



# Forvis Mazars Group's supplier code of conduct

**forvis  
mazars**

# Introduction

## Supplier code of conduct

**Ever since our foundation, we have put our values at the heart of our business. As part of our commitment to integrity and responsibility, we strive to create business value while also caring for our people, the planet and society. Through our supplier code of conduct, we aim to cultivate a network of sustainable suppliers that are equally responsible in the way they do business, valuing ethical, social and environmental factors.**

In order to promote responsible and transparent practices, Forvis Mazars Group has developed this supplier code of conduct, which sets out ethical and ESG standards of business conduct. This is a natural extension of our code of conduct, which lies at the core of our business and governs our way of working.

Forvis Mazars Group is committed to integrating sustainability throughout its operations and supply chain. We strive to continuously optimise our business activities and our services, keeping people and the planet in mind. We therefore call on our suppliers to uphold environmental, social and ethical principles in accordance with the requirements of this code.

### Supplier requirements

Suppliers shall comply with this code and ensure that its workers are aware of this code and abide by it. Suppliers shall include in their agreements (with third parties), provisions that require them to comply with the provisions of this code. The guidelines and requirements for suppliers are based on the ten principles of the United Nations Global Compact and other relevant international legal instruments like the UN Universal Declaration of Human Rights (UDHR), the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work and the UN Convention Against Corruption.

If there is a conflict between any applicable laws or regulations, the agreement between the parties, and this code, the supplier shall meet the provisions that set out the highest standard from an environmental and social standpoint.

### Social responsibility

#### Human rights

The supplier shall comply with all relevant national and local human rights legislation as well as to internationally adopted human rights instruments such as the ILO Declaration on Fundamental Principles and Rights at Work, the UDHR and the UN Guiding Principles on Business and Human Rights.

The supplier shall take measures to ensure that human rights are respected throughout its supply chain and with respect to its employees, and shall also actively address the impact of its activities on the environment and society.

#### Freedom of association

The supplier shall ensure freedom of association and the right to collective bargaining so that employees can freely and openly express themselves with regard to working conditions. In cases where freedom of association and the right to collective bargaining are restricted by local law, alternative possibilities for an independent and free association of workers for the purpose of collective bargaining shall be granted.

#### Child labour, forced labour and human trafficking

The supplier shall comply with all applicable anti-slavery and human trafficking laws and regulations throughout its supply chain. This includes not engaging in, encouraging or requiring any form of forced labour, or the use of child labour, bonded labour, indentured labour, or prison labour, at any stage of the supply chain. Nor shall any form of unacceptable treatment of employees, including their physical abuse or sexual or psychological harassment, be tolerated.

#### Equal opportunities and fair treatment

The supplier shall ensure there are no forms of discrimination in the hiring, remuneration, training, advancement or promotion, laying off or retirement of employees, or in any other employment practices. This applies, among others, to discrimination based on gender, race, caste, skin colour, disability, political opinion, origin, religion, age, marital or pregnancy status, sexual orientation or any characteristic other than the worker's ability to perform the job.

## **Fair remuneration**

Remuneration for regular working hours and overtime must comply with the locally applicable statutory minimum wage or minimum industry standards so that the basic needs of employees are met. The supplier shall not impose disciplinary measures like wage deductions. The supplier shall ensure that employees receive clear, detailed and regular written information on their remuneration.

## **Fair working conditions**

Working hours must comply with applicable laws and industry standards. If there is no legal standard in the country concerned, the ILO standards must be applied. The supplier shall also ensure that all workers have the right to adequate paid leave. The supplier shall comply with labour laws in all countries where they are operational and as a minimum, grant employees the statutory holiday entitlement set by local law.

## **Healthy and safe working environment**

The supplier is responsible for ensuring a safe and healthy working environment and complying with all applicable health and safety laws where it operates. The supplier shall set up and apply appropriate occupational safety procedures, and take necessary precautionary measures to protect its workers against accidents and damage to health that may occur in the workplace. The supplier shall also strive to eliminate all forms of physical, sexual or psychological harassment of its employees.

In addition, employees shall be kept up to date with and receive training in applicable health and safety standards and measures.

The supplier shall not engage in, encourage or require any hazardous labour to be performed by any person under the age of 18. Hazardous labour means any work that by its nature or in the circumstances, involves a substantial risk to the safety or health of workers unless adequate safeguards are in place.

## **Environmental responsibility**

The supplier shall comply with all applicable national and international legal provisions and standards on protecting the environment, including laws and international treaties relating to waste disposal, greenhouse gas emissions, hazardous and toxic material handling, as well as the goods it manufactures (including raw materials and other components that it incorporates into its goods). It shall also ensure the use of packaging materials that comply with applicable environmental laws and international treaties.

