



Modern Slavery Statement

2022 Financial Year



Acknowledgement of Country

Deloitte acknowledges the Aboriginal and Torres Strait Islander peoples as the Traditional Custodians of the lands on which we work and live. We pay our respects to their cultures, Elders past and present, and honour their continuing connection to land, waters and community.

This Modern Slavery Statement is a joint statement made on behalf of Deloitte Touche Tohmatsu, Deloitte Services Pty Ltd, Deloitte Consulting Pty Ltd, Deloitte Risk Advisory Pty Ltd, Deloitte Financial Advisory Pty Ltd and Deloitte Tax Services Pty Ltd, which are all reporting entities, pursuant to section 13 of the Modern Slavery Act 2018 (Cth) for the financial year ending 31 May 2022.



Introduction

Since our last Modern Slavery Statement, the world has developed ways to mitigate the impact of COVID-19, although it remains a major challenge. Global economic and political instability, as well as climate change, continue to complicate the world even further.

Against this backdrop, in FY22, we worked to progress diversity, inclusion and human rights to create a fairer, more sustainable world.

We have long been committed to diversity and inclusion in the workplace. Our focus on respect for the individual and their rights underpins our commitment to the elimination of modern slavery.

The ongoing direction of our Modern Slavery Working Group, a group of passionate and skilled people collaborating across the business to monitor the progress and effectiveness of our actions, further advanced our efforts to identify and address modern slavery risks.

Throughout the reporting period we also strengthened our risk management framework to assess risks in the supply chain and refined our processes to raise modern slavery-related concerns.

We will continue to take steps to improve our response to changing circumstances around the world—monitoring our approach to client risk management, encouraging a culture of transparency, and building employee knowledge to combat modern slavery.

We set high standards for ourselves and our suppliers and we are committed to building on our response to modern slavery, sharing our progress, and helping to drive meaningful change.



Adam Powick
CEO of Deloitte Australia

Approved by the Board on 26 October 2022



Adam Powick
CEO of Deloitte Australia

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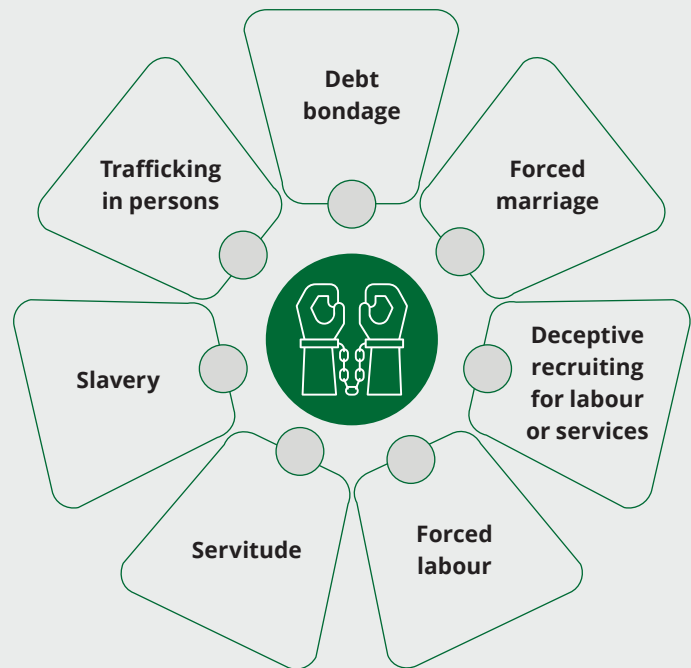
Recognising the problem of modern slavery

The *Modern Slavery Act 2018* (the 'Act') encourages large organisations to exercise their corporate responsibility and examine any potentially harmful business practices in their operations and those of their suppliers.

In April 2022, the Australian Government announced a review of the Act with key matters to include the appropriateness of the revenue threshold for reporting entities, the mandatory reporting criteria, and the potential for an independent body to oversee the implementation of the Act.

Deloitte Australia's response to the Act focuses on the risk of violating the fundamental human rights of vulnerable people through acts of modern slavery, as outlined in this statement.

