

# Supplier **code of conduct.**

Setting standards that achieve a vibrant future.

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# A message from Helen Brand, chief executive

**ACCA has a large network of suppliers delivering products and services that bring long-term value to ACCA, and to our members and future members. We value these relationships. We want to work with suppliers who understand our purpose and share our values.**

We're a force for public good. We want to lead the global accountancy profession by creating opportunity to achieve this, and we must frame our activities through our values of integrity, inclusion, and innovation.

To succeed, we need ACCA and our suppliers to adhere to the highest standards of ethical and professional behaviour.

The overall objective of this supplier code of conduct is to share and articulate the standards we live by in ACCA, set out how we expect our suppliers to behave and work with us, and to demonstrate how, through a collective approach, we can jointly achieve outcomes to be proud of. It is therefore intended as reciprocal commitment that sets out the standards and behaviours we expect of each other.

We acknowledge that the relevance to our suppliers will vary depending on the nature, geography and scale of the supply. As a minimum we expect our suppliers to comply with applicable laws and regulations. This includes protection of all human rights, the environment and acting ethically in conduct of business.

This code should be read by current and prospective suppliers to ACCA, and by their subcontractors involved in supporting primary contracts.

We look forward to working with you to create a vibrant future.

**Helen Brand**  
Chief Executive, ACCA







# Our supplier code of conduct principles and commitments

The United Nations Sustainable Development Goals (UNSDGs) set out a shared vision to end poverty, fight inequality and injustice and tackle climate change by 2045. ACCA is responding to the UN’s call for a decade of action to deliver the global goals by setting out several specific commitments, [click here](#) to find out more.

We want to work with suppliers who aspire to these same standards in their operations enabling us to work together to manage the environmental, social and economic impacts of ACCA’s supply chain and create a more sustainable future for all.

**ACCA will:**

We are committed to achieving our commitments to the UNSDGs through:

- Setting measures and developing action plans
- Continuous improvement of our practices
- Cultural change across our people and community
- Identifying high risk areas in our supply chain and engaging with suppliers for change consistent with our commitment.s

Consequently, we have revised our supplier selection and due diligence criteria to give preference to any product, service or supplier supportive of our commitments to the UNSDGs through:

- Promoting quality education (UNSDG 4)
- Championing gender equality and the reduction of inequalities (UNSDGs 5 and 10).
- Supporting decent work and economic growth (UNSDG 8)
- Working with your communities to support ethical, sustainable, and successful participation in the global economy (UNSDG 9)

- Reducing your carbon, and wider environmental, footprint through responsible consumption and production (UNSDGs 12 and 13)
- Maintaining the highest standards of professionalism, integrity, and ethics (UNSDG 16).
- Working with ACCA to address sustainability challenges across our supply chain (UNSDG 17)
- Combating fraud and money laundering (UNSDGs 16 and 8).

**What we expect of our suppliers:**

We will encourage working with suppliers who:

- Have policies and processes in place to address sustainability challenges relevant to their operations
- Demonstrate the positive environmental, social, and economic impact of services provided to ACCA
- Show willingness to work with ACCA to support the principals of this supplier code of conduct.

This code of conduct is communicated throughout ACCA and available for public review. It will be reviewed to maintain relevance, monitor compliance, and drive continuous improvement.

**Together we will achieve:**

Proactively support the 2030 Agenda for Sustainable Development, adopted by all United Nations Member States, working towards a shared blueprint for peace and prosperity for people and the planet.

1 ACCAs procurement approach to best practice

As part of our commitment to ethical business conduct and sustainable growth, we are dedicated to building a responsible, transparent, and resilient supply chain.

Our approach to procurement goes beyond price and quality – it ensures that environmental, social, and governance (ESG) principles are embedded throughout our supplier relationships.

We recognise that our suppliers play a vital role in helping us deliver positive impact. By working collaboratively, we aim to uphold high standards of integrity, protect human rights, and reduce environmental harm while fostering innovation, inclusion, and responsible use of technology.

To strengthen this commitment, we have partnered with EcoVadis, a globally recognised leader in sustainability ratings, to help assess and monitor the ESG performance of our supply chain partners.

Through this partnership, we assess our supply chain partners against international CSR and sustainability standards.

Participation in the EcoVadis assessment forms an important part of our sourcing and supplier evaluation process.

