



EY Supplier Code of Conduct



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Background: Our purpose is to build a better working world. To stay true to that purpose, we will continue to improve the way we engage with our suppliers to encourage the continual improvement of the way we, and our supplier base, address and manage important issues. Our revised expectations and minimum standards within the enclosed document are the product of not only the increasing regulatory environment across the globe with respect to particular issues, but also the increasing expectations of our clients and the wider community.

EY Organizations (EY) values our supplier relationships and is committed to working with, and supporting, our suppliers to achieve mutual objectives. 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.

Our commitment to integrity and professionalism is set forth in our Global Code of Conduct, which provides a clear set of standards for all of our business conduct. Our Global Code of Conduct can be found on ey.com. We believe that deviations from, or violations of, the Global Code of Conduct are unacceptable, and that our clients or suppliers should feel able to raise issues 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 that we expect from all of our suppliers:

1. Compliance with laws: Suppliers shall comply fully with all laws and regulations applicable to them.

2. Environmental sustainability: EY expects its suppliers to demonstrate a clear understanding of the environmental risks, impacts and responsibilities associated with the products and services they provide:

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

2.2 Suppliers should have processes in place to ensure that 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.

2.3 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.

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

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

2.6 Suppliers shall make practical efforts to eliminate or reduce levels of generated waste 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 regulations and in an environmentally responsible manner.

2.7 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.

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

3. Human rights and social sustainability: Policies should be in place to confirm the supplier's commitment to points 3.1–3.12, and improvement programs should be in place where relevant:

3.1 Freedom from forced labor, bonded labor and human trafficking:

- All employment shall be freely chosen by the worker. Workers shall be free to leave their employment at any time (subject to reasonable and paid notice periods) and shall not be subject to any coercion or restriction through, for example, the holding of original copies of employee passports, identity documents or monetary deposits.
- There shall not be any use of bonded labor. Work must be undertaken for fair compensation and must not be undertaken to repay a debt incurred (i.e., as a result of deceptive recruiting practices).

3.2 Recruitment agencies: Where recruitment agencies/brokers are used by the supplier, appropriate due diligence and ongoing management must be undertaken to ensure that risks of worker exploitation, such as debt bondage, are effectively mitigated. Reasonable evidence of these activities is to be available to EY upon request, within a reasonable notice period.

3.3 Child labor: Suppliers should adhere to local laws relating to the minimum working age and not engage in the employment of child labor, directly or indirectly. According to the International Labour Organization (ILO) minimum age convention (C138) of 1973, child labor refers to any work performed by children under the age of 12, non-light work done by children aged 12–14 and hazardous work done by children aged 15–17. Suppliers

should also ensure that working hours for those of school age are not exceeding the maximum hours on a school day. In cases where child labor is found, programs should be in place to support the child into education.

3.4 Wages and benefits: At a minimum, the legal minimum wage standard must be adhered to across the entire workforce, employees should receive clear information on their wages, and unfair deductions from wages as a disciplinary measure are not permitted.

3.5 Working hours: Working hours must be limited according to national or local law, including breaks. Overtime should be voluntary, should not replace regular employment and must be fairly compensated.

3.6 Freedom of association, collective bargaining or parallel means: Employees have the right to join or form a trade union without facing discrimination or intimidation. Where freedom of association and collective bargaining is restricted under law, employees should have the right to develop parallel means.

3.7 Health and safety and working conditions: A safe and hygienic working environment should be provided with an awareness of any industry-specific hazards. Relevant training should be provided to employees.

3.8 Regular employment: All employees should be provided with a written employment contract setting out their terms and conditions in accordance with the local relevant legal jurisdiction. We expect all employment and the termination of employment to be carried out in a fair manner.

3.9 No harsh or inhumane treatment: Abuse, threat of abuse, and sexual or other harassment or intimidation should be prohibited by suppliers. Suppliers shall make available to all workers within their operations and supply chain a mechanism for which grievances relating to labor practices can be anonymously raised, without fear of retribution. Suppliers shall investigate and take appropriate action to remedy all grievances raised.

3.10 Subcontracting: Where authorized subcontracting is used to support the execution of services for EY, the supplier shall confirm that the subcontractor meets the minimum expectations set out in Section 3 of this document through the following controls:

- Supplier shall take necessary steps to obtain and maintain visibility over labor rights risks within the operations and supply chains of subcontractors.
- Supplier shall attain the right to audit over subcontractor operations.
- Records of audits undertaken of subcontractors shall be available on request.
- Supplier shall have written agreements in place with subcontractors to ensure that any further subcontracting by the subcontractor company (a) is authorized and (b) meets the standards set out in this document.

3.11 Right to audit: Suppliers shall attain the right to audit over their suppliers to assess the working conditions and extent to which workers' labor rights are being upheld. Records of audits undertaken of the suppliers' supply chain shall be available on request.

