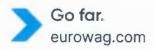


Modern Slavery Statement

FY 2021



EW EUROWAG

Introduction

The following document outlines the actions that W.A.G payment solutions plc and its subsidiaries (the Eurowag Group) have taken to prevent modern slavery and human trafficking in its operations and supply chain for the FY 2021. This statement is being made pursuant to section 54(1) of the U.K. Modern Slavery Act 2015.

This statement covers all wholly owned subsidiaries including the following which are covered under the Modem Slavery Act including:

- W.A.G. payment solutions plc
- W.A.G. payment solutions HU Korlátolt Felelősségű Társasá
- · W.A.G. payment solutions, a.s.
- W.A.G. payment solutions FR SARL
- Arraia Oil, S.L.

For more information about Eurowag's subsidiaries, please refer to page 182 in the FY 2021 Annual Report.

The Board of Directors approved this statement on 25 May 2022.

This statement is signed by the Chief Executive Officer and member of the Board of Directors, Martin Vohanka.

Martin Vohanka

Chief Executive Officer, W.A.G payments plc



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About us

About the Eurowag Group, its operations and supply chain:

The Eurowag Group is a leading pan-European integrated payments and mobility platform focused on the commercial road transportation ("CRT") industry.

Founded in 1995, the Group became a publicly listed company on the London Stock Exchange in October 2021. The company has origins in central and eastern Europe, an area that represents an under-served and rapidly growing part of the European market. As of FY 2021, the company employs over 1,000 employees and operates in 30 countries.

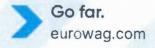
The Group's business is divided into the payment solutions segment (comprising energy payments and toll payments) and the mobility solutions (comprising tax refund services, including telematics, smart navigation and other adjacent services). The company divides its sales organisation by three geographic clusters, covered by 18 sales offices – the Central Cluster (Czech Republic, Estonia, Latvia, Lithuania, Poland, Slovakia, and Ukraine), the Southern Cluster (Bulgaria, Hungary, Italy, Macedonia, Romania, Serbia, and Turkey) and the Western Cluster (Austria, France, Germany, Portugal and Spain).

The Eurowag Group provides energy payments to customers through its bunkering network (owned/rented truck parks and supply partnership sites) and through a network of acceptance partners at approximately 17,000 outlets in 30 countries. These sites are located on major transportation routes and along Trans European Network Transport corridors. The company provides customers with payment solutions for traditional fuels and additives (diesel, gasoline, adBlue) as well as alternative fuels such as LNG, CNG, biofuels. Additionally, with the company's closed loop card, clients can pay for a wide range of road services. In 2021, the Group's clients had access to 230 parking locations, 890 washing and cleaning locations and 390 truck-repair shops within sites and through partner cooperation.

Our Supply Chain:

The Group's business is dependent on strategic relationships with third parties globally, which mainly fall into the following categories:

- Fuel and alternative fuel suppliers these entities also include partners in our acceptance network
- Toll chargers and toll providers these partners include third parties offering services where the Eurowag Group is not currently providing its own services
- Authorisation centres entities that support the Group's payments business
- Technology service providers entities that support the Group's overall business operations, including those providing key infrastructure and software services and support
- Technology hardware suppliers that provide hardware and components for the Group's telematics units.





Our Governance Structure and Policies:

Our governance structure

The Group is committed to acting ethically and with integrity in all our business dealings and relationships and to implementing and enforcing effective systems and controls to ensure modern slavery is not taking place anywhere in our own business or in any of our supply or customer chains.

The Board of Directors of the Eurowag Group has overall accountability for ensuring the company complies with its legal, ethical commitments to uphold and respect human rights and prevent incidents of modern slavery and human trafficking.

The ESG Executive Committee has delegated responsibility from the Board for directing and overseeing the sustainability strategy and related policies, including human rights and modern slavery.

The Sustainbility function has primary and day-to-day responsibility for overssing the implemention of the company's modern slavery and anti-trafficking policy as well as monitoring its use and effectiveness and auditing internal control systems and procedures to ensure they are effective in countering modern slavery and respecting human rights.

Management at all levels are responsible for ensuring those reporting to them understand and comply with this policy. In 2022, the company will be deploying specific training on human rights and modern slavery.

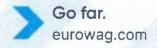
Our Policies

In 2021, as a newly established publicly listed company, Eurowag introduced new and refreshed policies governing human rights and combatting modern slavery across its value chain. These include:

- Modern slavery and Anti-Trafficking policy
- Group Non-Discrimination, Anti-harassment and antibullying policy
- Relationship Management Guidelines for Third Parties
- Whistleblowing policy
- Grievance policy

Training on human rights, modern slavery and human trafficking:

During 2022, the Group will roll out specific human rights and modern slavery training for relevant staff involved in key managerial functions, procurement – including fuel procurement, customer onboarding and sales.





