2025–2026
Modern Slavery Statement

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Executive Summary



This year's Modern Slavery Statement marks a significant step forward in the transparency, depth and breadth of our reporting on modern slavery and child labour. We have expanded and enhanced the Statement to provide greater insight into how we identify, assess and respond to these risks across our operations and supply chains.

Between September 2025 and August 2026, we have continued to evolve our approach to modern slavery and child labour risks. This has included deepening our understanding across our supply chain, expanding due diligence into new areas of our business and strengthening the partnerships that support and challenge our approach.

Importantly, this Statement goes beyond simply describing our processes and policies. It provides greater visibility of the actions we are taking, the partnerships that inform and strengthen our approach, the progress we are making and the areas where further improvement is needed.

We recognise that meaningful progress cannot be achieved in isolation. Collaboration with workers, suppliers, business partners, trade unions, industry experts and human rights organisations is essential to strengthen our understanding of evolving risks. These partnerships provide valuable insight into worker experiences, challenge our assumptions and help us develop more effective approaches.

The progress described in this Statement would not be possible without the support and expertise of our partners and I would again like to thank them for their ongoing contribution to this work. Over the past year, our partnerships have supported a range of initiatives:

In partnership with IndustriALL, ASOS developed and delivered mandatory training on freedom of association and collective bargaining to our top 20 suppliers, helping to build understanding of the Global Framework Agreement and strengthen awareness of ASOS' human rights expectations.

ASOS, alongside other retailers, Cascale, Fair Wear and TrusTrace, collaborated to launch a standardised, OECD-informed due diligence questionnaire and digital platform that supports the consistent collection, assessment and follow-up of human rights and environmental due diligence information across partner brand supply chains.

As part of our agreement with the International Transport Workers' Federation (ITF), we continued to deliver initiatives aimed at strengthening our understanding of worker risks and labour conditions across our transport and logistics operations.

We launched a Modern Slavery Toolkit to help suppliers identify, prevent and address modern slavery risks, strengthen due diligence and grievance mechanisms, and meet evolving UK and EU regulatory requirements.

Finally, we signed a Collective Bargaining Agreement (CBA) with IndustriALL in Cambodia.

We're encouraged by the progress outlined in this Statement. However, we recognise that modern slavery and child labour risks are constantly evolving, and that preventing and addressing these risks requires sustained effort and continuous improvement.

We remain committed to strengthening our approach, increasing transparency and working collaboratively with all our partners to help identify, prevent and address these risks across our operations and supply chains. This report reflects that ongoing journey, capturing where we have made progress and where we will focus our efforts next year.

JOSÉ ANTONIO RAMOS CALAMONTE
CHIEF EXECUTIVE OFFICER

Governance

Our approach to human rights and modern slavery is overseen by our sustainability strategy and governance processes. We've set out four focus areas for our human rights and modern slavery activity: modern slavery and forced labour, freedom of association, wages and benefits, and gender empowerment. These are the key drivers we have identified to help deliver meaningful change for workers across our supply chain. Underpinning our proactive action on these four topics is our ongoing commitment to effective due diligence, constructive engagement with suppliers, and enforcement of corrective action plans when facilities do not meet our standards.



Modern Slavery

Modern slavery and child labour are key human rights risks, particularly where complex supply chain structures, third-party labour and vulnerable worker groups are present. As part of our strategy, we focus on strengthening our due diligence, risk assessment, and responsible sourcing practices to help identify and mitigate these risks across our supply chain.

Gender Empowerment

Gender inequality is a key human rights risk, particularly in garment manufacturing where women make up a significant proportion of the workforce and may face barriers to pay, progression and freedom of association. Our focus is on strengthening gender empowerment and worker protections across our supply chain to help address these risks.

Freedom of Association

Worker voice is essential to protecting workers' rights, supporting the identification of issues and strengthening protections for workers. As part of our strategy, we focus on improving access to effective grievance mechanisms and partnering with global unions to identify, respond to, and help prevent issues wherever they arise.

Wages & Benefits

Fair pay is a core human rights issue in global supply chains. Where wages do not meet basic living costs, workers and their families can be pushed into poverty and become more vulnerable to exploitation. Our strategy focuses on strengthening responsible purchasing practices and labour standards to help identify, prevent, and address these risks.

Governance

Sustainability Committee

The ASOS Plc Board of Directors holds accountability for the long-term success of the Group and oversight of all risks and opportunities. The Board has delegated oversight of certain environmental and social sustainability matters to the Sustainability Committee. This includes providing input and guidance on our sustainability strategy, monitoring progress against targets and commitments, and overseeing ASOS's Modern Slavery Statement.

FWI Steering Committee

A cross-functional management team responsible for providing oversight of all sustainability activities. This includes ensuring that the company's human rights commitments, such as the prevention of modern slavery, are upheld across ASOS's operations and supply chain.

Recognised standards

ASOS' approach is guided by internationally recognised labour and human rights standards and principles, including the Ethical Trading Initiative Base Code, the International Labor Organisation Conventions, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines.

Risk Management Framework

ASOS' risk management framework is designed to meet the needs of our fast-paced business and meet the requirements of the UK Corporate Governance Code. Roles and responsibilities for risk management are defined across the business, including around governance, risk identification, risk management and response, as well as assurance over our controls environment. More details on our approach to managing risk are available in our Annual Report.

Modern Slavery Statement

The ASOS Modern Slavery Statement follows a formal governance process, with drafts reviewed by senior management and approved by the ASOS Plc Board of Directors. This ensures the statement reflects ASOS's commitments to preventing modern slavery and protecting human rights across its operations and supply chain.



ELENA MARTÍNEZ ORTIZ
EXECUTIVE VICE PRESIDENT, PRODUCT

Identifying, understanding and addressing modern slavery risks is critical to enable us to do business effectively and responsibly now and in the future. As Executive Vice President of Product and sponsor of our sustainability strategy, it is my role to ensure human rights and modern slavery principles are embedded in how we operate: from our relationships with suppliers and brand partners, through to how we buy and sell product.

I'm proud to publish this year's Modern Slavery Statement, which has been expanded to provide greater visibility of the work being undertaken across our business, strengthen accountability, and give a clear view of our priorities for the year ahead. The progress highlighted throughout this statement reflects the commitment of people across ASOS, the engagement of our suppliers, and the expertise and support of our trusted partners. Together, these collaborations help us drive meaningful progress and strengthen our efforts to address modern slavery risks.

Our Business

Founded in 2000, ASOS is a global online fashion retailer headquartered in Camden, London. ASOS connects millions of customers with the latest trends, Own Brand collections and the most in-demand Partner Brands.

ASOS is headquartered in London, with third-party operated fulfilment centres near Barnsley (UK) and Berlin (Germany), supported by additional logistics and returns facilities in the UK, Poland, and the US. Our global reach supports efficient operations and consistent service across our key markets. ASOS directly employs c.2,300 people across our global offices, fulfilment centres, and returns sites.

ASOS Own Brands

ASOS Own Brands are developed by our internal design teams and produced through a global network of third-party suppliers. Our products are sold to customers across multiple international markets and are supported by complex global supply chains spanning several sourcing countries.

ASOS Partner Brands

We sell hundreds of partner brands on our platform, representing c.60% of our business in FY26. Our diverse portfolio ranges from multinational corporations to small and medium-sized enterprises (SMEs), operating across Wholesale, Partner Fulfils, and ASOS Fulfilment Services (AFS). We have a dedicated team responsible for engaging our brand partners on human rights and environmental issues.

Goods Not for Resale (GNFR)

Procurement is a vital part of our business operations, ensuring we have the tools, services, and infrastructure needed to function effectively every day. These include key GNFR categories such as warehousing and logistics, technology, marketing, packaging, product, property, as well as facilities management and general services. These suppliers form the backbone of our organisation, driving everything from operational efficiency to the delivery of exceptional customer experience.



