



The Crowe Way

What it looks like to move forward as one at Crowe.

We all want to be **part of a firm**
we can be proud of – where each
of us are **living our shared values**
in everything we do.



Welcome

| | |
|---------------------------------|----|
| What is The Crowe Way? | 4 |
| Why The Crowe Way matters | 5 |
| The Crowe legacy | 6 |
| Our purpose | 7 |
| Our guiding philosophy | 8 |
| Crowe 2030 | 9 |
| Crowe values and behaviors | 10 |
| Care | 11 |
| Trust | 14 |
| Courage | 17 |
| Stewardship | 20 |
| Our responsibilities | 24 |
| Addressing potential violations | 26 |
| Additional resources | 27 |
| Postscript | 28 |

Every day, we face decisions that demand sound judgment and integrity. In these moments – especially when the path isn’t clear – The Crowe Way should be our guide.

The Crowe Way is more than words on a page; it defines who we are. It shapes how we work, lead, and show up, for each other and for our clients. It’s the foundation of our Crowe 2030 Strategy, and it is what differentiates us in our industry.

Our core values – Care. Trust. Courage. Stewardship. – only matter if we live them. Knowing these values isn’t enough; we must follow through with actions that are visible, consistent, and real. This is how we honor our responsibilities, build trust, and create a future we can all be proud of.

As your CEO and Board Chair, we’re committed to living The Crowe Way, in both letter and spirit. And we ask the same of you.

So today, make the choice: don’t just skim through The Crowe Way. Absorb it. Reflect on it. Live it. Use it to guide your decisions, meet challenges, and shape every interaction.

When we live our values, we stand for something special. We lead with ethics and integrity. We’re true to who we are, so we can meet the world where it’s going.

Let’s make The Crowe Way real. Together.

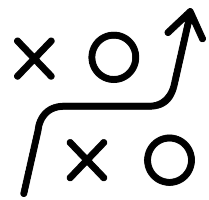
Sincerely,

Steve Strammello
Chief Executive Officer

Lou Miller
Board Chair

What is the Crowe Way?

The Crowe Way is how we live our values – doing the right things, at the right time, for the right reasons.



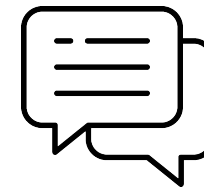
The Crowe Way is our business code of conduct.

It provides the standards and expectations of ethical and professional conduct the firm requires as we do business, regardless of the situation.



The Crowe Way is a living document.

It applies to every individual at Crowe, regardless of title or position. Everyone is responsible for modeling and supporting these important values and behaviors.



Take time to have conversations with your teams about The Crowe Way.

Figure out what each value and behavior mean for you personally, in your specific context and in relation to your specific personal and career goals.

Where to go for specific policies, standards, and points of contact.

The firm's library of policies and procedures support The Crowe Way. You can (and should) reference these resources on The Nest whenever they apply to you.

The Nest addresses in detail how you can get more information about the professional and personal policies that apply to our business.

By taking the time to understand these policies, you do your part to help ensure we are compliant with the laws and regulations that apply to us and to our clients.

The Nest also provides additional points of contact for further assistance or consultation.



Why The Crowe Way matters

The Crowe Way guides our actions, shapes our culture, and defines the impact we want to make. It's a way of living we can be proud of.



The Crowe Way embodies **who we are**. It also paints a picture of who we want to be. It's a marker of what has mattered to Crowe over time, and a measuring stick for becoming better into the future.

The Crowe Way defines **how we show up outside the firm**. It's what shapes and drives the impacts we make on our clients and our communities.

Living The Crowe Way **strengthens our relationships, enhances our brand, and drives positive outcomes** for our clients, our communities, and each other.



The Crowe legacy

For more than 80 years, values have been the driver of Crowe's success.

Care

In 1942, Fred P. Crowe, Sr., and Cletus F. Chizek established an accounting firm in South Bend, Indiana. As a small firm, Crowe Chizek emphasized personal relationships, fostering a "family feel" that anchored the firm as it grew.

Trust

From the beginning, the firm upheld Clete Chizek's high standard of excellence. For many years, the managing partner personally reviewed all deliverables before they were issued. This meticulous attention to quality and exceptional service led clients to recommend the firm to contacts across the Midwest.

Courage

New ideas about how to serve client needs drove the firm's growth over the years. In the 1960's, the firm developed a banking practice that became the foundation for our commitment to deep industry specialization. Client needs also led the firm to be an early adopter of consulting and technology services, and inspired the firm's affiliation with Horwath International in 1991.

Stewardship

Through each era, from Crowe Chizek to Crowe Horwath to Crowe LLP, the firm thrived because it provided unique opportunities to smart, curious people who wanted to do something big. Over eight decades, this investment in individuals' growth resulted in firm growth, and a tomorrow – our today – that must have been unimaginable in 1942.

