



Deloitte CE
Code of
Conduct

It starts with integrity

CE Code of Conduct | Our commitment to quality and integrity

Deloitte's commitment to quality and integrity underlies everything we do – day in and day out – as we seek to make an impact that matters for clients, our people, and our communities.

Our Deloitte CE Code of Conduct – or Code – guides those efforts by clearly articulating the standards to which we all must hold ourselves, wherever we live and work. As we continue building the Deloitte culture, the Code plays an integral part in supporting each and everyone of us as a guide to understanding what we stand for and how we make decisions each day.

It is important that each of us become familiar with the Code. It is our constant guide for serving clients, for working with each other and for the impact we make in our communities.

We remain firmly committed to a culture in which we are comfortable speaking up when something doesn't feel right, in which we respond swiftly and effectively when others raise concerns, and in which we always deliver our very best effort without fail.



Tomasz Konik
Chief Executive Officer,
Deloitte CE



Ahmed Hassan
Chief Risk Officer,
Deloitte CE



John Ploem
Chief Ethics Officer,
Deloitte CE

The backbone of the Code is the Global Principles of Business Conduct which describes the commitments that Deloitte and its people make to stakeholders in our region and around the world - our clients, our people and society.

It is important to note that the commitments described in the Code are not set out as aspirations. They are the behaviours that our people, clients and other stakeholders can expect from Deloitte today.

Consult, consult, consult

In complying with the standards outlined in the Code, you should ask yourself the following questions to aid in making the right decision about a possible course of action:



- Are my actions illegal or unethical?
- Am I being fair and honest?
- Am I witnessing discriminating behaviour?
- Would I be unwilling or embarrassed to tell my family, friends, or co-workers?
- Would the reputation of Deloitte be harmed if the action was revealed in the newspapers?
- Am I personally uncomfortable about the course of action?
- Could someone's life, health, safety, or reputation be endangered by my action?
- Could the intended action appear inappropriate to a third party?

You don't have to resolve a difficult ethical decision alone. We encourage you to consult with your colleagues, line managers, leaders or our normal reporting channels. In addition, formal ethics reporting channels are available for those who seek a confidential route for consultation.

At Deloitte, we take reports of misconduct seriously, conducting investigations where necessary, and addressing issues appropriately. Retaliation against those who raise ethical concerns in good faith is not tolerated.

With strong leadership support, our Code and CE Ethics Program define the Deloitte approach to building and sustaining a culture of ethics and integrity.

CE Ethics Reporting Channels

- > [CE Chief Ethics Officer](#)
John Ploem
- > CE Ethics Team
ceethics@deloittece.com
- > [Deloitte Speak Up](#)
Confidential reporting channel
operated independently by
NAVEX Global

Phone lines and Web platform:
deloittespeakup.ethicspoint.com

[Speak Up Mobile Phone App](#)

Every day at Deloitte, we seek to **make an impact that matters** to
our **people**, our **communities**, and the **clients** that we serve.
The following commitments illustrate what our stakeholders can
expect from our people.

The Code | Summary of our commitments

Our Code encompasses Deloitte's Global Principles of Business Conduct, which outlines the commitments that each of us make. It is based on our Shared Values and reflects our core belief that, at Deloitte, ethics and integrity are fundamental and not negotiable.

Acting in accordance with the Code is a responsibility for all Deloitte people in Central Europe. Each of us is expected to know, understand and comply with the Code. We also have a responsibility to raise our voice when we become aware of anything that is inconsistent with it. There can be serious consequences for non-compliance with the Code or related Deloitte policies, up to and including dismissal.



We commit to serving **clients** with distinction

- Integrity
- Quality
- Professional behaviour
- Objectivity
- Competence
- Fair business practices
- Confidentiality, privacy and data protection



We commit to inspiring **talented professionals** to deliver outstanding value

- Respect, diversity and fair treatment
- Professional development and support



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

- Anti-corruption
- Responsible supply chain
- Social responsibility

Our Shared Values

- Lead the way
- Serve with integrity
- Take care of each other
- Foster inclusion
- Collaborate for measurable impact

Global Principles of Business Conduct

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.

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 skepticism 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, organizations, technology or other factors, to override our professional judgements 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.

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 which create an impact that matters for our clients.



More commitments to clients

Global Principles of Business Conduct

We commit to serving clients with distinction



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 on 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.
- An information security awareness culture is systematically built and adhered to, and our leadership commits to develop Deloitte information security management systems and focus on its further improvement.
- We are all informed and educated concerning problems around information security through a range of options including information security awareness training.
- We are committed to being a resilient organization that operates efficiently and provides services in a continuous manner. Our business continuity programs enable us to better anticipate disruptions, adapt to various events, and provide reliable client service.

Global Principles of Business Conduct

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 discrimination of any nature on the grounds of gender, race, religion, age, disability, gender identity, sexual orientation, or those categories protected by local law 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.

Global Principles of Business Conduct

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.



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