



Modern Slavery and Human Rights Statement FY26

Spark Modern Slavery and Human Rights Statement FY26

About this Statement

This Modern Slavery and Human Rights Statement is made on behalf of Spark New Zealand Limited ('Spark' and its subsidiaries, the 'Spark Group') for the period from 1 July 2025 to 30 June 2026. Spark New Zealand Limited is the parent entity of the Spark Group. Spark is publicly listed, and our issued shares are quoted on the New Zealand Stock Exchange (NZX) and Australian Securities Exchange (ASX). (NZX: SPK, ASX: SPK).

Spark is a reporting entity for the purposes of the Modern Slavery Act 2018. Spark engaged and consulted with the relevant companies we own or control (the Spark Group) in the development of this Statement. As of 30 June 2026, the Spark Group comprised 25 controlled entities. See Appendix 1 for a full list of Spark subsidiaries.

We have integrated high-level disclosure on our broader human rights impacts alongside our detailed modern slavery statement reporting.

This Statement has been published in accordance with the requirements of the Australian Modern Slavery Act 2018, and approved by the Board on 19 August 2026.

Mandatory criteria of the Modern Slavery Act

Criterion	Reference
Identify the reporting entity	Page 2: About this Statement
Describe the reporting entity's structure, operations and supply chains	Page 2: About this Statement Page 6: Spark's operations Page 27: Spark Group structure and subsidiaries
Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls	Pages 12 - 13: Due diligence Pages 14 - 24: Addressing potential impacts
Describe the actions taken by the reporting entity and any entity it owns or controls to assess and address those risks, including due diligence and remediation processes	Pages 12 - 13: Due diligence Pages 14 - 24: Addressing potential impacts
Describe how the reporting entity assesses the effectiveness of these actions	Pages 25 - 26: Reviewing effectiveness and reporting
Describe the process of consultation with any entities that the reporting entity owns or controls (a joint statement must also describe consultation with the entity giving the statement)	Page 2: About this Statement Pages 8 - 10: Policies and governance Page 27: Spark Group structure and subsidiaries

Contents

About this Statement	2
CEO message	4
Modern slavery and human rights: timeline of key actions	5
About Spark	6
Our Human Rights and Modern Slavery Framework	7
 1. Policies and governance	8
 2. Training and communications	11
 3. Due diligence	12
 4. Addressing potential impacts	14
 5. Reviewing effectiveness and reporting	25
Appendix: Spark Group structure and subsidiaries	27

Key modern slavery actions

Upstream impacts in our supply chain 14

- Mapping our global supply chain
- Spark's supplier code of conduct
- Supplier risk assessment
- Supplier audit programme

Direct impacts in our operations 21

- Our direct workforce
- Our indirect workforce

Other human rights risks

Downstream impacts of our products and services 23

- Privacy
- Impacts of emerging technologies - data ethics and governance
- Risk in our customer base
- Digital equity

Modern slavery is one of a number of important human rights topics Spark considers. We have chosen to report our modern slavery disclosures in the broader context of human rights.

Our governance, policies, and approach are shared across human rights topics. This is detailed in our **Human Rights and Modern Slavery Framework** on page 7.

We report key **modern slavery** actions on pages 14 – 24. This includes how we address impacts in our **supply chain** and in **our operations**.

We also report specific actions against a number of other human rights topics related to the **downstream impacts of our products and services**. See pages 23 – 24.

This report focuses on the potential human rights impacts that have been identified through our **due diligence processes**. See pages 12 – 13.

We recognise human rights is a broad and complex topic, and that we need to continue to mature and **review the effectiveness of our approach**. See pages 25 – 26.

CEO message

At Spark, we believe that everyone deserves freedom, dignity and human rights, no matter who they are or where they come from. We know our actions can impact people throughout our value chain – whether it's upstream from our suppliers to our business operations, or downstream to our customers and communities.



Jolie Hodson MNZM, CEO

Modern slavery is a complex global issue that affects supply chains everywhere. It includes the exploitation of any person in any form – including forced labour, debt bondage, forced marriage, slavery, human trafficking, or situations where an individual cannot leave due to threats, violence, or deception.

Within our direct workforce we're committed to following the letter and spirit of the law and building a fair, engaged and inclusive culture where everyone feels valued and recognised, and can truly be themselves at work.

Because we buy products and services from all over the world and partner with global companies, our indirect workforce is large and diverse. We want our suppliers to offer safe workplaces, treat their teams with respect and dignity, and operate responsibly for people and the planet. That's why we've put policies and processes in place to help identify, prevent, mitigate and remedy human rights issues wherever they might arise. We also know it's hard for one company to influence so many different organisations, so we work with our global peers as part of the Joint Alliance for CSR (JAC), teaming up to tackle these challenges and make a bigger impact together.

With the New Zealand Modern Slavery Bill currently progressing through Parliament, and our business

customers placing increasing importance on responsible and transparent supply chains, continuing to strengthen our approach to modern slavery risk is an important priority for Spark.

We also recognise that human rights considerations in our business extend beyond our people and supply chain, to the technologies we use, create, and deploy. As the capabilities of new technologies expand, particularly with rapid developments in Artificial Intelligence (AI), there is increasing concern about how these tools are designed and used, and the potential impacts they may have on people and communities. We recognise we must take a responsible and ethical approach to the design and operation of digital technologies.

