

The background of the slide is a photograph of a modern office. In the center, a woman with dark curly hair and glasses is looking at a laptop on a white desk. Another woman with dark hair is leaning in, looking at the screen. To the right, a man with a beard and glasses is also looking towards the laptop. The office has a clean, minimalist aesthetic with wooden walls and modern lighting.

# Our Code of Conduct

# Table of contents

<b>A message from our CEO</b>	<b>3</b>	<b>We believe diversity, data, and a clear focus on quality strengthen our firm</b>	<b>10</b>
<b>About the Code: Our purpose</b>	<b>4</b>		
Our vision		Diversity	10
Our mission		Data	11
Our values		Quality	12
<b>Our framework for doing what's right</b>	<b>5</b>	<b>We're curious, collaborative, and kind</b>	<b>13</b>
<b>We're passionate about our people and clients</b>	<b>6</b>	<b>Reporting a breach of conduct</b>	<b>14</b>
How we work with our people	6		
How we work with our clients	7		
How we comply with laws, rules, and regulations	8		
<b>We seek progress over preservation</b>	<b>9</b>		





## A message from our CEO

At BDO, we aspire to bend the arc of possibility for our people, our clients, and our firm.

This requires us to create new opportunities—shifting the trajectory of people, clients' businesses, and our business. With that comes a profound responsibility to deliver results to the highest quality and ethical standards, whether you are a partner, employee, student, contractor, or independent consultant at BDO Canada.

Our Code of Conduct sets clear standards for how we conduct business. It reflects our shared values and commitments and includes

guiding principles to help us make ethical decisions and maintain trust with each other, our clients, and the public. When we encounter behaviours that don't align with these principles, we must address them.

Together, let's demonstrate our commitment to ethical behavior and the principles outlined in this Code of Conduct to guide our day-to-day actions.

**Bruno Suppa**  
CEO  
BDO Canada LLP

# About the Code: Our purpose

Our Code of Conduct is more than just a set of rules for how we do business. It's an opportunity to put our mission, vision, and values into practice.



## Our vision

To bend the arc of possibility for our people, our clients, and our firm.

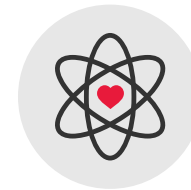
Our vision includes exciting new approaches to learning and career development, strategies for quality and growth, and an emphasis on innovation and data across every line of business.



## Our mission

- Develop people
- Discover insights
- Deliver quality and value
- Build trust

Our mission helps us understand how we want to conduct ourselves on a day-to-day basis.



## Our values

- We're passionate about our people and clients
- We seek progress over preservation
- We believe diversity, data, and a clear focus on quality strengthen our firm
- We're curious, collaborative, and kind

These values define the way we work. They represent our commitment to excellence in everything we do—to ourselves, each other, and our clients.

# Our framework for doing what's right

The standards described in this Code apply to all BDO people—partners, employees, students, contractors, board members, and independent consultants across Canada.

Our Code of Conduct is our commitment to act with integrity, respect, and honesty in every action we take. It is the framework for how we conduct ourselves in our day-to-day actions.

We are all accountable for following the Code of Conduct and choosing the right course of action when faced with an ethical workplace dilemma.

Compliance with our Code is a condition of employment and partnership with BDO Canada.

Non-compliance with laws, regulations, professional standards, and unethical behaviour that violates this Code may result in disciplinary action, including termination.



## Some specific examples of violations may include:

- Bribery and corruption
- Inappropriate gifts and entertainment
- Workplace discrimination or harassment
- Workplace violence
- Inappropriate reporting of time or expenses
- Conflicts of interest
- Breaches of confidentiality
- Non-compliance with applicable statutes and regulations
- Insider trading or other securities law violations
- Other violations of BDO policies

BDO people must follow this Code of Conduct along with any other applicable Codes of Conduct governing their professional associations.