Our Supply Chain

ASOS Own Brands Supply Chain (Tier 1)

Sourcing Countries

Top Sourcing Countries	1. China 2. Bangladesh 3. Turkey 4. India 5. Morocco
Total number of Suppliers	191
Total number of Factories	660

Supplier Workforce

Total Number of Workers (Tier 1)	c.244,000 workers
Gender Split	Male = 49% Female = 51%

Supply Chain Tiers

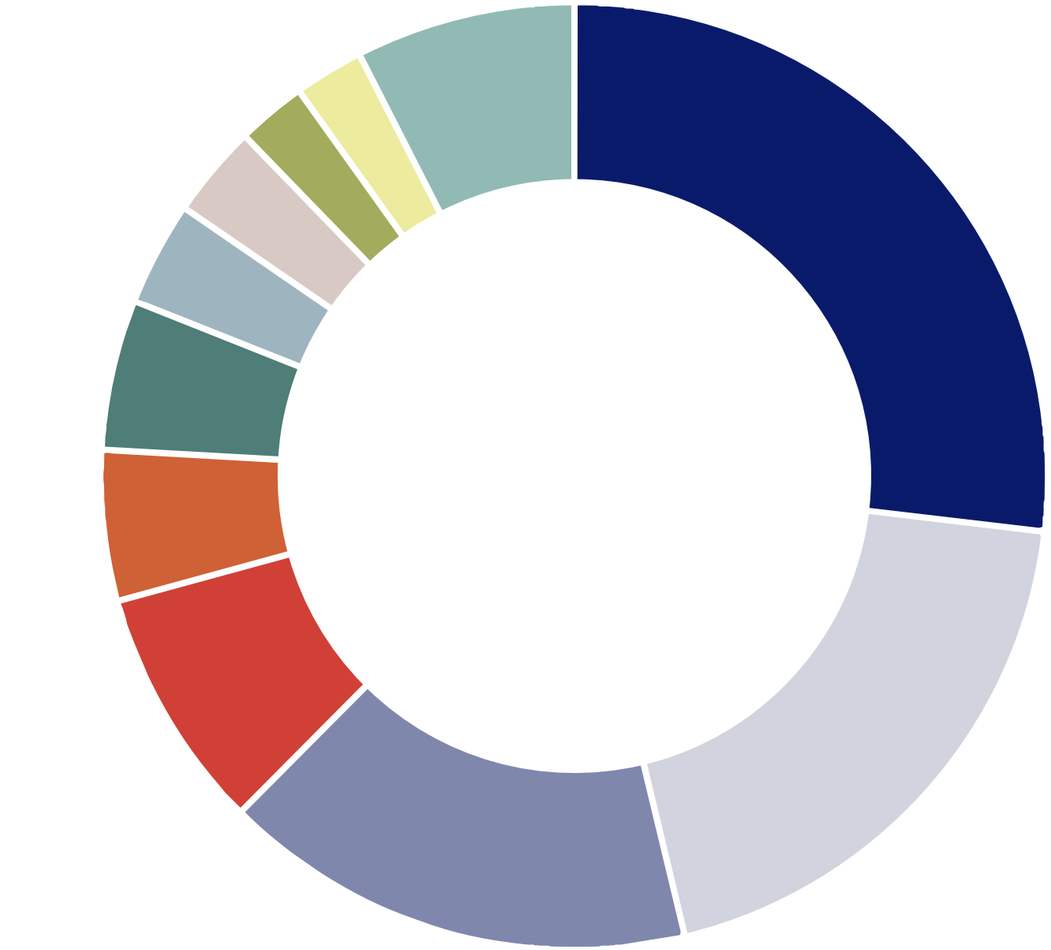
This year, we have updated how we define our supply chain tiers to better align with industry standards, improving consistency, transparency, and supplier risk management.

The table below outlines our current supply chain tier definition and the updated tiers going forward.

ASOS Supply Chain Tier Guide

Total number of Sourcing Countries	Previous Tier Level	New Tier Level
Garment, Footwear & Accessories Production	Tier 1	Tier 1
	Tier 2	
	Tier 3	
Fabric	Tier 4	Tier 2
Yarn		Tier 3
Raw Materials	Tier 5	Tier 4

Sourcing Countries – Number of Suppliers (Tier 1)



68 China
49 Turkey
41 India
21 Bangladesh
13 Morocco
13 UK
9 Romania
8 Vietnam
6 Mauritius
6 Sri Lanka
19 Other

Our Supply Chain

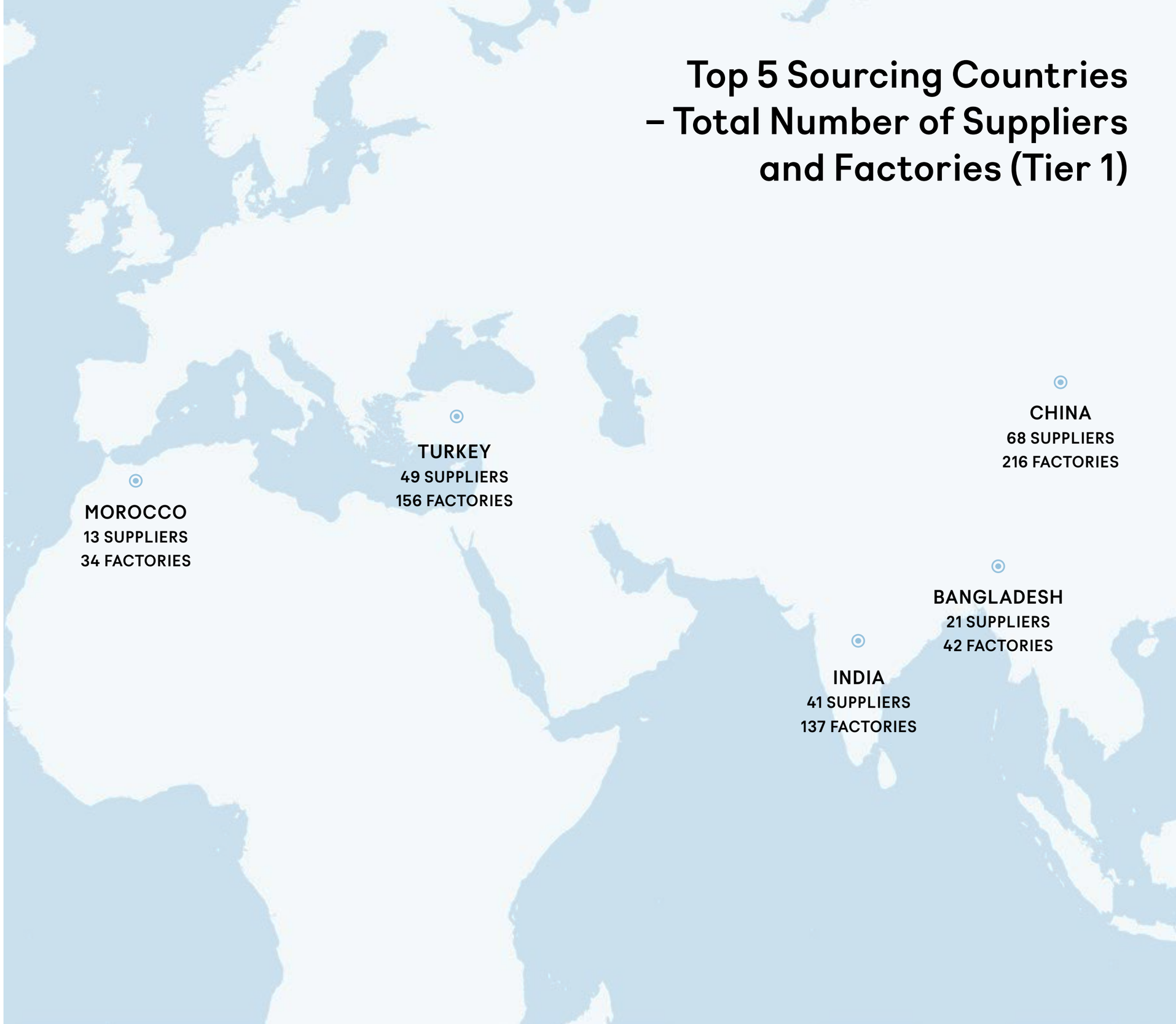
ASOS Own Brand Supply Chain

ASOS sources products from suppliers across multiple countries. Providing clear, publicly available information about where our products are made helps stakeholders better understand how we operate and is part of our commitment to transparency and accountability.

Our supply chain information is accessible through an interactive map powered by the Open Supply Hub, an industry-wide platform that collects, manages, and presents consistent data on suppliers and production sites, making supply chain information transparent, accurate, and easy to access:

↘ ASOS Supply Chain

The map on this page shows the total number of Suppliers and factories for our Top 5 Sourcing countries, providing an overview of the geographic distribution of our production. All of our other sourcing countries can be viewed on the Open Supply Hub.



Our Supply Chain

Our supply chain is diverse and reflects the different ways in which we operate across multiple business models, including our Own Brands, Partner Brands and collaborations, wholesale activities, and the procurement of GNFR goods and services. Each business model has its own distinct sourcing, procurement, production, and delivery processes, shaping how we manage and oversee our supply chain and the associated risks.



Direct Supply Chain (Goods for Resale)

ASOS Own Brands	Collaborations
Products that are fully designed, developed, and sold under the ASOS label. This includes collections such as ASOS DESIGN, Collusion, ARRANGE, Reclaimed Vintage, and ASOS LUXE covering a wide range of clothing, accessories, and footwear.	Collaborations between ASOS and Partner Brands where responsibilities for design, production, and distribution are shared. Examples include Topshop and Adidas collections, offering exclusive products that can bring together the strengths and creative input of both ASOS and the partner brand.

Indirect Supply Chain (GNFR)

Procurement
Procurement partners include industries such as shipping, last-mile delivery, logistics providers, and operational services including cleaning, security, and catering. They collectively support the day-to-day operation of our business and enable the efficient movement of products through the supply chain.