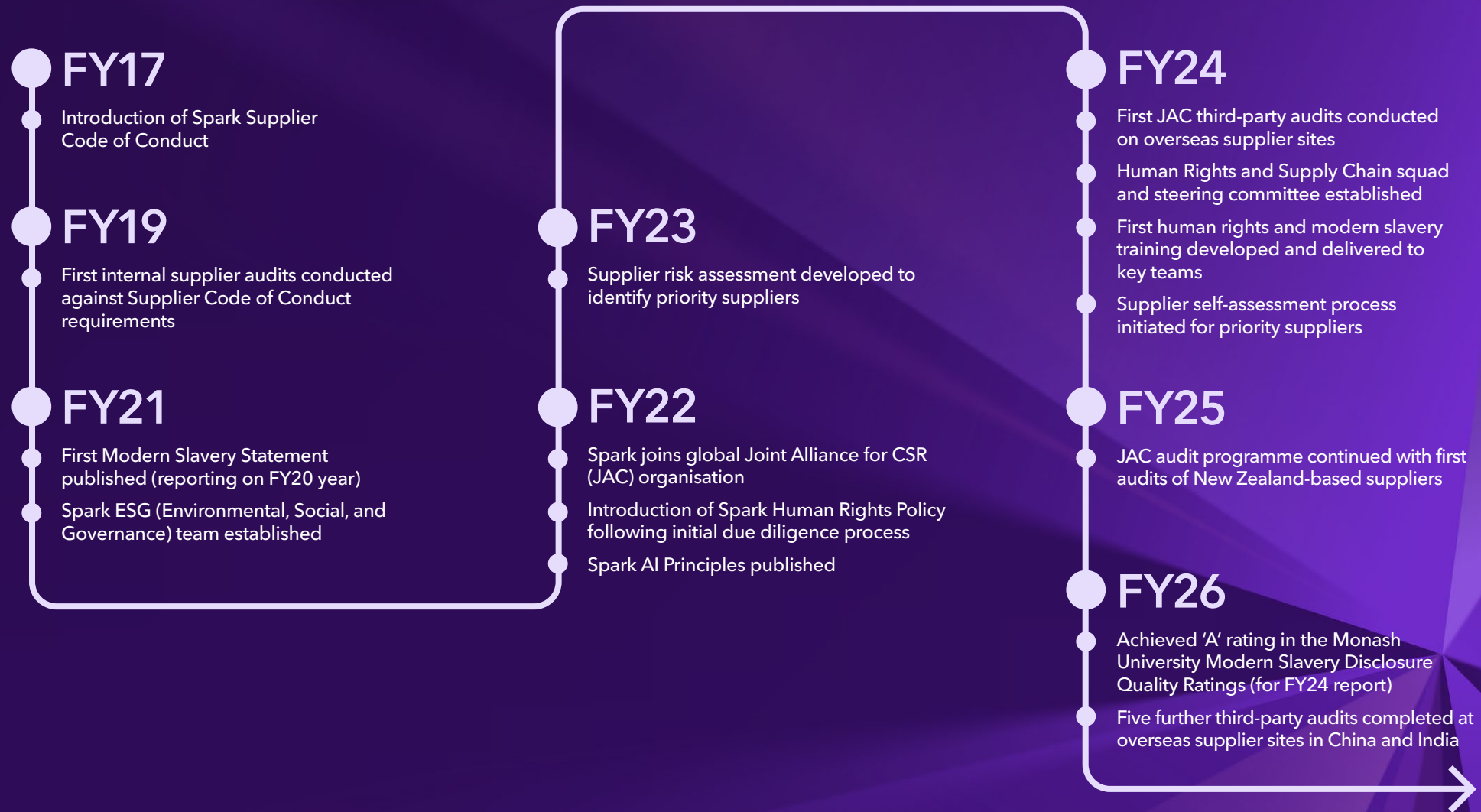
This report is a snapshot of how we're working to uphold human rights and address modern slavery risks across Spark and our value chain. It highlights what we've done over the past year and the steps we're taking. We're always keen to hear your feedback and to work together, as we keep learning and improving our approach in the years to come.

Ngā mihi nui,

A handwritten signature in black ink, appearing to read 'J. Hodson'.

Jolie Hodson MNZM
CEO

Modern slavery and human rights: timeline of key actions



About Spark

Spark is New Zealand's largest telecommunications company. Our customers range from individual New Zealanders and households to small businesses, government, and large enterprise clients. Across all our services - mobile, broadband, and digital connectivity - we have relevance for almost every New Zealander.

#1

Market share in mobile and broadband^{1,2}

#1

For widest mobile network coverage experience (4G and 5G)³

2.6m

mobile connections

629k

broadband connections

110k+

small-medium business customers

1,100+

enterprise and government customers

3,416

employees⁴

58

retail stores

24

regional business hubs

+42

customer interaction net promoter score

99%

of New Zealanders reached by our 4G network⁵

60%+

of the population reached by our 5G network⁵

2.5m

devices connected to our Internet of Things (IoT) network

2,262

mobile sites housing our active infrastructure⁶



1. IDC New Zealand mobile service revenue market share report as at 30 June 2026.

2. 2025 Telecommunications Monitoring Report, National retail broadband market share.

3. Spark ranked first for overall coverage experience and 5G coverage experience, as awarded by Opensignal in the October 2025 NZ Mobile Network Experience report.

4. Total headcount as of 30 June 2026. Spark FTE (full time employee) number is 3,317 as of 30 June 2026.

5. Spark's network connects 99% of the population across New Zealand, in areas where people work and live. Population coverage is calculated by measuring the percentage of address points that fall within the predicted coverage area generated by Spark's propagation model.

6. Includes Spark active equipment on 1,600 third party towers, 572 Rural Connectivity Group (RCG) towers and 90 small cells active at 30 June 2026.

Our Human Rights and Modern Slavery Framework

Spark has policies and systems in place to assess, prevent, mitigate, and remedy instances of human rights or modern slavery violations as part of our overarching sustainability and risk management approach. This approach is outlined in our Framework, and forms part of our broader sustainability framework and People and Culture practices.

Our Modern Slavery and Human Rights Statement is divided into five sections corresponding to the five elements of this framework.

Spark has a suite of policies that support our human rights and modern slavery focus, with an ongoing work programme to drive continuous improvement. Our sustainability governance structure ensures that sustainability is overseen at the highest levels of our organisation and embedded throughout our everyday operations.

See pages 8 - 10

Training and awareness are critical to our ability to prevent and manage human rights and modern slavery risks. We engage with key teams across the business to increase understanding and awareness of risk.

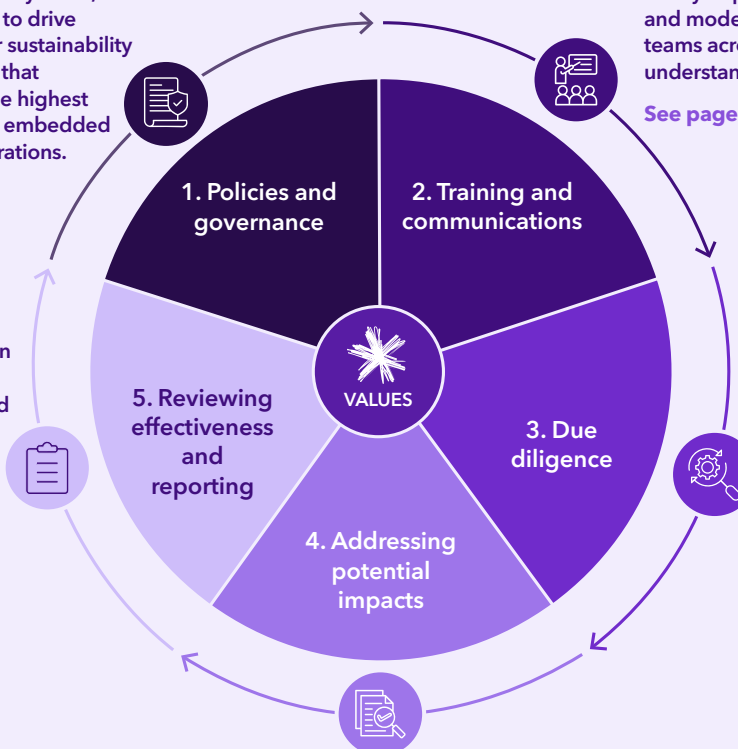
See page 11

We review progress against our Human Rights and Modern Slavery programme of work through the Human Rights and Supply Chain Steering Committee, and report to the Leadership Team and Board quarterly. We report publicly on our progress annually through this Statement.

See pages 25 - 26

We identify potential human rights and modern slavery risk areas through ongoing human rights due diligence processes, aligned to our annual sustainability materiality process and our principal risk assessment, alongside ongoing processes of supply chain risk assessment. We also have mechanisms in place to enable timely reporting of issues by our people.

