Deloitte.

Quality Policy: Communication to Service Providers (ISO 9001:2015)

27 January 2024

Previous note

Target Audience - Warning

This document is intended for all third parties (companies or persons on behalf of others) who provide services to deloitte network legal entities certified under ISO9001:2015, and must take notice and ensure compliance with its content.

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Content

Content

1. Certification process

Benefits and Objectives

Benefits

Conditions:

- Have a process map and their interactions;
- Have criteria and methodologies;
- Have ways of measuring and monitoring the implemented processes;
- Have the resources and information necessary for the operation and monitoring of processes;
- Trigger the necessary actions to ensure continuous process improvement.

Benefits:

- Improve the execution of processes;
- Improve customer satisfaction;
- Access new business opportunities;
- Increase the satisfaction and motivation of professionals.

Goals

Being certified means that we have been granted a "title" because we have achieved the performance required by the International Standard - ISO 9001:2015.

Increasingly, our customers, especially in the public sector, defines ISO 9001:2015 certification as an indispensable requirement for the provision of services, as a guarantee of the quality of our services.

Our goal is to maintain public recognition of the quality of the services we provide, with this symbol:

1. Certification process

Scope

The scope of the QMS sitis is all the activities developed (operational and support) and their resources and systems for the provision of consulting and tax services for the following industries:

- Financial Services;
- Consumer;
- Energy, Resources & Industrial;
- Life Sciences & Healthcare;
- Government & Public Services;
- Technology, Media & Telecommunications.

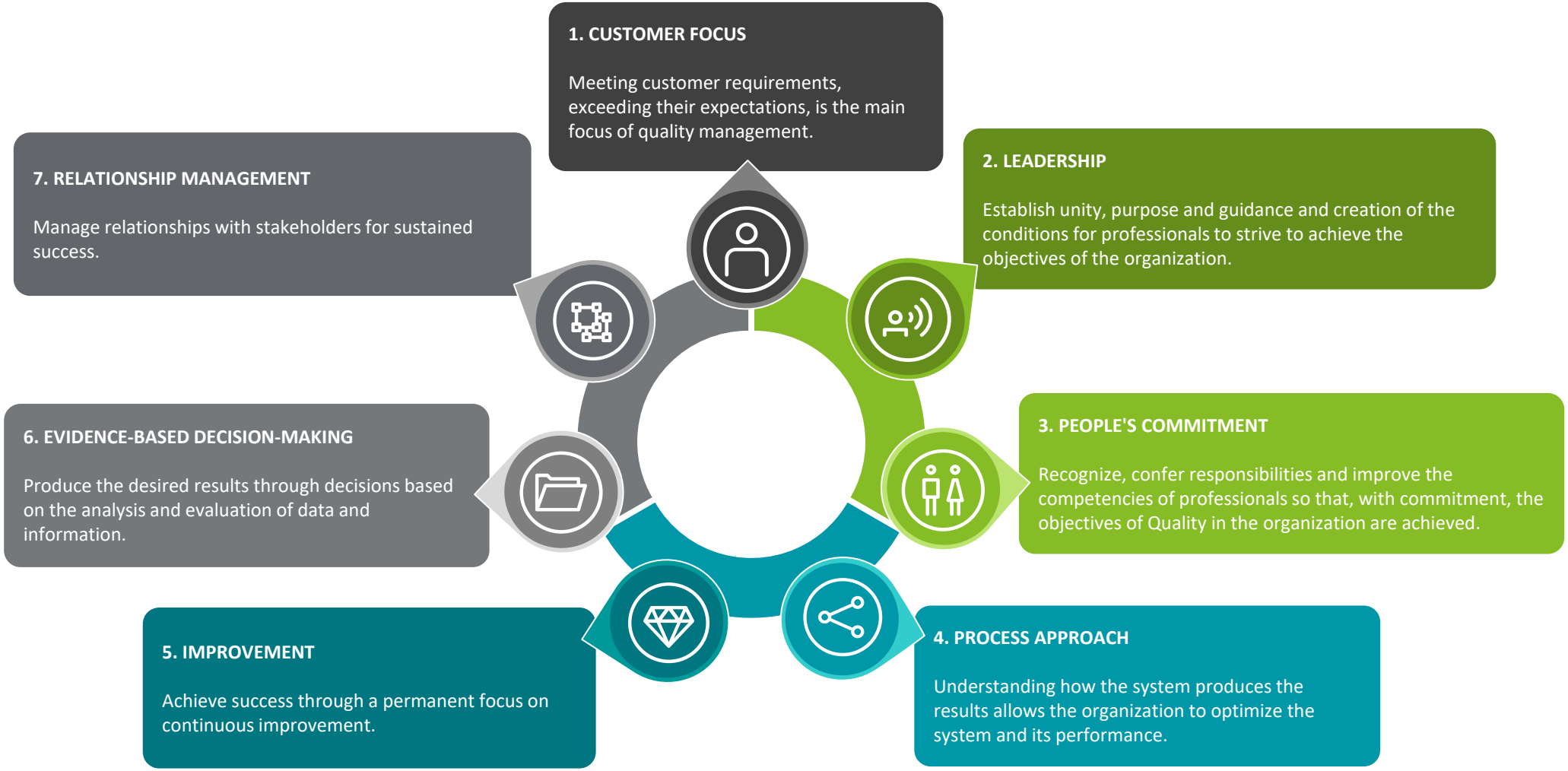
And market offerings of:

- Business Consulting
- Technology Consulting & Operate
- Enterprise Applications Consulting & Operate
- Process Operate
- Tax & Other Business

Content

2. ISO 9001:2015 Framework

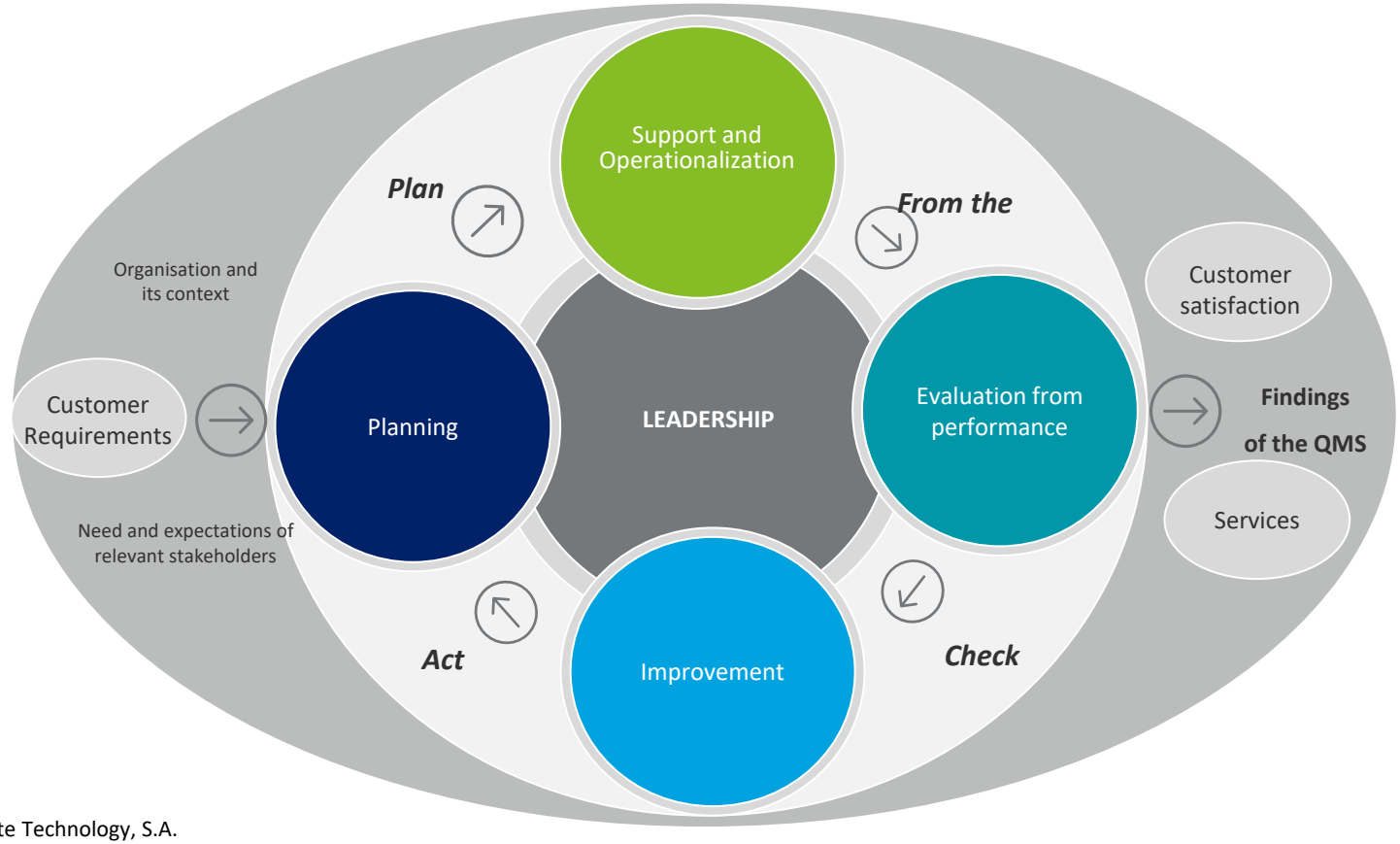
Quality Principles



2. ISO 9001:2015 Framework

Process-based QMS model

The understanding and management of interrelated processes that constitute a system allows to control the interrelationships and interdependencies between processes, so that the overall performance can be improved. This approach can be achieved through the use of the PDCA (*Plan-Do-Check-Act*), as represented in the following figure, and with a global focus on risk-based thinking, taking advantage of opportunities and preventing unwanted results.



