



Modern Slavery and Human Rights Statement FY25

Spark Modern Slavery and Human Rights Statement FY25

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 2024 to 30 June 2025. 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 2025, the Spark Group comprised 28 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. This Statement was approved by the Board on 19 August 2025.

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 Pages 6 – 7: Spark’s operations Page 26: 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 14 – 15: Due diligence Pages 16 – 23: 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 14 – 15: Due diligence Pages 16 – 23: Addressing potential impacts
Describe how the reporting entity assesses the effectiveness of these actions	Pages 24 – 25: 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 10 – 12: Policies and governance Page 26: Spark Group structure and subsidiaries

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 pages 8 – 9.

We report key **modern slavery** actions on pages 16 – 23. This includes how we address impacts in our **supply chain** and in **our operations**.

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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 22 – 23.

This report focuses on the potential human rights impacts that have been identified through our **due diligence** processes. See pages 14 – 15.

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 page 24.

Key modern slavery actions

Upstream impacts in our supply chain 16

- 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 22

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

CEO message

At Spark we respect the freedom and human rights of every individual, regardless of who they are or where they are from. We recognise that our potential human rights impacts could occur across our value chain, from upstream suppliers to our direct business operations, and downstream to the communities impacted by our operations and services.

Modern slavery is a complex human rights challenge impacting global supply chains. 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 are focused on not only complying with the letter and spirit of the law, but creating a highly engaged and inclusive culture. We want to provide fulfilling employment that rewards and recognises each individual fairly, and for all our people to feel comfortable bringing their full selves to work.

We also source products and services from around the world, and partner with global companies to support our customers. This means our indirect workforce is large and diverse. We want to source our products and services from suppliers that provide safe working conditions, treat workers with respect and dignity, and conduct business in an environmentally and socially responsible manner. To achieve this, we are committed to ensuring we have the policies, processes, and practices in place to identify, prevent, mitigate, and remedy human rights issues when and where they occur. Because it is challenging for any individual business to influence the practices of so many varied organisations outside of its own, we work alongside our global peers through the Joint Alliance for CSR (JAC) to collaborate on solutions and increase our leverage in addressing these issues.

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), we recognise we must take a responsible and ethical approach to the design and operation of digital technologies.

This report provides a summary of our commitment to upholding human rights and addressing modern slavery risks across our value chain, including actions taken over the past year. We welcome feedback and collaboration, as we continue to mature our approach in the years ahead.

Ngā mihi nui,



Jolie Hodson MNZM
CEO



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, digital services, and digital infrastructure – we have relevance for almost every New Zealander.

#1

Market share
in mobile and broadband¹

**Most reliable
mobile network**
with the widest coverage
experience²

2.6m+

mobile connections

660k+

broadband connections

110k+

small-medium business customers

1,100+

enterprise and government
customers

+40

customer net promoter score

59

retail stores

24

regional business hubs

4,043

employees³

23MW

Over 23MW data centre capacity

99%

of New Zealanders reached
by our 4G network

50%+

of the population reached
by our 5G network⁴

2,262

mobile sites housing our
active infrastructure⁵

2.37m+

devices connected to our Internet
of Things (IoT) network

1. IDC New Zealand mobile market share report as at 30 June 2025.

2. Opensignal Awards – **New Zealand: Mobile Network Experience Report, September 2024**, based on independent analysis of mobile measurements recorded during the period June 1 – August 29, 2024 © 2024 Opensignal Limited.

3. Total headcount as of 30 June 2025. Spark FTE (full time employee) number is 3,847 as of 30 June 2025.

4. Towns with a population over 1,500.

5. Includes Spark active equipment on 1,600 third party towers, 572 Rural Connectivity Group (RCG) towers and 90 small cells active at 30 June 2025.

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.

