

**Deloitte.**



Impact Report FY24 - Deloitte Switzerland

# Contents



01 MESSAGE FROM LEADERSHIP



07 OUR PEOPLE



02 REPORT HIGHLIGHTS



08 ENVIRONMENT



03 ABOUT THE REPORT



09 SOCIETY



04 RESPONSIBLE VALUE CREATION



10 GOVERNANCE



05 OUR FINANCIAL PERFORMANCE



11 APPENDIX



06 OUR SERVICES

01

MESSAGE FROM  
LEADERSHIP

02

REPORT  
HIGHLIGHTS

03

ABOUT THE  
REPORT

04

RESPONSIBLE  
VALUE CREATION

05

OUR FINANCIAL  
PERFORMANCE

06

OUR SERVICES

07

OUR PEOPLE

08

ENVIRONMENT

09

SOCIETY

10

GOVERNANCE

11

APPENDIX



# 01 MESSAGE FROM LEADERSHIP



# Message from leadership



Dear Reader,

We are delighted to present Deloitte Switzerland's Impact Report 2024 highlighting our financial performance, sustainability initiatives, and impact over the past year.

Impact means for us to effect meaningful change— not only in the present but for the future. From a sustainability perspective, impact means reducing our environmental footprint, advancing diversity and inclusion, and ensuring that our actions contribute to positive societal and environmental outcomes.

Economically, it means fostering growth and innovation, creating job opportunities and instilling trust and confidence in markets. This drives investment and prosperity benefitting businesses, employees, and communities alike. Through our work we help organisations across many industries, strengthening Switzerland's position as a destination for stable and sustainable business growth.

For our clients, impact means helping them navigate complex projects, manage risk and generate lasting value. Our impact goes beyond individual engagements. Our role is not just to respond to the present but to anticipate the future—to guide our clients through today's challenges and prepare them for tomorrow.

In recent years, environmental and social progress have become inseparable from economic development. Our world's challenges— climate change, economic inequality, resource scarcity, political instability and technological disruption—demand our awareness

and action. It is entirely possible, and indeed, necessary, to pursue economic and business growth while respecting our planet's boundaries.

Innovation is one of our greatest allies in this effort. Technologies like artificial intelligence (AI) are transforming industries from healthcare to manufacturing. They help solve some of our world's biggest challenges. Their democratisation makes these transformative tools and capabilities, and their benefits, accessible to a broader population. Technologies are helping organisations optimise energy consumption, reduce waste, enhance supply chain efficiency, develop eco-friendly products, and make data-driven decisions to minimise environmental impact.

In terms of our impact, we've made strides in many areas, and we always aspire for more. We've increased our revenue by four per cent compared to 2023 and increased our community investments by eight per cent. We've also impacted over 22,000 lives positively in Switzerland as part of our *Global WorldClass* initiative - you can read more about this [here](#) - and have welcomed more sustainability professionals to our firm. We're proud of our "We Pay Fair" designation and we continue to foster the diversity in leadership positions and core governance committees. We know the path to progress is not always straightforward or linear, but it is one we are highly motivated to walk. We're committed to transparency in this process, openly sharing our progress and lessons learned along the way.

Impact for us at Deloitte Switzerland signifies our continuing role as



a catalyst for change, advocating for responsible business practices and collaborating with clients and stakeholders to drive sustainable progress. This reflects our commitment to making a meaningful impact on the world around us.

None of this would be possible without the trust and assistance of our stakeholders. We appreciate the support of our clients and communities. We look forward to driving progress together and are confident in the knowledge that the steps we take today will lead to a more prosperous, more sustainable, and more equitable tomorrow.

We invite you to explore how we are fulfilling our purpose, which is to make an impact that matters for our people, clients and society, in our Impact Report FY24. Thank you for your interest and for joining us on this journey.

Best regards,

**Reto Savoia**

**Chief Executive Officer**



01

MESSAGE FROM  
LEADERSHIP

02

REPORT  
HIGHLIGHTS

03

ABOUT THE  
REPORT

04

RESPONSIBLE  
VALUE CREATION

05

OUR FINANCIAL  
PERFORMANCE

06

OUR SERVICES

07

OUR PEOPLE

08

ENVIRONMENT

09

SOCIETY

10

GOVERNANCE

11

APPENDIX



## 02 REPORT HIGHLIGHTS



# Report Highlights



## OUR SERVICES

Employees trained on our Sustainable Delivery Framework: 1,391<sup>1</sup>

Professionals working on sustainability-related projects: 146 (33% increase)

Change in revenues from sustainability services: 160% increase

Revenues: CHF 622.9m (4.3% increase)

<sup>1</sup> In FY23, we trained 1,313 employees as we organised a company-wide training campaign to educate all our people. Last financial year and in the coming years, we will continue to train those who did not yet receive a training on this topic, which is why the absolute number of trained people will be significantly lower than FY23.

## OUR PEOPLE

Female employees: 45% (1 percentage point increase)

Female leaders<sup>3</sup>: 29% (no change)

Female partners: 16% (1 percentage point decrease)<sup>2</sup>

Average learning hours per employee: 22 hours (1 hour increase)

Nationalities: 70

Number of employees: 2,720 (no change)

<sup>2</sup> This decrease coincided with an increase in the total number of partners.  
<sup>3</sup> Leaders are defined as partners, directors and senior managers.

## ENVIRONMENT

Gross emissions per FTE: 1.87 tCO<sub>2</sub>e (65% decrease)

Total Scope 1 and 2 emissions: 85 tCO<sub>2</sub>e (6% decrease)

Scope 3 business travel emissions per FTE: 0.9 tCO<sub>2</sub>e (14% increase)

Scope 3 commuting & work from home emissions per FTE: 0.31 tCO<sub>2</sub>e (18% decrease)

% of suppliers that have set science-based targets: 30% (10 percentage points increase)

% of renewable energy sourced for our buildings: 100% (no change)

## GOVERNANCE

Female representation in core governance committees: 35.5% (1.5 percentage points decrease)

% of respondents who agree that Deloitte is an ethical place to work: 95% (2 percentage points decrease)

Rate of ethics cases raised per 100 employees: 1.25 (0.15 increase)

EcoVadis Silver Medal

New "We Pay Fair" label

Number of partners: 153 (6% increase)

## SOCIETY

Community investments: CHF 1,455k (8% increase)

Futures impacted as part of our [WorldClass programme](#): 22,004 (118% increase)

Volunteering hours: 8,988 (27% increase)

All changes in brackets are compared to FY23

<b>01</b> MESSAGE FROM LEADERSHIP	<b>02</b> REPORT HIGHLIGHTS	<b>03</b> ABOUT THE REPORT	<b>04</b> RESPONSIBLE VALUE CREATION	<b>05</b> OUR FINANCIAL PERFORMANCE	<b>06</b> OUR SERVICES	<b>07</b> OUR PEOPLE	<b>08</b> ENVIRONMENT	<b>09</b> SOCIETY	<b>10</b> GOVERNANCE	<b>11</b> APPENDIX
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# 03 ABOUT THE REPORT





# About the Report



## Practical information

Our Impact Report is released on an annual basis, showcasing our advancements and accomplishments throughout the financial year (FY) spanning from June to May. The FY24 edition is the outcome of a comprehensive internal consultation process, gathering insights from diverse business functions. The report has been spearheaded by our Internal Sustainability & [WorldClimate](#) team, with backing from our client-facing sustainability reporting specialists and our Communications team. The report was signed off by our CEO, Reto Savoia, and the Board of Directors.





### Our commitment to the sustainable development goals

As an original signatory of the UN Global Compact, we are committed to the United Nations Sustainable Development Goals (SDGs). The SDGs, outlined in the 2030 Agenda for Sustainable Development, highlight some of the most pressing challenges confronting our planet today and call for concerted action to address them. The 17 goals require the contribution of governments, individuals, and organisations like Deloitte. To make a meaningful contribution, businesses must integrate sustainable development throughout their entire business framework and align their core activities to support the SDG agenda. Consequently, we have outlined our contributions to the SDGs throughout the report.





## Guarding against impact washing

As a responsible service provider, we are dedicated to addressing impact washing. Misleading stakeholders by overstating or distorting sustainability efforts undermines the importance of sustainability development and can negatively impact the perception of true progress made by others. To counteract impact washing, our report has undergone a rigorous review process and was validated by two of our employee representation bodies, the Next Generation Board and the Sustainable Transformation Board. They were given the specific task to hold the writers of the report accountable on values of honesty, accuracy, and transparency. Additionally, limited assurance was provided by BDO LLP at a consolidated Deloitte NSE level over all reported carbon metrics. This included consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK plus Jersey, Guernsey, Isle of Man and Gibraltar. The assurance statement can be accessed [here](#). We actively seek input from external stakeholders regarding our sustainability initiatives and maintain an open and transparent dialogue to ensure alignment between our actions and assertions. Similarly, we are committed to continually enhancing our reporting and adhering to industry best practices.



01

MESSAGE FROM  
LEADERSHIP

02

REPORT  
HIGHLIGHTS

03

ABOUT THE  
REPORT

04

RESPONSIBLE  
VALUE CREATION

05

OUR FINANCIAL  
PERFORMANCE

06

OUR SERVICES

07

OUR PEOPLE

08

ENVIRONMENT

09

SOCIETY

10

GOVERNANCE

11

APPENDIX



# 04 RESPONSIBLE VALUE CREATION



# Responsible Value Creation

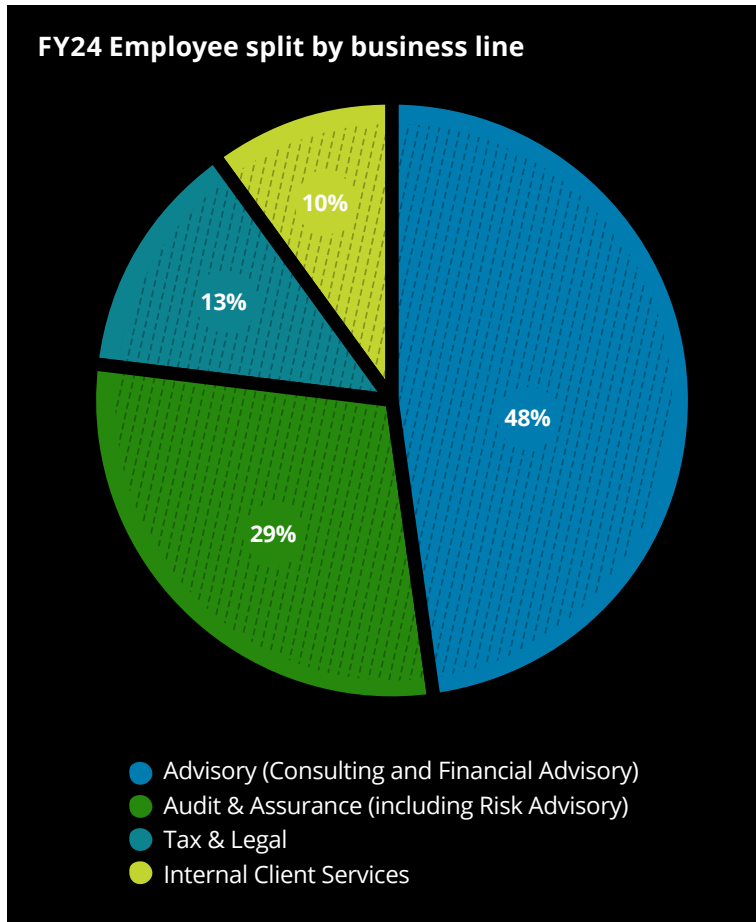


## What we do

We offer our clients a comprehensive range of services designed to address their complex needs, achieve their strategic objectives and capitalise on opportunities in a rapidly evolving global marketplace. Our FY24 storefront included Audit and Assurance (A&A), Consulting, Financial Advisory (FA), Risk Advisory (RA), and Tax and Legal (T&L). Our new storefront will go into effect as of October 2024 and will be reflected in our FY25 Impact Report.

