

A photograph of three business professionals in a meeting. In the foreground, a woman with long brown hair is seen from the back, looking towards the right. Behind her, a man with dark hair and a pink shirt is smiling. To his right, a woman with short curly hair and a blue and white striped shirt is looking towards the right. They are seated at a table in a bright, modern office environment.

# Farrell LLP Code of Conduct

Excellence guided by integrity.



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Dear Team

Integrity and ethical conduct have always been central to Farrell LLP's success, shaping how we engage with clients, partners, and colleagues worldwide. These values are embedded in our culture.

The Farrell LLP Code of Conduct sets the standards of responsible behavior expected from all partners, employees and staff. Upholding these principles fosters trust, respect, and accountability - qualities that inspire others and strengthen our competitive edge.

Ethics and compliance are essential to maintaining client trust. Our values guide every decision. The Code helps us navigate challenging situations and promotes an inclusive workplace where everyone feels safe to speak up.

Adherence to the Code is non-negotiable. If you witness misconduct, speak up - reports are treated confidentially. Violations are taken seriously and carry consequences.

Acting with integrity is both the right choice and good business. Each of us plays a role in upholding our values and cultivating a strong, ethical culture, ensuring Farrell LLP remains trusted and forward-thinking for our clients, employees, and future generations.

A handwritten signature in blue ink, appearing to read "Erin Farrell", written in a cursive style.

**Erin Farrell**  
Managing Partner

**A message from  
our Managing Partner**

# Purpose and scope

## **Purpose**

The Farrell LLP Code of Conduct provides a framework of principles to guide employees in making the right decisions in their daily work, no matter where they are located. Acting with fairness, honesty, and integrity fosters a positive workplace and builds trust with clients and business partners.

The Code clarifies the responsible and ethical behavior expected from all Farrell LLP employees and staff. While the firm is committed to full compliance with all applicable laws and regulations, the Code is not a replacement for, nor does it override, local legal requirements.

Farrell LLP respects the cultural norms of the countries in which we operate, but when such practices conflict with the Code, employees are required to follow the Code.

## **Scope**

The Code of Conduct applies to all employees and partners of Farrell LLP, as well as temporary or contract workers providing their services to Farrell LLP.

It is each individual's responsibility to read, understand, and adhere to the Code and related policies. Violations may result in disciplinary measures, up to and including termination.



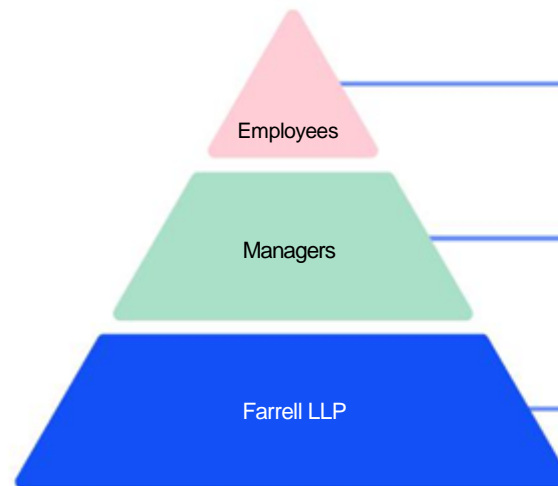
# Responsibility starts with you

**There are a few responsibilities we all share:**

- ❖ Act with integrity
- ❖ Read and understand the Code of Conduct
- ❖ Avoid conduct that may lead to unlawful behavior or damage to Farrell LLP's reputation
- ❖ Raise concerns and ask questions when something doesn't seem right

When individuals adopt a leadership mindset, our entire organization thrives. We all play an important role in driving business with integrity.

**Talk to your manager or a Partner to help you answer more difficult questions.**



Treat your colleagues with care and respect. Know the rules and speak up if something doesn't seem right.

Lead your team by example and drive Farrell LLP culture. Hold yourself and members of your team accountable for acting in compliance with the Code of Conduct. Play a vital role in answering questions and resolving or escalating matters appropriately.

Compliance is everyone's business. By continuously acting with integrity, we can maintain trust and achieve sustainable business success with our clients.

# Conflicts of Interest



## Overview

### What is a conflict of interest?

A conflict of interest occurs when our personal interests conflict with our work responsibilities or the interests of Farrell LLP.

We always act with Farrell LLP's best interests in mind and actively avoid all conflicts of interest. We don't let our personal interests affect any business decisions we make on behalf of Farrell LLP.

We disclose in a timely manner any actual or potential conflicts of interest to our manager or a Partner.





## What do you need to know?

We protect both Farrell LLP's interests and our personal reputations by recognizing and addressing actual or potential conflicts of interest. This approach helps prevent situations where our intentions or loyalty could be questioned.

### We know...

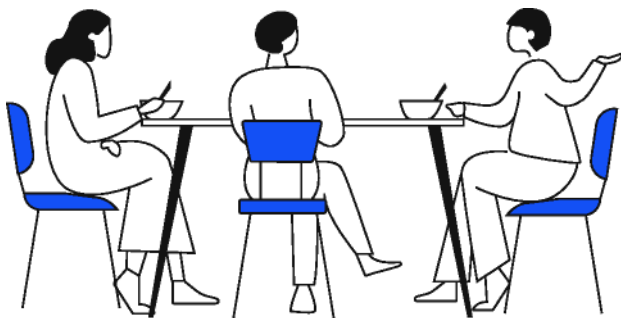
- ❖ During work hours we are expected to devote our full-time efforts to Farrell LLP business. Any secondary, personal activities that could negatively affect Farrell LLP's interests should be avoided.
- ❖ Our processes, such as recruitment, career development, compensation and contracting, are fair and equitable, meaning our decisions are not influenced by personal relationships.

