a culture of care, Simpsons Beverages ensures that health, safety and wellbeing remain central to our operational and strategic objectives, supporting both workforce sustainability and organisational resilience.

4.2 WORKING CONDITIONS AND EMPLOYMENT RIGHTS

Every employee receives a written contract of employment detailing the terms and conditions of their role, which is fully explained and freely agreed upon. All staff agencies are audited annually to ensure compliance with our internal standards and applicable labour legislation.



Employees receive monthly payslips outlining hours worked, additions, and deductions. Policies and training are in place to identify and prevent forced labour or modern slavery within our organisation and supply chain.

We adhere to the following standards regarding working hours and compensation:

Working hours: The normal work week, excluding overtime, does not exceed 48 hours, except where national law or collective agreements permit work-time averaging.

Overtime: Any additional hours are voluntary, agreed in advance, and compensated according to employment contracts.

Wages: All employees are paid at least the legal minimum wage, ensuring a living wage sufficient to meet basic needs and provide discretionary income.

Deductions: Deductions from wages are not made for disciplinary purposes. Exceptions are strictly in accordance with national legislation. No employee's salary, benefits, or personal documents are withheld to compel continued employment.

Child and Young Worker Protection:

Child labour: Simpsons Beverages does not employ anyone under the age of 16.

Young workers (16–18 years): When employed, young workers undergo a person-specific risk assessment to ensure they are not exposed to hazards or work practices that could harm their physical or mental development. They work reduced hours, comply with national legislation, and are supervised at all times.

Our management team are all trained in identifying signs of forced labour, whether directly or indirectly through our supply chain. We ask all suppliers registered under the Sedex program to connect with us to allow transparency of results. Those without membership must provide all relevant documentation to ensure they meet our internal standards.

These measures reflect our commitment to upholding human rights, fair labour practices, and safe working conditions, in alignment with Sedex, SMETA auditing requirements, ISO 45001, and Investors in People standards.

4.3 DIVERSITY, INCLUSION AND ETHICAL TRADING

We foster a diverse, equitable, and inclusive workplace, recognising that diverse perspectives enhance innovation and organisational resilience. Our policies promote equal opportunities, inclusive leadership, and employee networks to support underrepresented groups.

Ethical trading practices include:

- Upholding international human rights standards and labour laws.
- Conducting due diligence on suppliers to ensure compliance with anti-bribery, anti-corruption, and responsible sourcing policies.
- Maintaining transparent reporting mechanisms for employees and suppliers to raise concerns.

SDG Alignment

Our people, ethics, and workplace initiatives support the following United Nations Sustainable Development Goals (SDGs):

- SDG 3 – Good Health and Wellbeing: Employee safety, health, and wellbeing programs.
- SDG 5 – Gender Equality: Promoting inclusive recruitment, equal opportunities, and leadership development.
- SDG 8 – Decent Work and Economic Growth: Fair employment practices, ethical trading, and safe working conditions.
- SDG 10 – Reduced Inequalities: Driving equity and inclusion across our workforce and supply chain.

Through these initiatives, Simpsons Beverages ensures a responsible, resilient, and ethical workplace, creating value for employees, suppliers, and society while supporting sustainable business growth.

4.4 COMMUNITY ENGAGEMENT AND CHARITABLE GIVING

Simpsons Beverages supports the communities in which we operate through active engagement and philanthropic initiatives. As part of this commitment, we dedicate 1% of our annual turnover to charitable causes, focusing on projects that create meaningful social impact, improve wellbeing, and support education, health, and environmental programmes. We actively collaborate with local charities, non-profit organisations, and community groups to ensure our contributions address the most pressing needs and deliver lasting benefits. Through this

approach, Simpsons Beverages demonstrates its responsibility to society and reinforces our long-term commitment to positive social impact and community development.

5. GOVERNANCE

Simpsons Beverages has pledged to maintain its strong corporate governance, ethical conduct, and transparent decision-making across all levels of the organisation. Our governance framework ensures accountability, oversight, and alignment with legal, regulatory, and sustainability obligations, supporting responsible business practices and long-term value creation.

5.1 ETHICS AND INTEGRITY

We operate with integrity, fairness and transparency in all business activities. Policies and procedures are in place to prevent corruption, bribery, fraud, and unethical conduct, and all employees, contractors and suppliers are expected to adhere to our Code of Conduct.

Confidential reporting mechanisms and whistleblowing procedures are maintained to allow concerns to be raised safely and without fear of retaliation. We employ an independent company, to manage a hotline to allow all employees and stakeholders to be able to actual or potential misconduct, violations of regulations or laws, or internal policies and standards. The hotline allows concerns to be raised anonymously. Any information received is reviewed independently and each case is thoroughly investigated and followed up.

5.2 RISK MANAGEMENT AND COMPLIANCE

Simpsons Beverages has a structured approach to risk identification, assessment, and mitigation, including environmental, social, governance (ESG), and operational risks. Key components include:

- Regular assessment of strategic, operational, financial, and reputational risks.
- Integration of sustainability and ethical considerations into business planning and decision-making.
- Compliance with all applicable laws, regulations, and internationally recognised standards, including ISO 14001, 45001, 9001, and SMETA requirements.
- Ongoing monitoring and internal audits to ensure adherence to corporate policies and regulatory obligations.

5.3 SUPPLY CHAIN GOVERNANCE

We expect the same ethical standards, human rights compliance, and sustainability practices from our suppliers and business partners as we uphold internally. Supplier due diligence, audits, and contract requirements ensure that our supply chain aligns with our ethical and sustainability commitments.

Through these measures, Simpsons Beverages ensures responsible governance and ethical business practices, safeguarding stakeholder trust, protecting the environment, supporting social wellbeing, and maintaining resilience against emerging risks.

6. GOALS AND FUTURE COMMITMENTS

Looking ahead, we are committed to continuous improvement and have set the following targets:

- Reduce water used/litre produced by 10%
- Reduce greenhouse gas emissions by 3% in 2026 (against 2025)
- Increase recyclability of packaging used
- 60% of waste to go to recycled waste streams and out of landfill
- Increase employee training hours per year
- Net Carbon Neutral by 2050

7. CONCLUSION

Sustainability is integral to Simpsons Beverages long-term success. By responsibly managing resources, supporting our people and communities, and upholding strong governance, we aim to build a resilient and sustainable business for the future.