



Internal Compliance Program

EY Poland

May 2025



Shape the future
with confidence

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The better the question. The better the answer.
The better the world works.

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Introduction from the Country Managing Partner of EY in Poland

We appreciate that our stakeholders want to understand our measures with respect to corporate compliance and how we, in EY, prevent any unethical, unlawful and any other behavior which could lead to violation of EY policies as well as local legal regulations.

Reputation of EY Poland is based on and grounded on EY values and provision of high-quality professional services while building trust and confidence in services we provide.

At EY, our purpose is Shape the future with confidence. The insights and quality services we provide 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 our stakeholders. In so doing, we play a critical role in shaping the future for our people, for our clients and for our communities with confidence.

We believe a better working world is one where economic growth is sustainable and inclusive. We work continuously to improve the quality of all our services, investing in our people and innovation. And we are proud to work with others - from our clients to wider stakeholders - to use our knowledge, skills and experience to help fulfill our purpose and create positive change.

The Internal Compliance Program has been developed with the aim to provide our stakeholders with a broad overview of measures, policies and actions we take to protect EY in sensitive areas such as fraud, anti-bribery, anti-money laundering measures, risk, independence & transparency.

Yours sincerely,



Jacek Kędzior
EY Poland Managing Partner



EY Doradztwo Podatkowe Krupa spółka komandytowa

Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością spółka komandytowa

Ernst & Young spółka z ograniczoną odpowiedzialnością Usługi Księgowe spółka komandytowa

Ernst & Young spółka z ograniczoną odpowiedzialnością Corporate Finance spółka komandytowa

Ernst & Young spółka z ograniczoną odpowiedzialnością Consulting spółka komandytowa

Ernst & Young spółka z ograniczoną odpowiedzialnością Academy of Business spółka komandytowa

Ernst & Young Law Zakrzewska i Wspólnicy spółka komandytowa

EY Crowdsourcing spółka z ograniczoną odpowiedzialnością

EY Advantage Krupa spółka komandytowa [EY](#)

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EY in Poland

About EY

"EY" in this EY Internal Compliance Program refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited ("EYG"), each of which is a separate legal entity. EYG, a UK company limited by guarantee, does not provide services to clients. EYG coordinates the member firms and promotes cooperation among them. Its objectives include the promotion of exceptional, high-quality client service by member firms worldwide. Their obligations and responsibilities as members of EYG are governed by the regulations of EYG and various other agreements.

EYG member firms are grouped into three geographic Areas: Americas; Asia-Pacific; and Europe, Middle East, India and Africa (EMEIA). The Areas comprise multiple Regions, which themselves consist of member firms.

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform

and operate. Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

EY in Poland is part of the EMEIA Area, which comprises EYG member firms in more than 90 countries. Within the EMEIA Area, there are 8 Regions. EY Poland is part of the CESA (Central, Eastern and Southeastern Europe and Central Asia) Region.

Polish Partners are limited partners of Ernst & Young Usługi Finansowe Audyt spółka z ograniczoną odpowiedzialnością Polska sp.k. („EY UFA PL”). EY UFA PL is the central entity for EY Poland that concentrates strategic functions and administrative support to EY Poland entities providing professional services to clients.

EY in Poland

Under the regulations of EYG, EY entities in Poland commit themselves to pursue EY's objectives, such as the provision of high-quality service worldwide. To that end, EY in Poland undertakes to implement the global strategies and plans, and work to maintain the prescribed scope of service capability, complies with common standards, methodologies and policies, including those regarding audit methodology, quality and risk management, independence, knowledge sharing, people and technology.

EY in Poland is represented by 9 client-serving entities having its registered seat in Warsaw, with offices located in Gdańsk, Katowice, Kraków, Łódź, Poznań, Rzeszów, Warszawa and Wrocław (jointly "EY Poland").

EY Doradztwo Podatkowe Krupa sp.k.*Tax advisory services***Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp.k.***Audit services***Ernst & Young spółka z ograniczoną odpowiedzialnością Corporate Finance sp. k.***Transaction advisory services***Ernst & Young spółka z ograniczoną odpowiedzialnością Usługi Księgowe sp.k.***Accounting services***Ernst & Young spółka z ograniczoną odpowiedzialnością Consulting sp.k.***Advisory services***Ernst & Young spółka z ograniczoną odpowiedzialnością Academy of Business sp.k.***Training services***Ernst & Young Law Zakrzewska i Wspólnicy sp.k.***Law advisory services***EY Crowdsourcing sp. z o.o.***Technology and communication services***EY Advantage Krupa spółka komandytowa***Managed services*

More information can be found on: https://www.ey.com/pl_pl.



The purpose of EY Internal Compliance Program

Our aim is to prevent any unethical, unlawful and any other behavior which could lead to violation of laws accountable to EY Poland by its management, responsible persons, its employees or other personnel.

Anyone who has any suspicion or has been made aware of any unethical and unlawful behavior shall contact a member of Poland management or a member of the internal legal team (GCO).

EY personnel are bound by this EY Internal Compliance Program as well as other EY policies adopted by EY.

EY Global Code of Conduct

We promote a culture of integrity among our professionals. All employees, representatives and other personnel of EY Poland are obliged to abide the EY Global Code of Conduct which provides for a clear set of principles that guide our actions and our business conduct.

The [EY Global Code of Conduct](#) is divided into five categories:

- Working with one another
- Working with clients and others
- Acting with professional integrity
- Maintaining our objectivity and independence
- Protecting data, information and intellectual capital

Through our procedures to support compliance with the EY Global Code of Conduct and through frequent communications, we strive to create an environment that encourages all personnel to act responsibly, including reporting misconduct without fear of retaliation.

The EY Global Code of Conduct provides guidance about EY actions and business conduct. EY Poland complies with applicable laws and regulations, and EY values underpin our commitment to doing the right thing.



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Our commitments

Quality

All in is EY's global strategy and ambition to deliver long-term value to clients, people and society. All in reconfirms EY's purpose, ambition, and strategy. EY's purpose of shaping the future with confidence continues to inspire EY people to not only serve clients, but also to use our knowledge, skills and experiences to strengthen the communities in which we live and work. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies around the world.

Delivering high-quality services and continuously improving what we do are fundamental to shape the future with confidence. To do so, we recruit, develop and retain the right people; embrace innovation; encourage simplification; and monitor what we do closely. Serving the public interest through the delivery of high-quality audits consistently around the world is a top priority. Significant investments continue to be made to deliver state-of-the-art tools and develop EY people.

EY Poland is committed to provide exceptional client service. This means service that is based on objectivity, professional skepticism and adherence to EY and professional standards.

EY service lines are accountable for delivering quality engagements. EY member firms' service lines manage the overall process for quality reviews of completed engagements and input for the quality of in-process engagements, which helps achieve compliance with professional standards and EY policies.

