



Policy Statement on Respecting Human Rights and
the Environment

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Preface

“Our goal is to spend every day doing what really counts – for our customers, our employees and society. The trust they place in us is the basis for our long-term economic success.”

The health-related, economic, and social challenges of recent years have clearly highlighted the inequalities in societies worldwide. At the same time, these developments have revealed the close interconnections between companies and people. Companies can only achieve sustainable economic growth if the communities within which they exist also show positive development. That is why our focus is on people. As a leading auditing and consulting firm, Deloitte Deutschland GmbH Wirtschaftsprüfungsgesellschaft¹ (hereinafter “Deloitte”) is aware of our responsibility, and we also use our global economic activities to help strengthen human rights and environmental protection.

Deloitte’s commitment to observing human and environmental rights is based on our [Shared Values](#) and is reflected in the [Global Principles of Business Conduct \(“Global Code”\)](#) and the [“Commitment to Responsible Business Practices”](#) for the global Deloitte organization.

This commitment to human and environmental rights applies to employees in our own business area as well as to participants in our supply chains. The goal is to support and protect the rights of people and communities throughout the entire supply chain with the support of all our business partners.

This Policy Statement on respecting human rights and the environment affirms our binding, long-term commitment. Together with our customers, suppliers and other stakeholders, we aim to follow our mission statement:

“Making an impact that matters.”

Thank you for joining us on this mission.

Volker Krug
(Executive Board Chair, CEO)

Maren Hauptmann
(CEO)

Deloitte Deutschland GmbH
Wirtschaftsprüfungsgesellschaft

Deloitte
Consulting GmbH

Deloitte GmbH
Wirtschaftsprüfungsgesellschaft

¹ The Deloitte Group in Germany includes Deloitte Deutschland GmbH Wirtschaftsprüfungsgesellschaft, its group companies and its German cooperation partner Deloitte Legal Rechtsanwaltsgesellschaft mbH. In

particular, this includes Deloitte GmbH Wirtschaftsprüfungsgesellschaft and Deloitte Consulting GmbH.



Our commitment to respecting human rights and environmental concerns

Deloitte strongly condemns all forms of human-rights violations as well as harm to the environment. Long-term economic success is only possible if human rights are acknowledged and protected within Deloitte and in our supply chains. Therefore, we are committed to respecting these rights and protecting people potentially affected by human rights violations through suitable measures, as well as providing them access to a remedy.

Standards and guidelines

Our corporate activities are based on the internationally acknowledged United Nations Guiding Principles on business

and human rights (UNGP) and take into consideration the requirements of the Act on Corporate Due Diligence Obligations in Supply Chains [*Lieferkettensorgfaltspflichtengesetz*], hereinafter “LkSG”. Deloitte hereby acknowledges the following reference agreements:

- United Nations Universal Declaration of Human Rights
- Principles of the United Nations Global Compact (UNGC)
- Principles of the Organization for Economic Cooperation and Development (OECD) for multinational companies
- United Nations International Covenant on Political and Civil Rights

- United Nations International Covenant on Economic, Social and Cultural Rights
- Core Labor Standards of the International Labor Organizations (ILO) on labor and social standards
- European Convention for the Protection of Human Rights and Fundamental Freedoms
- Minamata Convention on the manufacture, use and/or disposal of mercury
- Stockholm Convention on the production and/or use of Persistent Organic Pollutants as well as the non-environmentally friendly handling of POP waste
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes

Our internally approved company policies are based on the global Deloitte guidelines and standards. They form the basis for our actions to ensure successful, fair economic activity:

- Deloitte Ethics and Behavioral Principles
- Deloitte Ethics Policy
- Deloitte Global Principles of Business Conduct
- Deloitte Commitment to Responsible Business Practices
- Deloitte Policy on Protection Against Discrimination and Harassment
- Deloitte Corporate Responsibility Policy
- Deloitte Environmental and Energy Management System

Scope

This Policy Statement must be acknowledged and adhered to by all Deloitte employees. We urge all employees to behave appropriately and lawfully toward their colleagues as well as toward our business partners. We also expect our suppliers to commit to respecting human rights and the environment and to appropriately ensure that due diligence is performed according to the LkSG, as well as communicating this expectation appropriately to their own suppliers.

Relevant human-rights and environmental issues

At Deloitte, we promote an inclusive, collaborative corporate culture. Therefore, we treat all risks relating to the protected legal positions under LkSG with the greatest care. Based on a regular analysis of potential human and environmental-rights risks in our own business activities as well as our supply chain, we particularly advocate for the following human and environmental rights:

Prohibition of child labor

Deloitte condemns all forms of child labor in the sense of the applicable ILO core labor standards; we oppose any and all

forms of child trafficking, child prostitution, and other practices that violate children's rights and that threaten their freedom and development through harmful working conditions. Children should be protected and supported in every phase of their development.

