



Deloitte Modern Slavery and Human Trafficking Statement: FY23

In this year's statement we will share:

- How our firm is structured
- The steps we are taking to ensure slavery does not take place in our business
- The controls we have implemented to ensure slavery does not take place in our supply chain
- Our future plans

Introduction

In this, our eighth modern slavery and human trafficking statement, we detail the steps we took to ensure that slavery and human trafficking did not take place in our supply chain or any part of our business during the period of Deloitte's¹ financial year ending 31st May 2023 ("FY23"). This statement outlines the key controls our firm has implemented alongside the progress we have made against our strategy to evolve and improve these controls. Deloitte is committed to complying with both the spirit and letter of the Modern Slavery Act 2015 ("the Act") and this statement acts as testament to that commitment.

As one of the UK's largest professional services firms we are aware of the positive impact that we can have by sharing the high expectations we set for ourselves throughout our supply chain. All of our Suppliers² must adhere to these expectations and ensure similarly stringent controls are in place within their own business and supply chains. Whilst the risk of slavery within our business remains low, we continue to ensure strict controls are in place to maintain early warning detection and mitigation of any risks which may emerge.

¹Deloitte in this document refers to Deloitte LLP and its UK subsidiaries. Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and registered office at 1 New Street Square, London, EC4A 3HQ. From 1 June 2017 Deloitte LLP is the United Kingdom affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited. Each member firm in the network is a legally separate and independent entity. Please see [About Deloitte](#) to learn more about global network of member firms.

²Any reference to 'Suppliers' (with capitalised S) made in this Statement denotes third party external suppliers of Deloitte LLP and its UK subsidiaries.



FY23 Summary:

- Increased the number of suppliers screened by our Third Party Risk Management (“TPRM”) which ensures the evaluation of current and new suppliers for slavery related risks;
- Continued providing training and discussion points for those working in roles that interact with our Suppliers;
- Reviewed which of our Suppliers operate in Higher Risk industries; and
- Engaged with high risk Suppliers to assess the controls they have put in place themselves.

The Structure of our firm

Deloitte is a leading professional services firm, with over 27,000 partners, employees and contractors, providing high-quality audit, tax, consulting, and financial and risk advisory services to global, national, and public and private sector companies and clients spread across multiple industries. We employ staff and use contractors to support our client facing teams and to conduct our business operations. Facilities support roles (e.g. cleaning, maintenance and catering) are typically undertaken by third party suppliers.

We are part of a globally connected network of independently owned Deloitte member firms operating in more than 150 countries, to whom we often subcontract elements of our client engagements or operations, for example to provide advice in relation to jurisdictions outside the UK.

For the purpose of the Act, the Deloitte entities in the global network of member firms are part of our supply chain. However, the relationships we have with these firms are different from our relationships with third party external suppliers. Each member firm adheres to many globally consistent policies and governance processes and whilst we do not have control over how other member firms manage their own suppliers, all staff and partners in all member firms subscribe to the [Global Principles of Business Conduct](#). These principles are based on our Shared Values (see below) and outline commitments made by our people across all member firms, reflecting our core belief that ethics and integrity are fundamental and non-negotiable elements of our business.

The Deloitte Global Principles of Business Conduct contain unequivocal statements around maintaining a ‘responsible supply chain’ and not condoning any illegal or unethical behaviour by our suppliers, contractors or alliance partners.

Given the differences between our relationship with other entities in the Deloitte network and our relationships with third party external suppliers,

we have excluded Deloitte member firms from the definition of “Suppliers” for the rest of this statement. Our focus for the purpose of this statement will therefore be on our core business and third-party external Suppliers.

How we ensure that Modern Slavery does not take place in our business

Our shared values and culture

We take great pride in the reputation of our firm which has been built over in excess of a century of outstanding client service. Integral to our reputation is the necessity to act ethically and with full transparency to maintain our status as a leader for our people, our clients and society. Our behaviour and actions are led by our Shared Values, which represent a key cornerstone of our commitment to being a responsible business. Our Shared Values underline our expectations that anyone working for, or on behalf, of Deloitte must:

- Lead the way
- Serve with integrity
- Take care of each other
- Collaborate for measurable impact
- Foster inclusion

On an annual basis all Deloitte partners, employees and contractors formally commit to upholding these Shared Values.

Embedding our Shared Values within our business

Code of Conduct

As the UK affiliate of Deloitte NSE LLP Deloitte fulfils and complies with Deloitte’s NSE Code of Conduct. Deloitte’s NSE Code of Conduct, which incorporates our [Global Principles of Business](#), documents the values that we expect of our business, the people representing us, and our suppliers to uphold. On an annual basis, including in FY23, all Deloitte partners, employees and contractors are mandated to read and confirm that they will comply with the Deloitte NSE Code of Conduct as part of our regular compliance activities.

