

Supplier Code of Conduct

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Policy Name	Supplier Code of Conduct		
Document Owner(s)	Group Executive - Finance, Strategy & Technology		
Owner Division	Finance, Strategy & Technology		
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Policy Statement

Chartered Accountants Australia and New Zealand (ABN 50 084 642 571), its subsidiaries and controlled entities, including the New Zealand Institute of Chartered Accountants (together, CA ANZ) are committed to engaging suppliers who practice corporate social and environmental responsibility.

This supplier code of conduct (Code) prescribes mandatory minimum standards of integrity and business conduct that we require of our suppliers and their employees, sub-contractors (back to source), agents and business partners (suppliers) to meet.

This Code reflects CA ANZ's commitment to support the United Nation's Sustainable Development - Goals which address the world's most significant development challenges. This Code also provides context to our compliance with applicable modern slavery and human trafficking laws.

Policy

Intent

In 2011, CA ANZ became a signatory to the United Nations Global Compact (UNGC) stating our commitment to operate within a framework of legal, environmental, ethical and professional standards consistent with the Ten Principles of the UNGC in the areas of human rights, labour, environment and anti-corruption.

CA ANZ recognises our responsibility extends beyond our own operations, deep into our supply chain. We are committed to upholding the fundamental principles of the UNGC and seek to develop relationships with Suppliers that share similar values and demonstrate compliance through aligned policies and processes.

CA ANZ does not intend to engage Suppliers that are unable to meet the standards detailed in this Code.

This Code is based on the following principles aligned to CA ANZ's core values:

Code of Conduct

1. SCOPE

Who is covered by this code?

1.1 This Code applies to all Suppliers who provide goods or services to CA ANZ. It defines minimum expectations regarding:

- compliance with laws and regulations policies and procedures; human rights – forced labour, bonded labour, human trafficking and modern slavery, child labour and young employees, working hours, wages, benefits and workforce diversity;
- workplace health and safety;
- environmental sustainability;
- conduct of business in an ethical manner;
- privacy, data protection and cybersecurity;
- disclosure of conflicts of interest;
- intellectual property;
- monitoring and measure;
- grievance procedures and whistleblowing; and
- publicising your relationship with CA ANZ.

1.2 All CA ANZ employees, contractors, agents and officers will support Supplier compliance with this Code.

2. Expectations of suppliers

What does CA ANZ expect from its Suppliers?

CA ANZ expects its Suppliers to operate to recognised national and/or international standards and appropriate codes of practice. CA ANZ requires all our Suppliers to read, understand and ensure compliance with this Code and to develop, implement and maintain internal business processes, policies and training within their own businesses and supply chains that are consistent with CA ANZ's values, Human Rights Policy and this Code.

2.1 Compliance with laws and regulations, policies and procedures

CA ANZ requires Suppliers to comply with all relevant local and international laws and regulations in the country or countries in which they operate.

CA ANZ also requires Suppliers to maintain internal business processes, policies and procedures that ensure they do not contravene CA ANZ's Human Rights Policy and this Code.

2.2 Human rights

CA ANZ believes everyone has the right to voluntarily work in an environment free from bullying, harassment, discrimination and violence.

CA ANZ's Suppliers must provide a safe work environment and integrate sound health and safety management practices into their business.

2.2.1 Forced labour, bonded labour, modern slavery and human trafficking

CA ANZ does not tolerate any form of labour coerced from a person under the threat of penalty. All work must be voluntary, with the freedom to terminate employment, in accordance with laws and regulations.

CA ANZ is opposed to and does not tolerate any form of forced labour, bonded labour, modern slavery or human trafficking and prohibits Suppliers from engaging in, contributing to or supporting:

- prison labour;
- indentured labour;
- bonded labour;
- military labour;
- modern forms of slavery; and
- human trafficking.

Suppliers must comply with applicable modern slavery laws including but not limited to the [Modern Slavery Act 2018 \(Aust.\)](#) and the [Modern Slavery Act 2015 \(UK\)](#), including where required by law, have a Modern Slavery Statement. For those Suppliers not required to by law, CA ANZ welcomes a voluntary Modern Slavery statement.

CA ANZ publishes a Modern Slavery Statement annually which sets out how we identify risks of modern slavery and how we work with our suppliers to take action to reduce the likelihood of instances within our supply chain

2.2.2 Child labour and young employees

The term “**child labour**” refers to work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. CA ANZ is opposed to and does not tolerate any form of child labour and prohibits Suppliers from engaging in, contributing to or supporting child labour practices.

2.2.3 Working hours, wages and benefits

CA ANZ is committed to compliance with wage, hour and overtime laws and benefits legislation.

CA ANZ requires suppliers to compensate their employees in accordance with the requirements of the country or countries in which they operate and provide all legally mandated benefits. Deception in wage commitments, payment, advances and loans is prohibited. Employees shall not be forced to work to pay off a debt to their employer.

No worker should be made to work overtime as a disciplinary measure, or for failure to meet production quotas, under the threat of penalty, dismissal, or denunciation to authorities.

