

# CA ANZ Human Rights Policy

Human Rights is the recognition of inherent value of each person, regardless of background, residence, appearance, and our beliefs. Human Rights are based on principles of dignity, equality and mutual respect, which are shared across cultures, religions and philosophies. They are about being treated fairly, treating others fairly and having the ability to make genuine choices in our daily lives.

Chartered Accountants Australia and New Zealand (ABN 50 084 642 571), its subsidiaries and controlled entities, including the New Zealand Institute of Chartered Accountants (together, **CA ANZ**), accepts that the responsibility to respect human rights is integral to our vision to be a robust and trusted membership body.

We believe respecting and protecting human rights enables individuals, societies and businesses to flourish.

This Policy describes the foundation to our human rights approach. It formalises our commitment to support and respect all internationally recognised human rights as defined by the:

- Universal Declaration of Human Rights,
- International Bill of Rights,
- International Labour Organization's Declaration on Fundamental Principles and Rights at Work, and
- United Nations Guiding Principles on Business and Human Rights.

CA ANZ's Supplier Code of Conduct prescribes mandatory minimum standards of integrity and business conduct that we expect of our suppliers and their employees, sub-contractors (back to source), agents and business partners (**Suppliers**) to meet. The Supplier Code of Conduct also reflects our commitment to support the United Nation's Sustainable Development Goals which address the world's most significant development challenges.

This Human Rights Policy was last updated in June 2020.

## HUMAN RIGHTS POLICY

### 1 SCOPE

This Policy applies to CA ANZ and its employees, contractors, agents and officers (**CA ANZ Personnel**) and defines management requirements at all levels and in all jurisdictions where the CA ANZ operates.

This Policy also applies to Suppliers in CA ANZ's supply chain. CA ANZ will seek to establish relationships with Suppliers who support our values and align to our guiding principles.

### 2 ASSURANCE AND OVERSIGHT

The Chartered Accountants Australia and New Zealand Board endorses these commitments and our executive management is accountable for ensuring their implementation and that breaches of this Policy or the Supplier Code of Conduct are investigated and appropriately resolved.

Where CA ANZ has identified or been notified of potential or actual adverse human rights risks or

impacts resulting from, contributing to, or caused by our business operations, we are committed to correcting these and/or ensuring that relevant Suppliers cooperate in remediation through legitimate processes.

### 3 GUIDING PRINCIPLES

This Policy consolidates CA ANZ's existing commitments under the United Nations Global Compact and provides a framework to clearly articulate CA ANZ's approach to implementing controls throughout its business operations.

#### 3.1 Community and stakeholder engagement

CA ANZ recognises that we are part of the communities in which we operate. As we conduct our business, we engage in effective dialogue with people in those communities with the objective of listening, learning and considering their views on human rights matters that are important to them.

Where appropriate, we engage with a wide range of stakeholders on human rights issues related to our business, across our value chain and with our various sponsorships, through which we seek to promote respect for human rights.

#### 3.2 Forced labour and human trafficking

CA ANZ is opposed to and does not tolerate any form of human trafficking or modern slavery. CA ANZ pledges to not directly or indirectly benefit from forced labour including (but not limited to):

- prison labour;
- indentured labour;
- bonded labour;
- military labour; and
- modern forms of slavery and any form of human trafficking in our operations or our Suppliers' operations. This includes the transportation, harbouring, recruitment, transfer, or receipt of persons by means of threat, force, coercion, abduction, fraud, or payments to any person having control over another person for the purpose of exploitation.

#### 3.3 Child labour

CA ANZ is opposed to and does not tolerate any form of child labour in our operations or our suppliers' operations.

#### 3.4 Working hours, wages and benefits

CA ANZ is committed to compliance with applicable wage, hour, overtime laws and benefits legislation.

#### 3.5 Diversity and inclusion

CA ANZ is committed to promoting equal opportunity, diversity and inclusion within our workforce, among our members, customers, Suppliers and in the communities in which we operate.

CA ANZ does not tolerate discrimination, harassment, disrespectful or inappropriate behaviour, unfair treatment or retaliation of any kind. We work to provide and maintain a work environment that is free from unlawful discrimination, harassment, bullying,

victimisation and other unsafe or disruptive conditions due to internal or external threats.

### 3.6 Workplace health and safety

CA ANZ is committed to providing a fair, safe, secure and healthy working environment for our employees and to comply with applicable health and safety laws, as outlined in our Wellbeing, Health and Safety policies and procedures.

## 4 REPORTING MISCONDUCT OR SERIOUS WRONG DOING

CA ANZ maintains a grievance mechanism to facilitate the confidential and anonymous (if required) reporting in good faith of any potential or actual violations of this Policy, the Supplier Code of Conduct, laws, regulations and ethical or professional standards that may arise in connection with CA ANZ's business operations or supply chain.

CA ANZ is committed to investigating and addressing potential or actual concerns raised through CA ANZ's whistle-blower platform: <https://charteredaccountantsanz.whispli.com/report>