With our multidisciplinary business model (MDM), we support our clients with customised solutions and experts with cross-disciplinary skills, using the latest technologies. Our integrated services help clients to:

- deliver better outcomes
- implement new technologies
- become more attractive employers
- address regulatory changes
- evolve and report on their environmental and social sustainability, and responsible governance efforts.





## Deloitte Core Services

AUDIT & ASSURANCE	TAX & LEGAL	ADVISORY
<ul style="list-style-type: none"> <li>Audit Services</li> <li>Assurance Services</li> <li>Accounting &amp; Internal Controls</li> <li>Cyber &amp; Strategic Risk</li> <li>Regulatory &amp; Legal Support</li> </ul>	<ul style="list-style-type: none"> <li>Tax Services for Businesses</li> <li>Global Employer Services</li> <li>High Net Worth Tax Services</li> <li>Legal</li> </ul>	<ul style="list-style-type: none"> <li>Strategy, Analytics and M&amp;A</li> <li>Customer &amp; Marketing</li> <li>Core Business Operations</li> <li>Human Capital</li> <li>Enterprise Technology &amp; Performance</li> <li>M&amp;A Transaction Services</li> <li>Turnaround &amp; Restructuring Services</li> <li>Valuation and Modelling</li> <li>Corporate Finance Advisory</li> <li>Infrastructure and Capital Projects</li> <li>Economics and Real Estate</li> <li>Forensic</li> </ul>

**Notes:**  
 The above list of services is a representative sampling of Deloitte business capabilities. Deloitte offers many services, not all of which are available from every Deloitte firm and not all of which are permissible for audit clients under various professional and regulatory standards.



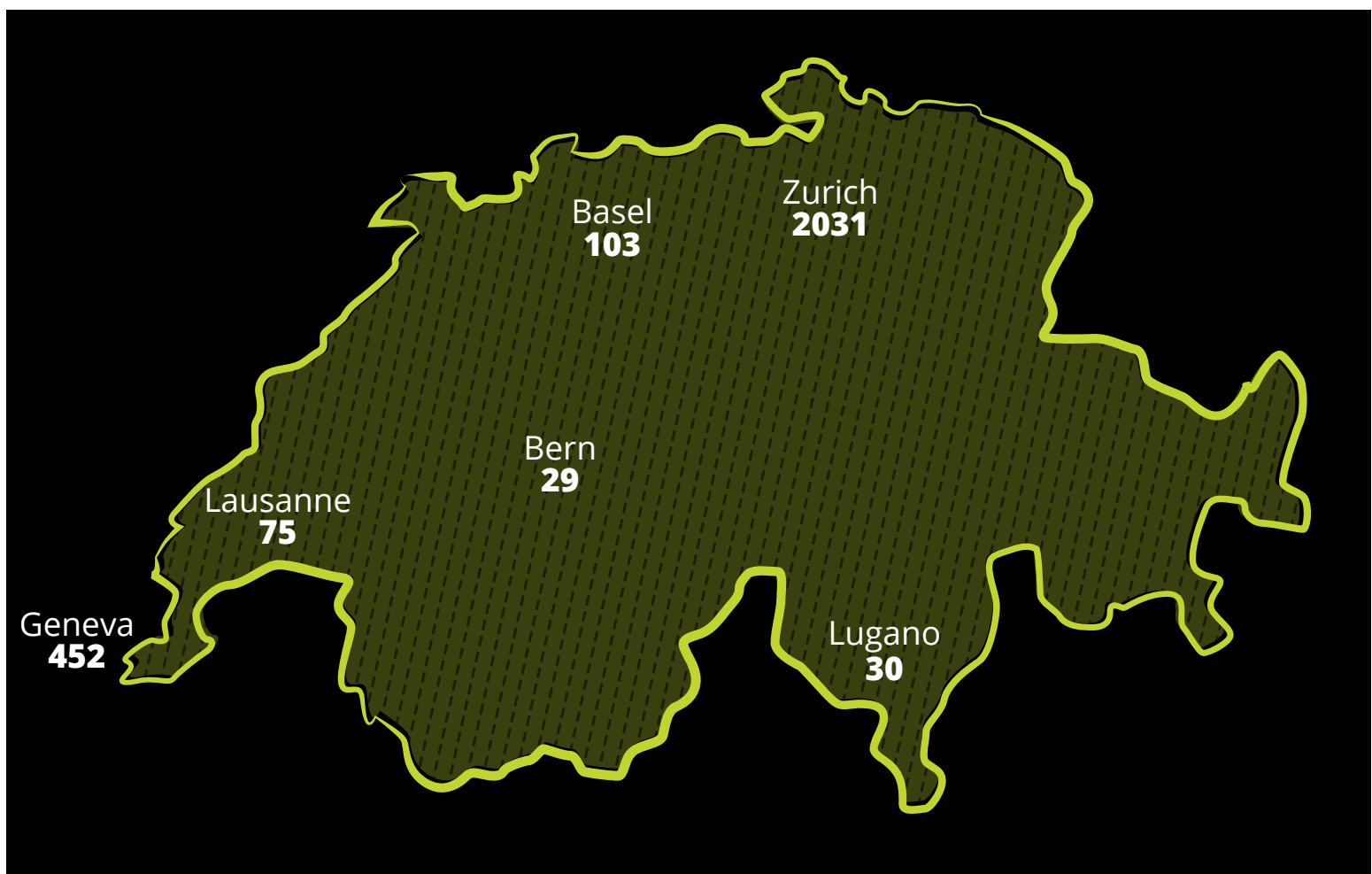


## Where we operate

“Deloitte” is the global brand under which approximately 457,000 highly skilled people from diverse backgrounds collaborate to provide professional services to clients.

In Switzerland, at the end of FY24, 2,720 employees from 70 different nationalities, including 153 partners, were working at one of our six different office locations or at the clients’ premises.

Our services support the largest national and international companies as well as small and medium enterprises (SMEs), non-profit organisations, and government and public services. Through Deloitte Private, we serve privately held companies, family businesses and individuals. We provide deep industry expertise in Financial Services, Life Sciences & Health Care, Consumer Goods, Energy, Resources & Industrials, Government & Public Services, and Technology, Media & Telecommunications.



**594**  
New hires



## Our Purpose and Shared Values

Our Purpose and Shared Values define our strategic choices. This is what drives us, to uphold integrity, promote a culture of inclusion and to build better futures.

The world we live in is increasingly complex. But along with new challenges come new opportunities and inspiration to be better. Our people come together to create positive change. Therefore, we have in the last years evolved our services to address the acceleration of technology, incl. GenAI, the climate crisis, and geopolitical challenges. Increasingly, we connect to drive systemic change and craft new ways to improve—environmentally, socially, and economically. All our successes, the differences we make for our clients, our people and communities around the globe, come down to our Purpose: To make an impact that matters.

Our Shared Values are at the heart of each decision we make, how we act, and help us deliver impact where it matters most.

Our Global Principles of Business Conduct outline the commitments each of us make. Based on our Shared Values, they reflect our core belief that ethics and integrity are essential to what we do.



### Lead the way

We are not only leading the profession, but also reinventing it for the future. We are committed to creating opportunity and leading the way to a more sustainable world.



### Serve with integrity

By acting ethically and with integrity, we have earned the trust of clients, regulators, and the public. Upholding that trust is our single most important responsibility.



### Take care of each other

We look out for one another and prioritise respect, fairness, development, and well-being.



### Foster inclusion

We are at our best when we foster an inclusive culture and embrace diversity in all forms. We know this attracts top talent, enables innovation, and helps deliver well-rounded client solutions.



### Collaborate for measurable impact

We approach our work with a collaborative mindset, teaming across businesses, geographies, and skills to deliver tangible, measurable, attributable impact.





## Our corporate ambition

To succeed in a demanding environment, support our clients effectively and achieve our ambitious corporate goals, we have defined a clear corporate ambition: Aspire to be the Standard of Excellence, the first choice of the most sought-after clients and talent.

It is based on five pillars, all of which are integral to the company's success: purpose-led work, consistent digitalisation of our services, outstanding advisory depth and delivery strength, global scale with local presence, international leadership and an inclusive culture.

## How we engage with our stakeholders

### Our clients

Ensuring the quality of our work and the satisfaction of our clients are crucial to the success and growth of all business at Deloitte. Our independent Client Feedback Programme actively seeks input from clients regarding their experience with us and potential areas for improvement. Based on our clients' feedback we adapt solutions, refine our processes, and continuously enhance our clients' experience by fostering a client-centric approach in which they feel involved and valued. We also engage with our clients through our thought leadership and Sustainable Delivery Framework, a set of tools developed for our people that provides guidance on ways to empower teams to adopt sustainable ways of working and reduce travel emissions.

## Our employees and alumni

One way in which we engage with our people is through our employee representation boards. Our Next Generation Board allows our Chief Executive Officer to closely work with a group of individuals from the younger generations in our firm, enabling them to make a tangible and concrete impact within our working environment and for our business. Our Employee Resource Groups are another way our employees can collect and share ideas with each other and with our senior leaders, starting conversations around topics that are important to them. In addition, we have a company-wide Sustainability Champions Network that is in direct contact with our Chief Sustainability Officer and drives various projects that contribute to the implementation of our *WorldClimate* transformation programme.

We believe in the power of feedback. We collect feedback from our people through the biannual talent engagement survey. We also collect feedback specifically from new joiners to understand our employees' experiences during their first months at Deloitte and from leavers to understand the drivers behind our retention rates. We create action plans and conduct interviews and focus groups to better understand the results of our surveys and to ensure that our people receive sufficient support around key moments.

