

# **IQ-EQ Supplier Code of Conduct**

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Approved by: Group Supervisory Board and Group Management Team  
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## 01 Introduction

1.1. Our sustainability mission at IQ-EQ is to mitigate our impact on the planet and to empower our people, while helping our business to deliver world class services to and for our clients. To this end we are committed to maintaining the highest levels of legal and ethical standards in the conduct of our business, and we place the highest importance upon our reputation for compliance with all applicable laws and rules, and for honesty and integrity.

1.2. We acknowledge the challenges and systemic issues faced by humanity, as a global collective, whether the climate emergency, inequality, or poverty. These issues require urgent attention. We understand, also, that as the core engine of economic growth, companies and businesses are central to the delivery of prosperity and welfare for all society. We therefore recognise that we have a responsibility to embrace sustainability, and for us, being a responsible and sustainable business, means we will, wherever possible, contribute to the creation of profitable solutions to the problems of people and planet.

1.3. We have an opportunity, through our operations and services, to contribute positively to society, and to help tackle systemic issues, whilst simultaneously mitigating environmental, social, and governance (ESG) risk from our operations, including through our sourcing and procurement activities.

1.4. A supplier's performance and adherence to high business standards is an important and integral part of the value chain for IQ-EQ. We promote and expect the application of high legal, ethical, environmental, and employee-related standards within our own business and among our suppliers.

1.5. This code of conduct formalises IQ-EQ Group's (the "Group") commitment to supporting the principles of responsible business and our sustainability-related ambitions.

## 02 Purpose and Scope

2.1. The Group is committed to building a responsible and sustainable business with all stakeholders including employees, clients, business partners, investors, the communities we operate in and society at large. In support of this commitment, we align with the United Nations Global Compact (UNGC) and integrate the ten principles of the UNGC into our strategies, policies, and procedures.

2.2. We are cognisant of both the Sustainable Development Goals (SDGs) and the United Nations backed Principles of Responsible Investment (UNPRI) and their role in shaping the sustainability landscape. As a signatory to the UNPRI we contribute to developing a more sustainable global financial system.

2.3. We believe that corporate sustainability starts with our value system and a principled approach to doing business. Throughout our operations we are committed to respecting human rights and labour rights standards, to preserving the environment and tackling climate change, to combating corruption, to upholding good governance standards, and high standards of business ethics. We aim to conduct our business in a fair and responsible manner, with integrity and authenticity.

2.4. Our Values are clear:

**We are Authentic** – we act with integrity. We keep it true.

**We are Bold** – find solutions. We push boundaries.

**We are Collaborative** – we do it together. We work as One team.

2.5. This Supplier Code of Conduct ("code") sets out the principles under which organisations that supply goods and services to the IQ-EQ Group and all its related subsidiaries are expected to conduct their business. This includes their representatives and employees, as well as any subcontractors that may in turn be engaged (collectively "suppliers"). The code is applicable to all suppliers.

2.6. We expect our suppliers and business partners to understand and adhere to this code and to operate in a manner which is consistent with our values

## 03 Our commitment to suppliers

3.1. We are fully committed to the effective management and control of our supply chain. In support of this commitment, we will:

- 3.1.1. Treat suppliers in a fair and consistent way.
- 3.1.2. Engage and communicate with suppliers in a clear and transparent manner.
- 3.1.3. Behave professionally and ethically in our dealings with suppliers.
- 3.1.4. Respond promptly and appropriately to any incidents of poor conduct by IQ-EQ employees when interacting with suppliers.
- 3.1.5. Hold our supply chain to the same high standards that we expect of ourselves.

3.2. In addition to the above principles we also require all our employees to act in line with internal group conduct, value, and behaviour standards.

## 04 Business integrity and control arrangements

4.1. Compliance with laws and regulations - Suppliers must ensure they conduct their business in compliance with the applicable laws, rules, and regulations of the jurisdiction(s) in which they operate.

4.2. Combating financial crime - Suppliers must ensure that adequate policies, procedures, and controls are in place to prevent fraud, money laundering, bribery, and corruption, must not engage directly or indirectly in any activities that would put IQ-EQ at risk of violating anti-bribery and anti-corruption laws, and are expected to comply with national and international sanctions policy and legislation. IQ-EQ has a zero-tolerance approach to international sanctions violations.

4.3. Conflicts of interest - We expect our suppliers to be able to identify and manage actual or potential conflicts of interest arising in the context of their relationship with IQ-EQ. Suppliers must not try to gain improper advantage for other relationships they may have with us (for example, as a client).

