

Deloitte.

United Nations Global Compact
Communication on Progress
2010 - 2011



Statement of Continued Support

This is the third year that Deloitte pledges to continue our support towards the ten principles of the United Nations Global Compact.

Deloitte has committed itself to the ten principles on human rights, labour, environment and anti-corruption. The ten principles are closely aligned with our commitment to responsible business and our shared values of integrity, outstanding value to clients and markets, commitment to each other and strength from cultural diversity.

Below is our annual Communication on Progress against the United Nations Global Compact Principles.

Grant Gelink

CEO Deloitte South Africa

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Human Rights



The human rights principles of the Global Compact arise out of the Universal Declaration of Human Rights adopted by the UN General Assembly in 1948

- Principle 1 Businesses should support and respect the protection of internationally proclaimed human rights and
- Principle 2 Businesses should make sure that their own operations are not complicit in human rights abuses

Background

Deloitte's global Shared Values and Ethical Principles are the basis for our interaction with our clients, our people and the public — and are aligned with the principles of international Human Rights. A commitment to human rights is deeply embedded in the Deloitte Ethical Principles; specifically Respect and Fair Treatment where “we treat all our colleagues with respect, courtesy and fairness”. We seek to comply not only with the letter but also with the spirit of the law and have programs in place that support Human Rights in our workplace as well as in our interaction with key stakeholders.

As a firm, we recognize our responsibility to uphold human rights both in the workplace and more broadly within our sphere of influence. We address human rights in firm policy by embedding it in the core values and culture of Deloitte, thus infusing a common respect for each other in our approach. In the workplace human rights takes the form of non-discrimination and diversity in personnel practices. Our recruiting and retaining activities reflect the commitment to our employees. We protect human rights in the community through our corporate social investments in education and enterprise development/job creation.

Policy Framework

Deloitte is committed to creating an environment where all the firm's policies and procedures are available and clearly understood. The firm has therefore designed and implemented a Policy Management System that manages and provides access to the firm's policies. Deloitte policies contribute significantly in shaping the preferred culture of respect to human rights. It is against this backdrop that Deloitte is able to have programs that help professionals maintain a healthy work-life balance, manage their careers and performance, develop new skills and knowledge, and work in secure healthy and safe working conditions.

Our policies that relate to human rights include:

- Employment equity and non discrimination policies
- Working Hours Policy
- Remuneration Policy
- Overtime policy

- Termination of Employment, Industrial Relations and grievance policy
- Performance evaluation/learning and financial study assistance
- Leave Policy
- Benefits Policy
- Occupational health and safety policy
- Corporate social investment policy

Strategy, Implementation and way forward

The firm always has, and always will, support sustainable transformation. We stand for authentic change, substance over form, long-term strategy over short-term expediency. We are building a firm that feels like home for everyone; a place characterised by fairness, trust and respect, passion for our work, excellence in client service, and the recognition that we are multi-faceted human beings with families, friends and interests which are an integral part of who we are.

Deloitte is committed promoting equal opportunity and fair treatment in employment through the elimination of unfair discrimination. This includes the review and design (where necessary) of all human resources and employment practices, procedures and systems to ensure that only genuine occupational requirements are considered in making employment decisions. The introduction of positive/affirmative policies and practices and the establishment of internal goals and timetables to redress the disadvantages in employment experienced by designated groups (affirmative action measures) are important.

Accountability for Transformation rests with our CEO who reports to the Board on strategic progress. The Transformation Board, comprising the firm's Chairman, CEO, COO and senior business leaders is charged with formulating and driving strategy. All Business Unit Leaders have Transformation as a key performance indicator and they, in turn, hold their partners and directors accountable for the achievement of specific qualitative and quantitative goals.

The core of our transformation strategy is to develop our leadership from within. Retaining talent for long-term careers requires that we provide exceptional work experience, ongoing learning and a constantly evolving corporate culture. Deloitte offers and supports a variety of courses, programmes and workshops to ensure employees' continued professional growth and development.

The Firm offers core education programmes which are specifically designed to meet specific training requirements in terms of learnerships as well as the needs of specific business units, on the job coaching and attendance of external workshops and seminars.

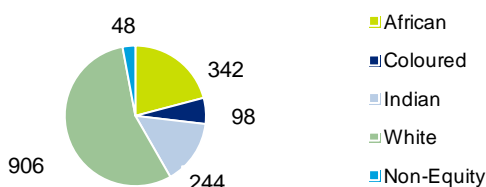
Deloitte recognises that diversity within the profile of its workforce is desirable from a number of perspectives. Seeking and valuing diversity will enlarge the pool of skilled applicants available to Deloitte, better reflect the wider marketplace and assist in better understanding of that marketplace. It will also develop human resources and other management skills and, most importantly, is in keeping with the positive transformation of South African society.

Deloitte also recognises the need to remedy the negative effects of past discrimination on certain groups of people. Accordingly, Deloitte, when necessary, will give affirmative treatment to suitably qualified black people, women and people with disabilities in order to encourage more equitable representation in all occupational categories and levels within a reasonable period.

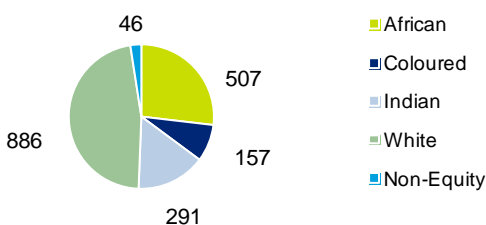
The employment graph below is a reflection of our current employees, as at 1 October 2011.

Total Staff: 3525

Male: 1638



Female: 1887



| | | | |
|--------------|-----|--------|----------------|
| Black Male | 684 | 19.40% | HDI = 46.49% |
| Black Female | 955 | 27.09% | |
| White Female | 886 | 25.13% | Women = 52.22% |
| White Male | 906 | 25.70% | |
| Non-Equity | 94 | 2.67% | |

Through consultation with key internal and external stakeholders, we have identified and developed our transformation goals. They are holistic and far-reaching, designed to transform Deloitte into a truly Southern African firm by:

- Leading the industry with numbers of Black partners and managers
- Maintaining our 50:50 gender split and increasing the number of women in senior leadership positions
- Maintaining our quality focus on training and mentoring
- Building a corporate culture that embraces all staff
- Empowering businesses through active BBBEE spend
- Investing funds, talent and time back into our communities
- Providing excellent service to a broad spectrum of diverse clients
- Building awareness, recognition and support, internally and externally, for our transformation activities

In order to ensure that our staff receive a flexible working environment, Deloitte and its employees supports the “Working Differently” principles relating to working hours. This ensures:

- Deloitte and its people supports flexibility and choice in terms of where, when and how you work.
- Deloitte and its people expect that the needs of the individual, their manager, their team, their business unit and the client are taken into account when considering Working Differently

In order to uphold human rights in the workplace, the leadership of Deloitte undertakes to provide for the health and safety of its employees and to protect our clients and other people who interact with Deloitte, as far as is reasonably practicable, against potential hazards associated with the organisation’s activities. Our priority is to ensure that everyone is made aware of potential hazards associated with the work performed or the environment, understand the precautionary measures required and are provided with the necessary information, education, training and guidance to maintain a healthy and safe workplace.

Labour



The Global Compact Principles relating to labour rights are taken from the 1998 ILO Declaration of Fundamental Principles and Rights at Work.

- Principle 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining
- Principle 4 Businesses should uphold the elimination of all forms of forced and compulsory labour
- Principle 5 Businesses should uphold the effective abolition of child labour
- Principle 6 Businesses should eliminate discrimination in respect of employment and occupation

Background

At Deloitte our people are our most important asset and we are committed to building sustainable relationships with them. We believe that attracting an, engaging and retaining great people is fundamental to becoming the Standard of Excellence. Our ambition is to be a high performance organisation with a high performance culture. By attracting top talent we are and will be able to service our clients. To strengthen our As One culture we are committed to investing in talent and leadership development.

Policy Framework

Deloitte is committed to creating an environment where all the firm's policies and procedures are available and clearly understood. The firm has therefore designed and implemented a Policy Management System that manages and provides access to the firm's policies. Deloitte policies contribute significantly in shaping the preferred culture of respect to upholding labour rights. Deloitte has developed a number of Human Resources and Industrial Relations Policies which form the basis of labour relations objectives and practice relating to its operations. Policies include:

- Termination of employment policy
- Industrial relations and grievance policy
- Remuneration policy
- Leave policy (maternity, paternity, sick leave, study, annual leave)
- Employment equity/non discrimination policies
- Disbursement and Deloitte credit card policy
- Transfer policy
- Travel policy
- Employment equity and non discrimination policy
- Occupational Health and safety policy

Strategy, Implementation and way forward

In order to ensure that our organisation achieves its goals, we not only need to find and secure that our culture can nurture and sustain it on a number of levels. Consequently, our talent management efforts are focused on four main priority areas:

- Attracting and recruiting top talent
- Retaining top talent
- Developing top talent; and
- Strengthening our culture

Career conversations are happening all around us. Some business units have Talent boards set up, and some don't but what's important to note is that "talent discussions" are taking place across all levels within our organisation and this allows for frank discussion about what matters most in the individual's career. Appropriate interventions that focus on developing and enhancing an individual's personal growth and development include the implementation of development facilitators, mentorship and coaching programmes, Individual Development Plans, shared competency learning, elearning, learning that is specific to the needs of business units and skills sets, and workshops. Examples of our various labour interventions include:

Deloitte Centre for Leadership

The Centre consists of leadership, management and professional programmes. It offers various learning programmes and is aimed at all levels in Deloitte, from support staff to leadership. The centre offers different suites of programmes. The offering includes support staff learning, shared competency level, school of professional Excellency, manager development programmes, and leadership development programmes.

The Centre for Leadership

The Centre has also established both internal and external coaching networks to meet a variety of coaching needs across the Firm. The key focus of the Coaching Academy is to drive the priority of the Firm becoming a "Coached Organisation." Our External Coaching Network is utilised to support our most talented resources in the senior manager, director and partner job category. Fourteen (14) external coaches were assessed through a rigorous assessment centre process for this purpose. Only the best coaches with affiliations to the International Coaching Foundation (ICF) and Coaches and Mentors of South Africa (COMENSA) were selected.

Our Internal Coaching Network is utilised to support all Deloitte employees. Internal coaches undergo an extensive accreditation process. Accreditation of these coaches entails individuals attending formal learning interventions on coaching, coaching under supervision and an assessment centre process to evaluate their suitability to coach. In addition to the coaching network, the Centre for Leadership offers a classroom based coaching intervention - Coaching Fundamentals for Leaders. This intervention is targeted towards senior managers, Partners and Directors. Going forward the, Coaching Academy plans to roll-out more classroom based 'On-the-Job-Coaching' interventions for managers.

Recently the centre has launched a Launch & Learn programme as part of the “On-the-Job-Learning” initiative. The programme is aimed at delivering learning over lunch hour through informal learning methodologies.

Support Staff

Deloitte continues to utilise part of the skills development grants to run various soft skills programmes for support staff. A portion of the money is invested on a bursary scheme for support staff. The scheme is called “Support Staff Financial Study Assistance”. The bursary pays full tuition fees for employees to study towards a formal qualification. The aim of this initiative is to give support staff the opportunity to attend an institution of higher learning in order to develop careers that they have always wished to pursue.

ABET classes continue to bridge the gap in adult learning. A number of employees have already completed Level 4 of ABET communication and have now progressed to numeracy. Once they complete Level 4 in communication, they are eligible to apply for a bursary to study towards a formal skills programme at a higher institution.

MyJourneyCentre

MyJourneyCentre is a unique service that Deloitte offers to their trainees. MyJourneyCentre is a physical location in all our South Africa offices and is a place that the trainees can come to talk about their careers and their futures both within Deloitte and the outside world!

The trainees have the opportunity to talk to experienced Journey Guides about their goals and their career aspirations and are provided with tools that will help them identify and understand their strengths.

They are also given the opportunity to experience life outside of the Audit business units and are seconded into business units throughout Deloitte. The primary aim of myJourneyCentre is to help each of our trainees identify and enhance the greatness within them.

MyBusinessSchool

MyBusinessSchool is an innovative learning programme that Deloitte has designed for its Audit trainees. The programme runs in for approximately a week in each of the 3 years of their training contract. They get exposed to a variety of MBA-type topics and guest presenters from inside and outside the firm. The weeks are designed around experiential learning principles and aims to increase the business acumen of trainees and to enhance the Deloitte CA (SA) brand! The primary aim of MyBusinessSchool is to create a launch pad for the trainees’ business journey of a lifetime.

