

CPA Australia Human Rights Policy 2022



1

Introduction

Human rights are the basic rights and freedoms enjoyed by all human beings without distinction.

Our commitment to respect human rights is relevant to all areas of our work and underpins our three organisational values: create opportunity; pursue excellence; and achieve together.

We implement our commitment to respect human rights across our business, including through initiatives such as our Reconciliation Action Plan, LGBTIQ+ employee network, commitment to achieve net zero greenhouse gas emissions, and modern slavery reporting.

We are guided by the following global initiatives and frameworks:

- the ten principles of the UN Global Compact, which provide the foundation for our approach to responsible business conduct;
- the UN Sustainable Development Goals (SDGs), which we report on in respect of how our actions contribute to these goals; and
- the OECD Guidelines for Multinational Enterprises, which are government-backed recommendations on responsible business conduct.

2

Scope

This Policy applies to anyone who is employed by CPA Australia Ltd and its related entities (collectively 'CPA Australia') or works for or on behalf of CPA Australia, including employees (whether permanent, fixed-term or temporary), contractors, consultants, secondees and directors and officers wherever located (CPA Australia's People).

We also encourage our suppliers and members to act in accordance with the principles in this Policy.

3

Our approach

We commit to respecting all internationally recognised human rights¹ and implementing the UN Guiding Principles on Business and Human Rights (UNGPs), including by exercising human rights due diligence.

We are committed to:

- ensuring compliance with global standards of human rights and applicable local laws;
- avoiding causing or contributing to human rights harm and seeking to prevent and mitigate human rights harm to which we may be directly linked. This includes implementing policies and processes to support us to identify and prevent or mitigate actual and potential human rights risks;
- working to enable the safe reporting of human rights concerns by relevant stakeholders without retaliation, including our people, contractors, members, suppliers and their workers;
- recognising our responsibility to provide for or cooperate in remediating human rights harm we identify we have caused or contributed to through legitimate processes, in line with the expectations set out in the UNGPs;² and
- communicating this Policy and our expectations to CPA Australia's People and other relevant stakeholders and sharing information with external stakeholders about our human rights performance, including through our annual modern slavery statements and engagement with the UN Global Compact.

¹As set out in the International Bill of Human Rights (comprising the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights) and the ILO Declaration on Fundamental Principles and Rights at Work.

²In line with the expectations set out in the UNGPs, we recognise that we may also choose to play a role in remediation where we identify we are directly linked to human rights harm.



Our people

We seek to provide safe, inclusive, respectful, and fair working environments for CPA Australia's People that also support their wellbeing.



Members

We work to use our role as a member-based organisation to promote respect for human rights by the accounting profession and other business professionals. We also seek to integrate a human rights perspective in our advocacy on behalf of members and in the public interest.



Suppliers

We expect our suppliers to respect human rights. We seek to clearly communicate our expectations, including through our Supplier Code of Conduct.

4

How we implement this policy

The CPA Australia Board of Directors has approved this Policy and has oversight of our approach to respect human rights. Our Modern Slavery and Human Rights Working Group is responsible for implementing and tracking the effectiveness of this Policy, including through periodic reviews. Breaches of this Policy by CPA Australia's People may lead to disciplinary action.

In cases where international human rights standards and the requirements of national or local laws set different minimum standards, we will follow the higher standard. Should international human rights standards conflict with national or local laws, we will seek to follow the relevant international human rights standards to the greatest extent possible.

We also look for opportunities to build the capacity of CPA Australia's People, members and suppliers on human rights. One means of achieving this has been through annual modern slavery and human rights training for CPA Australia's People, which is designed to increase the standard of awareness throughout our business. We also have a comprehensive modern slavery risk management framework, which is designed to guide CPA Australia's knowledge of and response to the risks of modern slavery that exist within its business and operations.

5

Reporting human rights concerns

We encourage stakeholders to report to us any concerns about human rights relating to the activities of CPA Australia, members, or our suppliers.

Our Whistleblower Policy, (which includes an independent, external whistleblowing service) can be used by certain individuals to safely and anonymously report concerns about human rights relating to CPA Australia and CPA Australia's People. In circumstances where an individual makes a disclosure via our Whistleblower Policy, we ensure that person is protected from any disciplinary action, victimisation, retaliation or claims by CPA Australia as a result of having made that report.

For further information as to the objectives and purpose, nature of protected disclosures, and reportable conduct subject of our Whistleblower Policy, we recommend that you visit the CPA Australia website.

6

Supporting policies and procedures

There are multiple business plans and policies already in operation at CPA Australia which we consider operate in tandem with or complement this Policy. These plans and policies include:

} Modern Slavery Statement

} Whistleblower Policy

} Reconciliation Action Plan

} Inclusion and Diversity Policy

} Privacy Policy

} Fraud and Corruption Policy

} Net Zero Emissions Pathway

} ESG Strategy

