



# Supplier Code of Conduct

**KPMG Staffing & Facility  
Services B.V.**

March 2025

**KPMG**





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# 01 Introduction

At KPMG Staffing & Facility Services B.V., hereafter referred to as KPMG NL, our purpose is to inspire confidence and empower change. This is what drives us as we undergo and enable important transformations across our own operations, within our partnerships, and throughout society.

First and foremost, we believe that earning and protecting the trust of our stakeholders and ensuring high quality and integrity are essential to the lasting success of our business and of the society in which we operate. As a people-driven organization, KPMG NL is therefore committed to upholding the highest standards of personal and professional behaviour. In turn, we require our suppliers to uphold the same principles and ethical practices, as set out in this Supplier Code of Conduct.

This is especially important as, together, we respond to the growing urgency to build a more socially equitable and environmentally sustainable world. At KPMG NL, our approach to the sustainability challenge is founded on prioritizing environmental, social, and governance (ESG) topics in all we do. By “watermarking ESG” in this way, setting clear goals for our sustainability performance, and reporting transparently about our progress and challenges, we aim to set a strong example for our value chain and beyond.

We invite all KPMG NL suppliers to share in this mission and to join us in a partnership rooted in mutual respect, transparency, and accountability. Together, we can lead the way forward, drive meaningful change founded on ethical, sustainable growth, and create a lasting positive impact on our society and the environment.

**Marc Broskij**

COO, KPMG NL

# 02 Our Supplier Code of Conduct at a glance

## Our commitment

At KPMG NL, we hold our suppliers to the same high standards we set for ourselves. This Supplier Code of Conduct is more than a set of guidelines; it is an expression of the values that guide every aspect of our business. KPMG NL believes in setting an example for responsible and sustainable practices, and we expect our suppliers to share these principles as we build a sustainable, ethical and responsible supply chain together.

## Purpose

This Supplier Code of Conduct is designed to establish clear standards for responsible business practices that support our collective sustainability ambitions. Aligned with KPMG NL's values (as set out below), the Supplier Code of Conduct provides a framework and a roadmap for collaboration between KPMG NL and its suppliers.

## Scope

This Supplier Code of Conduct is an integral part of our supplier engagements and becomes legally binding when incorporated into supplier agreements. It applies to all suppliers and contractors, (including their employees and subcontractors) who provide goods and/or services to KPMG NL. While KPMG NL values each supplier's role in contributing to our vision of a sustainable, ethical and responsible, supply chain, we recognize that each supplier may have different starting points in their journey.

Please note that individual contracts will always take precedence over this Supplier Code of Conduct in cases where specific conditions are required. The terms of these agreements are considered legally binding and may override this code where applicable.

## General requirements

KPMG NL forms engagements with suppliers who share and embrace our standards for sustainability, ethics and expected throughout our supplier relationships, in particular:

- Suppliers must ensure that all requirements in this Supplier Code of Conduct are adhered to within their operations and extended to their own supply networks.
- Suppliers shall maintain transparency, providing accurate data when required and must appoint a responsible person for overseeing and ensuring compliance with the standards outlined in this Supplier Code of Conduct.
- Suppliers are encouraged to establish their own code of conduct to clarify standards of behaviour and ethical expectations for their employees, ensuring alignment with the principles outlined by KPMG NL.
- Suppliers must actively address any potential risks of non-compliance within their operations and across their supply networks. Risk management and regular assessments are essential for maintaining these standards.
- Suppliers should implement accessible and confidential grievance mechanisms for employees and third parties to report concerns, make recommendations, or voice improvement ideas without fear of retaliation.
- Environmental concerns, violations, or significant complaints should be systematically managed. Suppliers are expected to communicate these issues transparently with affected employees, external stakeholders, and KPMG NL, as appropriate.

## Finding your way through this Supplier Code of Conduct

This Supplier Code of Conduct outlines our expectations for suppliers working with KPMG NL. It is divided into three core pillars that guide our journey toward sustainable, ethical and responsible practices. Each pillar represents a key element that strengthens our partnership and reinforces our shared values and commitments.

1. **Our values:** Here you will find KPMG NL's values, what they mean to us and how they influence the relationship with our suppliers.
2. **Our commitments:** Here you will find the commitments that KPMG NL and its suppliers are expected to meet during their collaboration.
3. **Our collaboration and continuous improvement:** This section details out KPMG NL's approach to partnership and continuous improvement.

## Monitoring compliance

Periodically, KPMG NL may request cooperation with their suppliers to assess alignment on KPMG's standards through due diligence and ongoing monitoring activities. KPMG NL believes in a balanced approach that fosters compliance while offering suppliers the clarity needed to implement necessary actions effectively.