Doing the Right Thing

In FY23 we continued to deliver training on Ethics and our Shared Values to all our people. Some training took the form of e-learning, but we also ran a series of interactive Ethics Roadshows where we talked to our people in a transparent manner about Ethics at Deloitte. Part of our objective was to increase their understanding of the Speak Up processes raising awareness and confidence to use it. All new Deloitte partners continue to participate in a mandatory training course, Leading with Integrity. This training ensures that our leaders are aware of their responsibility to be the role models for our Shared Values.

Senior Ownership

Deloitte's NSE Code of Conduct described above is owned by our Ethics Partner, who is responsible for ensuring firm wide compliance with the values included therein. This is part of our commitment to ensuring that a culture of responsibility is disseminated throughout our business, starting at the very top with our leadership.

Reporting instances of unethical behaviour

If our partners, employees, contractors and Suppliers witness, or believe they have experienced unethical behaviour, there are multiple routes to report their concerns:

- Our people are encouraged to report any concerns regarding breaches of our Shared Values or NSE Code of Conduct to whomever in our business they feel most comfortable approaching. This could be a line manager, a Respect and Inclusion advisor or a trusted colleague; it may be possible for the issue to be resolved locally.
- More serious matters may be referred to our Ethics and/or Employee Relations teams, and dealt with as described below.
- Deloitte's "Speak Up" line is a confidential phonenumber hosted by an external third party, with reported issues handled by our Ethics team. This line is made available to our partners, employees,

contractors and Suppliers, and while the majority of reporters chose to identify themselves, the facility to report concerns anonymously is available.

All reports are investigated in a timely and appropriate manner. We are particularly keen to ensure that those who fear retaliation are supported appropriately. In addition, our Employee Relations and Partner Matters teams are available to support our people in difficult work situations.

To date we have received no reports of instances or suspected instances of modern slavery through any of the methods described above.

A fair wage for all

As an accredited Living Wage Employer, certified by the Living Wage Foundation, we ensure that all of our employees and anyone who works in a third-party contractor role primarily located at one of our offices will be paid the Living Wage (as determined by the Living Wage Foundation) or the London Living Wage. This applies to both Deloitte employees and contractors as well as anyone who works for a third party delivering on-site services. This commitment to the Living Wage represents another key control in ensuring slavery does not take place within our business or supply chain.

Ensuring Modern Slavery does not take place in our supply chain

Deloitte seeks to provide services of the highest quality, and to ensure we can fulfil our clients' expectations, we leverage a vast global network of market leading Suppliers who constitute our supply chain³. We know that the size, complexity and geographic diversity of our supply chain brings challenges, particularly when we procure goods or services emanating from industries and locations which are at higher risk of modern slavery and human trafficking.

Sustainable Procurement Policy

In FY23 we issued an updated Sustainable Procurement Policy, [which is available](#)

[publicly on our internet site](#). All Suppliers are expected to comply with this Policy as a pre-requisite for working with Deloitte. This document makes it clear that Suppliers must:

- Comply with the International Labour Organization (ILO) principles in respect to human rights and conditions of employment.
- Ensure that slavery, human trafficking, and corruption is not taking place in any of their supply chains and in any part of their business.
- Pay the Living Wage as set by the Living Wage Foundation (at a minimum) to UK based employees, and ensure their contractors do likewise.
- Adhere to our [Global Supplier Code of Conduct](#). Whilst the Sustainable Procurement Policy is issued by Deloitte in the UK, it is applicable to all Suppliers regardless of where they are located. The Policy is incorporated into our standard contractual terms of business and any breach of the expectations set out in this Policy would be considered a material breach of contract.

Procurement process

We have developed a standard sourcing template which is utilised for RFP activities. This document asks prospective Suppliers to answer a number of questions relating to modern slavery. Through investigating the responses to these questions, we are able to evaluate the controls potential Suppliers have in place to ensure that slavery does not take place in their business and supply chain before they become part of our supply chain.

Third Party Risk Management Platform

Our Third Party Risk Management Platform ("TPRM") continues to be a fundamental control to ensure slavery and human trafficking do not take place in our supply chain. TPRM identifies, assesses, manages and monitors the risks inherent in our procurement of goods and services from Suppliers and is a mandatory step for any Supplier entering Deloitte's supply chain.

³The steps outlined in this statement relate to Suppliers contracted and/or paid through our procurement team, representing the vast majority of our third party supplier spend. Incidental and/ or low value goods and services may be provided to us outside of this channel from time to time.

One of the risk domains which forms part of TPRM is Modern Slavery. This risk domain is designed specifically to ensure that supply chain risks associated with modern slavery are identified and mitigated.

