



ACA Group Modern Slavery and Human Trafficking Transparency Statement

Introduction

ACA Group (“ACA”) is committed to combating modern slavery and human trafficking by identifying areas of potential risk in our business and supply chains, and implementing risk mitigation controls accordingly. This statement explains our current risk profile and the steps we have taken and those we plan to take to deliver on this commitment. This Modern Slavery and Human Trafficking Transparency Statement is made pursuant to section 54(1) of the Modern Slavery Act 2015 and constitutes our slavery and human trafficking statement for the financial year from January 1, 2022 to December 31, 2022.

Our Organizational Structure

ACA is a global organization headquartered in New York, New York with offices in the United States, the United Kingdom, and Malta. Among other locations, we maintain offices in the Washington, DC metropolitan area, and London.

ACA is currently comprised of GC Mountaintop Holdings, LLC and a number of holding companies and operating subsidiaries, including the following United Kingdom-based entities:

- ACA Compliance (Europe) Limited
- Columbo TopCo Limited
- Cordium Consulting Group Limited
- Cordium Consulting Limited
- Mirabella Financial Services LLP
- Mirabella Advisers LLP.

Our Business and Supply Chain

ACA provides governance, risk, and compliance advisory services and technology solutions primarily to financial services firms. ACA’s products and services include regulatory compliance consulting services; regulatory hosting and distribution services for asset management firms; environmental, social, and governance consulting services; Global Investment Performance Standards (GIPS®) verifications and related investment performance consulting services; technology products; and cybersecurity and technology risk assessments. We partner with our clients to help them mitigate the regulatory, operational, and reputational risks associated with their business functions. Our clients include leading investment advisers, private fund managers, commodity trader advisors,

investment companies, broker-dealers, and large domestic and international diversified financial institutions. We are in the business of assisting companies with meeting their obligations to comply with applicable law, regulations, and industry standards. Most of the services we offer clients are professional services provided through salaried ACA employees. We also offer our clients software products and other technology solutions. Our outsourced vendors and suppliers generally are limited to providing ACA infrastructure and systems support, professional recruiting services, insurance, and benefits. On rare occasions, we also contract with office support vendors, such as cleaning and waste management services, to support and maintain our brick-and-mortar ACA offices.

Our Risk

ACA is at very low risk of encountering instances of modern slavery or human trafficking within our business and supply chains. According to the United Nations Office on Drugs and Crime, the sectors most at risk to involve human trafficking are agriculture, construction, apparel manufacturing, food service, domestic work, entertainment, and sex industries. The governance, risk, and compliance sector in which we operate is generally not vulnerable to human rights violations, and our global supply chain of human labor does not extend to countries where protection and regulation of modern slavery and human trafficking is severely limited. As such, we believe our only likely risk exposure is in those rare instances in which our business units contract office support services. In such instances, ACA maintains practices and policies to combat modern slavery and human trafficking by implementing risk mitigation controls accordingly.

Our Policies and Steps Taken Regarding Slavery and Human Trafficking

ACA maintains policies and practices that help sustain ACA's culture of high ethical standards and compliance, including the following:

Employee Handbooks – ACA's Employee Handbooks describe our commitment to a fair workplace, including policies on non-discrimination, non-harassment, anti-bullying, and non-retaliation, and ACA's commitment to providing a safe, healthy, and productive work environment for its employees. ACA informs all its employees of the importance of these policies and their applicability to any work-related setting, regardless of whether conduct is engaged in by an ACA employee, client, vendor or other third party. ACA makes available to all employees instructions on reporting prohibited workplace conduct, including a hotline to anonymously report an incident of workplace discrimination, harassment, bullying and/or retaliation.

Vendor Management Program – ACA maintains a vendor management program, including an annually updated vendor management policy that, among other things, requires due diligence of vendors prior to their engagement to provide goods and/or services to ACA, as well as ongoing due diligence of certain vendors. This program is currently undergoing a review and update that is expected to add further requirements

with respect to engaging new vendors, specifically relating to, among other things, compliance with the Modern Slavery Act 2015.

Enterprise Risk Management Policy – ACA’s Enterprise Risk Management Policy details the methods and processes used by ACA to identify, prioritize, mitigate, and manage risks relating to the achievement of ACA’s business objectives. The Enterprise Risk Management Policy requires ACA to have a Risk Committee, consisting of management-level employees who oversee and manage risk, and perform a risk assessment on at least a biennial basis.

Background Checks – ACA conducts background checks on prospective and current employees and contractors to ensure that the individuals we hire have the same ethical mindset as ACA.

ESG Program – ACA has developed and implemented key components of its environmental, social and corporate governance (ESG) program in order to mitigate risks, including those indicative of modern slavery and human trafficking, and grow sustainably with an eye towards global responsibility.

All ACA policies and procedures are regularly assessed and updated to reflect changes to applicable laws, regulations, and best practices.

Our Goals for the Future

ACA is committed to combating modern slavery and human trafficking by identifying areas of potential risk in our business and supply chains, and implementing risk mitigation controls accordingly. In the future, ACA intends to take further steps toward ensuring that we meet this commitment across the organization, including:

- assessing and modifying ACA’s vendor management program, including by determining how it can be leveraged to best identify risks in our supply chain, and implementing additional questionnaires to filter out vendors at a higher risk of modern slavery and human trafficking;
- building out corporate vendor management guidelines for ACA’s operations and legal teams to include specific focus areas and checklists in order to promote consistent vendor assessment and reinforce the importance of certain vendor risks, including those related to human rights violations;
- continuing to monitor, review, and build out ACA’s internal environmental, social, and corporate governance policies to ensure a safe and conscientious environment for our employees, clients, and vendors;
- continuing to incorporate specific contractual obligations into new vendor agreements to ensure that, going forward, our vendors are obligated to comply with all anti-slavery laws, regulations, and requirements applicable to such vendors;

- producing an anti-slavery policy that identifies potential areas of risk within ACA, and sets forth guidelines and principles that all ACA employees and independent contractors must adhere to; and
- identifying opportunities to include anti-slavery matters in employee training programs, including an acknowledgement and confirmation that all new and existing employees are in compliance with ACA's anti-slavery policy.

Approval

This statement was approved by the Board of Directors of GC Mountaintop Holdings, LLC

Shvetank Shah, Chief Executive Officer