Finally, our commitment to our people extends beyond the time they spend within our organisation. The Deloitte Switzerland Alumni Programme provides a platform for interaction, exchange, and collaboration among over 3,000 alumni who actively choose to remain part of our community.

## The natural environment

As the long-term success of our clients' activities and our own organisation ultimately relies on the health and availability of the earth's natural resources, we regard the natural environment as a vital silent stakeholder. We aim to provide nature with a voice by working with NGOs (such as WWF) as we value their expertise, dedication and commitment to this cause. We aim to mitigate our impact on the environment through our *WorldClimate* transformation programme.

### Society

In terms of our societal impact, we contribute through our pro bono and 'low bono' engagements, our donations, and our volunteering activities as part of our *WorldClass* programme, collaborating with local stakeholders and supporting community projects. In Switzerland, our goal is to impact 75,000 lives by 2030. In total, we've impacted over 44,000 lives since 2018. We welcome questions or feedback regarding our organisation and our sustainability commitments and efforts. We can be reached via various channels, as listed [here](#).

### Our suppliers

Deloitte Switzerland relies on a mix of local and global suppliers, most relationships of which are managed by our Deloitte Global procurement team. We engage with our suppliers on sustainability matters and provide further insight into how we do so in the [Responsible Procurement](#) section of this report.



## Public authorities, corporate networks, think tanks and NGOs

We actively engage in public policy discussions and advocate for policies that promote sustainable development for our economy, society, and environment. Our goal is to contribute positively to the development of regulations and policies that align with our values, entrepreneurial and sustainability objectives. We play a significant role in various industry associations. We support the educational institute of the Swiss Banking Association and collaborate in different ways with the organisation. We also work closely with important Swiss industry associations (for example, Interpharma, scienceindustries and Swissmem) where we cannot formally be a member. We are also members in Avenir Suisse, the Swiss-American Chamber of Commerce, the British-Swiss Chamber of Commerce and swisscleantech. We are strongly engaged with economiesuisse and EXPERTsuisse. At economiesuisse, Switzerland's umbrella business association, we are active in the board, its committee for energy, environment and infrastructure, and its working group on financial markets. At EXPERTsuisse, Switzerland's business association for audit and tax, we are active in the board and the audit, sustainability, and public affairs and communication committees. We are also engaged in many other working groups and support the further education of our industry's professionals, thereby contributing to the highest quality standards and strengthening the reputation of Switzerland as a financial centre and business location. Occasionally we collaborate with SwissHoldings, Zürcher Handelskammer, and SWICO with regard to current political discussions, upcoming parliamentary debates and regulatory changes. In all these

organisations and networks, we contribute by sharing technical and market information and strengthening the respective business networks. Finally, our involvement with NGOs is connected to our WorldClimate and WorldClass transformation programmes.

## Risks and opportunities

The principal risks and uncertainties of the Swiss Firm are set out and managed through the Enterprise Risk Framework (ERF). This sets out the Swiss leadership's assessment of the risks facing the Swiss firm; specifically those that could impact the ability of the Swiss firm to meet its public interest obligations and deliver its strategy, and those that could impact upon its reputation and resilience.

### How we manage our principal risks

The Swiss ERF is aligned to, and managed in a coordinated way with, the Deloitte North and South Europe LLP ERF.

In line with the firm's FY24 planning process, the Swiss leadership refreshed the ERF to: identify any new enterprise risks; remove, if appropriate, any existing risks that are no longer considered significant; validate and or update the risk definitions; and consider any changes to risk owners.

In FY24 the firm continued to utilise a process for updating the ERF that is timely, responsive to changes in the internal and external environment, and able to support decision-making by risk owners and the leadership. The principal feature of this process is an

ongoing dialogue between the Enterprise Risk & Monitoring (ERM) team who facilitate the operation of the ERF, and risk owner teams to ensure early identification and escalation of any matters requiring consideration by the risk owner and/or the Partner for Quality, Risk & Security (QRS) who is the Firm's Reputation & Risk Leader. This is complemented by meetings, particularly for the firm's most significant risks, between the Partner for QRS and/or the ERM team, and each risk owner. The exposure to each risk, including the operating effectiveness of controls, is assessed, emerging issues discussed and additional mitigating actions, if required, are agreed during these meetings. This process ensures that the firm maintains an up-to-date view of the status of its principal risks and is better able to respond to emerging risks.

The Partner for QRS formally reports on the ERF to Swiss leadership twice yearly to ensure that the risk profile accurately reflects the risk exposures and that appropriate mitigating actions are in place. The ERF dashboard assesses the firm's enterprise risks over a 12-18 month time horizon based on the strategic choices the firm is making as well as the external factors driving risk. In this way the discussion of risk is more directly framed in the context of the firm's risk appetite and clearly focused on the complex and challenging matters impacting the firm and on those risks with a higher residual exposure.

### Changes to the firm's risk profile in FY24

In addition to considering the risks and opportunities arising from the strategic choices made by the firm, particular emphasis has



been placed upon assessing the impact of external influences, including the economic and geopolitical environment, the impact of competitors and clients on the market, and changing societal expectations of business, including business purpose and climate change. The principal change to the firm's risk framework was the introduction of a Generative AI risk model designed to address external and internal threats to the firm's business. Development of mitigations remains ongoing, with risk exposure expected to increase in the coming year as the scale of delivery increases and we encourage greater internal adoption of Gen AI tools.

### How we are preparing for the future

Looking to FY25, there will be continued exposure to the impact of the external environment on our choices, including emerging regulation. Other themes for consideration as part of the ongoing updating of the ERF include the consequential impacts of transforming and executing changes to our operating model, with exposure heightened by technological change and our Gen AI aspirations, and the continued focus on culture and behaviours across the profession. Climate change also remains an important consideration for the firm and our clients, with an accelerated emissions reduction timeline to meet Deloitte's 2040 net zero target.

In line with our commitment to transparency, we adhere to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and have published a TCFD report covering the entire Deloitte network in October 2023. The first North and South Europe CFD report has been published in December 2023.

### Materiality assessment

In FY24, Deloitte NSE launched a working group to conduct our first double materiality assessment according to CSRD methodology to comprehensively evaluate the financial and non-financial impacts of our operations and the associated risks and opportunities. The project will be finalised throughout FY25, localised to reflect Swiss specificities and used to inform our firm's strategy, sustainable development plan and FY25 Impact Report.

In the meantime, Deloitte's Global materiality assessment is used to inform our firm's ambition and sustainable development plan. Their assessment can be accessed in the FY24 Deloitte Global Impact Report (to be published in November).

### Our sustainable development commitments

Deloitte recognises the central role that the professional services industry plays in the advancement of societies. Next to the work we do with our clients, we also have an opportunity to lead the change by improving our own operations and giving back to communities where we can. [WorldImpact](#) is our global portfolio of initiatives focused on making a tangible impact on society's biggest challenges and creating a more sustainable and equitable world. In Switzerland, our [WorldImpact](#) portfolio is structured around three pillars:

1. ALL *IN* is Deloitte's commitment to diversity and inclusion, fostering an environment where everyone has equal opportunities

to grow, thrive, and be their truest self.

2. *WorldClimate* is our transformation to become a sustainable firm, with science-led targets for reducing our carbon footprint. We are tackling climate change across four pillars: net-zero emissions, embed sustainability, empower individuals, and engage ecosystems. This requires holistic thought and action, so we're making sustainability central to how we work. We are inspiring and empowering our people to own the change, collaborating with external partners, and sharing the experience with our clients.
3. *WorldClass* is Deloitte's global ambition to impact one hundred million futures by 2030 by increasing access to education, skills, and employment. In Switzerland, we are investing in innovative approaches to support education, skills development, and training opportunities so everyone can succeed in the modern economy. We invest our people's time, provide volunteers, and donate to support students, young people, and impactful organisations worldwide.



### Our targets and how we are progressing against them

WORLDIMPACT INITIATIVE	TARGETS	ACCUMULATED PROGRESS FY24	CHANGE SINCE FY23
<b>ALL IN</b>	Deloitte’s global goal is to reach 30% female partners, principals and managing directors by 2025 <sup>4</sup>	16%	Decrease of 1 percentage point
	Deloitte’s Switzerland goal is to achieve a minimum of 30% female leaders, encompassing partners, directors, and senior managers by 2025	29%	No change
	Gender pay equity	We received the “We Pay Fair” label from University of St. Gallen in FY24	Our EDGE certification, of which gender pay equity was a component, was valid until May 23
<b>WorldClimate</b>	Reduce absolute Scope 1 and 2 greenhouse gas (GHG) emissions 70% by 2030 from a 2019 base year	72% reduction	Further reduction of 2 percentage points
	Reduce Scope 3 GHG emissions from business travel 50% per full-time equivalent (FTE) by 2030 from a 2019 base year	68% reduction <sup>5</sup>	Increase of 4 percentage points
	Engage with our suppliers with the goal of having 67% of them (by emissions) set science-based targets by 2025	30%	Increase of 10 percentage points
	Source 100% renewable energy for our buildings	100% <sup>6</sup>	No change (goal achieved since 2017)
<b>WorldClass</b>	Swiss goal to impact the lives of 75,000 people by 2030 <sup>7</sup>	44,917	Increase of 96% (We impacted 22,004 people in FY24)

4 In Switzerland we have a roadmap to support the achievement of our global targets considering the levels at which we started and the Swiss context in terms of women in leadership positions.  
 5 Note that even though we have achieved our goal to reduce business travel emissions 50% per FTE by 2030 from a 2019 base year, after the drop in FY20 and FY21 due to Covid-19, our business travel emissions have been increasing again since FY22. We are, however, committed to ensuring that this increase remains within our 50% target.

6 The electricity that we purchase directly from our offices is 100% sourced from renewable energy. This covers our largest offices: Zurich, Geneva, and Basel offices. For our smaller offices, we compensate for non-renewable energy sources through the purchase of energy attribute certificates (EACs). Overall, our renewable energy meets RE100 guidance from Climate Group.  
 7 Our contribution to Deloitte’s Global goal of impacting 100 million futures worldwide by 2030.

