



Modern Slavery and Human Trafficking Statement

S&W Group

Introduction

This statement on Modern Slavery and Human Trafficking pursuant to section 54(1) of the Modern Slavery Act 2015 (the “Act”) is made on behalf of S&W Partners Group Limited and its subsidiary companies (the “Group”) for the financial year ended 31 December 2025.

Scope

The statement is published on behalf of the Group as a whole but in particular on behalf of the following UK entities:

- S&W Partners LLP
- S&W Partners Services Limited

Organisation

The Group provides accountancy services, including taxation, assurance and business services, forensic accounting, consultancy, recovery and restructuring and corporate advisory services to external clients. In addition, professional services are provided to other entities within the Group. The Group has offices in the UK and Ireland.

Supply Chain

Our supply chain is predominately based in the UK and Ireland. We do have services provided by suppliers globally, including but not limited to, India, US, Germany and Switzerland. Due to the nature of our services and operations, we have assessed that the Group is at low risk of slavery or human trafficking in our business and supply chain.

Our supplier and outsourcing arrangements include information technology service providers, facilities management, professional services firms or other providers who are themselves regulated entities, for example legal or audit services.

However, we have taken steps to protect against modern slavery risks by reviewing evidence from suppliers of their modern slavery assessments and controls, during the tender and due diligence process. We also ask new suppliers to abide by our Supplier Code of Conduct. Our procurement policy has modern slavery assessments integrated into our procedures. During the tender process we require confirmation that the supplier complies with the Act and request evidential proof of their policy or statement. In 2024, we carried out an assessment of Environmental, Social and Governance (ESG) themes, including Modern Slavery, among our suppliers. As a result, on a risk-based approach, we require suppliers with a higher exposure to modern slavery risks to confirm they have

a Modern Slavery policy, controls to manage the risks related to modern slavery, and monitoring and reporting procedures in place including but not limited to whistleblowing procedures. The exposure of the suppliers is assessed on the basis of the nature of products, services we procure and the geographic location of the suppliers. Based on the exposure and the associated risk assessment, the level of due diligence is determined and initiated.

Our due diligence process additionally requires verification that suppliers have policies for their workers and contractors regarding fair treatment and pay of workers and contractors, adequate whistleblowing procedures and that those employed in the provision of services have the necessary documentation to legally work in the UK. We expect our suppliers to implement due diligence procedures for their permitted direct subcontractors, and suppliers and other participants within their supply chain. This further assists us to ensure that the risk of slavery or human trafficking is appropriately assessed and managed in our supply chain. An annual due diligence review takes place for our material outsourcing arrangements, and this requires confirmations that suppliers have taken steps to ensure that their supply chain is free from any modern slavery.

We also monitor our own procurement practices and policies annually to align with the modern slavery best practices.

Employees

We are committed to ensuring that modern slavery and human trafficking do not take place within our workforce. We operate a zero-tolerance approach to all forms of modern slavery, including slavery, servitude, forced or compulsory labour, and human trafficking.

This commitment applies to all individuals working for, or on behalf of, our organisation in any capacity.

We have robust recruitment and onboarding processes in place to help mitigate the risk of modern slavery. Our recruitment process includes right-to-work checks and identity verification procedures to ensure that individuals are legally entitled to work and are not subject to forced, bonded, or involuntary labour.

Any third-party providing interim staff is subject to the Procurement controls set out above.

We encourage an open and transparent culture in which concerns can be raised safely. Confidential reporting channels and whistleblowing procedures are in place to enable individuals to report concerns in good faith and without fear of retaliation. In addition, our internal policies require colleagues to report any suspicion to the Money Laundering Reporting Officer. We are committed to investigating and addressing any concerns promptly and appropriately, and to upholding the human rights and dignity of all individuals connected to our organisation.

Monitoring and training

As mentioned above, annual due diligence review and re-assessment take place for our material outsourcing arrangements.

Mandatory Modern Slavery computer-based training is completed by all colleagues and is issued annually. This online module is designed to promote awareness and enables our staff to recognise the signs of modern slavery in the workplace and our supply chain. The training on Modern Slavery is reviewed annually.

Our Whistleblowing Policy encourages and enables staff to raise any concerns, confidentially. Contractors working on our premises also have the right to protection under this policy.

This statement has been approved by the Board.

For and behalf of the Board:



Andrew Wilkes

Chief Executive Office

Date: 23 March 2026