At EY Poland, our role as auditors is to provide assurance on the fair presentation of the financial statements of the companies audited. We bring together qualified teams to provide audit services, drawing on our broad experience across industry sectors and services. We continually strive to improve quality and risk management processes, so that the quality of our service is at a consistently high level.

In today's environment, characterized by continuing globalization, rapid movement of capital and the impact of technological changes, the quality of our audit services has never been more important. As part of All in, there is a continued and strong investment in the development and maintenance of the EY audit methodology, tools and other resources needed to support high-quality audits. While the market and stakeholders continue to demand high-quality audits, they also demand an increasingly effective and efficient delivery of audit services. EY continues to seek ways to improve the effectiveness and efficiency of its audit methodology and processes, while improving audit quality. EY works to understand where member firms' audit quality may not be up to their own expectations and those of stakeholders, including independent audit regulators. This includes seeking to learn from monitoring activities, including external and internal inspection activities, and to identify the root causes of adverse quality occurrences to enable a continual improvement of audit quality.

Professional Practice

The Global Professional Practice Director (PPD) works to establish global audit quality control policies and procedures. This helps provide greater assurance as to the objectivity of audit quality and consultation processes. Global PPD also leads and oversees the Global Professional Practice group. This is a global network of technical subject-matter specialists in accounting and auditing standards, who consult on accounting, auditing and financial reporting matters; and perform various practice monitoring and risk management activities. The Global PPD oversees the development of the EY Global Audit Methodology and related technologies so that they are consistent with relevant professional standards and regulatory requirements. The Global Professional Practice group also oversees the development of the guidance; training and monitoring programs; and processes used by member firm professionals to execute audits consistently and effectively. The Global, Area and Regional PPDs, together with other professionals who work with them in each member firm, are knowledgeable about EY people; clients; and processes; and they are readily accessible for consultation with audit engagement teams.

In addition, the Professional Practice group is expanding its capacity on nonfinancial reporting in anticipation of the finalization of the inaugural standards by the International Sustainability Standards Board.

Further, the EY Poland PPD has operational responsibility for monitoring the System of Quality Management. This includes concurring with or proposing changes to the recommended System of Quality Management annual evaluation conclusion. The System of Quality Management monitoring process is coordinated and monitored by representatives of Global PPD.

Risk Management

EY Poland is responsible for the delivery of high-quality service and ownership of the risks associated with quality. Risk Management (RM) oversees organization-wide activities designed to help EY people meet global and local compliance responsibilities and support client-facing teams in delivering quality and exceptional client service. Among other things, the Global RM Leader helps oversee the identification and mitigation of these risks, as well as other risks across the organization as part of the broader Enterprise Risk Management framework. EY Poland partners are appointed to lead risk management initiatives (supported by other staff and professionals), including coordinating with the service lines on such matters. The Global RM Leader is responsible for establishing globally a consistent risk management.

When events that present risks occur, Global Risk Management actively seeks input from EYG member firms on lessons learned from both crisis management and business continuity standpoints. This after-action review process has generated significant changes to EY planning around its crisis response and management of crises at the EYG member firm and global levels. Such reviews provide a higher degree of proactiveness especially in identifying emerging risks before they cause significant impact, and the prioritization of risks by each member firm. For example, this allows the EY Global Security team and Region Security Manager network to work directly with their respective EYG member firm crisis management teams in preparing for the most likely threats by incorporating training and advanced stages of readiness to its crisis management networks. Additionally, Global Risk Management has placed more focus on business resiliency in business continuity planning efforts in EY. A key component of this approach is the recognition that many crises do not just “happen”; there are usually indicators of escalating factors as a crisis unfolds. This approach allows EYG member firms to begin addressing mitigation of risks while continuing to carry on “business as usual” at the very early stages of a potential business impact situation. The creation of “escalation matrixes” around several ongoing and high-chance geopolitical events allow EYG member firm and Region Risk Management crisis management teams to respond more rapidly and more effectively as events escalate. Additionally, these escalation matrixes and subsequent action item checklists go beyond traditional workforce life and safety issues by delving into factors that could impact a member firm’s ability to effectively conduct business, e.g., disruption to banking systems or sustained cyber-attacks. These changes are allowing EYG member firms to navigate significant crises more effectively via a prepared holistic approach.

In addition, the EY Global Code of Conduct provides a clear set of principles to guide the behaviors of those working with EY. This includes EY professionals being required to speak up when observing behavior that is believed to be a violation of law or regulation, applicable professional standards, or the EY Global Code of Conduct itself.

System of Quality Management

EY has implemented the International Standard on Quality Management 1 (ISQM 1) to drive further audit quality improvements. The new standard, which became effective 15 December 2022, requires audit firms to design, implement and monitor a system of quality

management. Our System of Quality Management also meets the requirements of the current International Standards on Quality Control (ISQC 1), issued by the International Auditing and Assurance Standards Board (IAASB).

EY Poland's reputation for providing high quality professional audit services independently, objectively, and ethically is fundamental to our success as independent auditors. We continue to invest in initiatives to promote enhanced objectivity, independence, and professional skepticism. These are fundamental attributes of a high-quality audit.

Designing, implementing and operating an effective System of Quality Management is essential to these efforts. At EY Poland, our role as auditors is to provide assurance on the fair presentation of the financial statements of the companies audited. We bring together qualified teams to provide audit services, drawing on our broad experience across industry sectors and services. We continually strive to improve quality and risk management processes, so that the quality of our service is at a consistently high level.

For more information we refer to EY Transparency Report available here: [Sprawozdanie z przejrzystości działania EY Audyt Polska spółka z ograniczoną odpowiedzialnością sp. k. | EY - Polska](#)

Client Acceptance and Continuance

The EY global policy on client and engagement acceptance sets out principles for member firms to determine whether to accept a new client, a new engagement with an existing client, or to continue with an existing client or engagement. These principles are fundamental to maintaining quality, managing risk, protecting EY people and meeting regulatory requirements. The objectives of the policy are to:

- Establish a rigorous process for evaluating risk and making decisions to accept or continue clients or engagements
- Meet applicable independence requirements
- Identify and deal appropriately with any conflicts of interest
- Identify and decline clients or engagements that pose excessive risk
- Highlight clients or engagements that are inconsistent with EY values



- Require consultation with designated professionals to identify additional risk management procedures for specific high-risk factors
- Comply with legal, regulatory and professional requirements

In addition, the EY global policy on conflicts of interest defines global standards for addressing categories of potential conflicts of interest and a process for identifying them. It also includes provisions aimed at mitigating potential conflicts of interest as quickly and efficiently as possible using appropriate safeguards. Such safeguards may include obtaining client consent to act for another party where a conflict of interest may exist, establishing separate engagement teams to act for two or more parties, implementing appropriate separations between engagement teams or declining an engagement to avoid an identified conflict.