"There have been many success factors contributing to our present position...a **high degree of mutual respect** among everyone in the organization, **uncompromising integrity and honesty**, a **willingness to change course when appropriate**, and a **willingness to invest in the firm's future.**"

From "Remembrances of Crowe Chizek during 1942-1992," by Fred Crowe, Jr.

Our purpose

Shaping your better tomorrow. Together. Today.

Our purpose is about working together to **build a better future** for ourselves, our clients, and our communities – a future rooted in the actions each one of us takes today.

This purpose is informed by the long legacy of Crowe. It's the intention behind our actions, and it reflects what we hold important as both a firm and as individuals.





Our guiding philosophy

**Win³ views success
as a balance of the needs
and outcomes of our clients,
our people, and our firm.**

All these stakeholders matter. We believe that **considering the needs of each stakeholder** at every decision point leads to the best outcomes at all levels.

There is no hierarchy among the needs of these three stakeholders. In the short term, one or more stakeholders' needs may take precedence, but over the longer term we define success as exceeding the expectations of all three.



The Crowe Way lays out the values that inspire our best efforts, with behaviors to serve as our practical guide for action.

Values are what we believe to be important. But what does it look like to “walk the walk” of the values we share? Behaviors are values in action, what we can point to and say, “Yes, this is what care looks like.”

By defining specific value-driven behaviors, we are creating a shared language – a way to understand, together, what it means to live out our values every day, every hour, at each moment of decision.



Care



Trust



Courage



Stewardship

Care

We truly, deeply care about others, ourselves, and the future.

We invest our time and energy into our colleagues and clients, and we value their success. We believe in building each other up and showing our gratitude to each other.



Our care will bring our:

people to a future where they thrive because they feel valued.

clients to a future where they thrive because they feel supported.

firm to a future where it thrives as a desirable employer and service provider.



Behaviors that show Care

Humility

Showing humility isn't making yourself blend into the wallpaper or minimizing the talents, skills, and perspectives you bring to the table. It's remembering that other people bring important talents, skills, and perspectives to the table too, and remembering to listen before we respond or jump to conclusions and answers.



Gut check:
We'll listen first.

Personalization

We can't make everything perfect for every person. But we can show each colleague and client that they matter. We can take into account a person's needs and hopes for the future when we make decisions that concern them. We can build intentional, inclusive relationships where everyone flourishes.



Gut check:
We'll consider the person.

Mutual support

We all have unique priorities and constraints. But we're a team, and we're in this thing together. This means that sometimes we'll have to make our colleague or client's biggest priority our biggest priority. No one should feel like they have to do it alone.



Gut check:
We'll have each others' backs.

Constructive communication

Everything works better when all the information is on the table – projects, teams, client relationships. That depends on direct, clear, consistent, honest, positive communication. (There's no excuse for being disrespectful.)



Gut check:
We'll tell it like it is. Respectfully.

Scenarios that show

Care

What if I'm concerned that I can't effectively transition to a new way of working? The old way works, and I am uncomfortable with the new process.

It's very normal to feel at least a little bit of discomfort with making changes to the way you do things. But change is also a necessary part of growth. It will be better for everyone, including you, if you are honest about your situation. Ask your coach, your project manager and your team for help! If these conversations determine that the change is exactly right, continue to learn and practice the new process. Try to see the value in the new process. Hopefully with time and practice, the new process eventually becomes just as comfortable as the old process. Don't be afraid to reach out again if you need additional support.

What if my teammate is dealing with a family issue that was supposed to last a week — but is now on week 3? My teammate has a key role in a client deliverable, and I'm worried we'll miss a critical deadline. We're not sure how much longer the rest of us can carry the additional load. What should I do?

Start with concern for your colleague's situation. Make time for a personal conversation. Ask how your teammate is doing. If it sounds like the family issue is getting worse, talk with the team about redistributing responsibilities to support your colleague, and perhaps even pulling in additional team members. If the family issue seems like it's resolving, let your colleague know what you value about their contributions, and let them know how the project benefits from their perspective or expertise. You can also bring your concern to the manager of the project and work with this manager to solve the issue. Constructive, proactive communication solves more problems, more quickly, than backchanneling ever will.

What if I think I've found a way for my team to transition away from a manual process in favor of generative AI-related support? I want to help without making anyone feel bad.

It's awesome that you're taking the initiative to introduce AI to your team and processes. Start by getting feedback from your team members about how your idea might be of use to them. Turn to BU leaders and AI leaders for guidance. Then you can build your new process (maybe with involvement from your team) – whether that's a custom GPT, SharePoint agent, Copilot use, or another version of AI support. Keep your colleagues and leaders informed along the way. Be sure to conduct appropriate testing. Once the new process has been validated, help your team get comfortable using it.

What if a colleague's cultural or social values conflict with my personal beliefs? How do I handle this, while upholding the firm's standards?

You are not expected to change your personal beliefs to support a colleague's cultural or social values. You *are* expected to collaborate with a positive attitude and demonstrate respect (with the expectation that you are being respected in return). If the colleague attempts to force their views on you, especially in a way that makes you uncomfortable, reach out immediately to your coach, the partner responsible for an engagement you and your colleague are jointly supporting, or another trusted leader. You can also contact the Crowe Values Helpline for advice. The firm can provide resources to help you through the situation.

