

Deloitte.



Deloitte CE
Code of Conduct
It starts with integrity

Deloitte Central Europe
June 2026

CE Code of Conduct | Our commitment to quality and integrity

Message from CE Leadership

Our reputation is built on trust, a trust that is earned through every interaction, every engagement, and every decision we make. 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 our clients, our people, and our communities.

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 ethical culture, the Code plays an integral part in supporting each and every one of us understand what we stand for and how we make the right decisions every day. Therefore, it is imperative that each of us becomes 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 fostering an ethical 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 efforts without fail.



Tomasz Konik
Chief Executive
Officer, Deloitte CE



Peter Jaros
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 every day.

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

Our Shared Values

Our Shared Values are a set of core principles that guide our collective behavior. They set the expectations we have for one another and define how we should behave. They unite us across cultures and geographies. And, more importantly, they help us earn the trust and respect of our clients, our people, and our communities.



Lead the way

Deloitte is not only leading the profession, but also reinventing it for the future. In doing so, we are committed to creating opportunities and leading the way to a more sustainable world.



Serve 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.



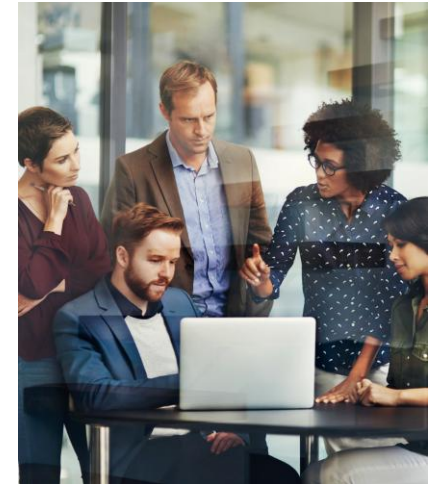
Foster inclusion

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.



Take care of each other

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



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.

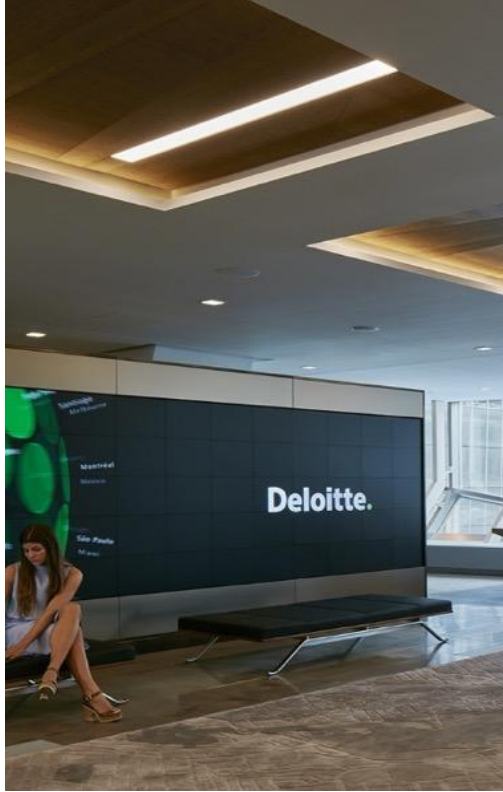
The Code

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. Our leaders, across the Deloitte network, are expected to promote and encourage ethical behavior and decision-making and be seen as ethical role models.

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 our **talented people** to deliver measurable impact

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

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

- Anti-corruption and financial crime compliance
- Responsible supply chain
- Social responsibility and environmental sustainability

Our commitment to ACT

Deloitte's **ACT** method for ethical decision-making provides a framework to support you.

- Assess the situation
- Consider and Consult
- Take action

In complying with the standards outlined in the Code, you should ask yourself the following questions to aid in making the right decision about any 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 situation alone. We encourage you to consult with your colleagues, line managers, leaders, or using our normal reporting channels. Consultation goes to the heart of the Deloitte culture. For those seeking a confidential route for consultation, formal ethics reporting channels are also available.

In addition, we believe a strong ethics training curriculum plays a vital role in preparing our people to navigate ethical dilemmas – to understand the importance of consultation, and to have the courage to speak up in the face of misconduct. Ethics education is delivered to our people as both standalone trainings and embedded in other courses across various points throughout their career.

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

Peter Jaros

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

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.



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 people to deliver measurable impact

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 are committed to fair compensation models and practices, and access to well-being support, empowering our people to thrive.

We engage in learning honestly and complete assessments independently without seeking or accepting help from other people, sharing assessment questions or answers, or inappropriately using artificial intelligence tools.

We provide a psychologically and physically safe work environment for our people and expect our clients, and other third parties with whom we work, to do the same.

Respect, inclusion 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, experiences, and backgrounds.

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.



Global Principles of Business Conduct

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

Anti-corruption and financial crime compliance

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.

We are committed to complying with applicable anti-money laundering, anticorruption, export control, and sanctions laws and regulations.

Responsible supply chain

We do not condone illegal or unethical behaviour by our suppliers, contractors, alliance partners, or technology relationships.

We select suppliers through fair procurement processes.

Social responsibility and environmental sustainability

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.



Principle of Neutrality

Deloitte Central Europe strongly advocates that everyone has the right to **freedom of thought, conscience and religion**. This right, however, does not prevent compliance with the principle of political, religious and philosophical **neutrality** that Deloitte CE is upholding in the **working environment** with practitioners, clients and other stakeholders, be it in the office, at client sites, at outside events or during online meetings. As part of this neutrality, outer signs and symbols of a religious, philosophical or political nature are allowed in the working environment provided they are in accordance with our **Code of Conduct** and are not offensive, discriminatory or divisive. Practitioners should always dress for the occasion and not let their choice of attire get in the way of their **professional appearance**. Practitioners are prohibited from proselytizing or attempting to impose their religious, philosophical or political beliefs by their words, attire or behavior on others in the working environment.

Practitioners are encouraged to use judgment and common sense, and to **consult** with their team leaders or with Talent or Ethics representatives for further guidance.

Artificial Intelligence Systems

At Deloitte, we recognize the potential of **Artificial Intelligence Systems** (AI Systems), including Generative AI, in transforming the way we serve our clients. As we are harnessing the possibilities that AI Systems can bring into our operations and services, including integrating the AI Systems in some of the deliverables, it is important that we adhere to **ethical and trustworthy guidelines and principles**. We commit to using AI Systems **responsibly** and **impartially**, ensuring transparency in its usage, which is fundamental to upholding our shared values.



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