



## Deloitte Supplier Code of Conduct

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## I. Scope of validity

This Code of Conduct (“DSCC”) applies to all business partners who conclude contracts with Deloitte<sup>1</sup> (“Deloitte”/ “we”/ “us”) for the supply of goods or services (“Supplier”, “you”, “you”).

This version of the DSCC is a translation of the German version of the DSCC, available [here](#). In the event of discrepancies between this translated DSCC and the German version, the German version shall prevail.

## II. Introduction

*Making an impact that matters.* At Deloitte, we aim to do what really matters every day – for our customers and clients, our employees, society and our environment. Companies can only grow economically in a sustainable manner if the communities in which they operate also develop positively. To do this, we focus on people.

We are committed to the general declaration of human rights and continuously take measures to ensure that these are guaranteed for all employees. Our commitment to respecting human rights is deeply rooted in Deloitte's Shared Values.

As one of the leading auditing and consulting companies, we are aware of our responsibility and, with our global economic activities, also contribute to strengthening human rights and environmental protection. Through our core activities, which include auditing and consulting services, we also support other companies in enforcing human and environmental rights within the meaning of the Act on Corporate Due Diligence in Supply Chains (*Lieferkettensorgfaltspflichtengesetz* – “LkSG”). In this way, we can also make an active contribution to the economy and society outside of our own business area.

We expect our suppliers to support our efforts to not only do what is good for business, but also what is good for the people at Deloitte and in Deloitte's direct and indirect supply chain and for the respective community in which people live and work.

We expect our suppliers to fully comply with the principles set out in this DSCC and to align their actions with the internationally recognized guiding principles for business and human rights of the United Nations (UNGP) and to comply with the requirements of the LkSG.

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<sup>1</sup> Under the leadership of Deloitte Deutschland GmbH Wirtschaftsprüfungsgesellschaft, each with its subsidiaries and Deloitte Legal Rechtsanwaltsgesellschaft mbH form the German Deloitte Group. Deloitte GmbH Wirtschaftsprüfungsgesellschaft and Deloitte Consulting GmbH deserve special mention here.

### III. Principles

As our supplier, you are expected to be familiar with and understand the applicable laws in the jurisdictions in which you operate or conduct business and to have processes in place to comply with those laws. To the extent that the legal provisions and this DSCC address the same topics, you should apply the provision that most closely matches the purpose of this DSCC to the extent permitted by law.

In addition, you meet these standards in connection with the operation of your business. We expect you to establish and enforce policies that meet the expectations of and are consistent with this DSCC. You assure that you will contractually pass on and address these principles in your supply and value chain.

We take violations of this DSCC seriously. If you become aware of a violation, you must report it in accordance with Section V. *Reporting Potential Violations*. Any violation of this DSCC may result in any of the following or similar actions by us:

- requesting you to audit your own organization or supply chain and to prepare a report on the results,
- an audit at your place of business within the framework of the legal requirements of the LkSG,
- recommendation or request for corrective action,
- classifying you as a non-preferred supplier or
- obligating you to pay damages
- suspension of the contract or withdrawal from the contract.

In individual cases, the contract with you can be terminated.

### Human rights

As our supplier, you ensure that in operating your business you respect the human rights proclaimed in the United Nations Universal Declaration of Human Rights and protect them towards your employees and the people in your supply chain.

#### Humane Treatment

You treat your employees with dignity and respect and do not subject them to demeaning conditions.

#### Prohibition of Harassment in the Work Environment

You build a culture and a workplace that does not tolerate harassment of any kind, including sexual harassment, threats of harassment or retaliation of any kind for a report made by an employee in good faith.

### Labor

#### Prohibition of Forced Labor & Slavery

You do not tolerate any form of forced labor and involuntary labor. You avoid the use of people as workers/service providers who are threatened to carry out the work or who are forced to do forced labor. Likewise, you will not engage in or tolerate forced labor for political re-education, debt bondage, servitude or human trafficking, or sexual exploitation or humiliation of anyone involved in the supply and value chain. Work must be conducted and maintained based on freely agreed terms. You will not withhold workers' identity and residency/work permit documents and will not destroy, confiscate, or deny employees access to such documents. You do not require migrant workers to bear any costs or fees associated with their recruitment, travel, or migration processing.

#### Ban on Child Labor

You do not employ any workers under the age of 15 or the minimum legal working age, whichever is greater. The employment of workers under the age of 18 should not interfere with their compulsory education and should not, by the nature of the work

or the circumstances in which it is carried out, be likely to harm their health, safety, or morals. You will not engage in forms of slavery or slave-like practices, such as child sale and trafficking, debt bondage and servitude, and forced or compulsory labor, including the forced or compulsory recruitment of children for use in armed conflict. Children are not used, mediated, or offered by you for prostitution, for the production of pornography or for pornographic performances or for illegal activities, in particular for the acquisition of and trafficking in drugs (particularly serious form of child labor within the meaning of the LkSG).