Brand Partners

Wholesale	Partner Fulfils (PF)	ASOS Fulfilment Services (AFS)
Under the wholesale model, ASOS purchases products directly from brands or suppliers and takes ownership of the inventory. Products are fulfilled through ASOS distribution centres, with ASOS responsible for warehousing, order fulfilment, and customer delivery.	Under the Partner Fulfils model, brands retain ownership of inventory and hold stock in their own fulfilment centres. Products are sold via the ASOS platform, with partners responsible for picking, packing and shipping orders directly to customers.	Under the AFS model, brands retain ownership of inventory, which is stored in ASOS distribution centres. ASOS manages warehousing and order fulfilment on behalf of partners, with products delivered to customers through ASOS' logistics operations.

Policies and Standards

Our policies, codes of conduct, and standards set out clear expectations on modern slavery, child labour, and other serious human rights risks.

They provide practical guidance that helps maintain consistent standards, guide decision-making, and promote accountability by turning principles and legal obligations into clear rules for day-to-day operations, ensuring expectations are applied across our employees, suppliers, and business partners.

↘ ASOS Supplier & Business Policies



Code of Conduct

Our Code of Conduct supports compliance across both our Own Brand and Partner Brand operations. It provides a clear framework to help suppliers and partners understand and meet the standards expected throughout our supply chain.

Our Code aligns with the UN Guiding Principles on Business and Human Rights and is publicly available, reflecting our commitment to transparency and accountability.

It includes the following human rights policies:

- Anti-Slavery and Human Trafficking
- Child Labour Remediation and Young Workers
- Migrant Workers
- Homeworking
- Freedom of Association and Collective Bargaining
- Unapproved Sub-Contracting
- Responsible Exit
- Timebound Remediation Policy
- Gender Equality in the Supply Chain

Business Policies

Our business policies are designed to govern ASOS's internal operations and guide the behaviour of our employees. They establish clear standards and expectations for how we conduct business, ensuring that all activities align with our corporate values and strategic objectives. These policies serve as a framework for managing key operational, financial, legal, and reputational risks and provide guidance on decision-making.

Our Business Policies include the following:

↘ ASOS Anti-Bribery and Corruption Policy

↘ ASOS Health and Safety Policy

↘ ASOS Model Booking Policy

↘ ASOS Tax Strategy

↘ Whistleblowing Policy

Whistleblowing

Our Whistleblowing Policy sets out how serious concerns can be raised where behaviour or practices fall short of our standards. It provides a safe and confidential route for raising concerns without fear of retaliation, so potential issues can be identified early and addressed appropriately.

Risk Assessment



Our salient risks are the most significant human rights risks faced by our business. Identifying our salient risks is important because it enables more focused due diligence, effective prevention and mitigation, and better prioritisation of resources to address the areas where people are most at risk of harm. Our salient risks help inform our human rights strategy.

Salient Risk Assessment

In 2023, we commissioned an independent human rights saliency assessment to strengthen our understanding of the most significant risks to workers across our supply chain. The assessment focused on actual and potential impacts on individuals rather than risks to the business, with risks assessed based on severity and likelihood. Through this process, we identified four salient human rights risks: freedom of association, gender discrimination and harassment, wages and benefits, and modern slavery and child labour. While these were identified as our most salient human rights risks, we also recognise other human rights risks commonly associated with the fashion industry, as illustrated in the diagram to the right.

Double Materiality Assessment

We recognise that our risks can change over time. In 2026, we completed a Double Materiality Assessment (DMA) to identify the sustainability issues most relevant to ASOS and our stakeholders. A DMA considers both how environmental and social issues may impact our business (financial materiality) and how our operations impact people and the environment (impact materiality). It helps ensure our strategy, reporting, and risk management focus on the most material risks, impacts, and opportunities where we can have the greatest influence.

We continue to review and reassess our salient risks and potential impacts to ensure they remain relevant across our operations and supply chain, and that our due diligence approach reflects emerging risks and priorities.

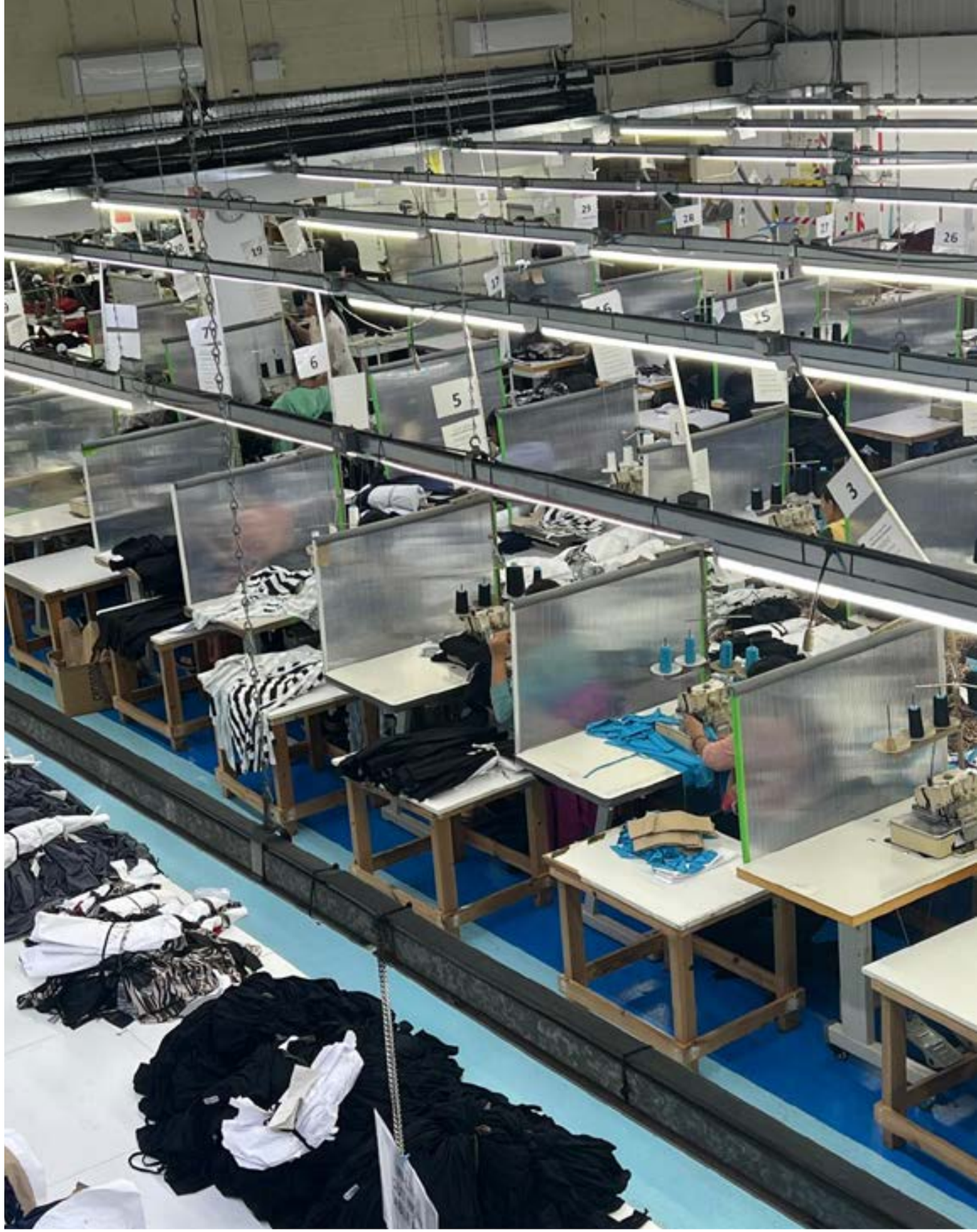
Risk Assessment

The salient human rights risks outlined on the following pages are commonly associated with the fashion and goods not for resale (GNFR) industries. Understanding the nature of these risks and the factors that contribute to them provides an important foundation for our human rights due diligence and risk assessment processes. It helps us identify where adverse human rights impacts are more likely to occur, assess the potential severity and likelihood of these risks, and inform our risk review process by highlighting areas, sectors or geographies that may require enhanced scrutiny, engagement or mitigation measures. This understanding also supports a more consistent and informed approach to prioritising risks and determining where further due diligence or action may be needed.

