

## **TBLA Ltd: Sustainable Purchasing Policy and Supplier Code of Conduct**

It is the policy of Triple Bottom Line Accounting to identify and manage the environmental, social and economic impacts within our supply chain.

### **We are committed to:**

- The Fair Payment Code for which TBLA has been awarded the Gold Award for the high standard of our payment practices.
- As a general rule we pay all invoices within 10 working days.
- Setting objectives and action plans in support of this policy, and pursuing continuous improvement of our practices (this will be ongoing via supplier database updated and reviewed regularly)
- Prioritising suppliers who have embedded sustainable, ethical and human rights practices within their organisation and who drive such practices within their own supply chain. We expect all suppliers to respect internationally recognised human rights (including prohibition of forced labour, child labour, and modern slavery), provide safe working conditions, operate with environmental responsibility, and comply with all applicable laws.
- Prioritising local suppliers to reduce carbon footprint of delivery
- Where historically we are using suppliers that do not meet our current objectives we will lobby them to improve or plan to transfer to alternative supplier

Through supplier selection and direct engagement, we will favour suppliers that actively:

- **Reduce their environmental footprint through:**
  - Conservation of resources, including the use of energy, water and materials
  - Waste minimisation, both within their operations and through reduction of packaging
  - Reducing the impact of deliveries and maximising local sourcing
  - Score well in the environment, sustainability and animal sections of Ethical Consumer
- **Deliver benefits to society through:**
  - Providing the Real Living Wage (at a minimum) to employees and contractors in the UK
  - Score well (and are not being boycotted) in the People and Politics sections of Ethical Consumer

## Supplier Code of Conduct

### *TBLA expects all suppliers to:*

- Respect internationally recognised human rights, including prohibition of forced labour, child labour, and modern slavery
- Provide safe working conditions and fair wages (Real Living Wage minimum in the UK)
- Operate with environmental responsibility, minimising waste and emissions
- Conduct business with integrity, complying with all applicable laws and regulations

### *For suppliers where we have limited alternatives (such as multinational technology providers), we prioritise those with:*

- Public sustainability commitments (CDP disclosure, B Corp certification, published ESG reports)
- Strong security and data protection standards (SOC 2 Type 2, ISO certifications)
- Active engagement in addressing their environmental and social impacts

We reserve the right to discontinue relationships with suppliers who fail to meet these standards or refuse to work towards improvement.

### **We will check suppliers using recognised tools such as:**

- Subscription to [Ethical Consumer Magazine](#) and/or
- Checking if the supplier is listed in [CDP \(Carbon Disclosure Project\)](#)
- B Corps accreditation (if up to date) can be strong indication of an ethical sustainable company

### **Where there is little choice\* on ethical alternatives, we will directly engage with suppliers to seek action plans for improvements.**

\*E.g. where buying an inferior but more ethical alternative would compromise our professional standards to an unacceptable degree

For technology and software suppliers where alternatives are limited:

### **We acknowledge that as a digital accountancy practice, we depend on multinational technology providers where choice is constrained by:**

- Professional standards and client requirements
- Data security and compliance needs (SOC 2, ISO certifications)
- Integration with existing systems

**In these cases, we:**

- Prioritise suppliers with the strongest available sustainability credentials (CDP disclosure, published climate targets, ESG reporting)
- Document our assessment using our Sustainable Supplier Database
- Monitor supplier performance through annual reviews
- Advocate for improvements through industry bodies and collective action initiatives
- Transition to better alternatives when they become viable

Examples: We transitioned from Dropbox to Microsoft SharePoint (2023) due to better European servers and sustainability credentials; we continue to monitor and pressure Apple and Google to improve their tax practices and environmental reporting.

- Effective tools for big impact engagement can be found in Ethical Consumer campaigns and boycotts section  
<https://www.ethicalconsumer.org/ethicalcampaigns/boycotts>

This policy will be communicated throughout the firm and is available for public review. It will be reviewed on a regular basis to evaluate continued relevance, monitor compliance and drive continual improvement.

### **Suppliers checked and actions taken**

Before any new purchase of services or products procurer must consult our sustainable supplier database found in the staff handbook folder - or ask sustainability director to carry out checks.

### **Key for registers checked:**

**CDP** Carbon Disclosure Project <https://www.cdp.net/en/companies/companies-scores>

**EC** Ethical Consumer <https://www.ethicalconsumer.org/>

**LWF** Living Wage Foundation <https://www.livingwage.org.uk/recognised-service-providers>

**BC** B Corps accreditation

**SS** in the absence of company being on register they must have a supplier statement such as sustainability or impact report -- cite source or weblink

**DitchCarbon:** <https://ditchcarbon.com/> for supply chain emissions

Communicated to team and agreed: 23/2/2020, 23/2/2021, 26/1/2022, 27/3/2023, 27/6/2024, 16/10/2025, 31 March 2026 (inserted into Employee Handbook)

Signed: 

Next review due: before YE 2027