



Modern Slavery Statement

Acknowledgement of Country

Deloitte acknowledges Aboriginal and Torres Strait Islander peoples as the Traditional Custodians of the land on which we live. We pay our respects to Elders past, present and emerging.

This statement is made by Deloitte Touche Tohmatsu, the reporting entity, pursuant to section 13 of the Modern Slavery Act 2018 (Cth) for the financial year ending 31 May 2020.



Introduction from the CEO

It's hard to imagine making an impact that matters more than working to assist those in the grips of modern slavery.

It is an insidious and complex issue that knows no border. A harrowing and ashamedly ongoing aspect of Australia's history, at least 15,000 people in our lucky country experience slavery-like conditions as I write this.¹

This statement is about, and for, the survivors and victims of modern slavery.

We support and welcome the introduction of the Modern Slavery Act 2018 (Cth). Our first modern slavery Statement is a practical outline of the work we have done to date, and a means to hold ourselves accountable to the work we will do in the future.

As a purpose driven organisation, Deloitte Australia recognises both the potential for adverse consequences of our consumption, and our tremendous capacity for positive impact.

This impact is three-fold.

As a responsible and reporting entity under the Act, we must reflect inwardly and seek to continuously improve our approach to risk management. This includes strategic improvements to our supply chain visibility and engagement, governance and policies, grievance mechanisms and staff capability.

Equally, our impact encompasses our work in helping organisations effectively, meaningfully and pragmatically do the same.

Thirdly, the generosity of our people. We recognise that to solve systemic and endemic problems, we need to act with others. The Deloitte Foundation, supported by our people and partners, provides support to the most vulnerable in the community. Our charitable giving, and Deloitte IMPACT Day empowers our staff to do so. Such work helps lift people from the vulnerability that enables modern slavery to perpetuate.

Our leadership team is proud of all that we have achieved this reporting period and we are committed to continuing to have an impact in this area.



Richard Deutsch
CEO of Deloitte Australia

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Approved by the Board on 22 February 2021

¹ <https://www.globallslaveryindex.org/2018/findings/country-studies/australia/>



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The UNGPs: the blueprint for leading practice

The United Nations Guiding Principles (UNGPs) on Business and Human Rights state that businesses should ‘avoid causing or contributing to human rights impacts’ but also ‘seek to prevent or mitigate [those impacts that are] directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts’.

Deloitte Australia respects and supports the protection of human rights in its operations and supply chain. They are enshrined in the International Bill of Rights, which comprises the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic Social and Cultural Rights. We are also committed to uphold the ILO Core

Conventions on labour rights and support the United Nations Guiding Principles (UNGPs) on Business and Human Rights.

Globally, the Deloitte Organisation has been involved with the United Nations Global Compact, an initiative seeking to promote responsible global citizenship by advancing universal values in business operations, since its inception in 2000. Deloitte is the only global professional services organization to be a founding member of the initiative.

Globally, Deloitte’s Human Rights Community of Practice is 180+ people strong, and led by Deloitte Australia.

Our Human Rights Practitioners continue to be informed by experts in the fields of corporate responsibility, risk assessment,

law, human rights, governance, regulation and victim empowerment.

Modern slavery is one of the most egregious violations of human rights. It is an umbrella term that encompasses eight types of serious exploitation:

- Trafficking in persons
- Slavery
- Servitude
- Forced labour
- Debt bondage
- Forced marriage
- Deceptive recruiting for labour or services

“This is my first job and I love my job. I learned a lot, they teach me everything, they want me to share my ideas, to share my opinions. They encourage us to ask questions, encourage us to keep learning, never stop learning. I really want to stay here forever.”

Esther is a star employee at Regenesys BPO in Cebu Philippines. She’s a fiercely devoted mother, aspiring leader and diligent accounting student. She’s also a survivor of slavery, having experienced some of the most horrific forms of abuse at the hands of her trafficker, before finding freedom, healing and hope through the work of Regenesys BPO. The ethical sourcing company, based in Cebu Philippines employs survivors and those at risk of slavery, providing them a holistic wellness program and continuous upskilling to equip their teams for back office services. Read more of Esther’s story in Deloitte alumnus Belinda Ramirez’ book *Wildflowers* available at belindaramirez.net. We purchased this photograph in support of Regenesys BPO, find out more at regenesysbpo.com.



