



Enhancing Lives Together
A Nestlé Health Science Company

Modern Slavery and Human Trafficking Report 2024

Vitaflo (International) Limited (Vitaflo):
Statement under section 54 of the Modern
Slavery Act
(2015) (the Act)

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Introduction


This document serves as a statement complying with the Modern Slavery Act 2015 (the Act). It covers the structure, operations and supply chain of the Vitaflo business in the UK for the period ending on December 31, 2024.

Vitaflo, a wholly-owned subsidiary of Nestlé UK and part of Nestlé Health Science, operates under Nestlé's global policies and processes regarding modern slavery and human rights. These are established by Nestlé SA, the principal governing entity for the entire Nestlé group. However, as a specialized manufacturer of foods for special medical purposes (FSMP), Vitaflo maintains largely separate operations and supply chains from Nestlé. While Vitaflo leverages Nestlé policies and processes with its suppliers and co-manufacturers where appropriate, it also prepares its own modern slavery statement that reflects its distinct operations.

This statement has been approved by Vitaflo's senior management team.



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Organisational structure, business and supply chains

Structure and markets

Vitaflo is a UK-headquartered company which was incorporated in 1997. It manufactures FSMP and distributes its products in over 70 countries. Vitaflo's turnover was approximately CHF160 million for the 2024 financial year and at the date of this statement, the UK entity has 321 employees.

Globally, Vitaflo's current structure and operations comprise one, or a combination of, the following:

- Corporate entities within the Nestlé group structure in the UK, Germany, Australia, the USA and France. A German entity, Vitaflo Comidamed GmbH, also owns Vitaflo's powder canning factory, located in Rosbach, at which the Comida range of tinned FSMP is manufactured. The UK entity owns a small manufacturing facility for the Glycosade range.
- A Vitaflo 'platform' embedded within the local Nestlé Health Science business.
- Distributor markets, which are managed globally from the UK.

The markets in which Vitaflo has a presence via the above model include Europe, CIS countries, MENA, the USA, Canada, LATAM, Australia and New Zealand.



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Product portfolio

Vitaflo's FSMP portfolio is designed for rare metabolic disorders. The bulk of Vitaflo's portfolio addresses disorders of protein metabolism: Vitaflo designs and produces protein substitutes specifically for each disorder.

Patients require lifetime dietary intervention, in which natural protein is severely restricted, and are prescribed daily protein substitute appropriate for their age and condition. The orphan nature of these disorders means there is a very small target population for Vitaflo's FSMP, but patients also need product variety if they are to remain on diet. This creates a complex, high-SKU portfolio with significant manufacturing challenges.

Vitaflo's original product portfolio contains approximately 350 SKU's, whilst the Comida and Mevalia portfolio (acquired by Vitaflo in mid-2021) carries approximately 250 SKU's.



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Supply Chain

Vitaflo's raw materials include highly specialised amino acid, mineral and vitamin pre-mixes which are manufactured to standards and specifications defined by Vitaflo. Wherever possible, Vitaflo uses (or requires its co-manufacturers to use) approved raw materials suppliers which have been rigorously assessed for compliance with Vitaflo's stringent internal processes as well as Nestlé's responsible sourcing standards (considered further from page 11 'Policies').

The manufacturing and packaging process for Vitaflo's FSMP range varies by product and comprises one or more of the following steps:

- Tinned Comidamed-branded products are manufactured end-to-end in a Vitaflo-owned factory in Germany.
- Glycosade (a cornstarch-based product for glycogen storage disease) is hydrothermically treated at Vitaflo's UK production facility.
- Vitaflo utilises Nestlé-owned production facilities in certain markets, including Switzerland, Spain and the USA.
- An established network of co-manufacturers in certain markets, including France, Scotland, Germany and Switzerland.
- Providers of packaging and finishing services, such as sacheting and canning, for finished products in markets including the UK and Germany.



