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CORALPOINT

CORALPOINT MODERN SLAVERY POLICY

1 Purpose and scope

This Modern Slavery Policy sets out CoralPoint's commitment to preventing slavery, servitude, forced or compulsory labour and human trafficking in its own operations, its supply chains and the work it does for clients.

- **Personnel and coverage**: This policy applies across CoralPoint International Limited and its subsidiaries and branch offices (together, "CoralPoint"), including CoralPoint Ltd (United Kingdom), CoralPoint ApS (Denmark) and CoralPoint USA LLC (United States). It covers all employees, directors, officers, contractors, secondees, agency workers, interns and any other person acting on CoralPoint's behalf, in any country.
- **Business partners**: CoralPoint also expects and requires its business partners (including consultants, sub-consultants, suppliers and subcontractors) to uphold standards equivalent to those in this policy.
- **Companion policies**: This policy works alongside the Business Engagement Policy, the Client Onboarding and Assignment Review Procedure, the Anti-Bribery & Corruption (ABC) Policy and the Speak Up (Whistleblowing) Policy.

2 Legal and international framework

CoralPoint's approach is grounded in UK law and recognised international standards, adapted to its size and risk profile.

- **UK Baseline**: The Modern Slavery Act (2015) makes slavery, servitude, forced or compulsory labour and human trafficking criminal offences. Section 54 requires organisations with turnover of £36 million or more to publish an annual statement; CoralPoint is below that threshold but publishes one voluntarily.
- **International standards**: The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the UN Guiding Principles on Business and Human Rights, and the International Labour Organization's conventions on forced labour and child labour.
- **National laws**: Equivalent laws on forced labour, trafficking and employment standards are followed in every country where CoralPoint operates. As a UK-headquartered group, CoralPoint's Group-wide baseline is set by UK law.

3 What is modern slavery?

Modern slavery is the exploitation of people for personal or commercial gain through coercion, threats or deception.

- **Slavery and servitude**: Exercising ownership over a person, or obliging them to provide services and live under the control of another with no realistic way out.
- **Forced or compulsory labour**: Work or services extracted from a person under threat of a penalty, which they have not offered voluntarily.
- **Human trafficking**: Arranging or facilitating a person's travel, within or across borders, with a view to their exploitation.
- **Warning signs**: Common indicators include withheld identity documents, recruitment fees that leave workers in debt, unpaid or withheld wages, restricted movement, and workers who appear controlled by someone else.

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4 Employment standards

CoralPoint has a zero-tolerance approach to modern slavery and will not use, or knowingly benefit from, forced or exploited labour.

- **Right to work**: Right-to-work checks are carried out on everyone CoralPoint employs.
- **Fair pay**: All staff are paid at least the UK National Living Wage or the equivalent minimum rate in the other countries where CoralPoint employs people.
- **No recruitment fees**: Workers are never charged fees, directly or indirectly, to secure work with CoralPoint.
- **Identity documents**: CoralPoint does not retain workers' passports or other identity documents.
- **Freedom to leave**: Workers are free to end their employment on notice and are not subject to debts, penalties or threats that prevent them doing so.

5 Risk assessment

CoralPoint assesses modern slavery risk as part of the annual review of this policy, focusing effort where the risk is greatest.

- **Own operations**: Risk is low, given CoralPoint's skilled and mostly directly employed workforce.
- **Supply chains**: Outsourced cleaning, security and catering, hotels and travel, and the manufacture of IT hardware carry recognised risks of forced labour and exploitative recruitment, often below the first tier of suppliers.
- **Client assignments**: Forced and child labour have been documented in supply chains for solar, wind and battery projects, particularly in the mining and processing of transition minerals. CoralPoint's advice can influence clients' procurement and investment decisions.
- **Conduct, not nationality**: Risk is assessed on a counterparty's own conduct, sector and location, never on its nationality or the nationality of its owners.

6 Due diligence and contracts

Due diligence is proportionate to risk, properly documented and continues for the life of each relationship, in line with the Business Engagement Policy.

- **Screening**: All new counterparties are screened against sanctions, debarment and adverse-media sources before onboarding, and again when ownership changes, relevant news emerges or a materially different assignment is proposed.
- **Exclusions**: CoralPoint will not work with any counterparty credibly linked to forced or bonded labour, child labour or human trafficking.
- **Enhanced due diligence**: Counterparties mining or processing transition minerals in high-corruption-risk jurisdictions need audited chain-of-custody certification for the specific site and full traceability to origin. Credible evidence of child or forced labour in the chain leads to automatic decline.
- **Contract clauses**: CoralPoint's standard supplier, contractor and consultant templates must include clauses on compliance with this policy and modern slavery law, sanctions and human rights, audit or information rights, and a right to terminate for non-compliance. Existing contracts are updated as they are renewed.
- **Flow-down**: Suppliers must apply equivalent standards to their own subcontractors.

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7 Responding to suspected modern slavery

Suspected modern slavery puts people at risk, so the response must protect them first.