Deloitte Australia has long welcomed and publicly contributed to the introduction of the Modern Slavery Act. We also support the introduction of NSW’s own Modern Slavery Act, as well as others around Australia and the world. As such initiatives become more common, uniform and mature, efforts across borders and geographies will converge and drive greater scaled impact. Internally, we are already seeing this as we align our efforts with those of our Deloitte UK colleagues in response to the UK Modern Slavery Act. We have taken a human rights-based approach guided by the UNGPs and the PANEL principles: Participation, Accountability, Non-discrimination and equality, Empowerment, Legality.

Being transparent about who we are

We are at the beginning of our journey

Structure

In this Statement, Deloitte Australia refers to the Australian partnership of Deloitte Touche Tohmatsu and the entities with which it is associated in Australia. Deloitte Australia, through itself and its functional and operational entities, provides a range of professional services to clients in Australia and around the world, such as audit, tax & legal, consulting, risk advisory, and financial advisory services.

Generally, Deloitte's service offerings are provided by the following entities:

- Deloitte Access Economics Pty Ltd
- Deloitte Actuaries and Consultants Pty Ltd
- Deloitte Consulting Pty Ltd
- Deloitte Corporate Finance Pty Ltd
- Deloitte Financial Advisory Pty Ltd
- Deloitte Growth Solutions Pty Ltd
- Deloitte Legal Pty Ltd
- Deloitte Real Estate Pty Ltd
- Deloitte Risk Advisory Pty Ltd
- Deloitte Tax Services Pty Ltd
- Deloitte Touche Tohmatsu

Deloitte Australia administers its internal functions such as employment of staff, procurement of goods and services, and its financial arrangements through additional entities, including:

- Deloitte Services Pty Ltd
- Deloitte Finance Pty Ltd

The actions described in this Statement have been undertaken by Deloitte Australia, considering the business operations and supply chains of the entities listed above. Accordingly, we have designed a Modern Slavery Framework that will be set centrally and applied across all Deloitte Australia entities to ensure a unified and consistent approach to the management of modern slavery risks across all our business operations.

Deloitte Australia is also a member of Deloitte Asia Pacific Limited, a UK company limited by guarantee, which in turn is a member firm of Deloitte Touche Tohmatsu Limited ("DTTL"), a UK company limited by guarantee. Deloitte Australia is also a member of the Deloitte Organisation. This comprises of one or more of DTTL, its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties.

This Statement is made by Deloitte Australia in its own capacity and does not extend to other members of the Deloitte Organisation. This Statement does not cover the business operations of other members of the Deloitte Organisation, except to the extent that they are engaged

by Deloitte Australia for the supply of specific services and form part of Deloitte Australia's supply chain.

Operations:

Our operations are centred around exceptional service in helping clients solve their most complex problems. We provide professional services to our clients from a range of offices in Australia and Papua New Guinea using a combination of partners, full- and part-time employees, independent contractors, and subcontractors. From time to time we engage the services of other members of the Deloitte Organisation to supplement our services. We also work collaboratively with select third parties across a range of different industries, such as software and other technologies.

Supply Chain

In Australia, our procurement team oversees ~\$500M in annual supplier spend. We procure services from a diverse range of suppliers in several categories, including:

- Business Services
- Marketing
- Real estate & office services
- Talent
- Technology
- Travel

We know that our supply chains are expansive, extending far beyond the supplier with whom we have the direct relationship. In this reporting period, we know that we have sourced goods and services from at least:



- Australia
- Bermuda
- United States
- Singapore
- France
- Spain
- Ireland
- United Kingdom
- China
- Macau
- Israel
- Belgium
- Germany
- India
- Hong Kong
- Austria
- Japan
- Cayman Islands
- Philippines
- Switzerland
- Canada
- Netherlands
- Brazil
- Fiji
- New Zealand
- Tonga
- Cook Islands
- United Arab Emirates
- Romania
- Solomon Islands
- Malaysia
- Mexico
- Papua New Guinea

As our Modern Slavery Framework matures, our objective is to provide greater transparency about how we are identifying and addressing the risk of modern slavery in our business operations and supply chain. Please see our [roadmap](#) on what we set to achieve in coming years.