Maintaining a Work-Life Balance

The Working Differently programme is a firm-wide initiative that provides an innovative way of working. Across our firm, many would argue that Working Differently has become the preferred way of working and that every individual in the firm can now have the flexibility of choosing what fits their needs and careers best and what works our clients and our business.

Ownership of the process from the partner / director / manager and the person implementing the process into their life has been demonstrated at various levels, and the follow up process, and periodic reviews of whether the programme is working for that individual case, have been maintained. Working Differently has also served as a key strength of our business in not only attracting talent but in retaining talent.

ICAS (Independent Counselling and Advisory Services)

ICAS is a professional counselling service provider to Deloitte employees and their immediate family members. ICAS provides Deloitte staff with access to free, confidential and multi-lingual telephone and face-to-face counselling that range from family and relationship matters, work related issues, trauma counselling, financial and debt advice, legal guidance, etc. This service is provided through a confidential, 24 hour personal support and information service.

Recognition and Incentives

The unique Deloitte Way Programme is an employee engagement and recognition programme that allows all staff across Southern Africa to recognise and appreciate their colleagues for exceptional behaviour, and to connect and engage in discussions around our firm's strategy.

Employee Wellness Programme

Deloitte is proud to be driving the Employee Well-being Programme as part of its role of ensuring that we remain in the forefront as an Employer of Choice. We promote the holistic health and well-being of all our people.

Our objective in this programme is to empower our employees to successfully achieve a work-life balance and to live an enriched life by:

- Providing information and resources to make better decisions around health
- Creating enjoyment in the workplace

People Survey

On 9 May 2011 our firm launched Our People Survey to benchmark levels of staff engagement and satisfaction in South Africa, Namibia and Botswana. The objective of the survey is for staff and leadership to engage in areas where we feel we should be providing more energy and effectiveness in reaching our goal of the standard of excellence.

Health and Safety

The health, safety and vitality of our people is very important to us and we run various programmes and initiatives to ensure we maintain high standards in this area. Deloitte has occupational health and safety officers in all of our offices and we provide ongoing training for them.

Environment



The environmental principles of the Global Compact are based on the Rio Declaration on Environment and Development (also known as Agenda 21) that was adopted in 1982.

- Principle 7 Businesses should support a precautionary approach to environmental challenges
- Principle 8 Businesses should undertake initiatives to promote greater environmental responsibility
- Principle 9 Businesses should encourage the development and diffusion of environmentally friendly technologies

Background

Deloitte aims to make a positive contribution in protecting the environment. We formulate initiatives at a local level, taking global developments into account. We recognise our responsibility to minimise the impact of our operations and services on the environment, and we are making real progress as we work to develop a fully integrated approach to environmental management. Deloitte recognises that it has an impact on the environment, both directly through the consumption of energy and other resources in daily business activities as well as indirectly through the services we offer our clients.

Policy Framework

Deloitte has developed an environmental policy with key statements on how we will manage our impact on the environment. The Deloitte Environmental Policy states that it will:

- Comply with the letter and spirit of applicable laws and regulations;
- Comply with the spirit of the United Nations Global Compact principles on environmental sustainability;
- Incorporate energy efficient measures and promote energy efficiency use in all areas of business activity;
- Implement waste management strategies that promote waste reduction, re-use and recycling where appropriate;
- When possible, make choices that minimise the need for travel. When travel is necessary, we will make choices that minimise the environmental impacts'
- Promote awareness amongst staff on environmental impacts of their work activities'
- Adopt a purchasing programme that take into account the environmental impacts of products and services; and
- Continuously seek to improve environmental performance of our clients through our service line offerings.

Strategy, Implementation and way forward

The aim of our strategy is to measure our carbon footprint, reduce our impact on the environment, set targets and offset our impact on the environment by engaging in various activities such as tree planting.

Our Sustainability and Climate Change unit calculated Deloitte's carbon inventory for the 2011 financial year (1 June 2010 to 31 May 2011). A carbon inventory for an organisation involves accounting for all Greenhouse Gas (GHG) emissions released as a result of the operations of the organisation. In line with international best practice, the calculation of a carbon inventory was done in accordance with the GHG Protocol Corporate Standard.

