

CORPORATE SOCIAL RESPONSIBILITY

Modern slavery and human trafficking statement

Financial Year 1 April 2025 – 31 March 2026

Introduction

This statement is made pursuant to Section 54(1) of the Modern Slavery Act 2015 and sets out the steps taken by the Board during the financial year ending 31 March 2026 to prevent modern slavery and human trafficking within our operations and supply chains.

As a responsible business, we are committed to respecting internationally recognised human rights and to acting ethically and with integrity in all our business dealings. We maintain systems and controls designed to reduce the risk of modern slavery in our organisation and supply chains and to ensure compliance with applicable laws and regulations.

This statement covers:

- Our organisation, structure and supply chains
- Policies and governance arrangements
- Managing modern slavery risks within our operations
- Managing modern slavery risks within our supply chains
- Training and awareness
- Incidents identified during the reporting period
- Performance measures and future commitments

You can find our previous statements relating to actions and activities during the below financial years [here](#).

- 1 April 2024 to 31 March 2025
- 1 April 2023 to 31 March 2024
- 1 April 2022 to 31 March 2023
- 1 April 2021 to 31 March 2022
- 1 April 2020 to 31 March 2021
- 1 April 2019 to 31 March 2020

Our Organisation, Structure and Supply Chains

This statement covers the activities of MHA in the UK and also its overseas offices. MHA recognise that modern slavery risks may arise in both UK and international operations and supply chains, and has therefore implemented measures across all jurisdictions in which it operates.

We are a top 15 UK accounting firm, offering a full range of compliance and advisory services to entrepreneurial businesses, groups and multinationals with operations in the UK and to offshore investment funds.



100+
Partners



1,600+
Employees



34
Offices

Offices in London, the South East, East Anglia, the Midlands, Wales, Scotland; and in Ireland, South East Europe, and the Cayman Islands

MHA is the UK member of Baker Tilly International, one of the world's largest leading networks of independently owned and managed accountancy and business advisory firms.

The members of Baker Tilly International are independent and separate legal entities operating in their respective territories. MHA is not Baker Tilly International's agent and does not have authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, MHA nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions

MHA operates from twenty offices across the United Kingdom.

Aberdeen, Birmingham, Cardiff, Colchester, Edinburgh, Gatwick, Kendal, Lancaster, Leicester, Liverpool, London, Maidenhead, Maidstone, Manchester, Milton Keynes, Northampton, Nottingham, Peterborough, Preston, and Swansea.

We primarily procure goods and services including:

- Office facilities and workplace services
- IT equipment and software
- Professional services
- Recruitment and temporary labour
- Marketing and business support services

We believe that we do not operate in sectors generally considered to be at high risk of modern slavery, taking into account:

- Our geographic locations
- Our sectors
- Our suppliers
- Our minimum use of temporary labour
- Risks associated with mergers and acquisition

We recognise, however, that modern slavery risks can exist in any organisation and supply chain.

Our Commitment to Preventing Modern Slavery and Human Trafficking

We have a zero-tolerance approach to modern slavery and human trafficking.

We are committed to:

- Acting ethically and with integrity in all business relationships.
- Implementing effective systems and controls to prevent modern slavery.
- Ensuring that workers are treated fairly and lawfully
- Working with suppliers who share our commitment to ethical business practices.
- Promoting a culture where concerns can be raised safely and without fear of retaliation.

Responsibility for overseeing the Firm's approach to modern slavery rests with the Board.

Managing the Risk of Modern Slavery in Our Operations

The measures we take to reduce the risk of modern slavery within our own workforce include:

- Conducting Right to Work checks for all employees.

- Ensuring agency workers are sourced through approved recruitment agencies and appropriately vetted.
- Providing all employees with written contracts of employment.
- Paying employees at least the National Minimum Wage or National Living Wage, as applicable.
- Monitoring payroll systems where appropriate to identify potential indicators of exploitation.
- Not retaining employees' passports, identity documents or travel documentation.
- Maintaining grievance, whistleblowing and reporting mechanisms for employees and workers.

To date, we have not identified any instances of modern slavery within our operations.

Policies Supporting Our Approach

Our commitment is supported by a range of policies, including:

- Speaking Up (Whistleblowing) Policy
- Code of Ethics
- Equal Opportunities Policy
- Diversity, Inclusion, Belonging and Societal Impact
- Recruitment Policy
- Corporate Social Responsibility Policy
- Supplier Code of Conduct
- Anti-Bribery and Corruption Policy

These policies are reviewed periodically to ensure they remain effective and aligned with current legal and regulatory requirements.

Speaking Up policy

The Firm encourages all its workers, customers and other business partners to speak up with concerns related to the direct activities, or the supply chains of the Firm. This includes any circumstances that may give rise to risk of slavery or human trafficking.

The Firm's procedure set out in the Speaking Up policy is designed to make it easy for workers to make disclosures, without fear of retaliation. Staff can raise concerns confidentially by contacting the Global People Services Partner or the Firm's General Counsel. Phone numbers are provided in the policy. The Firm also has in place an open and transparent grievance process for all staff including agency workers.