It is important to call out the impact that COVID-19 had on our supply chain, and our response. We procure from a range of suppliers both large and small, local and international. We played a part in minimising the economic fallout associated with the impact of COVID-19 where we could.

We ensured timely payment of supplier invoices to ensure suppliers had cash flow support. Where possible, we also paid in advance.

As our world becomes increasingly globalised and risks such as antibiotic resistance and climatic events materialise, we appreciate that the likelihood of similar events will increase. Establishing rich supplier relationships and protocols will help preparedness for the next major disruption.

Our actions this reporting period

- 1 >> Understanding our spheres of material influence
- 2 >> Commitment from the top
- 3 >> Strengthened existing policies
- 4 >> Assessed Tier 1 Modern Slavery risk
- 5 >> Informed and empowered staff
- 6 >> Formalised our Modern Slavery risk management framework

Our process was both collaborative and iterative. The decisions evolved over the reporting period and will continue to do so. This dynamic approach will help build a truly operational, best-fit framework for Deloitte Australia.

Our actions, locally and globally, will magnify the impact of our [WorldClass](#) initiative, and the powerful work being done by other organisations around the world.



Understanding our spheres of material influence

The Modern Slavery Act provided us with an opportunity to formalise and enhance work that was already underway. It encouraged us to stop and consider both our positive and adverse impacts, while remaining focused on the people that truly matter: the victims and survivors of modern slavery.

We want our actions to have a lasting impact in the fight against modern slavery. We took stock of our sphere of influence, which includes:



The work we do

Deloitte Australia has an entire professional services practice dedicated to sustainability and climate change. Within that practice is a team that specialises in human rights, which leads the work we do in Australia with our clients, business and NGO partners, collaborators and the community on the topic of modern slavery. We help clients do their best as they [prepare for their own modern slavery reporting](#).

Deloitte Australia strives to embody Deloitte's global values, such as integrity and commitment to each other, purpose and principles, and this extends to our approach to enhance human rights.

This also includes our non-client work in sharing blogs, [guidance](#), and [thought-leadership](#) pieces. We speak on or organise panels, webinars, [training sessions](#) and conferences to raise awareness and provide platforms to international organisations and NGOs.

The same team that founded Deloitte's global Human Rights Community of Practice continues to lead this practice. The practice was formed to upskill and inform 180+ Deloitte experts around the world for a truly global perspective on a global problem. Regular calls and shared workspaces have discussed upcoming legislation, shared skills, experience, case studies and client challenges.

The way we operate and people we buy from

The Modern Slavery Act, Deloitte Australia's approach and this Statement are centred around the risks faced by rights-holders. To identify modern slavery risk, it is important to think about the following risk factors or indicators:



Geography

- Weak or no enforcement of laws prohibiting forced labour
- Weak and/or inconsistent labour inspection framework
- Jurisdictions with a history of recruiting compulsory labour
- Public corruption



Industry Practices

- Intense competition between suppliers (pressure on time and costs)
- Informal sectors, unregulated with poor visibility over lower tier suppliers
- Decentralised operations
- Widespread use of third-party recruiters and subcontractors
- Short-term nature of construction projects



Labour

- Sourcing from a country with high level of unemployment and poverty – labour force is vulnerable to exploitative practices
- Migrant labour represents a large part of the workforce
- Low-skilled work and minimum wage

The Modern Slavery Act encourages large organisations to exercise their corporate responsibility - to peer inwards to determine potentially harmful business practices alongside their suppliers.

We recognise that modern slavery may be occurring in our own supply chain. We will adopt a proactive approach to attempt to remedy this, to increasingly work with our suppliers over time to ensure that these risks are uncovered and addressed.