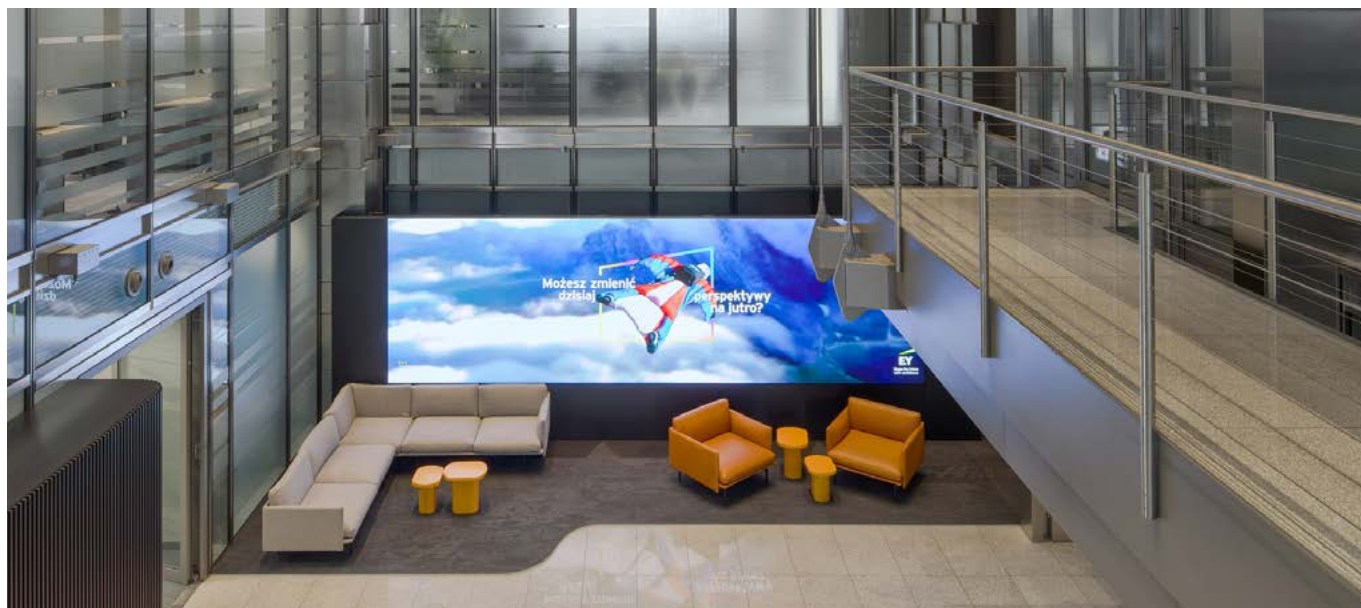
The EY global policy on conflicts of interest and associated guidance considers the increasing complexity of engagements and client relationships, and the need for speed and accuracy in responding to clients. They also align with the latest International Ethics Standards Board for Accountants (IESBA) Code.

We use the EY Process for Acceptance of Client Engagements (PACE), an intranet-based system, for efficiently coordinating client and engagement acceptance and continuance activities in line with global, service line and member firm policies. PACE takes users through the acceptance and continuance requirements and identifies the policies and references to professional

standards needed to assess both business opportunities and associated risks. PACE is an example of technological resources used by EYG member firms across the global to drive consistency in the System of Quality Management.

The process for acceptance or continuance of clients and engagements includes consideration of the engagement team's assessment of risk factors across a broad range of categories such as industry, management's attitude, internal controls, audit complexity and related parties. As part of this process, we carefully consider the risk characteristics of a prospective client or engagement and the results of due diligence procedures. Before taking on a new engagement or client, we also determine whether we can commit sufficient and appropriate resources to deliver quality service, especially in highly technical areas, and if the services the client is requesting are appropriate for us to provide. The approval process provides that new audit engagements may not be accepted without an approval by representatives from local, Regional, and in some cases Area, Professional Practice Director (PPD) and Assurance Area Managing Partner (AMP) leadership teams, as designated based on risk. As determined by the level of risks deemed present, new audit engagements may also require approval by designated Regional and Area PPD and Area Managing Partner representatives.

In the EY annual client and engagement continuance process, we review our service and ability to continue providing a quality service and confirm that clients share EY Poland's commitment to quality and transparency in financial reporting.



There is continuous EY investment in improving audit methodologies and tools, with the goal of consistently delivering high-quality audits. This investment reflects the EY commitment to building trust and confidence in the capital markets, and in economies the world over.

Independence

The EY Global Independence Policy requires EY Poland and our people to comply with the independence standards applicable to specific engagements, e.g. the IESBA Code of Ethics and the Polish Act on Statutory Auditors, Audit Firms and Public Oversight dated 11 May 2017.

We consider and evaluate independence with regard to various aspects, including our financial relationships and those of our people; employment relationships; business relationships; the permissibility of services we provide to companies we audit; applicable firm and partner rotation requirements; fee arrangements; audit committee pre-approval, where applicable; and partner remuneration and compensation.

Failure to comply with applicable independence requirements will factor into decisions relating to a person's promotion and compensation and may lead to other disciplinary measures.

EY Poland has implemented EY global applications, tools and processes to support us, our professionals, employees and other personnel in complying with independence policies.

EY Global Independence Policy

The EY Global Independence Policy contains the independence requirements for EYG member firms, professionals and other personnel. It is a robust policy predicated on the IESBA Code and supplemented by more stringent requirements in jurisdictions where prescribed, by the local legislative body, regulator or standard-setting body. The policy also contains guidance designed to facilitate an understanding and the application of the independence rules.

EY Global Independence Policy is an example of an Intellectual resource provided by a Global Function to drive consistency in the System of Quality Management.

Global Independence System

The Global Independence System (GIS) is an intranet-based tool that helps EY professionals identify the entities from which independence is required and the independence restrictions that apply. Most often, these are listed audit entities and their affiliates, but they can also be other types of attest or assurance clients. The tool includes family-tree data relating to audit clients and their affiliates, other entities for which independence restrictions apply, and for other entities for which there are no independence restrictions. Family-tree data is updated by client-serving engagement teams. The entity data includes notations that indicate the independence rules that apply to each entity, helping our people determine the type of services that can be provided or other interests or relationships that can be entered into.

GIS is an example of a technological resource provided by a Global Function to drive consistency in the System of Quality Management.

The Global Monitoring System

The Global Monitoring System (GMS) is another important global tool that assists in identifying proscribed securities and other impermissible financial interests. Professionals ranked as manager and above are required to enter details about all securities they hold, or those held by their immediate family, into the GMS. When a proscribed security is entered or if a security, they hold becomes proscribed, professionals receive a notice and are required to dispose of the security. Identified exceptions are reported through an independence incident reporting system for regulatory matters. GMS also facilitates annual and quarterly confirmation of compliance with independence policies, as described below.

GMS is an example of a technological resource made available to EYG member firms to drive consistency in the System of Quality Management.

