

Modern Slavery Statement

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Modern Slavery and Human Trafficking Statement

Introduction

This statement is made pursuant to section 54 (1) of the Modern Slavery Act 2015 and constitutes our modern slavery and human trafficking statement for the financial year ended 31 May 2026 for Johnston Carmichael LLP and all group entities.

Johnston Carmichael is committed to acting ethically and with integrity in all our business relationships. We have zero tolerance for modern slavery, forced labour, servitude and human trafficking and are committed to implementing effective systems and controls to minimise the risk of such practices occurring within our business or supply chains.

This statement outlines the actions we have taken during the reporting period, the risks we have identified, the controls we have in place and the improvements we intend to make during the coming year.

Organisation Structure

Johnston Carmichael LLP is a Limited Liability Partnership registered in Scotland (SO303232) providing accountancy and business advisory services to clients, primarily based in Scotland but with a significant presence elsewhere in the United Kingdom. The firm has premises in Aberdeen, Dundee, Edinburgh, Elgin, Forfar, Glasgow, Inverness, Inverurie, London, Newcastle, and Stirling. We have 73 Partners, over 800 employees and a turnover of over £76m for the financial year ended 31 May 2026 across the Johnston Carmichael group entities. We are Scotland's largest independent firm of chartered accountants and business advisers and rank among the UK's Top 20 accountancy firms as part of the international Moore Global Network. We have been recognised as a Great Place to Work for the second year in a row.

As a firm of chartered accountants and business advisers regulated by ICAS, we are committed to operating in the public interest and maintaining the highest standards of professional and ethical behaviour. Our culture is guided by the fundamental ethical principles of:

- Integrity
- Objectivity
- Professional competence and due care
- Confidentiality
- Professional behaviour

These principles are embedded through our Code of Conduct, ethics policies, and core values of Doing the Right Thing, Standing in Other People's Shoes, Remaining Relevant and Leading Our Future.

Modern Slavery Risk Assessment

As a professional services organisation operating predominantly within the United Kingdom, we consider our direct exposure to modern slavery risks to be relatively low. However, we recognise that risks can arise within any business or supply chain and therefore maintain a risk-based approach to assessment and mitigation.

Areas where we believe there is elevated inherent risk include:

- Cleaning and facilities management services
- Catering services
- Security services
- Waste management services
- Office fit-out and maintenance activities
- IT hardware manufacturing and distribution supply chains
- Temporary labour providers and subcontracted services

We continually review our exposure to modern slavery risks and seek to identify changing risk factors arising from supplier relationships, labour practices and wider economic conditions.

Supply Chains

We are committed to maintaining a supply chain that is free from any form of slavery or human trafficking.

Operating primarily in the professional services industry, our supply chain focusses on procuring goods and services essential to our office operations and client service delivery. Consumables purchased include office supplies, marketing materials, IT equipment and estate services such as cleaning, waste management, office fixtures and fittings, security and catering and utilities.

Johnston Carmichael believes in supporting local business at the heart of the communities we serve. Many of our suppliers are local businesses who have their own due diligence in place to ensure they procure services and/or materials from socially responsible organisations. As we operate geographically within the UK, and our supply chain is predominantly UK based, our verification of supply chains includes fair treatment and pay of workers and verification of the right to work in the UK per the law across the country. Before engaging with a new supplier, we ask them to complete a new supplier due diligence questionnaire which ensures that they meet certain criteria which aligns with our own social, fair trade, environmental and sustainability aspirations.

While we do not primarily operate in high-risk sectors or locations for commercial reasons, we are mindful that we do not become complacent in this regard, and we regularly evaluate the nature and extent of the firm's exposure to the risk of modern slavery mitigating any potential risks as appropriate.

We will continue to implement and enforce effective systems and ongoing controls with new and existing suppliers. We will investigate any potential risk areas and act (including termination of a supplier relationship) as appropriate.

Governance and Accountability

The Board retains overall responsibility for the firm's approach to modern slavery and human trafficking and for approving this statement.

Operational responsibility is supported by relevant teams involved in procurement, people, compliance, ESG and risk management, with escalation routes available through established governance and reporting structures. This helps ensure that modern slavery risk is considered across supplier onboarding, contract renewal, colleague training and policy review activity.

Our Sustainability Committee continues to support the integration of environmental, social and governance considerations into our operations and supply chain management, ensuring that ethical business conduct remains a key element of long-term decision making.

Due Diligence and Supplier Management

Johnston Carmichael maintains supplier onboarding and procurement controls designed to identify and mitigate the risk of modern slavery and human trafficking.

Our due diligence processes include:

- · Supplier due diligence questionnaires.
- · Review of supplier policies and ethical commitments.
- · Consideration of supplier location and operational risks.
- · Assessment of labour-intensive service arrangements.
- · Review of subcontracting arrangements where appropriate.
- · Ongoing supplier review during contract renewal processes.

Training, Awareness and Reporting Concerns

Developing awareness remains a key component of our approach. We provide employees with access to learning resources covering ethical behaviour, compliance obligations, financial crime risks and the indicators of modern slavery and human trafficking.

Additional awareness resources are available to employees involved in:

- · Procurement
- · Recruitment
- · Supplier management
- · Governance and compliance activities

We also maintain a Whistleblowing Policy that enables employees and other stakeholders to raise concerns regarding suspected wrongdoing, including concerns about labour exploitation, modern slavery or human trafficking. Reports may be made confidentially and are investigated in accordance with established procedures.

Actions Undertaken During Year Ended 31 May 2026

During the reporting period we:

- · Maintained and enhanced supplier due diligence procedures.
- · Continued review of supplier onboarding and procurement controls.
- · Maintained whistleblowing and reporting arrangements.
- · Provided learning and awareness resources for employees.
- · Continued integration of ethical considerations within procurement and supplier management activities.
- · Progressed the development of a formal Supplier Code of Conduct.
- · Maintained oversight through established governance, compliance and sustainability structures.

Effectiveness, Remediation and Response

We remain aware of the importance of ensuring effective controls however and should any instance of modern slavery or human trafficking be identified within our operations or supply chain, we are committed to taking a proportionate and victim-focused response.

Actions may include:

- · Investigation of concerns raised.
- · Engagement with relevant suppliers.
- · Implementation of corrective action plans.
- · Escalation to appropriate authorities where necessary.
- · Ongoing monitoring of remediation activities.

- Termination of supplier relationships where meaningful remediation is not achieved.

Our objective is not only to identify risks but also to support effective and responsible resolution wherever possible.

This statement has been approved by the Board of Johnston Carmichael LLP on behalf of its Members' and all group entities and is signed by:



Mark Houston

Chair

A review of this statement will next take place by 30 October 2027

Previous statements:

[Read our Modern Slavery Statement from 2018 here.](#)

[Read our Modern Slavery Statement from 2019 here.](#)

[Read our Modern Slavery Statement from 2020 here.](#)

[Read our Modern Slavery Statement from 2021 here.](#)

[Read our Modern Slavery Statement from 2022 here.](#)

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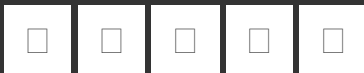


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