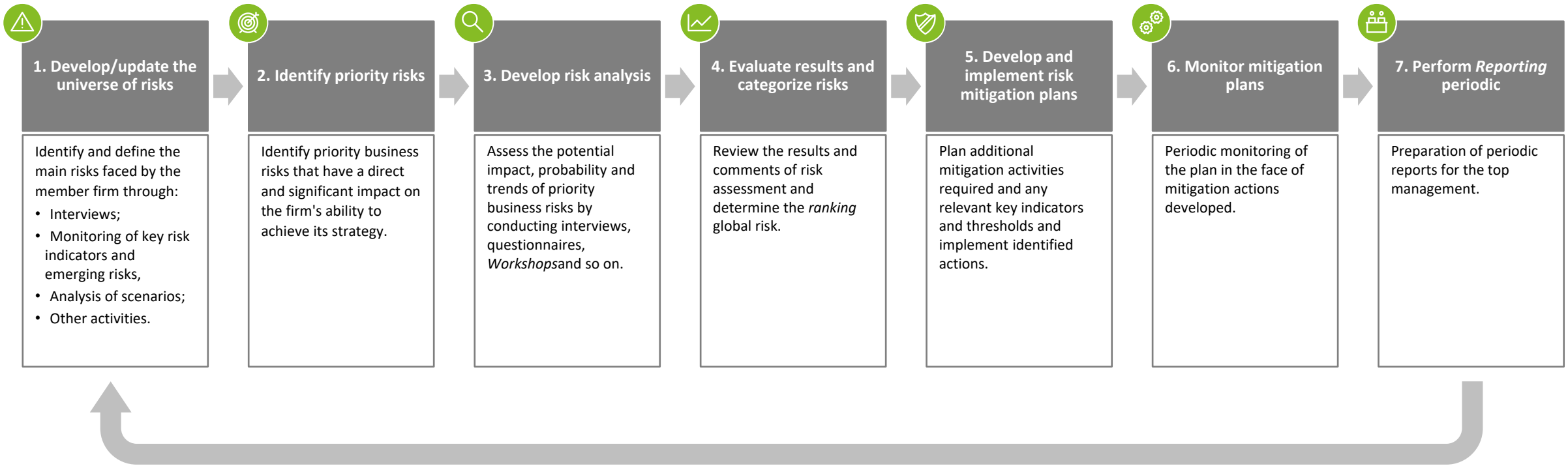
2. ISO 9001:2015 Framework

Integrated approach to risk - Methodology

The NP EN ISO 9001:2015 standard presupposes a risk-based approach to QMS, covering the concept of preventive action.

The comprehensive, systematic and proactive risk identification and analysis for the firm is based on the *Enterprise Risk Framework* (ERF), a proprietary Methodology of Deloitte that allows identifying a broad spectrum of significant risks to the firm and managing its impact as an interrelated risk portfolio.

The development and implementation of the methodology used follows the following activities:



Content

3. Quality Policy

Mission, Vision and Values

Deloitte's Mission, Vision and Values mirror the ambition for excellence, the focus on the client and our people, evidencing the values of integrity, commitment and innovation. Deloitte is a benchmark of excellence at the global level, with an aspiration to provide quality customer service, generating value for shareholders and professionals.

Lead the way

Deloitte is not only **leading the profession, but also reinventing it for the future** We're also committed to creating opportunity and leading the way to a more sustainable world.

Serves with integrity

By acting ethically and with integrity, Deloitte has earned the trust of clients, regulators, and the public. **Upholding that trust is our single most important responsibility**

Take care of each other

We **look out for one Another** and prioritize respect, fairness, development, and well-being.

Foster inclusion

We are at our best when we foster an inclusive culture and embrace diversity in all forms. We know this attracts top talent, enables innovation, and helps deliver well-rounded client solutions.

Collaborate for measurable impact

We **approach our work with a collaborative mindset, teaming across businesses, geographies, and skill sets** to deliver tangible, measurable, attributable impact.

3. Quality Policy

Quality Policy

Deloitte is a global brand with a common vision around the world: to be a benchmark of excellence. We aspire to provide a high quality service to our customers, generating value for shareholders and professionals.

The reputation and standard of excellence we have achieved are the result of combining our values, skills and ambition with our most important asset: people. For this reason, we are now recognized as a leading organization in the development, attraction and development of talent.

Integrity and quality are the foundation sofa of our culture, we are aware of our role in society and we have a strong relationship with the communities where we are inserted.

The pursuit of excellence in everything we propose to do results in a strong culture of continuous improvement of our processes and our people, allowing us to achieve a high level of quality in the solutions we deliver to our customers, including our commitment to ensuring compliance with customer requirements and applicable statutory and regulatory requirements.

3. Quality Policy

Goals and KPI's

Our Quality Policy reflects Deloitte's Mission, Vision and Values, considering the top strategic guidelines, the context of the organization and the needs and expectations of stakeholders, translating into the proposed objectives. The Quality Policy and its objectives are reviewed annually at the review meeting by management to ensure that they meet the defined requirements.

