

# Supplier Code of Conduct

Our uncompromising commitment to excellence and ethical conduct by our suppliers

JANUARY 2024



# Our supplier code of conduct



## Standard of conduct

Grant Thornton LLP and its subsidiaries (“Grant Thornton”) are committed to the highest level of ethical conduct and social and environmental responsibility. This Supplier Code of Conduct (the “Code”) is an extension of our core values: Collaboration; Leadership; Excellence; Agility; Respect and Responsibility, which are embedded in the firm’s culture.

It is Grant Thornton’s expectation that each Supplier and Representative (as defined below) it engages will embody these qualities. Although we recognize that our Suppliers are independent entities, their actions may impact Grant Thornton and/or its reputation. Grant Thornton expects Suppliers to have policies and procedures in place that exemplify this Code. Accordingly, Grant Thornton expects Suppliers to take reasonable steps to adhere to the obligations in this Code and to communicate this Code to Representatives and related entities (including fourth parties) who support those Suppliers in providing goods or performing services or undertaking any activity for or on behalf of Grant Thornton.

“Supplier” means any individual or entity that (a) provides a good or service to Grant Thornton, or (b) indirectly or directly undertakes any activity for or on behalf of Grant Thornton. “Representative” means any individual who (a) is an employee, independent contractor or other affiliate of Supplier, or (b) has entered into a written or oral contract with Supplier to perform work for Supplier. Representatives include, but are not limited to, Supplier’s officers, directors, partners, principals, employees, suppliers and independent or sub-contractors.



## Compliance with laws

Supplier and its Representatives must comply with all relevant laws, regulations and directives applicable to its business in the country or countries in which they operate, including but not limited to applicable economic sanctions and export control laws and regulations, the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act of 2010 and all other applicable anti-bribery and anti-corruption laws.



## Integrity and ethics

Grant Thornton is honest and fair in its relationships with its clients and vendors, and we strive to provide the highest quality of service to our clients. Grant Thornton seeks to engage with Suppliers that conduct business with ethical standards consistent with its own. We build our relationships with clients and vendors on transparency, mutual trust, and open communication. Honesty and fairness are equally important in dealing with each other and is what Grant Thornton expects from its Suppliers.

### Business integrity

Integrity is vital for sustainable relationships. Grant Thornton expects Suppliers to operate ethically, encourage honesty, equality and transparency, and to uphold the highest standards of ethical and fair business practices. Supplier shall maintain and use reasonable policies and procedures aimed at preventing bribery in all forms and to support efforts to combat all forms of fraud, corruption, extortion, embezzlement, and influence peddling. Suppliers shall not engage in or assist another party to engage in money laundering, terrorist financing or other financial crimes. Suppliers should refrain from accepting or giving any gifts, favors, payments, gratuities or excessive entertainment, loans or anything of value with a purpose of obtaining any improper advantage or influence for the Supplier, Grant Thornton or any other party with any client, prospective client or other party or that create any appearance of impropriety.

### Fair competition

Grant Thornton expects Supplier and its Representatives to conduct their business consistent with fair competition and business practices, and to comply with applicable fair competition and anti-trust laws and regulations.

## Conflicts of interest

Supplier must not allow bias, conflict of interest, or inappropriate influence of others to improperly affect its responsibilities and professional judgements. Supplier must disclose all potential conflicts of interest, including those in which Supplier may have been placed inadvertently due to either business or personal relationships with Grant Thornton's clients, vendors, business associates, or competitors, or with Grant Thornton employees or personnel.

Neither Supplier nor its Representatives may act on behalf of Grant Thornton in any transaction or business relationship involving themselves or members of their family, or other persons or organization with which they or their family have any significant personal connection or financial interest.

## Confidentiality and intellectual property

Intellectual property rights of Grant Thornton and its clients will be respected. The use and transfer of technology and knowledge must be carried out using standards consistent with this Code and Supplier's contract with Grant Thornton. Supplier shall abide by its obligations regarding the protection, collection, and proper handling of confidential and personal information in the country or countries in which Supplier operates.

## Investigations or legal actions

Supplier is expected to cooperate with Grant Thornton, investigators, law enforcement and regulatory agencies in the event of any investigation of wrongdoing by Supplier or by others doing business with Grant Thornton. Such cooperation includes, but is not limited to, reporting violations of the law and cooperating with law enforcement agencies in their prosecution efforts. Should Supplier receive any subpoenas, regulatory requests or the like concerning Grant Thornton, to the extent permitted by law, Supplier shall promptly notify Grant Thornton of such request.



## Information security and data privacy

Security, privacy, and the protection and availability of data are top priorities for Grant Thornton.