### As an employee...

I make decisions in the best interests of Farrell LLP and I know I must report any potential or actual conflict to my manager or a Partner.

### As a manager...

I am responsible for identifying and addressing potential conflicts of interest appropriately and taking action to resolve any conflict, which may include the help of our lawyers or Partners. .



## Red flags

**It's important to recognize a potential conflict when you see one and to report it.**

### Examples of situations that require disclosure include:

- ❖ You intend to pursue secondary employment outside of Farrell LLP.
- ❖ You plan to serve as a board member of a competitor, supplier or client of Farrell LLP.
- ❖ You provide services, outside your role as a Farrell LLP employee, to a competitor or to a proposed or current supplier or client of Farrell LLP.
- ❖ You have, or you are aware of a family member\* who has, a significant interest (e.g. ownership) in a competitor or supplier of Farrell LLP.
- ❖ You have a family member who is employed by a competitor or employed by a client or supplier of Farrell LLP with whom you have dealings in your Farrell LLP role (e.g. you are involved in selecting which supplier to use).
- ❖ You use your own position at Farrell LLP or Farrell LLP's confidential information to further your own private interests or the interests of a friend or family member.
- ❖ You have a personal or family relationship with a colleague in a direct or an indirect managerial or subordinate position.
- ❖ You take part in the hiring decision regarding a family member or friend.

\*Family member or family relationship refers to a Farrell LLP employee's parent, spouse, partner, child, sibling, cousin, uncle or aunt.

# Corruption



## Overview

We refrain from participating in any unethical or corrupt business dealings with third parties, including clients, agents, distributors, suppliers, and subcontractors.

We perform appropriate due diligence to understand and assess all third parties we work with.

We do not offer or accept bribes, kickbacks, or any form of illicit payment, including facilitation payments made to public officials to secure approvals or expedite business processes.

Any gifts or hospitality provided to, or received from, third parties are kept reasonable, appropriate, and in full compliance with legal requirements and our company policies.

In our interactions with regulators and government officials, we maintain the highest ethical standards and adhere strictly to all relevant laws and regulations.

Farrell LLP does not make political donations, and all charitable contributions or sponsorships are reviewed and authorized appropriately.

We comply with all laws and regulations relating to anti-money laundering, counter-terrorist financing, and preventing tax evasion.





## What do you need to know?

### What is a bribe?

A bribe is a material payment, gift, favor or anything else of value that is offered, accepted or requested in exchange for an improper advantage. **Offering, requesting or accepting a bribe is strictly prohibited.**

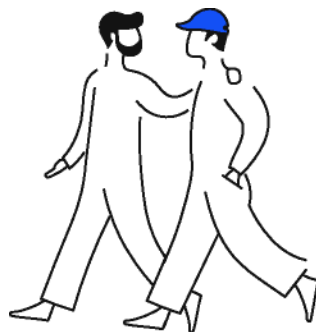
To ensure that gifts, corporate hospitality, sponsorships and donations are not considered potential bribes, we always check that they have a **legitimate business purpose**, are appropriate and are approved in accordance with our company policies and rules.

### We reject any request or offer of improper payments, gifts or favors and report them immediately to a Partner.

- ❖ Public officials and employees of public agencies or state-owned companies are subject to stricter anti-bribery rules, so we pay extra attention to our dealings with them.
- ❖ We do not pay or offer benefits to public officials to try and influence them.
- ❖ We do not engage in influence peddling or inappropriate lobbying.
- ❖ Farrell LLP does not contribute funds or resources directly or indirectly to political campaigns, parties, candidates, public officials or their associates. We do not use Farrell LLP premises or work events for political activities or purposes.

Suppliers, agents, consultants, and other intermediaries are strictly prohibited from engaging in bribery or other corrupt activities on our behalf.

We expect such third parties to uphold similar levels of ethics and compliance as Farrell LLP and require them to adhere to our Supplier Code of Conduct.



## Red flags

### You observe or work with business partners that...

- ❖ Refuse to commit to our Supplier Code of Conduct.
- ❖ You suspect may be engaged in illegal or unethical practices.
- ❖ Suggest illegal or unethical business arrangements to Farrell LLP.
- ❖ Are not willing to share information about their corporate or ownership structures.
- ❖ Are trying to influence your business decisions e.g. by promising improper gifts or benefits to you or Farrell LLP or claiming that they have special influence over clients or public officials.

### Suspicious business activities such as:

- ❖ A client asks Farrell LLP to accept payment from a third party with whom the firm has no contractual relationship or the third party is located in another country.
- ❖ A building facility manager requests payment in return for favoring Farrell LLP.
- ❖ A public official demands an unofficial payment in order to speed up processing of work permits or visa applications.
- ❖ A Farrell LLP employee takes a client on an all-expense paid trip to visit a Farrell LLP location, with a number of days simply dedicated to sightseeing with family members.
- ❖ A client proposes to pay Farrell LLP in cash.
- ❖ Payment is made by Farrell LLP for services or goods before they are performed or delivered.
- ❖ You are pressured by a colleague, supplier or client to:
  - use a specific third party
  - bypass applicable selection and approval processes
  - hire a friend or family member
  - donate to a particular charity or organization

# Competition Compliance



## Overview

We uphold fair and ethical competition in all our activities and are dedicated to fully complying with all applicable competition laws and regulations.