Deloitte used the control approach to calculate its carbon inventory. The following operations/offices have been included in the carbon inventory:

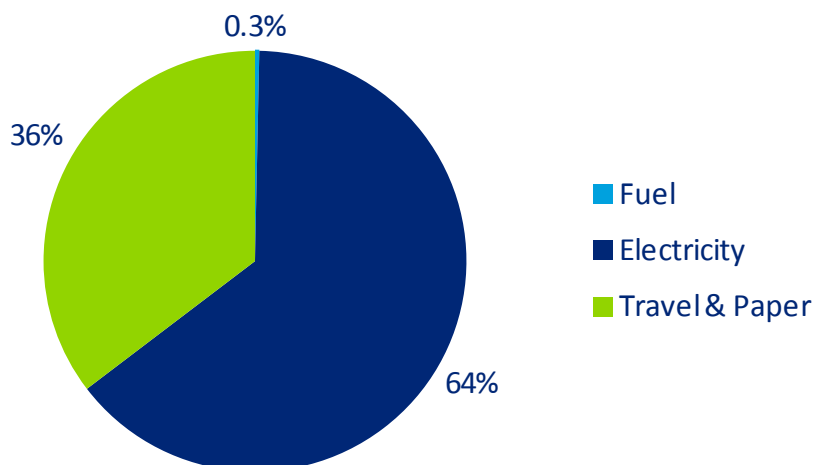
- Head office campus of buildings located in Woodmead, Johannesburg; and
- Regional offices in Pretoria, Durban, Cape Town, Port Elizabeth, Pietermaritzburg, East London and Richards Bay

Deloitte has included the following emission sources under each scope of emissions:

- Fuel consumed in company-owned vehicles;
- Fuel consumption in on-site generators for the production of electricity during power outages from the national electricity grid. In addition, fuel consumption in on-site generators for maintenance of the generators;
- Electricity consumption (purchased from Eskom);
- Business travel (road and air travel by employees);
- Accommodation for business trips by employees; and
- Paper consumption.

The total carbon inventory for Deloitte was calculated to be **18 718 tons CO₂e** for the 2011 financial year.

Carbon Inventory by Source

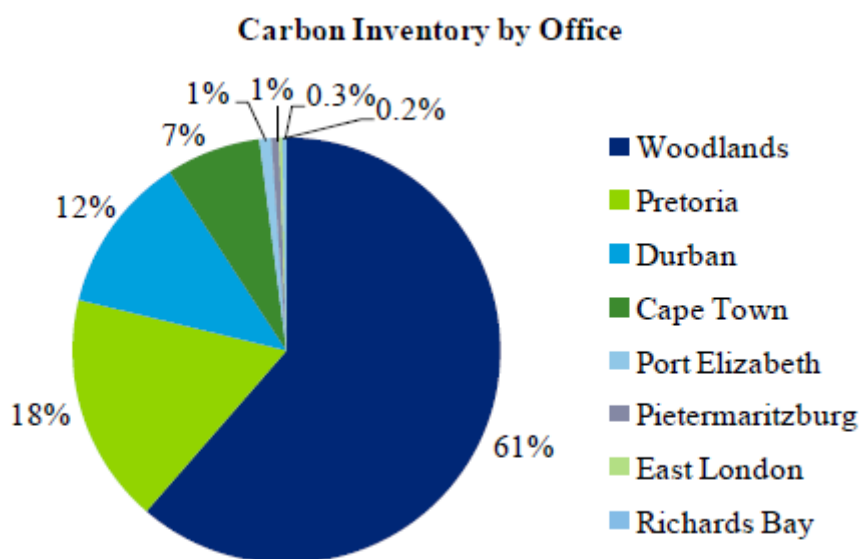


Electricity consumption is the largest emission scope for Deloitte accounting for 64% of the organisation's carbon inventory. Hence, reduction initiatives should be focused on electricity consumption. This also makes sense from a cost reduction standpoint as the electricity price is increasing substantially year on year. We aim to decrease our electricity consumption by 10% in the next year through awareness raising activities.

The second largest contributor to the carbon footprint is business travel. Business travel accounts for a significant portion of Deloitte's carbon footprint.

The 2011 carbon inventory is 24% lower than the baseline carbon inventory of 2008. The reason for the decrease seems to be predominantly from a reduction in electricity consumption, flights and car hire. This is can be contributed to the travel policy that was approved by the Executive Committee, and the fact that the firm actively promotes video conferencing.