## Failure to comply

In cases of non-compliance, KPMG NL may seek corrective actions from the supplier, up to and including the possibility of re-evaluating the business relationship. Our approach is however always collaborative, working together to address challenges and find solutions that benefit both parties.

This Supplier Code of Conduct is periodically reviewed to ensure that it remains relevant and aligned with evolving local and global standards and our shared goals for sustainability.

For any questions, please contact our team at: [Procurement@kpmg.nl](mailto:Procurement@kpmg.nl)

# 03 The pillars of our Supplier Code of Conduct

## i. Our values

At KPMG NL we expect everyone to uphold the organization's values in daily actions and decisions. As a values-driven organization, we work together to create positive change for our people, our clients, and our communities.

- **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 strengths from our differences
- **For Better**  
We do what matters

We encourage our suppliers to develop clear ethical values and principles to be shared with their workforce, actively promoting a culture that supports ethical behaviour, honesty, and a commitment to doing what's right, even under challenging circumstances.

## ii. Our commitments

At KPMG NL, we are committed to creating positive, lasting impacts for both people and the planet. We recognize that our ability to drive meaningful change goes beyond our direct operations and includes the relationships we have with our suppliers.

This Supplier Code of Conduct outlines the core commitments we uphold in our own practices and expect our suppliers to align with. By meeting these standards, our suppliers contribute to a sustainable, responsible supply chain that reinforces our collective responsibilities to environmental, social, and ethical governance practices. Our commitments encompass four key areas, each critical to supporting a sustainable and resilient supply chain. Below, we outline these areas as well as our expectations in each, including specific standards, reporting mechanisms, and compliance requirements to ensure accountability.

- A. Environmental responsibility**
- B. People and labour practices**
- C. Ethical governance and compliance**
- D. Data privacy and intellectual property**

## A. Environmental responsibility

KPMG NL is committed to environmental stewardship and recognizes that addressing climate change is one of the most urgent global challenges. We understand that our operations, as well as those of our suppliers, impact the environment, and we are dedicated to minimizing this impact in pursuit of a more sustainable future. Our goal to achieve a near-term science-based target (SBT) of reducing our carbon emissions by 50% against the 2019 performance across all scopes by 2029/2030 reflects our dedication to the 1.5°C target outlined in the Paris Agreement. Validated by the Science Based Targets initiative (SBTi), this commitment drives our actions to reduce greenhouse gas (GHG) emissions across our entire value chain, including our Scope 3 emissions, which constitute a significant portion of our environmental impact.

We view our suppliers as key partners in achieving this vision for climate action. By aligning with KPMG NL on a path to sustainability, our suppliers help reduce our collective carbon footprint and contribute to global efforts to combat climate change. We expect our suppliers to embrace this responsibility through measurable, impactful environmental actions and a commitment to continuous improvement.

### *Requirements*

#### **Sustainability strategy with emissions reduction goals**

Each supplier is required to develop and maintain a documented sustainability strategy that outlines measurable goals for reducing greenhouse gas (GHG) emissions. This strategy should, at a minimum, cover Scope 1 and Scope 2 emissions. Where feasible, suppliers are also encouraged to track Scope 3 emissions to aid in a comprehensive assessment of environmental impact.

Suppliers must regularly review progress against these targets, making necessary adjustments to achieve reductions. KPMG NL prefers its suppliers to share a summary of their progress annually.

#### **Basic emissions monitoring and reporting**

Suppliers are required to establish processes for monitoring and reporting their emissions. Our preference is for suppliers to provide a summary of their annual emissions to KPMG NL to aid in transparent climate impact assessments.

#### **Compliance with environmental regulations and standards**

Suppliers are expected to comply with all applicable environmental laws, regulations, and standards in their operational regions. This includes responsible practices around waste management, pollution prevention, and emissions control.

Where feasible, suppliers are encouraged to align their environmental management practices with ISO 14001 standards or equivalent. KPMG NL prefers its suppliers to show compliance through annual statements or documentation attesting to adherence with relevant environmental laws and standards.

#### **Resource efficiency**

Suppliers shall implement measures to promote resource efficiency by minimizing the use of energy and water. Suppliers are expected to conduct periodic self-assessments to ensure alignment with these objectives. Results may be shared with KPMG NL as part of ongoing collaboration on sustainability goals.