Prohibition of slavery and forced labor

In line with the ILO core labor standards, Deloitte opposes the use of forced labor, compulsory labor, and slavery. This also includes a prohibition on forced labor for the purpose of political re-education, bonded labor, servitude, and human trafficking as well as the sexual exploitation or degradation of any participant in the supply chain.

Guaranteeing occupational safety

Protecting and supporting the health of our employees is the highest priority for Deloitte. We consistently follow the applicable laws, international standards (including the ILO core labor standards) and local standards.

Protecting the right to form an association, to organize, and to take collective action

Deloitte recognizes the right to freedom of association. Among other things, that also includes employees' right to establish employee representation (e.g. a labor union or works council), to join an employee representation organization, and to strike or take other collective bargaining measures.

Prohibition of discrimination

As an employer, Deloitte supports equal opportunity, individuality, and self-determination, and we value the diversity of people, perspectives, talents, and experience within our business activities and relationships with business partners. Therefore we do not accept any form of discrimination or unequal treatment on the basis of national or ethnic origin, social background, health status, disability, sexual orientation, age, gender, political opinions, religion, or worldview, whether in the workplace, on social media, or on other public platforms.

Appropriate remuneration for work performance

Deloitte is committed to the principle of equal pay for equivalent work. We ensure appropriate, performance-based remuneration for our employees, regardless of gender, origin or other diversity characteristics.

Environmental rights

We believe that human rights and environmental rights are closely intertwined. Therefore we consider environmental protection to be particularly relevant. We strongly condemn any and all negative impacts on or destruction of the environment by individuals or companies. Deloitte thus acknowledges various international environmental standards and complies with the Minamata Convention on Mercury, the Stockholm Convention on Persistent Organic Pollutants, and the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal.



Affected parties

Due to our diverse global business activities and complex supply and value chains, Deloitte is subject to the risk of negative impacts on human rights and the environment. To minimize this risk wherever possible, we focus our activities on the following potentially affected parties:

- Deloitte employees, including interns, working students, temporary workers, and trainees
- Employees of service providers and direct suppliers
- Residents and local communities in close physical proximity to Deloitte locations, or to the locations of service providers and direct suppliers
- Legal entities (labor unions and their employees and/or members)

Within these groups of affected parties, sub-groups have been identified that are considered especially vulnerable and that have special (protection) needs:

- Members of the LGBTIQ+ community
- Whistle-blowers and people who hold positions in the works council
- Sick people and people with disabilities
- Elderly people
- Women
- Children
- People in an unregulated environment
- People with limited access to education and low-skilled workers
- Members of national, ethnic, religious, or linguistic minorities



Our approach to due diligence for human rights and environmental concerns

Respecting human and environmental rights is a continuous process. Implementation of specific prevention measures and remedies depends on the systematically determined risks and is subject to a constant review as well as further development of the due diligence processes.

Structures and responsibilities within the due diligence process

In order to ensure unrestricted respect for human rights and the environment, Deloitte has established corresponding due diligence processes as an integral part of the organization and its relationships with suppliers. Overall responsibility lies with the Deloitte Executive Committee.

To ensure due diligence in the areas of human rights and the environment, Deloitte has established a risk management system that includes clearly defined responsibilities, risk identification and risk analysis as well as measures for dealing with risk.

The Deloitte Executive Committee has appointed Rhona Föh-Zuzie² and Constantin Meissner³ as Human Rights Officers. They monitor and review the risk management system and report regularly to the Executive Committee on their activities. In addition, we created the role of “LkSG Coordinator,” which coordinates the implementation of due diligence tasks. Internal stakeholders and experts from the areas of Procurement and Strategic Sourcing, Ethics Office, and Internal Sustainability have also been identified to act as “Topic Leads,” responsible for handling the operational implementation of individual human-rights and environmental due diligence tasks. These functions work together as part of an LkSG committee and report on their activities regularly and on an ad hoc basis.

Risk analysis

To identify and analyze human-rights and environmental issues throughout the supply chain, Deloitte carries out regular, at least annual, risk analyses in our own business area and with regard to direct suppliers. The analysis of risks and impacts is updated annually and on an ad hoc basis. If Deloitte gains substantiated knowledge about potential violations or if possible risks arise from a change in business activities, a risk analysis is performed on an ad hoc basis for the entire supply chain.

With regard to our own business area, we conduct a regular, complete individual analysis of all risks based on the protected legal positions under LkSG. In the case of the regular risk analysis for direct suppliers, an abstract evaluation is first performed on the basis of the country and procurement category; then the identified high-risk suppliers are prioritized.

Deloitte uses the results as a basis for creating and if necessary adapting our prevention measures, such as internal policies, work instructions, processes, and trainings, as well as for supplier management.

Prevention measures

In order to take responsibility for the respect for human rights and the environment, we have established extensive prevention measures. Our priority is protecting the legal position of potentially affected people and groups.

