



Crowe U.K. LLP

Modern Slavery and Human Trafficking Statement

This statement is made in accordance with Section 54 of the Modern Slavery Act 2015, and details the steps taken by Crowe U.K. LLP during the financial year ended 31 March 2026 to identify, assess and address the risk of modern slavery within our business and supply chains.

Our organisation

Crowe U.K. LLP is a limited liability partnership registered in England and Wales with company number OC307043. We operate from offices across the UK, including in Bristol, Cheltenham, Kent, London, Manchester, Midlands and Thames Valley, delivering audit, tax, advisory and consulting services to individuals, partnerships and companies across various sectors. Our services are primarily office based, supplemented by remote work and on-site client visits.

Our commitment

Modern slavery refers to situations where individuals are exploited and cannot refuse or leave due to threats, violence, coercion, deception, or abuse of power. Additionally, human trafficking is a form of modern slavery involving the recruitment, movement, harbouring, or receipt of people, often across borders for the purpose of exploitation. All forms of modern slavery are strictly prohibited. We maintain policies and procedures designed to address modern slavery risks and continue to review and strengthen our controls across our operations and supply chains.

We have a Partner Charter and Code of Conduct that applies to all our people and reflects our values and principles as a firm. It also outlines our expectations for partner and employee behaviour in day-to-day operations. In addition, we have robust employment policies in place to promote fairness and inclusivity in the workplace. These include annual reviews of pay and rewards, supplemented by secondary or interim reviews where appropriate. Our recruitment processes also fully comply with the relevant UK employment laws.

To support awareness and understanding of modern slavery risks and obligations, guidance on the Modern Slavery Act is available to our people via the firm's intranet. We also communicate modern slavery related information and guidance through internal communication channels. In addition, we have established mechanisms for raising concerns in connection with ethical practices, including suspected modern slavery.

We continue to encourage the reporting of any concerns related to modern slavery and other matters through our Whistleblowing (Speak Up) Policy and processes. Partners, employees and other individuals acting for and on behalf of the firm can raise concerns through this channel without the fear of retribution, victimisation, or other adverse consequences. As of the date of this statement, we have not identified any instances of modern slavery or human trafficking in our business and supply chains.



Our key activities

During the reporting period, we continued to build on the actions taken in previous years, with particular focus on strengthening supplier due diligence, improving visibility over supplier controls, and progressing enhancements to our procurement framework.

Our suppliers predominantly consist of professional services firms, regulated entities, and individuals. We have assessed the position and concluded that these supply chains present a low risk of involvement in slavery or human trafficking.

Most goods and services are utilised within our UK offices and operations. We have identified several industries within our supply chains that may pose a higher risk of modern slavery and human trafficking. These include cleaning, courier, hospitality, repair and maintenance (including construction), and security. For suppliers in these categories, we set a spend threshold that triggers enhanced scrutiny and ongoing review. We also flagged suppliers with an annual spend of £150,000 or more and those operating outside the UK for further risk assessment. The risk assessment included a tailored questionnaire designed to assess the policies, processes and controls that high-risk suppliers have in place to mitigate the risk of modern slavery within their businesses. Based on our assessment and the information available to us, we consider the majority of these suppliers to present a low risk of modern slavery. The small minority assessed as medium or high risk will continue to be monitored and reviewed as part of our ongoing due diligence and supplier risk management processes.

The majority of our business is conducted with UK-based clients. From time to time, we subcontract elements of international engagements to firms outside the UK, primarily within the Crowe Global network, which are expected to comply with Crowe network standards. As part of our due diligence process, new suppliers, including those operating outside the UK, are provided with our Supplier Code of Conduct, which is available on our website. The Supplier Code of Conduct sets out our expectations regarding business practices, including the prevention of modern slavery. Going forward, from the 2026/27 period, new suppliers will be required to confirm, as part of the onboarding and engagement process, their compliance with the standards and requirements set out in the Supplier Code of Conduct.

We continue to use an enhanced questionnaire as part of our review and assessment of our offshoring facilities in India, the Philippines, and South Africa. Based on our assessment, we are satisfied that these facilities present a low overall risk of involvement in modern slavery or human trafficking. Of the five offshoring providers assessed, three were rated as low risk and two as medium risk. The medium-risk ratings reflected the absence of formal modern slavery policies and/or training, rather than any identified indicators of modern slavery. We understand that such measures are not mandatory in the countries in which the providers operate. Having considered the wider control environment and due diligence findings, we remain satisfied that the overall risk is low.

We have a due diligence framework in place for engaging individual subcontractors, which includes vetting and approval of third-party contractors by the relevant internal compliance teams. Our procedure requires verified qualifications, clear contractual terms, and adherence to applicable professional and regulatory standards.



Monitoring

We remain committed to strengthening our due diligence and monitoring processes, including through engagement with suppliers and the use of risk platforms that provide greater visibility over supplier risk controls. We will continue to evaluate suppliers in higher-risk categories by reviewing their feedback, policies, processes, improvement actions and compliance with applicable local laws, with the risk platform supporting ongoing monitoring and helping to identify any gaps or red flags in supplier practices.

We continue to review and strengthen our procurement documentation and processes to further embed responsible procurement practices throughout our supply chain and wider business operations. During the reporting period, we progressed the development of the firm's Procurement Hub and supporting tools, which are intended to strengthen our procurement framework, establish clear expectations for suppliers, enable our people to make more informed decisions, and support the assessment and monitoring of compliance with modern slavery and human trafficking requirements. Roll out is expected during the first quarter of the 2026-27 reporting period.

We are committed to reviewing and monitoring our controls, policies and procedures periodically, in line with the Modern Slavery Act and evolving best practices. This includes reassessing supplier risks, updating onboarding and vetting processes, and continuing to embed good practice initiatives to enhance our approach to managing modern slavery risks.

Conclusion

Based on the actions taken and the ongoing improvements progressed during the reporting period, we consider that our current policies and procedures provide an appropriate framework for managing modern slavery risks. We will continue to review and enhance our approach as our procurement and supplier due diligence processes mature.

We will continue to uphold our commitment to mitigating the risk of modern slavery within our supply chain and business operations by maintaining appropriate policies, undertaking risk-based assessments, and fostering transparent, collaborative relationships with our suppliers.

The statement is accessible on the modern slavery statement registry and has been approved by the National Executive Team and the Supervisory Board of Crowe U.K. LLP on behalf of its members on 28 September 2026 and is signed on behalf of Crowe U.K. LLP by:

A handwritten signature in grey ink that reads "Mitesh Patelia".

Mitesh Patelia

Chief Executive Officer, Crowe U.K. LLP

Date: 28 September 2026