During FY23 we significantly increased the number of Suppliers assessed by our TPRM process to 1,457 (previous year 898) with 41 flagged for detailed risk analysis after triggering the modern slavery risk domain (in the previous year this was 20). No instances of slavery, or conditions where slavery might arise, were identified.

Suppliers in higher risk industries

Around 4% of our third-party spend in FY23 was with Suppliers in higher risk industries⁴, which is a slight increase on the previous financial year. Industries that we consider to be higher risk include:

- Agriculture
- AV equipment
- Business meals
- Cafeteria services
- Catering agencies
- Construction management
- Courier services
- Engineering
- Facilities management
- Furniture
- IT consumables
- IT equipment
- IT peripherals
- IT server infrastructure
- IT storage infrastructure
- Laptops
- Meetings & events
- Meeting facilities
- Office supplies
- Outside print services
- Paper

- Print
- Print hardware
- Real estate
- Stationery
- Steel
- Taxis
- Textiles

We have a longstanding commitment to work with Suppliers in higher risk industries to confirm that they comply with our standards to ensure that modern slavery does not take place in our supply chains. All Suppliers operating in higher risk industries that were paid over £50,000 by Deloitte during FY23 were asked to complete a questionnaire. This questionnaire asked the Supplier to confirm that they complied with our Sustainable Procurement Policy, had not identified any slavery related issues in their business or supply chain and had not been convicted of any slavery related offences.

FY23 supply chain summary

During FY23, as in previous years, no instances of slavery in our supply chain were identified, but we are not complacent to the risk of slavery in our supply chain and will continue to use the controls above to ensure we have robust measures to keep our supply chain slavery free.

A breach of our Sustainable Procurement Policy, including any violation of our expectations that Suppliers must ensure their business and supply chain remain slavery free, would be treated as a material breach of contract. Dependent upon the severity of the incident we would consider actions ranging from working with a Supplier to ensure that relatively minor issues identified are remediated up to termination of contract and reporting to relevant authorities if any instance of slavery was identified.

Training for key team members

Our people in internal Procurement and Office of General Counsel (legal) teams interact most regularly with Suppliers

and are a key line of defence against slavery entering our supply chain. It is important that these teams are trained and empowered to identify and raise concerns around potential conditions which may result in slavery in our supply chain.

We provide training to these teams to ensure they have the skills necessary to:

1. lead conversations with our Suppliers to explore and comment on the controls they have in place;
2. identify potentially non-compliant Suppliers and to escalate potential concerns appropriately; and
3. feel empowered to refuse to enter into (or to terminate) Supplier contracts if there are any concerns or insufficient evidence of steps being taken commensurate with the risk of the industry in which they operate.

During FY24 we will also continue to:

- Train Deloitte's Procurement and Office of General Counsel teams to ensure they are equipped with the skills required to identify and challenge any risks relating to modern slavery.
- Work with Suppliers in higher risk industries to ensure that they are compliant with our Sustainable Procurement Policy.
- Screen all new and existing Suppliers through TPRM.
- Include modern slavery related questions in our sourcing activities.
- Ensure all Deloitte partners, employees and contractors complete our mandatory ethics training courses so that our Shared Values and the Deloitte NSE Code of Conduct remain as visible influences on the behaviour and actions of our people.

Additional activities for FY24:

During FY24 we will include a module on modern slavery within a mandatory Ethics e-learning aimed at raising awareness of the topic. In addition, there will be an internal communications campaign to raise awareness of the reality of modern slavery.. The campaign will n extract of which illustrates this statement to engage our people and remind them that modern

⁴We have identified high risk industries in our supply chain based on the Global Estimates of Modern Slavery report published by the International Labour Organization in 2017

slavery is something which is present in every country throughout the world, including the UK. The objective of the campaign is to inform, and remind, all who work for Deloitte of the important role they have in keeping our business and supply chain slavery free, and that they should report any concerns that they may have.

Responsibility and additional information

As of 1 June 2023 Deloitte's UK Managing Partner, Philip Mills is responsible for Deloitte's compliance with the Act.

Other resources

For more information on how we are embedding responsible business throughout our firm, and making an impact for our people, our clients and society, please see our [Annual Review](#).

Our Modern Slavery Statement has been published in accordance with section 54 of the Act. It sets out the steps Deloitte LLP and its UK subsidiaries (collectively "Deloitte") have taken to ensure slavery and human trafficking are not taking place in its supply chains or in any part of its business. The statement applies to the financial year ending 31 May 2023.

This statement has been approved by the designated members of Deloitte LLP on behalf of Deloitte.



Philip Mills
UK Managing Partner
30 November 2023

Get in touch:

If you have questions in relation to our Modern Slavery Act Statement, please contact us online.

If you have any specific concerns about modern slavery or human trafficking taking place in any part of our business or supply chain, please contact the Ethics Speak Up Line on 0808 234 1778 at the link or by calling 0808 234 1778.

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