



Supplier Code of Conduct

Building trust – it starts with us



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1 Message from our Chief Executive Officer

For more than 150 years, KPMG has been a trusted leader in delivering professional services to Canadian organizations. In all those years, we have held ourselves, and the organizations with which we do business, to clear standards.

Our people live by a Code of Conduct that guides how we build that trust through the ethical way that we work and operate.

This Supplier Code of Conduct outlines our expectations that our suppliers behave in line with the same professional and personal standards expected of everyone who works at KPMG in Canada.

Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act expanded the level of accountability and transparency companies must take to eradicate all forms of modern slavery and human trafficking. This Code also lays out the expectation that our suppliers are not only accountable for meeting the same standards and practices as ours but that they provide us with all necessary assistance to expose and address modern slavery risk.

Thank you for being our partner in business and in trust.



Benjie Thomas
CEO and Senior Partner,
KPMG in Canada

2 Our Supplier Code at a glance

KPMG's commitment

At KPMG we make this commitment in Our Code of Conduct: **We will not work with clients or audited entities, or enter into business relationships with third parties, who do not live up to our core ethical standards as exemplified by Our Values.**

Our Code of Conduct, which is [available publicly](#), is an external statement of what KPMG stands for and believes in, and therefore why our stakeholders should trust us. This Supplier Code of Conduct ("Supplier Code") is based on Our Code of Conduct and sets out the minimum standards of business conduct we expect our Suppliers to comply with.

Who does this Supplier Code apply to?

We expect our Suppliers to adhere to our Supplier Code throughout the entirety of our contract.

Compliance with this Supplier Code

We expect our Suppliers to implement policies, procedures and training, as deemed appropriate by the Supplier, to enable their compliance with this Supplier Code.

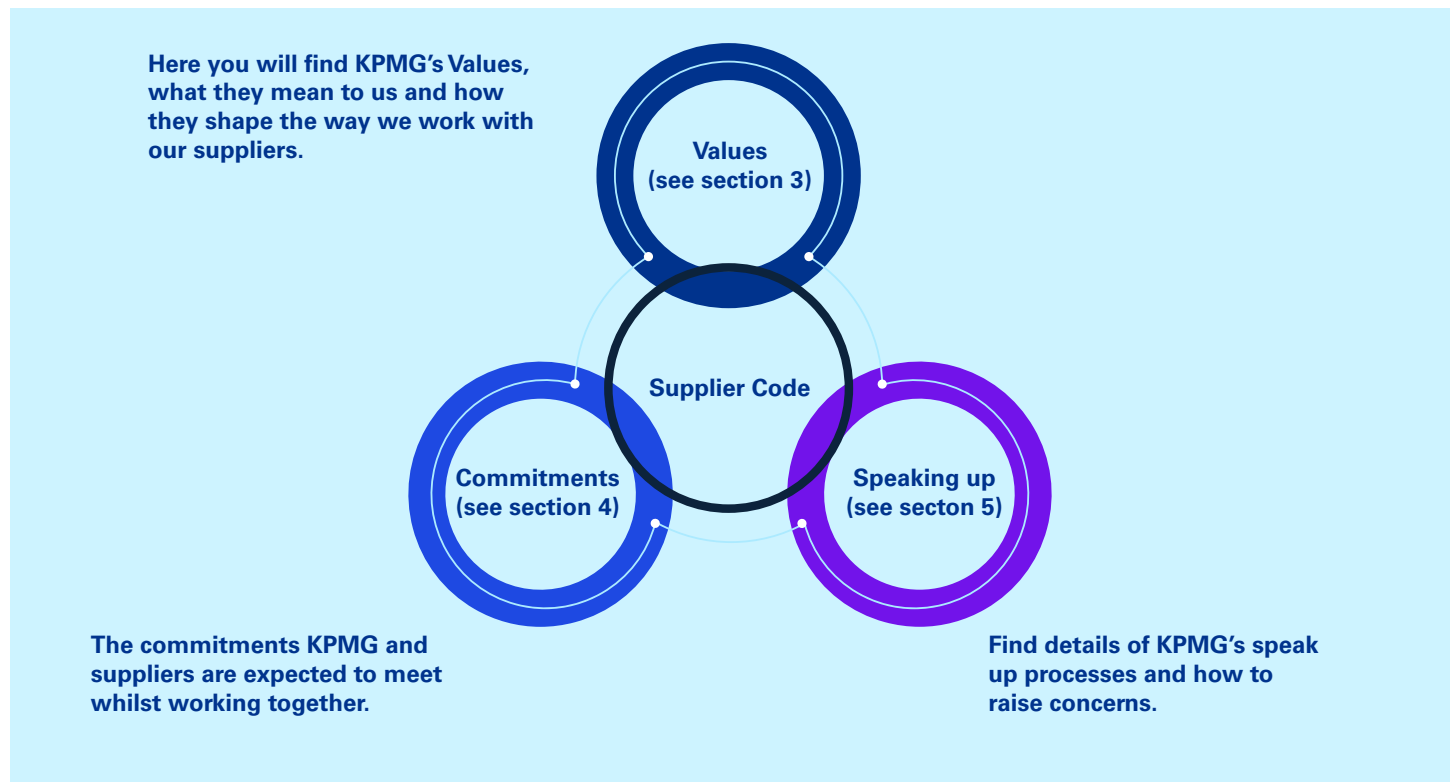
It is not possible for this Supplier Code to address every situation our Suppliers may meet on a day-to-day basis, and it is no substitute for the requirement of Suppliers to act ethically and follow all applicable laws and regulations.