Modern slavery is an umbrella term that encompasses seven types of serious exploitation:

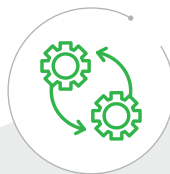


To identify modern slavery risks, we consider the following risk factors or indicators:



Geography

- Weak or no enforcement of laws prohibiting forced labour
- Weak or inconsistent labour inspection framework
- Jurisdictions with a history of:
 - Recruiting compulsory labour
 - Public corruption



Industry practices

- Sectors with intense competition between suppliers, causing pressure on time and costs
- Informal sectors, unregulated with poor visibility over lower-tier suppliers
- Sectors with decentralised operations
- Sectors with widespread use of third-party recruiters and subcontractors



Labour levels

- Sourcing from a country with a high level of unemployment and poverty where the labour force may be more vulnerable to exploitative practices
- Migrant labour represents a large part of the workforce
- Low-skilled work and low minimum wage

Our internal policies, processes, controls, and geographic locations result in a lower risk of modern slavery occurring within our operations. However, we recognise that modern slavery may be occurring in our supply chain. While we have found no evidence of this to date, we continue to work with our suppliers to ensure any risks are identified and addressed.

Our people, culture, and operations

Structure and reporting entities

In this statement, Deloitte Australia refers to the Australian partnership of Deloitte Touche Tohmatsu and its operational and functional entities in Australia and Papua New Guinea (PNG). We are headquartered at 225 George Street, Sydney, NSW. Deloitte Australia also has offices in all capital cities, including in Melbourne where our CEO is headquartered, and a regional office in PNG. We provide a range of professional services to clients in Australia and around the world, such as audit, tax and legal, consulting, risk advisory and financial advisory services.

We have designed a modern slavery framework that is applied across all Deloitte Australia entities to ensure a unified and consistent approach to the management of modern slavery risks across all our business operations. This complements Deloitte Australia's centrally managed procurement and quality & risk framework across all our operational and functional entities. Accordingly, this joint Modern Slavery Statement is also provided on behalf of Deloitte Services Pty Ltd (ACN 087 279 678), Deloitte Consulting Pty Ltd (ACN 611 750 648), Deloitte Risk Advisory Pty Ltd (ACN 611 748 184), Deloitte Financial Advisory Pty Ltd (ACN 611 749 841), and Deloitte Tax Services Pty Ltd (ACN 092 223 240), which are also reporting entities under the *Modern Slavery Act 2018*.

Deloitte Australia administers its internal functions such as employment of staff, procurement of goods and services and its financial arrangements through several functional entities, including Deloitte Services Pty Ltd and Deloitte Touche Tohmatsu Ltd (1-9313) (PNG). Generally, Deloitte's services are provided by the partnership and the following entities:

- Deloitte Access Economics Pty Ltd
- Deloitte Actuaries and Consultants Limited
- Deloitte Consulting Pty Ltd
- Deloitte Corporate Finance Pty Ltd
- Deloitte Financial Advisory Pty Ltd
- Deloitte Legal Pty Ltd
- Deloitte Real Estate Pty Ltd
- Deloitte Risk Advisory Pty Ltd
- Deloitte Tax Services Pty Ltd
- Deloitte Motor Industry Services Pty Ltd
- Deloitte Private Pty Ltd
- Deloitte PDS Pty Ltd
- Deloitte (Australia) Pty Ltd
- Deloitte Touche Tohmatsu Partnership (PNG)

“ In designing a modern slavery framework we have been conscious of broader human rights issues. ”

Deloitte Australia is also a member of Deloitte Asia Pacific Limited, a UK company limited by guarantee, which in turn is a member firm of Deloitte Touche Tohmatsu Limited (“DTTL”), a UK company limited by guarantee. Deloitte Australia is also a member of the Deloitte organisation. This comprises one or more of DTTL, its global network of member firms and their related entities. DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties.

This statement is made by Deloitte Australia in its own capacity and does not extend to other members of the Deloitte organisation.

This statement does not cover the business operations of other members of the Deloitte organisation, except to the extent that they are engaged by Deloitte Australia for the supply of specific services and form part of Deloitte Australia's supply chain.

Operations

Our operations are centred on exceptional service in helping clients across a broad range of industries and sectors solve their most complex problems. We provide professional services to our clients from offices in Australia and Papua New Guinea using a combination of full- and part-time partners, employees, independent contractors and subcontractors. From time to time we engage the services of other members of the Deloitte organisation to supplement our services. We also work collaboratively with select third parties across a range of different industries, such as software and other technologies.