# We're passionate about our people and clients



## How we work with our people

- We build relationships based on mutual trust, respect, and a shared commitment to doing the right thing.
- We enable performance and foster engagement through regular, meaningful feedback.
- We collaborate and encourage each other to ask questions.
- We provide an inclusive environment where everyone can bring their genuine selves to work, participate fully, and be positioned for success.
- We use quality data to inform decisions and guide our actions.
- We provide continuous coaching, learning, and development opportunities.
- We maintain a zero-tolerance policy towards any form of harassment, discrimination, or violence in the workplace.
- We provide a safe and supportive environment where employees can report any concerns or incidents without fear of reprisal.
- We adopt fair, clear, and transparent policies and procedures to attract, engage, and develop our people.



## How we work with our clients

- We are committed to working with clients who share our values and uphold high ethical standards.
- We believe in doing the right thing, and we engage in business with clients who share this philosophy.
- We are straightforward and honest in all professional and business relationships.
- We follow all applicable laws, regulations, and ethical standards in our work with clients, and we expect the same from them.
- We follow internal policies and procedures and report any act of non-compliance promptly.
- We accurately account for hours, track expenses, and document our work.
- We maintain our objectivity, independence, and manage conflicts of interest in the delivery of our services.
- We provide accurate and truthful information to our clients about our services and expertise.
- We recognize and appreciate the diversity of our clients' backgrounds, cultures, and values, and we aim to work together with respect, collaboration, and inclusivity towards achieving their goals.
- We don't allow bias or undue influence to override our professional judgment or responsibilities.
- We communicate in a professional manner with clients, the public, and on social media.



## How we comply with laws, rules, and regulations

- We manage breaches of confidentiality and regulatory rules honestly and appropriately.
- We maintain a zero-tolerance policy towards any form of bribery, corruption, or other unethical practices in our business relationships.
- We are committed to fighting financial crime, corruption, money laundering, drug trading, and human trafficking.
- We adhere to the sanctions imposed by the Canadian government.
- We are committed to fair business practice and competition in all our services.
- We respect our regulators and are committed to work with them to fulfil our role in the public markets.

# We seek progress over preservation



We are committed to providing exceptional value to all our clients by continuously striving to improve and grow.



We believe change brings incredible opportunity: the chance to rethink our place in the evolving market, and create a business that's more innovative, sustainable, and diverse.



We prioritize eco-responsibility in our choices and actions. We aim to get to net zero by 2050.\*

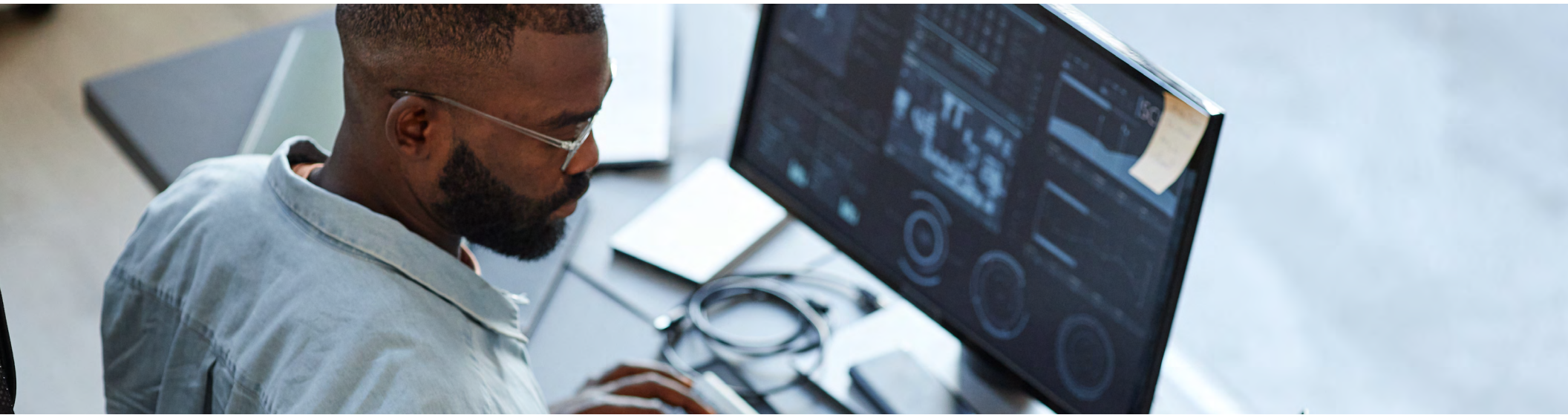
\*An organization is net zero when it has (1) reduced its GHG emissions and has come as close to zero emissions as possible given the nature of the business and (2) for any remaining emissions, the organization has neutralized the impact by permanently removing an equivalent volume of CO<sub>2</sub>e, for example by purchasing carbon credits from projects that remove CO<sub>2</sub> from the atmosphere.