Independence Compliance

EY has established several processes and programs aimed at monitoring the compliance with independence requirements of EYG member firms and their people. These include the following activities, programs and processes:

Independence confirmations

Annually, EY Poland is included in an Area-wide process to confirm compliance with the EY Global Independence Policy and process requirements, and to report identified exceptions, if any. All EY professionals are required to confirm compliance with the EY Global Code of Conduct annually. All client-facing professionals at the ranks of manager through partner, and certain others, based on role of function, are required to confirm compliance with independence policies and procedures quarterly.

Independence compliance reviews

EY conducts internal procedures to assess member firm compliance with independence matters. These reviews include aspects of compliance related to non-audit services, business relationships with the companies we audit and financial relationships of EYG member firms.

Personal independence compliance testing

Each year, the EY global Independence team establishes a program for personal independence compliance testing, which is an audit of an individual's compliance with the requirement to report financial interests in Global Monitoring System.

Non-audit services

EY monitors compliance with professional standards, laws and regulations governing the provision of non-audit services to audit clients through a variety of mechanisms. These include the use of tools, such as PACE and SORT, trainings and required procedures completed during the performance of audits and internal inspection processes. We also have a process in place for the review and approval of certain non-audit services in advance of accepting the engagement.

Global independence learning

EY develops and deploys a variety of independence learning programs. All EY professionals and certain other personnel are required to participate in annual independence learning to help maintain our independence from the companies we audit.

The goal is to help EY people understand their responsibilities and to enable each of them, and their member firms, to be free from interests that might be regarded as incompatible with objectivity, integrity and impartiality in serving an audit client.

The annual independence learning program covers independence requirements focusing on recent changes to policy, as well as recurring themes and topics of importance. Timely completion of annual independence learning is required and is monitored closely. In addition to the annual learning program, independence awareness is promoted through events and materials, including new-hire programs, milestone programs and core service line curricula. The annual independence learning program is an example of an intellectual resource provided by a Global Function to drive consistency in the System of Quality Management.

Service Offering Reference Tool

SORT serves as the master list of approved EY services. We assess and monitor our portfolio of services on an ongoing basis to confirm that they are permitted by professional standards, laws and regulations, and to make sure that we have the right methodologies, procedures and processes in place as new service offerings are developed. We restrict services from being provided that could present undue independence or other risks. SORT provides EY people with information about EY service offerings. It includes guidance around which services can be delivered to entities we audit and non-audit clients, as well as independence and other risk management issues and considerations. SORT is an example of a technological resource made available to EYG member firms to drive consistency in the System of Quality Management.

Business Relationships Independence Data Gathering and Evaluation Tool (BRIDGE)

EY people are required to use BRIDGE in many circumstances to identify, evaluate and obtain advance approval of a potential business relationship with an entity we audit, thereby supporting our compliance with independence requirements.

BRIDGE is an example of a technological resource made available to EYG member firms to drive consistency in the System of Quality Management.

Audit committees and oversight of independence

We recognize the important role audit committees and similar corporate governance bodies undertake in the oversight of auditor independence. Empowered and independent audit committees perform a vital role on behalf of shareholders in protecting independence and preventing conflicts of interest. We are committed to robust and regular communication with audit committees or those charged with governance. Through the EY quality review programs, we monitor and test compliance with EY standards for audit committee communications, as well as the pre-approval of non-audit services, where applicable.

Protecting confidential information

Protecting confidential information is ingrained in the everyday activities of EYG member firms. Respect for intellectual capital and all other sensitive and restricted information is required by the Global Code of Conduct, which provides a clear set of principles to guide the behaviors expected of those who work with EY. The Global Confidentiality Policy further details this approach to protecting information and reflects the ever-changing restrictions on the use of data. This policy provides added clarity for those who work with EY and forms the fundamental broader guidance that includes key policies on conflicts of interest, personal data privacy and records retention.

Other guidance includes:

- Social media guidance
- Information-handling requirements

In addition, the global policy on Reporting Fraud, Illegal Acts and Other Non-compliance with Laws, Regulations and EY Global Code of Conduct requires EY professionals to speak up on observing behavior that is believed to be a violation of a law or regulation, applicable standard or EY

Global Code of Conduct. This includes the unauthorized or improper disclosure of confidential information, which in certain circumstances would require internal reporting.

Governance and Leadership

EY Poland's leadership is responsible for setting the right tone at the top and demonstrating the EY commitment to building a better working world through behavior and actions. While the tone at the top is vital, EY people also understand that quality and professional responsibility start with them and that within their teams and communities, they are leaders too. EY shared values, which inspire EY people and guide them to do the right thing, and our commitment to quality are embedded in who we are and in everything we do.

The EY approach to business ethics and integrity is contained in the EY Global Code of Conduct and other policies and is embedded in the EY culture of consultation, training programs and internal communications. Senior leadership reinforces the importance of performing quality work, complying with professional standards, adhering to EY policies, and leading by example. In addition, EYG member firms assess the quality of professional services provided as a key metric in evaluating and rewarding EY professionals.



The EY culture strongly supports collaboration and places special emphasis on the importance of consultation in dealing with complex or subjective accounting, auditing, reporting, regulatory and independence matters. We believe it is important to determine that engagement teams and the entities they audit follow consultation advice, and we emphasize this when necessary.

The consistent stance of EY Poland has been that no client is more important than our professional reputation – the reputation of EY Poland and the reputation of each of our professionals.

Anti-Bribery

The EY Global Anti-Bribery Policy provides EY people with direction around certain unethical and illegal activities. It emphasizes the obligation to comply with anti-bribery laws and provides a definition of what constitutes bribery. It also identifies reporting responsibilities when bribery is discovered. In recognition of the growing global impact of bribery and corruption, efforts have been sustained to continue to embed anti-bribery measures across EY.

EY Poland appreciates the importance of anti-corruption law compliance for our clients and their interest in conducting proportionate anti-bribery due diligence on their service providers. We can confirm that EY has a culture of zero tolerance for bribery which, as a member firm, we endorse and uphold, and we have well-established policies and procedures around anti-bribery. In recognition of the growing global impact of bribery and corruption, efforts have been increased to embed anti-bribery measures across EY.



As a signatory to the World Economic Forum's Partnering Against Corruption Initiative (PACI), EY is committed to anti-bribery and anti-corruption. Like all signatories to the PACI principles, we have agreed to create a policy and on-going program to combat bribery and other forms of corruption.

We are committed to compliance with applicable laws, including all applicable anti-corruption laws. Our anti-bribery policy is based on an understanding of applicable legal requirements.

We require EY professionals to behave in an ethical manner in their business dealings, including compliance with applicable laws and regulations as stated in the EY Global Code of Conduct. The Global Code of Conduct gives each EY professional an ethical and behavioral framework to guide their responses to the challenging and sometimes difficult choices they face.

Deployment of global Anti-Bribery & Corruption Tool (ABC Tool) provides for due-diligence assessment of the bribery risks a non-EY third party may expose EY to and is directly embedded in our PACE tool.