SALIENT RISK	Risk in GFR Supply chain (Direct –Manufacturing)	Risk in GNFR Supply chain (Indirect - Procurement)
Modern Slavery & Child labour	Higher inherent risk due to complex, multi-tier manufacturing and raw material supply chains, with mostly low-paid, temporary, and migrant labour workforce. Factors such as cost pressures and subcontracting can enable forced labour, child labour, and other exploitative working conditions.	Modern slavery risk arises through outsourced services delivered via subcontracting and short-term or informal labour arrangements, with limited visibility over workforce practices. This can enable exploitative conditions such as forced labour, wage exploitation, and coercive recruitment to occur without detection.
Gender Discrimination	Women can often be in low-paid, insecure, and labour-intensive roles. Structural gender inequalities, including limited access to supervisory positions, unequal power, and weaker bargaining positions, further increase vulnerability to exploitation, discrimination and harassment.	Women are often in lower-paid and insecure roles in service functions such as cleaning and catering, alongside employment in male-dominated sectors such as transport, warehouses and logistics. These conditions increase vulnerability to harassment and abusive behaviours linked to structural power imbalances.
Health & Safety	Workers in fashion manufacturing face heightened health and safety risks because of the labour-intensive, machinery-driven, and high-pressure nature of production. This increases the likelihood of occupational injuries, and unsafe working conditions, particularly where oversight and enforcement may be limited.	Health and safety risks arise in high-risk operational sectors such as transport and logistics, where mobile working environments increase exposure to accidents and unsafe conditions. Equipment and safety provisions may not always be appropriately designed or fitted for a diverse workforce, increasing the risk of injury for female workers in male-dominated settings.
Working Hours	Extended working hours and excessive overtime are a salient risk in the fashion industry. Short lead times, seasonal demand peaks, and last-minute order changes can create periods of concentrated production pressure, factories may extend shifts and rely on overtime to meet expected deadlines.	Working hours and overtime are a high risk in GNFR industries because many roles are physically demanding, mobile, or require work outside standard hours. There are often unsociable schedules, irregular shifts, and limited supervision which can increase fatigue and heighten risks to worker health, safety, and wellbeing.
Wages & Benefits	Wages are a high-risk issue because workers in countries with low legal minimum wages often earn pay that is insufficient to cover basic living costs. This risk can be heightened in lower-tier suppliers where oversight may be limited. Cost pressures and irregular payment structures, such as piece-rate systems, can further increase financial vulnerability.	Many roles are low-paid, outsourced, temporary, or often on zero-hour contracts with unsociable or irregular hours that make earnings unpredictable. Recruitment fees, travel costs, and other job-related expenses can leave workers' effective earnings below basic living needs, making their wages insufficient and unstable.
Workplace & Structural Safety	Workplace and building safety present significant risks in fashion supply chains, especially in sourcing countries where weak building standards, poor maintenance, and limited regulatory enforcement expose workers to structural failures, fires, and other critical hazards.	Workplace and building safety are salient risks in GNFR industries, particularly within maritime operations, where workers live and work on vessels, resulting in continuous exposure to hazardous physical environments and limited separation, rest, and evacuation options in the event of a safety failure.

Risk Assessment

SALIENT RISK	GFR Supply chain (Direct –Manufacturing Sites)	GNFR Supply chain (Indirect - Procurement)
Discrimination	Discrimination is a salient risk particularly in labour-intensive environments where power imbalances, weak worker representation, and reliance on migrant or marginalised workers can result in unequal treatment, exclusion, or differential access to pay, conditions, and opportunities.	Discrimination is a salient risk, caused by fragmented contracting models, extensive use of agency and migrant labour, and limited worker representation. This can result in unequal treatment, segregation, and differential access to pay, working hours, and job security.
Freedom of Association / Collective Bargaining	Freedom of association and collective bargaining can be constrained by a combination of structural power imbalances, weak enforcement of labour laws, and, in some countries, legal restrictions. This limits the workers' ability to organise, bargain collectively, or raise concerns without fear of retaliation.	Freedom of association and collective bargaining can be difficult where workers are isolated from unions or representatives. This includes seafarers spending extended periods on vessels and outsourced workers, such as cleaners, who often operate separately from the core workforce and lack access to grievance mechanisms.
Recruitment	In manufacturing supply chains, recruitment risks often arise from the use of migrant labour and the cross-border movement of workers which increases vulnerability to exploitation and debt bondage.	There is a reliance on migrant labour and outsourced recruitment through third parties across multiple locations. Limited oversight can result in recruitment fees, debt bondage, and a heightened risk of exploitation and modern slavery e.g. workers unable to leave employment or return home, such as vessel abandonment in shipping.
Harassment & Abuse	Harassment and abuse risks can arise in labour-intensive and hierarchical work environments, particularly where women, migrant or young workers face power imbalances. Limited worker representation and fear of retaliation reduces the ability of workers to report mistreatment or access remedy.	The risk of harassment and abuse is heightened where workers are placed in isolated or low-visibility roles with limited supervision and accountability, increasing opportunities for inappropriate behaviour and reducing deterrence. Language barriers and third-party employment can further discourage reporting and restrict access to safe and trusted grievance mechanisms.



Risk Assessment

Global Supply Chain Risks

We assess human rights risks across our global operations and supply chains, recognising that risks vary by country and region. To develop a clearer understanding of where risks are most likely to arise and how they may present locally, we work with expert organisations that bring deep thematic and regional expertise and help us track emerging issues.

Country Risk Assessment

We prioritise visibility in higher-risk areas of our supply chain through regular site visits and local ASOS employees in key sourcing countries. This is supported by country-specific risk profiles, which assess national legislation alongside key human rights concerns such as modern slavery and child labour. These are refreshed every six months to reflect critical developments and emerging risks. Based on this assessment, we may apply specific in-country requirements for suppliers to reflect local risks (e.g. the ACCORD in Bangladesh). This enables us to identify gaps and vulnerabilities and focus activity and mitigations on the areas of greatest risk.

Evolving Supply Chain Risks

We recognise that the risks associated with modern slavery and child labour continue to evolve within an increasingly complex global environment. More people are estimated to be living in conditions of modern slavery today than ever before, driven by a combination of factors including conflict, political instability, economic uncertainty and environmental pressures. These contribute to increased migration, both within and across borders, often leaving workers in more vulnerable situations and at greater risk of exploitation, forced labour, and unethical recruitment practices. As global conditions continue to change, we remain committed to regularly reviewing regional risks within our supply chain to ensure our due diligence and monitoring approaches remain responsive and effective.

Vulnerable Worker Risks

Understanding which worker groups may be more vulnerable within our supply chain is an important part of identifying and addressing modern slavery risks. By recognising where these heightened risks may exist, we are better able to strengthen due diligence, implement targeted mitigation measures, and support protections that help safeguard workers across our supply chain.

Migrant workers are particularly vulnerable due to factors such as recruitment fees, dependency on third-party labour providers, insecure employment arrangements, and language barriers that may limit access to grievance mechanisms.

Gender can also increase vulnerability, with women often disproportionately represented in lower-paid or less secure roles and a heightened risk of discrimination, harassment, or unequal treatment. Understanding these risk factors helps guide our due diligence and mitigation efforts.

VULNERABLE WORKER DEMOGRAPHICS

- Migrant labour and refugees
- Women
- Marginalised groups
- Third-party, agency and temp workers
- Sub-contracted and informal labour
- Seasonal workers
- Homeworkers
- Remote and Isolated workers
- Young workers and apprentices
- Manual Workers

Risk Assessment & Due Diligence

ASOS Own Brands Due Diligence

We operate a due diligence process to identify, assess, and mitigate human rights risks across our global supply chain, including risks of modern slavery and child labour. This is embedded within our broader responsible sourcing approach and guided by our Code of Conduct and internal audit methodology.

A key feature of our approach is multi-stakeholder engagement, drawing on insights from suppliers, factories, trade unions, civil society organisations, and specialist partners such as experts in the risk of modern slavery and child labour.

Risk Identification and Supply Chain Mapping

We apply a risk-based approach to identifying human rights and modern slavery risks across our supply chains. Our approach combines multiple sources including:

- Supply chain mapping and desk-based risk analysis
- Audit findings and corrective action tracking
- Worker voice mechanisms and interviews
- Ongoing supplier engagement
- Partnership Capacity Building and Training

This enables us to build a more complete understanding of risk across our supply chain tiers and focus attention on higher-risk areas of the supply chain.

Prioritising Risk

Our approach to auditing our Own Brand supplier factories is set out on page 16. Audit findings are categorised based on the severity of the issue identified, enabling a risk-based approach to remediation and prioritisation. More severe non-compliances are treated as higher priority and require more immediate corrective action, with remediation timelines aligned to the level of risk identified.

Repeat findings are treated as higher risk and are subject to increased scrutiny and strengthened corrective action requirements. This approach helps ensure that the most significant risks are prioritised and addressedin a timely and proportionate manner.

Corrective Action Plans (CAPs)

Where risks or non-compliances are identified through our audit process, we work with suppliers to develop Corrective Action Plans (CAPs) and support timely remediation.

Our approach focuses on:

- Addressing root causes of issues
- Strengthening supplier capability
- Monitoring progress through follow-up activity
- Driving continuous improvement over time

Supplier Engagement and Risk Escalation

Where higher-risk issues are identified, we engage directly with suppliers to agree appropriate next steps and support remediation. In cases where issues are not adequately addressed or where repeated non-compliances occur, risks may be escalated internally for further review and action. We prioritise working with suppliers to remediate issues rather than exiting the relationship as engagement is typically more effective in driving meaningful change.