Numerous measures to prevent, identify, and mitigate risks have been integrated into our business processes:

- Deloitte employees complete regular, recurring mandatory training on various topics relating to human rights and the environment. This includes training on the Ethics Policy and Code of Conduct, raising awareness about and identifying unequal treatment, and occupational safety and health protection.
- Deloitte consistently complies with the applicable safety laws and also sets its own, stricter, standards to improve safety. Universally applicable safety standards help ensure uniform compliance with occupational safety with regard to the location, workplace, and available work resources. Our occupational safety and health protection management system has been DIN ISO 45001-certified for many years.
- Our environmental and sustainability policy is reviewed annually through internal and external audits to determine whether it is up to date and effective pursuant to DIN ISO 14001. Any necessary adjustments, changes, or reformulations are initiated by Deloitte’s Environmental Management Officer.

For all procurement activities, Deloitte strives to maintain a high level of ecological and social sustainability. The substantial basis for Deloitte’s successful relationship with our suppliers is their commitment to follow the [Deloitte Supplier Code of Conduct](#) and its significant requirements:

² responsible for Deloitte Deutschland GmbH Wirtschaftsprüfungsgesellschaft and Deloitte GmbH Wirtschaftsprüfungsgesellschaft

³ responsible for Deloitte Consulting GmbH

- Respect for human rights
- Respect for labor laws and for health, safety, and environmental requirements
- Protecting the environment and sustainability
- Ensuring integrity, ethics, and anti-corruption measures

Even in the process of choosing suppliers, we consider human-rights and environmental requirements in the sense of this Policy Statement. Deloitte has established these as an integral part of our supplier assessment in order to evaluate the establishment of contractual relationship in advance.

Complaint mechanism

An appropriate, effective complaint management system is an integral part of our due diligence processes, giving every stakeholder—both in our own business area and throughout the supply chain—the opportunity to submit an (anonymous) complaint. This enables us to efficiently uncover, prevent, or remedy violations within the company or in the supply chain.

Deloitte takes violations of human and environmental rights very seriously and provides a publicly accessible, confidential way to submit complaint reports. Through the [Deloitte Speak Up - Helpline](#), anyone can report and track known or suspected violations by Deloitte employees, business partners, or suppliers at any time, even anonymously, in various languages, either by phone or using an online form. Reports and/or complaints are processed by independent, impartial parties who have been obligated to maintain secrecy. We guarantee, wherever possible and where this is within our control, that whistleblowers will be protected from disadvantages of all kinds in conjunction with the complaints they submit.

Remedy

If a violation is discovered only after it occurred, Deloitte's efforts are concentrated on minimizing its impact on affected parties and stopping the violation as quickly as possible. The business activities in question are halted in the respective business area and reorganized in compliance with human and environmental rights.

In the event that, despite all our efforts, Deloitte contributes to potential or actual human-rights or environmental violations in our supply chain or is indirectly connected with these, appropriate remedies will be taken by the responsible offices. Any legitimate suspicion or concrete complaint regarding potential human or environmental rights violations in our business area, or within the upstream or downstream supply chain, is investigated carefully and thoroughly. Deloitte requires all suppliers to help resolve such circumstances and to cooperate fully within an appropriate period of time. Depending on the severity of the violation, Deloitte reserves the right to respond appropriately, i.e. by requesting an immediate stop of the violation; legal action; withdrawal from, suspension of or termination of the business relationship; or damage compensation claims against the supplier. The goal of these remedies is to prevent, end, or limit the extent of the violation.

Effectiveness check

At least once a year and on an ad hoc basis, the effectiveness of the LkSG-relevant measures and the underlying complaint procedure is reviewed to ensure that any detrimental human-rights or environmental impacts are identified, prevented, eliminated, or minimized. Regular, targeted employee surveys are held to evaluate additional information about the effectiveness of individual LkSG measures. We then use these to improve the implementation of the due diligence tasks.

For direct suppliers, we use risk-based information-gathering and risk-based audits, where appropriate, to review implementation of the human-rights and environmental due diligence tasks; in particular, we assess the appropriate application of the LkSG.

Reporting

In the report published annually as per § 10 [2] LkSG, Deloitte informs the responsible authorities and the public about the progress of our implemented due diligence processes and their effectiveness. The report is also published on our website.



Contact for questions and further information

If you have any questions about this Policy Statement or about any other human-rights or environmental issues, please contact us by email at business_ethics@deloitte.de. You can use the same address to report any questionable conduct or a potential violation of this Policy Statement. Alternatively, you can submit a report at any time via the [Deloitte Speak Up - Helpline](#).



Final provisions

This Policy Statement on Respecting Human Rights and the Environment takes effect as of the day it is signed, and supplements the existing abovementioned standards and guidelines in this subject area. The Policy Statement cannot be used as a basis for any third-party claims. It was initially approved by the Deloitte Executive Committee in December 2022. The present version dated September 2024 contains minor adjustments, particularly due to the risk analysis that was carried out.

Düsseldorf, September 16, 2024



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