4.4. Gifts and Entertainment - The nature of any gifts or entertainment must not, by their quality, quantity, or timing, be used by suppliers to gain improper advantage or preferential treatment from IQ-EQ employees.

4.5. Privacy and information security - Suppliers must comply with the Group's Global Privacy Notice and must only use information obtained through their relationship with IQ-EQ in accordance with IQ-EQ's instructions and strictly for the purpose for which it was provided. Suppliers must process and store information as agreed with IQ-EQ and have appropriate privacy/ data protection and information security policies and procedures in place to protect personal and confidential information, and must notify IQ-EQ immediately of any actual or suspected privacy breaches, security breaches, or losses of our information. Further, suppliers must assist IQ-EQ in managing any consequences arising from such events.

4.6. Business resumption and contingency planning - Suppliers that are identified and notified to be material to the Group — for example due to the significance for our businesses and/or the types of activities that may be involved— will be expected to develop, maintain and test formal business continuity and disaster recovery plans in accordance with applicable regulatory, contractual and service level requirements.

4.7. Outsourcing and subcontracting - Suppliers must not subcontract services they perform for the Group or outsource activities that directly impact the delivery of goods and services to IQ-EQ without our prior written approval. In situations where approval is given, it is important for IQ-EQ to know the locations of where the work will be performed, the possibility of cross-border

movement of any IQ-EQ data, and the identity of parties involved in the provision of the services.

4.8. Taxation - Suppliers must comply fully with all their obligations in relation to all taxes due within the jurisdiction(s) in which they operate. Suppliers must not participate in tax evasion or facilitate tax evasion by others. We also expect our suppliers to have contracts, policies, systems, and / or procedures in place to ensure that all who act for them or on their behalf, also comply with such obligations.

## 05 Responsibility towards individuals

5.1. Inclusion, Equity, and Diversity - IQ-EQ is committed to Diversity, Equity, and Inclusion (DEI), and to the principles of equal and fair treatment of all employees. We expect our suppliers to similarly respect the dignity of their own employees and others, while adhering to the principles of inclusion, equity and diversity, and maintaining a respectful workplace. Suppliers must not tolerate harassment, unlawful discrimination, violence, retaliation and other disrespectful or inappropriate behaviour. Suppliers must not discriminate on the grounds of race, gender, disability, nationality, religion, philosophical belief, political belief, age, sexual orientation, family status, thinking style, trade union activity or any other factor.

5.2. Employment practices and Human Rights - We expect all businesses in our supply chain to share our commitment to respecting, protecting, and promoting human rights. We are committed to ensuring transparency in our own business and in our approach to tackling modern slavery throughout our supply chain. As a minimum, we expect Suppliers to abide by applicable employment standards, labour, non-discrimination, and human rights legislation. Where laws do not prohibit discrimination, or where they allow for differential treatment, we expect suppliers to be committed to non-discrimination principles and not to operate in a way that unfairly differentiates between individuals.

Suppliers must be able to demonstrate that, in their workplaces:

- 5.2.1. Their employees are treated fairly and ethically, regardless of where they work.
- 5.2.2. Child, forced, or compulsory labour is expressly prohibited and not used.
- 5.2.3. Their staff have agreed employment contracts including terms and conditions prepared in accordance with relevant laws/practices for the location in which they are based.
- 5.2.4. Their employees are paid a fair wage reflecting local markets and conditions, and in any event never below any prescribed national minimum wage.
- 5.2.5. They abide by the non-discrimination laws in every country in which they operate.
- 5.2.6. The right of workers to legally organise and join associations such as labour unions is not hindered or prevented.
- 5.2.7. Retaliation for speaking up is prohibited and employees are free to raise concerns and speak up without fear of reprisal.

We further expect suppliers to be able to demonstrate that:

- 5.2.8. Appropriate and reasonable background screenings, including investigations for prior criminal activity, have been conducted to ensure the integrity and good character of the supplier's employees.
- 5.2.9. They have implemented due diligence procedures to manage ethical issues within their supply chain, including all labour-related processes to ensure they comply with laws on slavery and human trafficking.
- 5.2.10. They have a procedure in place to report suspected or actual modern slavery incidents at their operations or in their supply chain via our complaints process on our website
- 5.2.11. We also expect suppliers to apply these employment practices to their subcontractors, if used.