Competitors violate competition rules when they coordinate their behavior in the market by agreeing to fix prices or divide up the market.

These rules are also broken when a dominant company misuses its market position to gain an unfair advantage.





## What do you need to know?

It is essential to understand how competition laws apply to Farrell LLP's operations so you can identify improper business practices, ensure your actions comply with these laws, and avoid agreements that undermine fair competition.

Violating competition rules can have severe consequences for both Farrell LLP and its employees, including substantial fines, client lawsuits, criminal penalties for individuals, and significant harm to the firm's reputation.

### **We never participate in anti-competitive agreements. We do not...**

- ✗ Engage in price fixing (e.g. we do not agree on prices, discounts or margins with competitors).
- ✗ Engage in bid-rigging (e.g., coordinate a bidding process to predetermine the winning bid).
- ✗ Participate in market sharing or agreements to allocate clients or territories with competitors.
- ✗ Take part in agreements with competitors to limit quantity or quality of specific services.
- ✗ Agree with our competitors to set commercial conditions, such as including warranties or other contract terms in client contracts.
- ✗ Exchange sensitive commercial information with competitors, including information on clients or pricing.

- ❖ You must keep contacts with competitors to an absolute minimum and ensure that any discussions with competitors in industry association or similar meetings do not touch on commercially sensitive topics.



## Red flags

You are involved in or notice risky communications with competitors. For example:

- ❖ You hear a colleague discussing prices or other terms of sale with a competitor.
- ❖ You meet an old Farrell LLP colleague who now works for a competitor, and they ask you about current projects and clients you are working with.
- ❖ You see an email from a competitor referring to "agreed projects" with Farrell LLP.
- ❖ A competitor proposes that Farrell LLP joins a scheme to coordinate bids in a tender process to ensure that "everyone wins something".
- ❖ You are asked by an industry association or committee to sign an agreement on pricing levels.

**If you encounter red flags or other anti-competitive behavior, or you are not sure how to act in a certain situation, contact a Partner.**

# Trade Compliance



## Overview

Because Farrell LLP operates globally, we must adhere to a wide range of sanctions, export control, and customs regulations.

These rules govern the cross-border movement of goods and services, the use of technology and software, the sharing of knowledge, and our dealings with various business partners

We conduct all business in compliance with applicable export control and customs laws.

We ensure that trade compliance obligations are met across all areas of Farrell LLP's operations.

Farrell LLP does not engage in activities that would violate or evade international trade sanctions.





## What do you need to know?



### Sanctions and export controls

Set out restrictions on our business by prohibiting engagements with sanctioned parties, embargoed countries, or that involve strategic goods, software and technology.



### Customs rules

Set out the regulatory import and export framework for our business with procedural requirements and available customs benefits.

### We comply

with all trade laws and regulations when organizing or handling any business transactions, including cross-border shipments of goods, transfers of software or technology, and financial dealings.

### We understand

that these transactions can be tangible, like the movement of products, or intangible, such as the transfer of data or technology, or the sharing of information through electronic or other means..

### We ensure

that proper due diligence is conducted, all transaction information is accurate and complete, and an appropriate audit trail is maintained.

### As an employee...

If I am uncertain, I seek guidance from a Partner and take ownership to ensure transactions are carried out correctly.

### As a manager...

I ensure the business transactions I am responsible for are executed according to the applicable trade compliance laws and regulations.



## Red flags

Watch out for possible sanctions, export controls or customs violations, for example:

- ❖ Signing a contract with an intermediary when the final client of our services is subject to sanctions.
- ❖ Entering into a transaction when the end user of our services is subject to sanctions.
- ❖ Knowingly organizing a shipment or payment via another country to circumvent sanctions and export control rules.
- ❖ Exchanging technology or know-how during online meetings that may be subject to export control rules.
- ❖ Facilitating a shipment by modifying customs documentation to avoid export/ import license or other requirements.
- ❖ Obtaining lower duty or customs benefits based on inaccurate information.



# Third Party Due Diligence

## Overview

Farrell LLP aims to be a trusted business partner, fostering fair and dependable relationships with third parties for mutual advantage. We maintain high standards of integrity, transparency, and ethical conduct, and we expect our business partners to do the same.

We carry out due diligence on all business partners to:

- ❖ Avoid engaging with companies or individuals subject to sanctions or other legal restrictions, or whose actions could negatively affect our operations, reputation, or financial stability.
- ❖ Prevent liability for any unauthorized actions taken by third parties on behalf of Farrell LLP.
- ❖ Ensure proper operations in high-risk regions.
- ❖ Comply with business and legal obligations.
- ❖ Protect the interests of our clients and financial partners.
- ❖ Support uninterrupted business operations.





## What do you need to know?

### Who is a third party?

A third party is an external business partner, whether an individual or organization, with whom Farrell LLP interacts and who is not a director, officer, partner, or employee of Farrell LLP. Third parties include clients, suppliers, agents, subcontractors, and consultants.