The supplier shall take environmental issues and risks into account and promote environmentally conscious behaviour. Efforts shall be made to continuously improve the environmental compatibility of business activities by using sustainably sourced raw materials and reducing as much as possible its own impact on the environment.

## **Resource efficiency and waste minimisation**

The supplier shall seek to improve resource efficiency and reduce resource consumption including raw materials, energy, water, and fuel. The supplier shall endeavour to eliminate or minimise its levels of waste (both solid waste and wastewater) and to implement circular economy practices in its waste management strategy.

## **GHG emissions and climate change mitigation**

The supplier shall monitor its greenhouse gas (GHG) emissions and implement a clear strategy and action plan to reduce those emissions, preferably with an objective to achieve net zero emissions. To this extent, the supplier shall:

- Follow the GHG protocol for its carbon footprint calculation.
- Communicate transparently, through its annual reports, its carbon footprint across scopes 1, 2 and 3, and any other relevant environmental metrics that represent its progress/evolution year-on-year (e.g. energy consumption, waste generation, etc.).
- Either have or make a commitment to the Science based targets initiative (SBTi) to reduce its emissions and limit the global temperature rise to well-below 2°C, above pre-industrial levels, while pursuing efforts to limit warming to 1.5°C.
- Communicate transparently, through its annual reports, the actions it has taken throughout the reporting year to reduce its carbon footprint and contribute towards climate change mitigation.

## Ethical business conduct

### Fair competition

The supplier shall adhere to standards of fair business, fair advertising and fair competition, including but not limited to those relating to cooperation and information sharing with competitors, price fixing and rigging bids. In addition, the supplier shall comply with applicable antitrust laws, which prohibit, in particular, agreements and other activities that influence prices or conditions when liaising with competitors. Furthermore, these rules prohibit agreements between customers and suppliers that restrict customers' ability to independently review prices and other terms.

### Privacy and data security

The supplier shall strive to meet the reasonable expectations of its customers, suppliers and employees with regard to the protection of any data provided to it (irrespective of whether or not the data includes personal data), and ensure that there is no unauthorised access to the data by third parties, including its associates.

When collecting, storing, processing, transmitting and transferring data, the supplier must observe the laws on data protection and information security and official regulations, along with any specific conditions stipulated within its contract with Forvis Mazars Group.

Any issues arising with regard to the supplier's continued ability to protect the confidentiality and integrity of any type of data shall be notified to Forvis Mazars Group without undue delay.

### Anti-bribery and corruption

All business activities must be based on the highest standards of integrity. The supplier must have a zero-tolerance policy in prohibiting all forms of bribery, corruption, extortion and embezzlement. Procedures for monitoring and enforcing the standards shall be applied to ensure compliance with anti-bribery and corruption laws.

## Implementation of requirements

We expect our suppliers to take responsibility, within their own company and their own supply chain, in actively identifying risks and taking appropriate measures to comply with the requirements set out in this code. The supplier shall be transparent in providing all necessary information upon request. Forvis Mazars Group may request information from the supplier on risks and mitigation measures taken. Compliance with the standards and regulations detailed in this code may be verified by Forvis Mazars Group, e.g. by means of a self-assessment questionnaire or by corresponding due diligence or audits at production sites.

## Forvis Mazars' commitment to its suppliers

### Partnership policy

Forvis Mazars Group favours the establishment of a lasting and equal partnership with its suppliers and makes effort to maintain good relationships with its suppliers whilst being aware of the risks associated with mutual dependence.

### Fairness and transparency

Forvis Mazars Group encourages and promotes fair competition between its suppliers. Forvis Mazars Group ensures that the selection of suppliers is carried out in a fair and transparent manner.

### Independence

Forvis Mazars Group refuses any hospitality or gifts other than those of token value (for example, promotional products) from any of its suppliers or service providers. If gifts have already been received, they must be returned to their provider. With this in mind, we do not allow the personal addresses of our staff and associates to be given to any of our suppliers.

### Conflicts of interest

Forvis Mazars Group ensures that its activities and personal interests do not conflict, directly or indirectly, with making decisions in an objective manner based on the merits, in the best interests of the supplier.

# Contact

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Forvis Mazars Group SC is an independent member of Forvis Mazars Global, a leading professional services network. Operating as an internationally integrated partnership in over 100 countries and territories, Forvis Mazars Group specialises in audit, tax and advisory services. The partnership draws on the expertise and cultural understanding of over 35,000 professionals across the globe to assist clients of all sizes at every stage in their development.

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