What if I feel I am ready to have more exposure to prospects and I'm not getting that opportunity? I believe I have knowledge that would be helpful to prospects (and to the firm)!

Try to see this as an opportunity for constructive conversation. Think about the special knowledge, perspective, or skill you believe you can add to a prospect discussion. Share this with the project manager or a partner in the offering area you work in. Ask them to help you identify opportunities to join client-facing pursuits. Then make the most of the opportunities you get to add value for the client and your team!

What if I have a colleague who is always taking credit for successes that really belong to a team of people? I try to be humble, but this is really bugging me.

Teams thrive when everyone gets appropriate credit for a job well done. Go to someone you trust and explain the situation. Work with that trusted individual to come up with a strategy that would enable everyone to share deserved credit.

You may also want to describe the problem to your coach and the manager of the project so they're aware of the issue. Humility is one way we show care, but speaking up in this case is important — because when the full team deserves credit, they should receive it!

Trust

We empower our people to be leaders: to be agile, to lead with integrity, and to extend trust to others.

Doing the right thing is how we built our reputation. We've set our sights high, but we'll never lower our standards to get there, and we trust our people to do the same.



Our trust will bring our:

people to a future where they feel empowered.

clients to a future where they feel secure.

firm to a future where it is a beacon of integrity and reliability.



Behaviors that earn **Trust**



Transparency

When someone is hoarding information or avoiding tough conversations, there's no opening for trust. By communicating facts, information, and context clearly and openly, we empower everyone to make more informed decisions – and build trust in the process.



Gut check:
We'll be honest and open.

Reliability

Trust has to be earned. Showing up. Being mentally present. Contributing. Following through on commitments. Whether it's our clients, our teams, or even our families and friends, this is how we earn trust and ensure people can rely on us every time.



Gut check:
We'll do what we said we'd do.

Quality

Trust isn't built on shortcuts, half-measures, or mediocre results. Consistent quality, even under pressure, must be our default – because exceptional standards and attention to detail are a foundation of our brand promise. And trust is about keeping promises.



Gut check:
We'll give our best every time.

Inter-dependence

Our firm is built on recognizing collective contributions, not individual heroics. We work together as one across teams, disciplines, and technologies to move our shared enterprise forward in the same direction.



Gut check:
We'll work as a team.

Scenarios that earn

Trust



What if I just saw two colleagues in a conference room working together on the exam for the current mandatory training course? We're not supposed to discuss or take the exam together.

You are correct. Our professional ethical standards and code of conduct prohibit us from assisting another person with an exam or collaborating on an exam. Each individual must take an exam on their own, without assistance. The fastest way to handle the situation is to open the door and remind your colleagues of these professional standards. If you did indeed observe an incidence of cheating, you are obligated to contact Firm Risk Management, Talent Solutions, or the Crowe Values Hotline.

Integrity is a cornerstone of who we are — and trainings and the associated exams are no exception.

What if I want to combine the client data from several projects into a database to support a great idea I have? I'm pretty sure the client data is confidential, but I'm going to be very careful with it.

It's never okay to use a client's data — unless the Engagement Partner and/or FRM have reviewed the applicable client agreement and clarified how the client data can be used (if at all). Client data does not belong to us. You may have the best of intentions — but when it comes to using client data for our own purposes, good intentions are not enough. We have made a commitment to data privacy and confidentiality, and we must use data only for what we said we would in our contract. And we must always protect client data and maintain appropriate confidentiality. It's important to bear in mind that we must constantly earn and re-earn trust. When trust is lost, it's extremely challenging to get it back!

What if I have too much on my plate and I'm concerned I'm going to miss an important client deadline?

Client deadlines are very important, and you're right to be concerned about meeting yours. Be proactive. Speak with the individual leading the project and/or your coach to make sure you are prioritizing work across your multiple projects correctly. If necessary, identify any items you're responsible for that can be moved to team members, so you can focus on meeting the important deadline. If you're working on multiple projects under multiple managers, provide visibility to each manager so they can collaborate to help you balance priorities, workload, and deadlines.

What if I see broader needs in my client's organization that a colleague from another practice area or business unit can help meet? I've worked really hard to build this relationship. What can I do to make sure my Crowe colleague shows the same care that I do?

Broadening the services we deliver to existing clients is an important part of the Crowe 2030 strategy, so it's great that you're thinking in this way. By laying the groundwork in a thoughtful and intentional way, you can help mitigate some of the risks you're concerned about. First, ask your client to help introduce your Crowe colleague(s) to other leaders within the client's organization. Before your colleague meets with these leaders, take the time to prepare your colleague for these meetings. You can't expect your colleague to know things about the client you have spent months or years learning! By working closely with your colleague, you make it much more likely that you, your colleague, and the client succeed.

