



## Who we are: How we govern our business

### Enablers to effectively manage independence

To effectively monitor and manage independence we have created several mandatory guardrails for our business that require both human discernment and enabling technology. During 2024, some of these enablers included:

#### Independence confirmations

Confirmation of compliance with all independence policies

##### Who is impacted?

All partners and staff

##### How often?

Annually

#### Global independence monitoring system

Records and monitors personal financial interests

##### Who is impacted?

All partners and client-facing professionals of manager grade and above, including those of their immediate family members (spouses or spousal equivalents, and dependents)

##### How often?

Ongoing

#### Business relationships monitoring system

Online system that records business relationships (new and existing) for evaluation and approval

##### Who is impacted?

- All partners and client-facing professionals
- Vendors
- Client entities
- Client individuals

##### How often?

Annually or when new business relationships are onboarded

#### Inspections and testing

Evaluation of compliance against defined standards

##### Who is impacted?

Sample selection of partners and client-facing professionals of manager grade and above

##### How often?

Annually

#### Partner/Director accountability dashboard

Online system to monitor and measure performance of five key metrics, linked to rewards or penalties

##### Who is impacted?

All partners, directors and associate directors

##### How often?

Ongoing

#### Deloitte entity search and compliance system

Online system that contains group structure information of all the firm's audit clients or its affiliates, submitted to the relevant audit partner

##### Who is impacted?

Partners ensure that the scope of services complies with the relevant independence policies, and that it falls within the scope of pre-approved services by the entity's audit committee

##### How often?

Ongoing

#### Client and engagement acceptance monitoring

In-depth assessment of compliance with independence policy related to client and engagement acceptance processes

##### Who is impacted?

Sample selection of partners

##### How often?

Ongoing

#### Independence transgression and liability framework

Aimed at upholding independence compliance, quality, limitation of risk and the protection of the firm's reputation

##### Who is impacted?

Partners and managers

##### How often?

Ongoing

#### Consultation system

Subject matter experts are available to all staff for consultation on independence matters

##### Who is impacted?

Partners and managers

##### How often?

Ongoing