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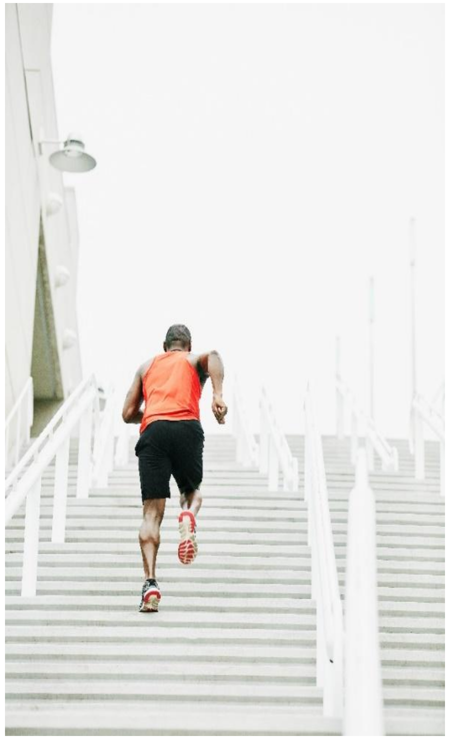
Already living together or married? 4-step checklist for spouses and spousal equivalents



STEP 1 - **Consult the list of financial interests that need to be recorded** within our global compliance system (called Global Independence Monitoring System, or GIMS for short) on the next pages of this document. Use the version that is relevant to the grade and service line of your Deloitte family member. This list will let you know the items you should be thinking about for the steps below.

STEP 2 – **Record your current financial interests within GIMS.** It is a requirement for all individuals in Deloitte to record all relevant financial interests on their GIMS record within 10 days of acquisition. It is also a requirement for your interests (as an Immediate Family Member) to be recorded on GIMS within the 10 day period too.

(In practice you can do this by supplying the information to your family member who works in Deloitte so they can update for you, or you can contact the Independence team directly and provide your information that way. Contact details can be found in the 'Who can I contact?' section of the site)

This secure system records only the name of the underlying investment (e.g. shares in Company X, investment in Y Fund) and any account/wrapper, if applicable. No personal, values or other information is required. It doesn't matter if you have £1 or £1million in shares in Company X, we just need to know you have shares in Company X.

STEP 3 – **Prior to making any new financial interests, check whether or not that investment is restricted** from an independence perspective. This process of checking in advance is called pre-clearing. It is mandatory for individuals working in Deloitte and their IFMs to pre-clear investments before acquisition.

STEP 4 – **My Financial Provider Network (or MFPN) is a network of over 30 financial providers that Deloitte partners with to provide its people with a simplified way to maintain their independence records**. With each provider, Deloitte **either** has in place a data feed to transfer (limited, relevant information) directly to our independence systems **and/or** a pre-cleared portfolio of investments (referred to as 'DPIP') which have already been verified as permissible for investment without any checks required prior to acquisition.

It is mandatory for individuals at Deloitte to use one of the MFPN providers when making any new investments or changes to underlying holdings in existing investments. However – **IFMs have the option of using MFPN** too.

For more information please get in touch with the Deloitte team using "Who to contact?" option on the homepage.

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Version for Directors and below in non-A&A service lines

What needs to be recorded on Global Independence Monitoring System (GIMS)?

The below applies to any holdings that you, or your Immediate Family Members (IFMs) have direct or Indirect control of. See next slide for more details

MANDATORY

- Pensions – must *record both: (i) the provider or wrapper / scheme; and (ii) the underlying funds*
- Deloitte Pensions – see what to record here
- Shares / Share Options
- Notes / Bonds / Structured Products
- Investment Funds
- Illiquid Investments (e.g. EIS/VCT/Crowdfunding)
- Debentures
- Investment Accounts / Brokerage Accounts / Securities Accounts - must *record both: (i) the provider or wrapper; and (ii) the underlying holding(s)*
- Stocks and Shares ISAs – must *record both: (i) the provider; and (ii) the underlying holding(s)*
- Child Trust Funds/Junior Stocks and Shares ISAs – *must record both: (i) the provider; and (ii) the underlying holding(s)*
- Life Assurance / Endowment Policies
- Insurance Products that are underwritten by Lloyds Banking Group (LBG) or affiliates of LBG
- Cryptocurrency *Exchanges*
- Cryptocurrency tokens – *mandatory to record if they're registered with the local financial regulator*