If you find yourself on the other side of this scenario — serving someone else's client — it's important to remember that we treat ALL clients of the firm as though they are our clients and serve them accordingly.

What if I have a colleague who always uses new, different technology to do their job? I would really like to learn from what they're doing, but they won't share what they're doing. How do I share feedback in a way that builds and maintains trust?

Speak to your colleague about your concerns. Tell them that the whole team will benefit from what they have learned about using AI or other new tools — especially since these kinds of innovations are part of the Crowe 2030 strategy. Ask your colleague to teach the rest of the team so everyone can learn. Once we're all able to save time, we should use that time to pick up additional work to contribute to the team.

What if I find out that my client is concerned about the quality of the work we have done?

Quality is a critical prerequisite for trust, and a strong differentiator for Crowe. You should get both the partner and the relevant quality team member involved immediately, and make all team members on the client aware as well. Ask for specific, detailed feedback so that we can be better — and listen intently. Make sure the client sees all the quality checks that are built into our processes. Then make sure the client sees how we are responding constructively to their feedback.

Courage

We embrace
courage in every
decision we make.

We stand up for what's right, even when it's difficult. We challenge the status quo, take calculated risks, and learn from our failures. We believe in pushing boundaries to create new opportunities, knowing that growth often requires stepping into the unknown with confidence.



Our courage will bring our:

people to a future
where they grow
and innovate.

clients to a future
where they benefit from
bold and innovative
solutions.

our firm to a future
where it leads with
vision and resilience.



Behaviors that show **Courage**

Constructive conflict

Conflict isn't always a bad thing – as long as we treat each other with respect and always keep our shared goals in mind. Constructive conflict can be hard and push us beyond our comfort zones, but we can't solve problems without it.



Gut check:
We'll have the hard conversations.

Bold action

Taking risks is something we're conditioned to be very careful of in our business – for good reason. But bold action is not recklessness. It's the willingness to think big. It's knowing the right time to do something different, based on a considered calculation that the opportunities and benefits far outweigh the risks.



Gut check:
We'll take measured risks.

Experimentation

"Innovation" can seem like a cliché. But what we're really talking about is testing new ideas to see if they stick. Failure isn't just a possibility; it's a probability. And that's okay. Getting comfortable trying things, learning from mistakes, and continuously improving – this is the only true path to innovation.



Gut check:
We'll try new things.

Integrity

The thing about integrity is, you either have it or you don't – no exceptions for a "slight misrepresentation" or "a little light cheating." Integrity means we're honest and we hold ourselves and each other to strong principles, even when no one's looking. It may not always be the easy way, but it's always the right way.



Gut check:
We'll do the right thing, even when it's hard.

Scenarios that show

Courage

What if I have an idea for how to leverage technology to help my team? I want to experiment with it but my manager thinks it's a waste of my time.

Leveraging technology is a key pillar of the Crowe 2030 Strategy, so your desire to try something new is spot-on. If you've experimented enough with your idea to believe it really has legs, take some time to create a clear project plan that includes a description of what you want to do, the time it will take, and any other key details. It will be important to document how you will retain focus on the needs of your clients, projects, and teams while working on your idea. Present this plan to your manager and align on expectations. It may help to schedule regular check-ins with your manager so they can see your progress. You should also create time and space for feedback from your team.

As you experiment, make sure you're continuing to address the needs of your clients, your projects, and your team. Your core assignments should come first. If you find yourself falling behind, you may need to put leveraging tech on hold temporarily.

What if I learn that a competitor is planning to launch an offering that directly competes with something Crowe has always led the market in?

Differentiation is the key to market success, and we have to make sure we're acting boldly to maintain differentiation. Alert the offering owner and other BU leaders, so you can work collaboratively to address the challenge. Talk with your team to see what ideas they have for how you can work together to make our existing offering more valuable and exciting. In addition, make sure our clients know we value them, we hear what they need, and we respond. We are not going to let someone else take over a spot where we are the leaders!

What if I make a mistake on a really important internal firm project? How do I address the issue with courage and transparency?

What you do *after* recognizing you have made a mistake is what people will remember. The sooner you deal with the situation, the less likely it will reflect poorly on you. Go to a trusted leader. Let the leader know what has happened and how it happened, and bring ideas for solving the problem with you. Avoid blaming others for your own mistakes. Instead, take ownership of the situation and talk through options to fix it. Finally, take stock of what happened to make sure you learn from this mistake.

Remember – everyone makes mistakes. When a colleague makes a mistake, be kind. Do your best to help them, and let them know they aren't alone.

What if I have a colleague who just isn't learning their job as quickly and efficiently as expected? This colleague is constantly expecting me to tell them what they need to do, over and over. I'm frustrated!

That sounds frustrating. Even if it feels uncomfortable, it's important to raise issues and to give feedback constructively – it isn't fair to the colleague, to clients, or to yourself to ignore the problem. Share clear and respectful feedback verbally with your colleague first. Ask your coach for some ideas you can leverage to provide constructive feedback in this situation. After speaking with your colleague, consider sharing written feedback in Betterworks. In a thoughtful, constructive way, make sure the project leader knows about the issue as well.

