

Deloitte New Zealand's
Supplier Code of Conduct
Collaborating for Responsible
& Inclusive Procurement

September 2021

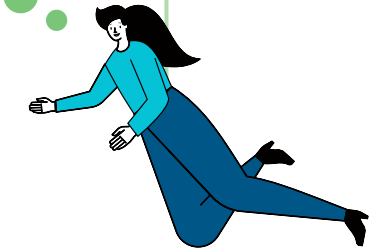
Introduction

- 01** Deloitte New Zealand's Commitment
- 02** Minimum Expectations
- 04** Aspirational targets and collaboration
- 05** How we will use this code
- 06** Appendix: Relationship to contractual terms

Deloitte New Zealand's Commitment

Deloitte New Zealand ("Deloitte NZ") commits to the Deloitte Global Supplier Code of Conduct and builds on it, addressing local requirements and opportunities.

We actively engage in our eco-systems



At Deloitte NZ our purpose is to make an impact that matters, for our clients, our people, and the communities where we live and work. This purpose lays the foundation for professional services that align with principles of responsible business conduct. We are committed to creating a more sustainable and equitable world for all and aspire to be at the leading-edge of corporate sustainability. In order to effect the change, Deloitte NZ is a member of the Sustainable Business Council, the Climate Leaders Coalition, and the Aotearoa Circle. Our commitments are further reflected through our *WorldImpact* programmes *WorldClimate*, *WorldClass* and *AllIn*.

Mahitahi – Collaborate for Measurable Impact

We acknowledge the impacts of our operations on our wider eco-systems, and commit to better business practices throughout our value chain.

We acknowledge the Māori people as tāngata whenua of Aotearoa, and embrace the principles of Te Tiriti o Waitangi, respecting the important influence that Te Ao Māori has on how we conduct business and how we engage with our Suppliers. Embracing one of Deloitte NZ's shared values – Mahitahi (Collaborate for measurable impact), we actively engage in our eco-systems through collaboration with our Suppliers, Business Partners, Clients, and the wider community.

The intent of this Supplier Code of Conduct is to transparently communicate our expectations of our Suppliers, including a desire to collaborate to improve sustainability through procurement practices in New Zealand. This Supplier Code of Conduct includes a set of minimum expectations for all our Suppliers as well as an invitation to work towards aspirational targets and objectives.

Deloitte New Zealand's Minimum Expectations

Deloitte NZ expects its Suppliers to support our commitment to doing not only what is good for business, but what is good for people, society, the environment and the economy. We expect all Suppliers to meet the standards below in connection with the operations of their businesses and apply comparable standards downstream in their own supply chains.

Legal compliance

We expect Suppliers to comply with all applicable New Zealand (or other applicable) laws, regulations and standards.

Labour rights

Diversity and Inclusion

Deloitte is committed to providing a working environment that is fair and safe for everyone to feel they can be authentically themselves and thrive. We expect Suppliers to eliminate all forms of discrimination from recruitment, employment and procurement practices and foster a culture which promotes equal opportunity for all.

Human Trafficking and Modern Slavery

Deloitte is opposed to any form of human trafficking or modern slavery. We expect our Suppliers to maintain practices in which workers are not subjected to human trafficking or modern slavery. This could include servitude, forced labour, debt bondage, human trafficking, child labour and deceptive recruiting for labour or services.

Freedom of association and non-retaliation

Suppliers' business standards and expectations should be communicated clearly and individuals should have easily accessible channels of communications with management, without threat of retaliation. We expect Suppliers to respect workers' rights of free association; this includes not hindering workers from legally organising or joining associations / unions or collective bargaining.

Wages, working conditions and health and safety

We expect our Suppliers to meet applicable legal and regulatory standards concerning wages, hours of work, entitlement to leave and appropriate working conditions for all workers, including contractors and casual workers. This includes not depriving workers of labour rights, and related benefits and protections by treating them as contractors where the relationship bears the markings of employment. We believe that fair pay brings benefits for communities and our business and expect Suppliers to ensure payment of the minimum legal wage or a wage that meets local industry standards, whichever is greater.

Additionally, we expect Suppliers to provide a work environment that is physically and mentally safe and healthy and take necessary precautions to prevent accidents and injury.



We expect all suppliers to meet these standards

We expect all Suppliers to help build a more sustainable future



Integrity and ethics

Business integrity

Deloitte's commitment to integrity underlies who we are. We therefore expect Suppliers to uphold standards of fair business practice, and implement reasonable practices to prevent bribery in all forms and support efforts to fight corruption. We equally expect our Suppliers to not allow any bias or conflicts of interest to override its professional judgements and responsibilities. Additionally, Suppliers shall not engage in or assist any third party with money laundering, terrorist financing or other financial crime activities.

Speak up culture

Suppliers should maintain confidential processes that encourage employees and contractors to report incidents of unethical behaviour without (fear of) retaliation.

Confidentiality / privacy

Suppliers shall abide by all agreed obligations with Deloitte New Zealand, as well as domestic and international standards and legislation in regard to the protection, collection and proper handling of confidential and personal information.

Environment and nature

To mitigate the impacts of climate change Deloitte is committed to its *WorldClimate* strategy which drives responsible climate choices within our organisation and beyond.

We also expect Suppliers to seek to reduce negative environmental impacts. This includes complying with all environmental protections like *rāhui*, environmental laws and standards, resource consents and having all required permits in place. Additionally, suppliers should take reasonable steps to minimise emissions of greenhouse gases, hazardous pollutants and waste in their business operations and supply chain.