See pages 12 - 13



UNDERPINNED BY STRONG GOVERNANCE AND OUR VALUES

Whakamana (We empower)
Matomato (We succeed together)
Tūhono (We connect)
Māia (We are bold)

Where we identify potential impacts, our overriding objective is to work alongside our suppliers, partners, and customers to address and remediate these issues. We address upstream risk in our supply chain through our Joint Alliance for CSR (JAC) supply chain audit programme, led internally by our Audit and Risk team. This includes tracking corrective actions to address any issues identified. We have mature processes in place to manage issues, such as privacy. For emerging issues in our direct operations and downstream impacts of our products and services, mitigation actions are agreed and tracked through the Human Rights and Supply Chain Steering Committee.

- Upstream impacts in our supply chain: [pages 14 - 20](#)
- Direct impacts in our operations: [pages 21 - 22](#)
- Downstream impacts of our products and services: [pages 23 - 24](#)



1. Policies and governance

Our human rights and modern slavery work is driven by our Human Rights and Supply Chain team. This team is led by our Sustainability Lead, who reports to our Chief Marketing and Corporate Affairs Officer – a member of Spark’s Leadership Team (executive team).

The team is comprised of representatives from the Spark Partnerships and Procurement, People and Culture, Legal, and Risk and Internal Audit teams, and a supply chain representative from Spark subsidiary, Entelar Group. The Human Rights and Supply Chain Steering Committee has governance oversight of the programme, and serves as an escalation point for important decisions. The Steering Committee includes senior leaders across the business, including the Chief Marketing and Corporate Affairs Officer and Chief People and Culture Officer.

We report on progress against this work to our Leadership Team and Board on a quarterly basis. An overview of Spark’s sustainability governance structure is provided on this page. This approach ensures sustainability is overseen at the highest levels of our organisation and embedded throughout our everyday operations.





1. Policies and governance (continued)

Our Human Rights and Modern Slavery work programme

Spark's Human Rights and Modern Slavery work programme supports prioritisation and resource allocation within the business. This programme is developed by our Human Rights and Supply Chain team and approved by the Human Rights and Supply Chain Steering Committee. For details on how we assess our performance against the work programme, see page 25.

Focus area	Description	KPIs
 Policies and governance	Set clear expectations for our people, suppliers, and stakeholders, with governance processes to oversee operationalisation	• Our policies are fit-for-purpose • Our Human Rights and Modern Slavery Framework is aligned to best practice and updated as needed to respond to the evolving risk environment • We have a clear work programme to drive continual improvement
 Training and communications	Regular communications to our people, suppliers, and other stakeholders to ensure our policies and expectations are understood	• Our company-wide communications and training equip our people to understand relevant human rights risks (e.g. privacy, use of AI tools), including how to raise concerns • Our training for supply chain and customer-facing teams equips the people most likely to identify human rights and modern slavery risks across our value chain with effective management approaches
 Due diligence	Risk assessment and due diligence processes that enable accurate and timely identification of human rights and modern slavery risks across our value chain, including trusted and accessible reporting mechanisms for employees to raise concerns	• Our risk assessment processes accurately identify our human rights and modern slavery risks • Our due diligence processes enable us to identify and manage modern slavery risks relating to suppliers and other third parties • Our people have access to our whistleblowing processes to raise concerns if they need to
 Addressing potential impacts	Engaging proactively across our value chain to address potential impacts, including third-party JAC audits of high-risk suppliers to identify and address upstream issues	• Our suppliers have effective grievance mechanisms in place for their own workforces • Any modern slavery-related complaints received are appropriately identified and investigated
 Reviewing effectiveness and reporting	Reviewing our progress regularly through our governance processes and providing transparent reporting annually to our stakeholders	• Our governance process is operating as intended • Our reporting continues to improve year-on-year



1. Policies and governance (continued)

Our policies

Our Human Rights Policy confirms our commitment to internationally recognised human rights as laid out in the International Bill of Rights and the International Labour Organisation (ILO)'s Declaration on the Fundamental Principles and Rights at Work. We continue to review this Policy to ensure it remains fit-for-purpose.

Spark's human rights commitment is supported by a set of policies that articulate our expectations to our people and provide transparency on how team members can report concerns or issues. These policies are supported by our People and Culture team, which provides specialised advice to team members on human resources matters.

We review these policies on a regular basis to ensure they remain fit-for-purpose. Spark's policies, including the Annual Corporate Governance Statement, can be found on the [Governance section of our website](#). Spark's policies apply to Spark and all subsidiaries. The following policies are the most relevant to preventing human rights and modern slavery issues within our business:

Policy	Purpose
Human Rights Policy	Commits Spark to support and respect internationally recognised human rights as laid out in the International Bill of Rights and the International Labour Organisation (ILO)'s Declaration on the Fundamental Principles and Rights at Work. The policy includes details of potential human rights impacts and policies and processes in place to address these.
Labour Practices Policy	Communicates Spark's commitment to upholding fair and ethical labour practices across our operations. It summarises our positions across a number of internal and external governance documents, including our Code of Ethics, Human Rights Policy, Bullying, Harassment, and Discrimination Policy, and Diversity and Inclusion Policy.
Diversity and Inclusion Policy	Outlines how Spark aims to support diversity and inclusion, as well as proactively recognising equality across the business to deliver enhanced customer experiences and business performance.
Health and Safety Commitment	Aims to ensure that all Spark people go home safe and sound at the end of each working day.
Supplier Code of Conduct	Sets out the minimum standards we expect from all our suppliers across labour and human rights, privacy, health and safety, environmental sustainability, and ethical business practices. All new suppliers are required to sign up to the Code, or demonstrate commitment to an equivalent code of practice, as part of their onboarding process.
Privacy Values	Spark's Privacy Values (Protection, Fairness, Empathy, Transparency, Innovation and Tikanga) supported by frameworks, processes, and training ensure that our people use personal information ethically and in accordance with all privacy laws.
Privacy Policy	Explains how we collect, use and share personal information and how we keep it safe.
Code of Ethics	Provides a framework for working at Spark and its related companies in a way that is consistent with Spark's values and standards, alongside guidance on decision-making and some known risk areas.
Whistleblowing Policy	Explains how Spark people (including employees and contractors) can raise concerns about serious wrongdoing or misconduct at Spark, including via the Honesty Box or escalation to senior leaders (including Spark's CEO). It supports protection from retaliation for those who report a concern, and ensures reports are assessed and investigated appropriately, with confidentiality maintained where practicable.
Artificial Intelligence Principles	Outlines Spark's responsible and ethical approach to the design and operation of AI technologies.



2. Training and communications

Training and communications are critical to our ability to prevent and manage human rights and modern slavery risks across our business. Across many of our broader human rights topics, including privacy and security, and diversity and inclusion, all employees are required to complete regular training.

We have also developed focused supplier risk awareness training to increase understanding and the ability of our teams to identify risk in our supply chain. This includes:

- An introduction to modern slavery, including high-risk geographies and procurement categories
- An overview of human rights and Spark's Human Rights Policy
- The requirements of Spark's Supplier Code of Conduct
- An overview of JAC and our supplier audit processes
- Details of our supplier risk assessment process and priority suppliers identified

In FY26, sessions were delivered to teams most likely to encounter these issues including Spark's Procurement and Partnerships team (20 people), and Entelar Group procurement teams (18 people, with a further 17 people attending a follow up session in July 2026).