What if I have concerns about my colleague's practice of aggregating data from across various client projects without appropriate permission? They say they are "going to need it for a project some day." When I express concerns, my colleague won't listen and the partner says it isn't a big deal.

If you have raised your concerns directly and feel you are not being heard, it is worth reaching out to the Crowe Values Helpline, to someone in FRM, or to Talent Solutions to raise your concerns. It takes courage to report something that isn't right, but that's the only way this situation will get resolved fairly, with consideration of everyone's thoughts and a complete picture of the facts and circumstances.

What if I'm spending a lot more time on a project than planned? I feel pressure to only report some of these hours, so it won't look like we're taking too much time to do the project.

It's really, really important — both to the firm and for you — that you report the actual time spent on a project. Let's say a client project was estimated at 20 hours, but it takes you 30. The problem may very likely be with the estimate. If you report only 20 hours, that reported time informs the next estimate for similar work — meaning the firm eats 10 hours and you have to do 10 "unplanned" hours of work, all over again. The sooner you demonstrate courage and report your actual hours, the faster the problem gets fixed.

Stewardship

We lead with stewardship
to protect and nurture the
world around us.

We take responsibility for the resources entrusted to us, ensuring their thoughtful and sustainable use. We nurture our relationships, our environment, and our future by acting with integrity and care. We believe in leaving things better than we found them, creating a lasting positive impact for generations to come.



Our Stewardship will bring our:

people to a future
where they develop
and thrive.

clients to a future
with long-term value.

firm to a future of
sustainable growth
built on a strong legacy.



Behaviors that demonstrate Stewardship

Ownership

You can't build anything of value when the default is, "That's not my problem." Owners don't wait for others to act or tell them what to do. Owners take an active role in outcomes and relationships. Find solutions. Push projects forward. Are accountable for results. Owners care deeply about building a better future for all.



Gut check:
We'll take responsibility.

Thoughtful investment

Growth can't happen without investment. But no one has the resources to invest in every possible area. We have to be strategic about what kind of investment will lead to the most benefit over time. We also have to be willing to stop and reallocate resources when investments don't yield results.



Gut check:
**We'll put the right resources
In the right places.**

Sustainability

If an action or decision brings short term benefits but harms long term health, it's not good stewardship. We need to be making decisions that position us for success not just next week or next month, but for five and ten years down the road.



Gut check:
**We'll think about
future implications.**

Adaptability

In today's world, the pace of change is fast and movement is inevitable. Survival depends on continued relevance and resilience. To meet the moment, we need to stay flexible: open to new mindsets and exploration, curious, willing to challenge a stale status quo.



Gut check:
We'll embrace positive change.

Scenarios that demonstrate

Stewardship

What if I have an idea for how to use AI to enhance a popular product offering? I know it's going to cost money to implement my idea. How should I build support?

Thoughtful investments in AI and other technologies are in line with the Crowe 2030 Strategy. The firm is committed to making these investments. If you really believe in your idea, start with your BU AI Champion and your People Manager. Create a formal business case and a plan. Think about whether a pilot could help prove out the value of your idea. Share your business case and plan with your BU AI Champion and People Manager to get buy in and generate some excitement – this is not a time to create a surprise! If you can show the value of your idea, it will be easier to build support.

What if my client hired us to help solve a problem — then we learn what is really broken is not the problem they hired us to fix?

Involve the engagement leader and partner and point out what you have learned. They may advise asking permission to make adjustments to our contract, so we can meet the client's real need. The most important thing is maintaining a relationship of deep trust and communicating clearly with our client so that we are sure we are addressing their problem. Continue listening to our client so you continue to be seen as a trusted resource who is interested in helping our client to be successful.

What if I don't have time to enter my time in Workday this week? Is that really a big deal?

Yes, it's a big deal. We have a “just-in-time” budgeting system. This means we send bills based on data as of yesterday. If someone doesn't enter time as expected, we miss out on a whole week of revenue. A similar dynamic is in play for non-client-facing roles. Your boss is trying to balance workload across the team. If they don't see that you're putting in a ton of hours on a certain project, they miss the chance to make changes to the staffing strategy in a way that takes some pressure off you.

The importance of fiscal responsibility cannot be overstated. If we don't get this right, the bills don't get paid and we can't grow. How we track our hours, how we manage our spend, how we contract appropriately – all of these behaviors contribute to whether the firm has the ability to pay its employees, including you. By being responsible with the firm's resources (which includes entering your time into Workday in a timely fashion), you are demonstrating stewardship that benefits everyone.

What if a client asks me to find a way to cut 20% out of the costs of the recurring engagement we have? For years, I've had an amazing relationship with this client. I'm afraid if I don't cut the budget the client is going to go elsewhere.