### What is third party due diligence?

These are the background checks we perform on a third party to assess whether a business relationship is consistent with Farrell LLP's values, principles and obligations.

### How does Farrell LLP perform third party due diligence?

- ❖ Farrell LLP carries out due diligence whenever legally required or whenever we determine it is necessary, applying a risk-based approach. We consistently conduct due diligence on third parties operating in high-risk jurisdictions, as well as on strategically significant business partners.
- ❖ Farrell LLP uses public records and tools in order to evaluate third party risks, including ownership, political exposure, corporate interests, financial position and other red flags.
- ❖ Due diligence is a fundamental part of responsible corporate practice, helping to prevent fraud, protect data privacy, comply with sanctions, uphold human rights, avoid involvement with illegal activities, and ensure that we engage with financially sound partners.

### As an employee...

- I make sure that I know and maintain accurate data about the business partners I deal with.
- If I am unsure about a third party, I exercise caution and ask my manager or a Partner.

### As a manager...

- I ensure that business partner selection and onboarding follows proper third party due diligence processes.
- I support the team when assessing third party risks and implementing mitigating actions.
- I arrange appropriate training for my team.
- I am empowered to stop a business relationship where due diligence shows adverse results.



## Red flags

...which indicate that a third party may not be a suitable business partner for Farrell LLP:

- ❖ The third party refuses to disclose its ownership structure.
- ❖ The third party lacks a reputable track record, competence or the necessary qualifications, or is unwilling to provide them to Farrell LLP.
- ❖ Compensation sought by the third party deviates significantly from industry standards or does not align with the services provided. Disproportionate compensation may indicate hidden risks or unethical practices.
- ❖ There is a potential conflict of interest that would make the engagement of the party inappropriate.
- ❖ The party or its owners/directors are subject to financial sanctions, asset freezes or similar trade restrictions.
- ❖ Compliance screening of a supplier shows that the supplier is facing bankruptcy.
- ❖ The credit check of a new client does not demonstrate strong financial stability.

# Workplace Wellbeing

A photograph of two women in an office. The woman on the left is older, with short blonde hair and glasses, wearing a salmon-colored top. She is smiling and looking towards the right. The woman on the right is younger, with long dark hair, wearing a beige blazer. She is also smiling and looking at a laptop screen. The background is a blurred office environment.

## Overview

At Farrell LLP, we recognize and value each employee as an individual. We are committed to treating everyone with fairness and respect and cultivating a workplace built on mutual respect.

To ensure a safe and supportive environment, we uphold a policy of equal opportunity.

Harassment and bullying are not tolerated, so that all employees can feel secure, respected, and are able to perform at their best.

Our organizational culture celebrates diversity and inclusion, creating a workplace where everyone is welcomed and valued.





## What do you need to know?

Farrell LLP does not tolerate any type of discrimination, harassment or bullying. This behavior undermines our diversity, equity and inclusion principles, Farrell LLP's values, and often violates the law.

Farrell LLP is committed to assuring equal treatment of all individuals regardless of any personal attributes or characteristics.



### What is discrimination?

The unfair or prejudicial treatment of a person based on any protected characteristic including ethnicity, gender, religion, nationality, age, marital status, class/caste, sexual orientation, gender identity or disability.

### What is harassment?

Any offensive, bullying, humiliating, threatening or other inappropriate conduct towards an individual or group. Improper conduct may include direct or indirect comments, displays or gestures and physical, sexual, verbal or electronic actions.

### What is bullying?

A type of harassment that involves repeated abusive conduct that a reasonable person would find hostile or offensive.

Legitimate performance feedback does not constitute harassment or bullying.

### We promote

diversity, equity and inclusion and ensure every Farrell LLP employee is treated fairly by management and fellow colleagues.

### We ensure

that our employment conditions are fair and equitable no matter where our employees are located.

### We ensure

all decisions regarding an individual employee, including recruitment, career development and compensation are based on merit, i.e. abilities, competence, skills and accomplishments.



## Red flags

### Watch out for the following:

- ❖ Aggressive or intimidating behavior.
- ❖ Verbal abuse, such as name calling, shouting or insulting others.
- ❖ The spreading of malicious rumors or gossip.
- ❖ Offensive jokes or inappropriate remarks.
- ❖ Inappropriate advances such as touching, gestures or suggestive comments.
- ❖ Deliberate exclusion of people from relevant meetings or emails in order to sabotage their work or hinder their performance.

**If you encounter discrimination, harassment or bullying, or just don't know what to do, contact your manager or a Partner.**

# Environmental Compliance



## Overview

We are committed to conducting our business in an a commercial and environmentally sustainable way.

We consider the environment when we conduct our business activities, select our suppliers, and engage with our employees





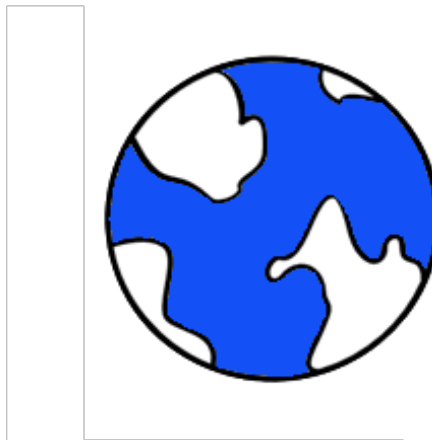
## What do you need to know?