When Suppliers sub-contract labour, they shall ensure that the recruitment or labour agencies they engage operate legally, are certified or licensed by the competent authority in their country of operation, and do not engage in fraudulent recruitment practices that place employees at risk for forced labour, bonded labour, human trafficking, modern slavery or any other forms of exploitation.

2.2.4 Workforce diversity

CA ANZ values and is committed to promoting equal opportunity, diversity and inclusion within our workforce, among our members, customers, Suppliers and in all the communities in which we operate.

CA ANZ does not tolerate discrimination, harassment, disrespectful or inappropriate behaviour, unfair treatment or retaliation of any kind.

Supplier employees must be treated lawfully, fairly and equally. Suppliers must not engage in or support discrimination against any individuals in their hiring and employment practices and processes. Discriminatory attributes may include but are not limited to:

- gender;
- age;
- religion;
- ethnicity;
- race or cultural background;
- disability or physical features;
- sexual orientation or gender identity;
- marital relationship, family status (including pregnancy) or family responsibilities;
- political or philosophical beliefs; and
- workplace health and safety.

2.3 Workplace health and safety

CA ANZ requires Suppliers to comply with relevant workplace health and safety legislation in the country or countries in which they operate and to maintain policies, procedures, systems, training and emergency equipment in place to effectively respond to, manage and report workplace incidents, injuries and emergencies, providing medical assistance to impacted parties in accordance with internationally declared human rights.

2.4 Environmental sustainability

CA ANZ is committed to minimising the direct and indirect environmental impacts of our business operations and to continuously improve our environmental performance. CA ANZ has signed a commitment to achieve net zero greenhouse gas (GHG) emissions. CA ANZ encourages all Suppliers to also commit.

Suppliers manage their environmental impacts from waste management, energy, water, carbon with targets to reduce impacts including of climate change.

CA ANZ requires Suppliers to comply with applicable environmental laws, standards and notices from regulators. Suppliers are expected to demonstrate a clear understanding of the environmental risks, impacts and responsibilities associated with the products and services they provide to CA ANZ.

Suppliers support CA ANZ with environmental reporting as required.

2.5 Conduct of business in an ethical manner

CA ANZ is committed to fair competition and does not tolerate anti-competitive practices, bribery or corruption. Unfair competition, bribery and corruption are not only unethical but are also inconsistent with CA ANZ's core values and the professional code of conduct of our members.

CA ANZ requires the highest standard of integrity in all of our business activities. Suppliers must:

- comply with all applicable laws and regulations on competition, anti-corruption, anti-bribery and have appropriate policies and procedures in place to monitor compliance with such laws;
- not engage in bribes, pay-offs, facilitation payments, collusive conduct, secret, unjustified or inflated commissions, kickbacks and any like payments or improper benefits, whether directly or indirectly, no matter how large or small in value. This includes payments to or from any person for the purpose of assisting a party to obtain or retain business for or with, or to direct business to, any person. This applies even if it is legal or common practice in a country; and
- act with integrity, including ethical sourcing practices, with procurement oversight, high supplier performance standards including accurate invoicing.

2.6 Privacy, data protection and cybersecurity

CA ANZ is committed to respecting and protecting the confidentiality and privacy of information relating to all members, business partners, Suppliers and other stakeholders with whom we work. CA ANZ's Global Privacy Policy outlines our privacy commitment and explains how we collect, use, disclose and protect personal, sensitive and other confidential information in all forms. To the extent that Suppliers are provided with personal, sensitive and confidential information, Suppliers are expected to apply adequate data privacy and security protections in their systems and processes to protect against unauthorised or unlawful access, use, disclosure, loss, alteration, damage or destruction of that information. Where relevant, Supplier practices must comply with European Union General Data Protection Regulations and any other applicable legislation such as Australia's Privacy Act 1988 (Cth) and New Zealand's Privacy Act 1993 (NZ). Suppliers who process CA ANZ's data, shall only use the data for the purposes of providing services to CA ANZ and as required by applicable laws and regulations. Suppliers who collect, use, store or have access to our members, business partners and other stakeholders' personal information must have adequate processes, policies and procedures in place to monitor compliance with privacy laws and contractual obligations.

CA ANZ's Suppliers will provide evidence of cybersecurity controls and address material cyber and privacy risks identified. Suppliers will make the appropriate investments in the resources, processes and technology required to secure systems/applications and to manage data securely and effectively. This includes certifications such as ISO27001 (security practices) and ISO27005 (cybersecurity risk management) or equivalent. Where we are subscribing to or purchasing software as a service (SaaS) SOC 2 or equivalent certifications will be requested.

2.7 Disclosure of conflicts of interest

CA ANZ expects Suppliers to notify CA ANZ of any actual, perceived, or potential conflicts of interest. Conflicts of interest result from business relationships that could affect or have the appearance of affecting the objectivity, sound judgement or independence of CA ANZ.

