

**Deloitte.**



Deloitte Supplier  
Code of Conduct

# Introduction



## Applicability

This Supplier Code of Conduct (“**Supplier Code**”) applies to any organization that (i) contracts with 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 partners, technology relationships, and reselling relationships (each a “**Supplier**”, collectively “**Suppliers**”).

# Principles



## Overview

Deloitte's purpose is to make an impact that matters, including through the goods and services provided by our Suppliers. 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 communities and the planet on which we all live.

This Supplier Code of Conduct ("Supplier Code") outlines our expectations of Suppliers. A Supplier's contract with Deloitte may contain similar provisions found herein. 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 they operate or conduct business. Suppliers are expected to follow the Supplier Code, unless legally impermissible.

Our expectation is that Suppliers will comply with this Supplier Code in their business operations. Suppliers

are expected to establish and enforce policies which comply with the Supplier Code. Suppliers are also expected to apply comparable standards in their own supply chains.

Upon Deloitte's request, Suppliers are expected to assist Deloitte in the performance of due diligence actions, including, but not limited to, conducting annual compliance questionnaires, providing supporting documentation or further diligence measures, as reasonably required to verify Supplier's compliance with the Supplier Code.

We take violations of this Supplier Code seriously and expect Suppliers to report suspected or actual violations to the appropriate Deloitte contact upon discovery. Violation of this Supplier Code may result in Deloitte taking any of the following (or similar) actions: asking the Supplier to audit its own organization or its supply chain and report on its findings to Deloitte; recommending or requiring corrective-action plans; or making the Supplier a nonpreferred supplier. Where appropriate, the contract with the Supplier may be terminated.



## Human rights

### **Humane treatment**

Supplier shall treat personnel (including both employees and non-employees providing services to Supplier) with dignity and respect and not subject them to demeaning conditions. Supplier shall not unlawfully displace nor force resettlement of people.

### **Harassment**

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



## Labor

### **Forced labor**

In accordance with applicable standards and laws, Supplier shall not engage in slavery or practices akin to slavery. Supplier shall not use forced or involuntary labor nor demand work/service from an individual under false pretenses, threat, or coercion. Work must be conducted based on freely agreed terms. Supplier shall not withhold or destroy, conceal, confiscate, or deny access by personnel to personnel's identity or immigration documents. Supplier shall not require non-professional migrant personnel to bear any costs or fees associated with their recruitment, travel, or migration processing.

### **Unlawful child labor**

Supplier shall not engage in unlawful child labor of any kind in its operations or cause or contribute to unlawful child labor of any kind in its supply chain, in accordance with applicable standards and laws.

### **Respect and Fair Treatment**

Supplier shall foster a culture that promotes equal opportunity for all. Supplier shall not tolerate discrimination on the basis of categories protected by applicable law.

Job candidates and personnel are expected to be evaluated based on their ability to perform the job. Deloitte expects Supplier personnel to be remunerated according to fair pay practices.

### **Wages, working hours, and other conditions**

Supplier shall meet applicable standards regarding working conditions across its entire workforce, including laws, regulations, and standards relating to the payment of the minimum legal wage or a wage consistent with local industry standards, whichever is greater; the observation of legally mandated break and rest periods; and the health and safety of personnel in the workplace.

### **Freedom of association and non-retaliation**

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

### **Health and safety**

In addition to meeting minimum legal requirements for working conditions, Supplier is expected to provide a safe, healthy work environment and take necessary precautions to prevent accidents, injury, and harmful exposures.



## Environment

### **Resource efficiency, waste minimization, and renewable energy**

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

### **Pollution and emissions reduction**

Supplier shall take reasonable steps through its policies, practices, and operations to minimize emissions of greenhouse gases and prevent toxic and hazardous pollutants to soil, water, and air.

Supplier is expected to track and publicly report on greenhouse gas emissions and set greenhouse gas emissions reduction targets in line with science-based standards. Suppliers are also encouraged to set expectations for their own suppliers

to track greenhouse gas emissions and set greenhouse gas emissions reduction targets in line with science-based standards.