Insider Trading

Securities trading is governed by many laws and regulations, and EY personnel are obliged to comply with applicable laws and regulations regarding insider trading. This means EY personnel are prohibited from trading in securities while in possession of material non-public information.

The EY Global Insider Trading Policy reaffirms the obligation of EY people not to trade in securities when in possession with insider information, provides detail on what constitutes insider information and identifies with whom EY people should consult if they have questions regarding their responsibilities.

Hospitality and Gifts

The EY Hospitality and Gifts Global policy applies to all EY personnel and to their close family members and covers activities relating to hospitality and gifts either given or received on behalf of EY, or which a reasonable and informed third party would assume to be on behalf of EY. Violation of applicable anti-bribery laws can result in civil and/or criminal penalties. It applies to all actions that are intended to show friendliness or appreciation through the provision of food, drinks, transportation, entertainment, services and/or other gifts, when such gifts or hospitality are either given or received by EY personnel on behalf of EY (or who a reasonable person would assume is acting on behalf of EY).

The policy applies to all parties with whom EY personnel interact on behalf of EY and applies to, for example, existing or potential clients, existing or potential vendors, and government officials. The exchange of appropriate hospitality and gifts is a long established and generally recognized part of doing business and can be valuable in building and strengthening working relationships. However, all such activities should be entered into using good judgment, should be supported by a valid business purpose and must comply with firm policy and applicable laws. Generally, hospitality and gifts should be appropriate and reasonable, must be consistent with local law, customs and practice and should not be viewed as excessive by a rational and informed third party. The appearance and potential implications of such interactions must always be considered, and EY professionals should avoid any action that may appear to be driven by a desire to influence the recipient in a way that results in an undue advantage. No EY personnel should engage in activities that could erode others' trust in EY, impair our objectivity and independence, appear to contradict our values, or that violate applicable laws. For example, problematic conduct includes giving or receiving any gift or entertainment that could appear to be a bribe, raises questions about conflicts of interest, or potentially damage EY's reputation. This policy should be read among others in conjunction with the EY Global Anti-Bribery Policy and Global Code of Contact.

Economic and Trade Sanctions

It is important that EY People comply with the everchanging situation with respect to international economic and trade sanctions. EY monitors sanctions issued in multiple geographies both prior to business relationships being accepted and as they continue. Guidance is provided to EY people on impacted relationships and activities.

Anti-Money Laundering

Certified accountants, tax advisors, legal advisors and advocates are among others classified as obliged entities under applicable anti-money laundering (AML) regulations. Consistent with the EY global guidance on AML, EY Poland has implemented policies and procedures designed to meet these obligations, including Know Your Client (KYC) procedures, risk assessments and suspicious activity reporting. EY people are trained on their responsibilities under the regulations and provided guidance on who to consult when they have questions.

Protecting the financial system furthers the economic and national security of the communities in which EY does business, which can suffer harm when financial crime occurs. Any involvement, or perception of involvement, by EY personnel in money laundering or terrorism financing would pose legal, regulatory, reputational and financial risk to the organization.

EY is committed to complying with applicable anti-money laundering (AML) and counter-terrorism financing (CTF) laws and regulations and to protecting against the involvement in, or furtherance of, money laundering and terrorism financing by its personnel and all persons acting for or on behalf of EYG member firms, such as consultants and third-party subcontractors.

To this end, EY is issuing the Global Anti-Money Laundering Guidance which identifies practices for implementation by EYG member firms. The guidance is based on the Financial Action Task Force ("FATF") recommendations for combating of money laundering and the financing of terrorism (the "FATF Recommendations") which reflect internationally accepted standards.

To support EY Partners and engagement teams to understand and respond to their AML responsibilities, a network of AML contacts exists throughout the Regions. In addition to the network of professionals in respective Region a Global AML working group has been formed. The role of the working group is to contribute to the design and development of the Global AML Compliance Program. The group brings together subject matter experts from Legal and Compliance from both the Regions and Executive teams. The working group is also available to Partners and engagement teams to assist with consultations.

EY has introduced the Global AML Tool which enables full legal compliance with local Anti-Money Laundering regulations. Global AML Tool walks users through the specific AML identification/verification process required by their local legal AML requirements. In addition, Global AML Tool connects to the resources (like sanctions lists and PeP research etc.) needed for the identification/verification procedures.

Personal Data Protection

We, in EY Poland believe that a strong business reputation depends on a robust data protection and information security program.

We view data protection and information security as fundamental components of doing business. We are committed to protecting information assets, personal data and client information. We believe that solid data protection and information security programs are the essential components of a leading professional services organization.

We secure information assets of EY clients through the adherence to the integrated data protection and information security strategy:

- We subject the global applications and systems to both data privacy impact assessments and security certification reviews, which support a robust, consistent approach in deployment and operation.
- EY contracts with third-party processors contain provisions that are commensurate with our own policies, practices and controls to confirm that your data is managed properly and securely, in accordance with legal and regulatory requirements.

EY Personal Data Protection and Confidentiality Global Policy supports and builds upon provisions in the EY Global Code of Conduct regarding respecting and protecting personal information, in accordance with local law and professional standards.

EY Data Protection Framework

EY data protection framework is based on the principles of the EU General Data Protection Regulation (GDPR). It addresses the issues raised by modern data management tools and systems. We apply a common set of personal data management principles to all EYG member firms, providing a framework for processing personal data in compliance with the GDPR, local privacy laws and professional standards as well as our own EY Poland internal policies.

Our data protection framework is based on the following principles:

- We protect personal data using appropriate physical, technical and organizational security measures. These security measures are designed to facilitate compliance with data protection requirements by design and by default.
- We process, store and disclose personal data only for legitimate business purposes.
- Our contracts with third-party processors contain terms that confirm data is managed in accordance with the same standards we implement across the enterprise.
- We give additional attention and care to sensitive personal data.
- We have identified appropriate measures to keep personal data accurate, complete, current, adequate and reliable.
- We only retain personal data in a form that permits identification for as long as necessary.
- Where applicable, we provide notice to individuals with whom EY in the Poland engages, advising them of the purpose for which we are processing their personal data.
- We keep a record of categories of processing activities carried out. Processing activities likely to result in a high risk to the rights and freedoms of natural persons are subject to a data protection impact assessment.
- We have an incident management program to effectively manage data incidents, contain the risks for data subjects, report the incident where required and provide remedial measures.
- We respond to any queries or requests made by individuals in connection with their personal data in accordance with applicable law.
- We provide regular data protection and information security trainings to EY personnel.

