



Australian Principles of Business Conduct
It starts with integrity

Updated February 2025

Contents

A message from leadership	2
The role of Our Code	3
Global Principles of Business Conduct	4

A message from leadership

Deloitte is committed to the highest levels of ethics and integrity. These elements form the core of everything we do – day in and day out – as we seek to make an impact that matters for our clients, our people, and our communities.



The Australian Principles of Business Conduct – ‘Our Code’ – sets out our core values and ethical principles. It is our expectation that after reading and understanding Our Code, you will have a better understanding of your vital role, the tools available to assist you with questions or problems and the broad support you have from the highest levels of leadership.

Our Code builds on our proven ability to support each other in doing the right thing. It provides guidance to help you make the right decisions on a daily basis and empower you to apply your best judgement at all times. You are expected to use these policies and practices as a means to discuss your responsibilities openly and honestly, and without fear of retaliation. If the right choice is not apparent to you, or if you are aware of a violation of Our Code, we encourage you to speak up. We commit to responding swiftly, fairly and effectively to all concerns raised in good faith.

The Australian firm adopts the Global Principles of Business Conduct – or ‘Global Code’. The Global Code is based on our shared values and reflects our core belief that, at Deloitte, ethics and integrity are fundamental and not negotiable. The Global Code guides those efforts by clearly articulating the standards to which we all must hold ourselves, wherever in the world we live and work.

Our values, principles and code provides the foundation for how our people behave. Collectively they guide the decisions we make, and actions we take, throughout our careers with Deloitte. Our stakeholders put their trust in Deloitte and it is our principled behaviour that will, ultimately, sustain the value of our brand. Our path to undisputed leadership starts with integrity, which must remain our constant guide along our journey.

The firm will always support you doing the right thing.

A handwritten signature in black ink, appearing to read 'JGorton'.

Joanne Gorton
Chief Executive Officer

A handwritten signature in black ink, appearing to read 'John Greig'.

John Greig
Chairman of the Board

The role of Our Code

Our Code sets out our values and our ethical principles. These are critical to our reputation and continued success and are embedded in everything we do: how we serve clients, how we direct our businesses, how we work together as colleagues and how we contribute to society. It is supplemented by our ethics program which provides support to build ethical judgment and decision-making skills in all our Deloitte people. We have an appointed Ethics Officer, ethics training, and internal and external channels for consulting on difficult issues and reporting suspected misconduct.

Our Code provides the foundation for how all of our Deloitte people behave so our leaders, at all levels of the organisation, are responsible to promote and encourage ethical behaviour and be seen as ethical role models by knowing and complying with this. It is here to help you gain a deeper understanding of how ethics should drive your individual behaviours and support your personal brand. We also have a responsibility to speak up when we see something that doesn't look or feel right and call out behaviour which falls short of the standards we expect. We should also have an inquiring

mind, be alert to new information and our own potential biases which might cause us to re-evaluate a threat to our compliance with the Our Code.

At Deloitte, we take reports of misconduct seriously, conducting investigations where necessary, and addressing issues appropriately. There can be serious consequences for non-compliance with Our Code and/or related Deloitte policies, up to and including dismissal. Retaliation against those who raise ethical concerns in good faith is not tolerated.

It starts with integrity

With strong Global leadership and Australian firm leadership support, Our Code and ethics program defines the Deloitte approach to building and sustaining a culture of ethics and integrity.

Exemplifying our global shared values here in Australia are our **Aussie Signals**. These are the shared norms that capture the spirit of who we are as Deloitte Australia.



Our Global Shared Values



Lead the way



Serve with integrity



Take care of each other



Foster inclusion



Collaborate for measurable impact

Global Principles of Business Conduct

This Global Code has been adopted by Deloitte Touche Tohmatsu Limited (DTTL) and each of its member firms. Every day at Deloitte, we seek to make an impact that matters to our clients, our people, our communities, and the clients that are serviced by those member firms. The commitments below illustrate the core expectations that our stakeholders can have of all our people across the Deloitte network. The Global Principles of Business Conduct has been adopted by Deloitte Touche Tohmatsu (DTTL) and each of its Member Firms.

We commit to serving clients with distinction.

Integrity

- We are straightforward and honest in our professional opinions and business relationships.
- We are truthful about the services we provide, the knowledge we possess, and the experience we have gained.

