

1. Why do we need a Deloitte Supplier Code of Conduct (the “Deloitte Supplier Code”)?

With the growing emphasis on responsible business practices, there is also an increasing demand for supply chain transparency from businesses, clients, stakeholders, and society. Clients are more frequently asking what Deloitte is doing to promote a responsible supply chain. Collectively, Deloitte procures billions of dollars in goods and services each year. We can be a force for good by articulating expectations of our supply chain around issues of human rights, labor, the environment, and integrity, ethics, and anti-corruption.

2. How does the Deloitte Supplier Code interact with local supplier codes?

The Deloitte Supplier Code outlines our expectations of Deloitte suppliers. Having one Deloitte Supplier Code allows us to demonstrate consistency to clients regarding supplier expectations across all Deloitte entities. We recognize some geographies may also have additional local regulatory requirements. In this case, individual member firms or geographies may have their own local codes (in addition to the Deloitte Supplier Code) if they are at least as stringent as the Deloitte Supplier Code. This is similar to the *Global Principles of Business Conduct*, where Deloitte has one global set of principles and certain member firms and geographies have also implemented stricter local ethics codes.

3. Will the Deloitte Supplier Code be made part of Deloitte procurement contracts?

No. The Deloitte Supplier Code should be provided to existing and new suppliers as a separate document. Deloitte expects all suppliers to read and abide by the Deloitte Supplier Code, but will not ask suppliers to sign off on the terms. The message to the suppliers will be, “The Deloitte Supplier Code sets forth the expectations and requirements for all suppliers that do business with Deloitte.” The reason for maintaining the Deloitte Supplier Code as a separate document rather than inserting it within a contract is to prevent negotiation of the Deloitte Supplier Code terms, as might be done with other contract terms.

We encourage a risk-based approach to responsible supply chains and encourage member firms to complement the Deloitte Supplier Code with specific contract terms relevant to purchasing categorized as high-risk.

Member firms are always able to enact more stringent requirements as they deem appropriate both in the contracting process and in their applicable code.

4. Where will the Deloitte Supplier Code be made available? Where do we find the supplier code?

The Deloitte Supplier Code is available on Deloitte Resources on the [CoRe procurement webpage](#) and on Deloitte.com, on the [Corporate Responsibility & Sustainability webpage](#). Member firms are also encouraged to post the Deloitte Supplier Code on their local procurement webpages and to translate the Deloitte Supplier Code into local languages as deemed appropriate. Translated versions of the Deloitte supplier code must include a link to the English version on D.com and have the following footnote included in the legal disclaimer: *In the event of conflict, the English language version of the Deloitte Supplier Code will control. The English version of the Deloitte Supplier Code is available [here](#).*

5. How was the Deloitte Supplier Code developed?

The Deloitte Supplier Code was a collaborative effort between among Deloitte Global Corporate Responsibility & Sustainability, Deloitte Global Ethics and Anti-Corruption, and CoRe Procurement, as well as representatives from the Deloitte Global Office of General Counsel. Member firms were given the opportunity to review and comment during development of the code.

6. How will the Deloitte Supplier Code be rolled out to vendors?

The suggested approach for sharing the Deloitte Supplier Code with suppliers is as follows:

- New vendors should be made aware of the Deloitte Supplier Code during the RFP process or prior to contract negotiations.
- Existing vendors should be made aware of the Deloitte Supplier Code by December 2020.

CoRe Procurement will work with CoRe-participating member firms regarding communication of the Deloitte Supplier Code through the appropriate CoRe Procurement leaders. For non-CoRe participating member firms, Member Firm CEOs should communicate the Deloitte Supplier Code to their local procurement teams.

Communication to suppliers should be a simple message, e.g., "Please review the Deloitte Supplier Code, which sets forth the minimum expectations and requirements for all suppliers that do business with Deloitte."

7. Is the Deloitte Supplier Code also applicable to the supplier's supply chain?

Yes, in that the Deloitte Supplier Code states, "Suppliers are also expected to apply comparable standards downstream in their own supply chains." Deloitte is not responsible for communication of the Deloitte Supplier Code to suppliers' downstream supply chains.

8. Is the Deloitte Supplier Code applicable to other Deloitte third-party relationships (e.g. alliances)?

The Deloitte Supplier Code does NOT apply to other third-party relationships of member firms such as alliances, non-profit relationships, etc. These relationships have their own processes which should continue to be followed.

9. What do I do if I become aware of a possible violation of the Deloitte Supplier Code?

Please report any concerns through the standard Deloitte ethics reporting channels. The Deloitte Supplier Code also includes instructions for outside parties to report concerns.

10. After the Deloitte Supplier Code is distributed to the supplier, is there an expectation that the supplier acknowledge receipt and/or confirm they will abide?

No. The supplier is not required to acknowledge they have received and/or will abide by the Deloitte Supplier Code.

11. Is there an expectation that member firms should monitor a supplier's compliance with the Deloitte Supplier Code and/or audit their operations for compliance?

No. Member firms are not required to monitor supplier compliance with the Deloitte Supplier Code. As noted above, we encourage a risk-based approach to establishing responsible supply chains. In a particular purchasing contract, the right to audit can be included if it is deemed necessary and appropriate given the specifics of the purchase. This right should be exercised if the contracting Deloitte entity deems it appropriate.

12. How do we manage suppliers who may disagree with certain contents of the Deloitte Supplier Code?

Any supplier disputes or concerns should be addressed initially with procurement, who will then engage other areas as needed.

13. Will the Deloitte Supplier Code change frequently?

Our environment is rapidly changing, and to remain effective and true to our commitments, Deloitte will review and update the Deloitte Supplier Code periodically. The core messages in the Deloitte Supplier Code, however, are expected to endure.

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