Collaborative Risk Management

Our due diligence framework is strengthened through collaboration with external experts and industry initiatives that provide regional and specialist thematic insight. These partnerships support improved understanding of systemic risks and help reinforce effective remediation and capacity building across key sourcing countries.

Please see pages 22 and 23 for more information on all our partnerships.

Risk Assessment & Due Diligence

ASOS Own Brands Audit Approach

We use a combination of in-country colleagues and trusted third-party auditors to assess the social and labour standards in our factories. These assessments are carried out against relevant local and international standards, as well as our Code of Conduct and audit methodology.

Audit Partners

We take a country-specific approach to auditing, tailoring our model to reflect the unique social, regulatory, and operational contexts of each region. This ensures that our assessments are relevant, robust, and sensitive to local conditions. Our core audit partners include:

—The Reassurance Network

—LRQA

—Partner Africa

—RK Consultancy

In-Country Partners

In addition to our audit partners, we collaborate with a range of in-country improvement programmes to strengthen working conditions and support remediation efforts:

—ILO Better Work across Bangladesh, Pakistan, Cambodia & Vietnam

—International Accord initiatives in Bangladesh and Pakistan

—Stronger Together in the UK

Total Number of Factories Audited Per Sourcing Country (FY25-26)

CHINA 158	ITALY 6	UNITED KINGDOM 11
TURKEY 117	SPAIN 4	SRI LANKA 9
INDIA 71	BULGARIA 3	VIETNAM 8
BANGLADESH 38	ALBANIA 3	PAKISTAN 2
ROMANIA 18	CAMBODIA 2	MADAGASCAR 1
MOROCCO 18	MAURITIUS 2	PORTUGAL 1

Risk Assessment & Due Diligence

Goods not for Resale (GNFR)

Over the past year, we have taken important steps to strengthen our understanding of our GNFR supply chain, including mapping key procurement categories, reviewing existing due diligence processes, and improving our visibility of associated risk areas.

This work has helped us build a clearer picture of where our exposure is greatest and where our controls need to be developed and strengthened.

We recognise that this is an early stage of development, and there remains significant work ahead to further embed effective due diligence practices and enhance oversight across all areas of our GNFR supply chain. This is important as these industries are among the highest risk for modern slavery and labour exploitation: they often include complex subcontracting chains, with limited visibility of labour conditions and recruitment practices.

Supply Chain Mapping

This year we began mapping our GNFR supply chain from a human rights perspective, with an initial focus on transportation and third-party logistics (3PL) suppliers. This includes our warehouse, logistics and delivery solutions partners. Improving transparency is essential to better identify where labour exploitation risks may exist, strengthen supplier accountability, and ensure that appropriate due diligence and mitigation measures can be applied.

Site Visits

Our human rights team also conducted site visits across our logistics operations to build relationships with key partners and strengthen our understanding of conditions on the ground. We believe a collaborative approach is essential to driving meaningful and lasting change, working in partnership with suppliers rather than relying on formal audit mechanisms.

International Transport Workers Federation (ITF)

Project Roadmap

Following the signing of our agreement with the ITF, we established a joint roadmap to guide the initiatives we will deliver together over the coming year. This work is focused on strengthening our understanding of worker risks across our transport and logistics operations and helping to ensure accountability for actions taken.

Maritime Health Checks

As part of our agreement with the ITF, we carry out an annual maritime health check. We share shipping data to enable the ITF to identify vessels operating without an ITF collective bargaining agreement and assess potential worker risks on board. This also helps identify issues that may already have been addressed through the ITF's engagement.

This level of transparency strengthens oversight of maritime labour conditions and supports more targeted action, including remediation, to protect workers across our maritime supply chain.

Transportation Working Group

As part of our agreement with International Transport Workers' Federation, we have established a dedicated working group that meets every six months to review our project roadmap, discuss the progress of ongoing initiatives, and align on priorities and next steps. The working group brings together members of the ASOS Human Rights team, ITF representatives, and colleagues from other relevant areas of the business as required.

Shipyard Visit

In July 2026, a member of our Human Rights team shadowed an ITF inspector during a shipyard inspection to better understand their processes and how inspections are carried out on the ground. This provided valuable insight into how the ITF operates in practice and forms an important part of strengthening our risk awareness and understanding of how workers are protected during shipyard inspections. More information on this visit can be found on page 21.

Risk Assessment & Due Diligence

Partner Brands

We take a risk-based approach to identifying and managing modern slavery risks across partner brands in both fashion and non-clothing categories. We are continuing to strengthen our approach in this area through enhanced due diligence tools and data-led controls, improving supply chain visibility and enabling more targeted risk assessment and mitigation.

Human Rights and Environmental Due Diligence Framework

Our Human Rights and Environmental Due Diligence (HREDD) Framework underpins our risk assessment approach, covering partner brands across fashion and non-clothing, including agents and distributors. It drives continuous improvement, strengthening oversight of extended supply chains and reinforcing our commitment to identifying and mitigating modern slavery risks.

Fashion Brands Portfolio

In FY26, we strengthened our risk-based due diligence across fashion brands, with a focus on improving supply chain visibility and earlier risk identification. We expanded the use of self-assessment data, including the Retailer Brand Due Diligence Questionnaire and third-party disclosures, to identify higher-risk areas and support prioritisation.

We also enhanced our escalation pathways and monitoring of corrective actions, enabling more structured remediation and providing better insight to inform continuous improvement of our approach.

Non-clothing

In FY25, we developed a tailored approach for non-clothing products, aligned to distinct category risks. In FY26, this approach was further strengthened through ongoing horizon scanning to reflect evolving regulatory expectations.

This has informed updates to our due diligence processes, including the development of a new iteration of our Self Assessment Questionnaire (SAQ), ensuring partners are assessed against emerging human rights and modern slavery risks.

Continuous Improvement

When non-compliances are identified through onboarding or ongoing due diligence, we require Corrective Action Plans (CAPs). These are tracked through live dashboards to ensure timely remediation, clear accountability and structured oversight, with active monitoring and escalation supporting effective risk management and governance.

High-Risk Countries

Our approach is guided by our policy on high-risk and conflict-affected areas. Where elevated risks are identified, we engage directly with relevant partners to understand supply chains, review existing controls and apply enhanced due diligence to identify and address modern slavery risks.

Adverse Media and Horizon Scanning:

To proactively manage ongoing modern slavery risks across our supply chain, we conduct targeted, risk-based weekly adverse media scans. Using AI tools to expand coverage, we horizon-scan for emerging issues. Findings are centrally logged and regularly reviewed, with clear assessment, escalation and mitigation processes supporting effective, ongoing risk management.

Retailer Roundtable (RRT) Working Group

We are part of a cross industry working group, led by The Industry We Want, bringing together retailers to discuss common challenges in due diligence and share insights on human rights and environmental risks in a pre-competitive space. This supports our approach to identifying and reviewing modern slavery risks and broader HREDD practices across partner brand supply chains.

Case Study: The Centre for Child Rights and Business- Gender Transformative Programme

In partnership with The Centre for Child Rights and Business, ASOS supported the implementation of a Gender Transformative Programme in one factory in East Asia between August 2024 and January 2026. The programme aimed to advance gender equality and equity and to empower female workers at the factory. An initial needs assessment identified opportunities to strengthen awareness of gender equality and equity, gender-related policies, as well as factory grievance mechanisms and worker-management dialogue.

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The programme included management training, worker training, policy revision, Training of Trainers, Gender Ambassador capacity building and Gender Action Activities. During the programme, five factory policies and procedures were revised, five factory trainers were trained to deliver internal training, and eight Gender Ambassadors were selected from across the factory.

The factory delivered four internal worker training sessions, reaching 219 workers. Training covered topics including gender equality and equity, gender-based discrimination and harassment and workplace reporting mechanisms.

Key findings from the final evaluation included:

- Awareness of the factory's gender-related policies increased from 72% to 96%.
- Awareness of the factory grievance mechanism increased from 65% to 94%.
- Awareness that mothers can take breastfeeding breaks during working hours increased from 21% to 96%.
- The proportion of workers who stated they would report incidents of gender-related harassment or discrimination increased from 80% to 94%.
- The proportion of workers who would recommend the factory to friends or relatives increased from 38% to 88%.
- Trust in the factory management team increased from 94% to 98%.
- 100% of surveyed participants reported that the programme had been effective in improving the workplace environment for all workers.

Alongside the training programme, Gender Ambassadors led four factory-based activities involving 139 workers. Activities focused on topics including grievance mechanisms, revised policies and procedures, gender equality in the workplace and equality at home through the sharing of unpaid work.

The programme demonstrated how a collaborative, gender-transformative approach can strengthen workplace awareness, improve communication between workers and management, and support a more inclusive working environment. By embedding knowledge, revising policies, and building internal capacity through factory trainers and Gender Ambassadors, the factory is well positioned to continue promoting gender equality and sustaining these positive outcomes over the long term.

