

SLAVERY AND HUMAN TRAFFICKING STATEMENT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

This statement is made on behalf of TC Group Holdings Limited (Company no: 11251664) pursuant to section 54(1) of the Modern Slavery Act 2015 (the **Act**) and constitutes our slavery and human trafficking statement for the financial year ended 31 December 2025.

This is our third statement under the Act.

OUR STRUCTURE

TC Group Holdings Limited is an intermediate parent company which holds shares directly in all of the group's trading subsidiaries (which together trade as 'TC Group'). TC Group is a group of professional service firms which is made up of separately constituted and regulated legal entities which operate in the accountancy and professional services industry. TC Group Holdings Limited was established as part of a group re-organisation in 2018; with the original business having been established in 1996.

Auctus Topco Limited is the ultimate parent company of TC Group.

Further information about our structure can be found here: <https://www.tc-group.com/legal-notice/>

OUR BUSINESS

TC Group is an Accountancy Age 'Top 20' firm of accountants and tax advisers specialising in the provision of bespoke, high-quality accountancy, business advisory and taxation solutions. Our expert knowledge and experience allow us to provide our clients with results designed to meet the unique needs of their businesses. In addition, we offer our clients a whole host of other complementary services including legal, HR and financial planning services so that we can advise them throughout their business journey.

We have offices based across the UK and a company based in, and registered in, India (TC Professional Services Limited) and a company based in South Africa (WFH Group Proprietary Limited).

The Group has around 1,717 full and part time employees in the UK, the majority of which are on permanent contracts.

Some entities within the TC Group occasionally use agency staff. We only use specified, reputable employment agencies to source agency workers and we verify the practices of any new agency that we are using before accepting workers from that agency.

TC Professional Services Limited employs approximately 136 employees and its supply chain includes organisations based in India.

WFH Group Proprietary Limited employs approximately 30 employees and its supply chain includes organisations based in South Africa.

OUR APPROACH

Our policy is to conduct our business in an honest and ethical manner.

We are committed to improving our practices to combat slavery and human trafficking in our business and supply chain. Given the nature of our business, the two main areas of risk in relation to modern slavery at TC Group relate to our contractual arrangements and recruitment

of staff. The steps that we take to manage these risks are outlined below and we have assessed the risk of modern slavery within the TC Group to be low.

We comply with all UK employment legislation and where possible exceed requirements. Right to work documentation is checked and confirmed on a new starter's start date and all job offers are made subject to satisfactory right to work evidence being produced. All terms and conditions are shared prior to employment and policies are made available to all new staff on joining and then are available on our intranet. This includes our complaint and grievance mechanisms, whistleblowing policies and our anti-slavery policy which are contained in our Employee Handbook and separate Subcontractor Handbook. Our policies reflect our commitment to acting ethically and with integrity in all our business relationships and to implementing and enforcing effective systems and controls to ensure slavery and human trafficking is not taking place in our business and supply chain.

In addition, to ensure a high level of understanding of the risks of modern slavery and human trafficking in our business and supply chain, all staff and subcontractors are required to do mandatory modern slavery training on our Learning Management System every year.

OUR SUPPLY CHAIN

TC Group is a responsible purchaser of goods and services. We do not enter into business relationships with any organisation, in the UK or elsewhere, which knowingly supports or is found to be involved in slavery, servitude and forced or compulsory labour.

Each organisation within the TC Group is required to have in place appropriate procurement and due diligence measures to ensure suppliers comply with anti-corruption and modern slavery legislation.

A key supply chain relates to our IT services provision, and those suppliers are primarily based within the UK and Europe. The supplier of our expenses management system is based within the United States.

We are not aware of any reports of potential modern slavery occurring within our group supply chain. In the event of any such reports we would provide all necessary assistance to the relevant authorities. We have not, and to the best of our knowledge no part of our supply chain has, been investigated, sanctioned or prosecuted in the UK or elsewhere in relation to any breach of applicable laws relating to human rights, including modern slavery.

THE YEAR AHEAD

Since our previous statement we have continued to keep under review our internal processes to identify what further steps can be taken to ensure that our obligations under the Act are met and that there is no slavery or human trafficking in any part of our business.

Our Employee Handbook and Sub-Contractor Handbook, which contain anti-slavery policies, are reviewed on an annual basis as part of our commitment to continuous improvement. These reviews include identifying, considering and managing the risks faced by our business in respect of modern slavery and human trafficking and whether further procedures are required.

As a result of our annual review, no changes were made to our modern slavery policies and procedures for the period to which this statement relates. We remain committed to continuous improvement in this area and to working collaboratively with our group firms and suppliers to uphold the highest standards of ethical conduct.

Our Board also receives an annual update in respect of modern slavery and will continue to do so.

This statement is made pursuant to section 54(1) of the Modern Slavery Act 2015 and constitutes our Group's slavery and human trafficking statement for the financial year ending 31 December 2025.

A handwritten signature in blue ink, appearing to be 'S. Watts', with a long horizontal line extending to the right.

The statement was approved by the Board on 4 March 2026 and signed on behalf of the Board by Stephen Watts, Group COO, TC Group Holdings Limited.