### We ....

- ✓ Strive to uphold environmental standards in all our activities globally and expect our suppliers and partners to the same standards.
- ✓ Continuously endeavor to understand and reduce the environmental impact of our business and strive to develop positive impacts such as recycling.
- ✓ Follow and understand environmental requirements in our business. We do not bypass any environmental processes or overlook any such requirements.
- ✓ Encourage our suppliers to make similar efforts to our own.

### You can...

- Take ownership of our own efforts to reduce the impact of your activities in your area of responsibility.
- Be curious and bring environmental topics to the table by asking how they are considered in a specific project or process.
- Report environmental related concerns to your manager as you become aware of them.
- Request more environmentally sustainable practices and solutions from our partners, suppliers and clients and ask about the solutions they have implemented.



## Red flags

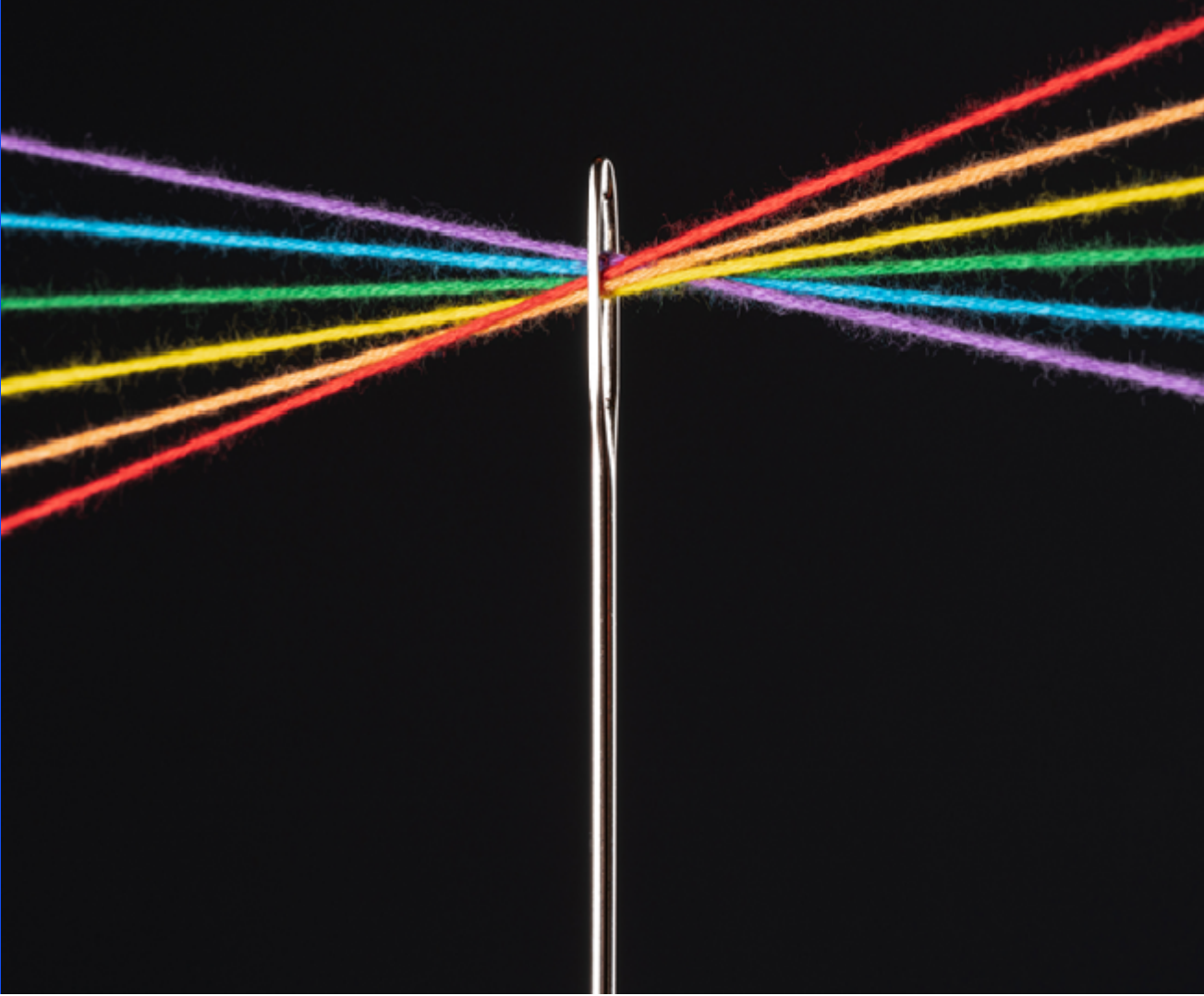
### There is a failure to...

- ❖ Have all necessary environmental permits, licenses or other required documentation for our operations, such as for waste management and disposal.

### You see...

- ❖ Environmental concerns, for example related to chemical safety and waste management, being ignored in order to finish a project on time or on budget.
- ❖ Materials being disposed of in an improper way in our facilities or at customer sites.
- ❖ A supplier operating in a way that violates laws or regulations

# Human Rights



## Overview

We are committed to respecting and endorsing internationally recognized labor and human rights standards.

We respect human and labor rights across our entire delivery chain, including our own operations, suppliers, and business partners.





