



KPMG Supplier code of conduct

KPMG Staffing & Facility Services B.V.

Bijlage B



Introduction

As a professional services firm, KPMG Netherlands is visible to all types of businesses and operates with a global impact through our services and supply chain. We believe that a strong commitment and a strategic approach to sustainable development is essential for managing the challenges and opportunities of a rapidly changing global environment.

We view our suppliers as partners and care about the way they do business. The KPMG Supplier Code of Conduct ("code") is a result of our ambition to establish a proactive collaboration with our suppliers in the promotion of lawful, professional and fair practices that integrate the respect for human rights, business ethics and the environment.

Our suppliers' performance and alignment to high standards of business is an important and impactful part of the value chain for KPMG Netherlands. We anticipate that suppliers would communicate the code to related entities, suppliers and subcontractors who support them in supplying to KPMG Netherlands, so that they are aware of and understand the standards set within the code.

We are committed to engaging with our suppliers to evaluate their performance with respect to the code.

Thank you for your continued efforts and collaboration with KPMG Netherlands. Please direct all questions about this code to:

KPMG Corporate Responsibility:

NL-FMCorporateResponsibility@KPMG.NL



Commitment

KPMG Netherlands is a signatory of the United Nations Global Compact ([UNGC](#)) signaling our commitment to responsible and ethical business practices in the marketplace.

(KPMG Netherlands is a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International").

KPMG Netherlands is committed to sustaining the highest legal, environmental, ethical and professional standards consistent with the Ten Principles of the UNGC in the areas of human rights, labor, environment and anti- corruption.

This supplier code has been developed with recognition of the Ten Principles, national legislation and KPMG policies already embedded within the Firm.

Application

This code must be applied to all suppliers and their employees, agents and subcontractors (collectively referred to as "suppliers") that produce goods and/or provide services for KPMG Netherlands.

Evaluation

KPMG Netherlands has established specific supplier expectations regarding supplier performance with the code. We will continue to evaluate suppliers on capability and commercial awareness, while taking into consideration the ability to meet the objectives and expectations of the code.

Our code is based on the following standards/principles:

1. Governance and Ethics

KPMG Netherlands expects suppliers to:

- Comply with all relevant regulatory requirements in regards to all areas of their business and its operations, including but not limited to corporate governance, occupational health and safety, labor standards and environmental management.
- Act in an ethical, fair and professional manner in all engagements with KPMG Netherlands and its stakeholders, and report instances where these standards are breached or are likely to be breached.
- Have in place relevant and appropriate policies and operational procedures to manage the environmental and social impacts of its business and to promote continuous improvement.
- Provide accurate information regarding its business activities, labor, workplace health and safety, and environmental practices and disclose such information, without falsification or misrepresentation, when requested.



2. Human Rights

KPMG Netherlands respects human rights as set out in the United Nations Universal Declaration of Human Rights and on top of that we have our [Human Rights Statement](#).

We require our employees to treat others with fairness, respect and equity.

KPMG Netherlands expects suppliers to respect the rights of their employees and to comply with all relevant legislation, regulations and directives in the country in which they operate.

2.1 Forced and Child Labor

The UNGC defines forced and compulsory labor as “any work or service that is exacted from any person under the menace of any penalty, and for which that person has not offered himself or herself voluntarily”.

KPMG Netherlands expects suppliers to:

- Not use any involuntary labor.
- Employ only workers who meet the applicable minimum legal age requirement.
- Comply with all other applicable child labor laws.

2.2 Wages and Hours

KPMG Netherlands expects suppliers to:

- Set working hours, wages and overtime pay in compliance with all applicable laws.
- Pay all employees at least the minimum legal wage or a wage that meets local industry standards, whichever is greater, or a “living wage”.

2.3 Working Conditions

KPMG Netherlands expects suppliers to:

- Provide all employees with a safe and healthy environment.
- Comply with all applicable laws and regulations regarding working conditions.

2.4 Freedom of Association

KPMG Netherlands expects suppliers to:

- Freely allow their employees to associate with others, form and join (or refrain from joining) organizations of their choice, and bargain collectively.
- Ensure that their employees have a mechanism to report grievances and that facilitates open communication between management and employees.



3. Work Health and Safety

KPMG Netherlands has a commitment to providing a working environment for all employees, contractors, clients and visitors.

KPMG Netherlands expects suppliers to:

- Comply with all relevant legislation including the relevant Work Health and Safety Regulations.
- Treat occupational health and safety of employees as a priority throughout all significant aspects of its activities.
- Help and support their employees to stay both vital and productive.
- Take appropriate action, such as policies, standards, procedures, contingency measures and management systems, in order to prevent occupational illnesses and work-related accidents and to provide a safe and healthy workplace to its employees.

4. Diversity and Inclusion

KPMG Netherlands recognizes the value of diversity, and the benefits which diverse businesses can bring as suppliers to the Firm, our clients, and our communities.

KPMG Netherlands treats partners and employees fairly and does not discriminate.

KPMG Netherlands expects suppliers to:

- Not discriminate against any employee based on race, religion, age, gender, national origin, citizenship status, marital status, sexual orientation, gender identity, disability, pregnancy, or other legally protected status, in hiring and employment practices.
- Share KPMG Netherlands's vision for more gender-balanced teams and strong female gender representation, including at the senior leadership level.
- Demonstrate progress to improve gender equality at all levels.
- Demonstrate progress to improve equality for the disabled.

5. Environment

KPMG Netherlands recognizes that the long-term success of our business, viability of our communities and biological systems on which we depend are threatened by a range of environmental issues – including climate change, water scarcity, depletion of natural resources and associated biodiversity loss. We encourage our suppliers to minimize their environmental impact in the course of doing business, and to support and encourage others where they can meaningfully do so.

KPMG Netherlands expects suppliers to:

- Comply with applicable environmental laws, regulations and standards.
- Demonstrate a clear understanding of the environmental risks, impacts and responsibilities associated with the products and services they provide.
- Have in place an effective environmental policy, statement or program to mitigate these risks, the implementation of which should be evident throughout all levels of the company.
- Demonstrate commitment to reducing their negative environmental impacts and provide visibility to their progress toward this commitment.
- Encourage the development and use of environmentally friendly technologies and practices and the reduction of negative environmental impacts throughout their supply chain.

6. Supplier Diversity

KPMG Netherlands is committed to supporting a culture in which diversity is valued internally and externally. We support supplier diversity through engagement with local businesses and social enterprises with relevant business offerings.



7. Business conduct

Integrity is vital for a sustainable relationship with all our stakeholders. We expect our suppliers to: Act with integrity, constantly striving to uphold the highest standards of ethical practice.

Adhere to all applicable laws and regulations. Avoid any conflicts of interest and never participate in improper practices such as bribery.

8. Continuous Improvement

The standards of conduct described in this code are critical to the ongoing success of KPMG Netherlands. Where applicable, we will support suppliers in the establishment of best practices in order to meet and exceed the standards outlined in the code.

As a supplier to KPMG Netherlands, the supplier's role begins, but does not end, with understanding this code. If any compliance issues arise that raise any questions, the supplier has the responsibility to bring them forward.

Acceptance

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

Corrective Action Process

KPMG Netherlands expects its suppliers to adhere to and to live by the principles of the supplier code and prefers a continuous improvement approach with its suppliers. In cases of non-compliance, KPMG Netherlands 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 Netherlands 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 Netherlands ceasing to do business and as a final resort terminate contracts with the supplier.

Signed by supplier

Company:

Name:

Position:

Date:

Place:

Signature:

Review

This code will be reviewed annually.

Contact

KPMG Procurement

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