

Supplier Code of Conduct

Introduction

Crowe U.K. LLP (“Crowe”) values its supplier relationships and acknowledges they play an essential role in the continuity of Crowe’s business, reputation, and ethical standing. This Code of Conduct outlines Crowe’s expectations and standards regarding the ethical business practices of its suppliers and their supply chains. The term “supplier” refers to officers, employees, contractors, subcontractors, and agents of the supplier, vendor, third party, or provider directly or indirectly providing goods and/or services to Crowe.

Purpose and Values: Crowe’s purpose is to work collaboratively to deliver high-quality work, and excellent client service and act in the public interest; all while growing the firm in a profitable, resilient, and sustainable way, in an environment that delivers a rewarding people experience where talented people can realise their potential, are successful and enjoy what they do. Together, Crowe, its clients, people, and suppliers can make a positive difference to its communities and each other. Please explore our [values here](#).

Laws and ethical standards: The supplier shall comply with all laws applicable to its business in the country and regions of operation and delivery. We encourage the supplier to support the principles of the [United Nations Global Compact](#), the [UN Universal Declaration of Human Rights](#), and the 1998 [International Labour Organisation Declaration on Fundamental Principles and Rights at Work \(ILO\)](#), in accordance with national law and practice.

Data Protection and Information Security:

The supplier shall comply with all applicable data protection and information security laws and regulations (such as the Data Protection Act 2018) when handling personal information, and information shared by Crowe (“handling” includes, but is not limited to assessing, receiving, processing, collecting, storing, sharing, and or transmitting).

The supplier shall not use Crowe or any information shared by Crowe (such as client information shared for business purposes) for marketing and/or Business Development unless discussed and agreed in writing.

Labour

Child Labour:

The supplier shall not employ anyone below the age of 15 (or the local legal minimum working age if older than 15). Work is not permitted under any circumstances if it would hinder a minor (in the UK a minor is a person under the age of 18) from the completion of compulsory schooling or training, and or if the employment would be harmful to their health or development⁽ⁱ⁾. A supplier employing young employees and workers⁽ⁱⁱ⁾ must follow all local laws related to hours of work (Restrictions on [Child Employment](#)). The supplier is expected to have (or implement if not already established) an age verification mechanism.

Forced Labour: The supplier shall comply with the [Modern Slavery Act 2015](#), and where applicable disclose a Modern Slavery Statement, and/or have due diligence processes in place to ensure their own businesses and supply chains are free from such practices. Please refer to Crowe’s annual [Modern Slavery Statement](#) for information on its due diligence process.

Compensation and working hours:

The supplier shall comply with all applicable laws and regulations regarding working hours, living wages, and benefits. Standard working hours for employees and workers should not exceed what is written in their agreed and signed contract⁽ⁱⁱⁱ⁾. Overtime, if available, must be voluntary and not forced. Every employee is entitled to and should be offered without discrimination the same core benefits provided by their employer, regardless of age, tenure, gender, sexual orientation, marital status, race, religion, background, or seniority.

Recruitment:

The supplier shall have ethical and transparent recruitment and hiring practices. The supplier must not require employees and or workers to pay any recruitment, or hiring, fees (such as agency, broker, and other related fees or costs including the purchase of PPE) for their appointment. The supplier must not hold, conceal, confiscate, or destroy an employee or worker's personal document (such as an ID card, driver's license, or passport. etc) The supplier may only temporarily hold onto such documents to the extent required by law to complete administrative and immigration processing. At no point should an employee have to hand over their personal documents for "safe keeping" by their employer.

Environment

The supplier shall comply with all environmental laws and regulations applicable to their country of operation. Suppliers should endeavour to minimise their impact on the environment and have active processes and policies (or processes and policies in the making) to support their efforts and work to reduce their energy consumption (gas and electricity), Green House Gas (GHG) emissions, waste, use of water, pollution, and hazardous materials.

Energy and GHG emissions: The supplier is encouraged to continuously improve energy efficiency and reduce energy consumption and greenhouse gas emissions where possible. Crowe supports suppliers at all stages of their sustainability journey, from immature, to developing to leading. The supplier should track, document, report, and upon request, share their GHG emission with Crowe^(iv). The supplier is encouraged to establish a GHG reduction goal and share their progress with Crowe. If possible, they should also share their goal(s) and progress publicly.

Waste Management: The supplier shall comply with all applicable waste management laws and regulations, (such as The Environmental Protection Act). This may include but is not limited to:

- keep waste to a minimum by doing everything reasonably possible to prevent, reuse, recycle or recover waste (in that order)^(v)
- Sort and store waste safely and securely
- complete a waste transfer note for each load of waste that leaves its premises
- check the waste carrier is registered to dispose of waste
- businesses have extra responsibilities if they are dealing with hazardous waste.

Ethics

Anti-Bribery & Corruption: The supplier shall comply with all applicable bribery and Anti-corruption laws and regulations (such as the UK Bribery Act 2010) and have such controls as are necessary to prevent bribery and corruption by the supplier, its directors, employees and agents, anywhere in the world in which it operates.

Whistleblowing: Suppliers shall comply with all applicable whistleblowing law and regulations (such as those outlined in the UK Employment Rights Act 1996) and are encouraged to have effective whistleblowing policies and procedures in place that protect the whistleblower's confidentiality and prohibit retaliation.

Health and Safety

The supplier shall comply with all applicable Health and Safety legislation (such as The Health and Safety at Work Act 1974 (HASWA)). Suppliers shall protect the 'health, safety and welfare' at work of all their employees, as well as others on their premises, including but not limited to temporary and /or agency workers, casual workers, contractors, the self-employed, clients, visitors, and the general public.

The supplier shall provide appropriate training to all workers (listed above), conduct regular audits of the premises (including assessments of risks to employees, customers, partners, visitors, etc), ensure there are effective planning, controls, monitoring, preventative and protective measures in place, and have documented health and safety policies and procedures if they employ five or more people.

The supplier shall provide appropriate training, guidance and Personal Protective Equipment (PPE)^(vi) to employees and workers for the safe handling of materials and waste (hazardous or otherwise). The supplier shall demonstrate (when requested) they have the required management systems and control systems in place to perform appropriate material handling and waste management, this can be via documented Material Handling and Waste Management policies, guidelines, handbooks and/or procedures.

Record keeping and Transparency

The supplier shall maintain complete and accurate records about working conditions, (including but not limited to health and safety inspections, records, assessments, on and off-site audits, employment records, wages working hours, etc.).

The supplier shall endeavour to continually evaluate their activities to ensure compliance with the Supplier Code of Conduct via annual reviews. Crowe reserves the right, upon reasonable notice, to verify compliance and encourages its suppliers to implement their own binding guidelines for ethical business practices. It is the supplier's responsibility to ensure their suppliers are compliant with all relevant regulations and laws as outlined in but not limited to this Supplier Code of Conduct.

The supplier shall cooperate with information requests and/or assessments Crowe may initiate to confirm their compliance. The supplier must not falsify records or misrepresent conditions or practices in their organization or supply chain.

With this in mind, the supplier may be required to answer pre-qualification questionnaires for tendering activities regarding these standards and/or during the term of any contractual agreement.

The supplier must have a process in place to remedy any instances of non-compliance, breaches, or problems identified through audits, reviews, assessments, or inspections. The supplier shall ensure transparency regarding any significant issue, non-compliance, or potential breach of legislation or regulation and is expected to investigate and report any concerns or complaints about issues to do with breaking the law or standards that relate to Crowe's business, sub-suppliers or sub-contractors.

References are available upon request.