

Performance and Integrity

The TCii Global Code of Conduct

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The TCii Global Code of Conduct is designed to provide a basic understanding of the standards of ethical conduct that TCii requires of its people. The Code applies to all TCii directors and employees around the world – regardless of title or position – and serves as a road map to help guide actions and behaviours while working at TCii. It spells out fundamental ethical principles, and highlights resources available to help directors and employees to understand and uphold those principles.

Directors and employees of a TCii affiliate should also refer to their own organisation's code, if applicable. Affiliates' codes address in more detail standards to ensure compliance with local laws, policies and professional standards, as well as resources available for consultation and assistance.

TCii's core values

"The TCii Way" is our definition of who we are, what we do, and how we do it. Our core values lie at the heart of "The TCii Way". They define our culture and our commitment to the highest principles of personal and professional conduct.

We lead by example – at all levels acting in a way that exemplifies what we expect of each other and of our member firms' clients.

We are passionate about what we do – we have energy, enthusiasm and a determination to make a difference.

We work together – bringing out the best in each other and creating strong and successful working relationships.

We respect the individual – valuing people for who they are and for their knowledge, skills and experience as individuals and as team members.

We seek the facts and provide insight – challenging assumptions, pursuing facts, and strengthening our reputation as trusted and objective business advisers.

We are open and honest in our communication – sharing information, insight and advice frequently and constructively, and managing tough situations with courage and candour.

We are innovative – we deliver creative, effective solutions that are also realistic and practical.

Performance and Integrity

The TCii Global Code of Conduct

We believe in partnerships – strong and lasting relationships deliver the best business results.

We work hard but we enjoy what we do – maintaining a healthy work-life balance is key.

We are committed to our communities – acting as responsible corporate citizens and broadening our skills, experience and perspectives through work in our communities.

Above all, we act with integrity – constantly striving to uphold the highest professional standards, provide sound advice, and rigorously maintain our independence.

Principles of the TCii Global Code of Conduct

Commitments to our people

TCii is committed to:

- treating everyone with respect and dignity
- respecting the privacy of its directors and employees
- fostering an environment in which directors and employee can achieve a work-life balance
- providing a workplace that is free from discrimination, harassment, misuse of substances and unsafe conditions.

Commitments to our organisation

TCii is committed to:

- supporting affiliates and individuals in their pursuit of professional development
- exercising care in the use of assets and resources
- observing rigorous standards of client and engagement acceptance
- applying appropriate TCii methodologies and procedures
- remaining vigilant in the application of risk management and other applicable policies
- preserving TCii's brand and reputation by avoiding actions that would discredit the organisation.

Performance and Integrity

The TCii Global Code of Conduct

Commitments to our affiliates' clients and markets

TCii is committed to:

- acting lawfully and ethically, and encouraging this behaviour in the marketplace
- delivering quality services to clients in line with qualifications, professional commitments and engagement terms
- maintaining independence and objectivity, and avoiding conflicts of interest or undue influence
- preserving client and business confidentiality and privacy
- promoting affiliates' services honestly and competing fairly.

Commitments to our communities

TCii is committed to:

- acting as a responsible corporate citizen and following high standards of ethical conduct around the world
- teaming with other businesses and with charitable organisations to create stronger communities.

Individual responsibilities

Each TCii director and employee is personally responsible for following the legal, professional and ethical standards that apply to his or her job function and level of responsibility. You help fulfil your responsibility to act with integrity when you adhere to the following behaviours.

- **Stay informed.** Each TCii director and employee is expected to be familiar with the laws, professional standards, and TCii policies that apply to his or her specific job function and level of responsibility. This includes participating in appropriate training sessions, taking the time to read communications, seeking further information through TCii resources, and consulting with others when necessary.
- **Stand firm.** No matter how strong the pressure from internal or external sources to perform and meet goals, directors and employees should never compromise TCii's values or standards to meet those goals.

Performance and Integrity

The TCii Global Code of Conduct

- **Take ownership.** TCii's reputation for integrity affects everyone, and it can be damaged by anyone. This means that all directors and employees should incorporate the principles of the TCii Global Code of Conduct into their daily activities. Adherence is endorsed and monitored by the leadership of each member firm.
- **Surface the issues.** Every voice counts. Speak up if something does not seem right. Direct your concerns to the appropriate resource in your member firm and offer suggestions for improvement.
- **Consult with others.** No one is expected to know it all. TCii provides numerous resources to answer questions, whether they are related to a client engagement or an internal matter. Directors and employees should also be aware of the situations in which they should consult TCii and professional standards.

Management responsibilities

It is of particular importance that those with management responsibilities lead by example and act with integrity, making ethical behaviour a cornerstone of conduct at TCii. If you lead or manage others, you should:

- be a positive role model by showing what it means to act with integrity
- ensure that others have the knowledge and resources they need to adhere to TCii's standards
- set clear, measurable and challenging goals that promote ethical behaviour
- enforce TCii's standards consistently and fairly, and promote compliance by those you lead
- respond appropriately to those who raise questions and concerns in good faith
- be prepared to be held personally accountable for your own integrity shortcomings as well as those of the people you lead.

Ethics checklist

When making a decision or following a directive, ask yourself:

- Does my action comply with the spirit and letter of TCii policy and applicable law?
- Is my behaviour consistent with TCii's core values and ethical or professional standards?

Performance and Integrity

The TCii Global Code of Conduct

- Does my decision reflect the right thing to do?
- Is my decision being driven by responsible professional judgement?
- Would I feel confident that I could explain my decision if it were made public?

Be attentive:

- Stay informed about the ethical and legal standards that apply to your job activities.
- Know whom to ask if you are unsure of the right thing to do.
- Speak up if you have a concern.
- Get help if you need it.

When to get help

You should seek advice when you are unsure about the legal or ethical aspects of a particular course of action – for example, in situations such as the following.

- Applicable policies seem difficult to interpret.
- Relevant laws or professional practice rules are complex.
- You have limited experience of dealing with the subject matter.
- Differences of opinion make the course of action unclear.
- Potential actions or decisions make you uncomfortable.

You are also expected to report potential or suspected violations of TCii policy or applicable laws, regulations, or professional standards. This includes situations when you know or suspect that affiliate directors or employees, clients or parties associated with clients, or suppliers, subcontractors or other third parties associated with the organisation are engaged – or may be about to engage – in illegal or unethical activity.

There are many avenues through which you can get help, and you should select the ones you think are most appropriate given the situation. Remember that you may need to consult TCii or professional standards in certain situations. Your supervisor or line manager is a good place to start.

Directors and employees of an affiliate are also encouraged to consult their own organisation's code of conduct, if applicable, as this may provide additional guidance and resources.