ACCA will:

We will apply a lifecycle approach to supplier due diligence and monitoring to ensure sustainability is embedded at every stage:

- **Before engagement:** Suppliers must complete pre-qualification or due diligence checks, including ESG and SDG-related disclosures and risk assessments. EcoVadis assessments support us in evaluating sustainability performance across key themes such as environment, labour and human rights, ethics, and sustainable procurement.
- **During sourcing:** We evaluate suppliers not only on cost and quality but also on sustainability practices, ethical standards, and any AI-related risks. These factors are integrated into our supplier selection evaluation criteria.
- **At contracting:** We include binding clauses requiring compliance with our *Supplier code of conduct* and may define specific sustainability or ethical performance indicators. Suppliers are encouraged to demonstrate continuous improvement in their EcoVadis score or equivalent sustainability benchmarks.
- **Ongoing monitoring:** We conduct regular reviews through supplier performance evaluations, sustainability self-assessments, EcoVadis score updates, and audits. Concerns may be raised confidentially at any stage through our whistleblowing process.

In cases of non-compliance, we will take a structured and fair approach:

- **Identification and notification:** Suppliers will be informed promptly of any issues with supporting evidence.
- **Root cause analysis and corrective action plan:** We expect suppliers to collaborate transparently and develop a corrective plan with clear timelines.
- **Support and monitoring:** We will work with suppliers to support improvements and monitor progress.

**Escalation:** Continued non-compliance may result in suspension, financial remedies, or contract termination.

What we expect of our suppliers:

- Suppliers are expected to participate in sustainability assessments, including EcoVadis, and to demonstrate ongoing improvement in key areas such as emissions reduction, fair labour practices, responsible sourcing, and ethical governance.
- Suppliers and stakeholders are encouraged to report concerns confidentially via our whistleblowing process [SpeakUp@accaglobal.com](mailto:SpeakUp@accaglobal.com)

Together we will achieve:

- By working in partnership through transparency, accountability, and shared values, we will build a responsible supply chain that promotes ethical business, advances human rights, and protects our planet for future generations.

2 Environmental

ACCA is committxed to carrying out our activities that play our part in securing a sustainable future for people, planet and prosperity. We are committed to protecting our planet by reducing our carbon emissions and minimising our environmental impact, aiming to achieve net zero by 2045. To find out more please refer to our path to net zero

ACCA will:

- Reduce our carbon footprint by operating in a way that contributes to a more sustainable future, and by monitoring and responding to the risks and opportunities associated with climate change
- Procure goods and services in a way that achieves value for money while minimising environmental impact
- Place greater emphasis on sustainability and environmental performance in our assessment and selection of suppliers.

What we expect of our suppliers:

- Carry out your business activities with respect for the environment and in compliance with all relevant regulations
- Work with us to identify and provide sustainable, lower carbon alternatives where practicable
- Set ambitious carbon reduction targets, manage environmental performance effectively and report progress in a transparent way
- Ensure a process is in place to assess the impacts of climate change on your business
- Source products and services responsibly and ethically.

Together we will achieve:

- A collaborative approach to reduce the environmental impact of our combined activities
- Collectively reduce our carbon emissions.

3 Health and safety

ACCA is committed to carrying out our activities in a way that protects the health, safety, and wellbeing of our employees, members, students and anyone else who may be impacted by what we do. This includes maintaining safe working environments and supporting employees who work remotely. We understand that protecting people’s health, safety, and wellbeing is a fundamental element of operating in a responsible and sustainable way.

ACCA will:

- Prioritise the health, safety and wellbeing of our employees, members, students, and visitors in all areas of our work
- Ensure our working environments are safe, well maintained, and meet all legal and regulatory requirements
- Promote safe and sustainable working practices that prevent injury, support wellbeing, and reduce risks to people and the wider community
- Work with suppliers and partners who share our commitment to protecting people and acting responsibly.

What we expect of our suppliers:

- Proactively manage the health, safety and wellbeing of your employees, contractors and visitors who may be affected by your activities
- Comply with all relevant health and safety laws, standards, and regulations in the countries where you operate

- Ensure your employees are appropriately trained, competent and aware of their health and safety responsibilities
- Actively identify, assess, and manage health and safety risks in your operations and supply chains
- Apply sustainable practices that support safe workplaces — for example, by using materials responsibly, reducing waste, and preventing hazards to people and the environment
- Report any serious incidents or safety concerns that could affect our business or shared activities.

Together we will achieve:

- Compliance with all relevant health, safety and environmental legislation in the countries we operate in, ensuring a safe environment for our employees, members, students and anyone else impacted by our activities
- Promote sustainable practices that contribute to safer, healthier, and more resilient working environments
- Continuously improve health and safety performance through open communication and collaboration.



4 Human rights (anti-slavery and human trafficking)

Modern Slavery is a crime and a violation of human rights. There are various forms of Modern Slavery including servitude, forced and compulsory labour, exploitation and human trafficking. These acts all deprive a person of their freedom to exploit them for personal or commercial gain.

ACCA is committed to acting ethically and with integrity in all our business dealings and relationships. We act on this commitment by implementing and enforcing effective systems and controls to ensure that modern slavery is not taking place in our organisation or in any of our supply chains.

As part of any contracting process with suppliers, we include prohibitions against the use of forced, compulsory or trafficked labour or anyone held in slavery or servitude. We expect that our suppliers will hold their own suppliers and business partners to the same high standards.

We aim to work with suppliers that share our commitments to modern slavery. To read more about ACCA's statement on modern slavery click [HERE](#).

ACCA will:

- Commit to ensuring that ACCA is transparent and, as such, will comply with the Modern Slavery Act 2015
- Have a zero-tolerance approach to modern slavery. We are committed to acting ethically and with integrity in all our business dealings and relationships

- Take responsibility for the prevention, detection and reporting of Modern Slavery in any part of our organisation or supply chain
- Deal promptly with any complaints relating to modern slavery
- Terminate Relationships with individuals or suppliers if they are deemed to have breached the modern slavery statement.

What we expect of our suppliers:

- Raise concerns about suspicions of Modern Slavery in any part of the supply chain at the earliest possible stage, this can be done through our whistleblowing process.
- Not to subcontract the whole or any parts of the supplier's service to any third parties unless this has been agreed with ACCA ensuring that the suppliers' employees and where possible subcontractors have undergone proportionate screening regarding modern slavery.

Together we will achieve:

- Ethical business practices and policies that protect workers from being abused and exploited in their own organisation and global supply chain.

5 Diversity and inclusion

At ACCA we recognise the value inherent to a diverse workforce and an inclusive work environment. In line with our values, we are committed to removing artificial barriers, creating connections, and embracing diversity. We want to create opportunity for all and ensure that everyone working for ACCA feels supported at work and can be themselves. It is important we have mutual respect for the views of all our people.

We are committed to actively encouraging inclusion and diversity, finding ways of utilising both the similarities and the differences that exist to improve our organisation and help ensure our employees feel accepted and recognised for who they are and what they bring to ACCA. We will strive to truly represent the many and varied cultures in which we operate, drawing on our employees' different perspectives and experiences to add value.

ACCA wants to support all our people to enable to deliver our purpose and strategy. Therefore, any activities or interventions aimed at enhancing a culture of inclusion and diversity at ACCA should be in the service of our people and strategy, not overshadow it leading to reputational risk. We will put the customer first in our thinking, actions and decisions.

We expect everyone who works for us to behave in a professional manner that respects the rights of others and contributes to an environment that is free from unlawful discrimination and harassment.

We are committed to eliminating unlawful discrimination, harassment and victimisation and ensuring no employee or applicant is treated less favourably than another based on race, caste or class, political or religious beliefs, ethnic or national origin, sex, age, pregnancy, marital or civil partnership status, disability, sexual orientation, trans-gender status, trade union activities or spent convictions of ex-offenders.

Working with diverse suppliers creates opportunity as well as equality. We aim to work with suppliers that share our commitments to advance diverse and inclusive workplaces.

ACCA will:

- Demonstrate consideration, respect and understanding for all people working for ACCA, collaborating with others purposefully
- Recognise the value of inclusion and diversity in the workplace
- Ensure our behaviour at work does not unfairly discriminate against other ACCA employees
- Challenge and report any unacceptable behaviour
- Promote inclusion and diversity and set the tone for behaviour at ACCA, displaying a duty of care for the wellbeing of all employees
- Contribute positively to creating an organisation where differences are valued, and opportunities are open to all
- Deal promptly with any complaints

## 6 Information security

- Use only fair and objective criteria which is relevant to the ability to do the job in selection and assessment procedures
- Make fair, non-discriminatory decisions about all work-related matters including training and development, leave arrangements, hours of work, performance assessment, talent identification and restructuring. These decisions should be evidence based, maximising objectivity and minimising bias

