

ROXOR

Environmental, Social & Governance policy

Environmental Policy (E)

Roxor UK Ltd. gives maximum interest to matters concerning the environment. Our policy is to where possible; to meet and exceed all relevant statutory requirements and to minimise any adverse environmental effects caused because of our activities or products.

We will continually assess the environmental effect of our actions and where possible we will recycle some of our materials (cardboard). We will reduce our wastage to the lowest practical level.

Consideration will always be given to the environment effects of our raw materials sourcing and wherever possible we will use materials and components that can be recycled.

Through strategic planning we will aim to minimise the effect of new developments and aim to include environmental considerations in investment decisions.

Involvement of our employees in environmental matters is encouraged at all levels and will be promoted through communication and training. We continue to be ISO9001:2015 accredited, and consideration to climate change amendments for ISO9001:2026 are in place with our policies.

Energy & Emissions

Roxor continue to partner with a specialised energy consultancy and plan to achieve a 45% carbon reduction across all sites by 2030. This will be achieved by strategic Carbon reduction projects. The progress will be monitored and this statement will be updated annually with progress made.

Social (S)

Diversity, Equity and Inclusion

We are committed to promoting equal opportunities in employment and creating a workplace culture in which diversity and inclusion is valued and everyone is treated with dignity and respect. As part of our zero-tolerance approach to discrimination in any form, you and any job applicants will receive equal treatment regardless of age, disability, gender reassignment, marital or civil partner status, pregnancy or maternity, race, colour, nationality, ethnic or national origin, religion or belief, sex or sexual orientation (Protected Characteristics). We are also committed to providing equitable treatment to all those we deal with as an organisation, including customers and suppliers.

We will take all reasonable steps to:

- Promote awareness and provide training to all staff and all managers on all aspects of equality and diversity in the workplace.
- Apply the principles of equity to all staff and all job applicants so that there is equality of opportunity. Our aim is that no individual is denied employment opportunities for reasons unrelated to ability.
- Establish programmes and processes that ensure a diversity of candidates at all career stages beginning with recruitment, including the development and promotion of talent through to the appointment of senior leadership.
- Implement all internal policies and procedures (on a fair and impartial basis).

ROXOR

- Create an inclusive working environment that is sensitive to the needs of staff of differing cultures, religions and beliefs. For example, in connection with festivals, religious observance and dress.
- Make reasonable adjustments to enable employees with disabilities to function effectively and to their full potential.
- Ensure that all work environments are free from all forms of discrimination, harassment, intimidation or bullying.
- Monitor how this policy is working in practice.

Human Rights & Labour standards

Modern slavery & Human trafficking policy

Roxor are a proud manufacturer & distributor of bathroom products to the retail industry in the UK & Europe. Products are distributed from our own warehousing facility based in the UK. We have full control over our supply chain which we source products from in the UK, Europe, UAE and the Far East the majority coming from partly or wholly owned factories.

We have long been committed to protecting and improving the rights, working conditions, and well-being of workers throughout the supply chain. By putting policies in place, we have adopted a zero-tolerance approach to slavery.

To ensure all those in our supply chain and contractors comply with our values & ethics we have in place a supply chain compliance program, the company's due diligence regarding the supply chain and the supplier approval processes will incorporate a review of the controls in place at our suppliers and their subcontractors regarding slavery and human trafficking. The company will not support or deal with any business knowingly involved in slavery or human trafficking. The company directors and senior management shall take responsibility for implementing this policy statement and objectives and shall provide adequate resources and investment to ensure that slavery and human trafficking is not taking place within the organisation and within its supply chain.

To ensure our supply chain remains free from slavery we have a range of policies in place which are contained/delivered through our Vendor Questionnaire and Company Handbook.

Vendor questionnaire policies include:

- Ethical sourcing and ETI base code
- Health & Safety
- Environmental management
- Corruption & Bribery
- Modern slavery & human trafficking
- Workers' rights

Internal policies in the Company Handbook include:

- Ethical Code of conduct
- Health & Safety
- Whistleblowing
- Ant-bribery & corruption
- Ethical sourcing and ETI base code
- Modern Slavery & human trafficking

These policies clearly outline the expectations and outcomes should there be a breach of policy.

Reporting will be fully investigated and appropriate remedial action taken. This may include notifying statutory or legal entities as appropriate.

