

Modern Slavery Statement

MAY 2025

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1. Purpose and scope

This statement is made pursuant to s.54 of the Modern Slavery Act 2015 and sets out the steps that ABGi UK or the Company) has taken and is continuing to take to ensure that modern slavery or human trafficking is not taking place within our business or supply chain.

ABGi UK does not meet the criteria for a commercial organisation as defined by the Act and therefore has no requirement to publish a (MSA) statement but believe it to be good practice to review our policy and ensure that companies supplying ABGi UK are not engaged in activities relating to modern slavery.

Modern slavery encompasses slavery, servitude, human trafficking and forced labour. ABGi UK has a zero-tolerance approach to any form of modern slavery. We are committed to acting ethically and with integrity and transparency in all business dealings and to putting effective systems and controls in place to safeguard against any form of modern slavery taking place within the business or our supply chain.

2. Our business

ABGi is a professional services and consulting business, dedicated to helping UK companies accelerate and fund their innovation strategies.

With offices in Edinburgh, Belfast, Newcastle and London, we help our clients unlock government incentives that fuel innovation. These incentives include R&D Tax Relief, Patent Box, Video Games Tax Relief, Capital Allowances and Land Remediation Relief. We also provide Grants and Intellectual Property Advisory services.

3. Our employees

ABGi only employs people who are legally authorised to work in the UK, and ensures that all employees' eligibility to work status is validated through appropriate documentation and using methods set out in legislation.

Furthermore, during induction, ABGi requires all its employees to read and acknowledge receipt of our employment policies, which make it clear that human trafficking and slavery is an offence and therefore unacceptable.

Violation of any of these policies by any employee could result in disciplinary action and potentially dismissal.

4. Our high-risk areas

There are no activities within ABGi that are considered to be at high risk of slavery or human trafficking. Through ABGi's Supplier Policy, the Company seeks to work with suppliers compliant with the Modern Slavery Act 2015. Actions will be taken in the event of a breach of these guidelines.

5. Our policies

This policy sets out the organisation's stance on modern slavery and explains how employees can identify any instances of this and where they can go for help.

We operate a number of internal policies to ensure that we are conducting business in an ethical and transparent manner. The Human Resources Team in general is responsible for ensuring that all company policies are fully compliant with UK employment legislation and that all policies are reviewed at least every two years.

All policies are available to the Company's employees on the intranet.

These include:

- **The Employee Handbook** sets out general information useful for all ABGi employees but also highlights other areas that ensures the company is operating in an ethical manner. For example, we operate a robust recruitment policy, including conducting pre employment checks and eligibility to work in the UK checks for all employees to safeguard against human trafficking or individuals being forced to work against their will.
- **Business ethics and anti-bribery policy** – We value our reputation and are committed to maintaining the highest level of ethical standards in the conduct of our business affairs. The actions and conduct of ABGi's staff as well as others acting on ABGi's behalf are critical to maintaining these standards. The policy applies strictly to all employees, directors, agents, consultants, contractors and to any other people or bodies associated with ABGi within all regions, areas and functions.
- **Data protection policy** - ABGi is required to collect and use certain types of information about staff, clients and other individuals who come into contact with the Company in order to operate. In addition, it is required by law to collect and use certain types of information to comply with statutory obligations of HMRC. This personal information must be dealt with properly however it is collected, recorded and used – whether on paper, digitally, or recorded on other material - and there are safeguards to ensure this meets the requirements of GDPR and the Data Protection Act 2018. We regard the lawful and correct treatment of personal information as very important to successful operations, and to maintaining confidence between

those with whom we deal and ourselves. ABGi UK therefore ensures that we treat personal information lawfully and correctly.

- **Anti-money laundering and terrorist financing** – our policy is applicable to all individuals working at all levels within the Company, including senior managers, officers, directors, employees, consultants, contractors, trainees, homeworkers, part-time and fixed-term workers, casual and agency staff, all of whom are collectively referred to as ‘staff’ in this document. It is all of our responsibility to help prevent and detect potential money laundering or terrorist financing activity. ABGi has a zero-tolerance approach to money laundering, terrorist financing activity and other such financial crimes. ABGi will ensure it has appropriate policies and procedures in place to complement this policy, in compliance with applicable regulations, and monitoring of adherence to these policies will also take place. All staff will be trained in AML processes and procedures and will actively participate in preventing the services of ABGi from being exploited by criminals and terrorists for money laundering or terrorist financing purposes.

6. Our suppliers

Whilst ABGi does not conduct detailed checks to evaluate all supplier compliance with the Company’s standards against trafficking and slavery throughout the entirety of their own supply chain, any suppliers considered to be high risk are required to certify compliance with the Modern Slavery Act and to ensure that their own chains are compliant and the results of that certification are audited.

Contracts will be terminated as soon as possible in the event of a breach.

In addition to the above, for any high-risk suppliers, we require that they confirm to us that:

- They have taken steps to eradicate modern slavery within their business
- They hold their own suppliers to account over modern slavery
- (For UK based suppliers) They pay their employees at least the national minimum wage / national living wage (as appropriate)
- We may terminate the contract at any time should any instances of modern slavery come to light

7. Training

To ensure a high level of understanding of the risks of modern slavery and human trafficking in our business, we provide training to our staff. Awareness training is for board members, directors and any other staff in relevant and appropriate roles. This comes in the form of this policy and supported information. To implement this policy, all employees are provided a copy of the policy statement and are required to sign a declaration that they have read and understood the policy. It is the responsibility of the HR department to

ensure that all employees gain an acceptable level of awareness of modern slavery and human trafficking.

8. Due diligence & key performance indicators

We will know the effectiveness of the steps that we are taking to ensure that slavery and/or human trafficking is not taking place within our business if:

- No reports are received from employees, the public, or law enforcement agencies to indicate that modern slavery practices have been identified.
- Risk Assessments will be conducted by the Board with support as required from the Human Resources department.
- Directors will take the responsibility to investigate any concerns raised; they will also be supported by the Human Resources department, as required.
- This Modern Slavery Statement is approved and authorised by the Board of Directors and is signed by a statutory Director.

9. Approval for this statement

This statement was approved by ABGi UK on the 3rd November 2025.

10. ABGi

ABGi is a professional services and consulting business, dedicated to helping UK companies accelerate and fund their innovation strategies.

Our story

With a 35-year heritage and 520 experts & advisers, we manage £1.7bn of global tax incentives, grants and subsidies annually for a broad range of clients including some of the world's best-known brands.

Our aim is to help clients accelerate and fund their innovations. We operate on the entire value chain of innovation through our multidisciplinary international teams. Our unique combination of highly qualified and experienced technical staff with proven methodologies consistently deliver great results for clients.

What we do

We help our clients unlock government incentives that fuel innovation. These incentives include R&D Tax Relief, Patent Box, Video Games Tax Relief, Capital Allowances and Land Remediation Relief. We also provide Grants and Intellectual Property Advisory services.