3.12 Incident response: Suppliers shall take the following actions, at a minimum, when an incident of forced labor, bonded labor, human trafficking or child labor is identified:

- Disclosing the incident/high risk to relevant authorities
- Disclosing the incident/high risk to EY
- Taking appropriate actions to remedy the incident

3.13 Demonstration of reasonable modern slavery due diligence: EY expects that our suppliers will maintain an active view on the inherent risk of modern slavery in their supply chain (this includes third-party certifications in relation to human rights and social compliance standards). Among other modes of inquiry, we would expect this to include engaging human rights specialists to perform validation audits of high-risk suppliers on an intermittent, but no less than annual, basis.

In addition to the above minimum requirements, the supplier shall define a minimum standard of human rights that applies across all jurisdictions and demonstrate how compliance to this is encouraged and observed. Such standards should refer to, at a minimum, the UN Guiding Principles on Business and Human Rights.

4. Inclusive Procurement: Our sourcing decisions, contracts and management of supplier relationships will reflect and promote the principles of EY's Non-Discrimination practices in that they will seek to ensure that suppliers do not victimize, harass or discriminate against any employee or party to the contract.

Suppliers will be required to meet the requirements of any applicable anti-discrimination legislation. Our suppliers will be treated fairly and equally during the tendering and purchasing process, with decisions made based on clear selection criteria:

4.1 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.

4.2 EY expects suppliers to have a policy that explicitly bans discrimination/bullying and harassment. In addition, suppliers are also encouraged to have evidence of training on non-discrimination.

4.3 Our Inclusive Procurement strategy's key objective is to identify, develop and utilize resilient suppliers that can enhance our competitive advantage and provide innovative and cost-effective products and services for us and our clients. It is our expectation that all suppliers use their best efforts themselves to create an ecosystem of small and innovative 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 regulations.

4.4 It is our commitment that small business enterprises shall have equal opportunity to compete for all goods and services to become suppliers and/or subcontractor(s) for the organization. EY is committed to the development and growth of small business

enterprises to build a better working world and to expand networks to build trusted and enriched relationships.

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

5. Ethics: The highest standard of integrity is expected in all of 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:

5.1 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.

5.2 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.

5.3 Suppliers must comply with all applicable trade control laws and regulations in the import, export, re-export or transfer of goods and 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.

5.4 Suppliers shall not share or exchange any prices, 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.

5.5 Suppliers will use only 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.

6. Background and identity screening of Supplier Personnel

6.1 EY requires its suppliers to implement and follow background and identity screening and onboarding practices in accordance with industry best practice and applicable laws and regulations, including the minimum requirements set out in this Section. Background screening must be performed at the Supplier's sole cost and expense for all employees, agents, representatives, subcontractors, independent contractors, or other third party contractors of Supplier or any subcontractor engaged in performing any services for EY ("**Supplier Personnel**") who will have access to infrastructure systems, applications, software, networks, databases, processes and/or security safeguards managed by or on behalf of EY ("**EY Systems**") before they begin providing services to EY.

6.1.1 Identity Verification Requirements prior to onboarding

- Supplier must conduct at least one in-person verification where the Supplier Person presents valid government-issued photo identification (e.g., passport, driver's license) ("**Government-issued ID**"). The Government-issued ID must be photocopied, signed, dated by Supplier, scanned, and stored in the Supplier Person's profile.
- Subject to the immediately preceding in-person requirement, where any other steps in the selection process are conducted virtually, live video must be enabled, and Supplier must capture a screenshot of the Supplier Person for later comparison during the in-person verification with their Government-issued ID.
- Supplier must verify the Supplier Person's public professional profile (e.g., LinkedIn) for consistency in name, location, photo, and employment history.

6.1.2 Background Checks and Due Diligence prior to onboarding - Supplier must verify:

- Government-issued ID
- Address
- Employment eligibility
- Employment references
- Evidence of education, qualifications, and professional licenses
- Criminal records checks
- Financial and/or civil checks
- Global sanctions and PEP checks
- Adverse media checks
- Any other screening requirements notified by EY
- Integrity of the CV

6.2 Supplier must ensure ongoing compliance with employment eligibility requirements and conduct repeat screenings as necessary.

6.3 Supplier may engage a third-party background screening provider as a subcontractor. Supplier remains responsible for all acts and omissions of the third-party provider and its personnel. Supplier must ensure the third-party provider complies with the background screening standards outlined in this Supplier Code of Conduct. Supplier shall maintain appropriate background screening records in accordance with applicable law and regulations. Supplier shall comply with any additional screening requirements defined in EY client agreements. Upon request, Supplier shall provide EY with all background screening documentation required to meet EY's client obligations. Any doubts regarding the integrity or authenticity of background screening information must be escalated to EY.

7. 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 processes with respect to the EY Code of Conduct and provide evidence to EY upon request.

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EY Supply Chain Services

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