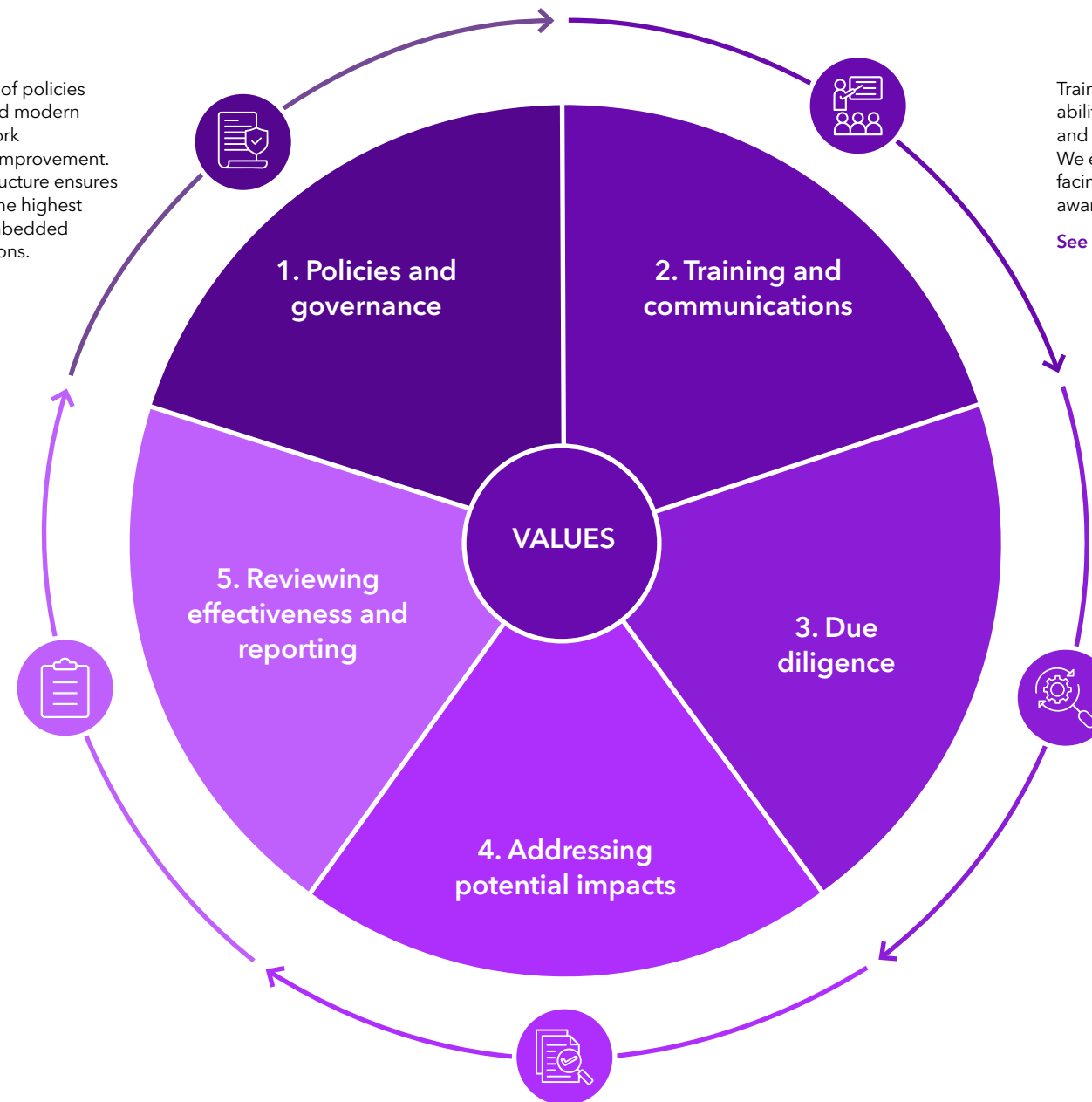
Our Modern Slavery and Human Rights Statement is divided into five sections corresponding to the five elements of this framework.

Spark has a comprehensive 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 10 - 12

We review progress against our Human Rights and Modern Slavery Programme through the Human Rights and Supply Chain Steering Committee, and report to the Leadership Squad and Board quarterly. We report publicly on our progress annually through this Statement and our broader Integrated Reporting.

See pages 24 - 25



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

See page 13

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 14 - 15

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, mitigation actions are agreed and tracked through the Human Rights and Supply Chain Steering Committee.

- Upstream impacts in our supply chain: [pages 16 - 20](#)
- Direct impacts in our operations: [pages 21 - 22](#)
- Downstream impacts of our products and services: [page 22 - 23](#)



1. Policies and governance






Our human rights and modern slavery work is driven by our Human Rights and Supply Chain squad. This squad is led by our Sustainability Lead, who reports to our Corporate Relations and Sustainability Director – a member of Spark’s Leadership Squad. The squad is comprised of representatives from the Spark Partnerships and Procurement, Legal, Digital Trust, 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 three Leadership Squad members – the Corporate Relations and Sustainability Director, People and Culture Director, and Network and Operations Director.