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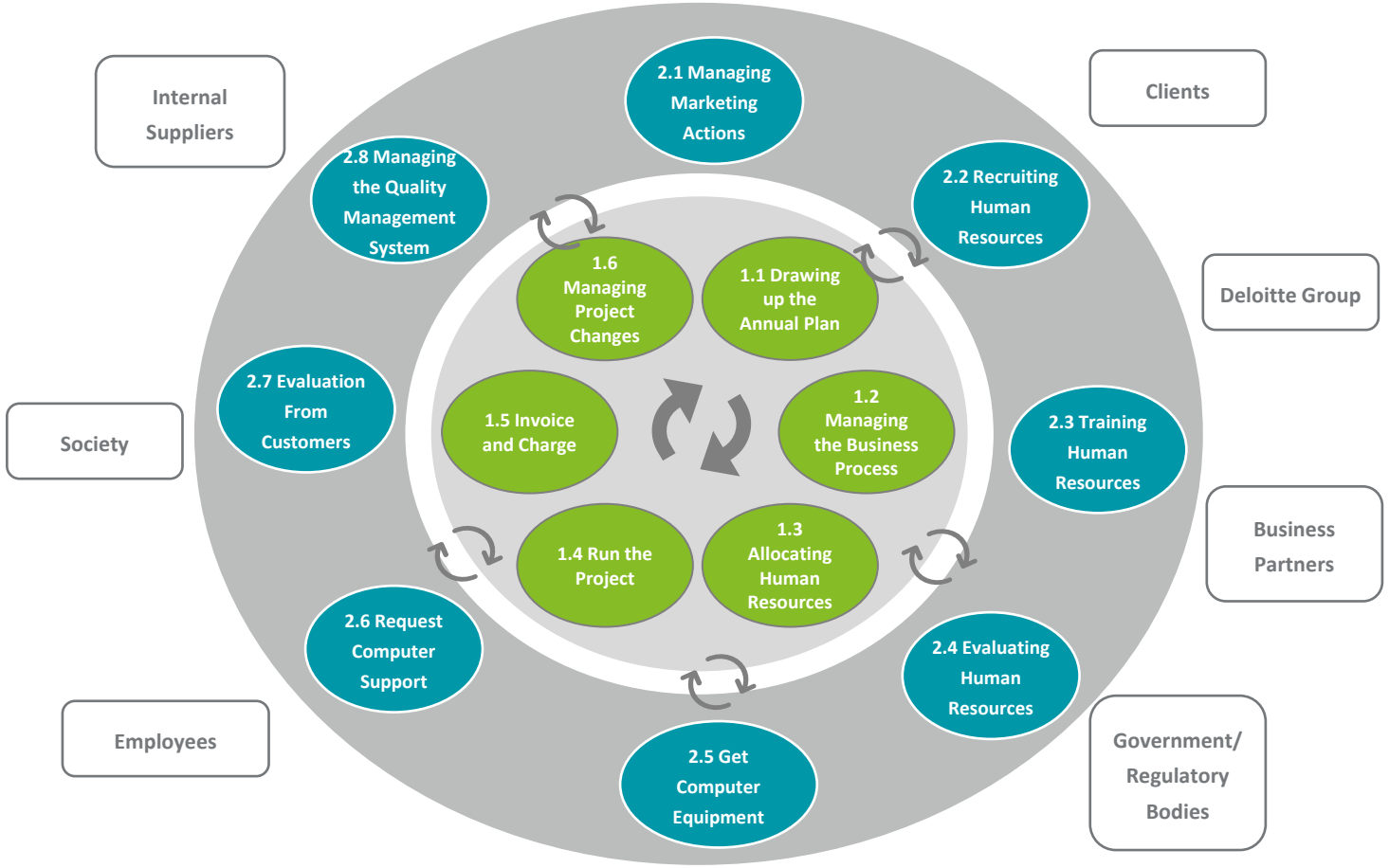
4. The QMS

Operational and support processes

The Processes Manual documents and describes the operational and support processes of the area, its sequence and interaction, represented in this scheme.

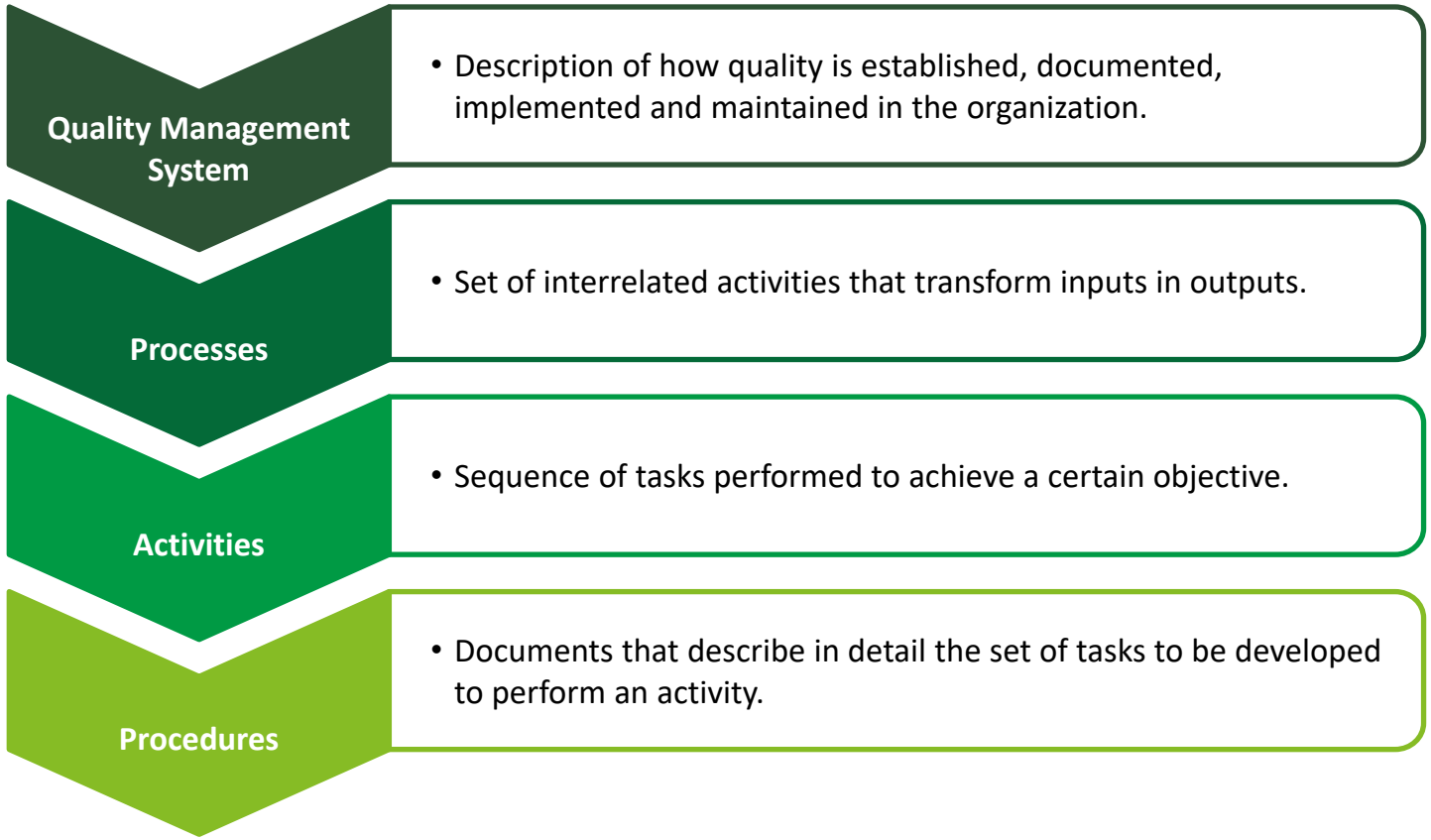
PO Operational Processes: Describe the operational activities carried out in the context of the provision of the consultancy service, supported by procedures and standards of conduct in accordance with the requirements of the standard NP EN ISO 9001:2015. They translate the means available for the provision of customer service.