People & Culture

Our people

For our direct employee workforce, modern slavery risk is considered low as Australia is the primary country of employment and the professional services industry typically consists of higher skilled and educated individuals whose duties are the provision of services in office environments.

Deloitte Australia's functional and service entities in PNG operate through a local regional office (Deloitte PNG). We also have auxiliary team members in India and the Philippines who support onshore teams with client deliverables, compliance and internal support functions. These nations all have a higher risk rating in the Global Slavery Index than Australia and may present more risk than Australian-based teams. As part of the Deloitte member firm network, these teams have the same shared values, support processes for addressing unethical conduct, and policies that underpin our culture in Australia. They also perform work that requires higher skilled and educated individuals whose duties are for the provision of services in office environments.

Our culture

Diversity, equity and inclusion (DEI) are the pillars on which we build a culture that is inclusive, equitable, and accountable.

We believe that when we bring together unique and diverse individuals we will be able to more effectively address complex problems, like modern slavery. As a culturally diverse workplace, we are also more likely to be attuned to elevated modern slavery risks in other parts of the world.

Empowering our employees to speak up

We encourage our employees to speak up if they observe behaviours which are unethical and misaligned to our Deloitte values and Global Principles of Business Conduct. The Deloitte Speak Up channel is accessible online or by telephone and allows people to remain anonymous if they choose to do so. There were no matters relating to modern slavery raised in FY22.

Supply chain

In Australia, our procurement team oversees ~\$441M in annual supplier spend. For FY22, three categories made up 77% of the total spend: talent, real estate and office services and business services.

We know our supply chains are expansive, extending beyond the supplier with whom we have the direct relationship. In this reporting period, we know that we have sourced goods and services from at least:



- Australia
- Austria
- Belgium
- Bermuda
- Brazil
- Canada
- Cayman Islands
- China
- Cook Islands
- Fiji
- France
- Germany
- Hong Kong
- India
- Ireland
- Israel
- Japan
- Macau
- Malaysia
- Mexico
- Netherlands
- New Zealand
- Papua New Guinea
- Philippines
- Romania
- Singapore
- Solomon Islands
- Spain
- Switzerland
- Tonga
- United Arab Emirates
- United Kingdom
- United States

At various times Deloitte may also procure goods or services from a supplier for resale to clients in connection with the delivery of our professional services. Deloitte's role is to help facilitate the purchase of a supplier's products by our clients. Arrangements with suppliers in this context are assessed as part of Deloitte's supplier due diligence process to identify modern slavery and other risk factors. This process is described in our risk management framework on page 14.

FY22 actions

1 >>

Anti-modern slavery governance

4 >>

**Supply chain due diligence and
supplier risk management framework**

2 >>

Our operational policies and framework

5 >>

Supply chain transparency

3 >>

Employee training

Our process was both collaborative and iterative. The decisions evolved over the reporting period and will continue to do so. This dynamic approach will help build a truly operational, best-fit framework for Deloitte Australia.



1. Anti-modern slavery governance

In 2019, Deloitte Australia established a Modern Slavery Working Group, which meets at least quarterly for strategic oversight and collaborates throughout the year to address specific issues.

The working group is accountable to our Chief Risk Officer, a member of our executive responsible for the firm's risk and reputation, and chaired by the Ethics & Conduct Leader. Collaboration on the working group includes:

- **Human rights subject matter experts** from our Risk Advisory team offering relevant insights on global and local best practice and delivery of solutions for our clients who engage us for their modern slavery initiatives
- **An Office of General Counsel representative** to review contractual engagements for the firm

- **Sustainable sourcing specialists** from our Global Procurement team who support human rights and embed sustainable considerations into our procurement operations across the Asia-Pacific portfolio
- **Conduct team representatives** responsible for operational oversight to deliver against our modern slavery goals and activities
- **Responsible business team representatives** with internal-focused initiatives and reporting.

The Ethics & Conduct Leader monitors progress against our modern slavery roadmap and the effectiveness of our actions to address modern slavery risks, reporting to the Board's Ethics & Risk Committee annually.

