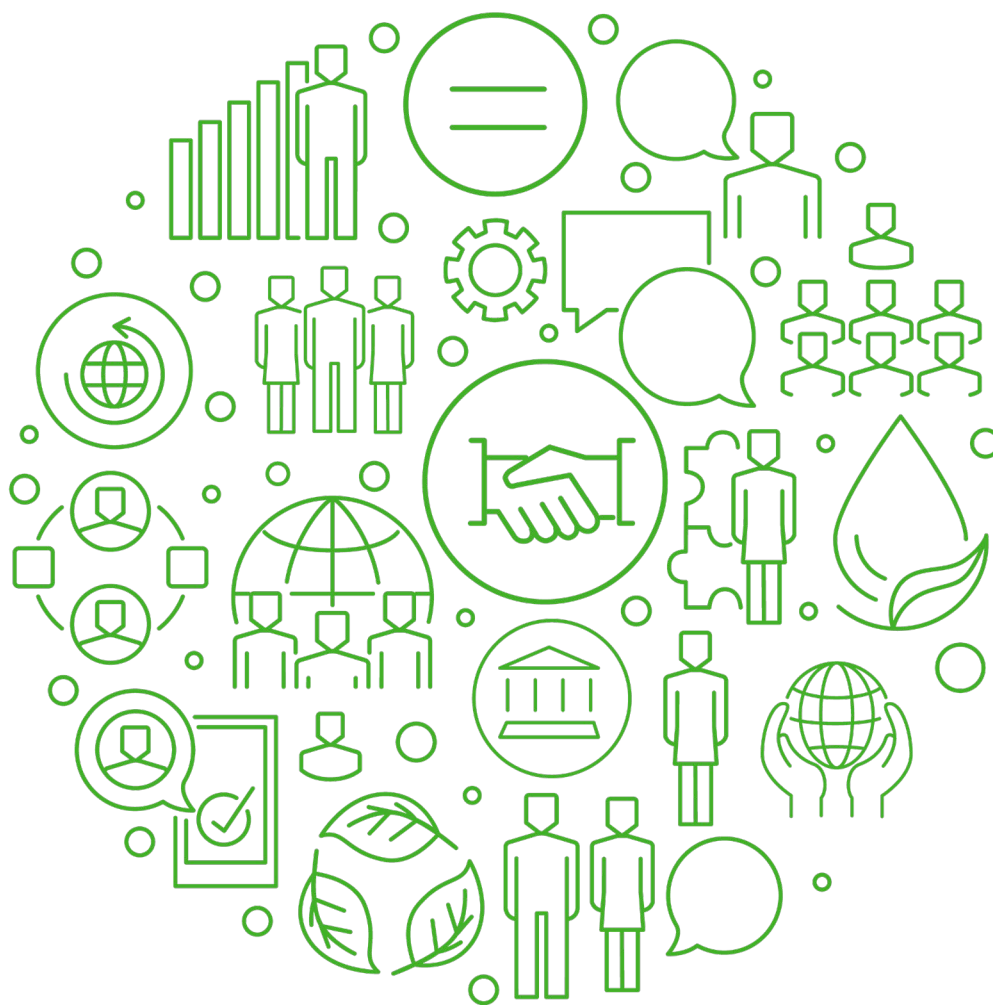




Our commitment to responsible business practices

Revised October 2025



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Introduction

Deloitte's commitment to responsible business is rooted in our Purpose—more than 180 years of making an impact that matters for our people, society, and clients. Our Purpose defines who we are and why we exist. Our [Shared Values](#) describe how we live our Purpose, and our [Global Principles of Business Conduct](#) explain our ethical commitments.

This document outlines the responsible business principles we believe in and the commitments we have made. These are embedded in our policies and inform our decision making.



Our beliefs and commitments



People

We believe ...

- ... all people have fundamental human rights, including the right to equal treatment under the law as outlined in the UN Declaration of Human Rights.
- ... in fostering an inclusive environment where people are treated with respect and dignity, without discrimination.
- ... people flourish best in workplaces where they feel safe and valued. Work environments should be harassment-free and support physical and mental well-being. Security measures should address physical safety and personal privacy.

We are committed to ...

- **... continuous talent development** to grow leaders for the future, build world-class capabilities for maximum client impact, and consistently deliver an exceptional development experience to our people.
- **... equal opportunity, fair pay and employment practices, and fostering an inclusive culture.** We strive to attract, retain, and develop a workforce diverse in thought and experience to enable innovation and to deliver comprehensive client solutions.
- **... safe and healthy work environments** where people treat each other with respect, courtesy, and fairness. We firmly prohibit all forms of harassment. We understand well-being is important in a high-performance culture and strive to give our people the support and flexibility they need. We address the physical security of our workforce through our office and travel practices. We have policies and follow processes that address privacy and the use of personal information.

Our beliefs and commitments



Society

We believe ...

- ... business has a purpose beyond profit and should play an essential role in improving society, including advancing economic opportunity and promoting fair business practices.
- ... business should be conducted ethically and within the bounds of applicable laws and regulations, and it should support the elimination of corruption and financial crime.
- ... business shares a responsibility to preserve the planet and natural resources for this and future generations. Technologies and practices should be implemented to support environmental sustainability and long-term business resilience.

We are committed to ...

- ... **ethical behavior and integrity**, which are fundamental and nonnegotiable. We educate all Deloitte professionals on [ethics and integrity](#) and adhere to robust regulatory compliance, anti-corruption, and ethics policies.
- ... **social mobility** and helping people left behind by technological advances. Through [WorldClass](#), Deloitte's ambition to support 100 million people by 2030, we use our professionals' skills and our resources to help people to develop job skills, improve educational outcomes, and access opportunities to succeed in this new economy.
- ... **environmental sustainability**, a critical component of Deloitte's own operations, strategic initiatives, and senior-level agendas. We continue to pursue our own sustainability efforts through our *WorldClimate* ambition and 2040 net-zero target. Deloitte's net-zero target is inclusive of our near- and long-term targets and has been validated by the Science Based Targets initiative (SBTi).

Our beliefs and commitments



Clients, Suppliers, and Alliance

We believe ...

- ... businesses are known by the company they keep. They should **consider responsible business conduct when making decisions** about whom they build relationships with and the context of those relationships.

We are committed to ...

- ... **making informed and deliberate choices about client acceptance and engagements.** Policies and frameworks require member firms to regularly assess client associations and engagements and consider the demonstration of responsible business conduct.
- ... **evaluating suppliers and other third-party relationships,** including alliance partners and technology relationships, through direct interaction, appropriate requirements, and screening. Our [Supplier Code of Conduct](#) sets out responsible business expectations for Deloitte suppliers.

External pledges

We support the principles and standards for responsible business conduct espoused in several international instruments, including:

- OECD Guidelines for Multinational Enterprises
- OECD Anti-bribery Convention
- UN Guiding Principles on Business and Human Rights
- The UN Global Compact

Governance

Deloitte abides by local laws and regulations in the locations or jurisdictions where it conducts business. Where we consider that those compliance requirements do not align with our beliefs and values regarding responsible business, we would assess how we can use our spheres of influence to further positive change.

Our responsible business commitments are overseen by the Deloitte Global Chief People and Purpose Officer, with support from the Deloitte Global Chief Ethics Officer and Deloitte Global Public Policy Leadership.

Deloitte offers specific channels for reporting incidents that appear to demonstrate irresponsible business conduct. We firmly prohibit retaliation against those who report in good faith or who otherwise participate in related investigations. Our [ethics reporting channels](#) are available to Deloitte professionals and we also provide a [reporting channel](#) for third parties.



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