Deloitte the Netherlands Human Rights Policy Statement

Our commitment

At Deloitte, 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 and business conduct that respect the human rights of all those employed by or on behalf of Deloitte NL as well as those affected in and outside our value chain.

Through our business, we affect society and thereby, the lives of millions of people through our three main roles. 1. We are an employer and thus impact our direct and indirect employees. 2. We help our clients (also through our Impact Foundation) solve their most complex business challenges by providing professional services and as such impact parties and people in their value chain and third parties we collaborate with. 3. We purchase goods and services from our suppliers, meaning that we impact those employed by our suppliers as well as those affected in their value chain.

With this Human Rights Statement we acknowledge that we may have an impact on human rights and commit to identify, assess, and address these impacts throughout our value chain with due diligence. We endeavor to avoid and mitigate negative effects of our business activities. We seek to proactively support and promote human rights for the wider benefit of the communities in which we operate.

With this Deloitte the Netherlands ("Deloitte NL") Human Rights Statement, we commit to the Deloitte Global Human Rights Statement and build on it, addressing local requirements and opportunities. This Policy applies to all Deloitte NL's subsidiaries, partners and employees.

Deloitte NL is an active member of the UN Global Compact and is committed to support and respect human rights in accordance with the principles of the Universal Declaration of Human Rights, the UN Guiding Principles for Business and Human Rights (UNGPs), the OECD Guidelines and The International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work.

Governance

Protecting Human Rights is embedded in our daily business operations. Our senior management has responsibility for overseeing our human rights commitments. Ultimate responsibility for this Human Rights Statement sits with The Executive Board of Deloitte Netherlands.

Responsibility for implementing actions related to our role as an employer reside with the Talent team. The Executive Board has also established a Sustainability SteerCo to monitor progress against the sustainability strategy and provide direction. It brings together the key stakeholders accountable for each focus area in the sustainability strategy.

Human rights is thereby represented by our Reputation & Risk Leadership (RRL) lead, with the responsibility to embed human rights in our due diligence processes in our role as a procurer and professional services organization. The SteerCo discusses our human right commitment and the implementation of our human rights action plan quarterly, to acknowledge and uphold human rights in accordance with the above mentioned principles.

Deloitte's salient human rights issues

We make continuous efforts to assess the full spectrum of human rights relating to our business and focus our efforts on the most severe risks to the people in our value chain. Therefore, we periodically analyse our business operations, clients and client engagements, suppliers and other third parties that we directly or indirectly engage with, to identify which human rights issues are most salient for us. We identify our salient human rights through engagement with internal and external stakeholders and desk research. Based on our latest impact assessment, we have prioritised the following human rights impacts for our three main roles as an employer, professional service provider and procurer.

Operationalising our commitment / Due Diligence

To meet our responsibility to support and protect human rights, we implemented a due diligence process in line with the OECD Due Diligence Guidance for Responsible Business Conduct and the UNGPs. We are committed to operate and continuously improve our due diligence process which includes (1) assessing actual and potential human rights impacts, (2) acting to prevent or mitigate potential impacts, (3) providing remedy processes, (4) tracking and communicating about our performance.

1. Assessing actual and potential human rights impacts

To understand the specific human rights impacts we have or may have in a specific operational context, human rights impact assessments are embedded in our existing business processes. This means that prior to developing new Talent policies, engaging with new clients, starting new client engagements, procuring new products or services, or starting other business relationships, we consider the potential human rights impacts involved. We aim to assess the proposed activity or business relationship and estimate how it could have adverse human rights impacts in the value chain and related communities. For more long-term activities and to respond to changes in our business environment, such impacts are reassessed periodically.

The outcomes of these assessments inform any subsequent steps in the human rights' due diligence process.

2. Acting to prevent or mitigate potential impacts

As a people-oriented organisation, our Talent is our biggest asset. We continuously work on creating good working conditions, a safe and healthy working environment, ensure equal pay and performance processes, education and a good work-life balance through our Employee Value Proposition and our Learning and Development, Wellbeing, and DEI programs. At a minimum, we comply with applicable Dutch legislation and include all ILO Core Conventions.

In our role as a professional service provider and procurer of goods and services, we set clear expectations for our third parties in our policies and Global responsible business conduct codes. It is our preference in all cases to work with business relations along our value chain that share our values and principles and apply comparable standards in their own value chain. Dialogue and engagement with business relations to understand the unique challenges to any third party's business operations, and collaboration for better outcomes for all is our preferred approach. We incorporate appropriate principles into contracts with clients, suppliers and business partners. To this extent we also align with our EMEA Responsible Procurement Policy.

When third parties do not yet meet our expectations, or when we identify human rights impacts that are not specifically addressed, we will engage in dialogue with such third parties to ask for additional details about a third party's actions and aim to bring about improvements.

Our engagement activities can range from:

1. Limiting the type of services we can provide or services/products we can procure to ensure our collaboration is aimed towards better outcomes for all;
2. Receiving regular updates on the progress of their human rights commitments;
3. Agreeing a recommended plan for improvement;
4. Undertaking or requesting a (independent) review of the third party's compliance with our Human Rights expectations;
5. Making a third party a non-preferred third party in the future, or discontinuing a current commercial relationship with a non-compliant third party in the event of ongoing non-compliance. This could include a responsible exit and divestment plan when our relationship bears such markings.

3. Remediation / Reporting suspected violations

In the event of any human rights related misconduct or concern related to our products or services, we expect our third parties to report any human rights impacts directly or indirectly related to our business activities. We invite people who feel they may have been impacted negatively by our direct or indirect business activities to contact us, to identify, remediate and learn.

All employees can contact the Responsible Business Committee if they have concerns about a potential client engagement. Otherwise, employees, third parties or the public can report suspected violations of this Human Rights Statement as follows:

- To any Deloitte NL personnel with whom a person 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 NL personnel will need to be disclosed internally for further review.
- 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: (0031) 0800 0201333;
    - Via the Web: EthicsPoint - Deloitte

Where we identify that we have caused or contributed to adverse human rights impacts, we will engage in appropriate remediation processes ourselves, or in cooperation with other stakeholders.

4. Tracking and communicating about our performance

Doing business with respect for human rights is an ongoing process that requires continuous learning, innovation and collaboration. In order for us to know if our human rights policies are being implemented optimally, whether we have responded effectively to identified human rights impacts, and to drive continuous improvement, we track our performance. We do this by periodically assessing our potential and actual human rights impacts to understand whether our key focus areas should shift. We use qualitative as well as quantitative data, benchmark exercises and stakeholder conversations to inform our future strategy.

We believe that working through external initiatives and partnerships, for example with other industries, NGOs, trade unions, suppliers and other business partners, is often the best way to address shared challenges. Our aim is to continuously improve, monitor, track and transparently report on our ability to manage human rights risks and to have a positive impact. Our Human Rights Action plan complements this policy and describes our commitments and how we further aim to improve our ability to address our most salient human rights impacts and continuously improve our process.

Our policies around our human rights approach are publicly available and we communicate about our efforts, impacts and follow-up transparently through our Integrated Annual Report.



Jamie Gatt, Chief Quality & Risk Officer
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Rotterdam, The Netherlands