

Modern Slavery and Human Trafficking Policy

Policy Statement

This policy applies to all persons working for us or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, agents, contractors and suppliers. This Policy covers, Sapphire Accounting Limited and associated companies, Sapphire DNP Limited and SASER Limited.

Sapphire Accounting strictly prohibits the use of modern slavery and human trafficking in our operations and supply chain. We have and will continue to be committed to implementing systems and controls aimed at ensuring that modern slavery is not taking place anywhere within our organisation or in any of our supply chains. We expect that our suppliers will hold their own suppliers to the same high standards.

Definition

Modern Slavery and Human Trafficking

Modern slavery is a term used to encompass slavery, servitude, forced and compulsory labour, bonded and child labour and human trafficking. Human trafficking is where a person arranges or facilitates the travel of another person with a view to that person being exploited. Modern slavery is a crime and a violation of fundamental human rights.

We shall be a company that expects everyone working with us or on our behalf to support and uphold the following measures to safeguard against modern slavery:

Supplier Adherence

- We have a zero-tolerance approach to modern slavery in our organisation and our supply chains.
- The prevention, detection and reporting of modern slavery in any part of our organisation or supply chain is the responsibility of all those working for us or on our behalf. Workers must not engage in, facilitate or fail to report any activity that might lead to, or suggest, a breach of this policy.
- We are committed to engaging with our stakeholders and suppliers to address the risk of modern slavery in our operations and supply chain.
- We take a risk based approach to our contracting processes and keep them under review. We assess whether the circumstances warrant the inclusion of specific prohibitions against the use of modern slavery and trafficked labour in our contracts with third parties. Using our risk based approach we will also assess the merits of writing to suppliers requiring them to comply with our Code of Conduct, which sets out the minimum standards required to combat modern slavery and trafficking.
- Consistent with our risk based approach we may require:
- employment and recruitment agencies and other third parties supplying workers to our organisation to confirm their compliance with our Code of Conduct
- Suppliers engaging workers through a third party to obtain that third parties' agreement to adhere to the Code
- As part of our ongoing risk assessment and due diligence processes we will consider whether circumstances warrant us carrying out audits of suppliers for their compliance with our Code of Conduct.
- If we find that other individuals or organisations working on our behalf have breached this policy we will ensure that we take appropriate action. This may range from considering the possibility of breaches being remediated and whether that might represent the best outcome for those individuals impacted by the breach to terminating such relationships

Internal training and procedures

To ensure a high level of understanding regarding the risks of modern slavery and human trafficking we provide training to our staff, and have a number of internal policies. These include, but are not limited to;

- Right To Work
- Anti bribery
- Whistleblowing
- Corporate Social Responsibility Code
- Identity Checks

Our staff are encouraged to identify any suspicious behaviour in breach of the Modern Slavery Act 2015.

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 current financial year.

Our performance indicators

- We encourage our employees and suppliers to be vigilant, and we will continue to review how effective the steps we are taking have been in combating modern slavery across our business and supply chain.
- Continue to risk assess the business and focus our efforts in those departments most of risk of being used for

Approval of this statement

The Group makes this statement pursuant to section 54 of the Modern Slavery Act 2015. This statement has been approved by the Group's board of directors, who will review and update it annually. This statement was approved by the Board of Directors on: 25th February 2020.

modern slavery, particularly around NMW/NLW.