

Deloitte.



Deloitte **Supplier Code of Conduct**

Version: July 2023

Introduction

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1. Applicability

This Supplier Code of Conduct applies to any organization that (i) contracts with any Deloitte entity in Belgium (as indicated below "Deloitte") to supply goods or services to Deloitte, (ii) contracts with Deloitte for the purposes of serving Deloitte clients, or (iii) has entered into a business relationship with Deloitte to establish eminence in the marketplace, including alliance relationships and reselling relationships ("Supplier"). This Supplier Code of Conduct applies to all Supplier contracts with the Deloitte entities in Belgium, including: Deloitte Accountancy BV Deloitte Bedrijfsrevisoren BV, Deloitte Belastingconsulenten BV, Deloitte Consulting & Advisory BV, Deloitte Finance BV, Deloitte Services & Investments NV and Deloitte Global Tax Center BV

Principles



2. Overview

Our expectation is that Deloitte Suppliers support Deloitte's commitment to doing not only what is good for business, but also what is good for the environment, Deloitte people, and the communities in which they live and work.

This Supplier Code of Conduct ("Supplier Code") outlines our expectations of Suppliers. A Supplier's contract with Deloitte may contain provisions addressing some of these same issues. Nothing in this Supplier Code is meant to supersede more stringent provisions in any particular contract.

Suppliers are expected to be aware of, understand and build processes to comply with applicable laws in jurisdictions where it operates or conducts business. Where the provisions of law and this Supplier Code address the same subject, to the extent legally permitted, Suppliers should apply the provision which furthers the intent of this Supplier Code to the greater degree.

Every Supplier is expected to meet these standards in connection with the operations of its business. Suppliers should establish and enforce policies which comply and align with the expectations of this Supplier Code. Suppliers are also expected to apply comparable standards downstream in their own supply chains. Violations of this Supplier Code are considered material breaches of the Supplier contracts in which the Supplier Code is incorporated and should be reported upon discovery by the Supplier, per Section 7. Any violation of this Supplier Code may result in any of the following, or other, similar actions: asking the Supplier to audit its own organization or its supply chain and to report on its findings; recommending or requiring corrective-action plans; or making the Supplier a nonpreferred supplier. In some cases, the contract with the Supplier may be terminated.



3. Human rights

3.1. Humane treatment

Supplier shall treat workers with dignity and respect and not subject them to demeaning conditions.

3.2. Harassment

Supplier shall foster a culture and workplace that does not tolerate harassment, including sexual harassment, threats of harassment, or retaliation for reporting harassment.



4. Labor

4.1. Forced Labor

Supplier shall not use forced or involuntary labor nor demand work/service from an individual under threat or coercion. Work must be conducted based on freely agreed terms. Supplier shall not withhold or destroy, conceal, confiscate or deny access by workers to workers' identity or immigration documents. Supplier shall not require non-professional migrant workers to bear any costs or fees associated with their recruitment, travel or migration processing. Supplier shall comply with the International Labour Organization (ILO). Supplier shall annually publicly report on its efforts to minimize slavery, forced labor and child labor its operations and supply chain.

4.2. Child labor

Supplier shall not exploit child labor and shall not employ any workers under the age of 15 or the minimum legal working age, whichever is greater. Employment of workers under the age of 18 should not interfere with their compulsory education and should not, by the nature of the work or the circumstances in which it is carried out, be likely to harm their health, safety, or morals.

4.3. Discrimination

Supplier shall foster a culture that seeks to promote equal opportunity for all. Supplier shall not tolerate discrimination on the basis of gender, race, religion, age, disability, gender identity, sexual orientation, or those categories protected by local law. Job candidates and employees are expected to be evaluated based on their ability to perform the job.

4.4. Wages, working hours, and other conditions

Supplier shall meet applicable standards regarding working conditions across its entire workforce, including, without limitation, laws, regulations, and standards relating to the payment of the minimum legal wage or a wage that meets local industry standards, whichever is greater; the observation of legally mandated break and rest periods; and the health and safety of the workers in the workplace.

4.5. Freedom of association and non- retaliation

Supplier should nurture an environment where business standards are clearly understood and there are clear channels for individuals to communicate openly with management without threat of retaliation, intimidation, or harassment. Additionally, Supplier should respect the legal rights of workers to freedom of association and not hinder the rights of workers to legally organize and join associations.

