

Human Rights Policy

Document ID	CAANZ-361581050-4996		
Policy Name	CA ANZ Human Rights Policy		
Document Owner(s)	Group Executive, People & Culture		
Owner Division	People & Culture		
Approved by	Board	Date Approved	30/6/2020
Date Effective	14/9/2023	Next Review Date	30/06/2025

Policy Statement

This policy applies to CA ANZ, its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants (together, the CA ANZ Group), defining management requirements at all levels and in all jurisdictions where the CA ANZ Group operates.

This policy applies to the CA ANZ Group and all CA ANZ Group employees, contractors, agents and officers (CA ANZ Group Personnel).

Policy Purpose

This Policy describes the foundation to our human rights approach. It formalises our commitment to support and respect all internationally recognised human rights as defined by the:

- [Universal Declaration of Human Rights](#);
- [International Bill of Rights](#);
- [International Labour Organization's Declaration on Fundamental Principles and Rights at Work](#); and
- [United Nations Guiding Principles on Business and Human Rights](#).

CA ANZ's Supplier Code of Conduct prescribes mandatory minimum standards of integrity and business conduct that we expect of our suppliers and their employees, sub-contractors (back to source), agents and business partners (**Suppliers**) to meet. The Supplier Code of Conduct also reflects our commitment to support the [United Nation's Sustainable Development Goals](#) which address the world's most significant development challenges.

Policy

1. SCOPE

Who is covered by this policy?

- This Policy applies to CA ANZ and its employees, contractors, agents and officers (**CA ANZ Personnel**) and defines management requirements at all levels and in all jurisdictions where the CA ANZ operates.
- This Policy also applies to Suppliers in CA ANZ's supply chain. CA ANZ will seek to establish relationships with Suppliers who support our values and align to our guiding principles.

2. POLICY

Human Rights is the recognition of inherent value of each person, regardless of background, residence, appearance, and our beliefs. [Human Rights](#) are based on principles of dignity, equality and mutual respect, which are shared across cultures, religions and philosophies. They are about being treated fairly, treating others fairly and having the ability to make genuine choices in our daily lives.

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), accepts that the responsibility to respect human rights is integral to our vision to be a robust and trusted membership body.

We believe respecting and protecting human rights enables individuals, societies and businesses to flourish.

3. ASSURANCE AND OVERSIGHT

What are the oversight principles for human rights compliance?

- The Chartered Accountants Australia and New Zealand Board endorses these commitments and our executive management is accountable for ensuring their implementation and that breaches of this Policy or the Supplier Code of Conduct are investigated and appropriately resolved.
- Where CA ANZ has identified or been notified of potential or actual adverse human rights risks or impacts resulting from, contributing to, or caused by our business operations, we are committed to correcting these and/or ensuring that relevant Suppliers cooperate in remediation through legitimate processes.

4. GUIDING PRINCIPLES

What are the oversight principles for human rights compliance?

This Policy consolidates CA ANZ's existing commitments under the [United Nations Global Compact](#) and provides a framework to clearly articulate CA ANZ's approach to implementing controls throughout its business operations.

4.1. COMMUNITY AND STAKEHOLDER ENGAGEMENT

- CA ANZ recognises that we are part of the communities in which we operate. As we conduct our business, we engage in effective dialogue with people in those communities with the objective of listening, learning and considering their views on human rights matters that are important to them.
- Where appropriate, we engage with a wide range of stakeholders on human rights issues related to our business, across our value chain and with our various sponsorships, through which we seek to promote respect for human rights.

4.2. FORCED LABOUR AND HUMAN TRAFFICKING

- CA ANZ is opposed to and does not tolerate any form of human trafficking or modern slavery. CA ANZ pledges to not directly or indirectly benefit from forced labour including (but not limited to):
 - prison labour;
 - indentured labour;
 - bonded labour;
 - military labour; and
 - modern forms of slavery and any form of human trafficking in our operations or our Suppliers' operations. This includes the transportation, harbouring, recruitment, transfer, or receipt of persons by means of threat, force, coercion, abduction, fraud, or payments to any person having control over another person for the purpose of exploitation.

4.3. CHILD LABOUR

- CA ANZ is opposed to and does not tolerate any form of child labour, which is defined as work that deprives children of the childhood, their potential and their dignity¹, in our operations or our suppliers' operations.

4.4. WORKING HOURS, WAGES AND BENEFITS

- CA ANZ is committed to compliance with employment and workplace relations legislation relevant to its personnel, including applicable wage, hour, overtime laws and benefits.

4.5. DIVERSITY AND INCLUSION

- CA ANZ is committed to promoting equal opportunity, diversity and inclusion within our workforce, among our members, customers, Suppliers and in the communities in which we operate.
- CA ANZ does not tolerate discrimination, harassment, disrespectful or inappropriate behaviour, unfair treatment or retaliation of any kind. We work to actively prevent and maintain a work environment that is free from unlawful discrimination, harassment, bullying, victimisation and other unsafe or disruptive conditions due to internal or external threats.

4.6. WORKPLACE HEALTH AND SAFETY

- CA ANZ is committed to providing a fair, safe, secure and healthy working environment for our employees and to comply with applicable health and safety laws, as outlined in our Wellbeing, Health and Safety policies and procedures.

5. REPORTING MISCONDUCT OR SERIOUS WRONG DOING

How do we report identified human rights misconduct?

- CA ANZ maintains a grievance mechanism to facilitate the confidential and anonymous (if required) reporting in good faith of any potential or actual violations of this Policy, the Supplier Code of Conduct, laws, regulations and ethical or professional standards that may arise in connection with CA ANZ's business operations or supply chain.
- CA ANZ is committed to investigating and addressing potential or actual concerns raised through CA ANZ's whistleblower platform: <https://charteredaccountantsanz.whispli.com/report>

6. RESPONSIBLE OFFICER

Who is responsible for the management of this document?

- **Group Executives** are accountable for ensuring that their team members comply with the intent of this Policy, understand their responsibilities with respect to human rights and ensure their divisional practices align to this Policy.
- **CA ANZ Personnel** are responsible for being aware of and complying with this Policy.
- **CA ANZ Suppliers** are responsible for being aware of and complying with this Policy.

7. REVIEW

This policy is reviewed at a minimum of once every 3 years by the Risk, Compliance and Operational Excellence team to ensure its continued currency and applicability.

8. RECORDS

Records in association with this policy will be kept in accordance with the Records Management Procedure and Privacy, Data Management and Retention Policy.

9. RELATED DOCUMENTS

Related procedures are accessible via the Assurance Framework page on the CA ANZ intranet.

- CA ANZ Supplier Code of Conduct
- CA ANZ Code of Conduct
- CA ANZ Procurement Policy
- CA ANZ Whistle Blower Policy
- CA ANZ Wellbeing, Health and Safety Policy
- CA ANZ Privacy, Data Management and Retention Policy
- CA ANZ Workplace Behaviour Policy

Version history

Version	Approved By (Name, Division)	Reviewed By (Name, Division)	Change History	Effective Date
1		Shona Tarrant, P&C	Document establishment	30/06/2020
2	The Board	Shona Tarrant, P&C	<ul style="list-style-type: none"> section 4.4 relating to working hours, wages and benefits. section 4.5 relating to diversity and inclusion. adding the CA ANZ workplace behaviour policy to section 9, Related Documents. other minor grammatical changes. 	14/9/2023
3				
4				