2 Our Supplier Code at a glance

Finding your way around this Supplier Code

This Supplier Code explains the expectations we have of our Suppliers. It is broken down into three main sections which will help Suppliers to do what's right and build trust in our relationship.



Monitoring compliance with this Supplier Code

KPMG will, in certain circumstances, ask Suppliers to co-operate with KPMG, to test the alignment of the Supplier's policies and practices with this Supplier Code, this will include a due diligence assessment and ongoing monitoring.

What happens if Suppliers violate this Supplier Code?

If there is a breach of this Supplier Code, KPMG may require the Supplier to undertake remediation activities, and in certain circumstances KPMG may take further action up to and including termination of the contract.

This Supplier Code is reviewed periodically, but we understand the importance of balance between continuous improvement of policies and having stability to allow our Suppliers to implement the necessary actions to ensure compliance.

Nothing in this Supplier Code shall supersede more stringent obligations on a Supplier which are contained in any contract such Supplier may have with KPMG.

The Supplier Code is owned by KPMG's Sustainable Procurement team. If you have any questions about this Supplier Code, please email: ca-fmnatprocurement@kpmg.ca

3 Building trust – living ethical values

At KPMG we are Values-led and expect our colleagues to behave in line with Our Values every day. Our KPMG Values are:



Integrity

We do what is right



Excellence

We never stop learning and improving



Courage

We think and act boldly



Together

We respect each other and draw strength from our differences



For Better

We do what matters



Values

We encourage you to have clearly stated, ethical values which are actively promoted and which your workforce is expected to live by. These should be underpinned by integrity, and promote to your workforce a culture of doing what is right, even when under pressure and being honest and truthful at all times.



4 Building trust – our commitments

At KPMG the commitments we make include doing work that matters, to the highest ethical and quality standards – in an open, safe and inclusive environment. These commitments incorporate complying with all applicable laws and regulations and the core professional conduct standards required by our regulators.

How we work

At KPMG we ensure that what we do and the way that we do it is in the public interest. The services that our firm delivers impact many different stakeholders and therefore the work that we do, who we work for and the way that we do it matters. We will not work with clients or audited entities, or have business relationships with suppliers, which do not live up to our core ethical standards as exemplified by Our Values. We take our Environmental, Social and Governance responsibilities seriously. We are mindful in all that we do of our impact on the planet and take a leadership position in relation to climate change setting ourselves exacting targets to reduce our negative impact on the environment. We are mindful of our contribution to the communities in which we operate and we encourage good corporate citizenship.