## What do you need to know?

- ❖ We are committed to upholding individuals' basic human rights under applicable law and strive to align with the principles set forth in the Universal Declaration of Human Rights. We expect our suppliers and partners to uphold the same global standards.
- ❖ We ensure that each employee is aware of their rights.
- ❖ We consider human rights impacts throughout our business and aim to prevent, mitigate and remediate those impacts in an on-going manner.
- ❖ We explain and address our salient rights in our employment materials.

### **We prohibit any form of child labor.**

We follow the International Labor Organization's standards regarding child labor. For example, we do not hire workers under the age of 15 or under local mandatory schooling age, whichever is higher. The minimum age for hazardous work is always 18 years.

### **We uphold the labor rights of our employees and expect our business partners to do the same.**

We respect the rights of employees to form and join an association to represent their interests and to bargain collectively or individually.

### **Farrell LLP respects every employee's right to hold personal political views.**

To maintain a respectful environment and avoid causing discomfort to colleagues, Farrell LLP premises and work-related events are to be kept free from political activities and expressions of political beliefs.

### **We prohibit any form of modern slavery.**

This includes any form of forced labor, such as indentured, bonded or prison labor in which employees do not freely choose to participate in the work. We also prohibit the use of threats, violence, deception or coercion that force employees to work against their will.

We hold our suppliers and business partners to the same standards.



## Red flags

### **You notice alarming working conditions or suspicious behavior...**

- ❖ Reports of abuse, harassment or sexual and/or physical violence on the work premises.
- ❖ Employees face unsafe or unhygienic working conditions.
- ❖ An employee does not have an official employment status or job title.
- ❖ Employees working pursuant to a work permit receive lower wages and less favorable working conditions.
- ❖ The identity papers of a supplier's employees are withheld by the supplier.
- ❖ Subcontracted employees' wages are not paid on time.
- ❖ A supplier is resistant to external audits or investigations into its practices.

# Privacy



## Overview

Farrell LLP is dedicated to safeguarding personal information in compliance with all relevant laws. Any collection, use, or processing of personal information must be lawful, fair, and transparent toward the individuals involved.

Farrell LLP's Privacy Policy describes how personal data is handled within the firm. All personal information must be protected from unauthorized access or disclosure, in line with our Privacy Policy and data security procedures.





## What do you need to know?

### What is personal information?

Personal information is any information about an identifiable individual such as name, picture, contact information and unique device or system ID.

Data that is aggregated or replaced with mock data may still be personal information if it is possible to “reverse engineer” it to identify a person.

Business contact information is not generally considered personal information.

- ❖ We collect, access and use personal information only when relevant for our work, for Farrell LLP’s business purposes, and/or for fulfilling Farrell LLP’s legal or contractual obligations.
- ❖ When we collect personal information for one purpose, we do not use it for a different purpose. Doing so may require us to inform the individual of the new purpose or ask their consent.
- ❖ We never send the personal information of foreign nationals via email. All personal information relating to the immigration processing – it must always be sent within INSZoom or other firm-authorized secure platform (such as ShareFile).



If information can be linked back to the person by combining it with other data, it is personal information, even if the item itself does not identify the person.

### Personal information must be kept confidential and protected from unauthorized use or disclosure.

You should never take extracts of Farrell LLP personal information or copy Farrell LLP personal information to any personal IT applications or storage devices. Any disclosure of Farrell LLP personal information outside of Farrell LLP is strictly prohibited, unless it is authorized by a Partner and there are sufficient administrative, organizational and technical safeguards in place to ensure that it is processed and protected in a manner equivalent to that provided by Farrell LLP.



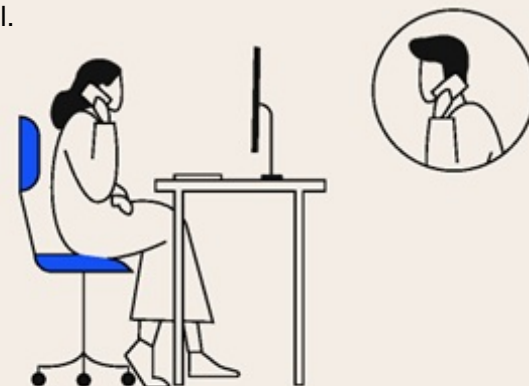
## Red flags

### You notice a misuse of personal information such as:

- ❖ Using Farrell LLP personal information for purposes which do not relate to Farrell LLP’s operations.
- ❖ Selling or otherwise disclosing personal information outside the firm without appropriate contractual arrangements.
- ❖ Using personal information collected originally for one purpose, such as immigration processing, for another incompatible purpose, such as marketing.
- ❖ When foreign nationals transition between unrelated employers, and the new/prospective employer #2 is also a client of the firm, no data nor any other information provided to the existing employer/client #1 may be used in support of new employer/client #2.

### Sharing or storing information in a risky manner such as:

- ❖ Sharing personal information within Farrell LLP with people who do not need it to do their work.
- ❖ Sharing sensitive information like health information over unprotected e-mail.



# Fraud and Theft



## Overview

Theft, fraud, embezzlement, or any improper use of Farrell LLP's assets is strictly forbidden. Integrity, honesty, and transparency are central to our business practices.

Farrell LLP's funds and resources are used responsibly, for their intended and legitimate purposes.