PS Support Processes: Describe the management activities that support the *core business* from *Consulting and Tax*, also supported by procedures and standards of conduct in accordance with the requirements of NP EN ISO 9001:2015. They ensure the availability of resources necessary to achieve the planned objectives and for their monitoring.



4. The QMS

QMS structure



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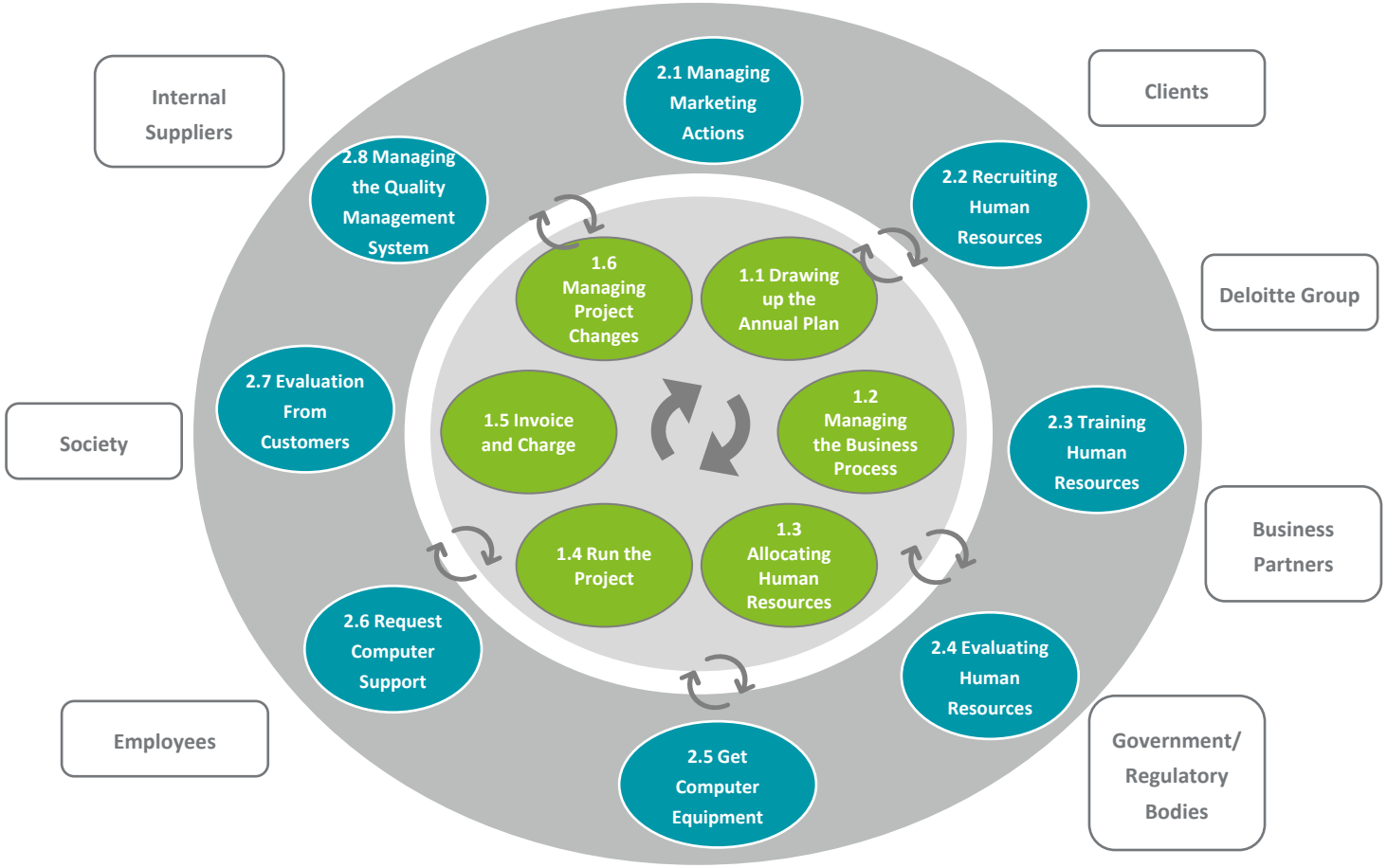
5. Processes