That's a tough situation – for you and for the firm. Work with your team to find ideas where lower-cost resources, added efficiencies, or AI solutions can assist us. Changes in scope or a transfer of some work back to the client may also be possibilities. Aggressively look at the budget, but don't ask your team to eat hours – that's not fair to them or the firm. Bring the client along. Demonstrate how, over time, your client and Crowe can continue to work together to sustain our long relationship while bringing additional efficiency and value to the client.

What if I'm running short on time for a deadline — and what I've already completed is good enough? My teammate says the client won't know the difference.

Shortcuts are not the way we work. The highest standard of quality is foundational to who we are – and who we always have been. What we have promised our clients matters, and we need to deliver what they asked for.

That said, scaling the effort to the expectation of quality is key to managing our business responsibly. If “good enough” truly aligns with professional standards and reflects what the client has asked for (and all they are willing to pay for), we should respect that. We always deliver our committed scope — but we're not obligated to deliver beyond it at no additional cost.

If you're asked to take shortcuts on a project by a team member at Crowe, remind them patiently and kindly that quality is critically important to the firm and that we must meet professional standards. If that doesn't help, consider speaking with the project leader. If the person encouraging shortcuts is the project leader, ask the area leader or project sponsor to reinforce the importance of thinking strategically and focusing on long-term value. You are also encouraged to contact the Crowe Values Helpline for confidential advice.

What if I see my client has too much on their plate? They are struggling to make progress and this is holding up our team too.

If a client has a lot on their plate and it's holding up our team, we need to address it directly with the client. Escalate what you are experiencing to the engagement leader or the partner so they can get involved. We will need to clearly explain to the client what we are seeing and discuss consequences to our work (timeline, cost, etc.) that result when they are not able to prioritize or address it. Additionally, if it's appropriate within the context of the engagement, you can make suggestions or offer solutions.



Behaviors that show

Care

Humility

Gut check:

We'll listen first.

Personalization

Gut check:

We'll consider the person.

Mutual support

Gut check:

We'll have each others' backs.

Constructive communication

Gut check:

We'll tell it like it is.
Respectfully.



Behaviors that earn

Trust

Transparency

Gut check:

We'll be honest and open.

Reliability

Gut check:

We'll do what we said we'd do.

Quality

Gut check:

We'll give our best every time.

Inter-dependence

Gut check:

We'll work as a team.



Behaviors that show

Courage

Constructive conflict

Gut check:

We'll have the hard
conversations.

Bold Action

Gut check:

We'll take measured risks.

Experimentation

Gut check:

We'll try new things.

Integrity

Gut check:

We'll do the right thing,
even when it's hard.



Behaviors that demonstrate

Stewardship

Ownership

Gut check:

We'll take responsibility.

Thoughtful investment

Gut check:

We'll put the right resources
in the right places.

Sustainability

Gut check:

We'll think about future
implications.

Adaptability

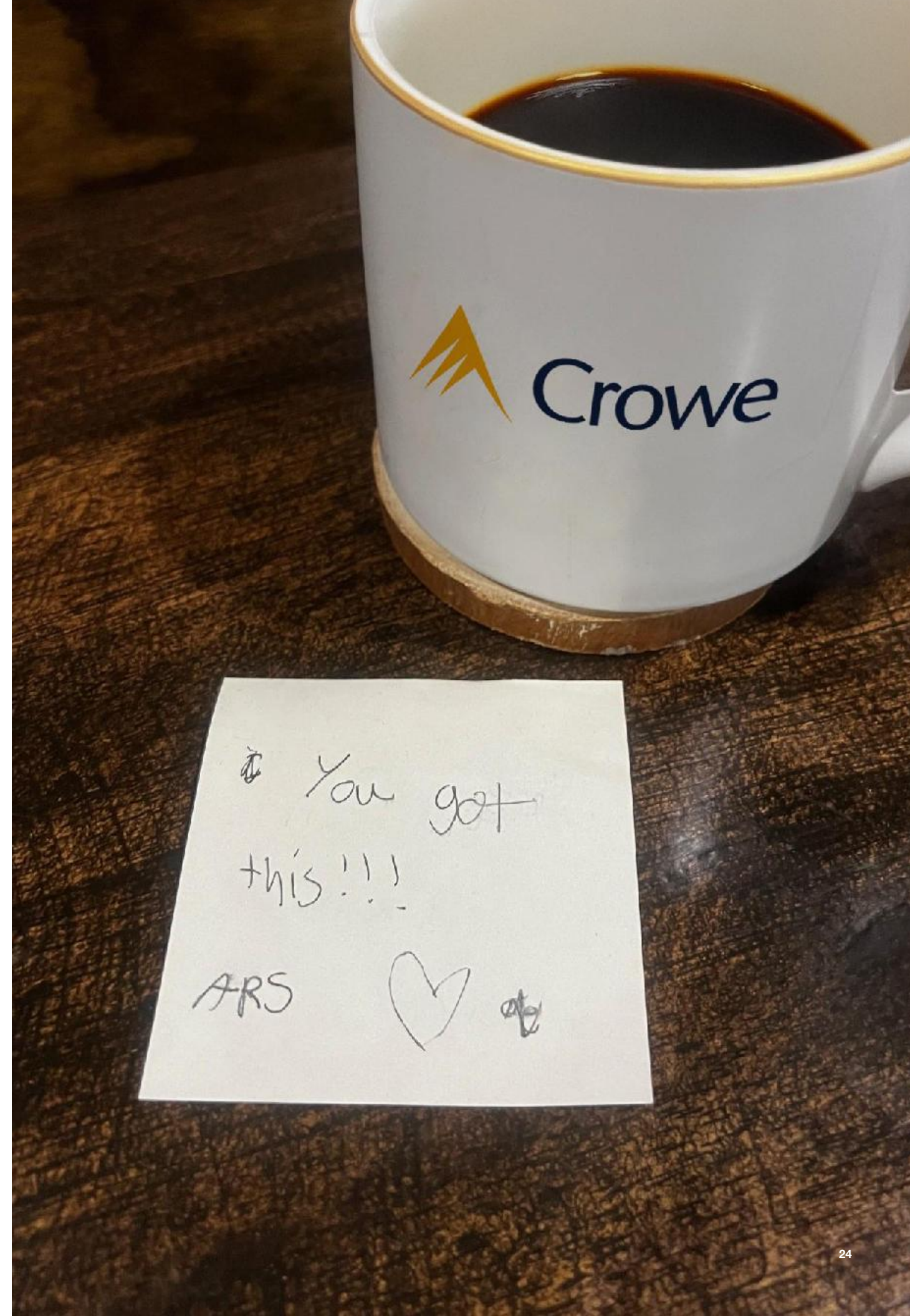
Gut check:

We'll embrace positive change.

Individual responsibilities

Every one of us, from intern to CEO, commits to upholding and modeling the values and behaviors of The Crowe Way.

- ✓ I commit to upholding the values and behaviors of The Crowe Way and the policies of the firm.
- ✓ I commit to thoroughly understanding the professional, ethical, and legal standards that apply to a given situation – and I know where to go for more information.
- ✓ I commit to being on the alert for situations that may be unethical, inappropriate, or illegal. I know where to go for help or advice in these situations.
- ✓ I commit to actions that help build a safe, healthy, supportive working environment for all.
- ✓ I commit to avoiding both personal/financial interest and the potential for or appearance of gain in a Crowe transaction.
- ✓ I commit to acting in ways that I would feel comfortable describing at a firm meeting or reading about in news headlines.





Leadership responsibilities

Leaders have extra responsibilities. Eyes are on you.
What you do and say sets the tone for others.

- ✓ I commit to modelling what it looks like to uphold the values and behaviors of The Crowe Way.
- ✓ I commit to encouraging the people I work with and lead to uphold the values and behaviors of The Crowe Way.
- ✓ I commit to being consistent, respectful, and fair.
- ✓ I commit to making sure the people I lead have the knowledge and resources to make the right choices and act with integrity at all times.
- ✓ I commit to addressing questions or concerns in an appropriate and timely manner.
- ✓ I commit to being aware of the professional, ethical, and legal standards that apply to my role and the areas I'm responsible for, so I can provide appropriate guidance and leadership.
- ✓ I commit to knowing with whom I should consult to make sure the best actions are being taken at all levels.

Addressing potential violations

Each of us at Crowe is required to fully comply with all applicable laws and regulations. We are also required to refrain from even the appearance of having engaged in any illegal, dishonest, or unethical conduct in all business contacts and relationships.


If a situation arises in which you are having difficulty determining the proper course of action, or you are questioning the behavior of another member of the firm or a client action, you should discuss the matter with a partner. If you feel like you're not being heard, or if you prefer to report the concern anonymously, you can take your concern to the Crowe Values Helpline.

Crowe requires each of us to report any violation or suspected violation that has occurred (or may be about to occur) which is inconsistent with Crowe policies, professional standards, or applicable laws or regulations.

No one at Crowe will be subject to reprisals or retaliation because they in good faith questioned, discussed, or formally reported a compliance or ethics concern.

Types of issues to report:

- Professional standards non-compliance issues
- Conflicts of interest
- Unlawful discrimination or harassment
- Workplace violence
- Substance abuse
- Inappropriate actions such as gifts
- Ethics lapses
- Entertainment that is not professional or relevant
- Activities construed as bullying or that contribute to a hostile work environment
- Insider trading or other securities law violations
- Inappropriate reporting of time and expenses
- Falsification of documentation
- Retaliation
- Inappropriate use of firm resources, assets, or documents
- Breach of firm or client confidentiality
- Inappropriate relationship with client or vendor
- Other inappropriate actions, activities, or potential violations of firm policies

A group of five people (four men and one woman) are standing in front of a large, colorful climbing wall. The wall is covered in various colored climbing holds. The people are dressed in casual athletic wear. The man on the far left is wearing a white t-shirt and black shorts. The man next to him is wearing a dark grey t-shirt and blue shorts. The man in the center is wearing a dark grey t-shirt and light-colored pants. The man next to him is wearing a dark grey t-shirt with a colorful geometric pattern and dark pants. The woman on the far right is wearing a black hoodie and a blue baseball cap. The text "We work best when we work together as one." is overlaid in white on the top left of the image.