How you work:

- We encourage you to have policies and processes which commit you to working with clients and suppliers that operate ethical values.
- We expect you to be committed to the Environmental, Social and Governance agenda which includes:
 - Ensuring you are compliant with all applicable environmental laws, regulations and legal standards;
 - Having a good understanding of the environmental risks and impacts associated with the goods and/or services you provide;
 - Supporting and collaborating with us to manage climate and nature risks, and supporting our goals to reduce our emissions; and
 - Reducing the environmental impact of our supply chain with active support for the aims and activities of [CDP](#) in measurement and disclosure. If requested, you will submit your environmental data through CDP or other appropriate channels.



5 Modern slavery statement



Our expectations for suppliers regarding Modern Slavery:

KPMG Canada expects our suppliers to respect human rights, promote fair labor practices and foster an inclusive environment that is free of discrimination.

In addition, we expect that all of our suppliers meet the same standards and practices as ours in relation to eradicating modern slavery and human trafficking, including but not limited to:

- not using slave labor, illegal child labor or forced labor, or any form of human trafficking
- ensuring that all terms of employment are voluntary and workers are free to resign their employment without restrictions or penalty
- adhering to applicable laws in respect of minimum age requirements, wages, overtime and working hours
- encouraging their workforce to speak up where they witness or experience treatment or dealings contrary to the minimums detailed herein
- having mechanisms in place where workers can report grievances without fear of retribution
- providing their workers with a written contract in a language they can understand, where terms of employment including wages and work hours

are clear, or where this is not customary, working terms must be posted in a central location where all workers are able to access and review

- prohibiting retainment of workers IDs and passports
- not charging employees recruitment fees, processing fees, or requiring the use or acceptance of debit (or similar cards) as a form of payment
- not requiring employees to be married or in a committed relationship in order to maintain employment, and
- allowing employees the freedom to associate and allow effective ways of collective negotiation.

In order to identify and effectively address Modern Slavery issues in our supply chain, we have adopted a proactive approach, particularly focusing our efforts to review, assess, and monitor high and medium risk suppliers. As part of such efforts, our suppliers are required:

- to provide us with all necessary assistance to expose and address modern slavery risk. This may include, by way of example, responding to due diligence questionnaires, participating in live interviews/reviews, and otherwise providing us with information required to action remediation, if possible.



To adopt quality and ethical standards

At KPMG we ensure that our work is conducted to the highest ethical and quality standards, following current applicable professional and regulatory standards at all times. This includes ensuring that we comply with all applicable laws and regulations, and not allowing bias or conflicts of interest to influence our actions or judgements.



Adopting quality and ethical standards:

We expect our suppliers to:

Deliver compliant goods and services:

- Deliver goods and services which meet all required industry standards, comply with all applicable laws and adhere to all agreed contractual terms;

Comply with all laws and regulations:

- Comply with all laws and regulations applicable to your business including, but not limited to, those which enable you to meet the commitments included in this Supplier Code.

Have zero tolerance for any form of financial crime:

- Not accept or offer bribes, or enter into corrupt practices and not tolerate bribery or corruption in any form by your clients, suppliers or public officials with whom you deal.
- Not tolerate any other form of financial crime (including money laundering, terrorist financing, fraud, breaching sanctions, or the use of insider information for insider trading and market abuse) or any behaviour which is generally regarded as unethical (either within your organisation or from any external parties with whom you deal).
- Not offer (or permit the receipt of) gifts or hospitality that could be considered excessive or could call into question anyone's integrity.
- Not tolerate tax evasion or the criminal facilitation of tax evasion within your business and pay all taxes that are due.



Adopting quality and ethical standards:

We expect our Suppliers to:

Compete fairly:

- Comply with applicable competition laws and compete fairly.

Respect and protect all confidential and persona information:

- Comply with all applicable data protection laws and implement policies and procedures to ensure the security and confidentiality of data.
- Use information, obtained from and about KPMG, only for the purposes for which it was obtained and respect the confidentiality of information about KPMG, its members (partners) and colleagues.

We expect Suppliers to ensure conflicts of interest do not impact your business judgement or relationships with KPMG:

And we encourage you to operate policies and procedures to identify any conflicts of interest (including those relating to individuals) and where conflicts arise which relate to KPMG or its colleagues or members (partners), we expect you to disclose these promptly to KPMG.