4.6. Health and safety

In addition to meeting minimum legal requirements for working conditions, Supplier is expected to provide a safe, healthy work environment (e.g., clean facilities, properly maintained equipment, sufficiently lighted and ventilated facilities) and take necessary precautions to prevent accidents and injury.



5. Environment

5.1. Resource efficiency and waste minimization

Supplier shall seek to improve resource efficiency and reduce resource consumption including of raw materials, energy, water, and fuel. Supplier is expected to make reasonable efforts to eliminate or reduce levels of waste (both solid and wastewater) generated and to increase landfill diversion, reuse, and recycling. Supplier is encouraged to develop and use environmentally friendly innovations and practices that reduce negative environmental impacts.

5.2. Pollution and emissions reduction

Supplier shall take reasonable steps to minimize emissions of greenhouse gases and of toxic and hazardous pollutants.

Supplier is encouraged to track greenhouse gas emissions and to set science-based (in line with the Paris Agreement) greenhouse gas reduction goals.

5.3. EcoVadis Label

Supplier shall obtain (at least) an EcoVadis Medal level Silver within twelve months of the commencement of its contract with Deloitte and keep this intact during the term of such contract. More information about EcoVadis labels can be found [here](#).

5.4. Approved Science-based targets (SBT)

Supplier shall commit to science-based targets which demonstrate its corporate climate actions, framing zero emission, near- and long-term targets. To demonstrate its engagement, Supplier shall send a copy of its "SBT initiative commitment letter", signed by the Supplier before signature of the contract with us. Supplier shall strive to have approved science based targets in 2027. More information about SBTi can be found [here](#).

5.5. Greenhouse gas emissions

Supplier will develop an action plan for reducing greenhouse gas emissions and use good faith efforts to achieve such goals. Upon request from Deloitte, Supplier shall complete CDP Climate Change questionnaire including the supply chain section of the questionnaire regarding products and services provided to Deloitte. More information about this questionnaire can be found on www.cdp.net/en.

5.6. Renewable energy

Supplier shall ensure that 100% of the electricity it uses shall be from renewable sources at the latest by 1 Jan 2030. In this regard Supplier shall follow the criteria set out by RE100 in the RE100 Technical Criteria document available [here](#). As from the commencement of its contract with Deloitte, Supplier shall publicly report its percentage of renewable electricity used.



6. Integrity, ethics, and anti-corruption

6.1. Business integrity

Supplier shall not engage in any illegal or unethical behavior. Supplier is expected to uphold standards of fair business practices. Supplier shall endeavor to maintain its own confidential process to enable employees and contractors to report incidents of unethical behavior.

6.2. Corruption / bribery / financial crimes

Supplier shall neither make bribes nor accept them, nor induce or permit any other party to make or receive bribes on its behalf nor cause other parties, including Deloitte, to violate any applicable anti-corruption or anti- bribery laws when working on behalf of or with the other parties including Deloitte. Supplier shall use reasonable practices to prevent bribery in all forms and shall support efforts to fight corruption. Supplier shall not engage in or assist any third party with any money laundering, terrorist financing or other financial crime activities.

6.3. Gifts, entertainment, and hospitality

Supplier shall not offer, accept or solicit any gifts, entertainment, or hospitality whereby there is reason to believe, or a reasonable and informed third party would likely conclude, that there may be intent to improperly influence decisions or impair objectivity related to its business dealings.

6.4. Confidentiality / privacy

Supplier shall abide by its obligations relating to protection, collection, and proper handling of confidential information and personal data. Supplier shall notify Deloitte of actual or suspected privacy breaches, security breaches, or losses of confidential information or personal data. The disclosure or utilization otherwise of confidential information or personal data entrusted to us is prohibited unless explicit permission has been granted or there is a legal or professional obligation or right to disclose such information or data.

6.5. Conflict of interest

Supplier shall not allow bias, conflict of interest, or inappropriate influence of others to override its professional judgments and responsibilities. Supplier shall voluntarily declare any such conflicts involving Deloitte personnel.

Reporting violations



7. Reporting suspected violations

To report questionable behavior or a possible violation of this Supplier Code, you are encouraged to work with your primary Deloitte contact in resolving your concern. If that is not possible or appropriate, you may report the issue by using the Applicable contract form: [Report a concern | Deloitte Belgium](#)

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