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

Spark New Zealand Board of Directors				Approval of business strategy and Sustainability Framework, including key policies and KPIs. Reviews sustainability progress quarterly. Reviews climate change and modern slavery risks.
Leadership Squad				Sets five-year business strategy and approves Sustainability Framework, including key policies and KPIs. Reviews sustainability progress quarterly. Reviews climate change and modern slavery risks.
Corporate Relations and Sustainability Director and Sustainability Team				Corporate Relations and Sustainability Director has overarching responsibility for the Sustainability Framework and Spark's progress against it. Sustainability Lead and Environment and Sustainability Manager lead execution through squads and reporting.
Steering Committees and Governance Forums: Human Rights and Supply Chain, Data Ethics, Climate Disclosures				Steering Committees and Governance Forums established to ensure Leadership Squad and subject matter expert oversight of progress against material sustainability focus areas and risks, where appropriate.
Governance and Reporting Squad	Emissions Reduction Squads	Human Rights and Supply Chain Squad	Spark Foundation / Skinny Jump Squad	Cross-functional squads established to improve sustainability performance and integrate it across Spark. Spark Foundation has a sole focus on digital equity and is governed by a Board of Trustees. Skinny Jump is operated by a dedicated squad. Spark's Digital Equity Lead reports into the Corporate Relations and Sustainability Director, and has overarching responsibility for Spark's digital equity investments.
A BETTER DIGITAL WORLD				
Sustainability Framework				
 Low-impact, high connectivity		 Equitable and trusted		
Quarterly Business Review (QBR)				
All Spark people				
Support execution of Sustainability Framework priorities and consider sustainability impacts in decision making.				

Our Human Rights and Modern Slavery work programme

Spark’s Human Rights and Modern Slavery work programme was established to enable prioritisation and guide resource allocation within the business. This programme is developed by our Human Rights and Supply Chain squad and approved by the Human Rights and Supply Chain Steering Committee. For details on how we assess our performance against the Work Programme, see the final section of this report, *Reviewing effectiveness and reporting*, on page 24.

Focus area	Description	KPIs
 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.	<ul style="list-style-type: none">• 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, effective communications to our people, suppliers, and other relevant stakeholders to ensure our policies and expectations are well understood.	<ul style="list-style-type: none">• 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
 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.	<ul style="list-style-type: none">• 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 in our supply chain.	<ul style="list-style-type: none">• 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	We review our progress regularly through our governance processes and provide transparent reporting annually to our stakeholders.	<ul style="list-style-type: none">• 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 makes clear our commitment to supporting and respecting 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 our Human Rights Policy to ensure it remains fit for purpose.

Spark's human rights commitment is supported by a comprehensive set of policies that articulate our expectations to our team and provide transparency on how team members can report issues they are concerned about. 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 corporate governance policies, practices, and processes, including Spark's 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's (ILO) Declaration on the Fundamental Principles and Rights at Work. The policy includes details of potential human rights impact and policies and processes in place to address these.
Diversity and Inclusion Policy	Outlines how Spark aims to support diversity and inclusion, as well as proactively recognising equality across the business in order 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 Framework	Spark's Whistleblowing system includes a number of reporting options. It is detailed in our Code of Ethics and covered in detail on our employee intranet. A key reporting channel is the Honesty Box, which enables reporting directly to the Digital Trust team, part of the Legal Centre of Excellence within Spark. All reports are investigated in confidence by appropriate specialist employees. Other reporting mechanisms also include a method for reporting directly to the Spark CEO.
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 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 modern slavery reporting regulation and emerging best practice
- An overview of JAC and our supplier audit processes
- Details of our supplier risk assessment process and priority suppliers identified

The training features a number of real-life case studies to illustrate potential impacts, and drive discussion around how best to address different risk scenarios. This includes case studies featuring vulnerable groups or communities in our supply chain, working with partners in high-risk geographies, and high-risk supply categories.

These sessions have been delivered to the teams most likely to encounter these issues within our business, including Spark's Value Management team (now Procurement and Partnerships), the Entelar Group procurement team, and Spark's Legal Centre of Excellence. This training was first developed in FY24, reaching over 50 people. In FY25 we delivered refresher risk awareness training sessions to the Spark Procurement and Partnerships team (15 people) and the Entelar procurement team (29 people).

In the past year we extended our training to our customer-facing teams, building on a pilot session with our IoT sales team in FY24. This was through a presentation, which focused on building the capability of our Government and Enterprise sales teams. These teams manage Spark's relationships with the customer groups most likely to adopt and use our services in ways that could potentially impact downstream human rights. The session was attended by 49 people, with a recording of the session available to over 200 more employees.

The training session adapted our supply chain training, and included an introduction to human rights risk, to support our employees to identify potential risks in our customer base.

For the year ahead, we are surveying past participants to seek feedback on the value of the sessions delivered, and to understand what further training they would find valuable.



