

# Supplier Code of Conduct



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# 1 Message from the Managing Partner



**Ryan McCarthy**  
Managing Partner  
KPMG in Ireland

People increasingly want to know more about the organisations they are working with, buying from, and investing in. At KPMG, we are guided by our purpose which is to inspire confidence and empower change. In Our Impact Report we report publicly on our impact across four pillars: Governance, People, Planet and Prosperity. In this report we show how we're playing our part in making a positive impact on society and becoming a better business.

We are committed to playing our role in helping to achieve the United Nations Sustainable Development Goals and to its principles of working towards the vision of a more sustainable and inclusive global economy. We believe sustainable growth is the only way to build a successful business in the longer term and have a lasting impact on the world.

Trust lies at the heart of everything we do at KPMG and Our Code of Conduct is our guide to how we build trust through the way that we work and by doing the right thing. It is founded on KPMG's values and sets out the professional and personal standards expected of everyone who works at KPMG. Anyone who works with us can expect us to behave in line with Our Code of Conduct and we should be held to account against these standards.

The Suppliers we engage equally play a critical role in how we deliver and grow as a firm. Our success and reputation depends on all of us doing the right thing.





# 2 Introduction to our Values

At KPMG, we know that trust is earned by doing the right thing. We are committed to the highest standards of personal and professional behaviour throughout our firm in everything we do. Ethics and integrity are core to who we are.

Within the KPMG Code of Conduct ("Code of Conduct"), we outline the responsibilities KPMG people have to each other, our clients and the public. It shows how our Values inspire our greatest aspirations and guide all of our behaviours and actions.

This Supplier Code of Conduct ("Supplier Code") is based on the Code of Conduct and sets out the minimum standards of business conduct with which we expect our Suppliers to comply.

## Who does this Supplier Code apply to?

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

## Updating this Supplier Code

KPMG has the right to modify this Supplier Code from time to time. Updated versions of the Supplier Code will be available at [www.kpmg.ie/suppliercodeofconduct](http://www.kpmg.ie/suppliercodeofconduct).

## 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 fully address every situation that our Suppliers may come across on a day-to-day basis, and it is no substitute for the minimum expectation for our Suppliers to act ethically and comply with all applicable laws, rules and regulations of the applicable jurisdiction.

If a Supplier foresees any issues in respect to compliance with this Supplier Code, please contact [sustainability@kpmg.ie](mailto:sustainability@kpmg.ie) immediately.

Suppliers should monitor their compliance with this Supplier Code and shall report any breaches to [sustainability@kpmg.ie](mailto:sustainability@kpmg.ie) as soon as possible upon becoming aware of such breach (or suspected breach).

# 3 Modern Slavery and Human Rights

At KPMG, we pride ourselves on being a responsible business committed to acting with integrity for our clients, our people, our suppliers, and the wider community.

As a sign of our commitment to respecting human rights, KPMG has signed up to a human rights statement consistent with the UN's Guiding Principles on Business and Human Rights which was issued by KPMG International.

As part of KPMG's supply of services, we recognise that we have a responsibility to take a strict approach to modern slavery and human trafficking.

KPMG is committed to ensuring, so far as possible, that there is no modern slavery or human trafficking taking place within our business or supply chain, and all Suppliers are expected to comply with our values and policies on these matters.

Please refer to our Modern Slavery and Human Trafficking Statement available on our website for further information on KPMG's standards, values and commitments.





# 3 Modern Slavery and Human Rights (cont.)

## What we expect of our suppliers:

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

### This includes but is not limited to:

- not supporting, engaging or requiring any form of forced or slave labour, illegal child labour or forced, bonded labour, or any form of human trafficking
- complying with all applicable anti-slavery and human trafficking laws, rules and regulations
- ensuring that all terms of employment are voluntary, and workers are free to resign their employment without unlawful restrictions or penalties
- 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
- 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 (other than copies for legitimate compliance purposes)
- conducting applicable right to work checks in order to prevent illegal working
- 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 to maintain employment

- allowing employees and workers the freedom to associate; and
- providing a safe, healthy, sanitary working environment and comply with all applicable health and safety legislation, rules and regulations.