### What we expect of our suppliers:

- Encourage inclusion and diversity utilising both the similarities and the differences that exist to improve and help ensure employees feel accepted and recognised for who they are and what they bring to your organisation
- Respect the rights of others and contribute to an environment that is free from unlawful discrimination and harassment
- Commit to eliminate unlawful discrimination, harassment, and victimisation
- Be open to innovative and different opportunities

### Together we will achieve:

- Inclusive workplaces where diversity is valued
- An inclusive approach to our supply chain that brings transparency to the process, opens new and different options, brings innovative ideas, products and solutions to the supply chain
- Diversity in our supply chains which will help us together to make the best decisions and create better outcomes

Information Security is the practice of protecting information and information processing assets from unauthorised access, use, disclosure, disruption, modification, destruction, damage, manipulation, modification, interception and disruption. This is done through the implementation of processes that ensures the confidentiality, integrity, and availability of information assets in whatever form. Information assets include people, processes, technology and systems, data, operational premisses and anything of value to the business which must be protected from harm.

Information security is critical to the operation of our organisation and all of our supplier organisations, therefore we set the highest standards when it comes to protection of all information assets, whether it's our information, that of our employees, suppliers or customers. This requires everyone to ensure they understand the importance of information security, so it is handled, processed, transferred and disposed of securely and in accordance with our Information Security and Acceptable Use policies. ACCA information assets that is accessible or affected by suppliers must be protected throughout and even after the relationship/contracts have been terminated.

Regardless of the service provided, information security must always remain at the core and as such we have identified key considerations that must be observed by all before, during and after the relationship between the supplier and ACCA has ended. Not only will this help prevent any security incidents, it ensures that all risks to these assets are promptly addressed to protect each other's reputation.

Below, we have highlighted our commitment to security in supplier relationships, we have also highlighted our expectations of you as well as what we can both do as a collective to ensure information security is upheld by all.

### ACCA will:

- Seek assurance in sourcing, to inform supplier selection decisions, as well as during the supplier management lifecycle
- Where information security is core to the contract delivery, we will insist on more robust assurances and guarantees, as well as embed specific contractual obligations which give clear accountability for the governance of information
- Through mandatory information security training and awareness initiatives, we will ensure our employees understand how they support the management of all information assets
- Ensure that adequate controls are identified very early on and applied to support secure access to ACCA's data and systems
- Ensure there is an agreed mechanism for fair and continuous supplier monitoring and management to confirm that there is compliance to ACCA security requirements.
- Inform you of any changes to our information security policies and engage with you on any parts that may impact on the services you deliver

### What we expect of our suppliers:

- Evidence of established information security policy and procedures.
- Have embedded IT security controls, e.g. AV, patching, network security etc
- Have embedded physical security controls e.g. access control, monitoring
- Have embedded information security management processes such as asset management, information classification and handling as well as business continuity plans
- Conduct regular internal audits which assess associated risk
- Conduct regular Information and cyber security training for all staff and ensure there is continued and constant awareness and education opportunities through channels
- Completion of all security due diligence questionnaires etc
- Maintenance and evidence of any security certifications for the duration of contractual arrangement
- Ensure that ACCA is promptly notified of any security incidents where ACCA data might have been compromised be it suspected or actual
- Do not subcontract the whole or any parts of the supplier's service to any third parties unless this has been agreed with ensure that the suppliers' employees and where possible subcontractors have undergone proportionate screening and vetting processes

**Together we will achieve:**

- Consistently high standards to the availability, integrity and confidentiality of information shared or exchanged
- Ensure there are adequate procedures in place to reduce the risk of any information security incidents and breaches incidents
- To promote visibility and ensure that all through the relationship there are clearly defined and segregated roles and responsibilities

A secure and robust relationship where there is always the trust to keep security front of mind

**7 Privacy**

Our privacy promise sets out the standards that our members, students, affiliates and partners can expect us to adhere to when they entrust us with their information.

By law, we are required to notify individuals on how we handle their personal data, and we need to inform them on their rights. More than that we want our practices to be transparent, open, and ethical.

In today’s environment the threats towards individuals’ personal data are increasing, so it’s important that we are committed to protecting it. Our approach toward privacy is based on key principles which are at the core of most privacy regulations in the world, including the General Data Protection Regulation (GDPR). Based upon these widely recognised principles, our data protection notice outlines in length ACCA approach to privacy.

Our obligations won’t stop when we deal with suppliers. We want them to apply the same principles and we always ensure that appropriate controls at their end are in place. If our students, affiliates, members have made choices with regards to the handling of their personal data then their choices will be passed onto our suppliers.

Before appointing any supplier who may collect, access, use or store personal data on behalf of ACCA, appropriate due diligence will be performed.

**ACCA will:**

- Clearly define our data sets, where ACCA is controller.
- Provide clear instructions as to how these data sets should be processed
- Answer any privacy related questions you may have as quickly as possible

**What we require of our suppliers:**

- Provide sufficient information and security safeguards to protect the personal data of our students, affiliates, members and partners. This may form part of a risk assessment carried out following our due diligence process
- Enter into a written contract with ACCA imposing data protection obligations on them and their suppliers (also known as “sub-processors”) As a minimum, it will require our suppliers and partners to (a) process the relevant personal data under the contract only in accordance with ACCA’s instructions, and (b) implement appropriate security measures to protect the relevant personal data
- Set up controls to check their sub-processors are complying with required security measures. This may take the form of formal audits, or other ongoing guarantees provided by the data processor
- Promptly notify us of any security incidents or data breaches. You are also responsible for ensuring you notify the ICO (Information Commissioners Office) and relevant supervisory authorities if applicable

- Inform us of any Artificial Intelligence (AI) use in your systems that could impact ACCA data or if you are introducing the use of AI in your service offering to ACCA.

**Together we will achieve:**

- Protection for the privacy of individuals who entrust us with their personal data
- Compliance with relevant data protection and privacy laws in the countries in which we operate
- Together with our suppliers, we harness AI responsibly to drive sustainable impact and uphold our shared commitment to the UN SDGs.



## 8 Artificial intelligence

Artificial Intelligence (AI) is the ability of machines to mimic human intelligence to perform tasks like learning, reasoning, problem-solving, and decision-making and it can also be a powerful tool to enhance productivity, spark creativity, and automate routine tasks - but only when used responsibly. While the pace of change is exciting, we need to ensure that AI systems especially when implemented as part of a supplier's offering meets our requirements.

### ACCA will:

- Demonstrate a strong commitment to responsible AI when working with suppliers
- Verify that suppliers comply with all relevant laws governing AI, data protection (e.g., GDPR), cybersecurity, and intellectual property including alignment with various AI frameworks and standards.
- Ensure contracts include clauses that bind suppliers to these legal standards.
- Require suppliers to develop and deploy AI systems that avoid bias, discrimination, and harm.
- Ensure ethical principles such as fairness, transparency, and respect for human rights must be embedded in supplier agreements.
- Ensure suppliers disclose when AI is used and provide documentation on its purpose, logic, and limitations.
- Ensure suppliers implement robust data governance practices, including lawful data collection, secure processing, secure data transfer, supply chain considerations and appropriate anonymization.

- Require suppliers to include human-in-the-loop mechanisms for critical AI decisions.
- Assess the environmental and social impact of AI systems used by suppliers.
- ensure that AI is not used to exploit labour, violate human rights, or perpetuate inequality.
- Provide training, resources, and forums to help suppliers align with responsible AI practices.
- Ongoing collaboration to adapt to evolving standards and technologies.

ACCA reserves the right to conduct independent audits or suspend services if AI systems are found to be unsafe or non-compliant.

### What we expect of our suppliers:

When suppliers integrate Artificial Intelligence (AI) into their services, we expect them to uphold the highest standards of responsibility, transparency, and safety. These expectations ensure that AI enhances value without compromising ethics, trust, or compliance.

### Suppliers will

- Be transparent where new or existing services may have AI and share relevant documentation that should satisfy ACCA policy requirements, regulatory obligations and relevant frameworks and standards
- Protect confidential data and ensure AI tools respect privacy rights.
- Ensure their AI systems are designed and tested to avoid bias based on race, gender, age, religion, or other protected characteristics.

- Only use data that is necessary, lawful, and ethically sourced.
- comply with all relevant data protection laws and emerging AI regulations.
- Ensure their AI systems must be robust, secure, and monitored for harmful behaviour or unintended consequences.
- Adopt a formal risk management approach and ensure ACCA is kept informed of the outcomes of these risk assessments.
- Ensure that ACCA has control over AI features, including the ability to opt in or out.
- Ensure AI systems promote digital literacy and well-being,
- Avoid exploitative design patterns (e.g., addictive engagement loops)
- comply with all applicable laws and emerging AI regulations.
- be prepared to provide documentation, audit results, and evidence of ethical AI practices.
- Commit to ongoing learning, improvement, and collaboration with clients to ensure responsible AI practices.

### Together we will achieve:

- Our commitment to ethical innovation, user protection, and long-term trust.

## 9 Business continuity and resilience

Disruptive and volatile events can impact our operations and the operations of our supply chain and future growth expectations. We aim to ensure that through our strong supplier relationships and supplier management activities, we foresee operational impact and support one another in mitigating this impact. For ACCA we want to ensure sufficient resilience to cope when such events test that resilience:

### ACCA will:

- Undertake due diligence during sourcing to help us understand a supplier's resilience and ways of managing resilience
- Maintain open dialogue and transparency in relation to any ACCA changes, operationally or commercially which may directly or indirectly impact a supplier or partner contract
- Seek assurance from our critical and strategic suppliers on a recurring basis in relation to their operations and resilience.

### What we expect of our suppliers:

- In the case of our business-critical suppliers, continuity and exit plans will be developed and agreed as contractual deliverables
- Where Recovery Time Objectives (RTO) apply, our supplier will maintain agreed service levels and open communication where challenges may test their ability to maintain these.

### Together we will achieve:

- Assurance through working together to improve our collective ability to remain resilient through periods of disruption.

10 Anti-bribery, anti-corruption, anti-fraud

It is our policy to conduct our business in an honest and ethical manner. We take a zero-tolerance approach to Bribery, Corruption and Fraud. ACCA are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery, corruption and fraud.

As an organisation incorporated by Royal Charter in the United Kingdom (“UK”), ACCA’s actions as an organisation are subject to the legislative measures embodied in the Bribery Act 2010 and Economic Crime and Corporate Transparency Act 2023 (ECCTA), whether those actions take place within the UK or our national offices. Although various jurisdictions have differences in their treatment of bribery, corruption and fraud, we have taken the decision to hold ourselves to the highest standards globally. We will follow the standards of the UK Bribery Act 2010 and ECCTA unless local legislation prevails.

ACCA will:

- Never offer or accept bribes in order to further our position in the marketplace.
- Not tolerate any form of bribery by, or of, its employees, agents or consultants or any person or body acting on its behalf. Giving, requesting, and receiving bribes and facilitation payments are prohibited.
- Not tolerate fraud in any form. Everyone working with ACCA is expected to act honestly and report any suspected fraudulent activity immediately.

- Investigate all allegations of fraud thoroughly and take appropriate legal action where necessary. Preventing and detecting fraud is a shared responsibility, and we uphold our ethical standards and protect our resources and reputation.
- Ensure no employee suffers demotion, penalty, or other adverse consequences for refusing to pay bribes even if such refusal may result in ACCA losing business
- Invoke its disciplinary procedures where any employee is suspected of bribery. Any proven allegations of bribery may result in a finding of gross misconduct and immediate dismissal.

What we expect of our suppliers:

- Have policies and processes in place to address anti-bribery ,anti-corruption and anti- fraud relevant to their operations
- Investigate where appropriate, and report any suspected fraudulent activity immediately.
- Never offer, pay, solicit or accept bribes or permit others to do so in any form, including facilitation payments
- Allow ACCA to conduct proper due diligence when requested for services
- Report to ACCA any suspicions or attempts to bribe or solicit bribes.

Together we will achieve:

- Compliance with all applicable anti-bribery / anti – corruption/anti-fraud laws to create a safe environment for our employees and suppliers and partners.
- Long term relationships with our suppliers and partners, by working with those who share our values and who are prepared to commit themselves to meeting the requirements of this *Code of conduct*.

# Whistleblowing and confidential reporting

Suppliers and stakeholders are encouraged to report concerns or breaches through our confidential whistleblowing process at any stage [SpeakUp@accaglobal.com](mailto:SpeakUp@accaglobal.com)

All concerns will be investigated through the most appropriate channel and will be treated as strictly confidential.

## Key contact

For further information on any aspects of this *Supplier code of conduct*, please contact ACCA's Procurement team:  
[procurement@accaglobal.com](mailto:procurement@accaglobal.com)





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THINK AHEAD