2. Our operational policies and framework

We have policies, processes and controls in place (including training and awareness - see page 13) to guard against the risks of modern slavery and other forms of exploitation within our operations and workforce —whether located in Australia or overseas. These are:

Policies

- HR complaints and grievances:
 - We have a HR complaints and grievances process that is visible and accessible and that encourages our people to raise their concerns (including any related to modern slavery).
- Anti-discrimination, harassment and bullying:
 - Our policy supports a work environment that is free from discrimination, harassment and bullying and where each person is treated with courtesy, dignity, and respect.
- DeloitteFlex:
 - We encourage our people to work in a way that enables them to be their 'best self' at home and at work allowing them, in consultation with their engagement leaders, to have flexibility around their location and their hours of work.
- Workplace, Health and Safety:
 - We are committed to providing a safe and healthy work environment (physical and psychological) for all partners, employees, contractors, and visitors.

Monitoring and controls

- Speak Up:
 - We recognise that there may be times when our people don't feel comfortable using our internal channels.
 - Speak Up is a confidential third-party helpline for our people to report issues or conduct of concern or raise any ethics-related queries.
 - It is available 24-hours a day, 365 days a year. Reports can be made by telephone or online.
- Whistleblowing:
 - Deloitte's Whistleblower Policy is an important element in detecting corrupt, illegal or other undesirable conduct, through which we encourage our people to speak up if they suspect or witness any matters of concern.
 - Our policy (which is backed by a regulatory framework) outlines the protections available to whistleblowers, which matters are reportable, how our people can report their concerns, and how we will support and protect them.
- Non-retaliation policy:
 - We strongly oppose any form of retaliation towards anybody who reports a valid concern in good faith and without malicious intent.
 - We are committed to providing a work environment that promotes open communication about ethics and integrity and encourages reporting of violations without fear of retaliation.

3. Employee training

Strengthening our capabilities and awareness

We continue to provide meaningful and actionable training for our people. In 2021, our Risk Advisory human rights subject matter experts developed 'What is modern slavery?', mandatory training for all partners and employees. This training empowers our employees to understand what modern slavery is and where and why it occurs. For our employees in client-facing and support roles, who are more likely to encounter modern slavery risks within our networks and engagements, we delivered an additional learning module to empower them to recognise and report modern slavery risks.

For the Ethics & Conduct team performing the risk assessments and our Australian procurement professionals with decision-making authority over major spend by the firm, we provided face-to-face training on how we engage our supply chain and what to do if modern slavery risks are identified.