3. Due diligence

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

When we developed our Human Rights Policy, first introduced in 2022, we conducted a due diligence process to identify areas of potential impact across our value chain. This process included internal and external stakeholder engagement, supported by a third party review of our approach against 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 risks 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 Joint Alliance for CSR (JAC)
- Data ethics governance to identify and manage emerging issues in the application of data and new technologies, including artificial intelligence

All Spark employees and some of our indirect workforce, such as outsourced call centre employees, have access to Spark's Whistleblowing processes. Our systems enable the reporting of issues to subject matter specialists as well as directly to our Digital Trust team, which sits in our Legal Centre of Excellence, 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 FY25 included employee behavioural matters, workplace environments, and application of employee-related processes. These were considered and addressed appropriately with the support of Spark's People and Culture team.

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.

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 a number of ways in which 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 16 - 20

Potential modern slavery impacts

- Risk that Spark may be **directly linked** to modern slavery practices in its global supply chain, including forced and child labour. Particular risk in the manufacture of consumer and network telecommunications and 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

Page 21

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 (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 gap
- Protection of personal data, e.g. employee



Downstream impacts

through our products and services

Pages 22 - 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

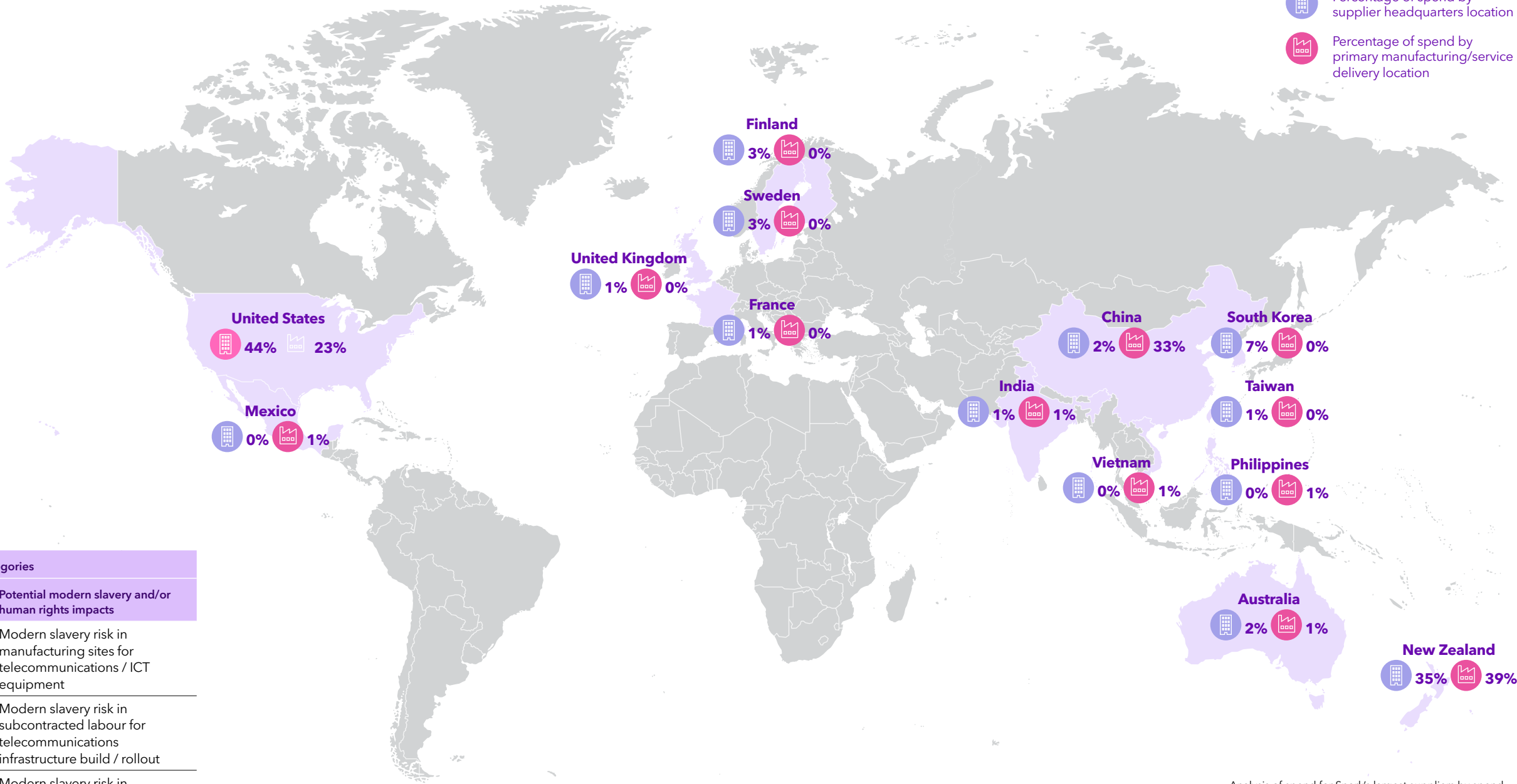
When we identify human rights or modern slavery risks or issues within our business or supply chain, our overriding objective is to work alongside our suppliers, partners, and customers to address and remediate these issues. In this way we can contribute to positive change within our value chain, rather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

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.