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Case Study: One Retail Hub and Retailer Brand Due Diligence Questionnaire Launch

As a global retailer working with a diverse portfolio of partner brands, we require an approach to understand human rights risks and respond to evolving legislative expectations across supply chains. Feedback from partner brands, alongside engagement through a Retailer Roundtable, highlighted duplication and variation in due diligence questionnaires across the industry.



In February 2026, ASOS, alongside other retailers, Cascale and Fair Wear, announced the launch of a unified, OECD-informed Retailer Brand Due Diligence Questionnaire (RBDDQ). In parallel, TrusTrace developed the supporting digital platform, One Retail Hub (ORH), through which brands submit and share due diligence information in a consistent format.

Within this initiative, the RBDDQ was introduced as the first module, focused on Human Rights and Environmental Due Diligence (HREDD) for fashion brands. The RBDDQ builds on existing self-assessment approaches and provides a common framework of questions covering governance, supply chain transparency and risk management processes.

Responses are ingested through ORH, which standardises the data and uses AI-assisted analysis to support risk assessment. Internally, the data is then assessed using our risk matrix to generate risk scoring and gradings based on reported disclosures. This information is reviewed alongside existing due diligence inputs to identify reported gaps, recurring themes and areas requiring follow-up, including those linked to forced labour risk and broader HREDD requirements.

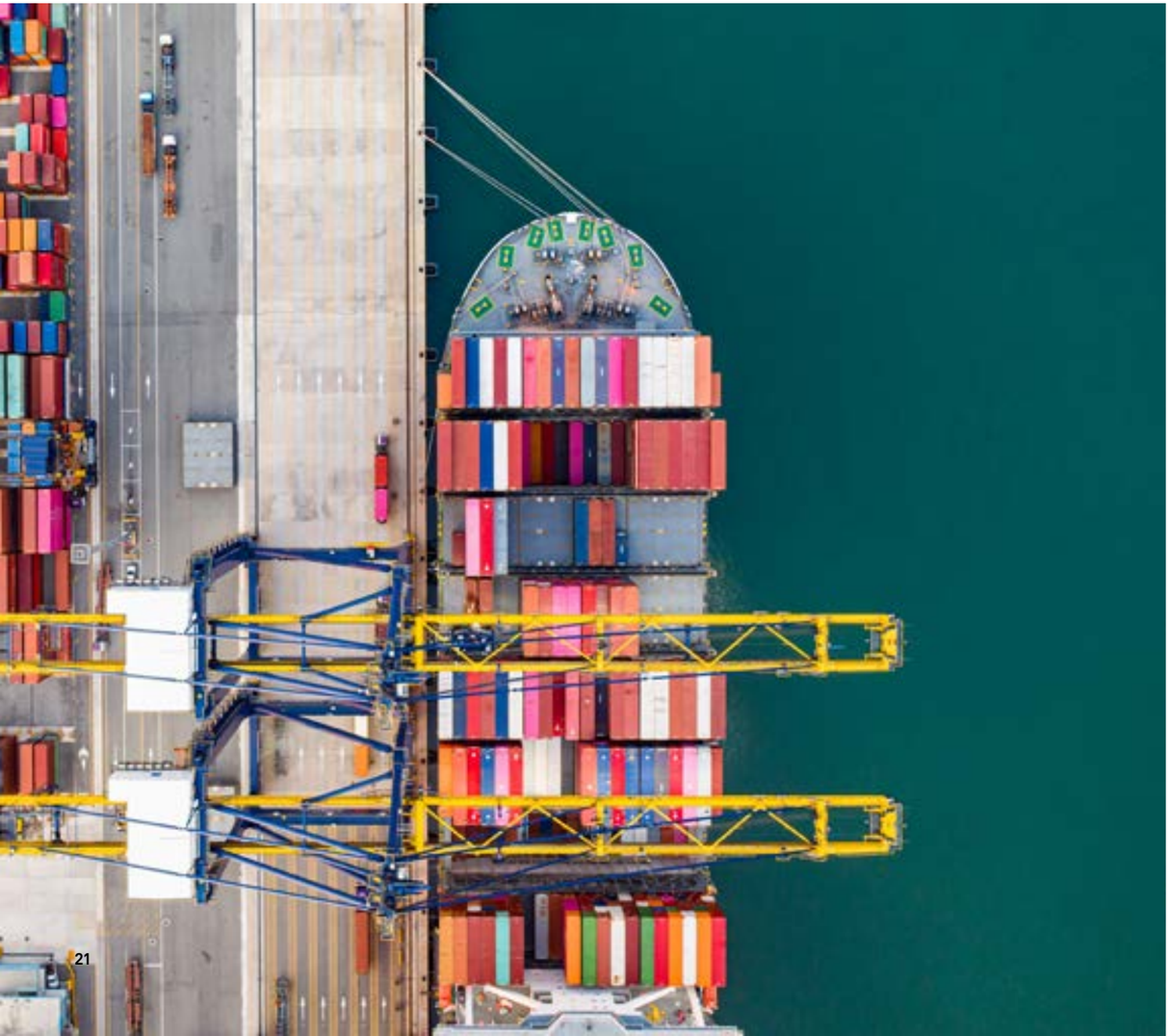
Outputs from this process inform engagement with partner brands, including follow-up discussions and the application of corrective action plans where additional information or actions are required. These actions relate to areas such as due diligence processes and supply chain visibility.

This approach establishes a consistent structure for collecting and reviewing due diligence information, supporting ongoing engagement on modern slavery and human rights risks across partner brand supply chains.

Case Study: International Transport Workers' Federation Shipyard Visit

In July 2026, a member of our Human Rights team spent a day shadowing an International Transport Workers' Federation (ITF) inspector during a shipyard visit to gain first-hand insight into their role and the vital work they do to protect workers' rights. ASOS has a formal partnership agreement with the ITF, supported by a jointly agreed roadmap of activities designed to strengthen collaboration and deepen our understanding of workers' rights within the transport sector. This shipyard visit formed part of that roadmap and represented an important opportunity to build our knowledge and strengthen our understanding of the human rights risks faced by transportation workers.

INTERNATIONAL TRANSPORT WORKERS' FEDERATION



Businesses do not typically include transportation and logistics workers within the scope of supply chain mapping and human rights due diligence activities, limiting their opportunities for direct engagement with these workers and their understanding of the realities of their working lives. Spending time alongside an ITF inspector provided valuable insight into an area of our supply chain that can often feel removed from our day-to-day operations, and a much deeper appreciation of the practical challenges involved in protecting workers across the maritime sector.

During the visit, we accompanied an ITF inspector throughout a shipyard inspection, observing how worker welfare concerns are assessed in practice and reviewing collective bargaining agreements and inspection processes to better understand how concerns are identified, investigated and resolved. We also gained a broader understanding of the role ITF inspectors play around the world. Based in ports globally, they act as a trusted and independent point of contact for maritime workers, monitoring working and living conditions, investigating concerns, supporting workers to raise grievances and helping them access remedy where issues arise.

Maritime workers often operate in environments where they can be isolated, and the highly mobile nature of the work can make it difficult for concerns to be identified and addressed. Throughout the visit, it was clear that inspectors play a critical role in bridging that gap. Through their knowledge, professionalism and commitment, they help workers raise concerns with confidence. It was impressive to see the trust they have built with workers and the practical impact they have in improving working conditions and supporting the protection of workers' rights.

For our Human Rights team, the visit provided valuable context for the work we undertake with the ITF as part of our broader human rights due diligence approach. It reinforced the value of our partnership with the ITF and highlighted the essential role they play in advancing workers' rights across the transportation sector.

The visit shows how collaborative partnerships help build a more informed and effective approach to identifying and addressing human rights risks.

Partnerships

Our human rights partnerships help us turn our commitments into action and meaningful change. Working with expert organisations, trade unions and civil society brings independent insight and local knowledge that strengthens how we identify risks, understand workers' experiences, and apply our standards in practice. This external scrutiny helps hold us accountable for the decisions we make and the outcomes we deliver for workers across our supply chains.



