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## Introduction

One of BDO's core principles is to operate its business both lawfully and ethically, which includes working with suppliers who are aligned to the same values. BDO expects its suppliers to operate in accordance with applicable laws, respecting individual's human rights, and mindful of environmental and safety impacts of products and services. Therefore, BDO has drawn up a "Supplier Code of Conduct", which sets out the standards expected of any supplier doing business with us

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This Supplier Code of Conduct is applicable to all suppliers who provide goods or services to BDO LLP or any of its subsidiaries, subcontractors, affiliates or agents ("BDO"). BDO's suppliers are also expected to advocate the principles of this Code in their own supply chains.

Suppliers will operate within all applicable laws, rules and regulations and are expected to maintain their own policies and procedures to ensure compliance.

Recognising that there are different legal and cultural environments in which suppliers operate, this Code outlines the core requirements to which suppliers must comply in order to do business with BDO. This Code shall apply to govern the relationship between BDO and its suppliers in respect of the matters set out herein irrespective of any entire agreement or equivalent clause otherwise included in a supplier agreement.

## Ethical Business Practice

Integrity, honesty and ethical conduct of the highest standards are expected in all business dealings. Suppliers are expected to have policies, systems and/or procedures in place to ensure the prevention of unethical business practices, including, but not limited to, human rights abuses, money laundering, fraud, bribery, corruption, and other improper payments, benefits gifts or other inducements.

## Fair Treatment and Equal Opportunity

Suppliers shall provide equal employment opportunity to all applicants and employees regardless of race, colour, sex, sexual orientation, gender identity, religion, creed, national or ethnic origin, age, disability, citizenship status, veteran status, marital status or any other protected class or characteristic under applicable law.

## Wages and Hours

Suppliers shall ensure that working hours, wages and overtime pay in compliance with all applicable laws with the purpose and intention of the relevant law. Workers shall be paid at least the minimum legal wage or a wage that meets local industry standards, whichever is greater. While it is understood that overtime may be required, suppliers shall carry out operations in ways that limit overtime to a level that ensures humane and productive working conditions.

## Forced and Child Labour

Suppliers will not use child, slave, forced or obligatory labour and shall never engage in, or support human trafficking. Suppliers must comply with all applicable laws (including but not limited to the Modern Slavery Act 2015) and reporting requirements concerning slavery, human trafficking, the minimum age of employees and all other applicable child labour laws.

## Health and Safety

Suppliers will provide a clean, safe and healthy working environment to protect the occupational safety of all employees and shall comply with all applicable laws and regulations regarding working conditions. Suppliers must ensure they have the right measures and appropriate health and safety training to prevent accidents and injury at work.

## Discipline

Suppliers should not subject their employees to any form of physical abuse or discipline, or the threat of sexual or other harassment and verbal abuse or other forms of intimidation. Suppliers should ensure that their disciplinary and grievance procedures as well as any whistleblowing procedures are clearly communicated to all employees.

## Sustainability and the Environment

BDO takes its responsibility for protecting the environment seriously and is committed to reducing its own environmental impact. Suppliers commit to proactively cooperating with BDO to reduce BDO's environmental impact through taking all reasonable steps to reduce the environmental impact of the Supplier's own manufacturing process, products and/or services and their waste emissions and at all times employing best practices for sustainability and the environment.

Suppliers must at all times be compliant with local environmental laws and regulations, including those relating to waste disposal, pollution, discharges and air emissions.

BDO encourages all of its Suppliers to demonstrate clear commitment to environmental protection. This may include ISO 14001 certification or an equivalent recognised framework.

Suppliers commit to aligning with the Science Based Targets initiative ('SBTi') by developing targets aligned with the SBTi criteria, and securing public validation of these targets by June 2027. Once validated, Suppliers are expected to actively reduce their greenhouse gas emissions in line with their approved targets. Suppliers must disclose greenhouse gas emissions data annually.

The Supplier is encouraged to register with a globally recognised sustainability rating organisation, such as EcoVadis or equivalent.

The Supplier will support BDO in meeting its Net-Zero targets and broader sustainability objectives by responding to any reasonable requests for information.

## Anti-bribery and Corruption

BDO takes very seriously the need to ensure that business is carried out in an ethical manner. Suppliers should be compliant with all laws, regulations and best practice relating to anti-corruption, including a prohibition on extortion, bribery, facilitation payments or other improper inducements, and should take appropriate steps to ensure that their suppliers are also compliant.

## Facilitation of Tax Evasion

Suppliers must comply fully with all of their obligations in relation to all taxes due within the territories in which they operate or make supplies. Suppliers must not participate in tax evasion nor facilitate tax evasion by others. Suppliers should take appropriate steps to ensure that all who act for or on their behalf also comply with such obligations.

## Failure to Prevent Fraud

From 1 September 2025 there is a new corporate criminal offence of the Failure to Prevent Fraud. All our Suppliers are required to maintain robust fraud prevention measures, uphold the highest standards of ethical conduct and collaborate with BDO to mitigate fraud risks.

## Freedom of Association

Suppliers shall allow workers who wish to lawfully and peacefully associate, organise or bargain collectively, without interference, discrimination, retaliation or harassment.

### Conflicts

Suppliers are required to act in a way that mitigates any conflict of interest which may occur when working with BDO. Any such conflicts should be reported immediately.

### Confidentiality and Information Security

Suppliers must comply with confidentiality clauses as detailed within agreed contracts to protect sensitive BDO information. Any information related to BDO must be treated with care and any personal data must be protected in accordance with UK data protection legislation. Suppliers should have robust information security processes and controls to protect data. This should include the training of staff on information security and robust IT controls.

### Third Parties

Suppliers must ensure they have robust processes and procedures in place to ensure any subcontractors / third parties with whom they engage comply with all applicable human rights, employment law practices and ethical business practices.

### Compliance

Monitoring or documenting of compliance is the responsibility of the supplier. BDO reserves the right to investigate any instances of a supplier's non-compliance of which it becomes aware. Actual or suspected violations of this Code should be reported to [procurement@bdo.co.uk](mailto:procurement@bdo.co.uk). Non-compliance may lead to BDO voiding or terminating a supplier contract.

SIGNED for and on behalf:

Company name:

Name

Title:

Date:

