

A close-up photograph of a hand holding a red pen, writing on a document. The background is blurred, showing other people in a meeting or office setting. A white rectangular box is overlaid on the left side of the image, containing the title text. Two red vertical bars are positioned on the left side of the image, one at the top and one at the bottom.

## **BDO SUPPLIER CODE OF CONDUCT**

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# CONTENTS

1. INTRODUCTION .....	PAGE <b>3</b>
2. INTEGRITY AND ETHICS.....	PAGE <b>4</b>
3. SOCIAL RESPONSIBILITY .....	PAGE <b>6</b>
4. REPORTING COMMITMENTS .....	PAGE <b>7</b>
5. DEFINITIONS.....	PAGE <b>8</b>

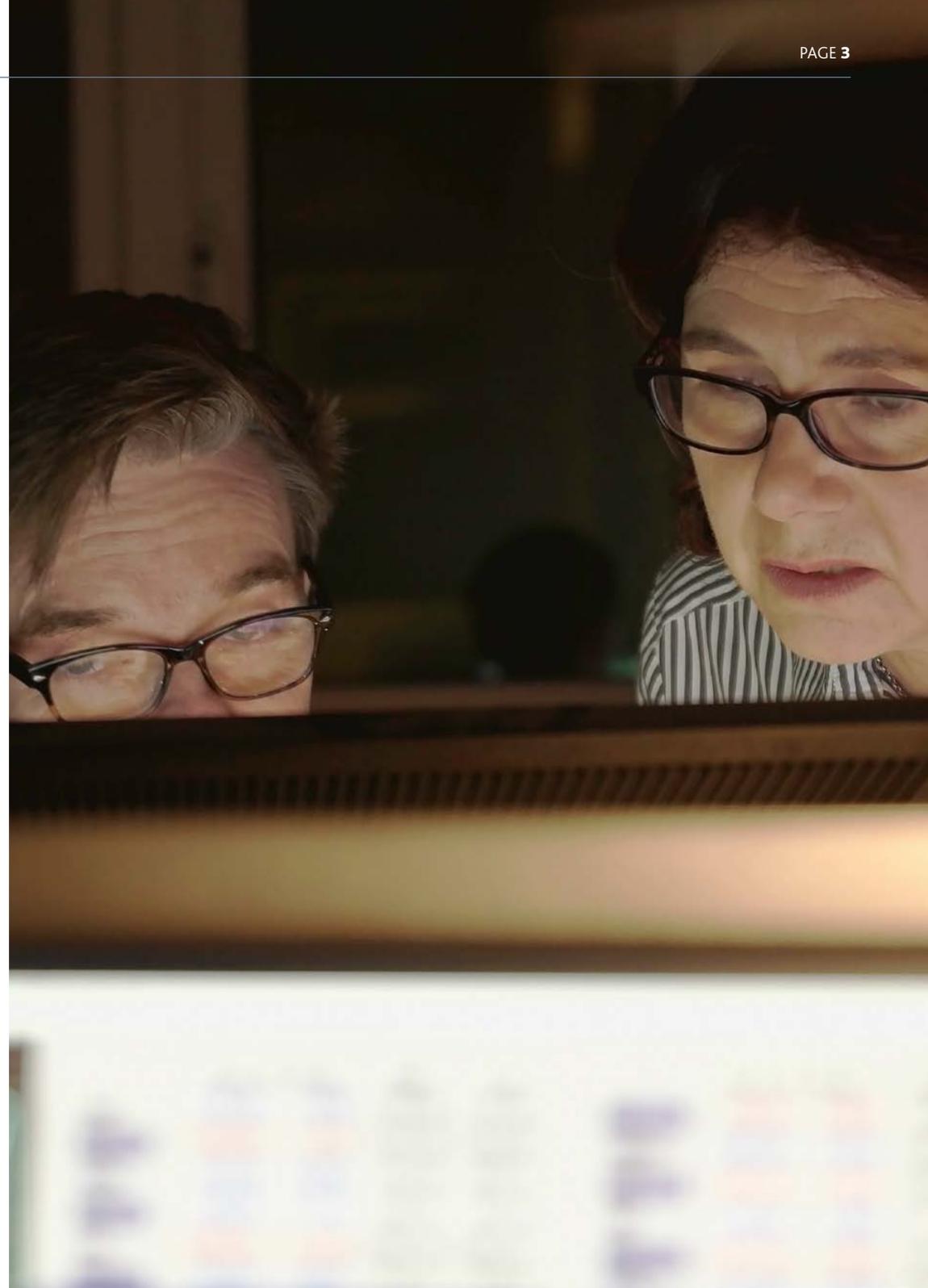


# 1. INTRODUCTION

All BDO offices and firms in Australia ('BDO', 'us', 'we', 'our') are committed to the highest level of integrity and ethical conduct whereby we are fair and honest in our relationships with clients and suppliers. Our expectation is that each of BDO's suppliers share this commitment. Whilst we acknowledge that our suppliers operate independently from BDO, certain actions taken may impact BDO and our reputation. This commitment is guided by our core values of One, Bold, Human, Strive and Heart which drive our success, and the need for ethically sound relationships with our suppliers.

This Supplier Code of Conduct ('Code') outlines the principles that govern our supplier arrangements. It is BDO's expectation that suppliers ('you') apply the same level of integrity and ethical conduct as BDO and its employees. We ask our suppliers to be mindful of their responsibilities and to embed behaviours outlined in the Code into their interactions with, and services to, BDO. Our expectation is that suppliers inform us promptly of any potential or actual breaches of this Code.