### **Prohibition of Discrimination**

You are obliged to foster a culture that aims for equal opportunities for all. You will not tolerate any form of discrimination on the basis of gender, ethnic origin, religion or belief, color, age, disability, gender identity, intersexuality, sexuality or any other categories protected by local law. This also includes the unequal remuneration of employees for the same job due to ethnic and social origin, health status, disability, sexual orientation, age, gender, political opinion, religion or ideology. You ensure that employees are not denied special benefits because they belong to a certain group of people (e.g., the non-granting of special leave for marriage in same-sex marriages). You are expected to evaluate job candidates and employees solely on the basis of their ability to perform the job.

### **Wages, Working Hours, and Other Conditions**

You meet the applicable standards regarding working conditions across your entire workforce. This applies in particular with regard to laws, regulations and standards in relation to compliance with the statutory break and rest periods; the health and safety of employees in the workplace; the payment of employer-side social security contributions; the payment of the statutory minimum wage or a wage that is in line with local industry standards, taking into account local price levels (incl. social benefits) sufficient for the subsistence of the employees and their dependents, depending on which amount is higher.

### **Right to form a Coalition, Freedom of Association and Non-Retaliation**

You nurture an environment where business standards are clearly understood and where there are clear channels for employees to have an open dialogue with management to raise any issues without threat of retaliation, intimidation, or harassment. You respect the legal rights of employees to freedom of association and do not prevent employees from exercising their rights to legally organize, join employee representative bodies, associations (e.g., trade union, workers council) and, to the extent permitted by applicable laws and regulations, do not prevent them from the Right to strike and collective bargaining. You ensure that the exercise of association rights does not have any negative impact on the working atmosphere, professional career, or wages of the employees.

### **Occupational Health and Safety**

In addition to meeting the minimum legal requirements for working conditions, you are expected to provide a safe and healthy work environment (e.g., clean facilities, properly maintained and tested equipment, sufficiently lighted and ventilated facilities) and take necessary precautions to prevent accidents, injuries, and work-related illnesses. Safety-related and occupational medical care must be ensured. In order to comply with occupational health and safety in accordance with the applicable obligations under the law of the place of employment, you ensure, in particular by training and instructing employees, that there is no risk of accidents at work or work-related health hazards for them. For this purpose, risk assessments and proof of instruction must be submitted on request. If necessary, a work permit must be obtained before starting an activity (e.g., "hot work permit"). The personal protective equipment must be provided and instructed according to the work task and specific requirements (suitable and tested). If you employ vulnerable groups of people (e.g., pregnant women, people with disabilities), you must set up their workplace in such a way that they are adequately protected against health hazards.

The document for the instruction of external service providers must be presented to every employee. It must be ensured that this has been signed and understood by every employee. In principle, it must be possible to prove that employees have the necessary qualifications. If an accident at work occurs due to a lack of measures (such as mentioned above), the client must be informed.

### **Use of Private and Public Security Forces**

If you use your own or external security service to protect your business, you ensure that it respects human rights and does not act illegally. These include the ban on torture and cruel, inhuman, or degrading treatment, as well as injury to life and limb and restrictions on freedom of association and coalition. In addition, you ensure that the assigned security forces do not emanate violence or threats. Before and during the commissioning, you must carry out an appropriate control of the security service you use (e.g., inspection of documents, obtaining recognized quality certificates, certificates, etc.). In addition, you will ensure an appropriate level of training through recognized certificates or your own security service training courses and comply with labor law requirements, particularly in the area of working time regulations.

## **Environment**

### **Resource Efficiency and Waste Minimization**

You have your own environmental and climate goals to reduce your resource consumption and are committed to improving resource efficiency and reducing resource consumption (e.g., raw materials, energy, water and fuel). In addition, you either have a management system for controlling environmental and climate performance or a written environmental policy. You are expected to make reasonable efforts to eliminate or reduce the amount of waste (both solid and wastewater) generated and increase treatment, reuse and recycling. You are encouraged to develop and implement environmentally friendly innovations and practices that reduce negative impacts on the environment.

### **Pollution and Emissions Reduction**

You take reasonable steps to minimize emissions of greenhouse gases and of toxic and hazardous pollutants.

You also aim to track greenhouse gas emissions and set science-based greenhouse gas reduction goals in line with the Paris Agreement that are validated by the Science Based Target Initiative. If this has already been implemented, we ask you to disclose your CO<sub>2</sub>e balance via the Carbon Disclosure Project (CDP).