Mapping our global supply chain



Key

- Percentage of spend by supplier headquarters location
- Percentage of spend by primary manufacturing/service delivery location

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	32%	China	Modern slavery risk in manufacturing sites for telecommunications / ICT equipment
Telecommunications services: interconnect, broadband	24%	New Zealand	Modern slavery risk in subcontracted labour for telecommunications infrastructure build / rollout
Software and IT services	22%	United States (US)	Modern slavery risk in outsourced labour for IT services

Analysis of spend for Spark’s largest suppliers by spend. Geographic data covers ~80% of total spend. Data correct as at 30 June 2025 for FY25 spend.



4. Addressing potential impacts (continued)



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 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.

Supplier risk assessment

Our supplier risk assessment process analyses our current supplier base to prioritise suppliers for further risk assessment, including our annual supplier ESG self-assessment questionnaires and future 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 aligned to World Economic Forum risk factors
- 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

In FY24 we developed a supplier ESG self-assessment aligned to the requirements of our Supplier Code of Conduct. This includes gathering supplier information on:

- Locations involved in the provision of goods and services to Spark. Our supplier location information is often tied to local New Zealand branch offices, or global headquarter addresses. By gathering data on supplier factory or support centre locations we can gather useful information to identify high-risk geographies upstream in our supply chain.
- Detail on the processes suppliers have in place to identify and address instances of modern slavery, or broader human rights impacts, across their supply chains, or in their direct operations. This includes information on our suppliers' own modern slavery reporting, which many of our priority suppliers produce.
- Disclosure on whether any instances of modern slavery, or other human rights impacts, have been identified by the supplier. This information is requested as this aligns to the most common areas of non-compliance found in the third-party JAC audits we have completed.
- Information on suppliers' policies on conflict minerals in their supply chains.

For our first assessment round in FY24 we targeted 57 priority suppliers, with responses received from 27 suppliers. These responses provided useful information which we used to focus our FY25 assessment on a smaller number of 40 suppliers. The reduced number was informed by responses showing some suppliers did not present a

Key modern slavery actions: upstream impacts in our supply chain

significant risk, and others that referred to their own high-quality annual reporting of modern slavery and supply chain performance which we have been able to review. For FY25 our focus has been on engaging suppliers that did not respond to the FY24 request alongside requesting those suppliers that did participate last year to review and re-validate their responses. To date we have received an additional 12 supplier responses from suppliers that did not participate last year.

None of the self-assessments from FY24 or FY25 declared any known instances of modern slavery in our suppliers' direct operations. Some of our large technology providers with mature supplier audit processes did disclose findings of their own supplier audit programmes, including incidences of excessive working hours and forced or bonded labour related to recruitment fees. These include suppliers whose supply chains we have included in our JAC audit programme covering tier 2 suppliers. 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 against these recommendations in FY25, 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 has been assessed when onboarding new suppliers.

Supplier audit programme

JAC (the Joint Alliance for CSR) 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 2025, the association included 31 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 past calendar year (to 31 December 2024) JAC members conducted a total of 115 CSR Audits, accepted 24 materially equivalent audits carried out under the Responsible Business Alliance process called Validated Assessment Program (VAP) and in addition, performed 11 Mobile Workers' Surveys (MWS), which asks workers in supplier facilities to use their mobile devices to provide responses to confidential surveys. Across these audits 661 corrective actions were raised. The top audit findings were related to health and safety, working hours, environment, and wages and compensation. 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.

Our commitment is to conduct five JAC audits each calendar year. In FY24 we conducted eight JAC audits, and in FY25 we conducted an additional two audits, bringing our total to ten audits over the past two financial years. Our five JAC audits for calendar year 2025 are planned for the first two quarters of FY26. These mainly target manufacturing sites in Asia.

The two audits conducted in FY25 were focused on New Zealand suppliers, targeting suppliers providing cleaning and security services - sectors we have identified as higher risk for potential modern slavery impacts in our local market.

Previous audits include five manufacturing sites in China, two audits of our outsourced call centre operations in the Philippines, and one audit of an outsourced IT service provider in India. A focus in FY25 has been to continue to work with suppliers to close out findings from audits completed.

