

Updated: February 2026

SUPPLIER CODE OF CONDUCT

1. PURPOSE AND SCOPE

Caseware International Inc. and its subsidiaries and affiliates (collectively, “**Caseware**”) are committed to conducting business in a lawful, ethical, and responsible manner. Caseware seeks to work with suppliers that share similar values and standards.

This Supplier Code of Conduct (the “**Code**”) describes principles and standards that Caseware encourages its suppliers, vendors, contractors, consultants, agents, resellers, distributors, and other third parties (collectively, “**Suppliers**”) to follow when conducting business with or on behalf of Caseware.

This Code applies to Suppliers and, where appropriate, their employees, officers, directors, agents, and subcontractors involved in providing goods or services to Caseware.

This Code sets out Caseware’s expectations of all Caseware Suppliers and does not impose additional legal obligations on Caseware.

In addition, Suppliers are encouraged to conduct themselves in a manner consistent with the ethical principles reflected in Caseware’s [Code of Conduct](#).

2. COMPLIANCE WITH LAWS AND REGULATIONS

Suppliers are expected to comply with all applicable local, provincial/state, national, and international laws, regulations, and industry standards in the jurisdiction in which they operate. This includes laws relating to employment, labour standards, occupational health and safety, anti-corruption, competition, data protection and privacy, environmental protection, and trade controls.

Where local laws are less restrictive than this Code, you are encouraged to comply with the Code, even if your conduct would otherwise be legal. If local laws are more restrictive than the Code, you must always, at a minimum, comply with those laws.

3. ETHICAL BUSINESS CONDUCT

3.1 Integrity and Fair Dealing

Suppliers are expected to conduct business in good faith and with integrity. Dealings with Caseware, customers, competitors, and public authorities should be conducted honestly and transparently.

3.2 Anti-Bribery and Anti-Corruption

Suppliers are expected to comply with applicable anti-bribery and anti-corruption laws, including, where applicable, the Canadian Corruption of Foreign Public Officials Act, the U.S. Foreign Corrupt Practices Act, and the UK Bribery Act.

Suppliers should not engage in bribery, corruption, or other improper business practices in connection with Caseware business.

3.3 Fair Competition and Anti-Trust

Dealings with competitors, customers, and third parties should be conducted fairly and in good faith.

Suppliers ought to conduct business in compliance with applicable competition and antitrust laws. Suppliers should avoid anti-competitive practices, including price fixing, bid rigging, market allocation, or the improper exchange of competitively sensitive information, in connection with Caseware business.

3.4 Trade Controls, Sanctions and Export Compliance

Suppliers should not engage in transactions or activities in connection with Caseware business that would cause Caseware or the Supplier to violate applicable trade or sanctions laws.

Suppliers ought to comply with all applicable trade control, customs, export, re-export, import, and economic sanctions laws and regulations in the jurisdictions in which they operate, including those relating to restricted or denied parties, embargoed countries, and prohibited end uses.

3.5 Conflict of Interest

Suppliers are encouraged to avoid situations that may present an actual or perceived conflict of interest in their dealings with Caseware. Where actual or potential conflict exists, Suppliers should resolve the conflict and promptly disclose the matter to Caseware.

3.6 Gifts, Hospitality, and Business Courtesies

Caseware prohibits any gifts, hospitality, business courtesies, money, or anything similar, directly or indirectly to a government official or employee of a state-owned enterprise, or to the spouse, significant other, child, or other relative of any such person, for the purpose of influencing or rewarding an action or decision of the government or public sector employee or official or to gain any improper advantage for Caseware.

Suppliers should not offer, promise, or provide gifts, hospitality, entertainment, or other business courtesies that are intended, or could reasonably be perceived, to improperly influence a business decision, create a conflict of interest, or obtain an improper advantage in connection with Caseware business.

Suppliers should also avoid offering gifts, hospitality, or business courtesies to Caseware employees, officers, or representatives where such items could reasonably be perceived as influencing business judgment or creating an improper advantage.

Reasonable, lawful hospitality aligned with Caseware policies is acceptable.

4. HUMAN RIGHTS AND LABOUR PRACTICES

Caseware supports respect for internationally recognized human rights principles, including those reflected in the United Nations Universal Declaration of Human Rights and the International Labour Organization (ILO) core conventions. Nothing in this Code is intended to require Suppliers to take actions that are inconsistent with local law, nor to interfere with lawful employer-employee relationships.

4.1 Forced and Child Labour

Suppliers are expected to comply with applicable laws relating to forced labour, child labour, and human trafficking. Suppliers should not knowingly engage in practices involving forced, bonded, or child labour.

4.2 Modern Slavery and Forced Labour Transparency

In accordance with applicable legislation, including Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act, the United Kingdom's Modern Slavery Act, and Australia's Modern Slavery Act, Caseware may request certain information from Suppliers regarding their policies, processes, or risk management practices relating to forced labour and child labour. Any such requests are intended for transparency and reporting purposes only.