Organisation	Summary of Partnership
ACT on Living Wages	ACT is a global agreement between brands and IndustriALL Global Union to advance living wages for workers in textile, garment, and footwear supply chains. As a signatory, we commit to aligning our purchasing practices to support improved wages and working conditions.
Anti-Slavery International	Anti-Slavery International is a non-governmental organisation dedicated to tackling modern slavery. Through our "critical friend" partnership, we receive independent guidance to strengthen our approach to identifying, preventing, and addressing modern slavery risks.
Bangladesh RMG Sustainability Council	A tripartite initiative involving the Bangladesh RMG industry, brands, and trade unions that carries out factory safety inspections, training, and an independent worker safety complaints mechanism. In Bangladesh, we work exclusively with RSC-certified factories.
Better Work	A joint initiative of the International Labour Organisation (ILO) and the International Finance Corporation (IFC) that brings together stakeholders to improve working conditions in global apparel and footwear supply chains. In Bangladesh, Pakistan, Cambodia, and Vietnam, we require eligible factories to participate in the Better Work Programme.
Ethical Trading Initiative	The Ethical Trading Initiative (ETI) is a global alliance of companies, trade unions, and NGOs working to uphold workers' rights. ASOS aligns its ethical trade programme with the ETI Base Code, based on ILO conventions, and works through the ETI alongside unions and civil society to drive systemic improvements and strengthen accountability in global supply chains..
Fashion Workers Advice Bureau Leicester	The Fashion Workers Advice Bureau Leicester (FAB-L) is a community-led initiative that provides free advice and support to garment workers on workplace and welfare issues. ASOS co-funds FAB-L and works with its representatives, trade unions, and UK factories to help ensure workers can access its services.
GoodWeave International	GoodWeave is a non-profit organisation working with brands and factories to prevent child, forced, and bonded labour. ASOS partners with GoodWeave in Northern India and Bangladesh to assess and address labour risks in selected garment supply chains.
IndustriALL	We have an ongoing partnership with IndustriALL, a global trade union representing workers across the manufacturing, mining, and energy sectors worldwide. Our Global Framework Agreement with IndustriALL, first signed in 2017 and recently renewed, supports and safeguards workers' rights to freedom of association and collective bargaining across our supply chain.
International ACCORD	Established in 2013, the Bangladesh Accord significantly improved factory safety, saving lives and empowering workers to refuse unsafe work, while also supporting trade union rights. Expanded to Pakistan in 2023, ASOS is a signatory to the International Accord and requires factories in both Bangladesh and Pakistan to participate in the programme.

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International Transport Workers' Federation	The International Transport Workers' Federation (ITF) is a global trade union federation representing transport workers worldwide. Through our partnership with the ITF, including a legally binding agreement signed in FY25, we work to protect transport workers' rights and strengthen the safety, resilience, and sustainability of our transport supply chains.
KADAV	KADAV (Women's Solidarity Foundation) is a civil society organisation in Turkey that supports women affected by violence and discrimination by connecting them to appropriate support networks. KADAV also supports the implementation of our Child Labour and Remediation Policy through risk assessments and remediation support.
The Centre	The Centre supports ASOS in strengthening child rights across our supply chains by identifying and addressing child labour risks and providing guidance on effective remediation. Through this partnership, we reinforce a child-centred approach to human rights due diligence and responsible business practices.
Stronger Together	Stronger Together is a not-for-profit organisation specialising in responsible recruitment, fair work and tackling labour exploitation. ASOS sponsors Stronger Together's UK Apparel and General Merchandise Programme, providing ASOS and our UK supply chain with access to training, resources and practical guidance to help strengthen responsible recruitment practices and promote fair working standards.
Unseen	Unseen is a UK-based anti-slavery charity providing survivor support and operating the Modern Slavery and Exploitation Helpline. Through our partnership, ASOS can monitor and respond to reported modern slavery and child labour risks linked to our supply chain. Both our Human Rights and Partner Brands teams actively engage with Unseen to support this work.
The Industry We Want (TIWW)	A multi-stakeholder initiative driving industry-wide progress across the garment and footwear sector. We participate in discussions within the Retailer Roundtable facilitated by TIWW, focusing on shared human rights due diligence challenges and approaches.
Slave-Free Alliance	A new partner of ASOS, Slave-Free Alliance is a social enterprise and part of Hope for Justice, supporting businesses to strengthen human rights due diligence, address modern slavery risks, and improve worker protection across their operations and supply chains.



Partnerships

IndustriALL Global Union is an international trade union federation representing over 50 million workers in 140 countries across sectors such as textiles, garments, chemicals, energy, and manufacturing. Its mission is to promote and defend workers' rights globally, including freedom of association, collective bargaining, and safe working conditions.

IndustriALL works with brands, suppliers, and unions to ensure that workers can organise freely and negotiate fair terms without fear of retaliation or discrimination. We currently have more than 40 GFAs with companies from different industries.

"Renewing our GFA with ASOS reflects years of joint work and shows that lasting change comes from strong implementation and monitoring, not voluntary pledges. It demonstrates a sustainable approach to labour rights, ensuring that trade unions can represent workers effectively and that their voices are heard on the ground in supplier factories.

The renewed agreement covers all core International Labour Organization (ILO) conventions, including Convention 190 on violence and harassment, reinforcing commitments to workers' rights, trade union access and responsible supply chain practices.

ASOS has remained the only ecommerce brand to hold a GFA with IndustriALL since signing its previous GFA in 2017"

Christina Hajagos-Clausen
– Director, Textile and Garment Industry, IndustriALL

The International Transport Workers' Federation (ITF) was established in 1896 and is a global trade union federation representing transport workers across sectors including maritime, road, rail, aviation, and logistics. It brings together trade unions from around the world to advocate for fair working conditions, decent pay, and the safe and equitable treatment of transport workers.

In 2025, ASOS signed a formal agreement with the ITF to strengthen our commitment to protecting workers' rights within our transportation supply chain. The agreement supports closer collaboration on labour standards across transport and logistics and reinforces our approach to identifying and addressing human rights risks affecting workers involved in the movement of our goods.

"The legally-binding agreement with ASOS is already delivering tangible benefits for logistics workers transporting the brand's goods across borders. Through regular analysis of ASOS cargo data and maritime shipping routes against ITF inspectorate data, the ITF has been able to help identify risks to seafarers on ships moving cargo in the company's global supply chains. This exercise has also resulted in even more seafarers transporting the company's goods being covered by ITF-acceptable collective agreements or national collective agreements, as appropriate.

We are pleased to be expanding our cooperation to other transport and logistics sectors, including warehousing and road transport. We are proud to work with ASOS and are buoyed by the company's continued commitment to worker-centric and action-oriented human rights due diligence."

Ruwan Subasinghe
– Legal Director, ITF

Training & Capacity Building

Training and capacity building play a vital role in strengthening our approach to human rights due diligence both internally and across our supply chain. By equipping both employees and external partners with the knowledge and tools to identify, address, and mitigate human rights risks. Increased awareness helps build greater accountability and reinforces ASOS' commitment to preventing modern slavery and child labour while promoting responsible business conduct across our global supply chains and operations.



Modern Slavery and Child Labour	All ASOS employees are required to complete Modern Slavery and Child Labour training annually. Training is reviewed to ensure we meet evolving legislation, emerging risks, and industry best practice. The training focuses on recognising indicators of modern slavery, supporting effective remediation, and strengthening supply chain due diligence. This ensures our teams remain well equipped to identify risks early, respond appropriately, and uphold our commitment to ethical and responsible business practices.
Living wages and purchasing practices	As an ACT signatory brand, we have dedicated training modules to build awareness and understanding of living wages and responsible purchasing practices for our product teams. These modules provide guidance on how teams can support the payment of higher wages, including best practices around supplier payment terms, order forecasting, and labour costing.
Modern Slavery Toolbox	In FY26, we launched a Modern Slavery Toolkit to support suppliers in identifying, preventing and addressing modern slavery risks across their operations and supply chains. The toolkit provides practical guidance on recognising forms of modern slavery and indicators of exploitation, implementing a four-step due diligence approach, and strengthening access to effective remedy through grievance mechanisms. It also supports suppliers in meeting evolving regulatory requirements, including the UK Modern Slavery Act and EU Forced Labour Regulation.
GFA FOA Supplier Training	To support implementation of ASOS' Global Framework Agreement with IndustriALL, we developed mandatory training on freedom of association, collective bargaining, and supplier responsibilities. The training was developed in collaboration with IndustriALL and rolled out to the top 20 suppliers in our supply chain. It helps embed the commitments set out in the agreement, supports consistent awareness and accountability, and reinforces engagement with ASOS' human rights expectations.
Partner Brands	This year, we strengthened training for both internal teams and brand partners to support our updated onboarding and due diligence approach, with a focus on building understanding and embedding HREDD in practice. Within ASOS, we delivered training on minimum requirements, onboarding processes and use of One Retail Hub, supported by the Brand Onboarding Hub and weekly drop-in sessions. This supported capacity building within our product teams, enabling more informed onboarding discussions and earlier identification of potential risks, including modern slavery and child labour. We also expanded our Sustainability Learning Hub, alongside targeted Small and Medium Enterprises (SME) engagement, with a dedicated traceability breakfast, simplified materials and support sessions. Webinars and platform demos on One Retail Hub supported brands in completing the RBDDQ and understanding how improved traceability supports identification and management of modern slavery risks

Monitoring & Evaluation

Effective monitoring and evaluation are essential components of our approach to identifying, preventing, and mitigating modern slavery and child labour risks. They ensure that due diligence and risk assessment processes are regularly reviewed, tested, and improved. By consistently monitoring the effectiveness of our controls and evaluating outcomes across our supply chains, we can identify gaps, respond to emerging risks, and strengthen our preventative measures over time.