Our Due Diligence and Onboarding Processes

As part of both the customer and supplier onboarding processes, third parties are subject to due diligence and screening which includes sanctions checks, sensitive countries and other financial crime blacklists, which can also be indicators of risk related to human trafficking and modern slavery red flags.

In 2021, the Group published a new set of guidelines to support teams in identifying and mitigating a wide range of risks associated with third party relationships. This includes financial crime (tax evasion, antibribery and corruption), antitrust, data protection, ethical and legal risks as well as human rights and modern slavery risks. The guidance provides employees with information on how to conduct due diligence and screening.

In 2021, the Fuel Procurement team began to also survey its suppliers to better understand related human rights and environmental policies and practices in order to identify and assess risks for fuel suppliers.

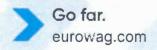
In 2022, the Group will review and strengthen both its onboarding and due diligence processes with human rights specific questions and indicators.

Risk Assessment and Management

In 2021, the Eurowag Group conducted a high-level review of workforce risks, which will be updated on a quarterly. The scope of this review included risks and issues associated with bullying, harassment, sexual harassment.

During 2022, the Group will build on this review by conducting a systematic human rights and modern slavery risk mapping exercise for both our own operations and our supply chain. This risk assessment will start with a mapping of human rights risks, looking at sectoral and geographical risks. The scope of this risk assessment will focus on the areas of the business that have been identified as material for the purpose of this exercise including, but not limited to, the manufacturing of hardware units we provide to customers through to our telematics business, the operations of the company's truck parks, onboarding and due diligence processes for third parties, and workforce policies and arrangements. Inputs from colleagues in relevant functions/business units will be solicitated to ensure any potential risks identified through this risk assessment are properly mitigated through a series of robust internal processes and measures.

In addition to human rights and modern slavery specific risk assessments, human rights and modern slavery is identified as part of the Group wide risk process. This is reviewed and monitored by the ESG Executive Committee, which includes the company's Head of Legal and Compliance.





Key Performance Metrics, Tracking Progress, and Remediation

Speaking Up and Whistleblowing

The Eurowag Group aims to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

If an employee believes or suspects a breach of the company's Modern Slavery and Anti-Trafficking policy has occurred or that it may occur, the staff member has an obligation to report this to his/her manager and/or or to the company's whistlbelowing line at compliance@Eurowag.com

If the staff member is unsure about whether a particular act, the treatment of workers more generally, or working conditions within any tier of supply chains constitutes any of the various forms of modern slavery or any disrespect to human rights, the staff member should raise it with the direct manager or compliance representative.

The Eurowag Group is committed to ensuring no one suffers any detrimental treatment as a result of reporting, in good faith, their suspicion that modern slavery of whatever form is or may be taking place in any part of its own business or in any of its supply chains. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If the staff member believes that the Staff Member have suffered any such treatment, the staff member should inform the Compliance representative immediately. If the matter is not remedied, the Staff Member should raise it formally using the Grievance Procedure policy, which can be found on the intranet.

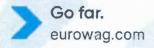
Implications for Non-Compliance

Any staff member who breaches the company's policies, including Modern Slavery and Anti-Trafficking policy, is subject to disciplinary action, which could result in dismissal for misconduct or gross misconduct. In addition, the respective Eurowag Group company may terminate relationship with other individuals and organisations working on our behalf if they breach this policy.

Measurement and KPIs:

Eurowag currently tracks incidents of non-compliance with its policies as well as legal and regulatory requirements through the legal, compliance and risk functions as well as whistleblowing channels. The scope of topics tracked cover any incidents relating to any event with an adverse impact, being either a financial loss, reputational damage, or regulatory attention, due to inadequate or failed internal processes or systems, mistakes by or (mis) conduct of people, or external events – including human rights and modern slavery. In addition to the whistleblowing channel, employees are asked to report incidents through our internal Jira system where they can choose the type of and category of incident with details. The Legal, Compliance and Risk teams then review the reported incident and investigate these cases.

In 2021, the Group began to report publicly on whistleblowing cases as well as participation in compliance training. This can be found in the sustainability section of the FY 2021 Annual Report.

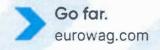




Summary of our future plans

In 2022, the Eurowag Group will continue to strengthen its processes to make sure that the Group and its employees have the right tools in place to prevent, spot and/or remedy any modern slavery and human trafficking issues. This will include:

- Deploying specific human rights and modern slavery training to all relevant employees.
- Reviewing and strengthening our supplier due diligence processes as well as our onboarding processes for new suppliers.
- Conducting a systematic human rights and modern slavery risk assessment for both our own operations and our supply chain. We will then focus more specifically on the areas identified as being material for the Group on this topic.
- Continuing to put in place key performance indicators to measure the effectiveness of the processes
 we have put in place to prevent, spot and/or remedy any modern slavery and human trafficking
 issues.



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