

The United Kingdom Bribery Act of 2010 (“UKBA”)

Deloitte Belgium in its capacity as Deloitte NWE affiliate requires its suppliers to adhere to the UKBA. As such,

(A) Contractor, its personnel, and any suppliers contracted by Contractor to provide services to Deloitte under their agreement must NOT engage in the following conduct:

i. Offering, promising or giving a financial or other advantage to that other person intending to induce or reward them for “Improper Performance” of a “Relevant Function or Activity,” (each, as defined in (v) below). Bribery will also be committed where the request, agreement to receive, or acceptance of the bribe would itself be an Improper Performance of the Relevant Function or Activity.

ii. Requesting, agreeing to receive, or accepting a financial or other advantage intending that there be Improper Performance of a Relevant Function or Activity.

iii. Offering, promising or giving a financial or other advantage to a Foreign Public Official, intending to influence his or her conduct to obtain or retain business or obtain or retain an advantage in the conduct of business. This is an offence when the Foreign Public Official is not explicitly allowed to accept such an advantage under his or her country’s written local law or regulations; conduct that may be in accordance with custom or practice, but not the country’s written local law or regulations is not permitted. Under the UKBA, a “**Foreign Public Official**” includes officials, whether elected or appointed, who hold a legislative, administrative or judicial position of any kind in a country or territory outside the UK. It also includes any person who performs public functions in any branch of the national, local or municipal government of such a country or territory or who exercises a public function for any public agency or public enterprise of such a country or territory, such as professionals working for public health agencies and officers exercising public functions in state-owned enterprises, and can include an official or agent of a public international organization, such as the United Nations or the World Bank.

iv. In this context, payments which are often termed “**Facilitation Payments**” (that is, a payment of money or goods to a government official to facilitate a routine action to which there is already an entitlement) are also considered to constitute bribery.

v. Under the UKBA, “**Improper Performance**” refers to what a reasonable person in the United Kingdom would find improper in relation to the type of function or activity performed. Improper performance can either be performance in breach of what is expected by this standard, or where the failure to perform a relevant function or activity is itself a breach of expectation; and “**Relevant Function**” or Activity” means (a) any function of a public nature or (b) any activity: (i) connected with a business, (ii) performed in the course of a person’s employment, or (iii) performed by or on behalf of a body of persons (corporate or unincorporated), and any of the foregoing that meets one or more of the following conditions with respect to the person performing the function or activity: (x) the person is expected to perform it in good faith, (y) the person is expected to perform it impartially, or (z) the person is in a position of trust by virtue of performing it.

(B) Contractor shall ensure that Contractor’s relevant partners, principals, officers, employees, personnel, contractors and agents understand and comply with all of the obligations set forth above.

(C) Contractor shall notify Deloitte as soon as possible of any change in circumstances that renders any of these representations or warranties inaccurate.

(D) In addition to and without prejudicing any other rights or remedies available to Deloitte, Deloitte may (i) terminate the agreement immediately upon written notice to Contractor and (ii) withhold any amounts payable to Contractor hereunder in the event of

- Contractor's breach of any of these Anti-Corruption provisions; or
- the commencement of any governmental inquiry or investigation relating to a potential violation of any anti-corruption or anti-bribery law, rule or regulation by or on behalf of Contractor.

Unless the Contractor is being retained specifically to interact with Foreign Officials or Foreign Public Officials, Contractor represents, warrants and agrees that it shall not act on behalf of Deloitte or have interactions with Foreign Officials or Foreign Public Officials on Deloitte's behalf as its agent, representative, or otherwise.

Deloitte or its authorized representatives shall have the right to review Contractor's compliance with all of the Contractor's obligations under these Anti-Corruption provisions through an audit or other means of review. Contractor agrees to cooperate with such audit or review, including by providing all requested documentation and other information to Deloitte or its authorized representatives.

[NEXT SECTION IS NOT APPLICABLE FOR INDIVIDUALS :

This applies to Defined in section 7(5) of the UKBA:

"partnership" means— (a) a partnership within the Partnership Act 1890, or (b) a limited partnership registered under the Limited Partnerships Act 1907, or a firm or entity of a similar character formed under the law of a country or territory outside the United Kingdom,

"relevant commercial organisation" means— (a) a body which is incorporated under the law of any part of the United Kingdom and which carries on a business (whether there or elsewhere), (b) any other body corporate (wherever incorporated) which carries on a business, or part of a business, in any part of the United Kingdom, (c) a partnership which is formed under the law of any part of the United Kingdom and which carries on a business (whether there or elsewhere), or (d) any other partnership (wherever formed) which carries on a business, or part of a business, in any part of the United Kingdom, and, for the purposes of this section, a trade or profession is a business.

Contractors shall also put into place adequate procedures to prevent bribery, depending on the nature, size and complexity of their business, and taking into account the countries they are providing their services in. Whether or not these procedures are adequate will be evaluated in accordance with the following principles:

- **Proportionality:** The actions you take should be proportionate to the risks you face and to the size of your business;
- **Top Level Commitment:** Contractors must be able to show that their staff and the key people they do business with understand that no bribery is tolerated;
- **Risk Assessment:** Taking into account the people and countries Contractors do business with, but also the sectors/market the services are provided and even the value and duration of the project;
- **Due Dilligence:** The Contractors should know who they are dealing with and thus make sure to do the necessary checks before engaging others in their business dealings;
- **Communication:** Contractors must communicate their policies and procedures with regard to bribery to staff and others that will perform services for them;
- **Monitoring and Review:** As the risk Contractors face and/or the procedures they implemented, change over time, Contractors must monitor and adapt them to the bribery risks they face.]

For Contractors that require more information, please contact BEPracticeProtectionGroup@DELOITTE.com