01

MESSAGE FROM LEADERSHIP

02

REPORT HIGHLIGHTS

03

ABOUT THE REPORT

04

RESPONSIBLE VALUE CREATION

05

OUR FINANCIAL PERFORMANCE

06

OUR SERVICES

07

OUR PEOPLE

08

ENVIRONMENT

09

SOCIETY

10

GOVERNANCE

11

APPENDIX



05 OUR FINANCIAL PERFORMANCE



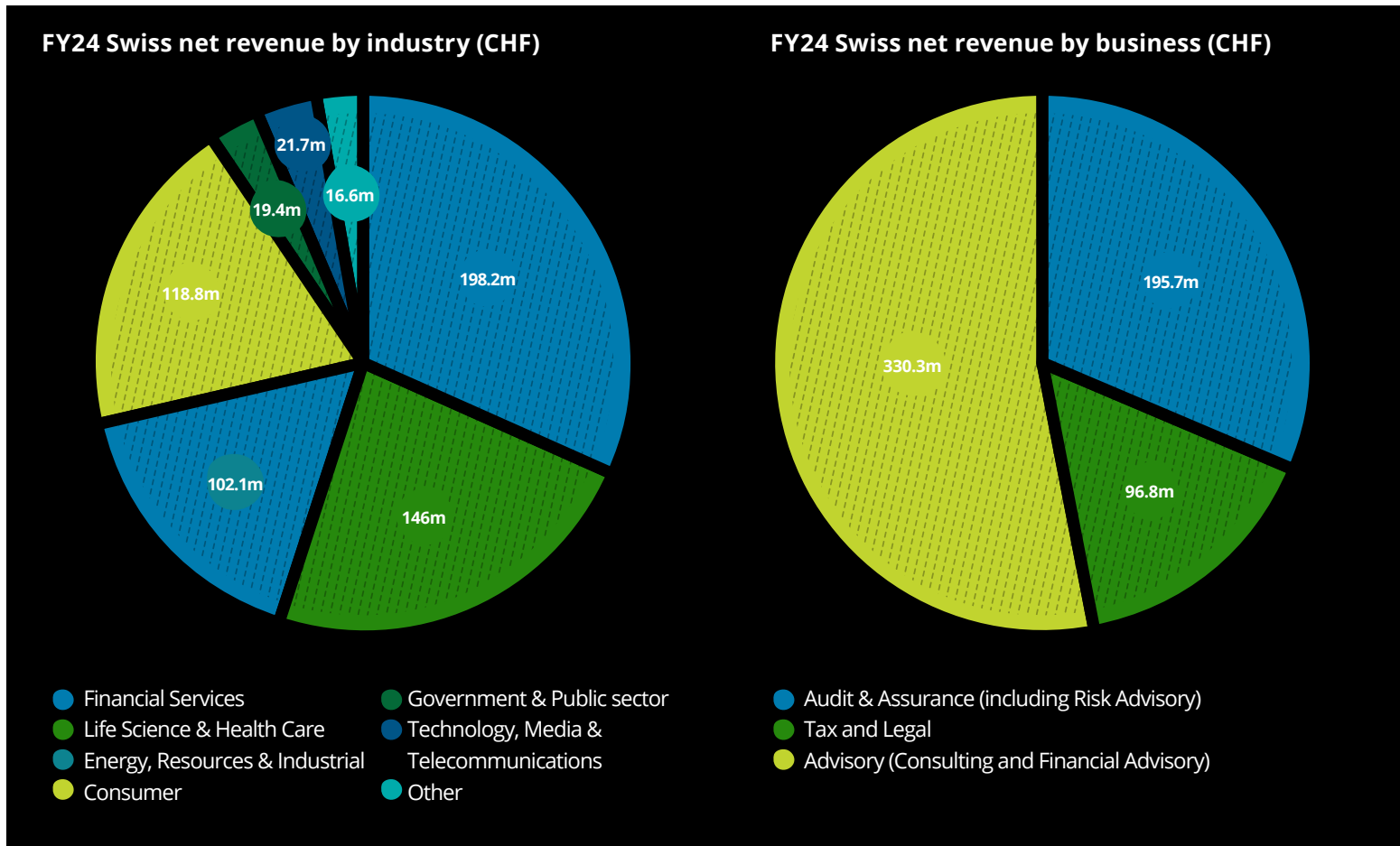
The background of the page features a complex financial chart. The top half shows a candlestick chart with several moving average lines in blue, yellow, and red. The bottom half shows a bar chart with blue and green bars, overlaid with a red dashed line and a white solid line. The entire chart is set against a dark background with a grid of dashed lines.

# Our Financial Performance



We grew our net revenues to CHF 622,9 million in the FY24 – up 4.3 per cent on the previous year. This growth was fuelled by innovative solutions from the whole range of our multidisciplinary services, many with a strong technology angle, an area in which Deloitte is a recognised global leader. The dedication and expertise of our talented workforce played a crucial role in swiftly responding to clients’ economic and market challenges.

We serve clients from all major industries and were able to grow significantly across our industry practices during FY24. Financial Services remains the largest industry, followed by Life Sciences and Health Care, with solid growth coming from Energy, Resources and Industrial and Consumer industries. Together our teams supported clients with navigating their transformations, sustainability transition, using innovation to increase efficiency and resilience, and understanding the potential and pitfalls of Artificial Intelligence, a topic that is increasing in importance.



01

MESSAGE FROM LEADERSHIP

02

REPORT HIGHLIGHTS

03

ABOUT THE REPORT

04

RESPONSIBLE VALUE CREATION

05

OUR FINANCIAL PERFORMANCE

06

OUR SERVICES

07

OUR PEOPLE

08

ENVIRONMENT

09

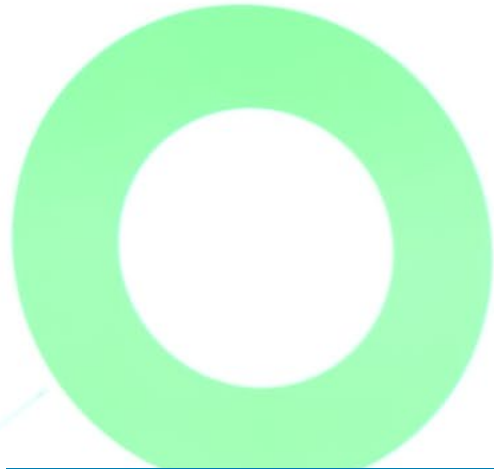
SOCIETY

10

GOVERNANCE

11

APPENDIX



## 06 OUR SERVICES



# Our Services



## The impact of our client services

The largest impact we have as a professional services firm, is through the work we deliver to our clients. We need to make sure that we amplify the positive impact, which is reflected in our Sustainable Delivery Framework (SDF) and ImpactLens initiatives, and we also need to ensure that we do not have a negative impact, which is addressed through the guardrails on clients we work with.

### Sustainable delivery framework

Our Sustainable Delivery Framework (SDF) is a structured approach that enables us to integrate sustainability into every facet of our business operations and deliver all our services more sustainably. The SDF is a set of tools providing guidance on ways to empower teams, adopt sustainable ways of working and reduce our people's travel emissions. This is also important to our clients as we are part of their Scope 3 emissions.

The first step of the SDF is upskilling. We encourage our employees to inform themselves on Deloitte's WorldClimate transformation programme and take the necessary e-learnings and trainings to better understand environmental sustainability. By doing so, they feel confident to research and understand the client's sustainability commitments and engage in meaningful conversations on how the project can be delivered more sustainably. On the one hand, sustainable delivery is about the content of the project, where Deloitte Switzerland's proprietary tool, ImpactLens, helps to align projects' objectives with the Sustainable Development Goals, and,

if desired, the client's own sustainability goals. On the other hand, it is about how the project is delivered, pointing at emissions and other negative environmental impact caused. To mitigate this impact, the SDF explains how to use the [Travel Emissions Calculator](#) and the Digital Pollution Calculator, the output of which can be added to proposals and revised during the project as needed. The SDF also includes a Sustainable Events and Appreciation Guide, which ensure that client and team events are organised in an environmentally responsible way and that the location and content of the appreciation shown are in line with our values.

Finally, all our commitments with regards to sustainable delivery are captured in the Sustainable Delivery Clause which is included in all engagement letters. To ensure this approach is applied by all our people, we have included a training on the SDF as a self-select option in objective setting templates. So far, we have already trained over half of our workforce on this topic.

### ImpactLens

ImpactLens is our proprietary tool that evaluates the potential sustainability impact of a specific client project and provides







recommendations to improve this impact. It ensures that sustainability is not just considered when requested by the client, but rather proactively included by our teams as an integral part of the project content.

We identified a need for a sustainability lens to be added to our clients' projects to not only deliver the projects successfully but at the same time improve together with the client the impact on the planet and society positively. The assessment methodology is based on the Sustainable Development Goals (SDGs), a framework widely used by companies to assess their impact as well as impact data officially accessible through providers like World Bank or the World Health Organisation (WHO).

The sustainability assessments cover the potential positive and negative impact of the project and offer recommendations to amplify the positive and mitigate the negative. This can help clients in achieving or accelerating their sustainability objectives, particularly if these are aligned with the SDGs.

One example is digital transformation projects. Although this could be beneficial to the productivity of the workforce, these transformations can have a potential negative impact on both the environment and people. Increasing data processing and thus energy consumption could negatively impact the environment unless measures such as partnering with renewably powered technological providers are taken. The societal impact of a digital transformation could include a worsening digital divide if suitable solutions for diverse groups are not implemented, and employees are not

properly trained. What ImpactLens delivers is an initial identification of the negative and positive impacts of any change before mitigating the negative with actionable recommendations and enabling positive change. This is the thoughtful consideration that ImpactLens offers at a project level.

Our aim is to move from offering sustainability impact assessments for specific projects and activities to integrating a sustainability lens for all projects and activities.

In FY24, we conducted  
 **36 ImpactLens assessments**

### Guardrails on clients we work with

Our dedication to sustainability goes beyond our organisation and its direct activities, encompassing our entire value chain. The Public Interest Review Group (PIRG) convenes regularly to assess proposed engagements with high public interest characteristics that could impact the firm's reputation or be of public concern. In instances where an entity's risk profile does not align with our expected risk appetite and public interest, we would not seek engagement.

The Group reviews several matters presenting one or more characteristics, for example:

- geopolitical considerations

- the use of Deloitte's brand
- potential conflicts of interest
- concerns regarding potential clients' ownership
- structure and/or leadership integrity.

The Group has implemented guardrails across various subject matter areas, with plans for continual evolution in line with both the external environment and our internal risk appetite. Our holistic approach to responsible business practices encompasses the following considerations:

- Alignment of the entity's business practices/behaviour with our Shared Values
- Contribution to building trust between business and society
- Impact on our Deloitte people
- Alignment with existing Deloitte commitments and current/future Deloitte relationships

During FY24, three Swiss matters were brought to the Public Interest Review Group for a formal consultation. Two proceeded subject to conditions and one proceeded following consultation with the Money Laundering Reporting Officer (MLRO) team. The Public Interest Review Group continues to develop new and update existing guardrails in a number of areas, related, for example, to our specific services, sectors and ethics to support consideration of questions of public interest.



## Our Sustainability Services

An additional lever we have to make a positive impact is to expand the sustainability services we offer and grow our capabilities across all industries to support our clients on their sustainability journeys. We support clients in integrating sustainability into their core business strategies and operations, aligning their business objectives with sustainable practices, and driving long-term value creation. From strategy and operations to finance and reporting we offer a holistic approach to incorporating sustainable practices throughout our client's organisation. We understand that each organisation and industry are unique with different challenges, maturity levels and needs, which is why we work with our clients to define their specific roadmap.