In working with suppliers, we have found that many of the findings can be addressed quickly, with many 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)

Summary of JAC audit findings (FY24 onwards)

Category	Number of minor findings	Number of major findings	Number of highest priority findings	Notes
Child labour	1	0	0	One minor issue raised related to hiring policy/procedure. No instances of child labour found
Forced labour	0	3	1	Findings related to policy/procedure, inadequate employment contracts for contracted workforce, and onboarding/health examinations fees charged to new employees
Health and safety	7	27	5	Majority of health and safety findings were corrected immediately or shortly after audit completion. Related to signage, labelling, access to fire exits, and availability of appropriate PPE
Freedom of association	0	0	0	No issues found
Discrimination	0	1	0	One finding related to lack of policy or procedure to ensure reasonable accommodation for religious practices
Disciplinary practices	0	0	0	No issues found
Working hours	2	4	7	Findings related to excessive working hours - see commentary below
Wages and compensation	4	4	1	Findings related to lack of required social insurance, employee wage deductions, and holiday pay requirements
Environment	12	10	0	Findings related to lack of GHG emissions reporting and reduction planning, supplier engagement on emissions, and environmental hazard identification
Business ethics	3	5	0	Findings related to lack of compliance processes, and processes to review the performance of business ethics practices
Total findings	29	54	14	
Total findings closed*	21	43	11	

* A number of open findings relate to a process issue related to a supplier which has caused a delay in logging and addressing corrective actions in the JAC system.

The two audits conducted in FY25 covered contracted cleaning and security employees working at Spark sites in Auckland, New Zealand. The findings from these audits included health and safety and working hour-related findings. Subsequent follow up and evidence provided showed these incidents to be exceptions rather than systemic issues. Both suppliers were able to quickly implement corrective actions for other categories of findings raised.

Five of the audits conducted in FY24 targeted overseas tier 1 supplier sites, meaning they are owned and operated directly by Spark suppliers. At these sites the audits found high levels of compliance with our requirements, with limited findings related to site health and safety and compliance issues. At some of the manufacturing sites using contracted labour we found that some of the employment protections in place for direct employees were not found for workers indirectly employed at the sites. In these instances, we have required sites to implement corrective actions to ensure that conditions for all employees meet requirements.

We have also audited three tier 2 sites, operated by suppliers to our suppliers. Two of these tier 2 sites had higher instances of non-compliance and issues than tier 1 sites. At both sites we found working hours significantly exceeded expectations, with employees working beyond legal maximum weekly working hours, and working in excess of seven days continuously. At one site the audit also found concerning practices regarding worker pay deductions for lateness and absences and health examination fees for new workers.

We take these findings seriously. As these are tier 2 suppliers our approach is to engage with our direct supplier, 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's Sustainability Lead, and the supplier relationship lead within Spark. Both suppliers are global technology companies headquartered in Europe, each with their own modern slavery supply chain processes in place.

Key modern slavery actions: direct impacts in our operations

Aligned to our overarching human rights approach, our objective 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 Squad and Board on a regular basis. This includes sharing the findings of recent audits, and reporting progress closing actions related to findings.

Direct impacts in our operations (key modern slavery actions)

Our direct workforce

Over the past year Spark has undertaken a large-scale transformation programme, with the realignment of our organisational structure to reflect our changing strategic priorities. This included the establishment of several strategic partnerships across our IT delivery model which has brought significant change for our people. As of 30 June 2025, Spark directly employed 4,043 people, with more than 99% of these people located in New Zealand. This number compares to 5,291 people employed at the end of FY24. These changes have also resulted in the growth of our indirect workforce.

As we have worked through these changes, we have been focused on supporting our people and teams who have been impacted. All our people are provided with redundancy packages wherever applicable, as well as outplacement support which includes access to our Employee Assistance Programme through Clearhead, an online app that provides mental health support tools as well as the option to access six fully funded therapy sessions, for those people who require additional support.

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 above and beyond statutory requirements. We seek to remunerate our people with competitive salaries, paying in line with the market so we can recruit and retain the best talent. In FY25 we reviewed salaries and rates of pay for our lowest-paid employees and made relevant adjustments taking into consideration benchmarks such as the (voluntary) New Zealand Living Wage. Our Hiring People Policy ensures that 'right to work' checks are undertaken, and work cannot commence without valid documentation.

Spark has a diverse workforce and a robust 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 engagement and culture surveys with our people, which enables individuals to share their views and experiences confidentially and supports leaders to create healthy, safe, and engaging work environments.

Spark 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 people leaders receive training through our People and Culture team, as well as leadership development programmes that ensure they have an understanding of 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.

Our indirect workforce

We have an indirect workforce of around 3,300 people, with the majority located in New Zealand, and those located offshore working with a range of partner organisations. 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. In FY25 the establishment of several strategic partnerships across our IT delivery model will mean an increase in our indirect workforce in New Zealand and overseas.