## *Recommendations*

### **Adoption of science-based targets or net-zero commitments**

Suppliers are encouraged to establish their own science-based or net-zero targets, aligned with recognized frameworks such as the Science Based Targets initiative (SBTi), Ecovadis, and the CO2 Performance Ladder (Prestatieladder). Suppliers who attain certification on the CO2 Performance Ladder demonstrate a commitment to active emissions management, which can strengthen long-term resilience.

### **Expanded emissions reporting via recognized platforms**

Suppliers are advised to utilize established reporting platforms, such as the Carbon Disclosure Project (CDP), to report Scope 1, Scope 2, and where possible, Scope 3 emissions. Comprehensive reporting enables transparent progress tracking and better identification of high-impact areas for emissions reduction.

### **Advanced environmental standards and voluntary certifications**

Suppliers who are positioned to do so are encouraged to implement robust environmental standards such as ISO 14001 for environmental management and ISO 50001 for energy management. Obtaining these certifications demonstrates a high level of environmental commitment and reinforces responsible practices.

## **Third-party environmental due diligence**

Suppliers are encouraged to conduct environmental due diligence on their third-party partners, such as subcontractors and vendors, to ensure alignment with environmental standards and sustainability goals. This includes assessing third-party compliance with regulations on emissions, waste management, resource efficiency, and other environmental practices.

## **Employee engagement in environmental initiatives**

Suppliers shall promote a culture of environmental awareness by engaging employees in sustainability practices and educating them on the importance of reducing environmental impact. This could include training on energy conservation, waste reduction, and eco-friendly practices, empowering employees to contribute actively to company-wide sustainability goals.

## B. People and labour practices

At KPMG NL, we are committed to building a better future through responsible and people-centred business practices. We know that respecting human rights is essential, not only within our own operations but also across our value chain. We rely on our suppliers to join us in upholding these values, ensuring dignity and respect for all. Suppliers are thus expected to comply with all location regulations as well as to support the principles of the United Nations Global Compact (UNGC), the UN Universal Declaration of Human Rights and the UN Principles on Business and Human Rights. Suppliers are therefore expected to safeguard the rights of all individuals, with special attention to vulnerable and marginalized groups and local communities. Additionally, Suppliers must provide a safe, inclusive, and respectful working environment, extending these standards to any company-provided facilities or transportation.

### Requirements

#### Forced labour and modern slavery

KPMG NL upholds a zero-tolerance policy towards all forms of modern slavery and forced labour, including practices like bonded, compulsory labour, and human trafficking. Suppliers, along with any recruitment agencies they use, must ensure there are no restrictions on movement, and no confiscation of identity documents or passports. Practices such as wage withholding, debt bondage, abusive working conditions, violence, or any other form of exploitation will not be tolerated.

Suppliers are expected to have robust policies, risk awareness, risk assessment, and due diligence procedures in place to prevent modern slavery and forced labour across their supply chains. This includes implementing remediation plans for addressing any detected instances of forced labour.

Additionally, suppliers must comply with International Labour Organization (ILO) Conventions on Forced Labour and on the Abolition of Forced Labour.

#### Child labour

KPMG NL strictly prohibits child labour in any form. Suppliers are expected to prevent child labour and protect children's rights to development, play, and education, in line with the UN Convention on the Rights of the Child and with local regulations. This includes having policies, risk assessments, and due diligence processes to prevent child labour across their supply chains, along with remediation plans if child labour is detected.

#### Working hours and leave

Suppliers must consistently adhere to applicable laws and relevant collective bargaining agreements on working hours, rest periods, overtime, and all types of leave, including annual, sick, and parental leave. Additionally, suppliers are expected to comply with ILO Conventions regarding hours of work. To promote quality, safety, and employee well-being. Suppliers shall maintain reasonable working schedules that support employees' physical and mental health.

#### Retribution and benefits

Suppliers must pay wages and provide benefits that at least meet the requirements of applicable laws and collective bargaining agreements. Employees should receive clear information on their employment terms, including benefits, in an accessible format and language, along with a written employment contract and regular wage statements. Deductions from wages are allowed only as permitted by applicable laws, regulations, or collective bargaining agreements.

## **Non-discrimination and fair treatment**

Suppliers are expected to treat all individuals with dignity and respect, providing equal employment opportunities and fair working conditions based solely on a person's qualifications for the role. This commitment applies regardless of personal characteristics such as gender, gender identity or expression, age, nationality, ethnicity, skin colour, cultural background, religion or belief, disability, health status (including pregnancy), sexual orientation and union affiliation.

Suppliers must also ensure a work environment free from humiliating or physical punishment and must not permit any form of verbal, psychological, physical abuse, or sexual harassment.