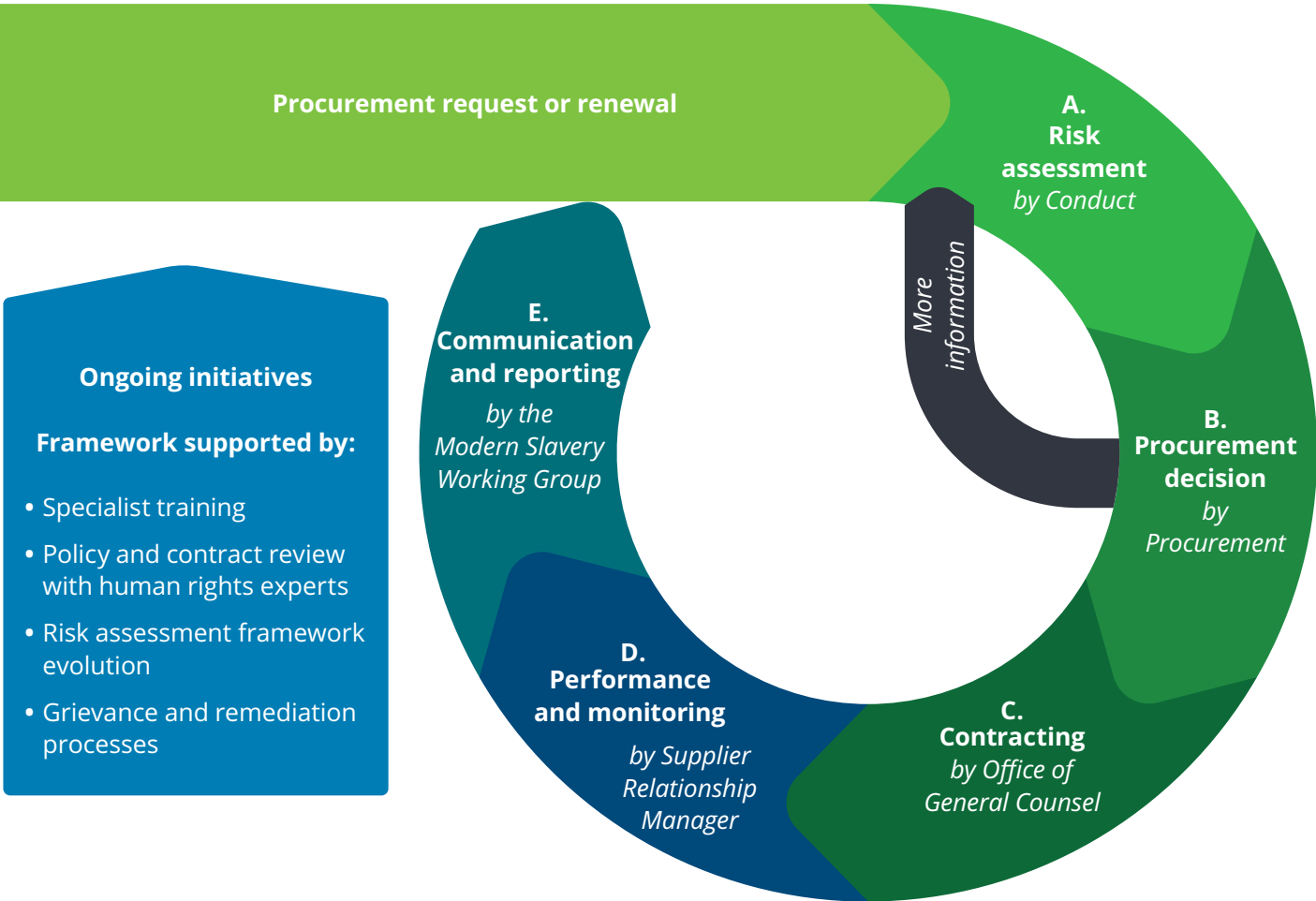
Deloitte's modern slavery experts developed bespoke training for all partners and employees based on job type and roles. The table shows training completions for the period of this report.

	FY22
All staff (including procurement professionals)	99.8%
All staff (excluding procurement professionals)	99.7%
Procurement professionals	100%

We will continue to review and refresh our training as necessary.

4. Supply chain due diligence and supplier risk management framework

Our risk management framework is described below.



Each of (A) to (E) are described further on pages 15 to 16.

A Risk assessment

The risk assessment process covers:

Frequency and nature of risk assessment

- A centralised Ethics & Conduct team completes a modern slavery risk assessment for all new suppliers, on contract renewal for existing suppliers, and at regular intervals (a one or three-year basis) depending on the previous due diligence rating.
- The risk assessment calculates a risk score using the Global Slavery Index and the Social Hotspots Database (scored using the business's operating country and the goods/services category). Open-source reporting is also reviewed for reference to keywords relevant to modern slavery allegations.
- We may also undertake a desktop review of information published by the supplier (e.g. their modern slavery statement or publicly available policies) and ask the supplier to complete a questionnaire to understand the supplier's modern slavery risk and risk management framework.

Case study—modern slavery supplier screening

In early 2022, Deloitte Australia's screening flagged a modern slavery risk in the second tier of our supply chain resulting from a professional education supplier's geographic location. The sensitivities associated with this ranking required Deloitte Australia to conduct additional risk assessments and stakeholder engagement.

The Ethics & Conduct team asked the supplier to complete a detailed modern slavery questionnaire seeking information about key risk management practices. Our internal modern slavery SMEs assessed the responses and consulted with the requesting team to understand the scope of the engagement as well as with others in our global network who had worked with the supplier.

Following this consultation process, the Ethics & Conduct team approved the use of the supplier.