Technical security controls

Our approach to information security does not rely solely upon a written security policy or standards. We also maintain confidentiality, integrity and availability of information through the protection of our technology resources and assets. Measures include, but are not limited to:

- Desktop and laptop full disk encryption
- Removable media encryption tools
- Desktop and laptop firewalls
- Antivirus and anti-malware software
- Multifactor authentication approaches
- Automated patching and security vulnerability assessments
- Strong physical, environmental, network and perimeter controls
- Intrusion detection and prevention technologies
- Monitoring and detection systems

Information security audits

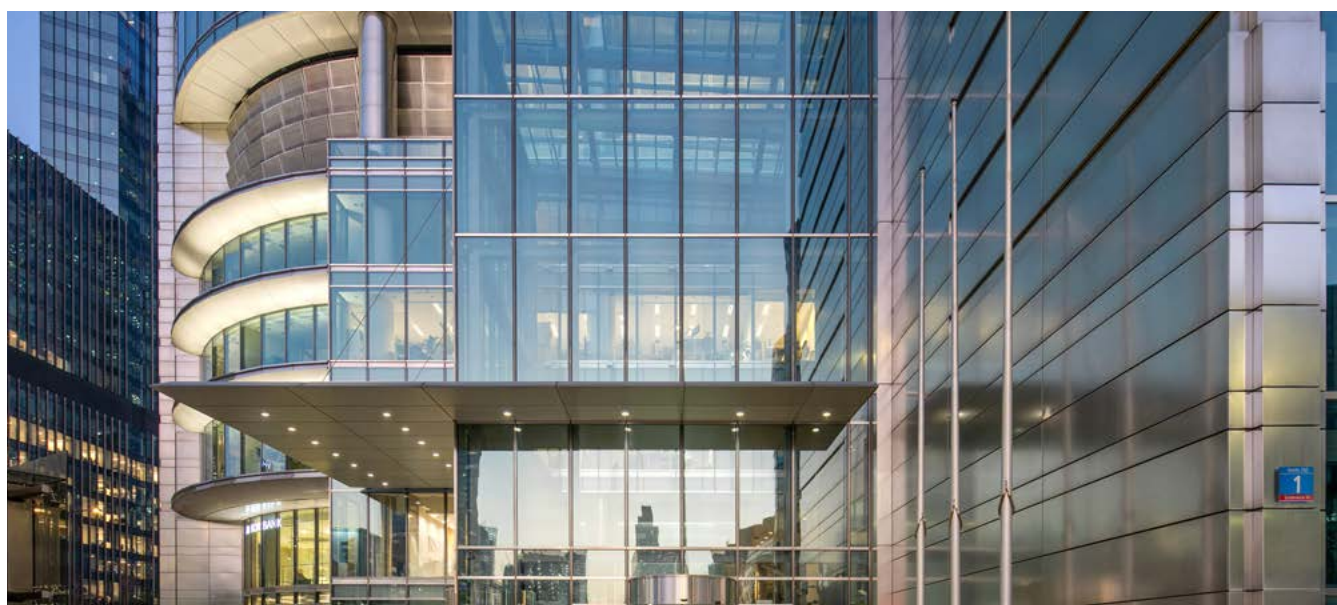
To provide us with a more complete view of our information security compliance, our global technology products, services and data centers are subject to audits. We conduct several forms of audit:

- Independent third-party compliance audits against ISO 27001:2013 to certify the Information Security Management System employed within our three global data centers in the US, Germany and Singapore and local data rooms

- Annual SOC 2, Type 2 attestation conducted by an independent third-party auditor, which encompasses the security, confidentiality, and availability principles and covers our three global data centers in the US, Germany and Singapore and the third-party cloud-based EY Client Technology Platform
- Annual ISAE 3402/SOC 1, Type 2 attestation of our three global data centers in the US, Germany and Singapore and the third-party cloud-based EY Client Technology Platform, through which our security controls are tested and verified by an independent third-party auditor
- Network vulnerability scans, which focus on the technical aspects of our Global Information Security Policy, such as patch management, application security and infrastructure security
- Foundation audits, which review technical controls and build processes of components such as operating systems, databases and infrastructure
- On-site field audits, which include interviews with key management personnel, detailed site walk-throughs, documentation reviews and network vulnerability scans – the most significant and detailed form of audit, assessing compliance with all aspects of our Global Information Security Policy

International data transfers

EY has established Binding Corporate Rules (BCRs) as a mechanism to permit international transfers of personal data between EYG member firms. BCRs enable us to transfer personal data seamlessly within EYG member firms, facilitating cross-service-line teaming and services.



EY BCR program consists of two policies: a BCR for Controller policy and a BCR for Processor policy. For the majority of professional services, EY is acting as a controller, processing personal data in accordance with its own strict professional obligations. For a limited type of professional services, EY will be acting as a processor under the detailed instructions of a controller. Our BCRs are published at [Data Protection Binding Corporate Rules Program | EY - Global](#).

EY has certified to the U.S. Department of Commerce that it adheres to the EU-U.S. Data Privacy Framework Principles with regard to the processing of personal data received from the European Union. More information on Ernst & Young LLP and its affiliated US entities adherence to the EU-U.S. Data Privacy Framework can be found [here](#).

If you have any questions or require further information on the ways in which we protect you and your data, please read the [Protecting your data - EY's approach to data privacy and information security](#) brochure or contact your usual EY representative.

Records and Information Retention and Disposition

The Records and Information Retention and Disposition Global Policy supports and builds upon provisions within the EY Global Code of Conduct regarding acting with professional integrity in terms of documenting work and respecting intellectual capital. This policy and the Global Retention Schedule (GRS) establish records and information management (RIM) requirements for the management of records and information and documents ("records and information") throughout their life cycle including the requirement to securely discard or delete records for which the retention period has expired, unless special and acceptable circumstances apply. This policy, the GRS and RIM requirements are in accordance with applicable professional standards and are based on regulatory, legal, and business requirements and obligations, and they apply to all engagements and personnel and addresses Poland legal requirements, applicable to the creation and maintenance of working papers, relevant to the work performed.



Cybersecurity

Managing the risk of major and complex cyberattacks is a part of doing business for all organizations. While no systems are immune from the threat of cyberattacks, EY Poland is vigilant in the steps it takes to secure and protect client data. The EY approach to cybersecurity is proactive and includes the implementation of technologies and processes necessary to manage and minimize cybersecurity risks around the globe. EY information security and data protection programs, consistent with industry practices and applicable legal requirements, are designed to protect against unauthorized access to systems and data. There is a dedicated team of cybersecurity specialists who constantly monitor and defend EY systems.

Beyond technical and process controls, all EY people are required to affirm in writing their understanding of the principles contained in the EY Global Code of Conduct and their commitment to abide by them. There are also required security awareness learning activities. Various policies outline the due care that must be taken with technology and data, including, but not limited to, the Global Information Security Policy, and a global policy on the acceptable use of technology. EY cybersecurity policies and processes recognize the importance of timely communication. EY people receive regular and periodic communications, reminding them of their responsibilities outlined in these policies and of general security awareness practices.

Information and Information Systems are valuable assets, and their confidentiality, integrity, and availability are critical to EY business. The goal of Information Security is to protect those assets from a wide range of threats and effectively lower the business risk. Information Security is achieved by imposing a suitable set of controls, including policies, processes, procedures, organizational structures, software and hardware. These controls are to be implemented, reviewed periodically and improved as necessary, so that the specific security and business objectives of EY and EY's clients are met. This is done within the context of EY's business management processes.