The Head Office campus located in the Woodlands Office Park in Johannesburg has the largest carbon inventory of all the offices, contributing to 61% of the total emissions. This office has the highest electricity consumption and the highest emissions from business travel. However, the Johannesburg office also has the highest number of employees and floor space.



We have implemented the following initiatives in our various the offices:

Johannesburg office

- Motion light sensors have been installed in the ablutions and offices
- Recycling of waste into different categories
- Air-conditioners have been installed with timers

East London Office

- Motion sensors have been installed in the ablutions.
- Special glass has been fitted to all windows to reduce the solar energy transmission and the build-up of heat. This reduces the energy consumption for air-conditioning.

- Large windows have been positioned in all open-plan offices to allow for the ingress of natural light and reduce the amount of artificial light required.
- The external façade wall shades the windows and the perimeter walls and reduces heat build-up. This, in turn, reduces electricity consumption for air-conditioning.
- The roof is insulated to cool the building in summer and retain heat in winter.
- The roof overhang shades the building from direct sunlight.

Cape Town Office

- Timers have been installed on all the lights and the lights automatically switch off. If you work late then you need to press the override switch every hour.

Richards Bay Office

- All office lights are switched off unless the office is occupied. There are no motion sensor lights.
- Have two air-conditioning units and use only one unless it is very hot. When the second air-conditioning unit is used then the office doors are closed to avoid having to cool a significant area.
- Investigating the installation of energy efficient lighting.

Durban Office

- The office has done a number of energy efficient lighting initiatives. This includes installing energy efficient lightbulbs, switching off lights and starting a campaign to raise awareness. A please switch off this light sign is placed above light switches to encourage staff to switch off lights in rooms not in use.
- Geysers have been fitted with timers that work from Monday to Friday (8am to 4pm) and are switched off on weekends to conserve electricity.
- Hydro boils are switched off after hours.
- Air-conditioning is not used in winter.

Where to from here? The first step is to measure the carbon emissions. This is only the starting point of the journey towards carbon literacy. The second step is to reduce our carbon footprint through conserving as much electricity as possible and by reducing business travel. The final step is to look at offsetting our remaining carbon emissions by investing in low carbon projects such as the installation of solar water heaters at a school. Deloitte is committed to finding ways to reduce our footprint and our overall impact on the environment. The firm promotes awareness amongst our people on the environmental impacts of their work activities through announcements via the Daily Planet. We use various international awareness days such as Arbour Day, Earth Hour and World Environment day to educate our staff on environmental initiatives. We use Impact Day to get involved in various greening activities in the communities and schools that we support.

Anti-Corruption



The 10th Principle of the United Nations Global Compact is based on the United Nations Convention against corruption which was adopted in 2003

Principle 10 Businesses should work against corruption in all of its forms, including extortion and bribery

Background

At Deloitte we understand it is imperative to maintain high standards of integrity within our organisation. The conduct of DTTL member firms and their people in the marketplace springs from DTTL's shared values and nine ethical principles which, amongst other core business principles, set the expectation that DTTL member firm professionals demonstrate integrity, objectivity, and fair business practices in all their relationships with clients and other stakeholders.

Policy Framework

The Deloitte & Touche Tohmatsu Policy Manual sets out the policies and procedures that are applicable to all members of staff in Southern Africa:

- Ethics Policy
- Independence policy
- Claims and reputation management policy
- Client and engagement acceptance policy
- Risk management policy

Strategy, Implementation and way forward

Integrity is the first of Deloitte's four shared values, the ideals that guide us in everything we do. Our emphasis on integrity is important because it reinforces our approach to doing business based on a foundation of ethics and ethical decision-making. It's both good business and the right the thing to do. To support these ideals, we have created the Code of Ethics and Professional Conduct as a practical guide designed to assist the people of Deloitte in carrying out their work within a values-based construct. The principles and values found in the code are an integral part of the rigorous commitment Deloitte has made historically, and continues to make today, to sustain the public trust.