2.8 Intellectual property

CA ANZ expects Suppliers to respect the intellectual property rights of CA ANZ and other third parties.

2.9 Monitoring and measuring success

CA ANZ is committed to engaging with our Suppliers to evaluate their performance and compliance to this Code.

CA ANZ requires Suppliers to implement appropriate processes and controls to proactively audit and monitor their compliance with both the Code and the applicable laws and regulations in the country or countries in which they operate.

CA ANZ's review process may include is but not limited to:

- Screening or audits via independent third-parties on our behalf;
- Supplier self-assessments; or
- CA ANZ's direct request for supporting monitoring evidence such as: data, external validation, and records of ongoing management and mitigation of risks.

Suppliers are expected to co-operate fully with third parties engaged by CA ANZ to assess corporate social responsibility and sustainable procurement measures, fully respond to requests for information, provide reasonable access to relevant documentation, employees and Supplier premises, and act promptly on issues identified by CA ANZ.

If a Supplier becomes aware of a risk of breach or actual breach of this Code, the Supplier must immediately notify CA ANZ.

If the Supplier fails to implement corrective actions on a timely basis or identified deficiencies are not addressed to the satisfaction of CA ANZ, then, subject to any written agreement, CA ANZ reserves the right to terminate the relationship immediately.

2.10 Grievance procedures and whistleblowing

CA ANZ maintains an operational grievance mechanism to facilitate the confidential and anonymous (if required) reporting in good faith of any potential or actual violations of this Code, laws, regulations, ethical or professional standards that may arise in connection with CA ANZ's business operations or supply chain. Further CA ANZ is committed to investigating and addressing potential or actual concerns regarding any such potential or actual violations.

CA ANZ maintains a Whistleblowing Policy and procedure to facilitate and encourage clear and early noncompliance reporting and mitigation action. Unless expressly prohibited by law or regulation, CA ANZ expects Suppliers, their employees and/or members of the broader community to raise questions, concerns or report any potential or actual violations of this code, laws, regulations, ethical or professional standards that may arise in connection with CA ANZ's business operations or supply chain. CA ANZ's confidential and anonymous whistle blower service may be used by anyone to report suspected unethical, illegal or improper behaviour.

The service is operated by an independent third party, Whispli via:

charteredaccountantsanz.whispli.com/report.

CA ANZ requires Suppliers establish a confidential grievance process which can be used by employees, their suppliers, and members of the community in which they operate with an effective, confidential grievance process to ensure that any person, acting individually or with others, can submit a grievance without fear of reprisal, intimidation or harassment of any kind. Grievance mechanisms should be available in the employee's native language and include the ability to report grievances anonymously.

2.11 Publicising your relationship with CA ANZ

Suppliers must not publicise their relationship with CA ANZ without express and written permission from CA ANZ. Suppliers may request permission through the contract owner.

CA ANZ trademarks (including the "CA" logo) are the sole and exclusive property of CA ANZ. Suppliers do not have the right to use CA ANZ trademarks without express written permission from CA ANZ.

3. Responsible Officer

Who is responsible for the management of this Code?

The Group Executive - Finance, Strategy & Technology is accountable for the effective approval, implementation and maintenance of this Code.

Group Executives are responsible for ensuring that engaged suppliers are provided this Code and, understand the requirements of this Code.

General Manager of Risk, Compliance & Assurance is responsible for reviewing CA ANZ and Supplier compliance with this Code of Conduct.

4. Review

This Code is reviewed at a minimum of once every year to ensure its continued currency and applicability.

5. Records

Records in association with this policy will be kept in accordance with the Record Management Procedure.

6. Related Documents

The documents listed can be accessed via the Assurance Framework page on the CA ANZ intranet.

These documents can be accessed from the following website locations:

- a) CA ANZ Intranet (Nova). Go to [Policies & Procedures](#) tab.
- b) CA ANZ public website. Go to Member Services → [Member Obligations](#).

Documents referenced throughout this policy and supporting this policy include:

- Anti-Bribery and Corruption Policy
- [Global Privacy Policy](#)
- Human Rights Policy
- [Whistleblower Policy](#)
- [European Union General Data Protection Regulations](#)
- [Australia's Privacy Act 1988 \(Cth\)](#)
- [New Zealand's Privacy Act 1993 \(NZ\)](#)

7. Related Legislation

Relevant legislation relating to this policy includes:

- [Modern Slavery Act 2018 \(Aust.\)](#)
- [Modern Slavery Act 2015 \(UK\)](#)

Version history

Version	Approved By (Name, Division)	Reviewed By (Name, Division)	Change History	Effective Date
1	Chief Financial Officer	Chief Financial Officer	Document established	30 06 2020
2	ARC Vanessa Chapman GE - General Counsel & Corporate Assurance	Lee Whitney GE - Finance, Strategy & Technology	<ul style="list-style-type: none"> • Updated template. • Added modern slavery laws and Net zero commitment; added cybersecurity; updated ethical sourcing practices 	01 09 2023
3				