In this Code, supplier means all entities or individuals involved in the supply of goods or services to BDO, or Outsourced Service Providers who provide services to BDO clients on our behalf.



## 2. INTEGRITY AND ETHICS

### ETHICAL PRINCIPLES

In accordance with the five fundamental principles of ethics set out in the APES 110 Code of Ethics for Professional Accountants, BDO undertakes to conduct business by acting with:

- Integrity
- Confidentiality
- Objectivity
- Professional behaviour.
- Professional competence

BDO seeks to engage with suppliers that uphold these fundamental principles which allows us to build relationships that are underpinned by honesty, trust, transparency and communication.

### ACTING WITH INTEGRITY

BDO expects suppliers to act in a straightforward and honest manner in all dealings with BDO, as well as in all interactions with parties associated with BDO. This includes, but is not limited to:

- Complying with fair competition and anti-trust laws and regulations, as these laws are intended to promote free and fair competition.
- Refraining from engaging in insider trading, this includes the disclosure of insider information irrespective of whether the information was obtained in the course of conducting business for BDO. A supplier should not use insider information to gain an unfair financial advantage.
- Complying with the Australian consumer laws which are intended to protect consumers from unjust treatment.

### ACTING WITH OBJECTIVITY

As a supplier you are required to act objectively and not compromise professional or business judgements in relation to BDO or parties associated with BDO due to bias, conflict of interest, undue influence or coercion.