Our Ethical Principles define the standards of ethical behaviour that unite all the people of Deloitte. In particular, they offer guidance about appropriate professional conduct covering such issues as objectivity, confidentiality, and competence. Our Ethical Principles apply to all the people of Deloitte, and we use the term "we" to mean all partners, directors, professionals and administrative staff no matter what country or function we reside in. Deloitte partners, directors and staff have an obligation to know, understand and adhere to not only these principles, but also the Shared Values on which they are founded. We have the

responsibility to encourage our leaders and colleagues to do the same. In order to roll out the strategy we have established the following:

- Everyone at Deloitte should read, understand and abide by the firm's Code of Ethics
- Everyone at a Deloitte should complete the DTT e-learning course on Ethics
- Consultation should take place with the Ethics Officer, or your Functional Reputation & Risk Leader, or the firm's Reputation & Risk Leader or other appropriate person whenever you are facing an ethical issue or dilemma that is not covered by the Code of Ethics and that you are not sure how to deal with.
- You should take appropriate action when you become aware of any unethical behaviour on the part of anyone at Deloitte. This will involve:
 - speaking directly to the person concerned and challenging his or her behaviour in terms of the Code of Ethics, or
 - raising your concern with an appropriate person at a more senior level (which could be a manager, Partner/director, Business Unit Leader, Reputation & Risk Leader, ExCo member, Board member, COO or CEO), or
 - communicating anonymously via the Deloitte Tip-offs Anonymous hotline which is 0800 00 33 22
- No reprisals should be taken against anyone reporting unethical behaviour unless such reporting was knowingly deceitful or false.
- An investigation into possible unethical behaviour must be a fair and open minded process giving all the parties involved adequate opportunity to express their views and to present evidence they consider appropriate.
- Every reasonable effort must be made to keep matters and issues under investigation confidential. In particular, requests for, or undertakings given on, confidentiality must be respected, unless there are compelling and justifiable reasons to do otherwise. Once an investigation has been completed and a decision reached, appropriate details of the principles and the findings may be made public.
- Disciplinary action should be considered where a breach of the Code of Ethics has been admitted or established.

Independence

A National Independence function has been established to:

- develop, communicate and ensure compliance with independence policies; and
- monitor compliance with certain national and international regulatory requirements.

A key area relates to maintaining both actual and perceived independence from our clients.

Independence may be affected, for example, by the services we offer to our clients or the personal interests of the firm's partners and staff.

The role of Independence is not only to make sure there is an effective compliance framework in place, but also to raise awareness of the issues involved and encourage consultation whenever questions or concerns arise.

- The consideration of independence issues form an integral part of client and engagement acceptance procedures. You need to adhere to the procedures established for your particular business unit in this regard.
- GIMS records are accessed via the firm's intranet. If you need any assistance in accessing these records or in recording information on the system, please contact National Independence.
- Before buying any investment, access DESC on the intranet to determine whether or not the company or fund you are considering is a restricted entity. Restrictions on the investment you can make apply whether or not you make your own decisions on investments or this is done by a third party such as an investment manager. Accordingly, any investment manager you may use must be made aware of the restrictions on investments that can be made.
- When you leave the firm you should complete an independence declaration covering the period from the date of your previous declaration up till the time of departure. A copy of the declaration form can be obtained from National Independence.

Independence Learning

Per the Deloitte Policy Manual (DPM) 1420 par 295; All Partners and Professional Staff have a responsibility to ensure that they obtain knowledge of the independence policies appropriate to their roles, responsibilities, and professional requirements

In order for staff to comply with this policy, there are mandatory e-learning courses to be completed.

Monitoring Independence

- All staff require to complete Joining, Annual and Leaving independence declarations.
- All staff require to complete various e-learning courses.
- Audit planning documentation require audit team to be independent.
- Managers & Partners declare ALL financial interest on GIMS (Global Independence Monitoring System.)
- All staff are required to declare any business relationships on Deloitte Business Relationship Management System.
- Independence Inspection and testing on managers & partners
- Conflict Check system
- Providing Consultations on Independence in compliance with the Independence Policy

Business Relationships and Business Relationship Management System (BRMS)

All firm and certain individual relationships need to be declared on the BRMS.

In order to manage this, staff is required to declare the following on the BRMS:

- Directorship of a public limited company, private company cc etc, (All employees)
- Membership of a close corporation/ professional body's management committee, etc (Partners & Managers)
- Trustee (excluding family trusts). (Partners & Managers)

Ethics Survey

Deloitte implements an Ethics survey annually which provides a useful indication of where we can improve our communication in Ethics.

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