All company assets, including data, and intellectual property, are properly secured and protected.

All financial transactions reflect actual events and are recorded accurately, promptly, and in accordance with Farrell LLP's accounting standards and applicable local regulations.

Our financial and non-financial records and reports are truthful and free from false, misleading, or artificial entries.



## What do you need to know?

### We safeguard against fraud and theft through the following practices:

- ❖ We protect both physical assets (such as computers and monitors) and digital assets (including data stored on phones or laptops).
- ❖ We adhere to company policies and guidelines for the proper use of all assets.
- ❖ Farrell LLP assets are used only for legitimate business purposes, unless specifically authorized otherwise.
- ❖ Confidential firm or client information must not be taken or used after leaving Farrell LLP employment.
- ❖ Invoices are prepared accurately, reflect actual business events, comply with contract terms, and are submitted promptly.
- ❖ We follow recognized accounting standards, ensuring revenue is reported correctly and not prematurely.
- ❖ Accounts receivable are collected on schedule, without undisclosed side agreements.
- ❖ Costs are recorded and allocated accurately, reflecting real business events.
- ❖ Incoming invoices are verified for accuracy and approved in line with proper authorization procedures.
- ❖ Business travel and related expenses are reimbursed only when reasonable and appropriate, excluding any personal costs. do not include any personal costs.



## Red flags

### You notice that processes and policies are being ignored. For example:

- ❖ Business is done without contracts and/or proper authorization.
- ❖ Revenue is recognized too early or is overstated.
- ❖ Proper approval processes are not being followed.
- ❖ Farrell LLP offices or assets are being used for personal purposes that are not permitted.
- ❖ You are asked to record a transaction, book orders or make a payment in a way that circumvents financial controls and approvals.
- ❖ Revenue or costs have been incorrectly allocated in order to meet targets.
- ❖ Expenses are being submitted for personal items/costs.

### There are irregularities or missing information in records. For example:

- ❖ There is no supporting evidence for accounting entries or other asset balances.
- ❖ Capital expenditures, assets or liabilities in our accounts cannot be explained.
- ❖ You receive an invoice from a subcontractor that mentions services not (yet) provided to us.
- ❖ Public statements on results do not match internal data.



# Cybersecurity



## Overview

Farrell LLP is dedicated to maintaining strong cybersecurity. You are responsible for handling, creating, and managing information, tools, and digital assets appropriately.

We take steps to ensure that information essential for conducting Farrell LLP's business is properly safeguarded.

We appropriately protect our systems and technology to ensure resiliency and avoid business interruptions.



## What do you need to know?

Our company assets include any company issued devices such as computers, tablets, phones, email and software applications.

All information, technology and tools you receive from Farrell LLP remain Farrell LLP property.

You are responsible for using and managing tools and technology appropriately, lawfully and in compliance with Farrell LLP policies and instructions. You are required to conduct mandatory cybersecurity training assigned to you.

Where permitted by law, Farrell LLP reserves the right to monitor and examine employee use of company tools and technology, including communications.

### If you are responsible for product, software or IT development:

Ensure appropriate security controls are implemented throughout the development lifecycle.

### If you work with suppliers:

Ensure an adequate security risk assessment is carried out and relevant security controls are assigned accordingly. Also ensure that suppliers are aware of and understand our security requirements.

### Handle all information with appropriate care to prevent unauthorized disclosure:

- ❖ Use strong passwords and protect your passwords by keeping them to yourself.
- ❖ Ensure information resources are protected from accidental deletion, malware and unauthorized use or modification.
- ❖ Use only Farrell LLP-approved systems and tools for storage, transmission and backup of Farrell LLP information.
- ❖ Use only your work accounts and work email to conduct Farrell LLP business.
- ❖ Bypassing or limiting the effectiveness of security controls is prohibited. This includes activities such as port scanning, executing any form of network monitoring and using inappropriate scripts and commands in the Farrell LLP network.



## Red flags

### Keep your Farrell LLP account secure. **Do not:**

- ❖ Share your Farrell LLP account or passwords with anyone else or use them anywhere else.
- ❖ Attempt to access anyone else's user accounts or bypass system security controls.
- ❖ Use your Farrell LLP email address for private purposes.
- ❖ Connect unauthorized or unknown devices such as USB drives or internet routers to Farrell LLP's internal network or devices.
- ❖ Use your work tools to send, store or access illegal, harassing, insulting, obscene or other inappropriate content.

### Protect Farrell LLP information. **Do not:**

- ❖ Share or store Farrell LLP information outside of Farrell LLP systems, for example using personal social media or storage services.
- ❖ Reveal or publicize trade secrets, or confidential, proprietary or otherwise sensitive Farrell LLP information.
- ❖ Take with you or use any confidential information about Farrell LLP or its clients if you leave Farrell LLP.
- ❖ Forward work emails outside of Farrell LLP, for example to your personal email.

### Reporting cybersecurity concerns:

If you have opened a suspicious email link or attachment or see something strange in your email or computer, send the email for further investigation by clicking the Report to Sophos button in Outlook.

Promptly report any suspected data breach or hacking of Farrell LLP products or solutions to a Partner.

# Intellectual Property and Confidentiality



Information, data and intellectual property rights are valuable corporate assets which are increasingly essential for any business. We follow best practices for the protection and appropriate use of such Farrell LLP assets.