- **Immediate danger**: If anyone is in immediate danger, call the police (999 in the UK, or the local emergency number).
- **Escalation**: Other concerns must be reported promptly to the Compliance Officer or a member of the Board of Directors. Staff should not investigate or confront suspected perpetrators themselves.
- **Remediation**: Where modern slavery is found in a supplier, CoralPoint will first work with the supplier to put it right, putting the welfare of the people affected first. It will end the relationship where the supplier is unwilling or unable to do so, in line with the Business Engagement Policy.
- **Reporting**: Cases are recorded, reported to the authorities where required, and disclosed in CoralPoint's annual statement.

8 Responsibilities and training

Preventing modern slavery is everyone's responsibility; leadership sets the tone.

- **Board of Directors**: Owns this policy, approves the annual Modern Slavery Statement and decides on escalated cases.
- **Compliance Officer**: Maintains this policy, advises on its application and keeps records of screening, concerns and remediation.
- **Relationship owners**: Apply this policy when onboarding clients, reviewing assignments and engaging suppliers.
- **Training**: Training is proportionate to role, with priority for senior management, the Board and staff who onboard clients or engage suppliers.

9 Raising concerns (whistleblowing)

CoralPoint encourages employees and third parties to speak up promptly if they know of or suspect modern slavery or any breach of this policy.

- **Reporting channels**: Concerns can be raised with a line manager, the Compliance Officer or a member of the CoralPoint Board of Directors, or by anyone, including third parties, at speakup@coralpoint.com, as set out in the Speak Up (Whistleblowing) Policy. Concerns may be raised anonymously where permitted by law.
- **No retaliation**: CoralPoint prohibits retaliation of any kind against anyone who raises a concern honestly and reasonably, or participates in an investigation, even if the concern turns out to be unfounded.
- **External advice**: In the UK, The Modern Slavery & Exploitation Helpline (08000 121 700) gives confidential advice to anyone with concerns.

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10 Breach

Any breach of this policy is treated as serious misconduct and may result in disciplinary action up to and including dismissal, as well as termination of contracts with third parties and referral to the authorities.

11 Review and ownership

This policy is owned by CoralPoint's senior management and will be reviewed at least annually (alongside related policies) and whenever there are significant changes in the business or relevant laws.

- CoralPoint will publish an annual Modern Slavery Statement on its website.
- Updates will be communicated to all relevant personnel and business partners.
- Questions about the interpretation or application of this policy should be directed to an appropriate line manager, the Compliance Officer or a member of the CoralPoint board of directors.

Approval and Implementation

This Modern Slavery Policy is approved and adopted by CoralPoint with effect from the date below. All employees, contractors and third parties engaged by CoralPoint are required to comply with it.

For and on behalf of CoralPoint International Limited

Signed by:
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Emilie Reeve
Co-CEO
Barnsgrove

Date: 29 October 2026

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CORALPOINT

CoralPoint Modern Slavery Statement 2026

This statement is made by CoralPoint International Limited on behalf of itself and its subsidiaries and branch offices (together, "CoralPoint"), including CoralPoint Ltd (United Kingdom), CoralPoint ApS (Denmark) and CoralPoint USA LLC (United States).

It covers the financial year to 31 December 2026 and sets out the steps CoralPoint has in place to understand and reduce the risk of modern slavery and human trafficking in its business and supply chains. Incidents are reported for the previous financial year, to 31 December 2025.

CoralPoint's turnover is below the £36 million threshold in section 54 of the Modern Slavery Act 2015, so it publishes this statement voluntarily.

- **Business and supply chains**: CoralPoint is an independent advisory firm serving the renewable energy and energy-transition sector, with fewer than 100 staff, most employed directly. It has offices in the United Kingdom, Denmark, Germany and the United States and works on engagements globally. It buys mainly professional and business services.
- **Risks**: Risk in CoralPoint's own operations is low. It is higher in outsourced facilities services, travel and IT hardware, and in the supply chains on which clients' projects depend.
- **Policies and risk assessment**: CoralPoint's approach is set out in its Modern Slavery Policy, Business Engagement Policy, Anti-Bribery & Corruption Policy and Speak Up (Whistleblowing) Policy. In 2026, risk was managed through the Business Engagement Policy rather than a separate modern slavery risk assessment.
- **Due diligence**: All new counterparties are screened before onboarding, and counterparties in transition-mineral supply chains face enhanced due diligence. Since August 2026, the Business Engagement Policy has required contracts to include anti-bribery, sanctions, human rights and audit clauses, and a right to terminate for non-compliance.
- **Employment**: CoralPoint carries out right-to-work checks on all staff, pays at least the UK National Living Wage or the equivalent minimum rate elsewhere, charges no recruitment fees and does not retain identity documents.
- **Training**: In 2026, senior management and the Board of Directors received training on the Business Engagement Policy, including its forced labour and human rights criteria.
- **Incidents (financial year 2025)**: No concerns about modern slavery were raised, and no cases were identified, in CoralPoint's operations or supply chains in the year to 31 December 2025.
- **Next steps**: In 2027, CoralPoint will update its standard supplier and consultant templates and add human rights and modern slavery clauses to existing supplier contracts as they are renewed. Its 2027 statement will report the number of concerns raised and resolved in 2026.

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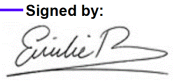
This statement was approved by the Board of Directors of CoralPoint International Limited on 29 October 2026.

For and on behalf of CoralPoint International Limited

Signed by:

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Emilie Reeve
Co-CEO
Barnsgrove

Date: 29 October 2026