

HUMAN RIGHTS STATEMENT

BDO USA is committed to protecting and upholding human rights. This commitment is aligned with our firm's core purpose of Helping People Thrive, Every Day. This statement reflects the firm's intent to conduct business in a manner consistent with this purpose and aims to ensure human rights are respected in all our activities and relationships with BDO professionals, clients, vendors and other stakeholders.

Every BDO professional is responsible for consistently following [BDO's Sustainability Code of Ethics and Corporate Responsibility](#). This Code is supported by detailed firm policies, as well as our full Code of Ethics and Business Conduct. All partners and employees must certify at least once a year that they have read and are required to comply with all firm policies contained within BDO's Code of Ethics and Business Conduct. Additionally, BDO principals and employees complete annual training on a variety of related topics.

As a participant in the U.N. Global Compact we adhere to the [Ten Principles on human rights, labor, environment, and anti-corruption](#), the [United Nations Guiding Principles on Business and Human Rights](#) and the [International Labour Organization Declaration on Fundamental Principles and Rights at Work](#). This statement reflects our longstanding efforts to respect and support human rights.

Diversity, Equity & Inclusion: BDO is committed to fostering an inclusive environment that helps our people thrive. It is BDO's policy to maintain a work environment that is free from discriminatory harassment and prohibits such conduct by (or against) people outside BDO. This includes harassment based on sex, race, color, age, gender, religion, national origin, ethnicity, citizenship, military service, marital status, pregnancy, sexual orientation, gender identity, gender expression, physical or mental disability, genetic information, or any other legally protected characteristic.



Because new laws may be enacted, existing laws may be modified and situations may change, BDO reserves the right from time to time to modify, change and/or amend this Statement. © 2023 BDO USA, LLP. All rights reserved.

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Workplace Health & Safety: The health and safety of our people, our clients and our vendors is a top priority. We are committed to maintaining a workplace that is healthy, safe, secure, and free from threats or acts of violence. Smoking and weapons are prohibited on BDO premises and we have alcohol and drug use policies that help maintain a safe, healthy and productive workplace.



Fair Labor: We are committed to upholding the tenets of a fair working environment, in accordance with the Fair Labor Standards Act and other applicable federal, state and local laws and regulations. We work to ensure that all work performed on behalf of the firm aligns with our commitment to uphold human rights and is free from the use of child or forced labor. We also recognize the right of our professionals to join all types of associations and the right to collective bargaining, in accordance with applicable laws, regulations and regulatory requirements.



Reporting and Remediation: We have measures in place to provide a safe space for speaking up, should the need arise. All BDO professionals have a responsibility to alert the firm if they become aware of or suspect any illegal, dishonest or unethical act. We prohibit retaliation against anyone who reports concerns, and all reported violations of BDO policies will be promptly investigated and remediated as required. Concerns can be reported internally via several channels, or via our anonymous BDO Ethics Hotline at (800) 620-7394 or online at www.reportlineweb.com/BDO. The hotline, which is administered by a third party is available 24 hours a day, 7 days a week.



We do not tolerate abuses to any individual's human rights and do not do work that enables or allows violations of human rights. We expect that our suppliers will take steps to prohibit the same abuses in their own policies and business operations.

WAYNE BERSON
Chief Executive Officer