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Finished products are distributed throughout the world from Vitaflo's German factory, a warehouse facility located in Biessenhofen, Germany, or from Vitaflo's headquarters in the UK.

Vitaflo has worked with the vast majority of its co-manufacturers and co-packers for many years. (in one instance, since the inception of Vitaflo). It has, and maintains, an excellent knowledge of their operations, procurement and sourcing, ensuring that Vitaflo meets its responsibilities to patients using its FSMP products, and embeds its commitment to sustainable and ethical sourcing. The rarity of the disorders which are managed by Vitaflo's products means that its manufacturing volumes are small, which makes identifying and securing co-manufacturers and suppliers challenging. This also means that Vitaflo seeks to collaborate over the long-term, engendering excellent knowledge and oversight of these partners. All of Vitaflo's co-manufacturers and co-packers are based in developed markets, which generally have a lower modern slavery risk.



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Areas of risk

Vitaflo is constantly vigilant about the risk of modern slavery and consistently works to strengthen awareness amongst employees, suppliers and co-manufacturers about human rights issues and forced labour.

To date, Vitaflo's oversight has not identified any actual, or significant risk of, human rights violations or forced labour within its supply chain. Nonetheless, certain stages of its supply chain are more transparent, traceable and easily scrutinised than others.

A key area of focus for Vitaflo in future modern slavery statements will be the sourcing of raw materials other than from Nestlé-approved suppliers, and how to secure visibility of downstream suppliers' operations and primary production.



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Responsibility and governance structure

Day-to-day responsibility for observance of applicable regulations, including those relating to modern slavery and human rights, sits with Vitaflo's supply chain compliance manager, whose role is closely aligned with the Procurement team. Oversight and management of Vitaflo's modern slavery risk is provided by a Compliance Committee, chaired by Vitaflo's general counsel and on which representatives of Vitaflo's supply chain, quality, finance, HR, health and safety and regulatory teams also sit. The Compliance Committee reports directly to Vitaflo's senior leadership team on a quarterly basis. Environment, Sustainability and Governance is also a standing item at the monthly senior leadership team meetings.

In the interests of creating a compliance culture and ensuring that employees and stakeholders are empowered to raise non-compliance issues securely and confidentially, Vitaflo provides an accessible grievance mechanism tool called 'Speak Up'. Vitaflo is committed to raising awareness of this tool and will fully investigate and address any issues raised. In future, Vitaflo may also impose a contractual requirement on its suppliers and co-manufacturers to implement a similar grievance mechanism in their own operations.



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Policies

The following internal operating policies, promulgated by Nestlé, are relevant to modern slavery and are adhered to and fully endorsed by Vitaflo:

- Human rights policy, which aligns with the UN's Guiding Principles on Business and Human Rights and the Ten Principles of the UN Global Compact.
- Corporate Business Principles (the Principles), which apply to all Nestlé group employees and set out a core ethical framework in the areas of Consumers, People, Value Chain, Business Integrity, Transparent Interaction and Compliance.
- Code of Business Conduct (the Code), which supports the Principles by establishing certain non-negotiable minimum standards of behaviour in key areas.
- Responsible Sourcing Core Requirements (the Requirements), which constitute an integral part of Vitaflo's contracts with its direct suppliers.

The Principles and the Requirements are embedded into Vitaflo's direct contracts with its co-manufacturers, and certain suppliers, embodying standards against which these partners are regularly audited. Other collaborators, such as Vitaflo's distributors, are also required to comply with the Principles.



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In addition, as part of Nestlé's human rights framework and roadmap, it has created a series of action plans addressing its salient human rights issues, including 'Forced Labour and Responsible Recruiting' and 'Child Labour'. The plans guide Nestlé's due diligence approach and set out its strategy for assessing, addressing and reporting on each issue and setting out a roadmap for collective action to be taken. Specifically, these action plans envisage collective action with peers, business partners, civil society, NGO's and governments, to create a positive impact at scale.