3. Due diligence

The United Nations Guiding Principles (UNGPs) on Business and Human Rights state that businesses have a responsibility to respect human rights and must prevent, mitigate, and where appropriate, remedy human rights abuses that they cause or contribute to, while seeking to prevent or mitigate adverse impacts related to their operations, products or services, even if these have been carried out by suppliers or business partners.

When we developed our Human Rights Policy in 2022, we conducted a due diligence process to identify areas of potential impact across our value chain. This included internal and external stakeholder engagement, supported by a third-party review of our approach compared to our global peers. We identified a number of human rights topics that were relevant to our broader value chain, many of which were already addressed through existing policies and processes.

We continue to identify human rights and modern slavery risk through ongoing human rights due diligence processes. The following diverse sources help us identify and prioritise our response to the most salient human rights risks, including emerging risks:

- An annual review of our material sustainability topics, which includes engagement with stakeholders and peer review, to ensure we have identified emerging human rights topics
- Our ongoing process of principal risk assessment, which is undertaken by our Audit and Risk team and reported directly to the Board
- Our annual process of supply chain risk identification, including supplier self-assessments and ongoing supplier screening
- Independent supplier audits conducted through our membership of the JAC
- Data governance to identify and manage emerging issues in the application of data and new technologies, including Artificial Intelligence (AI).

All Spark employees and some of our indirect workforce have access to Spark's whistleblowing processes. Our systems enable the reporting of issues to subject matter specialists, as well as directly to our legal team via the Honesty Box using a confidential form, or to the CEO. This enables reporting of new and emerging human rights issues for consideration.

The types of issues raised by submitters during FY26 included employee behavioural matters, workplace environments, application of employee-related processes and the safeguarding of sensitive information. These were considered and addressed appropriately with the support of Spark's People and Culture and Privacy and Compliance teams.

We regularly remind Spark people of the reporting options available to them and are pleased to see the growing diversity of matters that submitters are comfortable raising. We continue to raise visibility and understanding of the importance and value of our whistleblowing processes.





3. Due diligence (continued)

Our potential human rights impacts

Our human rights due diligence has identified a number of potential impacts across our value chain. For modern slavery risks, we have also considered how we may be linked to potential impacts:

- **Cause:** A business may be a cause of modern slavery where their actions or omissions directly result in modern slavery occurring
- **Contribute:** A business may contribute to modern slavery where its actions or omissions significantly facilitate or incentivise modern slavery
- **Directly linked:** A business may be directly linked to modern slavery where its products, services, or operations are directly linked to harm carried out by a third party, such as a supplier



Upstream impacts

in our supply chain
Pages 14 – 20

Potential modern slavery impacts

- Risk that Spark may be **directly linked** to modern slavery practices in its global supply chain. Particular risk in the manufacture of consumer and network telecommunications and Information and Communications Technology (ICT) equipment
- Risk that Spark may **contribute** to modern slavery practices by not implementing adequate processes to identify and address issues in its global supply chain

Other potential human rights impacts

- Risk that Spark may be **directly linked** to negative impacts of raw materials sourcing used in electronic equipment manufacturing e.g. conflict minerals
- Risk of customer data privacy breach by one of our suppliers or partners



Direct impacts

in our operations
Pages 21 – 22

Potential modern slavery impacts

- Risk that Spark may **cause** modern slavery practices in our direct workforce (low risk) or through its indirect/contracted workforce. Particular risk in overseas contracted workforce in India and the Philippines (e.g. call centres, ICT support/development services), and in potentially vulnerable New Zealand contract services (e.g. cleaning contractors)
- Risk that Spark may **contribute** to modern slavery practices by not implementing adequate processes to identify and address issues in its contract workforce

Other potential human rights impacts

- Importance of diversity and inclusion across our business, including commitments to improve gender and ethnic representation across our business and reducing our gender and pay gaps
- Protection of personal data, e.g. employee data



Downstream impacts

of our products and services
Pages 23 – 24

Potential modern slavery impacts

- We have not identified any downstream modern slavery impacts at this time

Other potential human rights impacts

- Potential impacts on our customers' human rights to privacy, including security protection
- Potential impacts of our products and services, including emerging technologies such as AI
- Importance of digital equity and inclusion, which is an enabler of many other human rights including access to education, healthcare, employment, and participation in society



4. Addressing potential impacts

Our approach to addressing potential impacts

When we identify human rights or modern slavery risks or issues within our business or supply chain, our overriding objective is to work alongside our suppliers, partners, and customers to address and remediate these issues. In this way we can contribute to positive change within our value chain, rather than simply removing ourselves from the situation.



Upstream impacts in our supply chain (key modern slavery actions)

We rely on a combination of local and global suppliers and partners to operate our business. We have over 2,000 suppliers, ranging from the largest global technology businesses to small local operators. Each year we spend over \$2 billion to support our business and meet our customers' needs. Our global supply chain is complex, with many indirect suppliers providing the source materials and components required to deliver consumer electronics and network infrastructure. We set clear expectations for our suppliers related to social and environmental performance through our Supplier Code of Conduct.

The majority of Spark's supply chain spend is across three categories, focused on technology and telecommunications equipment and services to support our business and our customers. The remainder is spent on a range of services, such as marketing, corporate services, content rights, electricity, travel, freight and courier, office supplies, and leasing. Of our total spend, around 90% is with our top 100 suppliers.