Operational and support processes

The operational and support processes are generally known by professionals and are described in the Process Manual.



Caption:

PO Operational Processes

PS Support Processes

5. Processes

Operational and support processes relevant to third parties

PROCESS	PURPOSE OF THE PROCESS	CRITICAL FACTORS
1.2 Manage or process commercial	This process aims at the sale of services and systematizes the various phases of the commercial activity, starting from the identification of the customer's needs in order to achieve the sale.	• Management of all sales opportunities, and should be kept constantly updated; • Quality and Risk Management (QRM) procedures should be used according to the risk levels determined for each proposal; • The various versions of the proposal negotiated with the client must be stored, in the place reserved for uploading proposals. • The award of the tender must be signed by the client and filed, as well as any subsequently approved amendments.
1.3 Allocating human resources	This process aims to allocate human resources to commercial proposals and projects, starting from the identification of the needs identified in Processes 1.2; 1.4 and 1.6.	• It is necessary to record the resource allocation information and its control tools.

1.4 Perform or project	This process aims to execute projects contracted with clients, as well as their management and quality control.	• Financial plan (forecast of hours and expenses) and project schedule;
		• Status Meetings (PDS) should always be recorded in minutes and sent to the client, whose acceptance may be tacit or explicit, as defined in the proposal;
		• The closing of the project is characterized by a set of tasks, including:
		  ○ ensure that all due billing is issued;
		  ○ confirm all charges and process write on / write off;
		  ○ check for collateral in order to recover them;
		• Resolve formalizations with partners / subcontractors, safeguarding any guarantees provided to the client and knowledge of the QMS;
		• Carry out the evaluation of online subcontractors (if applicable) when you cease your participation in the project;
		• Archive all project documentation;
		• Create and archive project credentials;
		• Ensure the updating of the CVs;
		• Carry out team evaluations;
		• Add to the Planning and Registration of Corrective actions and Improvement actions that depart from the context of the project.