Copies of all the documents referred to in this section may be accessed at:
www.nestle.com/sustainability/human-rights



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Assessing and managing risk

Since Vitaflo's previous statement under the Act, compliance has been further embedded into Vitaflo's daily operations, extending beyond the risk of modern slavery and trafficking to include commitments on environmental, social and equality issues, as set out in the Code. Accordingly, risk assessment in an on-going and evolving process as Vitaflo continues to develop its understanding of all levels of the supply chain and to instill its values in partners such as co-manufacturers and suppliers.

Specific steps taken to assess and measure the risk include:

- Detailed mapping of our supply chains and operations.
- Insights from colleagues across the business (e.g. subject matter experts, those with local expertise in a particular market).
- Desk-based research and awareness, obtained by the Compliance Committee using key data sources, alongside regular information-sharing with our Nestlé peers.
- Supplier engagement, e.g. regular review meetings with our co-manufacturers.
- Ethical audits of suppliers and co-manufacturers to assess their compliance with the Code and the Requirements.
- Sedex/SMETA non-conformities.
- Grievances raised on the Speak-Up line, mentioned on page 10.



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Any concerns would likely be raised either directly with Vitaflo's Legal team, or brought to their attention via the Compliance Committee, from which it would be escalated to Vitaflo's leadership team if proportionate and appropriate. This process ensures visibility of modern slavery/forced labour issues at the highest level of management. Remediation is dealt with on a case-by-case basis.

Generally, the sectorial risk of modern slavery, forced labour or worker vulnerabilities in relation to the manufacture of FSMP is low. Both Vitaflo itself and its co-manufacturers/co-packers are located in developed markets with lower modern slavery risks overall. However, Vitaflo is not complacent and has identified that the early-stage acquisition of raw materials from suppliers that are not pre-approved by Nestlé does not have sufficiently robust oversight. This is a key future priority as the Vitaflo business moves towards greater transparency in its supply chain and operations.



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Due diligence

VitaFlo's due diligence on modern slavery forms part of a wider framework around ethical business, corporate social responsibility and human rights. In the core business, and via contractual obligations and frequent audits, VitaFlo continually monitors compliance with the Code and the Requirements in its supply chain. It also offers, and continuously monitors via the Compliance Committee, the anonymous whistleblowing service, 'Speak-Up', and upholds a policy of protecting employees who make disclosures about unethical practices. Other processes for the monitoring of modern slavery risks include compulsory information-gathering for taking on new suppliers, with an approval process including legal sign-off before new payees can be established.



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Key due diligence tools include:

Engagement with the Nestlé supplier community

Vitaflo engages actively in Nestlé's wider Tier 1 supplier community by participating in cross-functional forums and working groups that share best practices, challenges, and updates on responsible sourcing, human rights, and sustainability due diligence. These sessions offer a platform for transparency, alignment on expectations under the Requirements, and the co-creation of improvement plans where risks are identified.



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Care Audits

A key due diligence tool for Vitaflo's modern slavery risk is Nestlé's care audit programme, which aims to verify that all employees and Nestlé-operated sites comply with international standards, applicable laws, the Code and Nestlé's Corporate Business Principles. Specifically, an external auditor (Bureau Veritas) assesses compliance with the Corporate Business Principles against seven pillars:

1. Conditions of work and employment
2. Business integrity
3. Safety and health
4. Environmental sustainability
5. Security
6. Local communities
7. Labour accommodation

The review criteria are based on well-established social auditing methodologies and include requirements specific to Nestlé businesses. The wide range of topics spans forced labour and responsible recruitment, and verification of child and young worker labour. The audit's scope includes not just core suppliers and partners, but the immediate ecosystem of the business, including office cleaners, security contractors and their service providers. Any lessons learned are discussed and shared across the wider business, and an overview of the wider group's results are published by Nestlé. No adverse findings have been made against Vitaflo in any care audits undertaken to date, which is an endorsement of Vitaflo's strong adherence to the Core Business Principles, and its compliance culture.