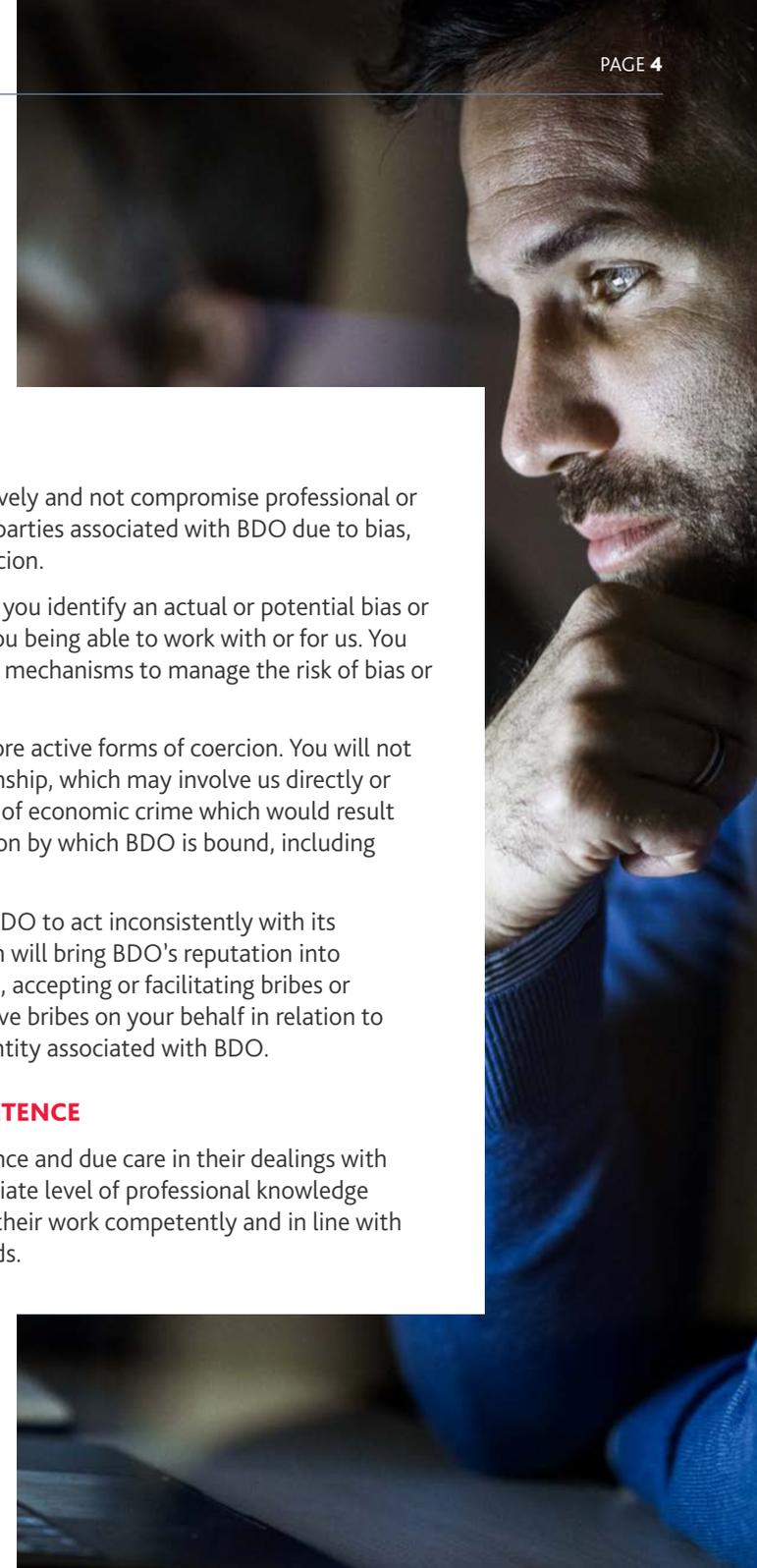
You will notify us in a timely manner where you identify an actual or potential bias or conflict of interest that may compromise you being able to work with or for us. You may be required to put in place appropriate mechanisms to manage the risk of bias or conflict of interest within your business.

Objectivity extends beyond a conflict to more active forms of coercion. You will not provide any service, or facilitate any relationship, which may involve us directly or indirectly in bribery, corruption or any form of economic crime which would result in the contravention of any Law or Regulation by which BDO is bound, including applicable sanction laws and regimes.

You will not act in a manner which causes BDO to act inconsistently with its [Anti-bribery and Corruption Policy](#), or which will bring BDO's reputation into question. This includes, but is not limited to, accepting or facilitating bribes or permitting any other party to make or receive bribes on your behalf in relation to services or arrangements with BDO or an entity associated with BDO.

### ACTING WITH PROFESSIONAL COMPETENCE

Suppliers will display professional competence and due care in their dealings with BDO. This includes maintaining the appropriate level of professional knowledge and skill which allows suppliers to perform their work competently and in line with relevant professional and technical standards.



## PRIVACY

BDO is bound by the Privacy Act 1988 (Cth) ('Privacy Act'), including the Australian Privacy Principles ('APP's'). As such, it is expected BDO's suppliers also commit to compliance with relevant privacy laws.

How BDO facilitates the protection, collection, privacy and proper handling of confidential and personal information, as well as intellectual property, is paramount to the operation of our business. For more on this, see BDO's [Privacy Collection Statement](#) and [Privacy Policy](#).

BDO has implemented a Privacy Impact Assessment (PIA) process for proposed activities, solutions or systems to understand any potential privacy impact.

This process aims to ensure that BDO meets its regulatory requirements, particularly those under the Privacy Act, the associated Australian Privacy Principles, and to also comply with BDO's Global Privacy Policy.

## SECURITY

BDO expects its suppliers to commit to taking all the necessary measures to guarantee the confidentiality of all non-public information that may become known in the course of our business relationship.