DON'T FORGET

ALL HOLDINGS MUST BE PRE-CLEARED PRIOR TO ACQUISITION

ALL HOLDINGS MUST BE RECORDED ON GIMS WITHIN 10 WORKING DAYS OF ACQUISITION

FOR PENSIONS, INVESTMENT & SECURITIES ACCOUNTS, ALWAYS RECORD BOTH THE PROVIDER / WRAPPER AND UNDERLYING HOLDINGS IN GIMS

THE VALUE OF YOUR INVESTMENT DOES NOT MATTER OR HOW LONG YOU HAVE HELD IT FOR – EVEN IF YOU HAVE SUBSEQUENTLY DISPOSED OF WITHIN THE 10 DAY REPORTING WINDOW IT NEEDS TO BE RECORDED ONTO GIMS

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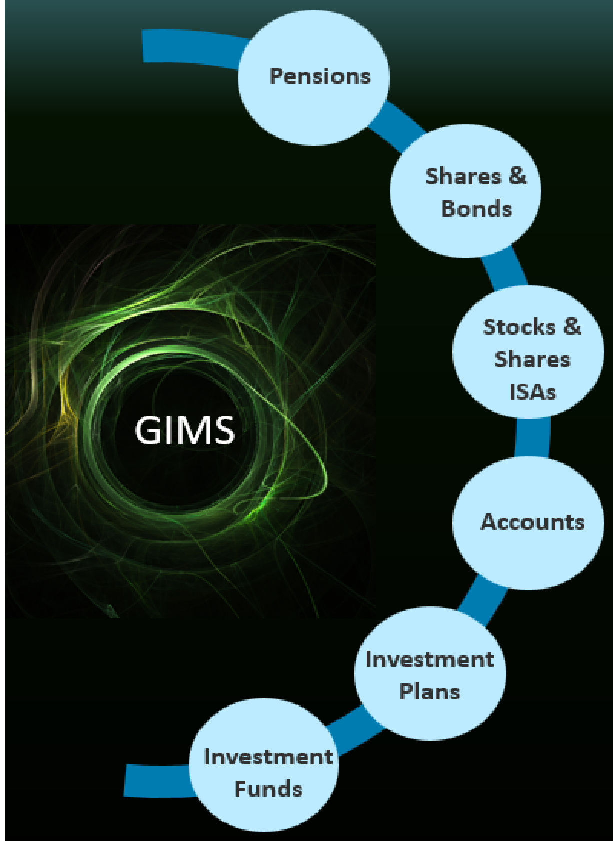
Version for Partners & All Audit and Assurance practitioners

What needs to be recorded on Global Independence Monitoring System (GIMS)?

The below applies to any holdings that you, or your Immediate Family Members (IFMs) have direct or Indirect control of. See next slide for more details



MANDATORY

- Pensions – must *record both: (i) the provider or wrapper / scheme; and (ii) the underlying funds*
- Deloitte Pensions – *see what to record here*
- Shares / Share Options
- Notes / Bonds / Structured Products
- Investment Funds
- Illiquid Investments (e.g. EIS/VCT/Crowdfunding)
- Bank / Building Society Accounts
- Investment Accounts / Brokerage Accounts / Securities Accounts - must *record both: (i) the provider or wrapper; and (ii) the underlying holding(s)*
- Debentures
- Stocks and Shares ISAs – must *record both: (i) the provider; and (ii) the underlying holding(s)*
- Child Trust Funds/Junior Stocks and Shares ISAs – *must record both: (i) the provider; and (ii) the underlying holding(s)*
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