Through innovative tools and platforms, including proprietary solutions and alliances with leading technology providers, and immersive lab experiences to support CxOs on their professional journey, we benefit from a global ecosystem that can help organisations drive and accelerate their sustainability transition. Deloitte Switzerland's Sustainability team has over 40 full-time sustainability experts and over 100 professionals with general sustainability knowledge and expertise supporting our clients on sustainability-related projects.

Discover our sustainability services [here](#).



### Thought leadership

Our thought leadership provides insights into emerging trends, industry disruptions, and innovative solutions. Through in-depth surveys, research capabilities, and subject matter expertise, our thought leadership helps clients make better-informed decisions, anticipate market changes, and adopt best practices.

Our studies explored and highlighted sentiments from a range of audience groups spanning consumers and the Swiss public to business leaders and Board members. We gauged Swiss Board Members' attitudes for our biannual [swissVR Monitor](#), with our most recent editions exploring sustainability and cyber. We highlighted the views of Chief Financial Officers and Group Finance Directors on topics ranging from geopolitical challenges to sustainability objectives in our [Swiss CFO survey](#). The [Pulse of Switzerland series](#) surveyed 1,900 people living in Switzerland and explored how global events and local developments significantly impact the [labour market](#), [cost of living](#), the [future of the energy supply](#) and [sustainability](#) in Switzerland. We delved into the views

and motivations of the two younger working generations to help organisations understand how to attract, retain and engage young talent in our [Swiss Gen Z and Millennial Survey](#). Lastly, we surveyed more than 1,000 Swiss citizens to understand how much they trusted the e-government services available in our [Trust in E-government](#) report.

Our industry expertise is demonstrated through our sector-specific thought leadership, with publications such as the [Deloitte Swiss Watch Industry Study](#) which compares the views of Swiss watch industry executives with consumers in the top export markets for Swiss watches, the [Retail Mortgage Benchmarking](#) in Switzerland, and the [Global Powers of Luxury Goods](#) which assesses the performance of the largest luxury goods companies across geographies and product segments. [Measuring the return from pharmaceutical innovation](#) explored the performance of the biopharmaceutical industry and the impact on investment in innovative new products.

Our [Swiss TrendRadar](#) series offered a systematic overview of the key trends shaping Switzerland's future. It analysed current industry trends in the areas of [sustainability](#), [banking](#), [consumer goods](#), and [health](#), and their broader societal implications in these areas. We also analyse the merger and acquisition transactions of small and medium-sized enterprises (SMEs) based in Switzerland each year for our [Swiss M&A Study](#).

From our Sustainability practice, we help companies understand the implications of existing and upcoming regulations including the



[Corporate Sustainability Reporting Directive \(CSRD\)](#), [Carbon Border Adjustment Mechanism \(CBAM\)](#) and the [EU Digital Product Passport](#) and what they need to do to prepare.

We help our clients understand [climate change technologies](#), how to [navigate greenwashing and address fraud risks](#), and underscore that [climate-related litigation is on the rise](#) and how companies can manage risks. From a functional perspective, we have outlined how compliance officers can help their [companies tackle ESG requirements](#) and [the role of Internal Audit](#) function in ESG. We also continue to highlight the latest start-ups and scale-ups in sustainability with our [Start-ups in Sustainability](#) podcast series and have continued our work with WWF by looking at how [insurers can help address the climate and biodiversity](#) crisis through their underwriting business and evaluating the [progress on the integration of climate, environmental and social risks](#) into central banking and financial regulations.

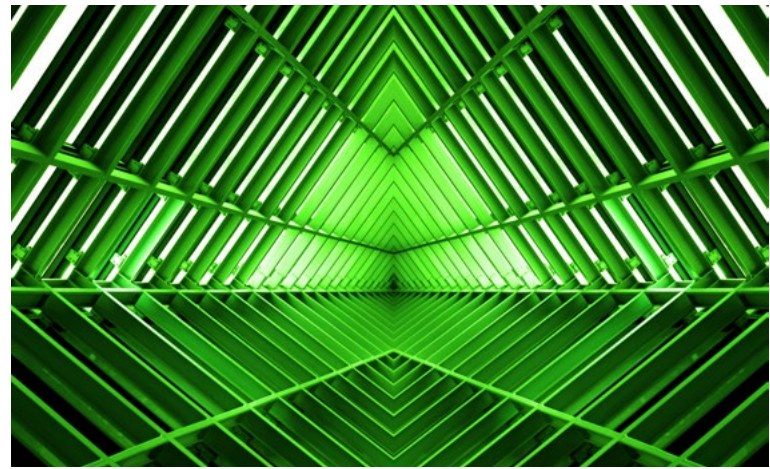
**Impact stories**

Our purpose is to make an impact that matters for our people, for clients and for society. The following section highlights a few examples that we are particularly proud of, showcasing the diverse ways we have supported our clients to deliver a positive impact,



**Using AI to evaluate funding requests for malaria prevention programmes**

The Global Fund to Fight AIDS, Tuberculosis and Malaria faced challenges in evaluating funding requests for malaria prevention programmes globally due to the number of country-level malaria reports, their different formats and the manual nature of searching and sifting through such reports. Deloitte developed an AI-powered tool, the Virtual Assistant for Malaria Control and Planning, that synthesises data and insights for evaluating funding requests. This helped the Global Fund to streamline decision-making for evaluating of funding requests for 12+ countries, accounting for an estimated >75% of malaria cases globally; improved insights into the effectiveness of local malaria prevention programmes; and an enhanced ability to analyse national and subnational reports.



**Accelerating sustainable transformation with the Circular Transition Indicators (CTI)**

Together with the World Business Council for Sustainable Development (WBCSD) and fellow member companies, we developed the Circular Transition Indicators (CTI) frameworks, providing a standardised approach for companies to gauge their progress towards circularity. This initiative empowers businesses to quantitatively measure environmental benefits, strengthen their reporting capabilities, and identify actionable steps towards a more circular future. CTI evaluates resource management, product design, business models, and societal impact, enabling businesses to develop closed-loop systems and communicate effectively with stakeholders. Sector-specific guidance documents, such as those tailored for the fashion industry, further support businesses in their journey towards a circular future.



### Supporting hospitals and healthcare leaders on their sustainability journey

In collaboration with the Geneva Sustainability Centre and the International Hospital Federation, Deloitte developed the Sustainability Accelerator Tool (SAT), a solution designed to assist hospitals and healthcare leaders in evaluating, monitoring, and improving their sustainability initiatives. SAT enables hospitals to assess their sustainability maturity across critical domains including environmental impact, health, equity and wellbeing, and leadership and governance. This innovative tool allows hospitals to report and track their performance against key indicators and enables comparative analysis with healthcare organisations globally, giving hospitals valuable benchmarking insights. Moreover, SAT offers access to resources beyond progress tracking, providing tailored feedback and support to support hospitals on their sustainability journey.

01

MESSAGE FROM  
LEADERSHIP

02

REPORT  
HIGHLIGHTS

03

ABOUT THE  
REPORT

04

RESPONSIBLE  
VALUE CREATION

05

OUR FINANCIAL  
PERFORMANCE

06

OUR SERVICES

07

OUR PEOPLE

08

ENVIRONMENT

09

SOCIETY

10

GOVERNANCE

11

APPENDIX



# 07 OUR PEOPLE



# Our People



Deloitte Switzerland is dedicated to fostering a positive work environment where our people are able to engage with challenging, meaningful work and drive valuable change.

Our learning opportunities play an important role in enabling our people to develop and grow in their careers. We encourage our people to create their own learning journeys and develop into even stronger leaders, ready to address the problems facing our clients and our society.

Our commitment to diversity, equity, and inclusion is central to our organisational culture, ensuring every member feels comfortable and empowered to reach their full potential.

The well-being of our people has always been a fundamental priority for Deloitte Switzerland. As such, we offer a range of benefits to support our people's mental and physical health, nurture social connections, and create a safe environment for optimal performance.

Taken together, our emphasis on ensuring that our employees are empowered to do their best work embodies the central learning of our [2024 Global Human Capital Trends report](#): the more we prioritise human sustainability by creating shared value in the form of equity, improved health, and development opportunities, the better the outcomes for both our people and our business.

## Our employee value proposition, focusing on our people, is based on three main pillars:



**Passion for purpose:** We connect our people to our Purpose to make a positive and tangible impact for our clients, our people, our communities, and everyone our business affects.



**Be your best self:** Deloitte should be a place where everyone can be their best self, where their unique perspective matters, where they feel included and supported, and where they truly belong.



**Never stop growing:** We want our people to be inspired and empowered to learn, lead and grow, whether it's from their client projects, collaborating with colleagues, or benefiting from our many learning and development offerings.

## Attraction of talents

Our people are at the core of everything we do. Therefore, finding and hiring the right people is a priority for us. Deloitte Switzerland searches for and selects new talents based on the specific needs of our Businesses. Our recruiting team aims to deliver a recruitment process that is fair, consistent across all Businesses, timely, and a great experience for each candidate.

Our firm needs people with a diversity of skills, knowledge, and experience. We invest in young talent such as apprentices, trainees, and recent graduates as well as more experienced managers and leaders. To find the right people, Deloitte uses strategies and activities aimed at increasing brand visibility, attracting the target audience and engaging people through content and messages disseminated through social networks and our firm's website.

In FY24, we were pleased to welcome 314 experienced professionals and 280 entry level hires to Deloitte. Creating a positive experience for our new joiners means helping them integrate smoothly into our company culture. By making every new joiner feel like a valued part of our community from the very beginning, we ensure a seamless and exciting onboarding process. On their first day at Deloitte, each new employee is welcomed by one of our senior leaders, providing them with the opportunity to connect, understand our Purpose, and start connecting with the Deloitte experience.



## Learning and development

Our people’s expertise is our strongest asset and we therefore ensure it never stops growing, allowing us to deliver the highest quality service. This is why we invest in our people development to support personal and professional growth. Whether through exciting client assignments, dedicated programmes for each grade, or learning from leaders and peers, every employee has a variety of opportunities to master new skills and make progress towards their own development ambitions. Our people not only benefit from our extensive offering within Switzerland but also from our global learning and development network.

Our approach to developing talent is based on our Global Talent Standards (GTS), which provides a framework on the leadership, professional and technical capabilities required for each grade and business. In the past year we have invested over 70,750 hours in learning and development .

We are dedicated to creating confident future leaders, shaped by our mindset and values, reflecting the diversity of our society. The Deloitte Global Shared Values stress the importance of being a respectful and fair leader focused on people’s development. The Deloitte Future Leader Framework (DFLF) strengthens our holistic approach to leadership, enabling our people to bring our values to life and set the right example.