Our indirect workforce in New Zealand is a diverse mix of agency contractors, consultancy firms, independent contractors, 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 a range of 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 accordance with our own employment hiring process in terms of proof of right to work and rates of pay. 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.

Many of our offshore indirect workforce are based in the Philippines, where we contract with a partner to run customer care centres to serve our customer base in New Zealand. We require our partner in the Philippines to make formal commitments around its mitigation of modern slavery risk. Our partner has confirmed that it adheres to fair pay practices, including paying employees for all time worked, and that all its employees, contractors, and suppliers must comply fully with its Equal Employment Opportunity Policy and applicable employment laws. 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. More information on our JAC audit programme is available on page 19.

Our FY25 operating model changes build on existing IT partnerships, which include contract staff at two different IT services businesses, both headquartered in India. The number of contractors in partner businesses who are working with Spark fluctuates depending on the work required. We also completed a JAC audit of one these partner's sites in India in FY24, which showed good employment practices in place.

Our retail network

We operate 59 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 an Employment Agreement directly with Spark. Our Business Hubs are operated by third party licensees and their employees are employed directly by those third parties. We require within the licence terms 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 FY25 Annual Report (see pages 44 and 45). We also publish an ESG data pack which includes detailed reporting of employee metrics, this is on the [Governance page of our website](#).

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. Digital equity is also an important human rights topic as access to the digital world is an important enabler of other human rights.

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 independently 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, Privacy Values, and the law, including the Privacy Act 2020, and the Telecommunications Information Privacy Code 2020.

Spark's Digital Trust team leads Spark's privacy programme, providing frameworks, tools, and training to support our people to follow our Privacy Policy and Values. The Privacy and Online Safety section on our website contains a range of tools and services to help our customers safely manage their privacy and security.

We report our performance on these topics in our integrated Annual Report, aligned to GRI (Global Reporting Initiative) standards. In FY25 our people reported 156 data breaches for investigation. When appropriate Spark reports these breaches to the Office of the Privacy Commissioner (OPC). We also continue to see incidents where fraudsters trick individuals into sharing their personal information obtained from non-Spark sources, such as compromised online accounts to obtain access to customer accounts. Spark also received 39 substantiated privacy complaints from customers. There were no substantiated complaints from the OPC.



More information about Spark's approach to privacy: spark.co.nz/privacy

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

Impacts of emerging technologies – data ethics and governance

The rapid development of artificial intelligence (AI) technologies brings many benefits to New Zealand, while also presenting increasingly complex challenges in ensuring that both data, and data applications, are used by people and organisations ethically, safely, and lawfully. As we continue to embed new technologies like AI throughout our business processes, we also continue to evolve our governance approach to data ethics and privacy to ensure we have the right guardrails in place to protect our customers' information.

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 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. These Principles are regularly reviewed and updated as we continue on our AI journey.

Our AI Executive Governance Committee provides oversight of Spark's deployment of AI across the business, including investment choices, benefit realisation, and associated changes to operating model design. Spark's Data Ethics Committee includes representatives from the Leadership Squad and provides oversight of our Artificial Intelligence Principles and how they are embedded into our ways of working, processes and systems.

Risk in our customer base

Our human rights due diligence process identified potential risks from our customers' use of our products and services. The majority of risks are related to specific services and technologies. We address these potential impacts through our approach to privacy and emerging technologies, detailed above.

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.

To raise awareness of these potential risks, in the past year we engaged with customer-facing employees through our Sales Empowerment training series, which focuses on building the capability of our Government and Enterprise sales teams. This represents the customer group most likely to adopt and use our services in ways that could potentially impact downstream human rights. The training session included a high-level overview of Spark's approach to sustainability, and how this is being factored in our customers' decision making. It also included an introduction to human rights risk, with a focus on vulnerable groups and high-risk categories and geographies to support our employees to identify potential risk in our customer base.

Digital equity

Digital equity starts with having access to devices and a connection to the internet, but this is really 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: spark.co.nz/online/about/sustainability/digital-equity