We have not found any instances of modern slavery to date, but we cannot rule out the possibility of one arising in any operating context. We have determined that our highest risk lies in the following areas:

Procurement of goods and services from international suppliers

Here the risk is two-fold. Overseas jurisdictions have different laws, customs, and working conditions which may not offer adequate protection from exploitation for workers. Additionally, the remoteness of the locations in which these suppliers

operate diminishes the level of visibility we have on their business practices, including their operations and supply chain.

Office construction

There is typically a higher risk of modern slavery within the supply chains of the construction industry. We must work with contractors engaged in the construction of our offices to tackle the modern slavery risks present in that industry when they are working on Deloitte projects.

Contingent workforce

Our contingent workforce is comprised of skilled individuals. We utilise a third-party service provider for contingent contractor engagement services and will work with that provider to obtain comfort that our contingent workforce is sourced ethically, fairly, and in line with our business values.

Facilities Management and Hospitality services

Deloitte utilises third parties to provide facilities management, cleaning and other hospitality services at our offices, as well as for the procurement of certain office amenities and other supplies. Our investigations identified that there are inherent risks of modern slavery in the industries from which these goods or services are procured. We are mindful that a higher proportion of workers in these supply chains have low qualifications and can be non-English speaking migrants making them more vulnerable to exploitative practices.

A higher proportion of workers in these supply chains may perform lower-skill labour, perhaps with English as their second, third or fourth language and dependent on a visa scheme to remain in the country. The type of services performed may be less visible, and with people in similar circumstances. Because of this, they may not be informed, empowered or able to exercise their labour rights.

Social Procurement

We endeavour to work with suppliers to maximise the positive impact that we can have as an organisation.

Slavery is an often neglected element of Australia’s colonial history. Reconciliation forms a part of that remediation process.

Deloitte Australia is a proud member of Supply Nation, which has helped us source much of our office consumables (paper, tissues, some merchandise etc) from Indigenous businesses. We have a ‘stretch’ [Reconciliation Action Plan](#), which we embed in all parts of our business – including our procurement. In line with our values, we are also a Fair-Trade Workplace through the Fair-Trade Association of Australia and New Zealand.

How we give:

Modern slavery is often a result of a complex ecosystem of vulnerabilities, and is entangled with the most profound global challenges that we face - climate change, pandemics and technological disruption.

Community contributions through our responsible business activities aim to alleviate some of these vulnerabilities. Deloitte’s charitable arrangements are orchestrated through The Deloitte Foundation. The Deloitte Foundation is a separate legal entity, registered with the Australian Charities and Not-for-Profits Commission as a Private Ancillary Fund

whose mission is to enable Deloitte people to run social projects to support less fortunate segments of our society. It aims to achieve this by focusing on three key areas:

- Fundraising and Events;
- Environment;
- Community Investment (including pro bono work and education)

The Deloitte Foundation serves as the vehicle for our donations and responsible business activities and initiatives.

Each year, we give over 194,000 hours of pro bono services, skilled and hands on volunteering to not-for-profits (NFPs) and non-governmental organisations (NGOs).

Since 2017, we have also volunteered our skills and time to [A21](#), an NGO dedicated to ending human trafficking.

We also support truly inspirational NFPs. Doing so helps to inform the shared effort to combat modern slavery, such as Deloitte Access Economics’ contributions to [Oxfam’s analysis](#) of Australia’s garment supply chain (2017).



Spotlight report: A Living Wage in Australia’s Clothing Supply Chain

[Deloitte Access Economics, 2017](#)

Deloitte Access Economics were engaged by Oxfam Australia to provide analysis of Australia’s garment industry.

We found that if the Garment Industry were to move to a living wage, the final cost to consumers would lift by only 1%, while boosting factory wages by

- 76% in Bangladesh
- 41% in India
- 29% in Indonesia
- 8% in Vietnam

Overall, a 13% increase in factory wages increases the final retail price by 1% if the cost is passed on to consumers through the supply chain.

As an example, if a shirt currently costs \$25 in an Australian retail outlet, moving towards a living wage would on average add \$0.21 to the final retail price.

Oxfam Australia used this analysis to advocate change in the garment industry through their ‘What She Makes’ campaign. Oxfam engaged garment companies and

large Australian retailers in workshops and discussions to make their supply chains more transparent and make progress on next ethical steps, including lifting wages.

Commitment from the top

A meaningful modern slavery response requires entity-wide commitment and leadership.

From the start, the initiative had the commitment of our most senior leaders. Deloitte Australia established a modern slavery working group that, going forward, will be accountable to the Chief Risk Officer. Statements are reviewed and signed off by the Executive and Board.

In ensuring best practice, we sought expertise from our human rights team, who:

- consolidated support of senior leaders;
- engaged relevant departments;
- helped establish the cross-functional modern slavery working group; and
- enhanced our in-house capacity and planning.

This reporting period, the modern slavery Working Group comprised of members across the operational teams that now have ongoing responsibility for monitoring, assessing and actioning our Modern Slavery Framework.

The Working Group will continue to meet regularly and drive the delivery of our five-year roadmap in collaboration with our human rights experts. This includes regular working group meetings to document issues, improvements, and best-in-market tools to manage modern slavery risk.

As our approach matures, we will look at ways to determine the effectiveness of the steps we take in this space.

Function	Team
Human rights experts	Risk Advisory Human Rights Practice
Procurement	CoRe Procurement
Quality & Risk	Quality & Risk Conduct, Culture and Compliance
Legal	Office of the General Counsel
Communications	Responsible Business Team

Strengthened existing policies

We are fortunate to be a member of the Deloitte Global Organisation, which is driven by responsible leadership. This means that the management of our modern slavery risk and supplier interactions are supported by a comprehensive suite of existing global policies, including:

- [Global Corporate Responsibility Policy](#)
- [Global Principles of Business Conduct](#)
- [Global Responsible Business Practices](#)

These principles are based on Deloitte's Shared Values, and outline commitments made by all members of the Deloitte Organisation, reflecting the core belief that ethics and integrity are fundamental and non-negotiable elements of doing 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 suppliers, contractors or alliance partners.

Locally, Deloitte Australia has its own Supplier Code of Conduct. As part of our commitment to best practice, our human rights experts reviewed and updated our *Supplier Code of Conduct* and *CoRe Procurement Supplier Standards Requirement* in the reporting period, to reflect the risk of modern slavery. The updated documents have been operationalised and processes are now in place to enhance compliance.

In this reporting period we also updated our standard supplier contract templates to establish minimum contractual expectations for our suppliers which will allow us to better understand our supply chain and to drive more ethical behaviour. Our policies and processes are constantly improving, and we will continue to review and adapt them as we learn more about our supply chain.

Our human rights experts are at the forefront of modern slavery risk management and will continue to be an invaluable source of information and guidance to the working group, particularly by providing comparison to world leaders across the globe and identifying opportunities for further improvement.



Assessed Tier 1 Modern Slavery risk

Background and Scope

In late 2019, Deloitte Australia (led by its human rights experts) conducted its first in-depth supplier modern slavery risk assessment. The purpose was to determine the risk of modern slavery in Deloitte Australia's supply chain and inform our responses and roadmap development.

We chose to focus on Tier 1 suppliers – those suppliers that we directly procure from. This included 944 suppliers from the following selected categories:

- business services
- food products
- electronic equipment
- communication
- machinery and equipment
- paper products/publishing

It is important to note that this did not cover all Tier 1 suppliers. For example, we excluded sponsorship arrangements, independent contractors, and expenses made on staff corporate charge cards.

Decisions regarding which suppliers were included or excluded from the scope of the assessment were made in consideration of our human rights risk maturity, the structure of our supply chain and our then-developing risk management roadmap.

As a principles-based law, the Modern Slavery Act requires entities to demonstrate continuous improvement over time. We determined that this was an appropriate starting point from which to further develop our risk assessment capability.

Risk scores were calculated and weighted based on country (40%), category (40%) and dependency (20%). Final risk scores were out of 100. The likelihood of modern slavery occurring in a given supply chain is heavily related to both country and category. Those countries with higher instances of poverty and less regulation, as well as industries with known labour rights issues and low oversight (e.g. technology assembly, fishing) are higher risk. Dependency risk is also important to consider. The implication of high dependency is that Deloitte Australia may have relatively little option to exert influence over that supplier. This is important to understand when planning how to engage that supplier.

Findings

Like many Australian entities, all assessed Tier 1 suppliers had a moderate level of risk (between 21-50 out of 100). Our mean risk score was 26.8, with scores ranging from 23.1 – 44.8. No assessed Tier 1 supplier was considered high or very high risk.

Two suppliers had very high dependency risk, and three had a moderate level of dependency risk. However, combined, they represented only 5% of assessed spend.

Score	Risk Level
0 – 20	Low
21 – 50	Moderate
51 – 70	High
71 – 100	Very High

Our Tier 1 risk rating was moderate due to the fact our Tier 1 suppliers are predominantly located in Australia. Australia is a lower risk geography relative to others deeper in our supply chain.

Material modern slavery risks are likely to lie deeper in our supply chains. Looking at these lower tiers will be a focal point in future years. Further data analysis and risk assessment, based on actual product sources, may yield more differentiated, insightful and actionable results. This understanding is reflected in our Roadmap.

Informed and empowered staff

Upskilling our staff is an important part of Deloitte Australia's ethos. It is also an opportunity to impart knowledge that applies beyond our corporate life.

Change must come from the top. We started with an initial presentation to our executive team, on the requirements of the Modern Slavery Act and the role Deloitte Australia continues to play in the fight against modern slavery. Updates will be provided on an ongoing basis.

As noted, executive buy-in supported a comprehensive, multi-team working group and risk management framework.

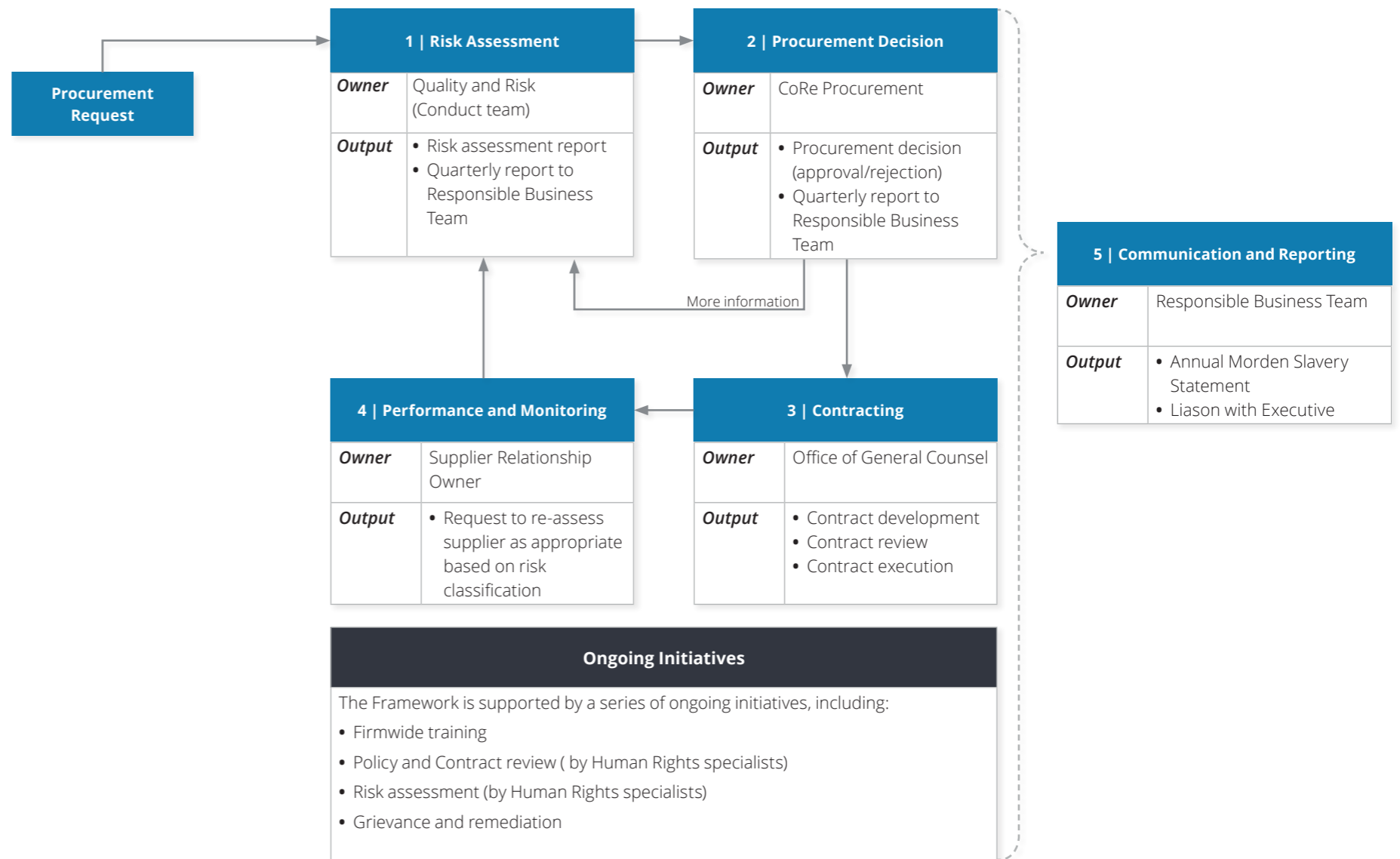
It also meant we have support to introduce firm-wide training on modern slavery. This is being developed.