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/or audits and otherwise providing us with information required to action remediation, if possible.

In relation to our supplier's workforce engaged in the fulfilment of a contract with KPMG, we encourage our Suppliers to:

- make available the details of the KPMG International hotline. This is available at 1800 903368 or <https://kpmg.com/ie/en/home/misc/international-hotline.html>. Further details on the KPMG hotline can be found [here](#).
- encourage their workforce to report any potential behaviour that is not in line with our Code of Conduct, this Supplier Code, laws, regulations or ethical or professional standards, as well as any concerns which otherwise risk our relationship and contract with them.

# 4 Inclusion, Diversity and Equity

KPMG is an Equal Opportunities Employer and is committed to creating an inclusive environment where everyone can thrive. This includes, but is not limited to:

- promoting equality and fostering a culture that is free from discrimination whether based on race, ethnicity, gender, gender identity, sexual orientation, disability, age, marital status, religious belief, or any other legally protected characteristic
- providing a work environment free from harassment including sexual harassment
- treating everyone with respect and dignity.; and
- valuing and celebrating difference and creating an inclusive environment.



## What we expect of our Suppliers

- that they will foster a culture that values diversity and promotes equal opportunity for all
- treat employees fairly and comply with relevant laws that prohibit discrimination
- provide a safe, healthy working environment and support the occupational health of all employees and team members.;
- prohibit and not tolerate any form of physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse, corporal punishment, mental or physical coercion or other forms of intimidation
- establish appropriate Inclusion, Diversity & Equity ('IDE') goals and measurements including the scope of diversity data, and how this is measured and/or published and
- cooperate with any requests from KPMG to provide evidence of compliance with the requirements outlined in this section.





# 5 Environmental Responsibility

At KPMG, under Our Impact Plan we have commitments relating to our impact on the planet, and this extends to our supply chain and suppliers. As a professional services firm, a significant amount of our footprint and impact is through our supply chain, and therefore it is essential we work with suppliers to understand this through the products and services we procure, continuously work to improve data and performance, and ensure that the targets we set and achieve include our supply chain.

We set a 2030 near-term science-based target, validated by the Science-Based Targets Initiative ('SBTi') requiring significant decarbonisation across both our operations and supply chain.

Beyond our climate impact, we are also committed to understanding and reducing our impact on the environment and nature. We need to understand our dependencies on nature and natural capital, improve circularity within the categories we procure, and strive to be nature positive.

We require our suppliers to collaborate with us to support our goals, to ensure the targets we set and achieve represent our impact as a firm.

## What we expect of our Suppliers

- take reasonable steps within their processes to address compliance with all applicable environmental laws, regulations, and legal standards
- demonstrate clear understanding of the environmental risks and impacts associated with the goods and services they provide and have implemented or designed a programme to mitigate these risks
- have a programme in place to reduce the environmental impact of the goods and services they provide, including initiatives to reduce emissions
- suppliers are encouraged to set a science-based reduction target that is independently verified
- demonstrate that they have an established process in place to track emissions, or such process is under construction
- make practical efforts to minimise the use of energy, water, and raw materials; where possible, these should be renewable or sustainably sourced
- minimise the usage of hazardous substances as well as the consumption of scarce resources, and
- cooperate with any requests from KPMG to disclose their environmental data.



