



**Code of Conduct Suppliers
Deloitte Netherlands**

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Deloitte Netherlands Supplier Code Of Conduct¹

Introduction

The global network of Deloitte member firms exists by virtue of its reputation and the trust of its clients and the public. It has defined a number of core values. Suppliers of services and products contribute to the reputation and trust of the clients and the public in Deloitte Netherlands.

Sustainability and corporate social responsibility are important themes for Deloitte Netherlands, in which respect it ensures, among other things, controlled and ethical business operations. Deloitte Netherlands expects its Suppliers to also contribute to its sustainability and social objectives. This means that the correct procurement procedures must be followed, Suppliers must be screened and the rights and obligations arising from Agreements must be laid down in writing. The definitions from the Deloitte Netherlands General Purchasing Conditions apply *mutatis mutandis*.

1. Controlled and Ethical Business Operations

The Supplier declares to be aware of Deloitte Netherlands' ethical and safety policies and procurement procedures, and to comply with the same. The Supplier guarantees that it has a properly functioning operating quality management system in place, and warrants that both it and its group companies engage in controlled and ethical business operations.

2. Conflicting Interests and Fees

The Supplier declares that it will identify potential conflicts of interests and report these in good time² and discuss these with Deloitte Netherlands.

If a Supplier participates in a tender issued by Deloitte Netherlands in cooperation with a particular party, it is not permitted to also submit a tender with a third party, unless the Supplier notifies Deloitte Netherlands and provides complete transparency and Deloitte Netherlands expressly gives written permission for this.

The Supplier declares to be transparent in respect of Deloitte Netherlands regarding any fees, discounts, kickbacks, commissions or other benefits received by the Supplier or one or more of its group companies from third parties, even when such benefits only come to light during or after the deliveries to Deloitte Netherlands. Where appropriate, the Supplier will credit (and pay back) a suitable part of at least 50% of the benefits concerned to Deloitte Netherlands.

3. Reliability Screening

The Supplier guarantees that the Supplier's employees who perform all or part of their work at or in one of the offices or one of the computer systems of Deloitte Netherlands or one of its group companies will be screened for integrity and reliability prior to deployment, in accordance with the standards in force in the relevant industry, which will in any case include:

- Checking diplomas and certificates; and
- Verifying references and work history statements of employees who have been employed for less than five years.

Depending on the specific situation, for example the use of an employee in the financial sector provided by the Supplier, Deloitte Netherlands may set additional screening requirements, including the issue of a Certificate of Good Conduct (VOG).

4. Quality

The Supplier warrants that it will only use materials and machines that meet and will continue to meet the highest requirements in terms of effectiveness, reliability, durability and safety in the performance of the Agreement. Deloitte Netherlands is entitled to inspect and test the materials and machines used by the Supplier in the performance of the Agreement, without prejudice to the Supplier's guarantee obligation in this regard.

¹ Deloitte Netherlands is comprised of Deloitte Holding B.V. and its group companies, including Deloitte Group Support Center B.V.

² See Article 2.1 of the General Purchasing Conditions for the contact details.

5. Anti-Corruption and Bribery

The Supplier declares that it does not engage, will not engage and has not engaged in any way in corruption, bribery or any form of improper or illegal influence of purchasers, customers, politicians or officials or other third parties, in any way whatsoever. In addition, the Supplier will not act in violation of national and international corruption laws and regulations applicable to Deloitte Netherlands, including at least the FCPA and UK Bribery Act.

The Supplier is strictly prohibited from issuing or promising gifts, personal or otherwise, or benefits with a value of EUR 50 or more, to partners, employees or other Suppliers of Deloitte Netherlands, regardless of their purpose.

6. Conviction

In the past three years, the Supplier was not ordered to pay a fine or otherwise penalised for breaching the laws and regulations applicable to it in respect of employment terms and labour conditions, environmental protection and integrity. Insofar as it has, the Supplier has attached a description of its offences to this statement, with reference to this section.

7. Sustainability

The Supplier must actively, demonstrably and effectively endeavour to realise sustainable business operations. To that end, the Supplier has an effective sustainability policy (or Corporate Social Responsibility policy) in place, and report on that policy on an annual basis. If desired, the Supplier will send an electronic copy of that annual report to Deloitte Netherlands.

8. Fair Work

The Supplier declares that all applicable laws and regulations regarding employee rights and immigration legislation are complied with by the Supplier's company, its group companies and its subsuppliers.