While the initial focus will be on awareness, future iterations will include the results of our risk assesment, and best-practice relevant to the business functions (for example, procurement specific content for use when engaging suppliers).



Formalised our Modern Slavery risk management framework

Our risk management framework was developed through an iterative and highly collaborative process. It has been designed to ensure that responsibility for each component is assigned to the most capable and relevant business unit. At the same time, each component owner is supported by the working group and ongoing initiatives, to ensure meaningful information flow and controls.





1.

Risk Assessment

Risk assessment will be executed by our Quality and Risk (Conduct, Culture and Compliance) team. This will be applied to all new suppliers, and upon contract renewal for existing suppliers.

An initial risk classification based on the country and category of the good/service being procured informs the extent to which further due diligence is conducted. Such further due diligence will involve media searches, desktop reviews of policies/statements/standards, seeking further information from suppliers (e.g. through the use of questionnaires), and any other relevant factors.

2.

Procurement decision

Deloitte CoRe Procurement manages global and local procurement programs on behalf of the Deloitte Organisation. The CoRe Procurement team undertakes sourcing and selection, contract negotiation and overall management of major external supplier relationships while leveraging the full capabilities of the Deloitte network.

Following the completion of the Risk Assessment step, CoRe Procurement is then responsible for making the final procurement decision. In making this decision, CoRe Procurement will take into account the outcome of the Risk Assessment processes, in conjunction with a range of other risk factors specific to the supplier. If further information is required from the supplier, the request will be made through the relationship owner, in collaboration with Quality & Risk.

3.

Contracting

The Office of the General Counsel (OGC) draws up and negotiate supplier contracts using the updated supplier standards and revised contract templates. OGC ensures that the terms are tailored to address any risks of modern slavery identified through the Risk Assessment process outlined above, which are specific to the supplier.

In this way, the contracting process will help to hold suppliers accountable for maintaining ethical business practices, including addressing risks of modern slavery in their operations and supply chain. It will also help ensure that Deloitte Australia is empowered to obtain reasonable information from suppliers to assist us to determine whether a supplier is compliant with such requirements.

4.

Performance and monitoring

Depending on the risk classification of the supplier, any reassessment of the level of modern slavery risk will be undertaken upon contract renewal (usually undertaken on a 12, 24 or 36 month cycle) and appropriate remedial steps taken. We do not currently intend to undertake ongoing monitoring of medium and low risk suppliers. In accordance with this risk based approach, in the next reporting period we will focus on higher risk suppliers.

As we mature in our approach to modern slavery risk and identify areas of weakness in our supply chain, we will be strategic in how we engage with our suppliers. We will tailor our approach to the severity of the potential impact on people, coupled with our leverage and our suppliers sophistication. Engagement tools we have considered thus far include providing training, sending and analysing self-assessment questionnaires, and working in a collaborative manner with other organisations including NGOs, clients and peers.