## Cybersecurity

Grant Thornton expects its technology Suppliers that store, transmit or process any firm data (including client data) to design and implement their controls to meet or exceed ISO 27001 and other relevant standards. If Grant Thornton requests Supplier to obtain additional relevant certifications or meet additional relevant standards, Suppliers will make good faith efforts to comply in a reasonable timeframe. All Suppliers are assessed for their compliance to Grant Thornton security policies and applicable standards. In addition, Suppliers with access to client engagement data are required to contractually commit to implementing and maintaining appropriate security and privacy safeguards.

## Data privacy

Suppliers who have access to personal information of Grant Thornton clients or personnel must design and implement policies, procedures, and controls that meet or exceed ISO 27701 or similar standards, and must adhere to all applicable data privacy laws. Suppliers are expected to reasonably cooperate with requests to assist Grant Thornton in honoring data subject access requests and will limit or cease the processing of Grant Thornton personal information upon instruction from Grant Thornton.

## Business continuity

Grant Thornton expects Suppliers to have a business continuity plan in place that addresses how Suppliers will respond to, mitigate, and recover from business disruptions, including considerations for employee and environmental safety and how to resume normal business operations within contractual timeframes. Examples of such events include, but are not limited to, technological failures, supply chain interruptions, natural disasters, epidemics, pandemics, and human-related conflicts such as war, terrorist acts, riots, or other civil unrest.



## Respect in the workplace

A respectful workplace is one that affords employees equal opportunity to pursue their goals in an environment where people are collaborative and respectful of one another. Supplier must foster a culture that promotes equal opportunity for all. Supplier and its Representatives are expected to maintain, comply with and enforce a policy that (a) prohibits discrimination or harassment based on race, color, religion, national origin, citizenship or immigration status, genetic information, age, disability, pregnancy, sex (including transgender status, gender identity or sexual orientation), marital status, veteran status, or any other characteristic protected by applicable laws and (b) prohibits retaliation against individuals who raise concerns regarding discrimination or harassment. Such prohibitions are applicable at all times, including when and wherever Supplier or Representative performs services for or on behalf of Grant Thornton.

Grant Thornton does not tolerate any workplace violence or bullying (whether verbal, physical or otherwise), including threats, threatening behavior, intimidation, or similar conduct. Grant Thornton, in its sole discretion, may remove from the premises or terminate access for any Supplier or Representative who engages in offending behavior.

Grant Thornton expects Supplier to have a policy or procedure in place to provide reasonable accommodations to persons with disabilities (visible and invisible), and that considers inclusion of individuals with diverse abilities when providing products or delivering services to or on behalf of Grant Thornton.

Grant Thornton complies with all applicable labor and employment regulations. Grant Thornton makes every effort to listen and respond to the concerns and needs of our employees, and our policies support a reporting culture that is

free of retaliation. The aforementioned is what Grant Thornton expects from its Suppliers.



## Human rights

Supplier must ensure that it respects the rights of its employees (including, but not limited to, the rights set forth in this Code) and that no exploitation of child labor or any other vulnerable group (e.g., unauthorized immigrants) takes place in its business or its supply chain.

### Child Labor

Supplier is prohibited from using workers under the legal age of employment in any country or local jurisdiction where Supplier performs work for Grant Thornton. If the minimum age of employment is not defined by local jurisdiction, the minimum age of employment shall be 16 years of age. In cases where minors are authorized to work, Grant Thornton expects its Suppliers to observe all legal requirements, particularly those pertaining to required permits, hours of work, wages, and working conditions.

### Forced Labor

Supplier shall not employ or use any form of forced or bonded labor, or other forms of slavery or human trafficking and will take all reasonable steps to ensure that there is no form of forced, bonded or compulsory labor, or other forms of slavery or human trafficking employed or used within its business or in its supply chain. Supplier shall treat everyone with dignity. Supplier shall not demand work from an individual under threat or coercion.

### Compensation and Hours

Supplier and its Representative shall comply with all applicable employment and labor laws, rules, and regulations, including as they relate to work environment and conditions, work hours, pay transparency, wages, and benefits. Supplier shall pay all employees in compliance with applicable wage laws and at least the legal minimum wage.

### Health and Safety

The safety of Grant Thornton personnel and the personnel of its clients and vendors is of the utmost importance to Grant Thornton. Grant Thornton expects Supplier to comply with applicable standards of occupational health and safety at a high level and to provide a work environment that is safe and conducive to good health (e.g., clean and safe facilities, properly maintained equipment, sufficiently lighted and ventilated facilities). Supplier shall take necessary precautions to prevent accidents and work-related injuries. Representatives shall receive adequate and sufficient health and safety training (including practices necessary to mitigate risk) so that they can understand the hazards associated with their activities and their work environment. Firearms and any other weapons are not allowed on any Grant Thornton or its client premises and may not be carried when conducting any Grant Thornton or Grant Thornton client business. No Supplier or Representative is

permitted to use, possess, consume, distribute, sell, solicit or be under the influence of alcohol and illegal drugs (and legal drugs that are not used in a manner consistent with dosage requirements) while in any Grant Thornton or client site. Any Supplier or Representative found to be in violation may be removed from the applicable site and not be allowed to re-enter such site or any other Grant Thornton or client site.