## **Workplace safety and hazard management**

Suppliers must maintain safe working environments by identifying and managing hazards related to office equipment, machinery, digital tools, or other operational resources. Safe work practices should be in place for both office-based settings and any physical environments where equipment or machinery is used. This includes regular maintenance, preventative safety measures, and providing personal protective equipment (PPE) where necessary. Hazardous materials, if any, should be responsibly handled, stored, and disposed of according to safety standards.

## **Safety information and training**

Clear safety guidelines and resources should be available to educate employees on safe practices, whether in office-based roles, production environments, or service-oriented settings.

## **Ergonomics and physical health**

Suppliers should support physical well-being by providing ergonomic workspaces and reducing strain related to repetitive tasks, whether from computer use, machinery operation, or manual handling. This may involve ergonomic furniture, adjustable workstations, and appropriate tools, along with regular breaks to prevent fatigue and reduce strain-related risks.

## **Access to essential facilities**

All employees should have access to essentials such as clean drinking water, hygienic restroom facilities, and safe areas for eating and resting. Work environments, regardless of setting, should have adequate lighting, ventilation, and temperature control, with noise kept within acceptable limits to ensure a comfortable and productive atmosphere.

## **Emergency preparedness**

Suppliers must have appropriate emergency preparedness procedures tailored to their specific work environment. This includes clear evacuation routes, fire safety protocols, employee training, and regular evacuation drills, whether in office or production settings. Emergency plans should be periodically reviewed and updated, with local authorities involved as needed to ensure compliance and safety.

## **Well-being and psychosocial risk management**

Suppliers should foster a supportive work environment that addresses psychosocial risks associated with work structure, social dynamics, and the overall environment. This includes managing stress, providing mental health resources, and ensuring a culture that promotes inclusivity and respect.

## **Freedom of association and collective bargaining**

Suppliers must ensure that all employees have the lawful right to form, join, or choose not to join labour unions, engage in collective bargaining, seek representation, and participate in workers' councils, in line with local laws and international conventions. Employees should be able to openly discuss and share ideas or concerns about working conditions and management practices without fear of discrimination or retaliation. In regions where freedom of association and collective bargaining are restricted by law, suppliers must provide alternative forms of worker representation, association, and bargaining.

## *Recommendations*

### **Human rights and labour practices**

Suppliers are encouraged to actively work with relevant stakeholders, such as non-governmental organizations and industry associations, to raise awareness and combat child labour, modern slavery, and forced labour.

### **Social dialogue and engagement**

Suppliers are encouraged to foster a positive workplace culture by maintaining open social dialogue, motivation, and recognition to boost employee engagement. They should also consult ILO conventions on freedom of association to support fair, collaborative relationships in the workplace. Additionally, suppliers are encouraged to extend these principles to their own supply chain, promoting open communication, fair treatment, and collaborative relationships with their subcontractors and suppliers.

### **Work-life balance and employee benefits**

Suppliers are encouraged to adopt policies supporting work-life balance, such as flexible work hours and pay structures that reflect both skills and local living wage standards. Consideration should also be given to supportive employee benefits that enhance work-life balance.

## C. Ethical governance and compliance

KPMG NL is committed to upholding the highest standards of ethical conduct, transparency, and accountability. We believe that maintaining integrity in all business practices is essential for building trust with our stakeholders and fostering a resilient, responsible supply chain. To this end, we expect our suppliers to adhere to similar standards, ensuring that their operations are legally compliant, ethically sound, and aligned with principles of transparency and fairness. Suppliers are also expected to cultivate a work environment that supports responsible decision-making and accountability at all levels.

### *Requirements*

#### **Compliance with laws and regulations**

Suppliers must comply with all applicable local, national, and international laws and regulations, including anti-corruption, anti-bribery, anti-money laundering, and fair competition laws.

Suppliers shall document and periodically review their compliance practices, providing evidence of adherence to KPMG NL upon request.

#### **Anti-corruption and anti-bribery policies**

Suppliers must have policies that strictly prohibit all forms of bribery, corruption, extortion, and embezzlement. This includes a zero-tolerance approach to attempts to gain unfair advantages through gifts, payments, or other inducements.

Suppliers are expected to provide employees with regular training on anti-corruption policies and procedures, fostering an environment of honesty and integrity in all business interactions.

#### **Transparent and ethical business practices**

Suppliers must conduct their business with transparency, honesty, and fairness, including accurate financial reporting, transparent pricing, and truthful advertising. They should actively avoid conflicts of interest and situations that could compromise impartial decision-making.