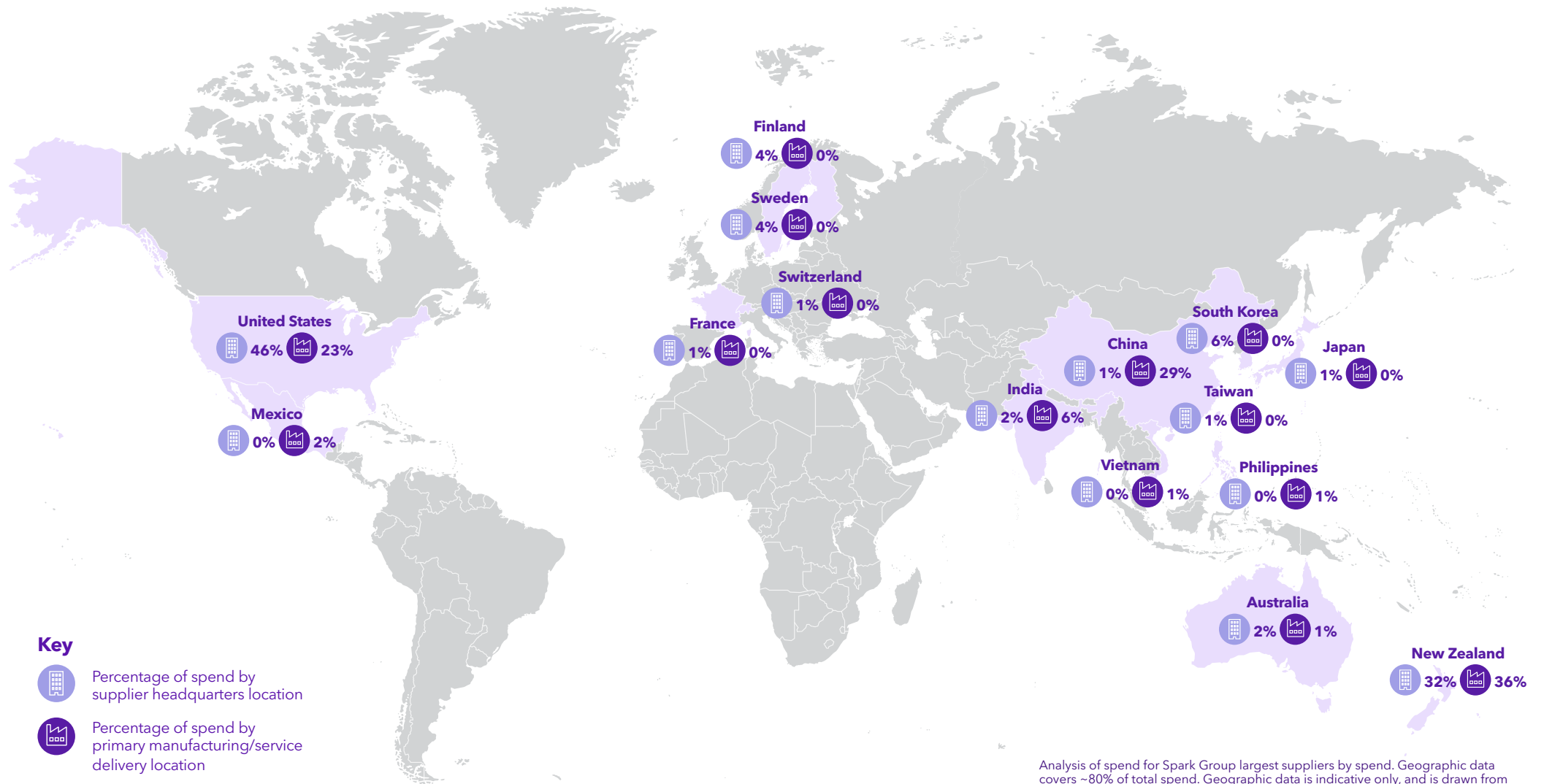
Spend across our three biggest categories			
Procurement category	Percentage of supply chain spend	Primary country of spend	Potential modern slavery and/or human rights impacts
Electronic equipment, mobiles, accessories, network equipment	34%	China	Modern slavery risk in manufacturing sites for telecommunications/ICT equipment
Telecommunications services: interconnect, broadband	22%	New Zealand	Modern slavery risk in sub-contracted labour for telecommunications infrastructure build/rollout
Software and IT services	18%	United States (US)	Modern slavery risk in outsourced labour for IT services



4. Addressing potential impacts (continued)

Key modern slavery actions: upstream impacts in our supply chain

Mapping our global supply chain





4. Addressing potential impacts (continued)

Key modern slavery actions: upstream impacts in our supply chain



Spark's Supplier Code of Conduct

Our Supplier Code of Conduct sets out the minimum standards we expect from all our suppliers across labour and human rights, health and safety, environmental sustainability, and ethical business practices. All new suppliers are requested to sign up to the Code, or demonstrate commitment to an equivalent code of practice, as part of their onboarding process. Also included in the Code is a requirement for suppliers to consider risks in their own supply chains. This includes processes for managing the responsible sourcing of materials used in electronic manufacturing, for example tantalum and cobalt. The Code is available [here](#).

We reviewed the Code in FY25, validating the requirements, and adding in additional requirements aligned to the Spark Privacy Policy and AI Principles. The Code will continue to evolve, particularly as we implement more formalised supplier due diligence systems aligning our Environmental, Social, and Governance (ESG), privacy, health and safety and security supplier qualification processes.

Grievance and reporting mechanisms are an important requirement of the Code. We recognise it is impractical for our 2,000 suppliers to implement customer-specific

grievance mechanisms within their supply chains. Instead, we set out clear expectations in our Supplier Code of Conduct, which requires our suppliers to:

- “Allow all workers to communicate openly with management regarding working conditions and human rights without fear of reprisal, intimidation or harassment in accordance with local laws and in any event in a manner that respects basic rights of open communication, direct engagement and humane and equitable treatment”; and
- “Implement and maintain policies and processes to maintain whistle-blower confidentiality and protect whistle-blowers from retaliation and victimisation”.

For priority suppliers we gather information on our suppliers' policies and processes to ensure compliance with our requirements through our annual supplier ESG self-assessment. For suppliers selected for JAC audit, the presence of employee reporting mechanisms and policies for responsible minerals sourcing is an important part of the audit process. See the supplier risk assessment and supplier audit programme sections below for more information.



4. Addressing potential impacts (continued)

Key modern slavery actions: upstream impacts in our supply chain

Supplier risk assessment

Our supplier risk assessment process analyses and prioritises our current suppliers for further assessment, including our supplier ESG self-assessment questionnaires and JAC audits. This process considers a number of criteria:

- Top suppliers by spend and strategic suppliers – with data derived from spend data and key partnerships
- Suppliers linked to high-risk geographies
- Suppliers in high-risk sectors, such as electronic equipment manufacturing, clothing/merchandising, and solar equipment manufacturing
- JAC database analysis – prioritising suppliers with a pattern of lower audit scores for tier 1/2/3 supplier sites

Our FY26 analysis identified 52 priority suppliers for further assessment, many of which have carried over from previous years. We request these suppliers complete our annual Supplier ESG Survey, which is a self-assessment aligned to the requirements of our Supplier Code of Conduct. The survey also gathers important information to support further risk analysis, including:

- Locations involved in the provision of goods and services to Spark. Gathering data on supplier factory or support centre locations provides useful information to identify high-risk geographies upstream in our supply chain

- Supplier processes to identify and address instances of modern slavery or human rights impacts across their supply chains or direct operations. This includes our suppliers' own modern slavery reporting
- Disclosure of instances of modern slavery or other human rights impacts, identified by the supplier. This information aligns to the most common areas of non-compliance we have found in third-party JAC audits
- Information on suppliers' policies on conflict minerals in their supply chains

For FY26 our focus has been on engaging suppliers that have not previously completed the ESG self-assessment, alongside requesting those suppliers that have previously participated to review and re-validate their responses. Since beginning the supplier self-assessment process in FY24, we have had 40 suppliers complete the process, including four additional suppliers completing the process at the end of FY26.

None of the self-assessments to date have declared any known instances of modern slavery in our suppliers' direct operations. Some of our large technology providers with mature supplier audit processes have disclosed findings from their own supplier audit programmes. These include suppliers whose supply chains we have included in our JAC audit programme. We are comfortable that these suppliers have processes in place to identify and

address non-compliance and are transparent about the findings of their supplier audits, with many of them publishing their own annual modern slavery and/or human rights performance statements.

In FY24 the Spark Risk, Internal Audit and Fraud team reviewed Spark's supplier due diligence processes, evaluating the design and effectiveness of due diligence controls and how risks are managed for new and existing suppliers. The review identified a number of opportunities to improve our processes, including a recommendation for the implementation of a formal workflow system to improve the consistency and controls for supplier assessments, and enable a structured approach for adapting to new areas of supplier risk. Progress has been made on these recommendations, with a new procurement management tool in the process of being implemented to systematise workflows for sourcing, new supplier onboarding, supplier evaluation, contract management, and ongoing supplier assessment. In the interim, we have implemented a manual process to ensure sustainability and modern slavery risk is assessed when onboarding new suppliers.