Escalation and outcomes

- If the assessment flags a risk, the matter is escalated to senior members of the Ethics & Conduct team in consultation with the area of Deloitte that is requesting or responsible for the supplier relationship and internal modern slavery risk subject matter experts.
- In higher risk situations (e.g. extremely high-risk locations, failure to adequately respond to the survey or demonstrate knowledge of modern slavery risks), the Ethics & Conduct team will discuss with senior leadership the risks and proposed mitigations.
- Mitigations for high-risk cases may include the supplier undertaking our conduct training, which includes modern slavery awareness, or strengthening the contractual clauses relating to modern slavery with the supplier.
- We strive to build relationships with suppliers who demonstrate a commitment to responding to modern slavery risks including identifying and remediating risks and supporting those impacted by modern slavery. We are focused on influencing and, where possible, supporting suppliers to address these risks to achieve a better outcome for the victims of modern slavery.
- In cases where suppliers deny responsibility or fail to support those impacted by modern slavery directly linked to their operations, the relationship holder and senior leadership of Deloitte will determine whether to continue the relationship.

Embedding learnings

- Our risk management framework is strengthened as we learn more and are better able to identify potential modern slavery risks in our supply chain. These learnings allow us to refine and strengthen our due diligence questions and process.

B. Procurement decision

Deloitte Procurement manages global and local procurement programs on behalf of the Deloitte organisation for major spend covering the majority of our tier one suppliers. The team undertakes sourcing and selection, contract negotiation, and management of major external supplier relationships. Following the completion of risk assessment, Procurement is responsible for the final procurement decision and contract negotiation. In making its decision, Procurement considers risk assessment outcomes completed by the Ethics & Conduct team as well as other risk factors specific to the supplier. We sometimes request more information from the supplier.

C. Contracting

The Office of the General Counsel (OGC) draws up and negotiates supplier contracts. Our standard procurement agreements contain a baseline set of modern slavery obligations that outline our expectations of all suppliers that we work with. These terms help to hold suppliers accountable for maintaining ethical business practices, including by implementing policies and procedures to identify and assess risks of modern slavery in their operations and supply chain and to mitigate any risk identified. They also ensure that Deloitte Australia is empowered to obtain reasonable information from suppliers to help us assess compliance. Where a supplier is identified as presenting a greater modern slavery risk through our risk assessment process, the OGC will work to ensure that the terms are appropriate to address that additional risk.

D. Performance and monitoring

The operational performance of the supplier is monitored by the supplier relationship managers. We monitor the outcomes of our due diligence procedures and, given the nature of our supplier relationships and monitoring results, our direct exposure to these risks remains low.

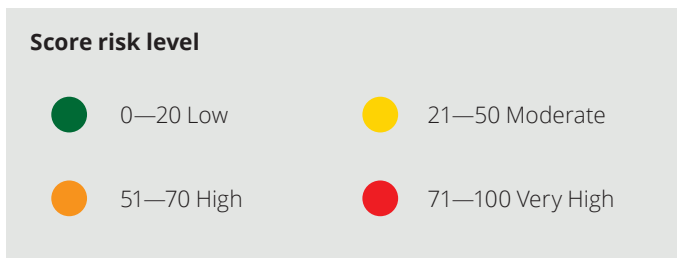
E. Communication and reporting

The Ethics & Conduct Leader, as chair of the Modern Slavery Working Group, reports at least annually to the Board's Ethics & Risk Committee on its activities and the preparation of the annual Modern Slavery Statement.





5. Our supply chain transparency

The way we operate and the people we buy from Risk scores over time

We have assessed our suppliers using a risk score, which is calculated and weighted based on country, category and dependency. The likelihood of modern slavery occurring in a supply chain is heavily related to country and category. Those countries with higher instances of poverty and less regulation, as well as industries with known labour rights issues and low oversight, are higher risk. It is also important to consider dependency risk. High dependency may mean that Deloitte Australia has little chance to exert influence over that supplier.



Like many Australian entities, our sample of tier one suppliers had a moderate level of risk (between 21 to 50 out of 100).

		FY20		FY22
Mean risk score		26.8		31.5
Risk score range		23.1 to 44.8		20.5 to 48.6

This increase in our modern slavery risk score was mostly driven by a significant spend in electronic equipment (both hardware and software purchases) and our continued real estate spend. Our tier one risk rating was moderate because our tier one suppliers are mostly located in Australia. Australia is a lower risk geography relative to others deeper in our supply chain. We recognise even when engaging with suppliers operating in Australia there may be a risk of modern slavery-like practices through excessive subcontracting arrangements and limited chances to form collective action movements. We also recognise the risk that material modern slavery risks may lie deeper in our supply chains and we are working on an appropriate response.

