

**A.G. BARR p.l.c. (the “Company”)**

**AUDIT AND RISK COMMITTEE (the “Committee”)**

**POLICY ON EMPLOYMENT OF FORMER EMPLOYEES OF THE GROUP’S AUDITOR**

**1. Policy objective**

**1.1.** The Company’s aim in implementing this policy is to ensure that the external auditor’s independence and objectivity is not impaired by the Company’s employment of former employees of its external auditor.

**2. Employment of former employees of the Company’s auditor**

**2.1.** The Committee will agree on an ongoing basis with the external auditors which members of the audit team are categorised as the “key audit partners” and “other key team members”. Key audit partners will not be offered employment by the Company or any Group company within two years of undertaking any role on the audit. Other key team members will not be offered employment by any Group company within 6 months of undertaking any role on the audit. Other audit team members who accept employment by any Group company must cease activity on the audit immediately upon tendering their resignation to the audit firm.

**2.2.** Any offer of employment to a former employee of the audit firm, within two years of the employee leaving the audit firm, must be pre-approved by the Committee where the offer is made in respect of a senior executive position. The Committee gives its Chair delegated authority to deal with such appointments at their discretion between meetings. Any such interim approval must be ratified at the next meeting of the Committee.

**3.** The Committee will monitor and review the implementation of this policy and shall consider its suitability, adequacy and effectiveness. The Committee shall make whatever recommendations to the Board it deems appropriate in respect thereof.

*Approved by the Audit and Risk Committee of the Company on 23 January 2025*