The Supplier declares that the Supplier, its group companies and its subsuppliers are not engaged in illegal employment, slavery or forced labour, human trafficking or child labour; they do not violate the Working Hours Act, the Minimum Wage and Minimum Holiday Allowance Act, the Working Conditions Act, relevant social insurance and tax laws or violate the applicable collective bargaining agreements, that the wages due are paid on time and that the payroll tax and social security contributions due are reported and paid in good time.

The Supplier declares that the contractual number of hours of work for employees is less than 48 hours per week. There is no structural overtime, and employees are entitled to at least one day off every seven days.

The Supplier declares that the employee participation laws and regulations are complied with and that the Supplier's employees are not in any way discouraged from unionising or joining a trade union or employee association to collectively promote their interests.

9. Equal Treatment

The Supplier guarantees that in the enterprise of the Supplier and its group companies and suppliers, no prohibited distinction is made between (potential) employees on the basis of race, skin colour, gender (reassignment), age, language, religion, political preference or personal convictions, national or social origin, property, birth, sexual preference, irrelevant disease or condition, or any other status.

10. Innovation and Improvement

The Supplier will make continuous efforts to improve the quality of the deliveries and to reduce the costs for Deloitte Netherlands (total cost of ownership).

11. Chain Responsibility

The Supplier declares that it will also pass on the requirements imposed under this Code of Conduct on the Supplier to the Supplier's Suppliers, with the obligation to pass these on to their Suppliers and so forth.

12. Duty to Report Violations of Code of Conduct

If a Supplier discovers a violation of the Deloitte Netherlands Code of Conduct, the Supplier will immediately notify Deloitte Netherlands.

13. Whistleblower Scheme and Confidential Counsellor

When there is doubt as to the proper course of affairs, the Supplier will discuss this and consult with the appropriate persons at Deloitte Netherlands, and record these measures and the outcome of the interviews. The primary point of contact is either the Procurement department³ or the Deloitte Netherlands contact. If discussing this does not lead to a satisfying outcome, or when the Supplier is afraid of discussing this, the Supplier will contact the Complaints and Whistleblower Committee, the Reputation and Risk Leader or the Deloitte Netherlands Confidential Counsellor (<https://mydeloitte.deloitte.nl/support/Pages/Klachtenregeling.aspx>)

14. Competition

The Supplier guarantees that it has not cooperated, does not cooperate and will not cooperate in an infringement of Dutch or applicable European or foreign competition laws or regulations (agreements limiting competition, abuse of a dominant economic position, concentration supervision, unauthorised State aid or other forms of unfair competition).

In the event of participation by the Supplier in a tender issued by Deloitte Netherlands, the Supplier guarantees that it will not engage in colluding with other potential tenderers.

15. Environment

If requested, the Supplier will provide insight into the extent to which care for the environment is taken into account in designing. The Supplier will indicate which parts of the items qualify for reuse or recycling, other than by combustion, at the end of their lifecycle. To that end, the Supplier will take back the items from Deloitte Netherlands or pay Deloitte Netherlands compensation that is appropriate in view of the waste processing/recycling.

16. Monitoring and Audit

The Supplier declares that it will actively verify whether this Code of Conduct is complied with and that - when the Agreement with Deloitte Netherlands covers more than 6 months or more than 6 deliveries within a two-year period - the Supplier will periodically report on this and send these reports to Deloitte Netherlands upon request.

Deloitte Netherlands is entitled to conduct or procure an audit of compliance with Supplier's obligations under this Code of Conduct at least once a year, but as often as it has reasonable cause to do so. Deloitte Netherlands will conduct or procure the audit after a reasonable notice period, during normal opening hours, sparing the Supplier's normal business operations as much as possible. The Supplier will lend reasonable cooperation in such an audit.

17. Safety

The Supplier warrants that goods delivered and services provided are safe and are delivered and provided safely, at least in accordance with the safety requirements applicable by virtue of the law that are customary in the industry.

The Supplier will provide Deloitte Netherlands with a list indicating the substances and/or preparations in the items that are dangerous to people, property or the environment. The Supplier warrants that the information it provides is always complete and correct.

The working conditions at the Supplier are such that work can be done safely and in a hygienically responsible manner, that employees are protected from any form of intimidation, that there is no forced labour and that the minimum age of employees, instruction, training and experience are sufficient to the extent that work can be done responsibly.

The Supplier declares that it is against violence and guarantees that no financial or other support is provided to persons or organisations that can be regarded as violent, terrorist or otherwise socially disruptive.

18. Legislation

The Supplier guarantees that it, its employees and employees of agents engaged by the Supplier do not infringe applicable Dutch or foreign laws or regulations in the performance of Agreements with Deloitte Netherlands.

³ See Article 2.1 of the General Purchasing Conditions for the contact details.