4. Addressing potential impacts (continued)

Key modern slavery actions: upstream impacts in our supply chain

Supplier audit programme

JAC is an international association of telecommunications operators. The core purpose is to enable members to work together to assess, verify, and improve the labour standards, health and safety, environmental, ethics, and management systems of the industry's supply chains, as well as identification of supplier sites to audit. JAC has been running for over a decade and has been gradually growing as new operators join the initiative. As of June 2026, the association included 32 telecommunications operators.

As a JAC member, Spark is required to audit a minimum of five supplier locations each calendar year. The suppliers and locations are mutually agreed and allocated across the members. Findings and corrective actions are also shared among all JAC members, which provides visibility of risk across a larger number of suppliers than Spark would be able to audit individually and a platform for collective industry engagement to improve performance.

In the 2025 calendar year, JAC members conducted a total of 127 CSR audits, accepted 24 materially equivalent audits carried out under the Responsible Business Alliance process called Validated Assessment Program (VAP), and performed 15 Mobile Workers' Surveys (MWS), which asks workers in supplier facilities to use their mobile devices to provide responses to confidential surveys. Across these audits, 794 corrective actions were raised. The top audit findings were related to health and safety, working hours, environment, and business ethics. As we share many common global suppliers with our industry peers, many of the sites audited are relevant to our own supply chain. Details shared among JAC members are covered by a Non-disclosure Agreement, which means we cannot share details of JAC audits conducted by other members publicly, but we can use this information in our own internal risk assessment, to inform our engagement with suppliers, and to prioritise and select sites for auditing.

Within Spark, our JAC audit programme is led by the Audit and Risk team. To undertake the assessments, we have engaged a third-party auditor experienced in delivering site assessments against the JAC methodology. Following an audit, a Corrective Action Plan is agreed with the site that was audited to address any issues identified. Progress against agreed actions is recorded in the shared JAC database and reported directly to the Spark Board.

In FY26, we conducted four JAC audits, and for the final site identified for audit we were able to accept a recently conducted Responsible Business Alliance VAP audit as an equivalent third-party assessment covering the same topics. Two of our FY26 audits were conducted at partner sites in India, where employees are providing outsource services under our new technology delivery model. Spark's Audit and Risk Lead was able to follow up these third-party audits with an in-person meeting at the sites, as part of our ongoing engagement with our strategic partners. The remaining audits focused on manufacturing sites in China, including one tier two supplier and our first tier three audit of a manufacturing site supplying an electronics brand we source via a distributor.

We continue to work with suppliers to close out findings from audits completed. Many of the findings can be addressed quickly, with minor findings corrected during the audit visits, or shortly afterwards. We have found that working hours findings are often the most complex to address, and require more time for corrective actions to be implemented and verified. These corrective actions need to be considered in the local context, including the impact on local employees for whom a reduction in hours could correspond to a reduction in income.



4. Addressing potential impacts (continued)

Key modern slavery actions: upstream impacts in our supply chain

Summary of FY26 JAC audit findings (for FY26 audits)

Category	Number of minor findings	Number of major findings	Number of highest priority findings	Notes
Child labour	0	0	0	No instances of child labour found
Forced labour	0	2	0	Findings related to high proportion of workers from labour dispatch companies, and contracts with labour dispatch companies without compliant contract terms around leave, hours and notice periods
Health and safety	0	7	1	Majority of health and safety findings were corrected immediately or shortly after audit completion. The priority finding related to lack of fire safety report for ancillary warehouse buildings (the main factory site was compliant). Other findings were related to signage, labelling of chemicals, access to fire exits, and availability of appropriate Personal Protective Equipment (PPE)
Freedom of association	0	0	0	No issues found
Discrimination	0	0	0	No issues found
Disciplinary practices	0	1	0	Finding related to communication of disciplinary policies and procedures to employees
Working hours	1	2	5	Findings related to provision of leave entitlements to all employees and excessive working hours - see commentary below
Wages and compensation	2	3	1	Findings related to indirect employees via contractors or labour dispatch companies. Included lack of required social insurance and annual leave
Environment	1	0	0	One minor issue raised relating to labelling of hazardous waste
Business ethics	0	0	0	No issues found
Total findings	4	15	7	
Total findings closed	2	9	6	We continue to work with suppliers to close remaining open findings



4. Addressing potential impacts (continued)

Key modern slavery actions: upstream impacts in our supply chain

We found issues related to working hours at the two manufacturing sites audited in FY26. The auditors' sample worker records to examine the number of overtime hours worked, and patterns around rest days and annual leave. Findings are triggered if workers do not have at least one day off per seven days, and if working hours exceed 60 hours a week. Both of the audited sites were not directly operated by Spark suppliers. At sub-tier sites, our approach is to engage with our direct supplier as part of the audit process, and work in partnership with them to ensure corrective actions are implemented to address issues identified at the sites. This includes direct engagement with the Spark Risk, Internal Audit and Fraud Lead, Spark Sustainability Lead, and the supplier relationship lead within Spark.

In line with our overarching approach to modern slavery and human rights, our aim is to work alongside our suppliers to remediate issues identified rather than simply removing ourselves from the situation. To date we have found our suppliers are responsive to corrective actions. If we find a supplier unable or unwilling to address serious non-compliance in the future this would cause us to review our commercial relationship with them.

As with all JAC audits, assessment findings and corrective actions are uploaded to the JAC database and are shared with all JAC members. To close an audit finding evidence of corrective actions taken must be provided and uploaded. Open corrective actions are tracked and reported. Within Spark, we also report the results of JAC audits to our Leadership Team and Board on a regular basis.





4. Addressing potential impacts (continued)

Key modern slavery actions: direct impacts in our operations

Direct impacts in our operations (key modern slavery actions)

Our direct workforce

To clearly communicate Spark's commitment to upholding fair and ethical labour practices across our operations with stakeholders outside our business, we introduced a new Labour Practices Policy in FY26. This Policy summarises our existing positions across a number of internal and external governance documents, including our Code of Ethics, Human Rights Policy, Bullying, Harassment, and Discrimination Policy, and Diversity and Inclusion Policy. See the [Governance](#) section of our website.

Our people have a broad range of skillsets, ranging from customer service to engineering and professional services. Spark meets all requirements of New Zealand employment law for our New Zealand-based direct workforce, and in many cases goes beyond statutory requirements. Our Hiring People Policy ensures that 'right to work' checks are undertaken, and work cannot commence without valid documentation.

Spark remunerates our people with salaries in line with the market, alongside consideration of performance, scope, skills, and experience, to recruit and retain the best talent. We have an annual salary review process for all eligible permanent employees. In addition, in response to the current economic conditions in New Zealand, we provided a targeted base salary adjustment effective 1 July 2026 for permanent team

members earning below the Spark median salary for a full-time role.

Spark has a diverse workforce and a diversity, equity, and inclusion programme that is focused on ensuring our people feel valued, respected, and confident to bring their whole selves to work. We use regular culture surveys with our people, which enables individuals to share their views confidentially and supports leaders to create healthy, safe, and engaging work environments for, and with, their team members.

Our people undertake compliance training on a range of topics including, but not limited to, our Code of Ethics, health and safety, security and privacy, sustainability, and our policies around discrimination, bullying, and harassment, and diversity and inclusion. In addition, our leaders receive training through our People and Culture team, as well as leadership development programmes that ensure they understand the standards and expectations in place for the protection of our people.

