

RSM US LLP Modern Slavery Statement

RSM US LLP¹ is committed to the prevention of slavery and human trafficking.

About our firm

RSM is a leading provider of assurance, tax and consulting services and our firm serves thousands of clients across the globe. Our professionals provide seamless delivery of high-quality services to meet our clients' needs and challenges.

Our supply chain

We do not tolerate slavery and human trafficking within our supply chain and would seek to terminate our relationship with a supplier found to have engaged in prohibited acts.

Our policies and procedures

RSM is committed to the highest principles of personal and professional conduct, including the humane treatment of people within our firm and by our business partners.

Our commitment to minimizing the risk of modern slavery is memorialized in our Code of Conduct (the Code), grounded in our firm's core values of respect and uncompromising integrity, succeeding together, excellence in all we do, impactful innovation and stewardship through acting responsibly. The Code outlines the standards of ethical behaviour to which all RSM people hold each other accountable. As stated in the Code, RSM is committed to social responsibility and the humane treatment of people, including

opposing modern slavery, compulsory labour, child labour, human trafficking and the violation of any other internationally proclaimed human rights. The firm conducts an annual Code of Conduct survey in response to which employees are required to confirm whether they have witnessed activities inconsistent with the Code.

In addition, RSM maintains an Equal Opportunity Policy, Harassment-Free Workplace Policy and Third Party Harassment Policy, which together prohibit discrimination or harassment by firm personnel and third parties, including suppliers, based on an individual's race, creed, national origin, ancestry, sex, sexual orientation, gender, age, familial or marital status, domestic violence victim status, citizenship, and any other characteristic protected under applicable law. In accordance with these principles, RSM does not permit the use of any form of involuntary labour.

RSM maintains a hotline for reporting policy violations in addition to maintaining an open door policy for reporting issues to management and human resources.

RSM monitors labour laws within the jurisdictions in which we operate in order to recruit and employ our people in accordance with applicable laws, including age requirements, remuneration, working hours and working conditions. Upon hire, new employees are provided materials and training that detail the policies and values of our firm.

RSM regularly reviews the Code, applicable labour laws and its internal practices, including consideration of the types of vendors that provide services to the firm.

RSM will continue to take steps to fulfill its commitment to the prevention of slavery and human trafficking.

¹ For the purposes of this statement, RSM US LLP encompasses RSM Canada LLP, RSM Canada Operations ULC, RSM Canada Consulting LP, RSM Delivery Center (India) Private Ltd., and RSM US SV, Ltda. de C.V. (collectively, "RSM").