



Last updated: November 20, 2025

ABOUT OUR SUPPLIER CODE

Farrell LLP strives to work with suppliers, agents, consultants, and other third parties and business partners, and their respective employees, directors, and officers (collectively “**Suppliers**”) which share our commitment to be socially, ethically, and environmentally responsible. We set out our expectations in this Supplier Code of Conduct (“**Supplier Code**” or “**Code**”), which draws upon international standards, best practices, and applicable Farrell LLP policies. This Supplier Code is designed to provide Suppliers with a clear understanding of how they can meet Farrell LLP’s expectations and conduct their business activities in compliance with the law.

APPLICABILITY OF THE SUPPLIER CODE

This Supplier Code outlines Farrell LLP’s expectations for all Suppliers conducting business with, or providing services on behalf of, the firm. Farrell LLP expects Suppliers to follow the requirements in this Code and to apply them in a way that is suitable and proportionate to their operations, the nature of the goods and/or services they provide.

Farrell LLP understands that Suppliers may be subject to different legal systems and cultural norms; however, the standards in this Code serve as a baseline for responsible conduct. If local laws are less stringent than the standards in this Code, Suppliers are expected to meet the requirements of this Code. If local laws impose stricter obligations, Suppliers must follow those legal requirements.

EXPECTATIONS OF SUPPLIERS

COMPLYING WITH LAWS AND ETHICAL PRINCIPLES

Suppliers are expected to comply with all applicable laws and regulations in every jurisdiction where they conduct business. Farrell LLP also encourages Suppliers to uphold the principles of the United Nations Global Compact and to respect the International Labour Organization (“**ILO**”) Core Standards and its Declaration on Fundamental Principles and Rights at Work.

HUMAN RIGHTS

FORCED LABOR AND CHILD LABOR

Suppliers are strictly forbidden from using any form of forced, coerced, bonded, or otherwise involuntary labor, including practices associated with modern slavery. This

prohibition covers any work or service extracted under threats, penalties, intimidation, or misuse of legal processes. Suppliers must not participate in, support, or profit from human trafficking. Workers may not be compelled to hand over identity documents, passports, work permits, or any paperwork required for free movement or lawful termination of employment.

Suppliers are also prohibited from hiring anyone who is below the legal minimum working age established by local legislation and the ILO. Farrell LLP is firmly committed to eradicating child labor, and Suppliers must fully comply with ILO Convention 182 which addresses this.

Suppliers must ensure that workers retain the right to leave their jobs and end their employment freely, subject only to lawful notice requirements.

WORKING HOURS AND COMPENSATION

Suppliers must follow all applicable labor laws, industry regulations, and any relevant collective bargaining agreements that govern working hours, overtime, rest breaks, and paid leave. They must compensate workers promptly and in accordance with minimum wage, overtime rules, and any legally mandated benefits.

Suppliers should also provide all personnel with clear, accessible employment documents that set out the terms of employment, as well as the rights and responsibilities associated with their roles.

FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

Suppliers are required to follow all applicable laws governing trade unions, worker committees, and their representative activities. They must acknowledge and uphold employees' rights to join organizations of their choosing, participate in collective action, and engage in collective bargaining, consistent with local legislation and the fundamental conventions of the ILO.

DIVERSITY AND INCLUSION

Farrell LLP values inclusivity, diversity, and respect, and expects Suppliers to foster workplaces that reflect those principles. Suppliers should strive to create an environment where differences among employees are welcomed and supported.

Employment discrimination includes any unfair treatment or exclusion based on personal attributes unrelated to job performance - such as age, race, color, religion, gender, national or ethnic origin, sexual orientation, gender identity or intersex status, disability, family or marital status, pregnancy, pardoned convictions, veteran status, or any other legally protected characteristic.

Harassment refers to conduct—whether verbal, written, or otherwise - that a reasonable person would view as demeaning, offensive, or undermining an individual's dignity, and that contributes to a threatening, hostile, or uncomfortable work setting.

Suppliers must not tolerate any form of abusive behavior, including physical, psychological, verbal, or sexual abuse, nor any degrading, inhumane treatment, corporal punishment, or other forms of harassment.

HEALTH AND SAFETY

Suppliers are expected to maintain workplaces that are safe, hygienic, and conducive to the well-being of their workers, and must comply with all applicable occupational health and safety laws. This includes establishing effective safety protocols, conducting relevant training, performing preventative maintenance, and supplying Personal Protective Equipment (PPE) whenever required.

Suppliers are encouraged to pursue ongoing improvement in their health and safety performance by routinely reviewing and updating their programs, processes, and practices to remain aligned with legal and industry requirements.

ENVIRONMENT AND CLIMATE RESPONSIBILITY

Suppliers are expected to operate in a manner that minimizes harm to the environment and to comply with all relevant environmental laws and regulations. They should establish appropriate processes, emergency plans, response measures, and management systems that reflect the nature and scale of their business activities.

Suppliers should also take proactive steps to strengthen their resilience to climate-related risks. This includes implementing practices that reduce pollution, conserve energy, and lower greenhouse gas emissions, as well as adopting climate-related goals and performance targets.

Suppliers must maintain effective systems for identifying, handling, reducing, and properly disposing of or recycling hazardous and non-hazardous waste in accordance with applicable legal requirements.