Content

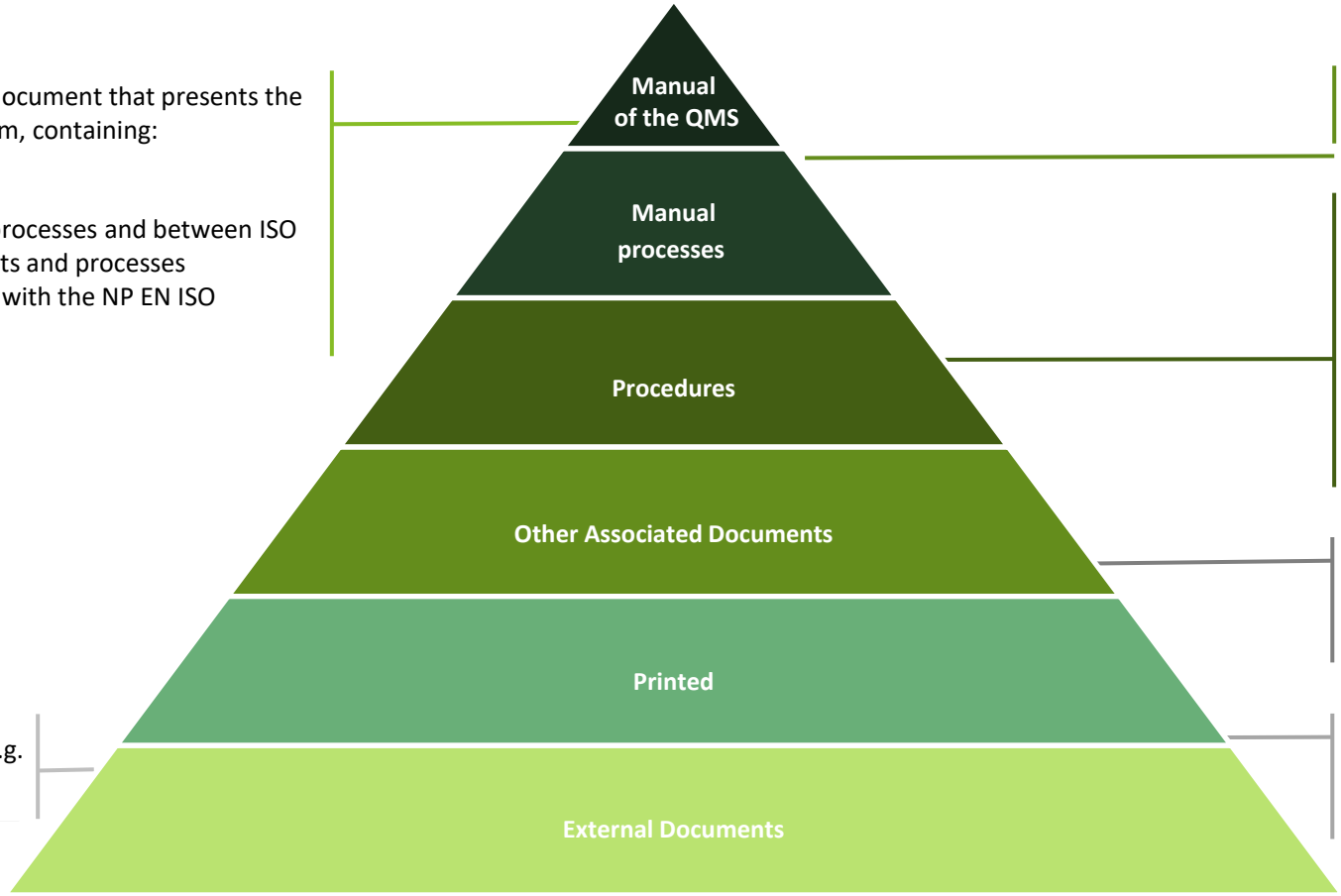
6. Document and Record Concepts

Documentation Hierarchy

The documents and records covered by the QMS may be defined hierarchically as:

The Quality Manual is the document that presents the Quality Management System, containing:

1. Quality Policy;
2. Interactions between processes and between ISO 9001:2015 requirements and processes
3. Integration of the QQS with the NP EN ISO 9001:2015 standard



Repository and detail of Operational Processes and Support

Procedures are documents that describe in detail the set of tasks to be developed to carry out an activity, including:

- Non-Conforming Product Control
- Treat Complaints
- Corrective and Improvement Actions
- Document and Record Control
- Internal Quality Audits
- Supplier Selection, Evaluation and Revaluation

QMS Support Documents:

- Glossary
- Document Control List
- Log Control List
- KPI's matrix

Documents necessary to implement the processes and procedures that, after completed, become records:

- Performance evaluation form
- Internal vendor valuation forms

Documents from abroad (e.g. specifications)

Content

7. Documented Procedures

Procedures

In addition to mapping the processes, the following procedures are also documented, described on the following pages:

7. Documented Procedures

Non-Conforming Product Control

The Non-Conforming Product constitutes a Non-Conformity, but not all Non-Conformities are Non-Conforming Product, since the term refers only to the delivered product (in the case of Consulting and Tax, the project).

Non-Conforming Product

It is a **project** delivered to the customer who does not comply with the **agreed specificities**, either in the tender awarded or in subsequently agreed amendments.

If it is in contact during the project

Dealing with **situation,** i.e. agree with the customer the solution and register in the MINUTES of PDS

If met after the end of the project

Treat as complaint (see Treat Complaints procedure)

E.g. Final report not delivered to the customer

VS.

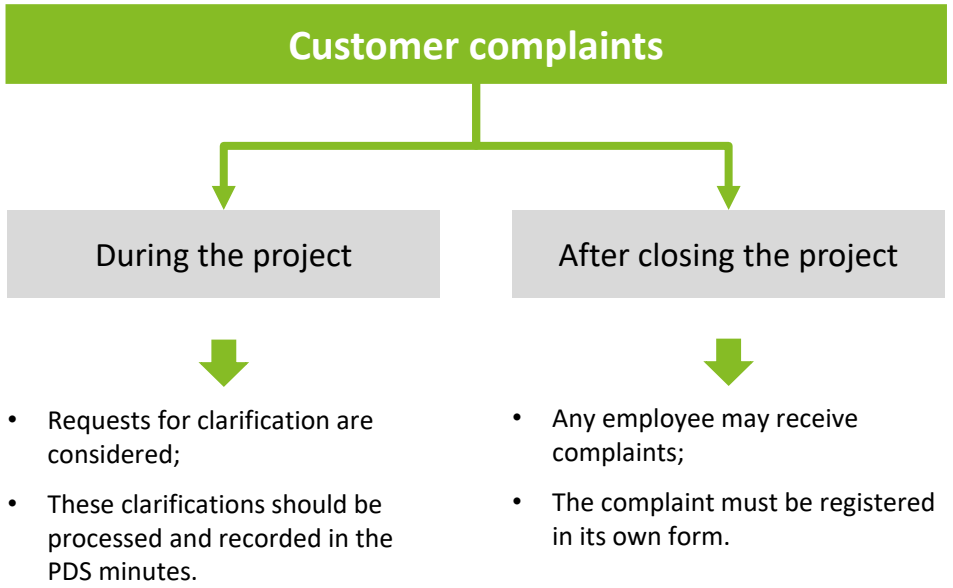
Non-Compliance

It is the **failure to comply with a requirement** quality management system (see Corrective And Improvement Actions procedure).