Any individual who has access to BDO IT systems or IT equipment, and/or any entity that processes BDO data, including vendors and suppliers, must adhere to BDO's Information Security requirements. For more on this refer to the [Information Security and Privacy Statement](#).

Vendors and suppliers who host, access, and/or manage BDO data in any way must inform BDO of any cyber or information security incidents that have an impact on BDO or BDO's data within 30 days of the incident, in-line with the requirements of the Office of the Australian Information Commissioner ('OAIC'). This notification must include details on the impacted data.

Similarly, vendors and suppliers who host, access, and/or manage BDO data in any way must inform BDO of any material IT control or information security deficiencies that could impact BDO or BDO's data.

## ENSURING PROFESSIONAL BEHAVIOUR

Suppliers will comply with relevant laws and regulations and avoid any conduct that may discredit their business, or the business of BDO.



## 3. SOCIAL RESPONSIBILITY

### HUMAN RIGHTS

At BDO, respecting human rights is inherent in our business operations and embedded in our core values, shaping our behaviours and organisational culture. We aim to treat everyone fairly and create a work environment which is not only safe, but also ethical and transparent.

This is outlined in our Modern Slavery Statement: [BDO Modern Slavery Statement](#).

As such, we expect you maintain similar standards with regards to the protection of human rights and the eradication of Modern Slavery in your operations and supply chain.

You will ensure you:

- Facilitate working conditions that satisfy international standards for human rights, as an example those documented in the [International Bill of Rights](#) and [International Labour Organisation's \("ILO"\) Declaration on Fundamental Principles and Rights at Work](#)
- Comply with any Modern Slavery Laws applicable to the jurisdictions which you operate in and take reasonable steps to prevent and abolish occurrences of Modern Slavery in your operations or supply chain, and
- Provide notice to BDO if you become aware of any facts or circumstances which may indicate contravention of Modern Slavery laws or regulations.

### EMPLOYMENT PRACTICES

We require you do not facilitate, or allow, discrimination of any kind - specifically where discrimination will bring BDO's reputation into disrepute. You will not facilitate or allow discriminatory employment practices which disqualify or disadvantage a prospective employee based on a protected status or characteristic that is unrelated to the individual's merit, or the position requirements.

### WORKER ENTITLEMENTS

You will set working hours, wages and overtime pay in line with the applicable laws and regulations of the country or countries in which you operate. Although it is understood overtime may be required from time-to-time, we expect the overtime is limited in a manner which maintains human rights standards and productive working conditions generally.