We also respect the intellectual property rights and non-public information of others and handle such information with appropriate care.





## What do you need to know?

### Intellectual property rights include:

- ❖ Farrell LLP trade secrets, trademarks, copyrights and brand.
- ❖ Other intangible assets that we need to carefully manage and protect include confidential client, pricing and strategy information.

### We use best practices in protecting, managing and disclosing Farrell LLP's intellectual property and intangible assets. For example:

- ❖ We do not disclose Farrell LLP confidential information unless authorized to do so.
- ❖ When sharing information with third parties, we need to understand what is being shared and for what purpose, and we ensure appropriate contractual protection and limitations of use are in place.
- ❖ Farrell LLP's brand and trademarks are essential for Farrell LLP's business, and these should always be used appropriately.
- ❖ We classify some information and documents as confidential and control access to them accordingly.

- ❖ We respect the intellectual property rights and non-public information of others. For example, we do not upload or download materials in violation of copyright.
- ❖ We commit to use, manage and disclose third party information in accordance with applicable laws as well as Farrell LLP's contractual obligations.



## Red flags

### If you need to share Farrell LLP's confidential or proprietary information or other assets with third parties:

- ❖ Make sure you have Partner approval before doing so.
- ❖ Make sure you have appropriate protections in place such as a non-disclosure agreement (NDA) or clauses restricting the use and further disclosure of Farrell LLP information/assets.
- ❖ Make sure you understand what Farrell LLP assets you can or cannot share. Ask for advice if you are uncertain.
- ❖ Do not disclose sensitive information such as client data without appropriate authorization.
- ❖ If asked by a third party to use Farrell LLP's name or logo as a reference, immediately speak to a Partner to decide whether to grant permission and to ensure correct steps are taken

### If you want to share a third party's proprietary information within Farrell LLP or with third parties:

- ❖ Ensure that Farrell LLP has the right to disclose the information under our agreement with the information owner.

### If you are contracting with Farrell LLP suppliers:

- ❖ Make sure Farrell LLP gets sufficient ownership or licensing rights to any software or source code or data received from the supplier.
- ❖ Allow suppliers to refer to their work with Farrell LLP only if they have been permitted to do so.

# External Communications



## Overview

What we communicate externally is as important as how we communicate it. Well-planned and effectively delivered communications support our business targets, contribute to employee engagement and productivity, and, ultimately, enhance the quality of service our clients experience.

We are committed to providing accurate, unbiased, consistent and timely information.

Our external communications align with the following principles:

- Confidentiality
- Inclusiveness
- Timeliness
- Truthfulness
- Consistency
- Transparency



## What do you need to know?

We make sure information is disclosed properly and that privacy remains a priority.

- ❖ We only speak on behalf of Farrell LLP or make public statements when authorized to do so.
- ❖ We do not portray our own political activities or opinions as those of Farrell LLP.
- ❖ We are truthful in all our external communications, including our marketing material, and we never seek to mislead or otherwise make false claims about our products, services, or business or financial outlook.



## Social media rules of thumb

- ❖ We do not publish confidential, personal, proprietary or commercially sensitive information online, whether it belongs to Farrell LLP or to a third party who has shared it with Farrell LLP.
- ❖ If we endorse Farrell LLP services publicly, including on social media, we make sure we clearly communicate our affiliation with Farrell LLP.
- ❖ If we identify ourselves as a Farrell LLP employee on a social media site, we only do so after securing Partner authorization and we behave respectfully and in accordance with Farrell LLP values.



## Red flags

EXTERNAL  
COMMUNICATIONS

### Know the rules and be cautious in the following situations:

- ❖ You are asked to disclose confidential, proprietary or commercially sensitive information.
- ❖ A member of the media or industry publication contacts you and asks for your statement or opinion on any firm or client related matter.
- ❖ You are putting together promotional or marketing related material.
- ❖ A crisis has occurred at Farrell LLP and you are not the nominated spokesperson.
- ❖ You have been invited to speak at a conference or public event on your area of expertise.
- ❖ You are authorized to make statements to the media about Farrell LLP's services.



# Speak up and raise a concern

We understand that raising a concern can be difficult and stressful, which is why we handle all reports with strict confidentiality. We aim to ensure you feel safe, supported, and listened to, even if you are uncertain whether misconduct has occurred. You can rely on us to respond fairly and promptly to the information provided.

Farrell LLP strictly prohibits any retaliation against anyone who, in good faith, reports a potential violation of the Code of Conduct.



## How to report a compliance concern



### Direct contact:

Erin Farrell, Managing Partner

Email: [erinfarrell@farrell-llp.com](mailto:erinfarrell@farrell-llp.com)

Phone: +1 (437) 900 7389



### E-mail direct to Compliance

[compliance@farrell-llp.com](mailto:compliance@farrell-llp.com)



### Personal information/data breaches:

[Privacyofficer@farrell-llp.com](mailto:Privacyofficer@farrell-llp.com)



# Ethical Decision-making

If you face a situation where the right course of action is unclear, use these five guiding questions to help.

These questions help support ethical decision-making, ensuring your choices reflect honesty, integrity, and fairness..

## 5 QUESTIONS FOR GUIDANCE

If you answer **Yes** to each question, take the next step!

**If you answer No to any question, STOP and ASK a Partner.**