To allow for an inclusive learning culture, every one of our people

can choose the method that fits their needs and style. Our L&D approach is not a one-size-fits-all but rather focuses on individual strengths and development areas, accommodating individual learning needs using a hybrid approach combining the benefits of virtual options and in-person training. Our learning offering consists of mandatory training courses and a wealth of programmes tailored to the needs of different target groups, on the basis of which each employee can shape their own development journey with the help of our digital learning platforms. Every single employee has someone invested in their growth who can help them find their own path through our internal development offerings. In FY24, 92% of our people completed at least one training.<sup>8</sup>

Our employees can also take advantage of our International Mobility offerings, a key talent priority for the firm, with assignments to other Deloitte offices or work on client projects abroad. Working in another country or office benefits our people’s careers as they gain valuable international experience, expand their networks, and develop insight into other cultures.

Every year, around 20,000 colleagues across EMEA will get the opportunity to experience our new sustainable Deloitte University campus in Paris (DU EMEA). DU EMEA supports professional, leadership and industry specific training through digital, virtual, and carefully selected and memorable in-person development experiences. The leadership programmes focusing on personal development and continuous growth are reported as the best training experience in our leaders’ careers. Deloitte University plays



an important role in the retention of our people and attracting new talent, building our brand as a network and as an employer. We aim to send at least 350 people from the Swiss firm in the coming year to participate in DU EMEA’s immersive development experiences that bring to life Deloitte’s strategy, purpose, and values.

We continue to run our highly rated grade-specific Bootcamps for newly promoted staff to set up our people for success in their new grade. These programmes complement the grade-specific Milestone

<sup>8</sup> Employees who did not complete a training in FY24 were those who did not complete a voluntary training, and either departed before a mandatory training was introduced or it was not applicable to them.



Trainings offered by Deloitte University.

We will continue to embed learning into the workflow and further enable lifelong development opportunities. We will also continue to explore innovative ways of learning and ensure our learning approaches stay inclusive and fun.

### Performance and feedback

We aim to give our people the chance to perform challenging, meaningful work as they shape their own careers. Our performance review process gives us the opportunity to highlight achievements, share what we have learned, and discuss future development areas. During our formal year-end reviews, we evaluate the performance of every employee along with promotion, advancements, and bonus distribution. As part of a self-evaluation functionality, our people hold open conversations with their Performance and Development Leaders (PDLs), who guide them as they assess their own strengths and areas of development, with every single employee from junior grade to partner setting their individual performance objectives together with their personal PDL.

Our objective setting is supported by the Global Talent Standards, which specify the required behaviours and technical skills of different roles and seniority levels across our businesses. Our performance process and timeline are communicated transparently to our people and resources such as handbooks are available on our intranet, and non-discrimination checks are performed as part of our year-end analysis. At the end of the cycle, every employee who has earned

a salary increase, promotion, or bonus receives a reward letter clarifying their remuneration. Every single employee is informed of the results of their performance evaluation by their PDL or partner.

We believe that candid feedback empowers our people to align their professional journeys to their personal aspirations. Throughout the year, regular feedback includes perspectives from PDL, peers, direct reports, and internal or external stakeholders, using tools such as

engagement review forms, performance snapshots, formal requests for feedback, and transparent, regular check-ins. Feedback training is an integral part of our employees' development, and we encourage every one of our employees to complete one of our feedback trainings. To further strengthen our feedback culture, selected leaders across the organisation have been offered specific coaching and platforms to exchange best practices around providing and receiving feedback.







## Diversity, equity and inclusion

At Deloitte, we aim to create an inclusive workplace culture that values diversity in all its forms, underpinned by respect and appreciation. This goal forms the basis of our diversity, equity and inclusion (DEI) strategy, influencing our recruitment, reward, promotion and succession processes. That’s why we are committed to upholding fundamental human rights, including the right to equal treatment under the law, freedom of mobility, and other rights as outlined in the UN Declaration of Human Rights and UN Standards of Conduct for Business in Tackling Discrimination against Lesbian, Gay, Bisexual, Transgender, and Intersex people. In our workplace, we aim to provide equal opportunities for development and growth for all our people, regardless of gender, gender identity, background, race, ethnicity, disability status, nationality, age or sexual orientation. We believe that the more diverse, equal, and inclusive our workforce is, the more successful our organisation will be.

Our commitment to diversity begins with our recruiting. To attract the best candidates and to make all potential applicants feel welcome and valued at Deloitte, our recruitment practices include ensuring that our job ads use inclusive language and actively encourage all qualified candidates to apply, as well as posting job ads on platforms with specific audience focuses such as parents or jobseekers over 50. Internally, we provide quarterly interviewer training for employees involved in hiring processes which focuses on diversity and unconscious bias ensuring a fair and aligned recruitment process.

Our values are consistently reinforced through messages from leadership, focused DEI initiatives, trainings about respect and inclusion, events to celebrate and educate about our diversity, and our Inclusion Champions. Inclusion Champions are a trained group of senior leaders from across the firm who actively promote a culture of diversity and inclusion, ensuring that everyone feels welcome and valued. By fostering an environment that embraces different perspectives and backgrounds, they help build empathetic communities, enhance collaboration, and support the overall success of Deloitte. Our Inclusion Champions are the sponsors of a variety of initiatives launched this past year, including our yearly DEI Art Exhibition and our DEI newsletter, Inclusion Matters.

The active promotion of our values is complemented by our firm’s encouragement for employees to raise any concerns to a trusted manager or leader, or anonymously via the externally hosted Speak Up line, further reflecting our commitment to fostering an inclusive and supportive environment. [More information can be found in the Governance section of this report.](#)

Our DEI efforts focus on gender balance, cultural diversity, LGBTQAI+ inclusion, neurodiversity awareness, and increased accessibility for people with disabilities.





### Gender balance

In a Deloitte community drawn from many different educational, cultural, and professional backgrounds, we seek to make gender balance between male and female employees the norm across our organisation. To enable our global leadership to monitor our progress, we have set ambitious goals and have consistent global standards spanning the entire career lifecycle – from recruitment, promotion and succession processes, to development, mentoring, sponsorship and flexible working.

Deloitte’s global goal is to reach at least 30% female partners, principals and managing directors by 2025. In Switzerland we have a roadmap to support the achievement of our global targets considering the levels at which we started and the Swiss context in terms of women in leadership positions. Our objective is to achieve a minimum of 30% female leaders, encompassing partners, directors, and senior managers, by 2025. In FY24 we already achieved 29% representation of women in the roles of partners, directors, and senior managers within our Swiss operations. At the partner level, the representation was 16%, a 1 percentage point decrease from the previous year, reflecting an increase in the total number of Swiss partners. Previously the share of female partners had risen from 14% in FY22 to 17% in FY23. We continue to promote a wide number of initiatives to support our female talent at all levels.

Our gender balance efforts begin already in the recruitment phase. In FY24, 47% of all new hires were female. For female entry level hires, this number equalled 48% versus 46% for experienced hires.

This fiscal year we as Deloitte Switzerland have continued to make progress in our gender balance efforts, increasing female representation to 45% of employees, representing one percentage point increase compared to FY23. We are taking significant steps to bring on more women and to enable them to make Deloitte a

place where they can grow professionally and make an impact that matters. As part of our efforts to attract more diverse talent to the firm, we advertise all permanent positions as potentially part-time roles. The goal is to offer more opportunities to working parents and help people re-enter the labour market.





We continuously seek new and innovative solutions to increase the number of female employees from manager upwards.<sup>9</sup> In FY24, the number of women who participated in mentoring and development programmes more than doubled in comparison to FY23. The following are a few examples of the programmes that we have in place to support the development of our female talent.

Our Swiss Female Manager Programme is a development programme that enables our female managers to grow their presence and impact. With the programme we nurture the potential of our female talent and encourage them to put themselves forward for more senior roles, thereby contributing to a more diverse and inclusive leadership at Deloitte.

Our Informal Career Conversations for Female Senior Managers Programme facilitates a space where our female senior managers can connect with partners and have informal conversations about their careers and experiences, gaining insight and knowledge.

Female Director Mentorship Programme: We offer our female directors additional mentoring, whereby mentees (female directors) and mentors (partners) are matched and meet on a quarterly basis. With regular and goal-oriented development conversations, our partners actively support senior female leaders by sharing knowledge as well as personal and professional experiences.

The Female Partner Community presents a great opportunity for our female partners to connect on both a personal and professional

level, exchange ideas, and discuss topics that are relevant for our firm. This community allows female partners to foster an even stronger sense of belonging and also helps support career progression for our next generation of female leaders at Deloitte.

Advance Membership: Deloitte is a member of Advance, the leading business association for gender equality in Switzerland. Our people can access Advance events, skills workshops, cross-company mentorship, and advice to increase their opportunity for advancement. Advance is a non-profit association of Swiss-based companies which aims to increase the share of women in leading positions in Switzerland.

Our Women's Initiative Network (WIN) is our strategic Employee Resource Group which aims to encourage women and supportive men at all stages of their careers to build a network within the firm and be inspired and empowered. WIN organises our International Women's Day events and hosts workshops, events, and networking opportunities through the year. By raising awareness of gender equality and balance, WIN advocates for inclusion and has created a company-wide community.

Working Parents Programme: Support for new parents is especially important for women, who are more likely than their male partners to be primary caregivers. In addition to our extended parental leave, we offer workshops with a variety of practical tips and tactics to best manage the back-to-work transition. The externally-run programme

provides a confidential setting and sounding board to discuss concerns and individual challenges. In addition, we offer individual coaching for all new parents with certified external coaches and free online courses. Our Working Parents Employee Resource Group offers all working parents a place to connect, discuss common challenges, and share information about resources and tools for managing their careers and family lives successfully.

Pay equity: We have several measures in place to ensure fairness and gender equity in terms of remuneration and career development. Besides internal checks and analyses, our Logib submission (a standard tool for pay equality analyses in Switzerland) in 2021 confirms that the difference in pay between male and female employees is within the permitted tolerance (under 5% unexplained gender salary and pay gap). As a follow-up to analysis, we are proud to have received the "We Pay Fair" certificate from the University of St. Gallen this year. This recognition not only reflects our commitment to fair and equal remuneration for equivalent work and equal opportunities for all our people, regardless of gender, race, or any other characteristic, but also demonstrates our dedication to going beyond mere compliance. Being within the 5% threshold means that there are no high risks of having unexplained gender pay gaps in our organisation.

<sup>9</sup> The grades above manager are senior manager, director and partner.