### **Nature**

Supplier is expected to limit negative impacts on the environment and enhance the resilience of our natural ecosystems. Supplier is expected to understand its impacts on nature and use its policies, practices, and operations to reduce biodiversity loss within the value chain. Supplier shall not cause excessive water consumption that denies a community access to safe and clean drinking water



## Integrity, ethics, and anti-corruption

### **Business integrity**

Supplier shall not engage in any illegal or unethical behavior. Supplier is expected to uphold standards of fair business practices. Supplier shall comply with all applicable competition and antitrust laws and regulations, whether alone or in combination with others, including those related to information sharing with competitors. Supplier shall endeavor to promote and maintain its own confidential process to enable personnel to report incidents of illegal or unethical behavior.

### **Corruption, bribery, and financial crimes**

Supplier shall use reasonable practices to prevent bribery in all forms and shall support efforts to fight corruption. 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, including when working on behalf of or with other parties including Deloitte.

Supplier shall not engage in or assist any other party with any money

laundering, terrorist financing, violation of applicable sanctions and export controls laws and regulations, or other financial crime activities.

Supplier shall comply with all applicable trade laws and regulations governing the imports and exports of products and services, including those related to economic sanctions, embargoes, export controls, and other trade restrictions.

### **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.

### **Confidentiality and privacy**

Supplier shall abide by its obligations relating to protection, collection, and proper handling of confidential and personal information consistent with applicable legal, regulatory, and contractual requirements.

### **Conflict of interest**

Supplier shall not allow bias, conflict of interest, or inappropriate influence of others to override its businesses' and/or its personnel's professional judgments and responsibilities. When engaging with Deloitte, Supplier shall

affirmatively disclose any such conflicts relevant to the engagement.

### **Conflict minerals**

Supplier shall eliminate the use of conflict minerals (as defined by either the EU Conflicts Mineral Regulation or Section 1502 of the US Dodd-Frank Act, each as amended or any successor law or regulation) in all products sold to Deloitte and shall have in place due diligence procedures to identify the source, including country of origin, of such minerals used in Supplier products.

### **Security services**

Supplier shall provide adequate training to security personnel they employ. Supplier shall not employ any private or public security services that engage in practices leading to torture, physical injury, inhumane or degrading treatment, or the obstruction of an individual's freedom of association.

### **Ethical technology**

Supplier is expected to follow applicable regulations, laws, and industry-accepted trustworthy and ethical technology guidance concerning its use of technology, inclusive of artificial intelligence. Supplier's technology design practices should be transparent and enable understandable outcomes. Supplier should design, develop, and use technology in a manner that respects individuals' privacy rights; and promotes inclusion and avoids bias.

### **Social media**

Supplier shall not engage in harassing, defamatory, discriminatory, or illegal activity on social media platforms. Supplier shall not act or speak on behalf of Deloitte, expressing views attributable to but not authorized by Deloitte, or representing themselves as Deloitte. Supplier should train personnel on the appropriate use of social media.

# Reporting violations



## Reporting suspected or actual violations

We conduct investigations with integrity and maintain confidentiality of investigations, meaning that during an investigation information will only be shared with those with a need to know. Per our non-retaliation policy, we prohibit retaliation against those who report or who otherwise participate in related investigations.

To report questionable behavior or a possible violation of this Supplier Code, the Supplier is expected to notify the primary Deloitte contact. If that is not possible or appropriate, anyone may report the issue to the relevant or nearest geography's [Deloitte Ethics Officer](#) or by using the [applicable contact form](#).

Additionally, you can raise an ethics-related concern or pose an ethics-related question using the third party-operated helpline, Deloitte Speak Up, which is available 24/7, 365 days a year, via phone (where available locally) or web:

- Deloitte Speak Up (within non-US Deloitte Firms): <https://deloittespeakup.ethicspoint.com>
- Integrity Helpline (within the Deloitte US Firms): [www.integrityhelp.com](http://www.integrityhelp.com)

If you have questions about this Supplier Code, please contact [procurementsupportservices@deloitte.com](mailto:procurementsupportservices@deloitte.com).

# Deloitte.

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