Due Diligence processes:

ROXOR

We have well established and stable working relationships with all our key suppliers who all support our approach. We also have English implants at our key supplier in the Far East which

gives us a good level of control in a country which is classed as being high risk. All our products are manufactured in up-to-date purpose-built facilities with proper approaches to corporate, social and environmental matters. We regularly audit our suppliers to ensure all local laws are being adhered to. (ETI base code, Modern slavery Act, Human trafficking policies all included). The audits themselves include clear observations of controls in place in regard to modern slavery, voluntary employment and provision of employment contracts are in place. The contracts include confirmation of employees right to leave work and also the ability to terminate employment upon expiry of reasonable notice (we reserve the right to terminate a contract at any time should instances of modern slavery come to light)

As part of our initiative to identify and mitigate risk we have systems to:

- Identify and assess potential risk areas in our supply rains.
- Mitigate the risk of slavery and human trafficking occurring in our supply chains.
- Monitor potential risk areas in our supply chains.
- Protect whistle blowers.
- We ask our main suppliers to undertake 4 pillar SMETA Ethical Audits themselves as part of our vendor approval plan/questionnaire and provide evidence of the report and corrective action plans resulting from this. We have also completed one ourselves and are members of Sedex.
- Training is issued annually to all management staff, whether they are involved in supply chain management or not, and what their responsibilities are should they suspect any activity around modern slavery or trafficking.
- Key performance indicators include successful completion of SMETA audits by supply factories every two years or be able to demonstrate an alternative management system for dealing with potential modern slavery or human trafficking.

These are the steps that Roxor intends to take in the future to prevent modern day slavery/human trafficking in our own business and supply chain and the policy will be update annually.

Governance (G)

Our Corporate Responsibility

The Company defines Corporate Social Responsibility as follows:

- Conducting Business in a socially responsible and ethical manner
- Protection the environment and the safety of people
- Supporting Human Rights
- Engaging, learning from, respecting and supporting the communities and cultures with which we work.

The Company will ensure that all matters of Corporate Social Responsibility are supported in our Operations and Administrative matters and are consistent with the Company Stakeholders best interests. The Company are committed to being recognised as an organisation considerate of Corporate Social Responsibility and recognises that in doing so, we will add significant value to our shareholders.

All employees will adopt the Corporate Social Responsibility considerations described in this policy into their day-to-day work activities. The Company Management Team will act as role models by incorporating those considerations into decision making in all business activities. The Company Management Team will ensue appropriate organisational structures are in place

ROXOR

to effectively identify, monitor and manage Corporate Social Responsibility issues and performance relevant to our business.

Business Ethics and Transparency

The Company is committed to maintaining the highest standards of integrity and corporate governance practices to maintain excellence in its daily operations and to promote confidence in our governance systems. The company will promote its business in an open, honest and ethical manner.

The Company recognises the importance of protecting all of our human, financial, physical, informational, social, environmental and reputational assets. Environmental, Health and Safety policies are in place and communicated to all staff via staff handbook and other means.

Stakeholder Relations

The Company will engage stakeholders clearly, honestly and respectfully.

The Company is committed to timely and meaningful dialogue with all stakeholders, including shareholders, customers and employees, indigenous peoples, governments, regulators and landowners, among others.

Employee Relations

The Company will ensure employees are treated fairly and with dignity and consideration for their goals and aspirations and that diversity in the workplace is embraced.

The company will apply fair labour practices, while respecting the national and local laws of the United Kingdom. The Company is committed to providing Equal Opportunities (as per policy) in all aspects of employment and will not engage in or tolerate workplace misconduct, including discrimination, intimidation or harassment.

Human Rights

The Company recognise that governments have the primary responsibility to promote and protect human rights. The Company will work with governments and agencies to support and respect human rights within our sphere of influence.

The Company will not tolerate human rights abuses and will not engage or be complicit in any activity that solicits or encourages Human Rights abuse.

The Company will always strive to build trust, deliver mutual advantage and demonstrate respect for cultures, customs and values of individuals and groups.

Community Investment

The Company will integrate community investment considerations into decision-making and business practices.

We have policies and procedures in place to deal with Bribery, corruption and Whistle blowing.

It is our policy to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships.

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. Any non-employee who breaches this policy may have their contract terminated with immediate effect.

This policy does not form part of any employee's contract of employment, and we may amend it at any time. It will be reviewed regularly.

Anti-Smuggling Policy

The Company does not in any way condone the illegal transportation of goods, objects, substances, information, people or any other items. The Roxor Group seek to prevent the act

ROXOR

of smuggling in all circumstances and so encourage employees to raise any concerns or suspicions of wrongdoing by following the Company's Whistleblowing Policy.

Mike Duggleby
CEO
28/4/2026