Spark occasionally employs interns across our business in a range of areas to provide meaningful work experience. We have a general policy of paying our interns at least the minimum wage, rather than requiring them to give their time free. From time to time, we have people that volunteer their time to gain work experience or knowledge in a particular area. These are short-term arrangements, and we will continue to monitor this practice to ensure it is always beneficial for the volunteer.

More information on Spark's approach is available in our [FY26 Annual Report](#) in the 'Our People' and 'Remuneration Report' sections.

Our indirect workforce

We have an indirect workforce of around 3,600 people, located in New Zealand and offshore. We recognise our indirect workforce could potentially face higher risks of modern slavery than those employed directly by Spark, and we have checks and balances in place to mitigate these risks.

Our indirect workforce in New Zealand is a diverse mix of agency contractors, consultancy firms, independent contractors, partners, suppliers (including people such as cleaners and security staff working in our buildings) and people employed by our Spark Business Hubs.

Our New Zealand-based indirect employees are all protected by New Zealand employment law, and employed on contractual arrangements depending on the type of work they do and where they have been engaged. Our independent contractors and agency staff who contract directly to Spark are all engaged in line with our employment hiring process, including evidence of right to work and other relevant background checks. Our Business Hubs operate under a licencing model, with employment terms determined by each of the owner operators independently of Spark.



4. Addressing potential impacts (continued)

In FY25, we completed JAC audits for two New Zealand-based suppliers providing cleaning and security services. These are sectors we have identified as higher risk for potential modern slavery impacts in our New Zealand indirect workforce.

Spark has established several global partnerships across our technology delivery model resulting in the growth of our indirect workforce in New Zealand and overseas. This includes contract staff at three different businesses headquartered in India. The number of contractors in partner businesses who are working with Spark fluctuates depending on the work required. In the past year we completed two JAC audits at partner sites in India which showed good employment practices in place. See page 18 for more information.

Some of our offshore teams are based in the Philippines, where we contract a partner to run customer care centres to serve our customer base in New Zealand. In FY24, we completed two JAC audits of our partner's call centre sites in the Philippines. Both site audits found good practices around employee wellbeing and compliance with employment regulations.

Key modern slavery actions: direct impacts in our operations



Our retail network

We operate 58 retail stores and 24 Business Hubs located throughout New Zealand.

We also have dealership arrangements with major retail chains across New Zealand to sell Spark products and services. Spark directly operates all its retail stores, and all the people working in Spark stores have employment agreements directly with Spark.

Our Business Hubs are operated by third-party licensees and their employees are employed directly by those third parties. Within the licence terms we require that the terms of employment between the

licensee and the staff member must comply with all statutory and legal requirements. Under the licence agreement, licensees must offer employment on terms substantially consistent with a template agreement provided by Spark (being a fit-for-purpose agreement that meets minimum legal requirements).

Demographics of our workforce

Detailed reporting on our direct workforce is available in our FY26 Annual Report (see pages 42–43). We also publish an ESG data pack which includes detailed reporting of employee metrics. This is on the [Governance](#) page of our website.



4. Addressing potential impacts (continued)

Other human rights risks: downstream impacts of our products and services

Downstream impacts of our products and services (other human rights impacts)

We recognise that human rights risks exist beyond our supply chain and direct operations, and could include the downstream impacts of our operations and the way our customers utilise the technology services we provide. This includes risks of potential impacts to the human right to privacy and to live free from discrimination. Examples of downstream activities that carry potential human rights risk include enabling remote monitoring of people, the use of AI and biometrics. Digital equity is also an important human rights topic, as access to the digital world is an important enabler of other human rights. Our human rights due diligence process identifies potential risks from our customers' use of our products and services.

As a New Zealand-based business, most of our customers operate exclusively within New Zealand where strong human rights protections exist. Although the majority of Spark's customers pose a low risk, there is the potential for human rights impact for some high-risk sectors, high-risk geographies, high-risk product categories, or for customers working with vulnerable groups. The majority of risks are related to specific services and technologies. We address these potential impacts through our approach to privacy and emerging technologies.

Privacy

Spark puts cyber security, customer safety, and privacy at the forefront of everything we do. We have processes in place to ensure that appropriate ownership, oversight, and ongoing risk management is applied. Our processes are assured by our risk and internal audit functions. Our approach to privacy is based on our Privacy Values which include protection, fairness, transparency and autonomy, innovation, empathy and Tikanga.

We are committed to keeping customers' personal information safe and managing it in ways that align with their expectations, Spark's Artificial Intelligence Principles, Spark's Privacy Values, and the law (including the Privacy Act 2020, the Telecommunications Information Privacy Code 2020 and the Biometrics Processing Privacy Code 2025).

Spark's Privacy Officer leads Spark's privacy programme, providing frameworks, tools, and training to support our people to follow our Privacy Policy and Privacy Values. The [Privacy and Online Safety](#) section on our website contains a range of tools and services to help our customers manage their privacy and security.

We report our performance on these topics in our Annual Report, aligned to GRI (Global Reporting Initiative) standards. In FY26, our people reported 167 data breaches for investigation. When appropriate, Spark reports these breaches to the Office of the Privacy Commissioner (OPC). Most notifiable breaches involved fraudsters using personal information obtained from non-Spark sources, such as compromised online accounts or phishing (where fraudsters trick individuals into sharing their personal information). Spark also received 10 substantiated privacy complaints from customers. There were no substantiated complaints from the OPC.



4. Addressing potential impacts (continued)

Other human rights risks: downstream impacts of our products and service



Impacts of emerging technologies – data ethics and governance

Spark's use of AI is guided by our Artificial Intelligence Principles, which focus on a responsible and ethical approach to the design and operation of AI technologies within our business. Our principles, which are regularly reviewed, are focused around seven key areas: human-centred; ethical design; diversity, inclusivity, and bias; safety and reliability; privacy; informed human decision-making; and explicability and transparency.

AI development and deployment is governed by Spark's Information Security Risk Management Committee (ISRMC), as part of its broader role to provide insight and decision-making authority for information security, data governance and privacy, ensuring we are using data and data applications, including AI, ethically, legally, safely, and in line with stakeholder expectations. The Chief AI and Technology Officer and Chief Operating Officer oversee this committee and report to the Audit and Risk Management Committee (ARMC).

Spark's AI tools and use-cases go through AI, security, and privacy risk assessment processes through which ethical and human-impact considerations are addressed.

Digital equity

Digital equity starts with having access to devices and a connection to the internet, but this is just the beginning. Beyond access, to close the digital divide, our communities need the skills to use technology, trust in the digital world, and the motivation to participate. Digital equity is an enabler of many other human rights including access to education, healthcare, employment, and participation in society.

Through [Spark Foundation](#), we invest in community partnerships that improve digital access, digital skills and pathways, and digital wellbeing. We also address cost barriers to digital equity through our targeted, low-cost, not-for-profit broadband service Skinny Jump, and consider digital inclusion and accessibility in the design of our products and services.