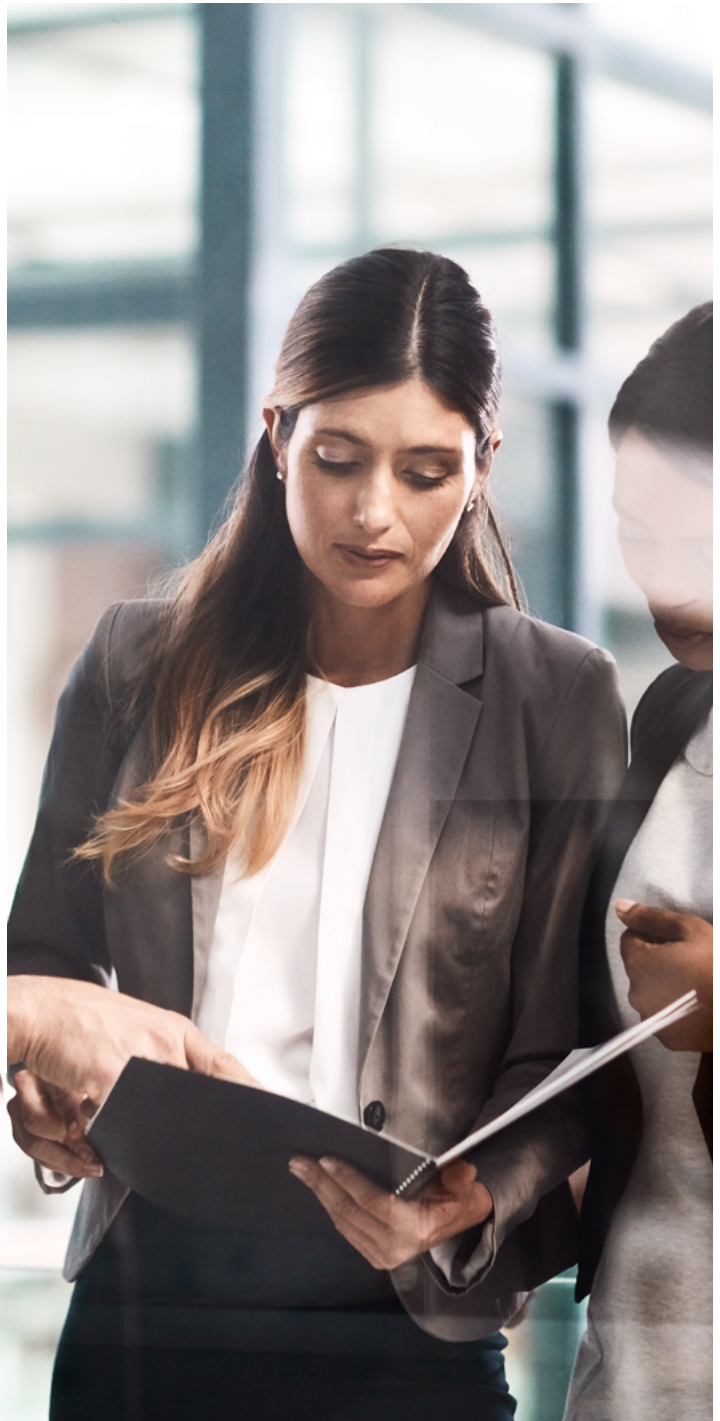


# 6 Bribery, Corruption and Collusion

KPMG conducts all our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships.

## What we expect of our Suppliers

- ensure compliance with all applicable laws, regulations and legal standards relating to the prevention of bribery and corruption
- not share or exchange any competitive information or undertake any collusive conduct with any other third party with respect to any proposed or current KPMG procurement
- to not accept, offer, promise, pay, permit or authorise:
  - i. bribes, facilitation payments, kickbacks or illegal political contributions
  - ii. money, goods, services, entertainment, employment, contracts or other things of value in order to obtain or retain improper advantage; or
  - iii. any other unlawful or improper payments or benefits.