### **Securing Basic Human Needs**

You refrain from any impairment of natural life-support systems. These include the contamination of drinking and ground water; preventing access to drinking water, groundwater and sanitation; bringing about harmful soil changes; air pollution and harmful noise emissions as well as excessive water consumption.

### **Ban on Hazardous Substances and Waste**

In the production, use, transport and disposal of hazardous substances and waste, you comply with the requirements of national and international environmental regulations. In particular, to prevent the realization of an environmental risk, you observe the regulations on the prohibited use of mercury in manufacturing processes (in the sense of the Minamata Convention on the Control of Mercury Emissions). The same applies to the regulations prohibiting or restricting the production and use of so-called persistent organic pollutants (Aldrin, Chlordane, DDT, Endrin, Heptachlor, Hexachlorobenzene, Mirex, Toxaphene) and industrial chemicals as well as two groups of unintentional by-products (polychlorinated dibenzodioxins and dibenzofurans) (in the sense of Stockholm Convention on Persistent Organic Pollutants). You observe the requirement to minimize transboundary movements of hazardous wastes and environmentally friendly disposal close to the point of origin (in the sense of Basel Convention on the Control of transboundary movements of hazardous wastes).

### **Respect of Land Rights**

You oppose any kind of unlawful and human rights-violating taking of land, forests, and waters for your own benefit, through which people or communities can lose their livelihoods. By all means you shall prevent any permanent or temporary removal of individuals and communities from the lands they inhabit and the resources they need for their subsistence.

In addition, we expect you to consider and protect the rights of particularly vulnerable groups of people (e.g., indigenous peoples), especially in the case of planned site developments.

## **Integrity, ethics, and anticorruption**

### **Business Integrity**

We expect you to comply with the relevant laws of the applicable jurisdiction and not to engage in illegal or unethical conduct, in addition to upholding standards of fair business practices.

You maintain your own confidential reporting process through which employees and contractors can provide information and report potentially illegal or unethical behavior. If you are not legally obliged to operate such a reporting procedure (e.g., by the Whistleblower Protection Act ("HinSchG") or LkSG), you inform your employees about Deloitte's reporting procedure.

### **Combating Corruption/Bribery/Financial Crimes**

You shall neither offer or accept bribes, nor induce or permit any other party to offer or receive bribes on your behalf, nor cause other parties, including Deloitte, to violate any applicable anticorruption or anti-bribery laws. You have an obligation to use reasonable practices to prevent bribery in all forms and support efforts to fight corruption. You must not engage in money laundering, terrorist financing or other financial crime activities, or induce or assist any third party to do so.

### **Gifts, Entertainment, and Hospitality**

You will not solicit, offer, or accept any gifts, entertainment or hospitality for which there is reason to believe, or for which a reasonable and

informed third party would be likely to conclude, that it is intended to improperly influence decisions or compromise the objectivity in connection with your business relationships.

### **Compliance with Confidentiality and Privacy**

You will comply with your obligations regarding the protection, collection and proper handling of confidential information and personal data.

In addition, you guarantee compliance with the applicable national and international regulations in this context.

### **Avoiding Conflicts of Interest**

You will not allow bias, conflicts of interest, or undue influence from others to override your professional judgment and responsibilities. You will report any known or emerging conflicts of interest involving Deloitte employees in accordance with Section V. The same applies to conflicts of interest on the part of your employees if they affect the relationship with Deloitte.

## **IV. Compliance with the DSCC and acknowledgment of the Deloitte Policy Statement**

Deloitte reserves the right to verify compliance with this DSCC. In this context, Deloitte has a right to information and examination to the extent prescribed in the LKSG. Upon request, you are obliged to obtain and transmit information and documents that are necessary for Deloitte to be able to fulfill all legal requirements resulting from the contractual relationship. In addition, you also oblige your suppliers to comply with these principles and provide them with a copy of this DSCC at the latest when the contract is concluded. You ensure that your suppliers contractually address and pass on the specifications from this DSCC in the supply chain.

You also ensure that you comply with the human rights and environmental expectations contained in

the Deloitte [Policy Statement](#) and address them appropriately along your supply chain.

You can recognize the principles contained in this DSCC or demonstrate that you follow these standards with your own code of conduct.

## V. Reporting Potential Violations

Any behavior that is potentially not in line with the principles of this DSCC can be reported at any time in writing or by telephone to the [complaints office](#) (also anonymously). This also applies to violations by a third party you use (e.g., suppliers or subcontractors).

You agree that you will not tolerate discrimination or punishment of any kind against anyone who has made a report or report in good faith.



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