## Environment

Grant Thornton is committed to minimizing our environmental footprint and actively managing our impact on the environment as an integral component of our business strategy. That commitment includes compliance with all applicable environmental laws and regulations; establishing and maintaining appropriate governance and accountability procedures; driving environmentally responsible behavior in our operations; implementing initiatives to minimize our environmental impacts, including our greenhouse gas (GHG) emissions and waste; and engaging with our stakeholders to promote environmental awareness and stewardship.

Grant Thornton also has goals to achieve a 55% absolute reduction of our GHG emissions by 2030 from a 2019 baseline and achieve net-zero emissions by 2050. To achieve these goals will require engagement with our Suppliers to understand the environmental impacts and GHG emissions associated with our purchased goods and services.

Grant Thornton expects Supplier to comply with all applicable environmental laws, regulations and standards in the country or countries in which they operate. Additionally, Grant Thornton encourages Supplier to commit to, and to encourage its suppliers to commit to, minimizing their environmental impacts and GHG emissions by creating and maintaining a GHG emissions inventory covering applicable emissions scopes, setting achievable GHG reduction plans and reporting on progress.



## Diversity and inclusion

Grant Thornton values diversity and inclusion. We have seen firsthand the power of bringing one's whole self to work — from different races, ethnicities, gender identities, disabilities (visible and invisible), nationalities, religions, generations, sexual orientations, backgrounds and experiences and the benefits of the dynamic and innovative environment that results. Our people thrive personally and professionally because all perspectives are valued and heard.

Grant Thornton encourages Supplier to promote equality at all levels and to support diversity and inclusion. Grant Thornton expects Supplier to have an explicit equal opportunity policy supported by training for recruiters and hiring managers and to comply with any applicable mandated affirmative action programs in the country or countries in which they operate.

Grant Thornton further expects Supplier to require its personnel to be familiar with its equal opportunity and anti-

discrimination/harassment policies and receive training on discrimination, harassment and retaliation in the workplace.

## Community involvement

Grant Thornton's commitment to giving back to our communities is more than an aspiration. It is action and purpose rooted in the values we have lived by as a firm for nearly 100 years. These values of Collaboration, Leadership, Excellence, Agility, Respect and Responsibility infuse our work and culture. This enables us to see endless possibilities when we collaborate together, and with our clients, Suppliers and communities, to help make our communities more inclusive and prosperous for all.

Grant Thornton seeks to engage with Suppliers that partner with local businesses, governments, and communities to improve education, culture, and the economic and social well-being of the communities in which they live and serve and encourages Supplier to do so.

## Reporting and non-retaliation

As a Grant Thornton Supplier, your role begins, but does not end with understanding this Code. Supplier is expected to self-monitor its compliance through its own administrative processes and to bring violations or suspected violations of this Code to Grant Thornton's attention, by contacting its primary Grant Thornton contact if appropriate, or by reporting the matter to Grant Thornton's Ethics Hotline accessible [online](#) or by calling 1 866 739 4134. Likewise, if Supplier or a Representative suspect that Grant Thornton personnel or anyone acting on behalf of Grant Thornton has engaged in illegal or improper conduct, Supplier or Representative should report the incident by contacting the Ethics Hotline as noted above. Grant Thornton expressly prohibits, and expects Supplier to expressly prohibit, retaliation against personnel who raise good faith concerns of ethics violations including violations of policy or law, or who participate in an internal or external investigation. Additionally, Grant Thornton makes, and expects Supplier to make, all efforts to protect the confidentiality of those who raise concerns regarding ethical, fraudulent or unlawful activity, and to share information only on a need-to-know basis.

## Monitoring

Suppliers are responsible for monitoring adherence to this Code for themselves and their supply chain, including any third parties with whom they do business, including subcontractors. All Suppliers must be able to demonstrate compliance with these requirements at the request of Grant Thornton.

Grant Thornton may monitor compliance with the principles of this Code by conducting compliance surveys, audits or verifications that it deems appropriate in collaboration with Supplier and Representatives. Supplier shall reasonably cooperate with Grant Thornton in such efforts within an appropriate timeframe.

Suppliers shall take necessary corrective actions to promptly remediate any noncompliance with this Code and will actively engage in any remediation. Grant Thornton reserves the right to terminate business at any time for non-compliance of this Code.

## Continuous improvement

Grant Thornton expects Supplier and Representatives to adhere to and live by the principles set forth in this Code. Grant Thornton expects Supplier to actively monitor and evaluate its related day to day processes and practices with the goal of continuous improvement. This Code is available [online](#) and may be revised and updated by Grant Thornton from time to time.