All EY personnel are instructed on IT security measures including a prohibition of installing any non-approved program or software and about use of EY e-mail address for business purposes. There are various IT initiatives including the prevention programs related to cybercrime, such as phishing or spamming communications. Everyone is obliged to protect intellectual property and adhere to EY policies in order to prevent any unlawful or illegal approach with respect to intellectual property or EY trademark.

Further information is available in the brochure [Protecting your data - EY's approach to data privacy and information security](#).

Serving as a Director, Officer or Trustee of an Organization

As an audit firm, it is essential that we minimize conflicts of interest with clients. EY's Serving as a Director, Officer or Trustee of an Organization Global Policy sets out restrictions to make sure that we avoid situations where EY objectivity may be challenged, or conflict of interest may arise from such relationships and establishes the limited circumstances in which partners and employees may serve as directors, officers, or trustees (or an equivalent role) of any entities.

EY Partners, employees and other personnel must never serve on boards of audit clients or other entities for which EY is subject to auditor independence restrictions, whether as a professional service or in a personal capacity.

For a limited type of entities or organizations (whether a client or not), partners and employees may serve as a director, officer or trustee (or an equivalent role). Serving as a director, officer or trustee of any entity as part of a client engagement is prohibited except for restructuring engagements as provided for in the Scope of Services Global Policy.

4 EY Ethics Hotline & Whistleblowing

Through our procedures to monitor compliance with EY Global Code of Conduct, and through frequent communications, we strive to create an environment that encourages all personnel to act responsibly, including reporting misconduct without fear of retaliation.

The EY Ethics Hotline provides EY people, clients and others outside of the organization with a means to confidentially report activity that may involve unethical or improper behavior, and that may be in violation of professional standards or otherwise inconsistent with the EY shared values or EY Global Code of Conduct. Reporting tools are available both on the global and local (EY Poland) level. Globally, as well as locally, the hotlines are operated by an external organization that provides confidential and, if desired, anonymous hotline reporting. When a report comes into the EY Ethics Hotline, either by phone or internet, it receives immediate attention. Depending on the content of the report, appropriate individuals from Risk Management, Talent, Legal or other functions are involved in addressing the report.

For EY Poland internal violations can be reported by EY People by phone or at: <https://ey.liniaetyki.com/>

With respect to the global EY Ethics Hotline above described matters can be reported at: <https://secure.ethicspoint.com/domain/media/en/gui/6483/index.html>



5 EY People

People and Culture

At EY, we empower our people with the right mindsets and skills to navigate what's next, become the transformative leaders the world needs, pursue careers as unique as they are, and build their own exceptional EY experiences.

Our more than 300,000 people and one million alumni form a powerful network. Each of those people leads and inspires others during their time at EY and beyond and brings our purpose to life in the work they do every day. The ability to invite, leverage and learn from different perspectives is key to delivering for our clients. We believe diversity and inclusiveness means growth.

We are investing more time and money than ever before in skills and learning for our people. This includes the first of its kind EY Tech MBA, in collaboration with Hult International Business School. It builds on the success of our EY Badges program, which helps our people develop future-focused skills in areas such as technology, sustainability and leadership.

Polish Network

Polish Network is employee/other personnel digital database where the documents constituting work-related legislation including major policies (local and global), procedures and other formal documents are made available to the EY Poland people.

Professional Development

The continuous development of our people's skills and knowledge is critical to achieving our purpose of enhancing confidence in the capital markets.

Providing opportunities for the right experience, learning and coaching helps them grow and achieve their potential at a variable pace of progression that suits them. In addition to professional development and performance management, we understand the importance of providing

client engagement teams with up-to-date information to help them perform their professional responsibilities. EY makes significant investments in knowledge and communication networks to enable the rapid dissemination of information to help people collaborate and share best practices.

Performance Management

EY has a performance management framework, LEAD, that supports our people's careers, inspires their growth and recognizes the value they bring to EY Poland. Through ongoing feedback, counselor insights and developmental conversations, LEAD helps align individuals with EY strategy and enables a focus on the future. An individual's dashboard provides a snapshot of performance against the Transformative Leadership dimensions, including quality, risk management, technical excellence and management metrics. Feedback received during an annual cycle is aggregated and used as an input to compensation and reward programs.

At the center of the framework are conversations between counselee and counselor, covering topics such as understanding diverse career paths, creating an inclusive and equitable environment and pursuing learning and new experiences. These conversations help to identify opportunities for further development and to build future-focused skills.

The performance management framework extends to partners, principals, executive directors and directors, and applies to all EYG member firms around the world. It reinforces the global business agenda by continuing to link performance to wider goals and values. The process includes goal setting, ongoing feedback, personal development planning and an annual performance review, all tied to partners' recognition and reward. Documenting partners' goals and performance is the cornerstone of the evaluation process. A member firm partner's goals are required to reflect various global and local priorities across six metrics, the most important one being quality.

Focus on Wellbeing

Achieving a work-life balance is important for EY people. People are now far more focused on getting the balance right between their professional and personal lives.

An increasingly important talent priority has been a focus on wellbeing and improving the day-to-day experience of EY people. The overarching goal is to embed a wellbeing culture through the commitment of leadership to provide the financial, physical, emotional and social support that enables EY people to be the best they can be. In practice, this can include equitably balancing work allocations and breaking down barriers that have previously prevented professionals from setting and adhering to healthy boundaries.

The better the organization can support people's wellbeing, the more likely it is to provide them with compelling reasons to continue their career journey within the EY network.

Diversity, Equity and Inclusiveness, DE&I

EY has a long-standing commitment to diversity, equity and inclusiveness (DE&I). This commitment to building high-performing, diverse, equitable and inclusive teams is especially important in audit, where diverse perspectives drive professional skepticism and critical thinking. Greater diversity, equity and inclusive environments drive better decision-making, stimulate innovation and increase organizational agility. EY has been on a DE&I journey for many years, and while substantial progress has been made, ambition EY remains committed to increasing DE&I progress throughout the organization. The GE has made a visible commitment to EY people and to the market to accelerate DE&I at EY through signing the Global Executive Diversity, Equity and Inclusiveness Statement. Not only does this reinforce that DE&I is a key business lever, it helps to ensure that EYG member firms hold themselves accountable for progress, starting with the tone at the top.

Inclusive organizations maximize the power of all differences. Employees need to feel they are working for an organization that not only values them as individuals, but also sees differences as strengths and values their contributions. Fostering this sense of belonging is critical to helping EY to attract the most talented individuals and helping EY professionals stay motivated and engaged.