More information about Spark Foundation: spark.co.nz/spark-foundation










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 Squad 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
<div> Policies and governance</div>	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.	<ul style="list-style-type: none">Our policies are fit for purposeOur Human Rights and Modern Slavery Framework is aligned to best practice and updated as needed to respond to the evolving risk environmentWe have a clear work programme to drive continual improvement	<ul style="list-style-type: none">Regular review of policies by relevant subject matter expertFeedback from internal and external stakeholdersFeedback from the Leadership Squad and Board during progress updatesPerformance in external sustainability benchmarksAnnual approval of the work programme by the Human Rights and Supply Chain Steering CommitteeCompletion of key action items identified by the work programme by FY close	<ul style="list-style-type: none">FY24: Human Rights and Modern Slavery Steering Committee establishedFY24: Evolved data ethics governance approach – new Data Ethics Committee establishedFY25: Maintained top-quartile global benchmark ratings in Corporate Sustainability Assessment (DJSI) and (biennial) World Benchmarking Alliance Digital Inclusion BenchmarkFY25: Review of Human Rights Policy and Supplier Code of Conduct
<div> Training and communications</div>	Regular, effective communications to our people, suppliers, and other relevant stakeholders to ensure our policies and expectations are well understood.	<ul style="list-style-type: none">Our company-wide communications and training equip our people to understand relevant human rights risks, including how to raise concernsOur 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	<ul style="list-style-type: none">Regular all-company communications that raise awareness of relevant policies, training, and Spark’s Honesty Box (whistleblower process)Tracking completion rates and monitoring feedback from participants	<ul style="list-style-type: none">FY24: Designed and delivered human rights and modern slavery awareness training to supply chain and legal team members and piloted with customer-facing teamsFY25: Refreshed training delivered to Spark and Entelar supply chain teamsFY25: Awareness training delivered to Government and Enterprise sales teams
<div> Due diligence</div>	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.	<ul style="list-style-type: none">Our risk assessment processes accurately identify our human rights and modern slavery risksOur due diligence processes enable us to identify and manage modern slavery risks relating to suppliers and other third partiesOur people have access to our Honesty Box processes to raise concerns if they need to	<ul style="list-style-type: none">Periodic audits of supply chain due diligence processes by the Risk and Audit teamConducting annual human rights due diligence, alongside our materiality assessmentContributing to Spark’s annual principal risk assessment, conducted by the Audit and Risk teamEnsuring our people have access to whistleblower tools, including our Honesty Box processes	<ul style="list-style-type: none">Ongoing: Principal Risk Assessment includes consideration of human rights and modern slavery risksOngoing: Human rights due diligence completed alongside materiality assessmentFY24: Supply chain due diligence audit conducted by Risk and Audit teamFY25: New procurement management tool selected to systematise workflows for sourcing, new supplier onboarding, supplier evaluation, contract management, and ongoing supplier assessment
<div> Addressing potential impacts</div>	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.	<ul style="list-style-type: none">Our suppliers have effective grievance mechanisms in place for their own workforcesAny modern slavery related complaints received are appropriately identified and investigated	<ul style="list-style-type: none">Conducting an annual review to identify high risk suppliers and identify candidates for supplier auditsIssuing an annual supplier self-assessment questionnaire to priority suppliers to identify risks and track compliance with our Supplier Code of Conduct and tracking completion ratesConducting a minimum of five supplier audits annually via JAC and ensuring corrective actions are closedTracking supplier compliance with grievance mechanism availability through our supplier assessment and new supplier onboardingImplementing processes to address downstream impacts of products and services	<ul style="list-style-type: none">FY23: Established ongoing annual review of suppliers to prioritise for further engagement (see page 18 for details)FY24: Evolved data ethics governance approach – new Data Ethics Committee establishedFY24: 27 suppliers completed FY24 supplier self-assessment questionnaireFY24: Eight overseas supplier JAC audits completed (see page 20 for details of audit programme and findings)FY25: Two New Zealand-based supplier JAC audits completedFY25: 40 suppliers completed FY25 supplier self-assessment questionnaire (ongoing process)
<div> Reviewing effectiveness and reporting</div>	We review our progress regularly through our governance processes and provide transparent reporting annually to our stakeholders.	<ul style="list-style-type: none">Our governance process is operating as intendedOur reporting continues to improve year-on-year	<ul style="list-style-type: none">Reporting to Human Rights and Supply Chain Steering Committee, Leadership Squad, and Board is consistent with stated governance processesFeedback from external stakeholdersPerformance in external sustainability benchmarksTracking issues identified and sharing a summary of the resolution process in our annual Modern Slavery Statement	<ul style="list-style-type: none">FY24: Modern Slavery Statement significantly expanded from FY23FY24: Human Rights and Supply Chain Steering Committee established to provide governance oversight of work programmeFY25: Maintained top-quartile global benchmark ratings in Corporate Sustainability Assessment (DJSI) 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 2025 (including ownership percentages and principal activity information) is available in the Spark Annual Report.

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 subsidiaries

Adroit Holdings Limited	Environmental IOT solutions
Adroit IOT Limited	Environmental IOT solutions
Adroit Research Limited	Environmental IOT solutions
Computer Concepts Limited	IT infrastructure and Cloud services
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
Qrious Limited	Data analytics business
Revera Limited	IT infrastructure and data centre provider
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

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.

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 (UK) Enterprises Limited	Holding/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