KPMG NL expects suppliers to encourage a culture of ethical accountability, providing employees with channels to report unethical conduct without fear of retaliation. A whistle-blower mechanism is encouraged to facilitate secure and anonymous reporting of unethical practices.

#### **Conflict of interest disclosure**

Suppliers must avoid situations where personal, financial, or other interests could conflict with the interests of KPMG NL. All potential conflicts of interest - whether involving employees, suppliers, subcontractors, or other third parties - must be disclosed to KPMG NL promptly.

## *Recommendations*

### **Training and capacity building in ethical practices**

Suppliers are encouraged to provide regular training on ethical practices, including anti-corruption, data protection, and conflict of interest management, empowering employees to make ethical decisions. Additionally, suppliers should conduct periodic assessments of potential conflicts of interest and equip employees to manage them appropriately. These initiatives reinforce accountability, support impartial decision-making, and foster continuous improvement.

### **Anonymous grievance reporting and non-retaliation policy**

Suppliers must establish a secure, anonymous reporting mechanism that allows employees, partners, and stakeholders to report grievances, ethical concerns, or violations without fear of retaliation. This includes a clear, accessible channel for reporting issues related to workplace practices, safety, discrimination, or other misconduct.

## **D. Data privacy and intellectual property**

At KPMG NL, protecting sensitive information and intellectual property is fundamental to building trust and driving innovation. We expect our suppliers to uphold the highest standards of data protection and confidentiality while respecting KPMG NL's intellectual property rights. By aligning with these principles, suppliers help ensure a secure, ethical, and collaborative partnership.

### *Requirements*

#### **Data protection and confidentiality**

Suppliers are required to maintain high standards of data protection, ensuring that sensitive information related to KPMG NL, employees, and customers is securely and confidentially managed. This includes full compliance with relevant data protection laws, such as the General Data Protection Regulation (GDPR).

Suppliers should be conscious of cybersecurity risks and are expected to mitigate these and any potential negative impact on KPMG NL by leveraging best practices for handling sensitive information. Any data breaches or security incidents should be reported to KPMG NL immediately.

#### **Intellectual property protection**

Suppliers must respect and safeguard KPMG NL's intellectual property rights, including trademarks, patents, trade secrets, and proprietary information. Suppliers should take all necessary steps to prevent unauthorized access, use, or disclosure of confidential information and intellectual property.

KPMG NL may request evidence of compliance to ensure that intellectual property protections are upheld.

### **iii. Our collaboration and continuous improvement**

At KPMG NL, we believe that a commitment to continuous improvement is essential for building a resilient and sustainable supply chain. We recognize that achieving high standards in environmental, social, and governance (ESG) practices is an ongoing journey, and we value suppliers who are dedicated to advancing their capabilities over time. By fostering a culture of improvement, innovation, and adaptability, our suppliers not only enhance their own operations but also strengthen the overall supply chain.

While compliance with this Supplier Code of Conduct is expected, we recognize that improvement is a progressive process. KPMG NL is here to provide support and foster open, constructive communication to help our suppliers align with these values effectively. We invite suppliers to participate in initiatives such as environmental certifications, industry benchmarking, and resource efficiency programs, as well as setting measurable targets and exploring new technologies to drive impact.

By committing to continuous improvement and embracing these principles, our suppliers demonstrate their dedication to integrity, accountability, and a sustainable future. We look forward to building a strong, lasting partnership grounded in these shared commitments.

# 04 Acceptance

By signing the KPMG NL Framework Agreement, the supplier acknowledges having read, understood and accepted the required principles of decent business conduct as described in this Supplier Code of Conduct . KPMG NL expects its suppliers to fulfill the aforementioned key elements by incorporating them in their own business practice.

## Corrective action process

KPMG NL expects its suppliers to adhere to and to live by the principles of this Supplier Code of Conduct and prefers a continuous improvement approach with its suppliers. In cases of non-compliance, KPMG NL will apply ways and means to correct the non-compliance with the supplier. The supplier will establish a process for the timely correction of deficiencies identified. The supplier will provide KPMG NL with a written report detailing identified deficiencies and a corrective action plan. If there is no commitment or lack of corrective measures, such may result in KPMG NL ceasing to do business and as a final resort terminate contracts with the supplier.

## Hereby signed by the supplier

Company:

Name:

Position:

Date:

Place:

Signature:

## Review

This code will be reviewed annually.

## Contact us

### KPMG Procurement

KPMG Staffing & Facility Services B.V.

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[www.kpmg.nl](https://www.kpmg.nl)



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