To create an open, safe and inclusive environment

At KPMG we create an environment where our people can thrive, an environment free from harassment, including sexual harassment, victimisation and bullying. We are committed to equity and a culture which is free from discrimination. We want our colleagues to feel safe to speak up where they experience or witness unethical behaviour and we want everyone to reach their full potential.



Creating an open, safe and inclusive environment: we expect Suppliers to:

- Foster a culture that promotes equal opportunity for all. You create an inclusive environment where everyone is treated with respect and dignity, and all your workforce can thrive and reach their full potential.
- Create an environment which is free from any discrimination (on the basis of gender, race, religion, age, disability, sexual orientation and socio-economic background, or those categories protected by local law), and have policies which support an environment which is free from abuse, threat of abuse, harassment, victimisation and bullying.
- Maintain a just and fair approach to remuneration, and pay at least the applicable minimum wage.
- Meet the minimum applicable legal requirements for working conditions providing a safe, healthy work environment taking all necessary precautions to prevent accidents and injury including the required PPE.



Creating an open, safe and inclusive environment: we expect Suppliers to:

Respect the human rights of your workforce and all those you deal with:

- Encourage your workforce to speak up where they witness or experience failings to respect and support the human rights of their colleagues and individuals with whom you deal.
- With reference to freedom from modern slavery, human trafficking, and child labour:
 - Not engage in forced labour, bonded labour, and human trafficking, ensure employment is freely chosen, and workers are free to leave employment at any time;
 - Prohibit confiscation of workers original IDs and the use of work-paid recruitment fees; and
 - Adhere to applicable laws regarding minimum age and do not engage in child labour.
- With reference to wages, benefits and working hours:
 - Adhere to applicable laws with regards to working hours, wages and overtime pay and ensure overtime is voluntary.
- With reference to freedom of association and collective bargaining:
 - Allow your workers to freely associate with others and join unions and bargain collectively without interference, discrimination, retaliation, or harassment, where law permits.

6 Speaking up

Our success and reputation depend on us doing the right thing.

At KPMG we are committed to and promote an environment where our colleagues feel safe to speak up about ethical and professional concerns and we do not tolerate retaliation. We encourage colleagues to raise concerns as early as possible, and we commit to listening, acting and protecting them when they do.

We want colleagues to be able to speak up in a safe environment about conduct or other issues that they believe to be unfair, unethical, discriminatory, illegal or otherwise reportable – and take a zero-tolerance approach to any retaliation against any individual (internal or external) who speaks up, and we are committed to fully supporting anyone who raises a genuine concern through our speak up channels (even if they are mistaken or the concern is unfounded).

Our Speak Up processes exist to support colleagues and Suppliers to raise concerns.



Speaking Up: the commitments we expect from Suppliers

- We encourage you to have strong, effective speak up (whistle blowing) processes, and to enable your workforce to raise concerns on any matters that relate to suspected wrongdoing or other unethical practices.
- In relation to your workforce engaged in the fulfilment of your contract with KPMG, you may:
 - Make available to them details of the KPMG Speak Up Hotline. Our Speak Up Hotline is available 24hrs a day, 7 days a week. It is overseen by an independent Ombudsman who makes sure that the issue raised has been investigated to their satisfaction, giving reporters confidence that someone is making sure that any report has been dealt with appropriately. Concerns may be raised anonymously. The Speak Up Hotline offers three ways to report concerns:
 - By accessing a Web-Based reporting system at www.clearviewconnects.com
 - By telephone: toll-free number 0808 101 5341. Please note that calls from mobiles will be charged and calls from some non-BT payphones may not be possible.
 - By reporting via surface mail to: Clearview Connects, P.O. Box 11017, Toronto, Ontario, M1E1N0, Canada.
 - Concerns can additionally be reported to [KPMG's International hotline](#).
 - In relation to your workforce engaged in the fulfilment of your contract with KPMG, you should encourage them to report:
 - Where behaviour is not in accordance with Our KPMG Values;
 - Potential violations of this Supplier Code, laws, regulations or ethical or professional standards, or
 - Concerns which otherwise risk our relationship and contract with you.
 - Inform them that they will not be subject to retaliation for raising a concern in good faith.



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The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that I will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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