

Slavery and Human Trafficking Statement

RSM UK AND IRELAND | 2026

We¹ recognise as a firm that slavery and human trafficking (modern slavery) is a serious issue within our society. We are committed to acting ethically and with integrity in our business dealings and relationships and to the fair and humane treatment of people both in our business and in our supply chains.

We are a leading provider of audit, tax and consulting services throughout the United Kingdom and Ireland, and a member of the RSM network². Both countries in which we primarily operate are lower risk jurisdictions where slavery and human trafficking is prohibited and criminalised by law.

Our services are provided via separate companies and limited liability partnerships within our group, most of which are externally regulated and subject to substantial independent oversight.

Our suppliers include office supplies and services, IT and software services, professional services such as recruitment, legal and insurance, and travel agents and hotels.

The majority of this statement covers our business in the United Kingdom. The section headed 'RSM Ireland' below separately covers our business in Ireland, which for context represents 4% of our business by revenue.

This statement sets out the steps that we have taken in respect of the financial year ended 31 March 2026 to contribute towards ensuring that modern slavery is not taking place in any of our supply chains or in any part of our own business.

Values

Our [Conduct and Culture Statement](#) aims to ensure that our people³ uphold our values and ethical standards and comply with professional regulations and applicable laws. We are a participant in the UN Global Compact, committing us to ensuring that our policies and values align with the ten principles of the UN Global Compact with respect to human rights, labour, environment and anti-corruption.

Training

We run a substantial training programme, including materials covering how to recognise indicators of modern slavery in day-to-day work (with a focus on the NCA's guidance for the accountancy sector), as well as how to report any concerns. This training is incorporated as part of wider training on 'reporting suspicions' covering modern slavery, anti-bribery and anti-money laundering, to maximise effectiveness. It is given to all new joiners and is periodically made mandatory for all our people as refresher training (with the latest roll-out having taken place in September 2025).

Our workforce

The majority of our people have professional qualifications and are members of professional bodies. All our employees have formal employment contracts (which they can terminate). We are accredited by the Real Living Wage Foundation in the UK as a 'Living Wage Employer'. We aim to provide a safe and supportive working environment, including through our network of over 130 wellbeing ambassadors and a variety of employee wellbeing initiatives.

Recruitment

We take a robust approach to recruitment, including conducting 'eligibility to work' checks for all employees. We only use reputable recruitment agencies, all of whom have had to confirm that they will not engage in any practice that would be considered modern slavery under UK law.

Our suppliers

We take a number of steps in relation to our suppliers:

- a. As part of our 'Living Wage Employer' accreditation, we ensure that our suppliers who provide on-site services in our UK offices pay their employees the Real Living Wage.
- b. Our people have responsibility to make sure that expenses are only incurred with reputable suppliers who engage in ethical business practices.
- c. Our [Supplier Code of Conduct](#) sets out our expectations of our suppliers in several areas including modern slavery, and has been made available on our website. We have been engaging with our suppliers about this in two ways. Firstly, starting from May 2025, we have formally incorporated our Code into our supplier onboarding process. New suppliers must either (i) confirm that they accept our Code, or (ii) have given other assurances (such as issuing their own public code of conduct) that materially align with the standard expected by our own Code. Secondly, as a separate exercise, over the course of 2024 and 2025 we engaged with our largest existing suppliers at that time, asking each of them to either accept our Code or provide such alternative assurances.

Raising concerns

We operate a Speak Up policy and platform (with an accompanying training programme), which enables our people to raise concerns in relation to unethical behaviour or improper conduct (and modern slavery is explicitly identified in this context). Our people are openly encouraged to report any concerns about modern slavery, including any involving clients or suppliers.

RSM Ireland

RSM Ireland has a separate [Values Statement](#), with which our people in Ireland must comply, which emphasises respect, integrity and acting responsibly.⁴ RSM Ireland is a separate participant in the UN Global Compact. The majority of our people in Ireland have professional qualifications and are members of professional bodies. They all have formal employment contracts (which they can terminate), and are all paid above the Irish minimum wage, as well as receiving other fixed and flexible benefits. RSM Ireland also operates a Speak Up policy for our people in Ireland to raise concerns in relation to unethical behaviour or improper conduct.

We continue to assess the risk of slavery and human trafficking in our own business and our supply chain and will publish a further statement following the current financial year (ending 31 March 2027).

This group statement constitutes the slavery and human trafficking statement of RSM UK (incorporating RSM Ireland) in respect of the financial year ended 31 March 2026. It is made pursuant to s.54(1) of the Modern Slavery Act 2015 and covers RSM UK Holdings Limited and the following RSM UK entities which are required to publish statements under the Act:

- Arrandco Investments Limited
- RSM UK Audit LLP
- RSM UK Corporate Finance LLP
- RSM UK Group LLP
- RSM UK Management Limited
- RSM UK NLT Limited
- RSM UK Risk Assurance Services LLP
- RSM UK Tax and Accounting Limited
- RSM UK Tax and Consulting LLP

This statement has been approved by the Board of RSM UK Holdings Limited on 22 September 2026 and the original has been signed by a director, Andrew Westbrook on 23 September 2026.

¹ We' and 'our' in this statement refers to the UK group of companies and limited liability partnerships trading as RSM in the UK and Ireland. RSM UK Holdings Limited, the ultimate operational holding company of this group of companies, makes this statement on behalf of itself and its (direct and indirect) subsidiaries (including RSM Ireland Business Advisory Limited, our Irish registered subsidiary).

As of 1 January 2026, we entered into a 'transatlantic partnership' with RSM US and RSM Canada, but neither RSM US, RSM Canada or RSM LLP, a passive, non trading, governance entity that administers the 'transatlantic partnership', carries on business in the United Kingdom, and this statement does not cover them.

² RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 200 Aldersgate St, London EC1A 4HD.

³ When we say 'our people' in this statement we generally mean our partners and consultants in the UK business as well as our employees in the UK. Note that a few consultants may not have access to RSM systems and so may not, for example, receive all the training the rest of our people receive. The section on RSM Ireland sets out to what extent this statement applies to that part of our business.

⁴ In this section, RSM Ireland refers to RSM Ireland Business Advisory Limited, and 'people' refers to the partners and other employees of this company.

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RSM UK Corporate Finance LLP, RSM UK Restructuring Advisory LLP, RSM UK Risk Assurance Services LLP, RSM UK Tax and Consulting LLP, RSM UK Audit LLP, RSM UK Consulting LLP, and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are licensed by the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM UK Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.