MODERN SLAVERY ACT STATEMENT 2026

OUR COMMITMENT

The Modern Slavery Act 2015 ("the Act") includes a duty on businesses to play their part in stopping modern slavery in their businesses and supply chains. This statement sets out the approach of Moore Kingston Smith LLP and its subsidiaries ("MKS") for the year ended 31 December 2025. (Note that our financial year end changed from 30 April to 31 December last year).

Modern slavery and human trafficking are a gross breach of fundamental human rights, as well as serious crimes. Slavery and trafficking take various forms, all involving the deprivation of a person's liberty, to exploit them for personal or commercial gain.

MKS' purpose is to help people achieve their ambitions, and our core value is understanding. Respect, collaboration and active listening are embedded throughout our business and shape how we work with and support one another. We are committed to helping our clients, colleagues and communities achieve their ambitions.

To uphold our purpose and values, we must conduct our business to the highest ethical standards and ensure the fair and humane treatment of people across both our business and supply chains. We have a zero-tolerance approach to modern slavery crimes and expect the same standard from all our suppliers, contractors and people.

OUR BUSINESS AND ORGANISATION STRUCTURE

MKS is a leading UK multi-disciplinary professional services firm, providing a range of services including audit, tax, advisory, legal and consulting. We operate through several entities, which are subject to rigorous external regulation, legislation and oversight. For the purposes of this statement, our supply chains include those entities within the Moore Global network which may also supply us.

We employ our people to provide services, expertise and advice to our clients and may occasionally refer to external contractors to offer specialist services or advice where we are unable to in-house. Our suppliers include temporary and agency contractors, IT businesses, stationery and office suppliers, catering, hospitality and event companies, legal firms and occupational health providers, among others.

OUR POLICIES

As a professional services business, the Code of Ethics set out by the ICAEW (the Institute of Chartered Accountants in England and Wales) applies to us. Our partners and people are required to comply with this code and to avoid any direct or indirect harassment, victimisation or discrimination of colleagues, suppliers or other third parties. Such behaviour may be deemed as gross misconduct which could result in serious disciplinary action and/or dismissal.

Discriminatory behaviour, victimisation and harassment is also governed by the Equality Act 2010, which makes such practices unlawful.

We provide a choice of easily accessible processes for our people to anonymously report any unwelcome behaviour at work, to ensure everyone feels safe in co-creating an inclusive, safe culture at MKS.

All our people have access to our whistleblowing policy. This encourages anyone to raise any concerns they may have about inappropriate conduct, impropriety or wrongdoing. Our policy clearly sets out the procedures to protect our values and ensures that anyone can raise concerns without fear of suffering retribution or any other adverse consequences. The process provides a transparent and confidential way of dealing with concerns so that they are handled fairly and properly. Any concerns raised in respect of a qualifying disclosure can be reported to our Ethics Partner in strict

confidence, and the policy explains the full legal protection which applies to anyone who makes a disclosure.

Should anyone feel more comfortable talking to an independent third party, we have an agreement with a specialist external firm which offers a separate whistleblowing reporting service. This allows anyone to report concerns anonymously, if they wish to, and they can have discussions about their concerns with the external firm.

There have not been any reported incidents of slavery or trafficking during the year.

RISK ASSESSMENT AND DUE DILIGENCE PROCESSES

While we provide professional services, primarily in the UK and Ireland, which are considered to have lower risks, we continue to assess the threats of slavery and human trafficking occurring within our operations.

Most of our people hold professional qualifications and are members of professional bodies, which impose additional strict standards of ethical conduct and oversight on their members.

In the last year we have embedded our advanced inclusion standards within our recruitment process. This includes structured scoring for all applicants to ensure fair and equal treatment; a clear bias reduction policy; inclusive tone and wording in all communications and coaching and guidance for people involved in recruitment decisions. We also ensure that all candidates produce original documentation confirming they have the right to work in the UK, prior to commencing employment.

MKS only uses specified, reputable, employment agencies to source candidates and our contract with these firms requires all agencies to confirm that they share our zero-tolerance approach to modern slavery.

Our firm is subject to rigorous external regulation and legislation. Our people are engaged on written contracts which guarantee their pay and conditions. We provide counselling and mental health support through our Employee Assistance Programme (EAP) and have trained Mental Health First Aiders (MHFAs) across our teams, who provide a safe space to start confidential conversations about our peoples' mental health and can signpost appropriate support.

We continue to believe that the risk of modern slavery and human trafficking within our business remains extremely low.

In our supply base, the relationship with most suppliers has been established over many years. We hold close links and contact with many owners and directors. We are presently conducting due diligence and reappraising all existing contracts with major or critical suppliers. Our review will ensure that they have the same zero tolerance approach to the risks of modern slavery.

We have again referred to the International Labour Organisation's Indicators of Forced Labour and we have not found, or been made aware of, any such instances in our business or supply chain.

FURTHER STEPS AND MEASURING EFFECTIVENESS

This statement is shared with our people with a clear explanation of the background, and all new joiners receive this statement as part of their overall ethics introduction. Our whistleblowing policy is also included and explained during this induction.

We continue to build our brand, purpose and value, which are to help our people, clients and communities achieve their ambitions, by demonstrating understanding through respect, collaboration and active listening.

We have updated our mandatory sexual harassment awareness training for all our people. We will continue to strengthen our procurement policies and due diligence for both existing and new suppliers during the next year.

The effectiveness of our policies and processes is measured by monitoring the number of our suppliers, agencies, contractors and clients which accept our terms and the number, if any, which do not accept or raise any issues. We also continue to record concerns or incidents raised via the whistleblowing policy or otherwise reported to us.

Matt Meadows, Managing Partner

Moore Kingston Smith LLP

12 August 2026