

Supplier Code of Business

Responsible, ethical and sustainable supply chains

EFFECTIVE SEPTEMBER 2026

Our approach: Responsible business lies at the heart of our decision-making. We expect suppliers to share our commitment to integrity, respect for people, environmental responsibility and continuous improvement.

1. Purpose and scope

Burness Paull LLP is committed to high standards of professional conduct, ethics and governance, and to continually improving the environmental, social and governance impacts of our business. We support the United Nations Global Compact and use the United Nations Sustainable Development Goals as a framework for responsible business action.

This Code sets the minimum standards we expect suppliers, contractors, consultants and other third parties providing goods or services to Burness Paull (together, “Suppliers”) to meet. Its requirements apply proportionately, taking account of the Supplier’s size, resources, risk profile and the nature of the goods or services supplied.

Suppliers should apply equivalent standards to their own workers, agents, subcontractors and supply chains where relevant. Compliance with this Code does not replace any stricter requirement in law or contract.

2. Core expectations

2.1 Legal and regulatory compliance

Suppliers must comply with all applicable laws, regulations, licenses, professional requirements and contractual obligations in the countries where they operate. Suppliers must maintain appropriate policies, controls, records and training to support compliance.

2.2 Ethical business conduct

Suppliers must act honestly, fairly and with integrity. They must not engage in fraud, bribery, corruption, facilitation payments, tax evasion, money laundering, terrorist financing, sanctions evasion, anti-competitive conduct or other unlawful or unethical practices.

- Maintain risk-based controls proportionate to the nature, scale and complexity of their activities.
- Carry out appropriate due diligence on relevant employees, agents, subcontractors and business partners.
- Keep accurate records and never disguise the true nature of a transaction.
- Notify Burness Paull promptly of any actual or suspected misconduct connected with the Supplier's relationship with us, and co-operate with any reasonable investigation.

2.3 Conflicts of interest

Suppliers must identify, prevent and manage actual, potential or perceived conflicts of interest and, subject to professional and regulatory requirements, disclose any relevant to the engagement with Burness Paull promptly. No Supplier may use confidential information, gifts, hospitality, personal relationships or other influence to obtain an improper advantage.

2.4 Speaking up and non-retaliation

Suppliers should provide accessible and confidential ways for workers and relevant third parties to raise concerns without fear of retaliation. Concerns must be assessed fairly, investigated where appropriate and addressed through proportionate corrective action.

3. People, labour and human rights

3.1 Human rights and fair work

Suppliers must respect internationally recognised human rights and treat people with dignity and respect. This includes taking all reasonable steps to prevent sexual harassment in the course of employment and appropriate preventative action in relation to harassment, bullying, abuse and intimidation. Suppliers must not use forced, bonded, trafficked, prison or child labour, and must take risk-based steps to prevent modern slavery and human trafficking in their operations and supply chains.

Suppliers are expected to provide clear terms of employment, lawful pay and benefits, and working hours that comply with applicable law.

3.2 Equality, diversity and inclusion

Suppliers must provide equal opportunity and must not unlawfully discriminate in recruitment, pay, training, progression, allocation of work, discipline, termination or any other employment

practice. Suppliers should promote inclusive working practices, equitable access to opportunity and reasonable adjustments where required by law.

3.3 Health, safety and wellbeing

Suppliers must provide a safe and healthy working environment, comply with applicable health and safety legislation and manage risks through suitable governance, risk assessment, training and incident reporting. Suppliers should take a proactive approach to physical and mental wellbeing and foster a culture in which people can raise concerns safely.

4. Environment and climate

Suppliers must comply with applicable environmental laws and operate in an environmentally responsible manner. Relevant Suppliers are expected to understand their material environmental impacts, set appropriate objectives and demonstrate continuous improvement.

Suppliers should provide environmental and sustainability information reasonably requested by Burness Paull, including data needed to understand our Scope 3 emissions.

Suppliers must ensure that environmental claims are accurate, clear, evidence-based and not misleading.

5. Sustainable and responsible procurement

Suppliers should embed environmental, social and ethical considerations throughout their own procurement lifecycle, from selection and contracting to performance monitoring and renewal.

6. Information, privacy and technology

6.1 Confidentiality and information security

Suppliers must protect Burness Paull and client information against unauthorised access, use, disclosure, alteration, loss or destruction. Relevant Suppliers must maintain risk-based technical and organisational measures, secure systems and networks, access controls, vulnerability and patch management, business continuity, tested incident response and appropriate staff training.

A Supplier must notify Burness Paull without undue delay of any actual or suspected information-security incident affecting, or reasonably likely to affect, Burness Paull, our clients or information entrusted to the Supplier. The Supplier must preserve evidence, take prompt containment and remediation steps, and co-operate with our response.

6.2 Privacy and data protection

Suppliers must comply with applicable privacy and data protection laws. Where a Supplier processes personal data for Burness Paull as a processor, it must do so only on documented instructions and under an appropriate written agreement, apply data minimisation and privacy-by-design principles, assist with rights and regulatory obligations, and use sub-processors or international transfers only as authorised and with appropriate safeguards.

6.3 Responsible technology and artificial intelligence

Where technology, automated decision-making or artificial intelligence is used in delivering goods or services, Suppliers must use it lawfully, securely, transparently and with appropriate human oversight. Suppliers must assess and manage risks relating to confidentiality, privacy, intellectual property, bias, discrimination, safety, accuracy and resilience, and must not use Burness Paull or client information to train or improve models.

7. Business resilience and service continuity

Suppliers must maintain proportionate business-continuity, disaster-recovery and crisis-management arrangements. Relevant plans should identify critical dependencies, include tested recovery procedures, address cyber and supply-chain disruption, and support timely communication and safe restoration of services.

8. Management systems, evidence and improvement

Suppliers must assign appropriate responsibility for compliance with this Code and make its requirements known to relevant personnel. Depending on risk and proportionality, Burness Paull may request policies, certifications, sustainability data, carbon information, risk assessments, audit reports, improvement plans or other reasonable evidence.

Suppliers must monitor performance, correct non-compliance and pursue continuous improvement. If a Supplier identifies a breach, it must notify Burness Paull promptly, explain the impact and proposed remediation, and keep us informed of progress.

9. Assurance, remediation and consequences

Burness Paull may conduct proportionate due diligence, request information, meet with the Supplier or carry out an audit to ensure Suppliers have appropriate policies and procedures in place.

10. Reporting concerns

Suppliers should report concerns to their usual Burness Paull relationship contact or contract owner. Urgent information security or personal data incidents must be reported using the notification route specified in the applicable contract or data processing terms, which failing to dataprotection@burnesspaull.co.uk. Reports should be made in good faith and include sufficient factual detail to support assessment and response.

11. Contractual status and review

This Code contains general requirements for Suppliers. A contract may contain additional or more specific obligations. If there is an inconsistency, the contractual terms take precedence unless the contract expressly states otherwise.

By supplying goods or services to Burness Paull, the Supplier agrees to comply with this Code to the extent incorporated into, or otherwise applicable under, its contractual arrangements with us. Burness Paull may update this Code from time to time. The current version will be available on our website.

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