### Cultural diversity

Currently 70 nationalities are represented at Deloitte Switzerland, with 65% of our people owning a non-Swiss passport. We celebrate our diversity of background and experience many ways. For example, our Swiss Multicultural Network (MCN) works to provide an environment where cultural diversity is celebrated and everyone feels safe against cultural discrimination at work, including but not limited to discrimination based on ethnicity, race, nationality, and religion. MCN promotes education on different ethnicities, cultures, religious events and customs, and invests in the development of the next generation of diverse talent at Deloitte.

The Swiss Multicultural Network hosts an annual Diversity Flagship Event with inspiring speakers and a panel discussion, as well as MCN Connect Events throughout the year which bring together our people to learn about other cultures and to find ways to appreciate each others' unique stories. The upcoming events for FY25 continue to focus on celebrating and raising awareness of various ethnic, cultural, and religious events and customs to empower individuality, spread cultural awareness and inspire allyship.





### LGBTQIA+

Our commitment to creating an inclusive and welcoming workplace where everyone can authentically express themselves is particularly evident in our robust support for the LGBTQIA+ (lesbian, gay, bi, transgender, queer, intersex, asexual and more) community. We firmly believe that by empowering our LGBTQIA+ colleagues to be their true selves, we contribute to their personal growth and overall success within Deloitte as well as in the broader societies that we engage with.

In June 2022 we were awarded the Swiss LGBTI label, a best practice standard which distinguishes organisations that employ holistic Diversity and Inclusion management, and which is valid for 3 years. We are working towards recertification in 2025. This recognition exemplifies how deeply ingrained these principles are in our organisational culture and practices. It also offers a benchmarking for us to understand our performance against best practices and to identify potential areas of continuing improvement.

As a result of our 2022 Swiss LGBTI Label assessment and feedback from our employees, the Gender Expression and Transgender Policy has been developed as part of our ongoing commitment to creating an inclusive workplace environment for all employees, launching officially in FY25. It outlines Deloitte Switzerland's commitment to enabling transgender and gender binary non-conforming employees to be their best, authentic selves. Furthermore, we offer trainings such as "Demystifying LGBT+ Inclusion" and conversation guides to help our people engage meaningfully and sensitively with DEI topics.

One of the cornerstones of our commitment is our Employee Resource Group, "PROUD at Deloitte", which actively spearheads initiatives to foster both social and professional change and connections. The scope of PROUD extends not only to those who identify as LGBTQIA+ but also embraces allies who play a vital role in amplifying our collective efforts towards inclusion. Through engaging events, discussions, and forums, PROUD serves as a safe and supportive space for LGBTQIA+ employees and allies to share their experiences and insights drawn from their journey within Deloitte.

PROUD organised educational activities on various LGBTQIA+ topics such as allyship, transgender awareness and inclusive language. One memorable event was a film night with a facilitated discussion afterwards, where participants shared experiences and learned from one another. PROUD strengthened connections with the wider community, particularly through the InterAlliance network, a loosely connected LGBTQIA+ network across many Swiss-based companies. We hosted an InterAlliance event that included a panel discussion, and jointly organised a Zurich Pride celebration with colleagues from Julius Baer. This year we continued our involvement in the Swiss Intercompany Pride Month Campaign. We plan to continue our involvement with InterAlliance to strengthen our partnerships, and to organise and participate in Pride activities around Switzerland.

A significant achievement was our volunteer work with the Regenbogenhaus Zurich, an organisation that acts as a meeting place, cultural venue and contact point for the LGBTQIA+ community. We leveraged our professional expertise and resources to help

LGBTQIA+ community members feel more confident applying for jobs. We look forward to building on this collaboration.





### Neurodiversity

Neurodiversity is recognised as a social category similar to differences in ethnicity, sexual orientation, or gender. It is about the diversity of human minds and the different ways in which people’s brains function and process information. Neurodiversity inclusion embraces and welcomes these differences and recognises that people who think differently bring strengths and advantages.

Neurodiversity includes Dyslexia, Dyspraxia, Dysgraphia, Dyscalculia, ADHD/ADD, Autism Spectrum Condition and Tic Conditions, such as Tourette’s. Our goal is to celebrate and assist people who have any of these conditions. Our global approach to inclusion is built upon the ‘social model’ in that people are hindered only by the social and physical environment around them. We are thus focused on providing a workplace environment in which all our people can thrive.

In 2022 we celebrated the founding of the Deloitte Neurodiversity Network (DNN). The Neurodiversity Employee Resource Group aims to improve understanding, acceptance, and the career success of neurodiverse individuals at Deloitte Switzerland. Its 2024 Flagship event included a presentation, panel discussion, and interactive Q & A session around neurodiversity, neurominorities and neuroinclusion. Participants learned that neuroinclusive teams improve communication, unlock employees’ strengths, challenge limiting assumptions and beliefs, and ultimately enrich our company culture for all employees. By engaging with groups like the DNN, our leadership can better understand and support neurodiversity-focused initiatives to effectively enable their teams and business lines.

### Workability

As a firm, we continue to pursue opportunities to make our workplaces even more diverse, inclusive, and accessible for all our people. This includes intentional hiring programmes for people with disabilities as well as internal initiatives.

This year we launched DEFY, an Employee Resource Group that champions an inclusive Deloitte for employees with disabilities and their allies. People with disabilities often encounter distinct challenges in the workplace, leading to a feeling of having to ‘defy the odds’. The DEFY Network is committed to reshaping this narrative and ensuring that all our colleagues feel valued and supported.

For its first initiative, the DEFY Network launched a firmwide survey designed to understand how to better support our colleagues with





disabilities. As a result of the information shared in this survey, DEFY is working with our IT team to empower colleagues who may need IT Equipment with certain accessibility features, and has other initiatives planned.

Whether our employees need assistance with specialised equipment, guidance on organising inclusive internal initiatives, or simply wish to learn more, DEFY is a go-to resource group. This initiative welcomes all employees, regardless of disability status.

### Physical and mental well-being

At the heart of our priorities is the well-being of our people. We are dedicated to ensuring they have access to the support they need for a healthy mind and body. Our well-being initiatives are carefully built around our holistic well-being strategy, composed of four pillars: Mental and Physical Well-being, Employee Benefits, Employee Assistance Programme & Personne de Confiance (MOVIS), and Social Connections.

We proactively support the mental and emotional well-being of our workforce through initiatives including access to counselling services, flexible working arrangements, and wellness programmes. By prioritising well-being, we create a supportive environment that enables our people to thrive both personally and professionally. In addition to mental health management, we have initiated prevention and reintegration programmes for individuals, leaders and teams. We provide a holistic health offering, providing learning for

awareness and prevention, support when there is a health issue, and information on reintegration after sick leave.

As part of our benefits, we offer a range of programming and resources to our people related to health and well-being to boost their bodies and minds and facilitate connections. These include a firmwide initiative to connect colleagues across our firm to build relationships and foster collaboration across different business lines and offices, and access to an app which provides support in areas such as nutrition, movement, and meditation. In FY24, we offered our employees webinars on topics including resilience, sleep improvement, and healthy movement. Additionally, we offer access to confidential and independent resources in case of mental health issues or ethical or personal problems at work or home (MOVIS). We want to empower our people to feel their best, and when that is not the case, provide the right support to help them return to good health.

We recognise that caretaking can be a major source of stress; we will therefore launch new offerings in the FY25 financial year to support our people. Our new offering will provide guidance and personal advice for childcare, family and eldercare, strategies to support complex, challenging situations, and priority access to care management offerings.

We understand that strong social connections are an important component of feeling our best. We help our people foster connections not only in their immediate teams and Businesses,

but throughout the firm as well. Our Social Employee Resource Groups allow our employees to develop relationships through topics and activities that matter to them, from Deloitte football, triathlon participation, and badminton teams to exploring Swiss cultural sites in the Romandie. To help each employee find their individual path to good health in mind and body, we offer subsidised access to fitness and sports opportunities throughout Switzerland.



Social connections are also fostered through our Strategic Employee Resource Groups. Deloitte RISE, for example, is our network of junior practitioners within Deloitte. It aims to bring young professionals from all Businesses together by organizing events for all grades below Manager to foster the unique “ONE Deloitte” spirit and provide opportunities to learn from each other.



We are committed to providing a supportive physical environment for our people. Our offices are furnished with a range of amenities including adjustable desks, stability balls, desk bikes, mobile treadmills, and comfortable workspaces. Additionally, menstrual hygiene materials, Deloitte bikes, relax and well-being rooms with massage chairs, breastfeeding rooms, showers, and sport lockers are available to all employees. We also provide comprehensive guidelines on how to set up our workplaces in such a way that ergonomic and health-promoting aspects are taken into account to the fullest extent.

We also care for the physical health of our people by ensuring that 100% of our employees are covered by our accident insurance. All employees working at least 8 hours per week are insured by Deloitte against occupational and non-occupational accidents and occupational illnesses; employees working less than 8 hours per week are insured against occupational accidents and occupational illnesses, including accidents on the way to work. In addition, Deloitte pays the premiums for a worldwide private insurance for non-occupational accidents and insures continued salary payments in the event of long-term absence due to sickness.

This means our people's mental and physical well-being is protected, contributing to an overall better work environment.

### Work life balance, flexible working and career breaks

We are dedicated to supporting our people's work life balance by offering a variety of options so everyone can choose the work life

balance that best suits them in alignment with our clients' needs. We recognise and understand that work-life balance is not a one-size-fits-all concept; our 80% working for all policy allows for a flexible working model, empowering our people to define their own schedules taking into account their families, hobbies, and passions.

Our Working Time Policy sets out the parameters governing working hours, breaks, overtime, and flexible work arrangements tailored to comply with Swiss labour laws, while aligning with the firm's values and goals. By providing clear expectations around time management, this policy supports efficiency, fairness, and employee well-being within the workplace, and helps us find the balance between the demands of client service excellence and the welfare of our valued team members.

At Deloitte we are committed to offering flexible conditions regarding where, when, how and in what capacity we work. Recent years have shown us that our work can be successfully carried out from various locations (the client site, Deloitte offices, remotely or from a home office), and our Working Hybrid+ Programme offers the freedom to work remotely from abroad, for most locations and under certain conditions, for up to 20 days in a rolling 12-month period.

Extended Parental Leave: We offer attractive conditions for new parents, whether birthing or non-birthing, as well as in the case of adoptions, that go beyond the statutory minimum provisions. Depending on their tenure, our new parents may take additional paid and unpaid leave after the regular maternity or paternity leave to allow them to fully focus on their parenting role for an extended period before returning to work. Under the current policy, Deloitte offers birthing or principal parents (in case of adoptions of children under

14) 26 weeks of maternity leave, with 16 weeks fully paid plus eight weeks at 80% in the first year, while non-birthing parents or adopting co-parents are offered four weeks paternity leave at full pay in the first year.<sup>10</sup> Because we understand that parental responsibilities can be very time-consuming in the years after birth, Deloitte offers two additional weeks of flexible parental leave, one week each in the two calendar years after returning from parental leave. In FY24, 95% of birthing parents took advantage of the additional maternity leave that was available to them.

