



# RSM UK Holdings Limited

---

## SUPPLIER CODE OF CONDUCT

September 2022

## INTRODUCTION

We expect you, as a supplier to RSM, to follow this Code of Conduct, and to be committed to, and to demonstrate, the highest standard of ethical behaviour. If you do not understand anything in this Code, or are not sure how to apply it, please raise this with your RSM contact. We are willing to work with you to ensure that this Code is followed.

## YOUR ETHICAL AND SOCIAL COMMITMENT AS OUR SUPPLIER

You should:

- Treat others as you would like to be treated with dignity and respect, and act in an ethical and honest way.
  - Reject unethical or illegal business practices in all circumstances, including inappropriate pressure from clients, suppliers or others and practices that could amount to child labour, or modern slavery or human trafficking under the UK's Modern Slavery Act 2015. (Please see below for further commitments we expect from you in this area.)
  - Avoid conflicts of interest. When you identify a potential conflict, we expect you to evaluate it fairly, notify us and take action to protect the interests of all the parties involved.
  - Protect the confidentiality of any information we provide to you and use that information responsibly, appropriately and in accordance with the services provided.
  - Protect the information we provide to you against loss, damage, theft, inappropriate access and misuse at all times, especially if it contains personal data.
  - Report and charge honestly for the services you deliver, and pay your suppliers promptly and fairly.
  - Comply with all statutory requirements, professional standards and external rules and regulations that apply to your business, including in your treatment of your staff and suppliers.
  - Ensure your working culture is free from any form of discrimination or harassment (including in relation to all protected characteristics as defined in the Equality Act 2010 and Section 75 of the Northern Ireland Act 1998) and avoid partnering with those who do not share in these ideals. Ensure you comply with employment legislation.
  - Respect the rights of your staff to associate and bargain collectively as set out in applicable laws.
  - Act in a socially responsible way, strengthening the communities where you operate.
  - Implement a policy to reduce the impact of your business on the environment, promote recycling and monitor and minimise emissions and waste.
  - Ensure your staff are courteous, professional and respectful of others in all their communications, including through social networks and online communities.
  - Only work with clients, suppliers and other organisations that behave ethically and with integrity.
  - Follow UK and overseas tax rules.
- As a Disability Confident signatory we would also encourage our suppliers to demonstrate their commitment to be Disability Confident by signing-up to the scheme.

## SLAVERY AND HUMAN TRAFFICKING

We expect you to act ethically and with integrity in your business dealing and relationships and to be committed to the fair and humane treatment of people both in your own business and in your supply chains. You should:

- Engage all your staff on written terms which comply with all applicable law, explicitly state their working hours and compensation and contain a right for them to terminate.
- Pay all remuneration owed to your staff without delay, and in accordance with current applicable laws.
- Take a robust and proactive approach to recruitment, and to only use reputable recruitment agencies, to safeguard against human trafficking or individuals being forced to work against their will.
- Provide training to your staff on modern slavery issues, including how to recognise indicators of modern slavery and how to report any concerns.
- Have policies and procedures in place to openly encourage your staff to raise concerns about how colleagues are being treated, or practices within their business or supply chain, without fear of reprisal.
- Have policies and procedures in place to make sure that the suppliers you use are reputable and engage in ethical business practices.

## ANTI-BRIBERY

You should never promise, offer, give, ask for, agree to receive or accept any bribes, and ensure that none of your staff, or any parties working on your behalf, do so.

- We define a 'bribe' widely. It includes giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly, or to reward that person for having already done so.
- A 'function or activity' here includes any activity of a public nature or any activity connected to RSM in any way. 'Acting improperly' is any breach of what can reasonably be expected of a person in relation to the performing of the function or activity.

You should never try to influence a foreign public official with the intention of obtaining or retaining business in a situation where the public official was not permitted or required by law to be influenced.

You should train your staff so that they can recognise and avoid the use of bribery by themselves and others. You should encourage your staff to be vigilant and to report any suspicion of bribery, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately.

You should take firm action against any individual(s), including your staff, clients and suppliers, involved in bribery. You should rigorously investigate instances of alleged bribery and assist the appropriate authorities in any resultant prosecution.

Where there is any doubt as to whether a potential act connected to your work for us constitutes bribery, to the extent you are legally able to do so we expect you to consult with us without delay.

*Genuine hospitality or other similar promotional business expenditure is unaffected by this policy, provided that it is small in scale and reasonable and proportionate to the business in question.*

*Genuine political and charitable donations are unaffected by this policy, except that such donations should never be linked to the obtaining of a business advantage. As such, any bona fide donations should be publicly disclosed.*

## ENVIRONMENT

We expect you to implement a policy to reduce the impact of your business on the environment. You should:

- Implement and/or pursue initiatives that contribute to the preservation of the environment and mitigation of their impact on natural resources.
- Limit the amount of waste material generated from your operations and ensure the disposal of such waste in a manner that is respectful to the environment.
- Avoid the use of hazardous substances. In the event no alternative is available, you shall ensure their safe handling and disposal.
- Promote the development of environment friendly technologies (e.g. controlling pollutant, CO2 emissions, etc.) as well as energy saving and recycling solutions, and implement logistics strategies that minimise environmental impacts (notably with respect to storage and transportation).



## rsmuk.com

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM UK Corporate Finance LLP, RSM UK Restructuring Advisory LLP, RSM UK Risk Assurance Services LLP, RSM UK Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, RSM Northern Ireland (UK) Limited and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are licensed by the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM UK Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.