E.g. Evaluation of the team not carried out at the end of the project

7. Documented Procedures

Treat Complaints



- The complaint must be **formalized in writing** by the customer (email or letter) and **Saved** in Client Folder;
- Any employee may receive the complaint, however, his/her treatment and registration is **responsibility of the Manager** of the project;
- The manager is first responsible for resolving the complaint and responding to the customer;
- Complaints received after the closing of the project should be communicated to the Engagement Partner and the Quality Reviewer (when appointed).

7. Documented Procedures

Corrective and Improvement Actions

Corrective actions are intended to correct and ensure that a Non-Compliance does not occur again, and may be proposed by all Consulting and Tax employees. These proposals must be registered in their own form to be analyzed by the Quality Team and submitted to the top management in order to evaluate the feasibility / opportunity of their implementation.

The main factors that may give rise to the identification of this (potential) Non-Compliance or Opportunity for Improvement, may be of various order, highlighting the following:

a) Complaints;

b) PDS meetings;

c) Lessons learned from past experiences, if documented;

d) Non-compliance with the Quality Objectives;

e) Performance of processes, below their objectives / targets (evidence verified through KPI);

f) Periodic reviews of the QMS / Reviews by Management;

g) Customer Satisfaction Index below expectations;

h) Non-compliance with the Plans under the Quality Management System;

i) Quality audits (under the Internal Quality Audits Procedure).

7. Documented Procedures

Document and Record Control

The information contained in this procedure highlights:

- Standards for the creation and control of QMS documents (Quality Manual, Process Manual, Procedures, Printed Documents, etc.);
- Possibility of any employee suggesting changes to those documents;
- Archiving locations (computer and/or paper) of all documents and records covered by the processes.

7. Documented Procedures

Internal Quality Audits

Internal Quality Audits are described as follows:

- They aim to test and verify the effectiveness of the entire QMS and the services provided, as well as to detect opportunities for improvement;
- They are carried out periodically according to an audit plan defined annually;
- They are conducted by the internal auditors designated for this, who meet the requirements defined in the procedure;
- They intend to cover a volume of projects that is representative to measure the adherence of the QMS in the organization;
- The results of internal audits are recorded in a report, as well as actions arising from the opportunities for improvement.

7. Documented Procedures

Supplier Selection, Evaluation and Revaluation

Goal

This procedure aims to systematize the firm's activities that aim to select, evaluate and reevaluate subcontracted entities, within the scope of the activities developed by deloitte's Consulting and Tax areas.

Description and responsibilities

1. **Selection and hiring of suppliers**: responsibility of the project management team, which should follow the existing Contracting Policies and Procedures in the firm, and verify all supplier evaluations carried out to date.

   a) Knowledge and understanding of the firm's quality requirements: make available to the supplier the Quality Management System Manual (ensuring knowledge of the policy and quality requirements) and the "Declaration of Knowledge And Acceptance of Information Security Policies and Quality Policy of Deloitte", and contract (formalization of acceptance of compliance with the requirements).

   b) Monitoring of the services provided by the supplier:

      i. Monitor and control whether the services are being provided in accordance with the defined contract and our Quality Policy;

      ii. Assessment that the supplier maintains service capacity in accordance with our Quality Policy;

      iii. Monitor and control any action plans to comply with the Quality Policy.

   c) End of contractual relationship with suppliers: all assets and copies of information received or created during the provision of service must be returned to the project manager or destroyed.

2. **Evaluation and revaluation of suppliers**: at the end of the subcontractor's participation in the project, the project management team should always evaluate/reassess the supplier, which will result in the update of the document "Register of Supplier Assessments".

Content

8. Continuous Improvement

Cycle, Plan, Do, Check, Act

The Organization must **continuously improve the effectiveness of the QMS**, **.** This improvement is based on the PDCA principle - *Plan, Do, Check and Act*:

Inputs

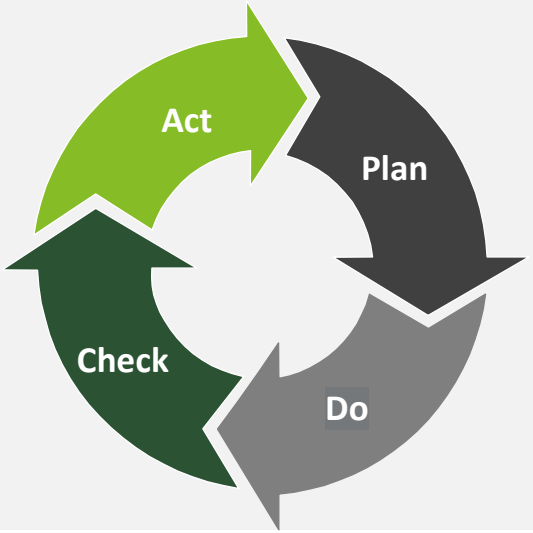
Quality Objectives

Preventive Actions

Corrective Actions

Improvement Actions

Non-Conformities



Outputs

Continuous process improvement

All professionals can and should participate in improving the QMS:

- complying with QMS standards;
- identifying non-conformities;
- suggesting opportunities for improvement;
- cooperating with audits of the QMS (internal and external).

Content

9. APCER QMS Certification Audit

Ensuring Quality

More than maintaining a recognition symbol, Quality is part of Consulting and Tax practice, so:

It is necessary to ensure the Quality... always!

Deloitte.