Suppliers are further encouraged to recognize the importance of protecting ecosystems and biodiversity. This may include responsible use of natural resources, conservation efforts, material reuse and recycling, and the proper management of wastewater and stormwater.

SUPPORTING INDIGENOUS PEOPLES AND LOCAL COMMUNITIES

Farrell LLP is committed to contributing positively to the communities in which it operates, including fostering long-term, constructive relationships. The firm aims to maintain a diverse supplier network that includes Indigenous-owned businesses. Suppliers are

encouraged to seek out, support, and include diverse suppliers within their own supply chains, helping their sourcing practices reflect the diversity of the broader community.

CONFIDENTIALITY AND DATA PROTECTION

Suppliers are responsible for protecting all confidential, sensitive, or non-public information related to Farrell LLP. This includes, but is not limited to, information about employees, customers, suppliers, financial data, and intellectual property.

Suppliers must comply with all applicable laws and regulations regarding information security, data protection, and privacy whenever personal data is collected, stored, processed, transmitted, or deleted. Measures should be in place to ensure the confidentiality, integrity, and availability of information.

Suppliers are also required to follow any contractual obligations concerning information security, data protection, and the proper destruction of information.

TRADE REGULATION, ANTI-BRIBERY AND ANTI-CORRUPTION

Suppliers must adhere to all relevant laws governing international trade, including export controls, economic sanctions, embargoes, and customs regulations. They must also comply with national and international anti-corruption and anti-bribery legislation.

Suppliers are prohibited from engaging in corruption, fraud, bribery, kickbacks, money laundering, embezzlement, extortion, or any other illicit conduct, whether directly or indirectly. No supplier may offer or accept improper business advantages or anything of value in exchange for preferential treatment.

Suppliers must maintain accurate financial records and reports in accordance with applicable legal and regulatory requirements.

CONFLICTS OF INTEREST

Suppliers are expected to avoid both actual and perceived conflicts of interest at all times. Companies should have policies, a code of conduct, or procedures in place to identify, manage, and prevent conflicts of interest.

Farrell LLP understands that Suppliers may maintain business relationships with other organizations, including competitors of Farrell LLP. However, these relationships must never compromise—or appear to compromise—the Supplier's ability to make objective business decisions or fulfill contractual obligations to Farrell LLP.

Suppliers must not offer, directly or indirectly, inappropriate personal benefits to Farrell LLP employees, their family members, or anyone with whom the employee has a close personal relationship.

Certain modest gifts or entertainment—such as meals or events attended with Farrell LLP employees—may be acceptable if they are of limited value, cannot reasonably be seen as improper payments, and could be publicly disclosed without causing embarrassment to Farrell LLP. Gifts or entertainment are strictly prohibited during a Farrell LLP Request for Proposal (RFP) process.

Suppliers must promptly disclose any situation that could reasonably give rise to, or appear to give rise to, a potential conflict of interest.

COMPETITION

Suppliers must comply with all applicable competition and antitrust laws. These laws generally prohibit agreements between competitors that could limit, restrict, or distort competition or influence prices. They also prevent companies in dominant positions from abusing market power through practices such as predatory pricing, below-cost pricing, or tying services to exclude competitors, which could result in monopolistic outcomes.

Suppliers are strictly prohibited from threatening competitors with retaliatory pricing, engaging in predatory pricing practices, or collaborating with competitors to boycott third parties by refusing to buy their products or provide services.

MONITORING AND OVERSIGHT

MONITORING AND RECORD KEEPING

Suppliers are required to comply with the principles outlined in this Supplier Code when conducting business with Farrell LLP. Suppliers should maintain records and documentation that demonstrate adherence to the Code, in line with applicable laws and the terms of their contractual agreement with Farrell LLP.

COMPLIANCE VERIFICATION

Suppliers may be asked to provide evidence of compliance with this Supplier Code at Farrell LLP's request. Farrell LLP reserves the right to confirm adherence through audits, site visits, or inspections conducted by its personnel or authorized representatives. Suppliers are expected to cooperate fully and provide the information needed to support these verification activities.

If a Supplier becomes aware of any violation of this Supplier Code, it must promptly notify Farrell LLP. Suppliers are expected to take immediate corrective actions to resolve any identified issues to Farrell LLP's reasonable satisfaction. Non-compliance with this Code may be treated as a breach of contract.

REPORTING VIOLATIONS

Anyone who suspects that a Supplier has engaged in unlawful, unethical, or improper behavior, or otherwise breached this Supplier Code, is encouraged to report it through the following channels:

Farrell LLP Contacts

Tel: **(416) 363-1234** or E-mail: **compliance@farrell-llp.com**

A confidential voicemail service is available 24/7 for messages.

Suppliers must not retaliate against any individual who, in good faith, reports potential violations, participates in investigations, files complaints, or cooperates with regulatory authorities. Retaliation includes, but is not limited to, termination, demotion, suspension, denial of employment or promotion, adverse changes to working conditions, or withholding benefits due to such reporting or participation.

AWARENESS

Suppliers are expected to communicate Farrell LLP's expectations, including the requirements of this Supplier Code, to their management and employees to ensure proper understanding and compliance.

NO THIRD-PARTY BENEFICIARY RIGHTS

This Supplier Code is intended solely for the guidance of Suppliers and does not create any rights for third parties. It supplements, but does not replace, any legal agreements or contractual obligations between Suppliers and Farrell LLP.