In meeting these expectations, we expect suppliers to have a full understanding of their business operations including their wider supply chain, and ensure that any potential human rights risks are assessed, managed, and mitigated.

Where applicable, UK suppliers must comply with the requirements of the Modern Slavery Act 2015, and we encourage all our suppliers to consider publishing a statement on their approach to dealing with and/or alleviating modern slavery

within their operations. On request, we may require further information detailing your approach to risk assessment and evidence of how you mitigate any identified risks in your own business and supply chain.

5.3. Health and Safety - We expect suppliers to provide healthy and safe workplaces and comply with relevant health and safety laws. Suppliers must ensure health and safety is effectively managed, so that health and safety risks, issues, incidents, and non-compliance are identified and addressed in a timely manner.

## 06 Responsibility towards the environment

6.1. IQ-EQ is committed to making continuous improvement in the management of its environmental impact and we work closely with our investors, suppliers, staff, and other key stakeholders to promote environmental sustainability.

Recognising that sustainable businesses should acknowledge the planet's finite resources, IQ-EQ expects its suppliers to support sound environmental management principles and to manage their impact on the environment within which they operate. In support of this:

6.1.1. Suppliers must abide by applicable environmental laws, legislation, regulations, and international treaties, including those that regulate hazardous materials, air, and water emissions, and wastes.

6.1.2. We expect our suppliers to demonstrate a clear understanding of the environmental risks, impacts and responsibilities associated with the products and services they provide.

6.1.3. Suppliers should have a documented environmental/sustainability policy or strategy document which is appropriate to the size and nature of the supplier's operations and that, where applicable, addresses preventing, mitigating and controlling environmental and health risks and impacts from operations including, but not limited to, raw material usage, greenhouse gas emissions, water, waste, air quality, and biodiversity.

6.1.4. We encourage our suppliers to have or be developing an effective internal environmental management programme/system.

6.1.5. Suppliers of goods or materials should be able to validate that all input materials and components were obtained from permissible sources consistent with international treaties and protocols in addition to local laws and regulations.

## 07 Management and compliance systems

7.1. Suppliers with whom we have regular and recurring dealings should have good management and governance processes in place to ensure compliance with this code. Furthermore, suppliers must make reasonable efforts to monitor their supply chain, ensuring their suppliers are aware of, and compliant with, the aims of the code. Suppliers must ensure that their systems and procedures are sufficient to mitigate any potential negative impact on IQ-EQ's brand and reputation.

## 08 Monitoring and reporting violations

8.1. IQ-EQ maintains the right to monitor a supplier's compliance to this code and audit a supplier's control environment. We will be entitled to request information from our suppliers as to their compliance with the principles of this code. In some cases, we may require an online or on-site audit of a supplier's adherence to this code.

Any person with reason to believe that the spirit or principles of this code are not being respected by an IQ-EQ supplier is asked to report these concerns via our complaints process, or email our Group Risk and Compliance function directly at [GroupRiskandCompliance@iqeq.com](mailto:GroupRiskandCompliance@iqeq.com)

8.2. The reporting of a violation of the code may lead to an evaluation and an investigation by IQ-EQ if warranted. Failure to comply with this code may result in termination of a supplier's relationship with IQ-EQ.

## 09 Revision history

Version: 2

Date of document: 10th September 2025

Summary of main changes: Completion of version 2 of the Supplier Code of Conduct

## About us\*

We are part of IQ-EQ Group, a leading investor services group employing over 5,900+ people across 25 jurisdictions worldwide. We bring together that rare combination of global expertise with a deep understanding of the needs of our clients. We have the know how and the know you to support fund managers, global companies, family offices and private clients.

IQ EQ Fund Management (Ireland) Limited is regulated by the Central Bank of Ireland. In the UK, IQ EQ Fund Management (Ireland) Limited is deemed authorised and regulated by the Financial Conduct Authority. Details of the Temporary Permissions Regime, which allows EEA-based firms to operate in the UK for a limited period while seeking full authorisation, are available on the Financial Conduct Authority's website. In Luxembourg, IQ EQ Fund Management (Ireland) Limited is authorised by the Central Bank of Ireland and is subject to limited regulation by the Commission de Surveillance du Secteur Financier. Details about the extent of our authorisation and regulation by the Central Bank of Ireland, the Financial Conduct Authority and Commission de Surveillance du Secteur Financier are available from us upon request.

\*Information correct as of 10 September 2025

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