

## APPENDIX 4

### Dentsu Group Supplier Code of Conduct

As a global marketing communications company servicing clients in more than 100 markets, Dentsu Group Inc., and its subsidiaries (“**dentsu**”), are committed to conducting business to the highest standards of integrity, ethics, and responsible business practices. Dentsu expects its Suppliers to share these values.

Dentsu’s Supplier Code of Conduct (“**Supplier Code**”) outlines the expectations of its Suppliers. A “Supplier” is any individual (Japan only), business, company or other entity that provides any kind of goods or service to dentsu, and includes the Supplier’s employees, directors, sub-contractors, and other representatives.

It is the responsibility of the Supplier to ensure that its employees, directors, sub-contractors, and other representatives understand and comply with the Supplier Code. Suppliers must maintain appropriate systems to ensure continuous compliance with this Supplier Code and to demonstrate their compliance.

Failure to meet the expectations in the Supplier Code may affect current and/or future business with dentsu.

Dentsu reserves the right to amend or replace the Supplier Code at any time. The latest version of the Supplier Code is available at our website ([Japanese](#), [English](#)). It is the responsibility of the Supplier to check for updates. This Supplier Code replaces all previous versions of the dentsu Supplier Code of Conduct.

#### 1. Legal and regulatory compliance

Suppliers must always behave lawfully and ethically. Suppliers must respect and comply with all applicable local and international laws, regulations, and relevant industry codes in the countries in which they operate when working with dentsu, including tax evasion, insider trading, fraud, trade and import restrictions such as sanctions and embargoes, and money laundering.

Suppliers must conduct business fairly, transparently and with integrity. Applicable competition and anti-trust laws must be complied with. Suppliers must maintain fair and accurate books and records, follow applicable invoicing and taxation requirements, and comply with lawful and appropriate accounting practices and non-financial record keeping. Suppliers must inform dentsu of changes to Supplier tax status which may impact dentsu.

#### 2. Confidentiality and security

Suppliers must keep information relating to dentsu and its clients (“**dentsu Data**”) strictly confidential and secure. Suppliers must never disclose dentsu Data to any third party without dentsu’s prior written permission or, when disclosure is required by law, regulation, or a court order, without prior written notice (to the extent legally permitted).

Suppliers must have security policies and procedures in place to keep dentsu Data confidential and secure, and all Supplier staff, sub-contractors and other representatives must be educated on such policies and made aware of the importance of confidentiality. The Supplier may only access dentsu Data for which such access has been granted and for the purpose which it has been granted.

Suppliers must notify dentsu of any actual or suspected security incident relating to dentsu Data to dentsu staff in charge of the business in dentsu Japan and to the mail [reportsecurityincident@dentsu.com](mailto:reportsecurityincident@dentsu.com) in three regions excluding Japan (“**International Markets**”).

### **3. Respecting human rights and treating people with respect**

Suppliers shall comply with all applicable human rights laws, statutes, regulations, codes and standards, including without limitation the United Nations Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Social, Economic and Cultural Rights, the UN Guiding Principles on Business and Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work.

Dentsu requires its Suppliers to investigate whether there are any actual, or risks of, adverse impacts on human rights or decent working conditions in their own operations, their supply chain and other business relationships, inform us of any non-compliances and remedy these risks or impacts accordingly.

In addition, dentsu expects suppliers to adhere to the following principles:

#### **(a) Forced labour**

Suppliers must ensure that all employment is voluntary, and workers are not subject to forced labour or any form of involuntary servitude. Employees must have the freedom to terminate their employment in accordance with applicable laws and regulations.

Suppliers must not require employees to lodge deposits of money and shall bear all costs related to the recruitment process. Suppliers must not require employees to surrender any formal identification as a condition of employment.

Suppliers must provide all employees with a written employment agreement in a language that they can understand, containing clear terms and conditions of employment.

#### **(b) Child labour**

Suppliers shall not employ individuals below the legal minimum age for employment, as defined by local laws and international standards. Adequate measures must be in place to verify the age of workers and prevent the use of child labour in any stage of production.

Any Supplier workplace apprenticeship programs must be for the educational benefit of younger people.

#### **(c) Working Hours and Overtime**

Working hours must not exceed the maximum set by local law, or the International Labor Organisation's standards on working hours – whichever is lower. Annual paid holiday and rest periods must also be provided in accordance with local law, or the International Labour Organisation's Conventions on Holidays with Pay and Weekly Rest as a minimum.

(d) Fair Wages and Benefits

Suppliers must ensure that all employees receive fair and competitive wages that meet or exceed legal minimum requirements. In addition to basic wages, employees should receive any legally mandated benefits, including overtime pay. Employees must receive information about their employment conditions in writing.

(e) Non-Discrimination and Equal Opportunity

Suppliers must provide equal opportunities for employment and advancement to all individuals, irrespective of race, gender, age, religion, disability, sexual orientation, marital status, union membership, political affiliation, national origin, or any other protected characteristic. Discrimination in hiring, promotion, or any other employment practice is strictly prohibited.

(f) Freedom of Association and Collective Bargaining

Suppliers shall respect the rights of employees to freely associate, join or not join trade unions of their choice, and engage in collective bargaining. No employee shall face discrimination or retaliation for exercising their rights to organize or participate in lawful collective bargaining activities.