TrusTrace

We have partnered with TrusTrace to strengthen our due diligence processes and enhance how we monitor and evaluate risk through improved supply chain traceability. The platform will enable us to collect, verify, and connect supplier information across multiple tiers of our supply chain. This improved visibility will help us monitor and evaluate potential issues more effectively, supporting more consistent and informed decision-making across our operations.

Audit Non–compliances

We monitor audit non-compliances across our operations and supply chains to identify recurring issues, track remediation efforts, and better understand patterns of risk, including any heightened country specific vulnerabilities.

This process helps us assess areas where additional focus, support, or improvements may be required, while strengthening our approach to managing operational and supply chain risks.

Non-compliance findings are reviewed to understand underlying causes, evaluate the effectiveness of corrective actions, and support continuous improvement. By analysing trends over time, we aim to identify areas of potential vulnerability, improve risk management processes, and promote consistent standards across our operations and supply chain networks.

Local Stakeholder Engagement

We recognise that effective monitoring of modern slavery and child labour risks requires strong local insight and ongoing engagement within the countries where we operate. In-country support from our network of partners, trade unions and NGOs plays an important role in helping us identify emerging risks and strengthen the oversight within our supply chain.

These relationships provide valuable channels for feedback and accountability. By working collaboratively with organisations that have direct knowledge of local contexts and worker experiences, we are better able to monitor compliance and support continuous improvement.

Governance

Common risks identified through grievance mechanisms and audit non-conformities are monitored and tracked to help identify recurring themes, emerging issues, and areas requiring additional focus. Regular reporting on these trends is provided to senior leadership and the Board, supporting oversight, accountability, and informed decision-making in relation to modern slavery and child labour risks and mitigations.

Partner Brands

We monitor the effectiveness of our due diligence and risk assessments through the outcomes of Corrective Action Plans (CAPs) and case resolution. Non compliances identified during onboarding and ongoing due diligence are issued as CAPs, while adverse media and whistleblowing cases are tracked through to resolution. Performance is assessed through closure rates, timeliness, severity and repeat findings, enabling us to evaluate the effectiveness of our controls in identifying and remediating risks, and to drive continuous improvement of our due diligence approach.

Monitoring & Evaluation

Whistleblowing and Grievances

We maintain a comprehensive framework of whistleblowing and grievance mechanisms to ensure that all workers across our supply chain can safely report concerns and access remedy. These systems are vital for identifying labour rights violations and ensuring that our operations remain transparent and accountable.

Recognising that a single approach cannot address the complexities of a global supply chain, we utilise diverse, country-specific mechanisms. This ensures that our reporting channels are culturally appropriate and available in local languages. Our mechanisms include:

- **RMG Sustainability Council (RSC):**
  Provides an independent channel for safety and labour complaints for garment workers in Bangladesh.
- **FAB-L:**
  Offers dedicated support and resources for workers within our UK supply chain.
- **Unseen:**
  Operates the UK Modern Slavery & Exploitation Helpline alongside providing safehouses and community support for survivors.
- **Timby:**
  In August 2026, we partnered with Timby and will begin a phased rollout across our India and UK supply chains in FY27. The platform will provide workers with accessible and confidential channels to raise concerns and share feedback, with coverage expanding over time.

NO. OF CONCERNS RAISED

59

NO. OF CONCERNS CLOSED

54

CURRENT OPEN GRIEVANCES

5

During the reporting period from September 2025 to August 2026, ASOS received a total of 59 grievances, with over 90% successfully resolved and closed. This high closure rate demonstrates the effectiveness of the grievance process and ASOS's continued focus on responding to and addressing concerns raised by workers.

The 5 remaining open cases were all raised within the last 4 months of the reporting period. They are currently progressing through the established resolution process, with appropriate follow-up continuing to support timely closure.

The majority of grievances were related to pay, including concerns around unpaid wages and separation benefits. Bangladesh recorded the highest number of grievances during the reporting period.

These grievances provide valuable insight into areas where continued engagement with suppliers can help strengthen our processes. Grievance data can also help identify trends, inform preventative measures and highlight where grievance mechanisms may need to be strengthened or expanded across our sourcing countries.

Child Labour Remediation

Child labour is a serious human rights violation and has no place in ASOS' supply chain. Our approach to child labour and modern slavery is rooted in our commitment to fair, safe and responsible business practices.

Child Labour Policy

Our child labour policy and practices are designed to protect the rights and welfare of all, particularly those who are vulnerable to exploitation and modern slavery.

We have a comprehensive policy to address child labour risks across our operations and supply chains. The policy includes:

- Prohibiting the recruitment of young migrant workers through labour agents.
- Ensuring that no children are involved in the manufacture of any ASOS products.
- Conducting risk reviews and working in partnership with child-focused organisations, including the Centre for Child Rights and Business (CCRB), to help guide our approach.
- Implementing a remediation process if child labour is identified in the supply chain. This process is designed to:
  - Safeguard the wellbeing, rights and best interests of the child.
  - Establish clear roles and responsibilities for all parties involved in identifying, responding to, and remediating cases of child labour.
  - Provide a transparent and consistent framework for effective remediation.
  - Mitigate the risk of child labour recurring within ASOS's supply chain.

Remediation

Crucially, we do not walk away from child labour issues but remain in place to ensure effective remediation is carried out.

During this reporting period, we identified one case of child labour within our supply chain. Working with our local partners, we implemented our established child labour remediation policy. This includes supporting the child's education, providing a wage to their family that is above the local minimum wage, and closely monitoring the child's wellbeing throughout the remediation process.

When remediation is carried out effectively, with a needs-based and rights-based approach, it can have a significant and lasting positive impact on everyone involved. Our child labour remediation programme is a well-established initiative, supported by local stakeholders and delivered in partnership with our independent women's organisation partner. It has been in place for a decade and has had a significant impact.

Our remediation programme includes tailored support to help children re-enter school, build literacy skills, develop confidence and form friendships. This support is particularly important given the disruption to their education and the challenges of transitioning from their mother language to a new language and schooling system.

We are pleased to share that three of the children supported through the programme are now studying at university, pursuing degrees in computer engineering, nursing and midwifery. Their progress is a powerful reminder of why effective remediation matters. When children are supported back into education with the right care, resources and partnerships, the impact can be life-changing.

Strengthening Child Labour Due Diligence

In July 2026, ASOS partnered with CCRB to support the Bangladesh Child Rights Action Hub, a collaborative initiative designed to prevent and remediate child labour risks further down the textile supply chain.

The programme combines supplier mapping, capacity building, remediation support, and practical factory-level interventions to strengthen child labour due diligence beyond Tier 1. It will initially be rolled out with selected strategic suppliers in Bangladesh, with a view to strengthening visibility, capability and responsible business practices across the lower tiers of our supply chain over time.

Next Year

ASOS Own Brands

Supplier Conferences

Regional supplier conferences to refresh suppliers' knowledge of our policies, reinforce key expectations, and provide updates on priority human rights issues.

Grievance Mechanisms

Focus on grievance mechanisms and supplier training on our salient human rights issues, building supplier understanding and capability to identify, prevent, and address risks within their operations.

Capacity Building

Focus on capacity building for suppliers to effectively resolve worker grievances, strengthen processes, and support timely and appropriate remediation where issues are identified.

Stakeholder Relationships

Establishing strong local stakeholder relationships in new sourcing countries to support effective risk identification, strengthen local understanding, and enable more informed risk mitigation.

Partner Brands

Systems and Data Capabilities

In the coming year, we will continue to develop our systems and data capabilities across partner brands, including enhanced automated analytics tools and platform integration.

This will support improved visibility of supply chain data and risk identification across human rights, alongside broader areas such as chemical and packaging compliance, enabling a more consistent, data-led approach to due diligence and risk assessment.

GNFR Supply Chain

Supply Chain Mapping

We will expand our supply chain mapping to include additional GNFR categories. This will help develop a more comprehensive understanding of risk across our operations.

GNFR Internal Training

We will deliver targeted training for GNFR teams operating on the ground. This will help them recognise potential indicators of modern slavery and labour exploitation and increase awareness of higher-risk activities.

Site Visits

We will continue to undertake site visits across our operations. These visits will help strengthen our understanding of working conditions on the ground, build relationships with key partners, and improve visibility across our GNFR supply chain.

Slave-Free Alliance

Through our partnership with Slave-Free Alliance, we will identify opportunities to strengthen our human rights due diligence, enhance our understanding of emerging risks and inform the ongoing development of our approach to preventing and addressing human rights impacts in GNFR industries.



This Modern Slavery Statement is published in accordance with:

- Modern Slavery Act 2015 (UK)
- Fighting Against Forced Labour and Child Labour in Supply Chains Act (Canada)
- The Modern Slavery Act 2018 (Australia)

This statement is applicable for the period of September 2025 to August 2026.

This Statement was approved by the Board of Directors of ASOS plc on 05 November 2026.

For and on behalf of ASOS plc:



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