Code of Ethics

The Firm's code makes clear to employees the actions and behaviour expected of them when representing the Firm. All employees are made aware of the Firm's Code of Ethics upon the commencement of employment. Ongoing training is also provided and the Code is reinforced by line managers. We strive to maintain the highest standards of employee conduct and ethical behaviour at all times including when operating abroad and managing our supply chain.

Equal Opportunities and Diversity, Inclusion, Belonging and Societal Impact policies

The Firm is committed to providing equal opportunities in employment and to abolishing discrimination in employment and against customers. All employees undertake equality and diversity training. We are also fully committed to the elimination of unlawful and unfair discrimination and value the differences that a diverse workforce brings to the organisation.

Recruitment policy

The Firm uses only specified, reputable employment agencies to source labour and always verifies the practices of any new agency it is using before accepting workers from that agency.

Corporate Social Responsibility policy

The Firm's Corporate Social Responsibility policy was

launched in 2019. This sets out the core principles and guidelines for the Firm's social responsibility activities and provides employees with paid time to get involved in activities and work in their local community.

Training and Awareness

The Firm provides mandatory modern slavery awareness training to all employees.

The training forms part of the Firm's induction programme and is required to be completed by new employees within their first week of employment. Refresher training is mandatory on an annual basis and is monitored through compliance reporting.

Training covers:

- The Modern Slavery Act 2015
- Indicators of modern slavery and labour exploitation
- Responsibilities of managers and employees
- Reporting concerns internally
- Sources of external support and guidance

In addition, the Firm's Diversity, Inclusion, Belonging and Societal Impact training programme reinforces wider awareness of workplace rights, equality and inclusion.

Action to be taken upon receiving a report of Modern Slavery

All workers, customers and other business partners are encouraged to speak up with concerns regarding any circumstances which may give rise to risk of slavery or human trafficking. Such concerns can be raised confidentially as set out in the Speaking Up policy.

Workers can make disclosures without fear of retaliation.

Upon receipt of a concern, the Global People Services Partner and / or the Firm's General Counsel would investigate and take appropriate action, including reporting to relevant authorities where necessary. Where there is an immediate risk to an individual's safety, the matter would be reported to the Police without delay. Otherwise, the concern would be reported to the Fair Work Agency.

Managing the Risk of Modern Slavery in Our Supply Chains

We recognise that modern slavery risks may arise through third-party relationships.

To mitigate these risks we:

- Carry out due diligence on new suppliers including:
 - [Risk-based supplier onboarding](#)
 - [Supplier questionnaire](#)
 - [Contract clauses](#)
 - [Periodic supplier reviews](#)
 - [Escalation procedures where risks are identified](#)
- Request Modern Slavery Statements or equivalent assurances from suppliers.
- Include contractual expectations regarding compliance with applicable legislation.
- Assess recruitment agencies prior to engagement.
- Obtain written confirmation from recruitment agencies that they comply with the Modern Slavery Act 2015.
- Review supplier relationships periodically.

FISCO, our principal provider of workplace services and products, maintains its own Modern Slavery Statement and Supplier Code of Conduct.

We continue to seek equivalent assurances from suppliers that have not yet provided them.

Incidents During the Reporting Period

During the financial year ending 31 March 2026:

- No incidents of modern slavery or human trafficking were identified within our operations.
- No allegations relating to modern slavery or human trafficking were reported regarding our suppliers.
- No concerns were raised through our whistleblowing procedures concerning modern slavery.

Key Performance Indicators

We measure the effectiveness of our approach through the following indicators:

- 100% completion of Right to Work checks for new employees.
- 100% completion of mandatory modern slavery training by employees.
- Percentage of suppliers providing Modern Slavery Statements or equivalent assurance.
- Percentage of recruitment agencies providing written confirmation of compliance with the Modern Slavery Act 2015.
- Number of modern slavery concerns raised through internal reporting channels.
- Number of substantiated modern slavery incidents identified.

Future actions

During Financial Year 1 April 2026 – 31 March 2027, we will:

- Review our supplier due diligence procedures.
- Increase the proportion of suppliers assessed for modern slavery risk.
- Review procurement controls.
- Refresh mandatory training content.
- Develop modern slavery guidance for managers and recruiters.

Board approval

This statement has been approved by the Company's Management Board, who will review and update it annually.



RShaunak

Rakesh Shaunak
CEO
16/09/2026

MHA plc is a company incorporated in England and Wales, with registered number 16268837 and with its registered office at The Pinnacle, 150 Midsummer Boulevard, Milton Keynes, Buckinghamshire MK9 1LZ. MHA is an independent member of Baker Tilly International Limited, the members of which are separate and independent legal entities. Arrandco Investments Limited is the registered owner of the UK trade mark for the name Baker Tilly. The associated logo is used under licence from Baker Tilly International Ltd. Further information can be found via our website www.mha.co.uk/terms-and-conditions.

Now, for tomorrow



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