We work best when we work together as one.

“What if... everyone did this?”

By choosing to live The Crowe Way, each of us sets the standard for what being part of Crowe is all about.

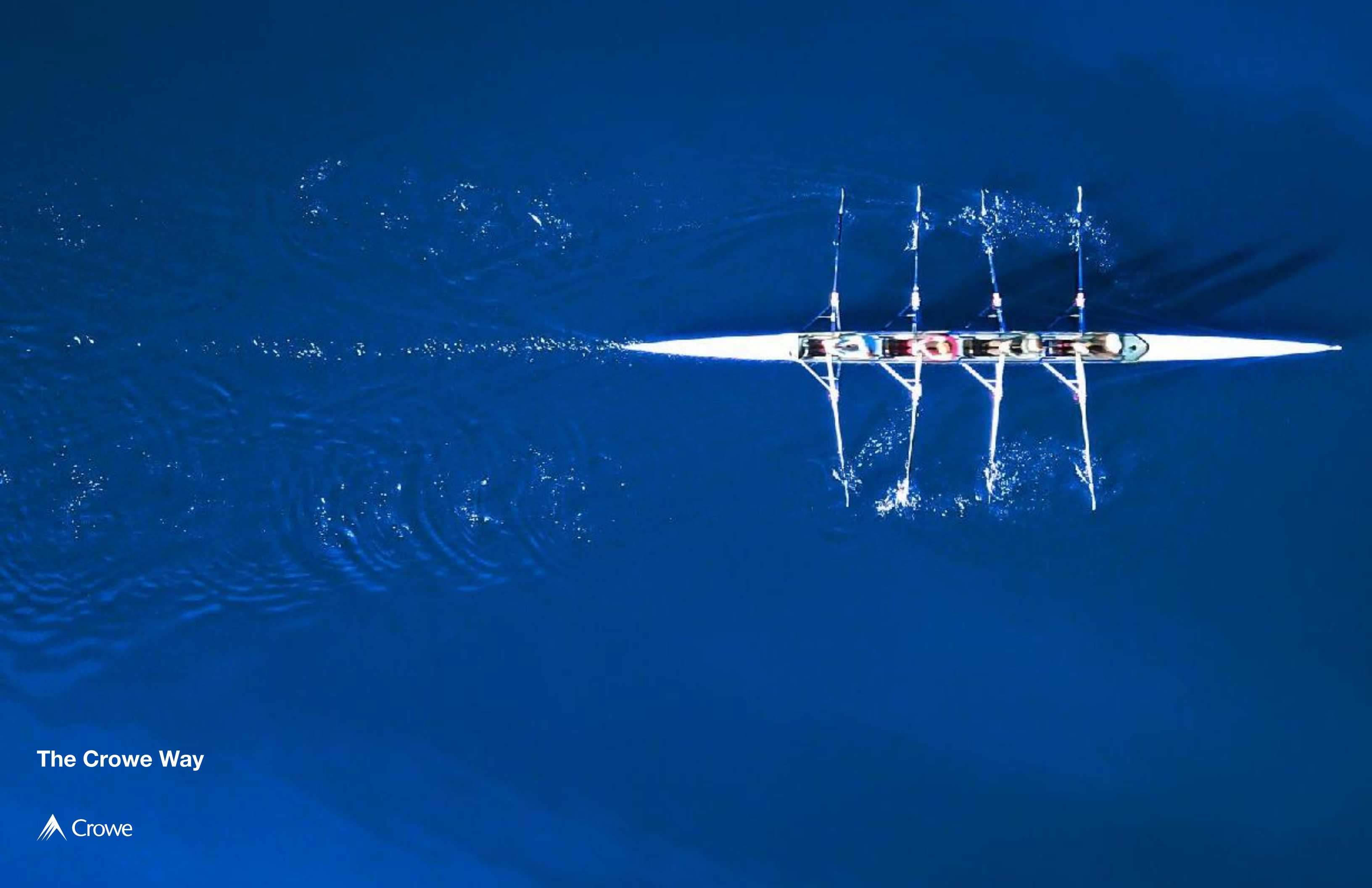
The Crowe Way is an opportunity for us to inspire each other as we move together in the common direction of our purpose: Shaping a better tomorrow. Together. Today.

By living into The Crowe Way, we model for each other behaviors that make our shared working environment an energizing and healthy place to be. Behaviors that make us proud of the work we do for clients, and proud of our teams. Behaviors that create outcomes that are exciting and valuable – for our clients, for our firm, and for each of us as individuals.

We won’t always get it right. What matters is we keep trying, learning, and growing together.

With intention and care, we can raise the standard — not just for our clients, but for ourselves and each other. Working at Crowe is a choice. And how we make that choice real, every day, is what defines us.

Let’s commit to living The Crowe Way – together.



The Crowe Way