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Supplier adherence to our values

VitaFlo's dedicated supply chain team, and specifically the supply chain compliance manager and procurement function, works regularly with VitaFlo's legal team and the Compliance Committee to ensure that suppliers are aligned with the Code and with VitaFlo's wider commitments, including in relation to responsible sourcing. For example, VitaFlo works closely with Nestlé markets and subject matter experts to ensure visibility and preparedness of our suppliers for evolving regulatory requirements, including the Human Rights Due Diligence (HRDD) legislation, and Germany's Supply Chain Due Diligence Act (LkSG), as well as with sustainability initiatives such as the EU Deforestation Regulation (EUDR) and the EU Corporate Sustainability Due Diligence Directive (CSDDD). This collaboration strengthens awareness and ensures that relevant supplier data, audit findings, and grievance mechanisms are aligned with both internal policy and external legal requirements.

VitaFlo is also incorporating ethical sourcing accreditation in its supplier selection process. Specifically, in order to ensure that our co-manufacturers and suppliers' operations are aligned with global ethical standards, VitaFlo is implementing an audit process using the SMETA 4-pillar framework, which assesses compliance in the areas of labour standards, health and safety, environment and business ethics.



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Training

Mandatory training for all Vitaflo's employees, to ensure a high level of understanding of the risks of modern slavery and human trafficking in our business amongst employees, is provided on the following topics:

- Transacting ethically and responsibly
- Nestlé Business Principles
- Code of Business Conduct
- Human rights at Nestlé
- Diversity and Inclusion

All employees are also required to complete a 'Compliance' model annually, and compliance and attendance is monitored through a learning management system.

The content of this training is promulgated by Nestlé and is informed by Nestlé's partnership with 'Unseen', a UK anti-slavery charity. Unseen offers interactive training using virtual reality headsets to take participants into UK fields and offices, illustrating how forced labour can take place in any business and enhancing employees' understanding of risk. Vitaflo will explore the possibility of receiving employee training direct from Unseen in the future.



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Monitoring and evaluation

During 2024, as in all previous years since Vitaflo's first modern slavery statement in 2018, our extensive diligence has not uncovered any practice in Vitaflo's supply chain that indicates that modern slavery or human trafficking has occurred in any part of our business. However, the business is not complacent about possible future risks, particularly as the Vitaflo business expands further into emerging markets and increase its revenue. With this in mind, from 2026 Vitaflo intends to implement KPI's on which it will report in future Modern Slavery statements, to enhance its transparency and accountability and to increase the likelihood of identifying any unethical practices that may exist. This will also enable Vitaflo to better understand its exposure to forced labour risks as the business evolves, and to take proactive risks to mitigate them.

Vitaflo's proposed KPI's are:

- % of all supplier, co-manufacturer and service provider contracts that incorporate the Code and the Guidelines.
- % of all suppliers, co-manufacturers and service providers that are compliant with SMETA-4 or equivalent.
- Rates of compliance by suppliers and co-manufacturers with Vitaflo's training and assessments on modern slavery and forced labour.
- Number of modern slavery instances (if any) identified within Vitaflo's supply chain, and the remedial actions taken.



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Vitaflo will also conduct a survey of its employees prior to the publication of its next Modern Slavery statement, to gauge the level of awareness and understanding amongst its employees and to assess the effectiveness of Vitaflo's training programme.

More generally, Vitaflo will maintain its vigilance and adherence to the highest standards of ethical conduct and will strive to ensure that all suppliers and collaborators also adhere to these standards.

This statement is made pursuant to section 54(1) of the Modern Slavery Act 2015 and constitutes Vitaflo's slavery and human trafficking statement for the financial year ending 31 December 2024.



Kate Montazeri

General Counsel, on behalf of Vitaflo (International) Limited



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