# We believe diversity, data, and a clear focus on quality strengthen our firm



## Diversity

- We are dedicated to creating a work environment that promotes diversity, equity, and inclusivity.
- We believe that diversity is a catalyst for creativity and innovation. Diversity improves output, enhances culture, and makes us stronger as a firm.
- We seek opinions from people with diverse backgrounds and lived experiences. We create decision-making processes that are well-rounded, inclusive, and sustainable.
- We build teams that reflect our communities, and we actively seek out individuals who bring unique perspectives and experiences to the table.
- We are committed to providing equal opportunities for everyone to develop their skills, advance their careers, and contribute to the success of our organization. We will not tolerate discrimination, harassment, or any other form of misconduct that undermines our commitment to inclusion.



## Data

- We maintain the confidentiality of all confidential and proprietary information belonging to our firm and clients, including trade secrets, financial information, and personal data.
- We proactively protect documents, computers, and other data devices that contain personal or confidential information by following BDO policies on information security and technology.
- We protect information from unauthorized disclosure and use. We only share information in accordance with BDO policies, with permission or when we are legally permitted to do so.
- We do not misuse confidential information to our advantage or to the benefit of third parties.



## Quality

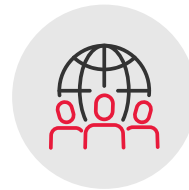
- We are committed to delivering the highest quality of standards to our clients. We achieve this by constantly striving to learn and improve our skills through professional development.
- We believe that quality is a shared responsibility, and we collaborate with our clients and partners to achieve excellence.
- We maintain appropriate professional skepticism throughout our work to drive quality and trust in our services.
- We are committed to staying informed and up to date on standards, best practices, and emerging technologies.
- We are committed to academic integrity, and we reject any form of cheating or academic dishonesty.

# We're curious, collaborative, and kind

We are driven by a shared commitment to curiosity, collaboration, and kindness. These values are at the core of who we are as a firm and are essential to our success.



We encourage curiosity and exploration in all aspects of our organization. We believe that asking questions, seeking new information, and challenging assumptions leads to innovative ideas and better solutions.



We collaborate and share knowledge across our global network to build skills, drive innovation, and deliver value for our people and clients.



We treat everyone in our community with kindness and respect, regardless of role, position, seniority, employment status, or tenure.



We donate our time, money, and resources to organizations with a valid charitable purpose and track record of supporting those in need. We do our research before committing time or resources to ensure our contributions will make a difference.

# Reporting a breach of conduct

We encourage reporting any possible breaches of this Code or professional obligations without fear of retaliation.

[The BDO Canada Whistleblower Hotline](#) allows anyone to anonymously report in good faith concerns about dishonest, unethical, or illegal conduct related to BDO Canada. The Hotline is maintained by third-party service provider Mitrastech Ethics Hotline, an independent company that specializes in hosting whistleblower reporting systems for organizations in Canada.



BDO is a leading provider of professional services, delivering a range of assurance & accounting, tax, and advisory services. Complemented by continuously advancing technology expertise, ESG focus, and 100+ years of being connected to local communities, we're proud to cultivate ongoing relationships with clients and employees across Canada and beyond.

Our people-first approach to our talent experience has earned us multiple awards, including a spot among Canada's Top 100 Employers for 2023.

[www.bdo.ca](http://www.bdo.ca)

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