Human rights

Deloitte is committed to protecting human rights in accordance with the principles of the UN Global Compact and the Universal Declaration of Human Rights. We expect a similar commitment of our Suppliers, including humane treatment of all workers, and fostering a workplace culture of equality, dignity and respect. This includes not being engaged in abuses of such rights, like subjecting workers to demeaning conditions or tolerating any forms or threats of harassment.



Aspirational targets and collaboration

At Deloitte NZ we aspire to exist in an ecosystem that works to create positive human, economic, social, physical, natural and cultural capital. By recognising that we are on this journey together, we invite our Suppliers to work with us on embedding the principles of Te Tiriti o Waitangi and by working towards the following aspirations:

1.



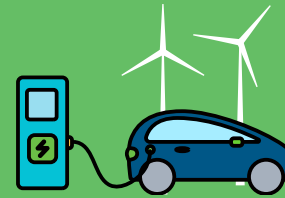
Help build a more **inclusive society** by creating opportunities for people from underrepresented groups, eliminating the gender pay gap and preparing people for the future of work.

2.



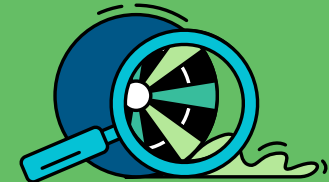
Help build a more **equitable society** by raising living standards, providing a living wage approach to fair compensation for all workers, ensuring that they can meet their everyday needs.

3.



Help **protect our planet** and reduce carbon emissions by developing targets related to reducing greenhouse gas emissions and waste and publicly report annual greenhouse gas emissions. We further encourage our Suppliers to adopt science based 1.5°C aligned emission reduction targets and use environmentally friendly innovations and practices that reduce negative environmental impacts.

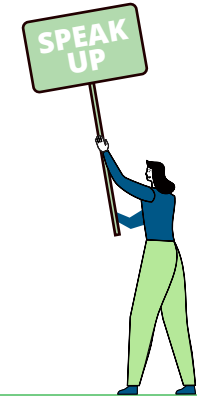
4.



Help to better understand business' full value and impact by developing and providing **transparency** and reporting on environmental, social and governance principles, **across its supply chain**.

How we will use this code

It is our preference in all cases to work with Suppliers to understand their unique challenges and develop an approach that meets these standards. We will consider Supplier performance against our Supplier Code as an influencing factor when making future procurement decisions.



Reporting on performance

We expect that appropriate documentation which provides evidence of compliance with this Supplier Code will be made available to Deloitte NZ on request via multiple means, such as supplier engagement surveys. We recognise that we work with a Supplier base that represents a wide range in size and reach and appreciate that reporting or documentation will vary widely. We will work with you to accommodate situations as much as practicable.

Remediation

In the event of any material non-compliance with any aspect of the Supplier Code that directly or indirectly impacts Deloitte we expect that we would be made aware as soon as possible. Deloitte NZ aims to collaborate for better outcomes for all to the extent possible and appropriate. This means that we may:



Ask for more details about the occurrence and what the Supplier has done or is planning to do to improve. This could include receiving regular updates;



Work with a Supplier to create a recommended plan for improvement;



Undertake or request a review of the Supplier's compliance with the Code;



Make a supplier a non-preferred Supplier to Deloitte NZ in the future, or discontinue a current commercial relationship with non-compliant Suppliers in the event of ongoing non-compliance.

Reporting suspected violations

There are two methods for Suppliers or the public to report suspected violations of this Supplier Code:

1. Violations may be reported to any Deloitte NZ personnel with whom a Supplier or member of the public is comfortable directly discussing the matter. We will protect the confidentiality of reporters and, when requested and not prohibited by law, anonymity; understanding that any information provided to Deloitte NZ personnel will need to be disclosed internally for further review.
2. Violations may also be reported directly to Deloitte Speak Up, which protects confidentiality for reporters and, when requested and not prohibited by law, anonymity. There are two ways to contact Deloitte Speak Up:

Via telephone: 0508 191 248 (NZ);

+1 866 654 6514 (International)

Via the Web: deloittespeakup.ethicspoint.com

Appendix

Relationship to contractual terms

Please note that the Supplier Code complements the terms and conditions of Suppliers' contracts with Deloitte NZ and does not supersede the provisions of the agreed contract.

Where this Supplier Code addresses legislated issues, to the extent legally permitted, Suppliers should apply the higher standard.

Suppliers are solely responsible for meeting the standards set out in this Supplier Code, in connection with all operations of the Supplier's business and supply chain. It is the responsibility of Suppliers to ensure that their suppliers, sub-contractors and workers understand and comply with this Code. Suppliers are encouraged to establish and enforce management systems, policies and initiatives that continuously improve their practices in alignment with the standards set out in this Supplier Code.



Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organisation”). 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. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

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, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

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 312,000 people make an impact that matters at www.deloitte.com.

Deloitte New Zealand brings together more than 1400 specialist professionals providing audit, tax, technology and systems, strategy and performance improvement, risk management, corporate finance, business recovery, forensic and accounting services. Our people are based in Auckland, Hamilton, Rotorua, Wellington, Christchurch, Queenstown and Dunedin, serving clients that range from New Zealand’s largest companies and public sector organisations to smaller businesses with ambition to grow. For more information about Deloitte in New Zealand, look to our website www.deloitte.co.nz.

This Supplier Code contains general information only, and none of DTTL, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this Supplier Code.