



SAICA

DIFFERENCE
MAKERS™

Code of Ethical Purchasing

SAICA is committed to conduct its dealings with suppliers and service providers on the highest of ethical standards, which includes ethical purchasing to support the reputation of SAICA, its employees and its stakeholders.

SAICA shall not tolerate any breaches of this Code of Ethical Purchasing (Code), whether directly or indirectly, intentionally, or unintentionally, by SAICA employees, suppliers, and service providers.

This Code sets out the principles and behavioural standards which are expected from SAICA's suppliers and service providers, including any subcontractors. These principles and behavioural standards are aligned with the United Nations (UN) Global Compact Principles and Organisation for Economic Co-operation and Development (OECD) Recommendation relating to corruption.

SAICA expects its suppliers and service providers to comply with all applicable laws, regulations, standards and to adhere to the principles set out in this Code.

Principle 1: Ethics

- To enforce a strong ethical culture SAICA adopted the following MIPART Values which includes member centricity, integrity, professionalism, accountability, respect and transparency. SAICA expects suppliers and service providers to adopt SAICA's [Employee Code of Ethics Policy](#) or the principles thereof.
- SAICA expects its employees, suppliers, service providers and other relevant stakeholders to consider what is good and right in its business activities and operations, have the ability to distinguish between right and wrong, and to be committed to doing what is right. Employees, suppliers, service providers and other relevant stakeholders are encouraged to raise their concerns to SAICA's Anonymous Tip-Off Hotline, which is an independent, secure, and confidential channel whereby actual or potential unethical and misconduct can be reported without fear of victimisation, occupational detrimental and retaliation. Reports can be made via this [link](#). Reports will be handled in accordance with SAICA's Whistleblowing Procedure.
- All individuals are expected report any real or perceived conflict of interest involving SAICA's business and or interests. SAICA expects suppliers and service providers to adopt SAICA's [Employee Conflict of Interest Policy](#) or principles thereof.

Principle 2: Anti-Corruption

- SAICA expects suppliers and service providers to adopt SAICA's [Fraud Prevention Policy](#) or the principles thereof.
- SAICA expects its employees, suppliers, and service providers to not engage in any way or in any way encourage bribery, corruption, extortion, fraud or any other unethical conduct or unlawful activity, whether directly or indirectly, including but not limited to improper offers for payments or kickbacks of any kind to or from employees, members, suppliers, service providers, or other any individuals.

Principle 3: Human Rights

- SAICA expects its employees, suppliers, and service providers to:
 - support and respect the protection of internationally proclaimed human rights; and
 - ensure that it and SAICA is not complicit in any human rights abuses

Principle 4: Labour

- SAICA expects its suppliers and service providers to:
 - uphold the freedom of association and the effective recognition of the right to collective bargaining.
 - eliminate all forms of forced and compulsory labour.
 - effectively abolish child labour.
 - eliminate discrimination in respect of employment and occupation; and
 - have in place appropriate disciplinary procedures to address, among other things, violations, at all levels of SAICA unethical and misconduct.

Principle 5: Environment

- SAICA expects its suppliers and service providers to:
 - Promote and support environmental protection and to comply with applicable environmental laws and regulations.
 - support a precautionary approach to environmental challenges.
 - undertake initiatives to promote greater environmental responsibility and support the use of goods and services which mitigate SAICA's environmental impact.
 - better manage and utilise resources such as energy, water, paper, and waste. and
 - encourage the development and diffusion of environmentally friendly technologies.

DECLARATION

We request all our suppliers and service providers to adhere to this Code as a formal position statement that details the behaviours that SAICA expects from its suppliers and service providers involved in the delivery of the goods and services to SAICA.

Acceptance to supplying and delivering goods and services to SAICA, the Supplier and service providers acknowledges and agrees that SAICA may investigate any behaviour that the Supplier is misaligned to the Code, and that if in SAICA's reasonable opinion, such behaviour is misaligned to the Code, then SAICA may terminate its Contract immediately by notice to the Supplier.