More information about Spark's approach to digital equity is available on our [website](#)



5. Reviewing effectiveness and reporting

To review our progress, we have detailed below how we assess the effectiveness of our actions against the stated focus areas and KPIs of our work programme. This Modern Slavery and Human Rights Statement provides a detailed summary of our progress.

We review progress against our Human Rights and Modern Slavery Programme every quarter through the Human Rights and Supply Chain Steering Committee, and report to the Leadership Team and Board quarterly. We report publicly on our progress annually through this Statement and our broader integrated reporting.

Focus areas	Description	KPIs	How we assess effectiveness	Key actions
 Policies and governance	Robust standards that set clear expectations for our people, suppliers, and stakeholders, with effective governance processes in place to oversee the operationalisation of these standards.	• Our policies are fit-for-purpose • Our Human Rights and Modern Slavery Framework is aligned to best practice and updated as needed to respond to the evolving risk environment • We have a clear work programme to drive continual improvement	• Regular review of policies by relevant subject matter experts • Feedback from internal and external stakeholders • Feedback from the Leadership Team and Board during progress updates • Performance in external sustainability benchmarks • Annual approval of the work programme by the Human Rights and Supply Chain Steering Committee • Completion of key action items identified by the work programme by FY close	• Maintained top-quartile global benchmark ratings in S&P Corporate Sustainability Assessment and (biennial) World Benchmarking Alliance Digital Inclusion Benchmark • Published new Labour Practices Policy summarising existing positions across a number of internal and external governance documents (see page 21)
 Training and communications	Regular, effective communications to our people, suppliers, and other relevant stakeholders to ensure our policies and expectations are well understood.	• Our company-wide communications and training equip our people to understand relevant human rights risks, including how to raise concerns • Our training for supply chain and customer-facing teams equips the people most likely to identify human rights and modern slavery risks across our value chain with effective management approaches	• Regular all-company communications that raise awareness of relevant policies, training, and Spark's Honesty Box (whistleblower process) • Tracking completion rates for our supply chain and high-risk customer team training and monitoring feedback from participants	• Delivered ongoing human rights and modern slavery awareness training sessions to key teams across the business (see page 11) • Continued ongoing programme of employee online training in Code of Ethics, Privacy and AI policies



5. Reviewing effectiveness and reporting (continued)

Focus areas	Description	KPIs	How we assess effectiveness	Key actions
 Due diligence	Effective risk assessment and due diligence processes that enable the accurate and timely identification of potential human rights and modern slavery risks across our value chain, including trusted and accessible reporting mechanisms for employees to raise concerns.	• Our risk assessment processes accurately identify our human rights and modern slavery risks • Our due diligence processes enable us to identify and manage modern slavery risks relating to suppliers and other third parties • Our people have access to our Honesty Box processes to raise concerns if they need to	• Periodic audits of supply chain due diligence processes by the Risk and Audit team • Conducting annual human rights due diligence, alongside our materiality assessment • Contributing to Spark's annual principal risk assessment, conducted by the Audit and Risk team • Ensuring our people have access to whistleblower tools, including our Honesty Box processes	• Ongoing Principal Risk Assessment includes consideration of human rights and modern slavery risks • Refreshed annual sustainability materiality process includes consideration of emerging social/human rights topics • Ongoing screening of new suppliers and partners identified as high-risk • Ongoing operation of whistleblowing mechanisms
 Addressing potential impacts	Engaging proactively across our value chain to address potential impacts, including third-party JAC audits of high-risk suppliers to identify and address upstream issues in our supply chain.	• Our suppliers have effective grievance mechanisms in place for their own workforces • Any modern slavery-related complaints received are appropriately identified and investigated	• Conducting an annual review to identify high risk suppliers and identify candidates for supplier audits • Issuing an annual supplier self-assessment questionnaire to priority suppliers to identify risks and track compliance with our Supplier Code of Conduct and tracking completion rates • Conducting a minimum of five supplier audits annually via the Joint Alliance for CSR (JAC) and ensuring corrective actions are closed • Tracking supplier compliance with grievance mechanism availability through our supplier assessment and new supplier onboarding • Implementing processes to address downstream impacts of products and services	• Continued annual supplier risk assessment to prioritise suppliers for further engagement (see page 17) • Ongoing annual Supplier ESG Survey delivering supplier self-assessment against key risks (see page 17) • Continued programme of JAC third-party audits (see page 20 for details of audit programme and findings)
 Reviewing effectiveness and reporting	We review our progress regularly through our governance processes and provide transparent reporting annually to our stakeholders.	• Our governance process is operating as intended • Our reporting continues to improve year-on-year	• Reporting to Human Rights and Supply Chain Steering Committee, Leadership Team, and Board is consistent with stated governance processes • Feedback from external stakeholders • Performance in external sustainability benchmarks • Tracking issues identified and sharing a summary of the resolution process in our annual Modern Slavery Statement	• Ongoing oversight provided by quarterly Human Rights and Supply Chain Steering Committee meetings • Maintained top-quartile global benchmark ratings in S&P Corporate Sustainability Assessment and (biennial) World Benchmarking Alliance Digital Inclusion Benchmark

Appendix

Spark Group structure and subsidiaries

Information on significant subsidiaries and controlled entities in the Spark Group as at 30 June 2026 (including ownership percentages and principal activity information) is available in the Spark Annual Report on page 120.

Spark New Zealand Trading Limited is the main trading entity within the Spark Group and is the parent company of many of Spark's operating subsidiaries.

Spark Finance Limited is the finance company for the Spark Group and raises debt funding in New Zealand and internationally. The majority of these funds are then advanced to other members of the Spark Group to assist in funding the Group's operations. Spark Finance has debt securities listed on the NZDX as SPF.

Subsidiary company	Principal activity
Adroit Holdings Limited	Environmental IoT solutions
Adroit IoT Limited	Environmental IoT solutions
Adroit Research Limited	Environmental IoT solutions
Entelar Group Limited	Telecommunications and IT infrastructure build and maintenance services, and distribution and supply chain services
Gen-i Australia Pty Limited	Provides international, wholesale and outsourced telecommunications services
MATTR Limited	Software company focused on decentralised identity and verifiable data
MATTR Trading Australia Pty Limited	Software company focused on decentralised identity and verifiable data
MATTR Trading US, Inc	Software company focused on decentralised identity and verifiable data
Orious Limited	Data analytics business
Spark Finance Limited	Group finance company
Spark New Zealand Cables Limited	Investment company
Spark New Zealand Trading Limited	Telecommunications and digital services company
Spark Trustee Limited	Trustee company

Subsidiary company	Principal activity
TCNZ Australia Investments Pty Limited	Australian operations
TCNZ (Bermuda) Limited	Holding company
TCNZ Financial Services Limited	Investment company
TCNZ (United Kingdom) Securities Limited	Holding/investment company
Teleco Insurance Limited	Group insurance company
Teleco Insurance (NZ) Limited	Former mobile phone insurance company
Telecom Capacity Limited	Holding company
Telecom Enterprises Limited	Investment company
Telecom New Zealand USA Limited	Provides international wholesale telecommunications services
Telecom Pacific Limited	Holding company
Telecom Southern Cross Limited	Holding company
Telecom Wellington Investments Limited	Investment company

Spark New Zealand Limited
Private Bag 92028
Auckland 1142
New Zealand

[spark.co.nz](https://www.spark.co.nz)