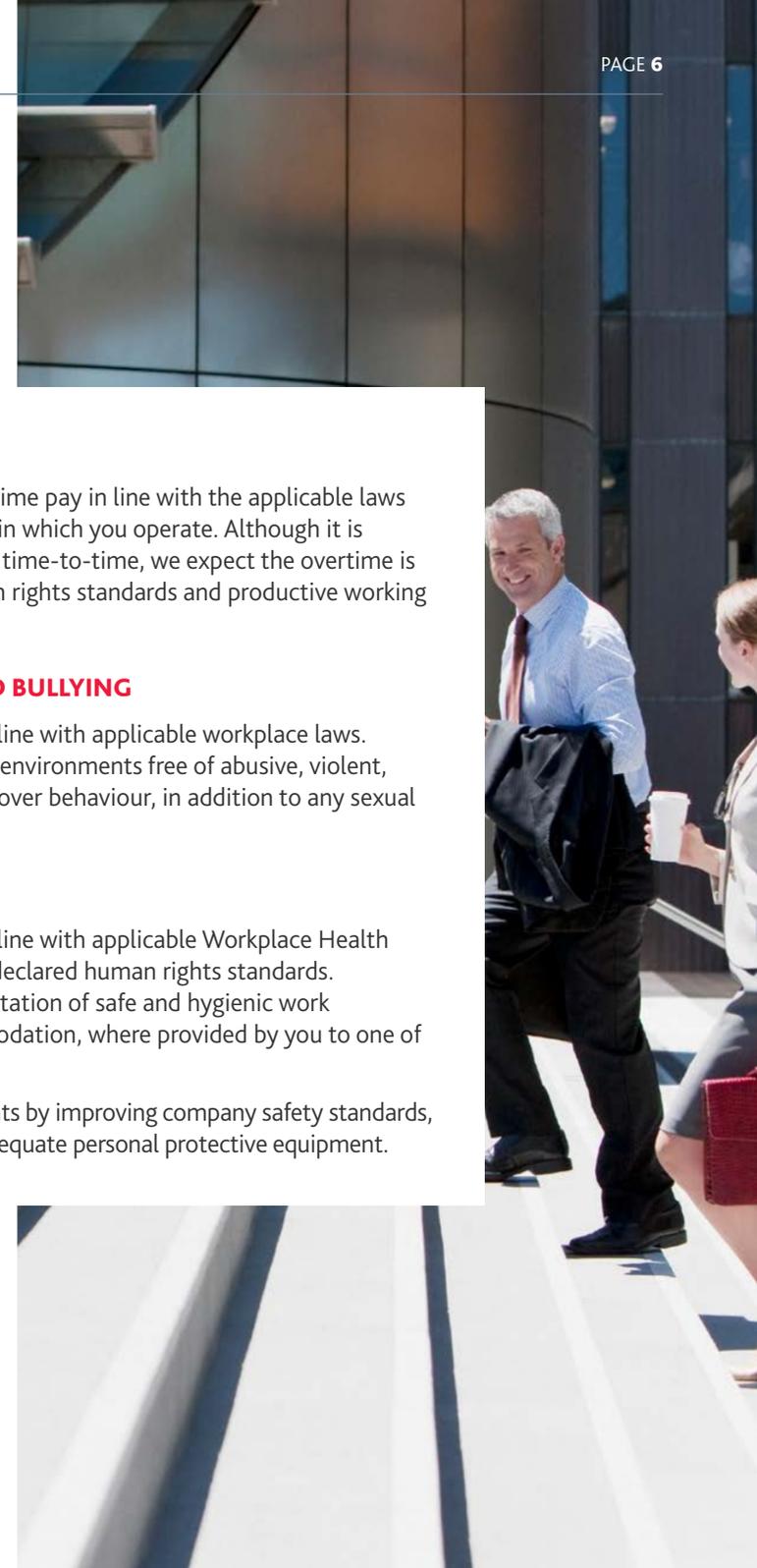
### DISCRIMINATION, HARASSMENT AND BULLYING

You will maintain working environments in line with applicable workplace laws. This includes, but is not limited to, working environments free of abusive, violent, threatening, disruptive and other such improper behaviour, in addition to any sexual harassment, discrimination or bullying.

### WORKPLACE HEALTH AND SAFETY

You will maintain working environments in line with applicable Workplace Health and Safety Laws, as well as internationally declared human rights standards. This includes, but is not limited to, the facilitation of safe and hygienic work environments, and extends to any accommodation, where provided by you to one of your representatives.

You will respond to health and safety incidents by improving company safety standards, and where necessary providing additional adequate personal protective equipment.



## 4. REPORTING COMMITMENTS

As a BDO supplier we ask you report suspected or actual unethical behaviour of BDO staff or any actual or perceived violations of this Code.

The [BDO Whistleblowing Policy](#) sets out the options available for reporting, as well as the protections afforded.



## 5. DEFINITIONS

### **SUPPLIER**

All entities involved in the supply of goods or services to BDO. This includes any outsourced service providers.

### **REPRESENTATIVE**

An entities officers, employees, agents, contractors, sub-contractors and related bodies corporate.

### **MODERN SLAVERY**

The exploitation of an individual's labour and/or undermining of their freedom by way of coercion, force, threat or deception. Modern Slavery includes human trafficking, debt bondage, forced labour, forced marriage, servitude, child labour and any other slavery-like offences.

### **OUTSOURCED SERVICE PROVIDER**

An Outsourced Service Provider (OSP) is an entity, including a person, who is providing services as part of BDO's engagement to deliver professional services to a client

### **DISCRIMINATION**

Discrimination is disadvantageous treatment based on race, ethnicity, colour, age, gender, gender identity or expression, sexual orientation, political beliefs, citizenship, national origin, religion, disability, parental status, economic/class status, veteran status, or any other protected status or characteristic that is not related to the individual's merit or the requirements of the position.

### **INSIDER TRADING**

Insider information which is generally not available, and which a reasonable person would assume would provide a material effect on the price or value of financial products.





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