While we have not found any instances of modern slavery, we acknowledge that they may arise.

We are a proud member of Supply Nation, which has helped us source a growing number of office consumables from Indigenous businesses. We have a Stretch Reconciliation Action Plan, which we embed in all parts of our business—including our procurement. In line with our values, we are also a Fair Trade Workplace through the Fair Trade Association of Australia and New Zealand.

We have assessed that our highest risks lie in:

Procurement of goods and services from international suppliers

Here, the risk is two-fold. Overseas jurisdictions have different laws, customs and working conditions, which may not offer workers adequate protection from exploitation. The remoteness of the locations in which these suppliers operate reduces our visibility of their business practices, including their operations and supply chain.

Contingent workforce

Our contingent workforce comprises skilled individuals who supplement our client teams to deliver on client engagements. We use third-party service providers to engage contingent contractor services and work with providers to ensure that our contingent workforce is sourced ethically, fairly and in line with our business values.

Facilities management

We have a large footprint across Australia and rely on third parties such as landlords and facilities managers to maintain our offices.

A higher proportion of workers in these supply chains may perform low-skilled labour, English may not be their first language and they may be dependent on a visa scheme to remain in the country. Because of this, they may not be informed, empowered or able to exercise their labour rights.

We manage these relationships carefully to ensure we have greater visibility of our suppliers' environmental, social and governance (ESG) performance, including modern slavery risks. This is considered as part of the procurement process, including reviewing their programs before selecting a preferred provider.

We recognise that tier two suppliers in this supply chain (e.g. cleaning companies) may present a higher modern slavery risk. To mitigate this risk, if we are seeking services from such companies in addition to those they provide through the tier one supplier we contract with them directly for those services. This provides additional assurances as they must comply with our supplier standards and we can collaborate if we identify a modern slavery issue.



Grievance and remediation

Grievance mechanisms help to identify potential adverse impacts and provide remedies for victims and survivors. Any action taken in response to an identified case of modern slavery must place victims at the forefront of decision-making.

The United Nations Guiding Principles (UNGPs) state that effective operational level grievance mechanisms should be:

- Legitimate
- Accessible
- Predictable
- Equitable
- Transparent
- Compatible
- A source of continuous learning
- Based on engagement and dialogue.

Our whistleblower and complaints handling processes are readily available to our employees through our intranet, or through our website for our external clients, third parties and supply chain providers.

Both are effective and secure channels for victims or interested parties to anonymously raise modern slavery concerns about Deloitte. Any matter raised will be handled in accordance with our policies.

We can confirm that no modern slavery related grievances were raised during the year.

Issues identified within our own operations

Any reports of misconduct are taken seriously and carefully assessed to reach an appropriate resolution. All investigations:

- Follow a fair process
- Are conducted as quickly and efficiently as the circumstances permit
- Maintain confidentiality
- Use trained investigators and subject matter experts
- Are independent of the person(s) concerned with the allegations.

Issues identified in our supply chain

We may become aware of a potential case of modern slavery in our supply chain through our own investigation, the media, NGO reports or via our grievance mechanisms. If this happens, we will take one or more of the following steps:

- Engage with the supplier to raise the modern slavery risk and understand any risk management action that they have taken
- Leverage commercial drivers and contractual obligations to encourage the supplier to remedy any non-compliance with modern slavery requirements and make good the harm the supplier has caused, including by agreeing a Corrective Action Plan with the supplier
- Identify and consult with relevant government agencies and NGOs to determine an appropriate response
- Report any possible criminal offences to the police
- Document and review complaints to learn lessons and strengthen complaints processes, remediation plans, contract provisions and our expectations of suppliers.