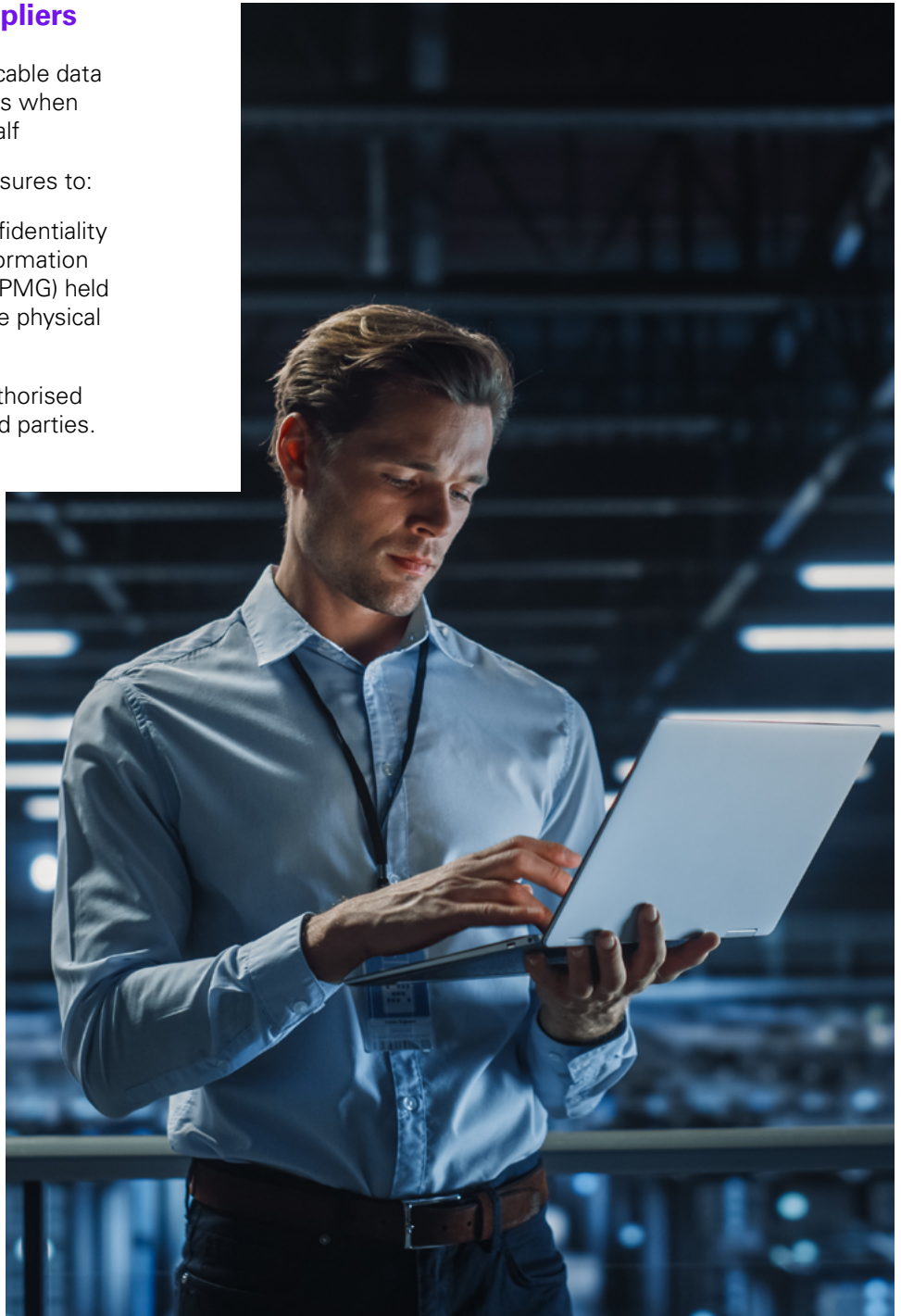




# 7 Data Protection and Information Security

## What we expect of our Suppliers

- ensure compliance with all applicable data protection laws and requirements when processing data on KPMG's behalf
- to have in place appropriate measures to:
  - i. protect the integrity and confidentiality of information (including information belonging to or supplied by KPMG) held on its systems (which include physical and online systems); and
  - ii. ensure that there is no unauthorised access of information by third parties.



# 8 Monitoring compliance with this Supplier Code of Conduct



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 may include a due diligence assessment and ongoing monitoring.

## **Failure to comply with this Supplier Code**

If there is a breach of this Supplier Code, KPMG may require the Supplier to undertake remediation activities. In certain circumstances KPMG may suspend the business relations with the Supplier and take further action up to and including termination of the business relationship with the Supplier (including any contracts).





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