5.

Communication and reporting

The Responsible Business Team serves as the central communication point. This applies both in terms of compiling and presenting internal data collection, as well as preparing the annual Modern Slavery Statement.

Over time, emphasis will progress from reporting on outputs to reporting on outcome, as we are able to better measure and monitor the impact that we are having.

Confirming what to do if there is a problem

Grievance mechanisms enable detection of potential adverse impacts, and facilitate the provision of remedies, for victims and survivors. Any action taken in response to an identified case of modern slavery must place victims at the forefront of decision-making.

The UNGPs state that effective operational level grievance mechanisms should be:

- Legitimate
- Accessible
- Predictable
- Equitable
- Transparent
- Compatible
- A source of continuous learning
- Based on engagement and dialogue.

Any modern slavery related grievances can be raised through Deloitte Australia's existing grievance mechanisms: our [Whistleblower Policy](#) or [Complaints Handling Policy](#). This applies to any potential issues within either our workforce or supply chain.

Both policies provide a suitable communication channel for victims or interested parties to anonymously raise modern slavery concerns about Deloitte. Matters raised will be handled in accordance with the policies.

Issues identified within our own operations

Any reports of misconduct are taken seriously by Deloitte. They will all be assessed carefully to determine whether an investigation is required. While the circumstances of each report may require different investigation steps, all investigations will:

- follow a fair process;
- be conducted as quickly and efficiently as the circumstances permit;

- determine whether there is enough evidence to substantiate the matters reported; and
- be independent of the person(s) concerned with the allegations.

Issues identified by Deloitte Australia in our supply chain

Deloitte Australia may become aware of a potential case of modern slavery in our supply chain, either through our own investigation, media or NGO reports, or via our grievance mechanisms. In that instance, we will consider taking one or more of the following steps as appropriate:

- Engage with the supplier to raise the modern slavery risk and understand any risk management action that they have taken.
- Leverage commercial drivers and contractual obligations to encourage the supplier to remedy any non-compliance with modern slavery requirements and make good the harm the supplier has caused, including by agreeing a Corrective Action Plan with the supplier.
- Identify and consult with relevant government agencies and NGOs to determine an appropriate response.
- If there is the possibility that criminal offences have been committed, report it to the police.
- Document and review complaints to learn lessons and strengthen complaint mechanisms, remediation plans, contract provisions, and our expectations of suppliers.

In all circumstances we will act in a way that aims to do no harm to modern slavery victims and to act in their best interests.



Roadmap

In this first statement, we have emphasised that we are on a journey. This statement is our commitment toward best practice, and this roadmap is our aspirational plan to do so over the next five years.

Key areas of focus:



Peer more deeply into our supply chains

- Implement, broaden and deepen our supplier risk assessment process
- Onboard and implement an appropriate multi-tier supplier risk assessment solution when available
- Build a program of supplier engagement, based on the risk assessments produced



Build internal awareness

- Require every Deloitte Australia Partner and staff member to undertake training on the risks of modern slavery
- Work with Deloitte colleagues in the Asia Pacific region to influence, learn and collaborate on modern slavery awareness



Enhance our risk management capability

- Investigate the feasibility of procuring a third-party risk assessment and engagement software to automate and streamline our modern slavery risk assessment process
- Formalise KPIs associated with modern slavery risk management



Elevate the capability of clients, peers and other organisations

- Continue to deliver impactful work in helping clients manage modern slavery risks
- Contribute open-access knowledge through webinars and speaking events
- Provide pro-bono advice to the not-for-profit industry



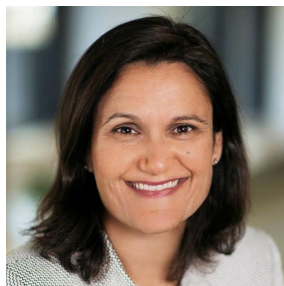
Let's collaborate

This statement reflects our actions to date, and our commitment toward best practice.

Like many other reporting entities, this will involve shared effort. We want to hear from you.

For any questions about this Modern Slavery Statement or about our Modern Slavery Framework please reach out to:

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