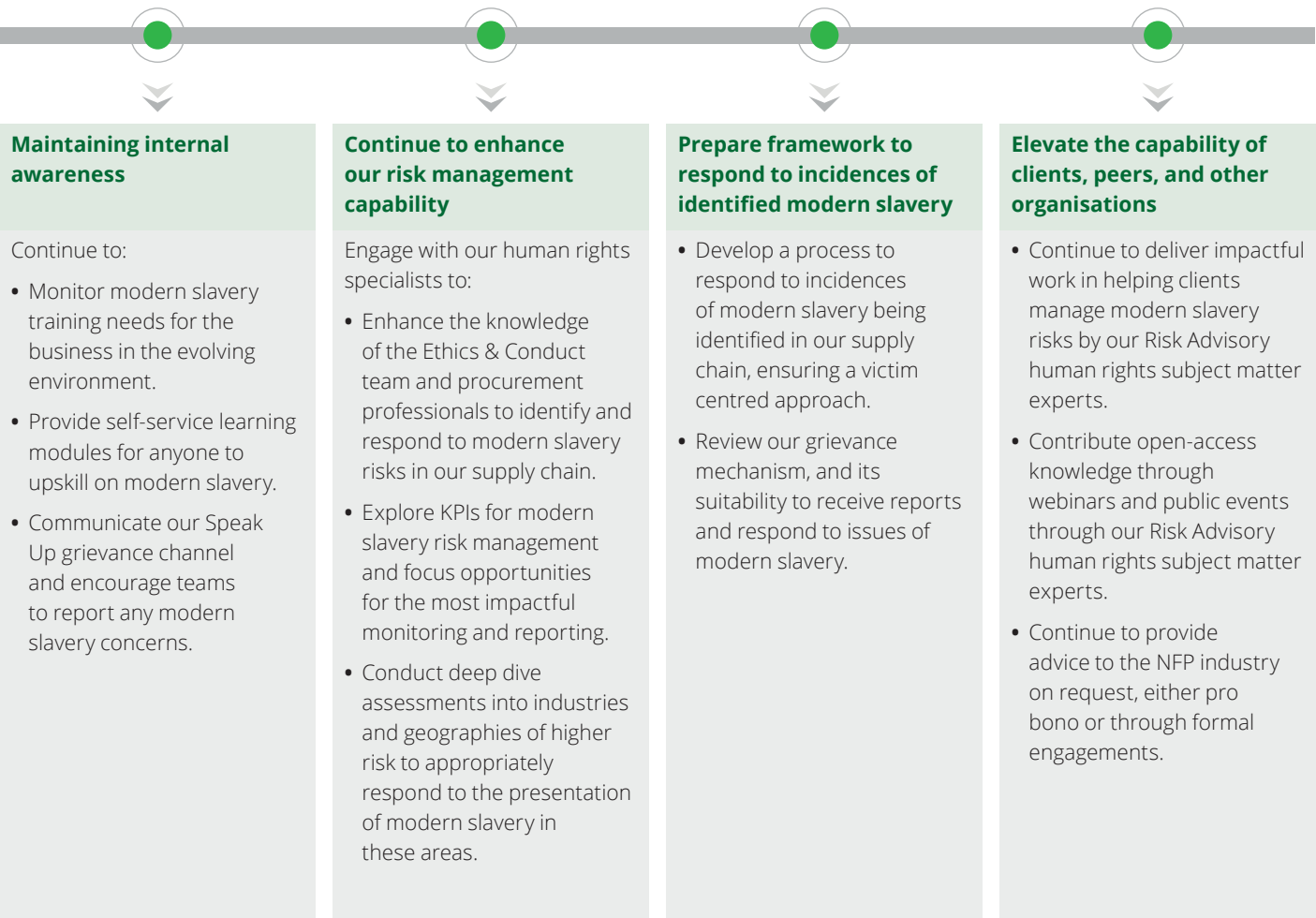
We will respond in a way that listens to, supports and acts in the best interests of modern slavery victims.

Measuring effectiveness

We are committed to doing business ethically and legally and we recognise the importance of measuring the effectiveness of our efforts. We monitor the supplier due diligence assessments, modern slavery training completion rates, as well as any matters raised through our grievance channels as indicators of the effectiveness of our response to anti-modern slavery. In the coming year, we are committed to developing an appropriate impact measurement framework to help assess the effectiveness of our anti-modern slavery approach.

Ongoing journey

Addressing modern slavery risks is an ongoing journey. Our focus is on:



Let's collaborate

This statement reflects our actions and our commitment towards best practice.

Like many other reporting entities, this will involve shared effort. We want to hear from you.

For any questions about this Modern Slavery Statement or about our modern slavery framework please contact:

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About Deloitte Australia

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