Leaders across EY make DE&I a priority and it is a key metric across all the organization's talent management programs. To enable greater accountability across the EY organization, the Global DE&I Tracker helps track progress with consistent diversity and inclusiveness metrics and reporting across the organization globally. EY also created the Global Social Equity Task Force (GSET) to develop cohesive action plans, specifically addressing inequity and discrimination, including racism. As a global organization, EY has an opportunity to address the impact of inequities and injustice and push for progress within EY and beyond. EY commits to advancing social equity and inclusive growth and standing against injustice, bias, discrimination, and racism. Social equity means that we aim for each person at EY Poland to have access to the resources and opportunities they need, given different starting points and different needs. It also means removing barriers to opportunities and inclusive experiences, that may lead to unequal outcomes. EY believes businesses have direct influence to address these gaps and build a better working world, through teaming, leadership and culture on teams, and the equitable assignment of work, and how performance evaluation, advancement and appointment decisions are made.

At EY, we believe in maximizing the power of different perspectives and backgrounds in our teaming. The All in strategy highlights that Including varying points of view in our decision-making, operations and actions is fundamental to establishing long-term value for EY people, as well as long-term client, social and financial value. Through this, we demonstrate our organization's distinctiveness, drive innovation, build trusted relationships, enable equitable and exceptional experiences for EY people and deliver the best approaches for clients.

Diversity is about differences. At EY, we think about differences broadly, across a wide range of dimensions, such as nationality, language, education, gender and gender identity/expression, sexual orientation, generation, age, socioeconomic background, religious background, abilities and disabilities, as well as identity dimensions defined and constructed by some societies in ethnic, color, cultural, or racial terms. There are also differences according to working and thinking styles, experiences, career paths, technical skills, geography, service line, sector and function.

Equity is about recognizing that everyone has different starting points and different needs. Based

on their backgrounds and identities, everyone faces different levels of structural and systemic advantages and disadvantages that impact access to resources, perception and evaluation, and sense of belonging in and out of the workplace. At EY, we have a specific commitment to advancing social equity. This includes working to remove barriers that impede equal outcomes across different backgrounds and identities – and proactively, continually addressing environments that do not support an inclusive experience for everyone. EY is committed to providing the tools, resources and environment that all EY professionals need to be successful and build meaningful careers.

Inclusiveness is about leveraging our differences, where everyone experiences a sense of belonging and feels safe to surface many aspects of who they are and bring forward their perspectives and ideas.

The Global Executive (“GE”) is committed to driving the strategy, policies and accountability to build and sustain a diverse global workforce, equitable processes and systems, and an inclusive environment where everyone can contribute their best in every encounter. This includes the executive leadership level. As such, the GE will strive to ensure that the broad range of differences across EY globally are represented and respected at the most senior levels within the organization, including in all appointments it makes, up to and including the GE.

Read the EY Global Executive Diversity & Inclusiveness Statement here: [EY Global Executive Diversity & Inclusion Statement | EY - Global](#)



6 Corporate Responsibility

EY Ripples

We believe business must do more to foster sustainable inclusive growth. It's why we've created EY Ripples – a global corporate responsibility program, brings together the global EY network with a goal of positively impacting one billion lives by 2030.

Through EY Ripples, we focus on supporting the next generation workforce, working with impact entrepreneurs, and accelerating environmental sustainability. In each of these areas, we apply our skills where they can make the biggest difference. We extend the value of EY knowledge to people and places we might not otherwise reach. This is the first step on a multi-year journey to positively affect the lives of millions of people. When EY people feel inspired to start ripples – and theirs grow and join with others – together, we can create huge waves of change.

In the financial year 2024, to 30 June 2024, EY people have positively impacted over 64 million lives through the EY Ripples program. To date, EY Ripples initiatives have cumulatively impacted the lives of more than 192 million people.

Commitment to Human Rights

At EY, we believe upholding human rights is fundamental to our purpose of building a better working world.

The EY Global Code of Conduct, which is anchored in our core values and beliefs, provides the ethical and behavioral framework to guide the business decisions we make every day. Our Global Human Rights Statement builds on our Code, to reflect our understanding of the fundamental rights of all human beings and our commitment to promote respect for those rights.

We draw our understanding of these rights from the Universal Declaration of Human Rights, its related treaties and declarations, and the broader ethical reasoning behind their development. Our approach to respecting and upholding human rights is informed by the United Nations Guiding Principles on Business and Human Rights, which, among other things, state that businesses have a responsibility to:

- Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur
- Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts
- In addition to avoiding and mitigating potential harm, we seek to proactively support and promote human rights for the wider benefit of the communities in which we operate. Our objective is to enhance the awareness and consideration of human rights across the EY network in the interests of all EY people and those with whom they interact.

Read the EY Global Human Rights Statement here:
https://www.ey.com/en_pl/legal-and-privacy/human-rights-statement

EY Entrepreneur Of the Year™

EY Entrepreneur Of The Year™ is a unique global program that celebrates, connects and supports entrepreneurs as they unlock their ambitions. Established nearly 40 years ago, this flagship program operates in more than 60 countries and territories, and 145 cities around the world.

Every year, entrepreneurs from around the world are nominated to join a prestigious ecosystem of leaders through a yearlong program of service, support and invaluable connections.

EY Entrepreneur Of The Year™ recognizes the impact of creators and innovators who lead successful businesses with purpose, vision and entrepreneurial spirit. Discover the art of entrepreneurship.

EY Entrepreneur Of The Year honors founders, CEOs and leaders who demonstrate excellence in areas such as innovation, financial performance, social responsibility and personal commitment to their businesses and communities.

Starting at the regional and country level, each annual program concludes with a competition and announcement of an industry winner, an innovation winner and an overall winner. Winners are selected by an independent panel of judges who are successful, innovative entrepreneurs themselves.



8 Sustainability

At EY, we are committed to driving sustainability impact through three key dimensions: assessing and managing our organization's environmental footprint; fostering collaboration among key stakeholders, and leveraging our technical expertise to facilitate positive change; and supporting clients on their journey toward a sustainable future.”.

In FY25 EY announced a refreshed Global Environment Strategy, which reinforces our commitment to impactful environmental actions, adopting a holistic approach that addresses the interconnected challenges of climate and nature while engaging with the EY value chain. The document highlights the organization's progress made until FY25, including a 40% reduction in greenhouse gas (GHG) emissions since FY19 and outlines its strategy

for managing our environmental impact between FY25 and FY50. This includes both a near-term target to halve emissions by FY30, and deep, sustained emissions reductions over time to achieve net zero by FY50 (90% GHG emissions reduction), both against an FY19 baseline. Planned actions to achieve these targets include procuring 100% renewable electricity, utilizing sustainable aviation fuel for EY's travel, and enhancing collaboration with suppliers to address emissions linked to purchased goods, all while integrating nature-positive practices and upskilling employees for a sustainable future.

EY Poland is doing its part in achieving these goals.





Effectiveness and Enforcement of the EY Internal Compliance Program

This EY Internal Compliance Program became effective 1 March 2017 and was last updated on 15th May 2025.

EY | Building a better working world

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

All in to shape the future with confidence.

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