

# Supplier Code of Conduct

## Supplier Code of Conduct

1. **Background:** A supplier's performance and adherence to high business standards is an important and integral part of the value chain for EY. EY promotes and expects the application of high legal, ethical, environmental and employee-related standards within our own business and among our suppliers.

EY's commitment to integrity and professionalism is set forth in our Global Code of Conduct, which provides a clear set of standards for all our business conduct. EY's Global Code of Conduct can be found on [ey.com](http://ey.com). We believe that deviations from or violations of the Global Code of Conduct are unacceptable, and that our employees, clients or suppliers should feel able to raise them without any fear of retaliation or discrimination. To that end, we provide an [ethics hotline](#) to deal with sensitive ethical issues.

This Supplier Code of Conduct sets forth the minimum standards of business conduct we expect from all of our suppliers.

Suppliers shall notify EY as soon as reasonably possible if it becomes aware that action connected with the Supplier's performance of the Services could reasonably be considered to impact EY's business and/or reputation.

2. **Compliance with laws:** Suppliers shall comply fully with all laws and regulations applicable to them.
3. **Environment:** EY expects its suppliers to demonstrate a clear understanding of the environmental risks, impacts and responsibilities associated with the products and services they provide.

Suppliers should have in place an effective environmental policy, statement or program to mitigate these risks, the implementation of which should be evident throughout all levels of the company.

Suppliers should have processes in place to ensure their operations conform to all applicable environmental legislation. All required environmental permits, approvals and registrations are to be obtained, maintained and complied with in accordance with the conditions and requirements defined therein.

Environmental performance should be measured, monitored and reviewed regularly. The supplier should endeavor to make continuous improvements in environmental performance through practicable measures and employ leading practices where possible.

Suppliers should make practical efforts to minimize the use of energy, water and raw materials. Where possible, these should be renewable or sustainably sourced.

Emissions to air likely to cause pollution or contribute to climate change should be monitored, controlled and minimized where possible.

Suppliers shall make practical efforts to eliminate or reduce levels of waste generated and should reuse and recycle waste materials wherever possible. The handling, storage, movement, treatment and disposal of all waste must be carried out in accordance with applicable regulation and in an environmentally responsible manner.

Suppliers should consider the environmental credentials and performance of vendors within their own supply chain and require them to operate to a minimum set of standards.

Products and services provided to EY should include options that offer reduced environmental impact by utilizing environmentally sound technologies, processes and sustainable materials, etc.

4. **Human rights:** Suppliers must ensure that they and/or their subcontractors and suppliers shall respect the rights of their employees and comply with all relevant legislation, regulations and directives in the country or countries in which they operate. This includes all rights and minimum standards relating to wages, benefits and working conditions applicable across their entire workforce. Suppliers shall ensure that no exploitation of child labor (under 14 years of age) or of any other vulnerable group (e.g., illegal immigrants) takes place within their business or supply chain. Suppliers must ensure that they and/or their subcontractors and

suppliers abide by all local laws, directives and regulations relating to the elimination of slavery and human trafficking.

- 5. Diversity and inclusiveness:** Our sourcing decisions, contracts and management of supplier relationships will reflect and promote the principles of the EY Diversity and Inclusiveness policy (incorporating equal opportunities) in that they will seek to ensure that suppliers do not victimize, harass or discriminate against any employee or party to the contract due to their sex, gender identity/expression, marital or civil partnership status, race, ethnicity or national origin, disability, religion, sexual orientation, age or part-time status. Suppliers will be required to meet the requirements of any applicable discrimination legislation. Our suppliers will be treated fairly and equally during the tendering and purchasing process, with decisions made on the basis of clear selection criteria.

EY expects suppliers to have a policy in place to consider usability by and inclusion of individuals with disabilities when designing products and/or delivering services to EY. As part of the policy, there are accessibility standards and/or processes in place that conform to disability guidelines when suppliers are designing products and/or delivering services.

EY expects suppliers to have a policy that explicitly bans discrimination/bullying and harassment based on sexual orientation, race, gender or gender identity/expression. In addition, suppliers are also encouraged to have evidence of diversity and inclusiveness training that is inclusive of sexual orientation and gender identity/expression.

EY's Diversity & Inclusiveness Procurement strategy's key objective is to identify, develop and utilize certified diverse businesses (defined below) that can enhance our competitive advantage and provide innovative and cost-effective products and services for us and our clients. It is EY's expectation that all suppliers use their best efforts themselves to procure diverse businesses to compete for goods and services to become preferred suppliers to the supplier and/or as its subcontractor(s). In accordance with the terms of its agreement with an EY entity, suppliers commit to comply with all relevant regulatory agency requirements, as well as with any local diversity regulations and programs.

For the purposes of this Supplier Code of Conduct, a "diverse business" is a company that is certified to be at least 51%-owned, -operated and -controlled by one or more minority, woman, LGBT+ person, person with a disability, veteran, service-disabled veteran, or aboriginal or indigenous person. In addition, historically underutilized business and social enterprises as defined by the local country will be included in the diverse business classification.

It is EY's commitment that diverse business enterprises shall have equal opportunity to compete for all goods and services to become preferred suppliers and/or subcontractor(s) for the organization. EY is committed to the development and growth of diverse business enterprises to build a better working world and to expand networks to build trusted and enriched relationships.

EY expects suppliers to have equivalent policies to promote diversity in their supply chain and purchase from diverse businesses. Suppliers agree to make a reasonable effort to utilize diverse suppliers and provide evidence to EY upon request.

- 6. Health and safety:** Suppliers must ensure that they and/or their suppliers abide by all local laws, directives and regulations relating to health and safety in the workplace or in any other location other than the workplace where production or work is undertaken and that they implement any amendments to these laws, directives or regulations.
- 7. Ethics:** The highest standard of integrity is expected in all our business dealings. Any and all forms of corruption, extortion, bribery (including facilitation payments) and embezzlement are strictly prohibited and may result in immediate termination and legal action. Specifically, suppliers will not offer or provide money or



anything of value to any person if the circumstances indicate that it is probable that all or part of the money or other thing of value is being given to another individual or entity to influence official action or to obtain a business advantage. Subject to the foregoing, community engagement is encouraged to help foster social development.

Suppliers are expected to understand relevant EY gift and hospitality policies before offering or providing EY personnel with any gift and/or business entertainment. Gifts or entertainment should never be offered to EY personnel or representatives under circumstances that create the appearance of impropriety.

Suppliers must comply with all applicable trade control laws and regulations in the import, export, re-export or transfer of goods, services (including software and technology). All invoices and any customs or similar documentation submitted to EY or governmental authorities in connection with transactions involving EY must accurately describe the goods and services provided and the price thereof.

Suppliers shall not share or exchange any price, costs or other competitive information or undertaking of any collusive conduct with any other third party to EY with respect to any proposed, pending or current EY procurement.

Suppliers will only use subcontractors or other third parties who comply with all applicable laws and regulations and who adhere to the same (minimum) standards set forth in this guide.

8. **Monitoring:** EY may conduct annual compliance surveys to confirm compliance with this Supplier Code of Conduct. However, EY expects that suppliers will actively audit and monitor their day-to-day management process with respect to the EY Code of Conduct and provide evidence to EY upon request.

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### About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

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