Quality

- We are committed to providing quality services by bringing together the breadth and depth of our resources, experience and insights to help clients address their needs and problems.
- We strive to develop outcomes that create an impact that matters for our clients.

Professional behaviour

- We comply with applicable professional standards, laws and regulations and seek to avoid actions that may discredit ourselves or our professions.
- We foster a culture of appropriate professional scepticism and personal accountability, which supports clients and drives quality in the services we provide.
- We understand the broader impact that our work has on society, our people, and our clients, and we conduct business with those interests in mind.

- We are committed to earning and sustaining the public's trust and confidence in the work we do.

Objectivity

- We are objective in forming our professional opinions and the advice we give.
- We do not allow bias, conflict of interest, or inappropriate influence of, or undue reliance on individuals, organisations, technology, or other factors to override our professional judgments and responsibilities.
- We do not offer, accept or solicit any gifts, entertainment or hospitality that we have reason to believe may be intended to improperly influence business decisions or impair objectivity.

Competence

- We use due care to match client needs with practitioners who have the competence required for their assignments.
- We foster innovation and new ideas to improve the value and performance of our services, while being mindful of the impact on society.

Fair business practices

- We respect our competitors and are committed to fair business practices.
- We receive fees that reflect the value of services provided and responsibilities assumed.

Confidentiality, privacy and data protection

- We protect and take measures to safeguard the confidential and personal information that we hold, collecting and handling it in compliance with applicable laws, professional obligations, and our own data management policies and practices.
- We prohibit disclosure of confidential and personal information entrusted to us unless granted permission or there is a legal or professional right or duty to disclose.

- We prohibit the use of confidential information about our clients for personal advantage or for the benefit of third parties.

We commit to inspiring our talented professionals to deliver outstanding value.

Respect, diversity and fair treatment

- We foster a culture and working environment where our people treat each other with respect, courtesy and fairness, promoting equal opportunity for all.
- We encourage and value a diverse mix of people, viewpoints, talents, and experiences.
- We create inclusive working environments that not only address individual needs but allow our people to utilize their unique strengths.
- We do not tolerate harassment or unlawful discrimination of any protected attribute in any of our working environments.

Professional development and support

- We invest in our people to develop the professional knowledge and skills necessary for them to effectively perform their roles.
- We help our people reach their potential through investments in personal and professional development and support programs.
- We provide a safe work environment for our people and expect our clients to do the same.

We commit to contributing to society as a role model for positive change.

Anti-corruption

- We are against corruption and neither make bribes nor accept them, nor induce or permit any other party to make or receive bribes on our behalf.
- We support efforts to eradicate corruption and financial crime.

Responsible supply chain

- We do not condone illegal or unethical behaviour by our suppliers, contractors and alliance partners.
- We select suppliers through fair procurement processes.

Social responsibility

- We contribute to society and communities by engaging with non-profit organizations, governments, and other businesses to make a positive impact on local, national or global challenges.
- We support our communities in a variety of ways, such as donating money, providing pro bono client services and supporting the volunteering of time by our people.
- We support efforts to drive sustainable development, and we respect human rights standards.
- We recognize that our business operations and our provision of services may at times impact the environment and we work to reduce harmful effects they might have.

Further details about the Global Code and Deloitte's Global Ethics program can be found on [Deloitte.com](https://www.deloitte.com).



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("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 their affiliated entities are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

All product names, logos, and brands used in this document are property of their respective owners.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the "Deloitte organisation") serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 400,000 people make an impact that matters at www.deloitte.com.

Deloitte Asia Pacific

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

Deloitte Australia

The Australian partnership of Deloitte Touche Tohmatsu is a member of Deloitte Asia Pacific Limited and the Deloitte organisation. As one of Australia's leading professional services firms, Deloitte Touche Tohmatsu and its affiliates provide audit, tax, consulting, risk advisory, and financial advisory services through approximately 14,000 people across the country. Focused on the creation of value and growth, and known as an employer of choice for innovative human resources programs, we are dedicated to helping our clients and our people excel. For more information, please visit our web site at <https://www2.deloitte.com/au/en.html>.

Liability limited by a scheme approved under Professional Standards Legislation.

Member of Deloitte Asia Pacific Limited and the Deloitte Network.

© 2025 Deloitte Touche Tohmatsu.