4.3 Fair Wages and Working Hours

Suppliers are expected to comply with applicable wage, benefits, and working hour laws in the jurisdictions in which they operate.

4.4 Non-Discrimination and Respectful Workplace

Suppliers are encouraged to provide workplaces free from unlawful discrimination or harassment and to make employment-related decisions based on lawful, job-related criteria.

4.5 Freedom of Association

Suppliers are encouraged to respect the rights of workers to lawfully associate, organize, and engage in collective bargaining, consistent with applicable laws and regulations in the jurisdiction in which they operate.

4.6 Health, Safety and Working Conditions

Suppliers are expected to comply with applicable occupational health and safety laws and to take reasonable measures to provide safe and healthy working conditions for their workers.

5. INFORMATION SECURITY, PRIVACY AND DATA PROTECTION

5.1 Security Standards

Suppliers that access, process, or handle Caseware confidential information or personal data are expected to comply with applicable privacy and data protection laws and with any contractual data protection obligations agreed with Caseware.

Suppliers should implement reasonable administrative, technical, and physical safeguards designed to protect information against unauthorized access, use, or disclosure.

These practices should be proportionate to the nature of the services provided and aligned with applicable laws, regulations, and contractual obligations.

5.2 Responsible Use of AI

Where Suppliers develop, deploy, or use artificial intelligence, machine learning, or automated decision-making systems in connection with Caseware business, Suppliers are encouraged to do so in a responsible, lawful, and ethical manner. Suppliers are to:

- Use Caseware data or information within AI systems only as authorized;

- Implement appropriate human oversight for material decisions that may significantly affect individuals;
- Avoid uses of AI that result in unlawful discrimination or harm; and
- Use AI systems in compliance with applicable laws and regulations;

6. INTELLECTUAL PROPERTY AND PROPRIETARY INFORMATION

Suppliers should use Caseware intellectual property and information solely for authorized purposes related to Caseware business and should not misuse, disclose, copy, or infringe upon such rights except as permitted by applicable law or agreement.

Suppliers are expected to respect and protect Caseware's intellectual property, confidential information, and proprietary assets, as well as the intellectual property rights of third parties.

7. ENVIRONMENTAL RESPONSIBILITY

Suppliers are encouraged to comply with applicable environmental laws and regulations and to operate in a manner that seeks to minimize environmental impact, where practicable.

8. SUBCONTRACTING AND SUPPLY CHAIN PRACTICES

Where Suppliers engage subcontractors or third parties in connection with Caseware business, Suppliers are encouraged to take reasonable steps to promote awareness of this Code and applicable legal requirements.

9. FINANCIAL INTEGRITY AND RECORDKEEPING

Suppliers are expected to maintain accurate business records in accordance with applicable laws and standard business practices. Records related to Caseware business should not be knowingly falsified or misleading.

10. BUSINESS CONTINUITY AND RESILIENCE

Suppliers that provide critical services or support key business operations for Caseware are encouraged to maintain reasonable business continuity and disaster recovery practices appropriate to the nature of the services provided.

Suppliers are encouraged to take reasonable steps to minimize disruptions to Caseware business and to notify Caseware, where appropriate, of material disruptions that may affect the delivery of goods or services.

11. RAISING CONCERNS AND NON-RETALIATION

Suppliers are encouraged to promptly raise concerns regarding potential violations of applicable laws, regulations, or ethical standards related to Caseware business.

Concerns may be raised through the Supplier's internal reporting channels or, where appropriate, by contacting Caseware using reporting mechanisms made available by Caseware from time to time.

Suppliers should avoid retaliation against any individual who, in good faith, raises a concern, reports suspected misconduct, or participates in an investigation relating to Caseware business.

Retaliation may include, but is not limited to, termination, demotion, harassment, discrimination, or any other adverse action taken because an individual raised a concern or participated in a review in good faith.

12. MONITORING AND ASSESSMENTS

Caseware may, from time to time and where appropriate, request information or certifications from Suppliers to support compliance, risk management, or regulatory reporting.

Any such activities will be subject to applicable legislation and contractual arrangements.

13. RELATIONSHIP AND REMEDIES

Nothing in this Code limits or modifies Caseware's rights or remedies under applicable law or under any agreement between Caseware and a Supplier.

Caseware reserves the right to take appropriate action in accordance with applicable contracts and legislation.

14. SUPPLIER ACKNOWLEDGEMENT

Suppliers are encouraged to acknowledge review of this Code in a manner agreed between the parties. Serious or repeated violations of this Code may affect the Supplier's relationship with Caseware, including the exercise of rights or remedies available to Caseware under any applicable agreement and applicable legislation.