(g) No Harassment or Discrimination:

Suppliers must foster a work environment free from harassment, bullying, and discrimination, including physical, verbal, sexual, emotional abuse, inhumane or degrading treatment, corporal punishment, threats, or intimidation. All employees should be treated with respect and dignity, and measures should be in place to prevent and address any form of harassment or discrimination at any stage of employment.

(h) Migrant Workers

Suppliers must ensure migrant workers are treated with dignity and in accordance with the same standards that apply to other employees and workers.

## 4. Health and safety

Suppliers must comply with all relevant local health and safety laws and regulations and offer a work environment that is safe, conducive to good health, and helps prevent accidents, injuries and work-related illnesses.

When on premises owned, leased, or managed by dentsu, the Supplier, its staff, sub-contractors, and other representatives must adhere to all rules and regulations governing the operation of the premises and interactions with individuals who have access to the premises. These individuals may include dentsu employees, clients, other suppliers, or guests.

## 5. Anti-bribery, corruption, and facilitation payments

Dentsu prohibits any form of bribery and corruption in all business dealings, in every country around the world, with both government and private sector parties. Dentsu has a zero-tolerance approach to bribery in any form, whether directly or through an agent, intermediary or any Supplier.

Suppliers must comply with all applicable anti-bribery and corruption laws and regulations in all countries in which they operate. Suppliers must not offer, give, receive, or request a bribe, whether directly or indirectly, and must take reasonable steps to prevent others (who are acting on their behalf) from doing so.

Suppliers must not offer or give an incentive of any kind (including facilitation payments) to any public official which would cause them to improperly fulfil their function or would be viewed as corrupt activity. Suppliers must also implement and operate adequate procedures for employees and workers to comply with applicable anti-corruption laws and regulations.

## 6. Gifts & Hospitality

Suppliers must not offer or provide or accept any gifts and hospitality that are unlawful, unethical, excessive or lavish, or otherwise inappropriate or would cause or could be seen to cause a person to improperly provide a business advantage or perform their function or activities improperly or unlawfully. Suppliers must never offer or provide or accept any gifts in the form of cash or cash equivalents, precious metals or gems or any other form readily convertible to cash. Suppliers must not provide any gifts or entertainment to dentsu staff during a tendering process. Suppliers may provide gifts, entertainment, and hospitality to dentsu staff provided they serve a bona fide business purpose and are of appropriate value, timing, and frequency.

## 7. Data Protection

Suppliers must ensure that they comply with all applicable data protection laws, regulations, and industry codes relating to the data protection and privacy of dentsu Data. Suppliers must also abide by the principles in the dentsu Global Data Protection Principles, available at Dentsu Group Global Data Protection Principles ([Japanese](#), [English](#)) .

## 8. Environment

Dentsu has committed to reaching net zero emissions by 2040 and is dedicated to implementing and maintaining environmentally friendly business practices. Dentsu's commitments are available for reference at Dentsu Group Environmental Policy ([Japanese](#), [English](#)).

Dentsu expects its Suppliers to support dentsu's commitment by:

- disclosing/working towards disclosing scope 1, 2 and 3 greenhouse gas emissions and broader Environmental, Social and Governance (ESG) performance on dentsu request;
- evaluating the environmental impact of its products and/or services and providing reports at dentsu's request;

- regularly assessing its environmental risks and opportunities in relation to its operations and managing those risks accordingly;
- continuously improving its environmental performance and taking action to reduce its carbon footprint;
- ensuring compliance, as a minimum, with all legislation related to the environment including climate-related disclosures and transition plans, where applicable to their sector; and
- working with dentsu to help reduce its wider impacts on nature (including carbon emissions, water and energy consumption, land degradation, biodiversity loss, pollution, and operational waste).

## 9. Conflicts of interest

Suppliers must ensure they avoid the appearance of, or actual conflicts of interest in its work with dentsu. Suppliers must disclose to dentsu any actual or potential conflict of interest as soon as they are identified. Disclosures must be made to Speak up @ dentsu ([dentsu Japan](#), [International Markets](#)), in addition, [compliance@dentsu.com](mailto:compliance@dentsu.com) is available at International Markets.

A conflict of interest arises when an individual has a private and/or personal interest which could appear to influence their decisions in conflict with their duties to dentsu and/or to the Supplier. Examples include a relationship by blood, marriage, or other personal partnership, a business partnership or investment.

## 10. Reporting concerns

Suppliers must raise any actual or potential concerns or suspicions of wrongdoing related to their engagement or relationship with dentsu, including any breaches of the Supplier Code, using the Speak Up @ dentsu portal and hotline that allows anonymous reporting available at Speak Up @ dentsu ([dentsu Japan](#), [International Markets](#)).

The portal and hotline are free to use, confidential and available 24 hours a day, 7 days a week. The individual contacting Speak Up @ dentsu should state that the concern relates to dentsu. Speak Up @ dentsu can be contacted by calling the toll-free number for the related country. A list is available at Speak Up @ dentsu ([dentsu Japan](#), [International Markets](#)). In addition, concerned parties can also contact Speak Up @ dentsu via email at [speakup@dentsu.com](mailto:speakup@dentsu.com) in International Markets. Details of this portal and hotline should be made available within the supplier's organisation and to any employees, contractors and sub-contractors working on the supplier's behalf for dentsu.

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