For employees who have been with Deloitte for at least one year we offer various options for purchasing additional leave days or taking unpaid career breaks of up to 6 months. The aim of these policies is to empower our people to make conscious and effective workplace choices to maximise their impact – for our clients, our teams and themselves.



<sup>10</sup> The terms "maternity leave" and "paternity leave" are used in this report to reflect the terminology of Swiss labour law.





## Security and safety

Our security and safety measures ensure good ergonomics in our workplace and prevent accidents and harm to physical health.

Protecting our people at work is critical. Compliance with the regulations for occupational health and safety, as set out in the Employment Act in Switzerland, enables our people to operate safely and with regards to the health and safety of themselves and others. We have appointed Security and Safety managers in each Swiss office. To comply with workplace laws and regulations, as well as ISO 27001 certification, all employees are asked to complete a mandatory e-learning programme on fundamental safety and security procedures. Our intranet offers information on health and safety in Swiss offices and these guidelines are also covered during our Welcome Day for new joiners, who must also complete a mandatory e-learning in place, covering security, safety and workplace services. When accidents occur at the workplace, we evaluate whether they could have been prevented with better safety measures. In FY24, nine minor workplace accidents were reported, two of which led to a review of our safety measures or procedures. Our aim is to achieve zero preventable workplace accidents by continuously improving our safety measures.

Our offices are equipped with first aid kits and defibrillators. Every year we offer first aid trainings to interested employees so that they know how and when to use the equipment and can assist their colleagues if needed. In FY24, 20 employees were accredited in first aid. We have a Standard Operating Procedure in place in case of

evacuations, describing the process in detail. An evacuation team is in place for our larger offices (Zurich, Geneva, and Basel) with trained floor wardens. For smaller offices without permanent presence of the Real Estate department, the evacuation procedure is based on knowledge sharing and communication to all staff. Evacuation training videos are available on our Intranet with regular reminders through communication channels.

How do we ensure a safe work environment?

- We assess existing hazards and health problems for our employees annually and take the appropriate mitigation measures.
- We have various policies in place to ensure that our people are physically protected while working, including our communicable disease policy, personnel security policy, physical security policy, security policy, and travel risk management policy.
- We have a non-retaliation policy and encourage a speak-up culture.
- In case of mental health issues, ethical or personal problems at work or home, we offer external resources such as MOVIS (Personne de Confiance) so that people have access to confidential and independent resources.
- We offer an external channel (Speak Up Line) where our people can share their concerns about any behaviour they believe may be inconsistent with our Shared Values or Global Principles of Business Conduct.
- Our CEO and CPO stress the importance of Respect and Inclusion in their messages to our people, and our trainings reinforce the importance of our five Shared Values.



<b>01</b> MESSAGE FROM LEADERSHIP	<b>02</b> REPORT HIGHLIGHTS	<b>03</b> ABOUT THE REPORT	<b>04</b> RESPONSIBLE VALUE CREATION	<b>05</b> OUR FINANCIAL PERFORMANCE	<b>06</b> OUR SERVICES	<b>07</b> OUR PEOPLE	<b>08</b> ENVIRONMENT	<b>09</b> SOCIETY	<b>10</b> GOVERNANCE	<b>11</b> APPENDIX
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# 08 ENVIRONMENT



# Environment



Our unwavering commitment is to drive positive change and help achieve the goals of the Paris Agreement. We aim to lead the world's transition to a lower-carbon future by taking meaningful and measurable actions. The scientific evidence supporting the urgency of addressing the global climate emergency is clear, and we acknowledge the need to operate within the planetary boundaries.

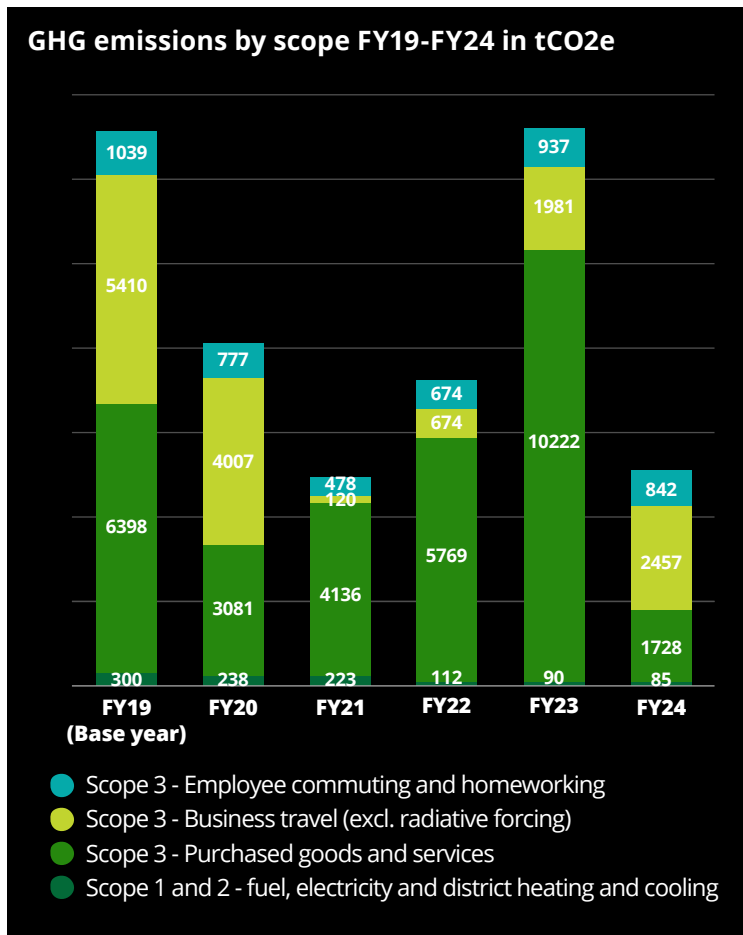
This is why Deloitte Global introduced in 2020 its *WorldClimate* transformation to become a more environmentally sustainable firm, with science-led targets for reducing our carbon footprint. We're tackling climate change across four pillars: net-zero emissions, embed sustainability, empower individuals, and engage ecosystems. This requires holistic thought and action, so we're making sustainability central to how we work. We're inspiring and empowering our people to own the change, collaborating with external partners, and sharing the experience with our clients.

We adhere to the [Deloitte NSE Environment & Energy Policy](#) which captures our main environmental sustainability commitments, which we discuss in detail below. The policy is reviewed and updated annually or in the event of a material change of circumstances.

## Climate change mitigation

We have monitored and managed our greenhouse gas (GHG) emissions as part of our ISO 14001 Environmental Management System since 2011. Our emissions are calculated at Deloitte NSE level using the operational control consolidation approach, as described in the GHG Protocol and validated by an external auditor

**GHG emissions by scope FY19-FY24 in tCO2e**



prior to year-end reporting. We make our [greenhouse gas emissions statement](#) (also see appendix), our [basis of reporting](#), and the [external assurance statement](#) publicly available. Our emissions data is reported to Deloitte NSE and Deloitte Global, with the latter incorporating it into the Global Impact Report and submitting it to the Carbon Disclosure Project (CDP) covering all Deloitte entities including Deloitte AG and Deloitte Consulting AG.

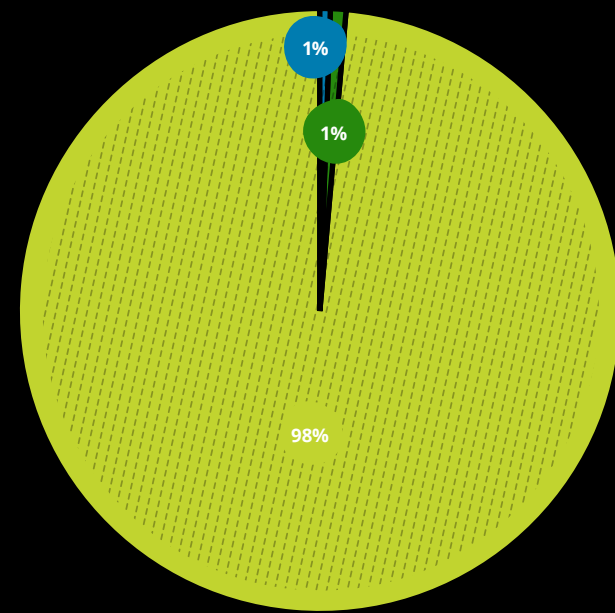
We are dedicated to ambitious targets, aiming for a 70% reduction in absolute Scope 1 and 2 GHG emissions by 2030 compared to a 2019 base year. Additionally, we are committed to reducing our Scope 3 GHG emissions from business travel by 50% per FTE compared to the 2019 baseline. We are also engaging with our suppliers, aiming to have 67% of them (by emissions) establish SBTi-approved GHG reduction targets by 2025. These commitments are publicly available on the SBTi website.

Overall, our gross total emissions decreased by 73% per FTE compared to a FY19 base line and by 65% per FTE in FY24 compared to FY23, indicating that our emissions are decreasing. We have managed to decrease our total Scope 1 and 2 emissions by 72% since FY19. The graph on the left reflects the share of emissions captured per category, and then the split of our scope 3 emissions.

Learn more about the definition of Scope 1, 2 and 3 emissions [here](#).

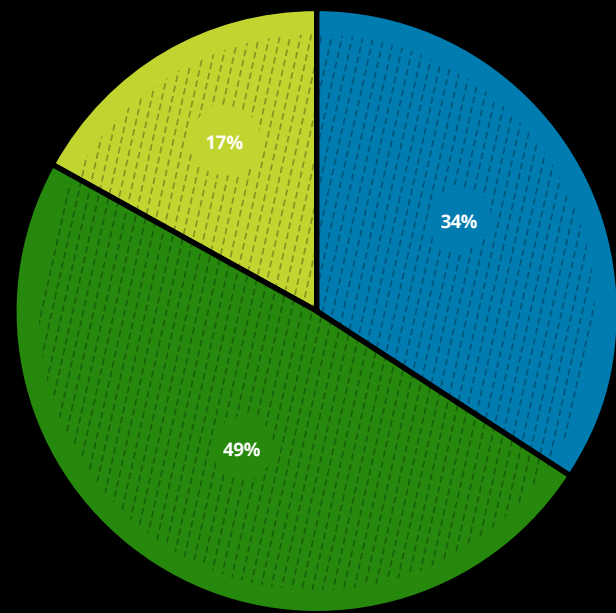


GHG emissions by scope in FY24



- Scope 1
- Scope 2
- Scope 3

Scope 3 split in FY24



- Scope 3 - Purchased goods and services
- Scope 3 - Business travel (excl. radiative forcing)
- Scope 3 - Employee commuting and homeworking

### Scope 3

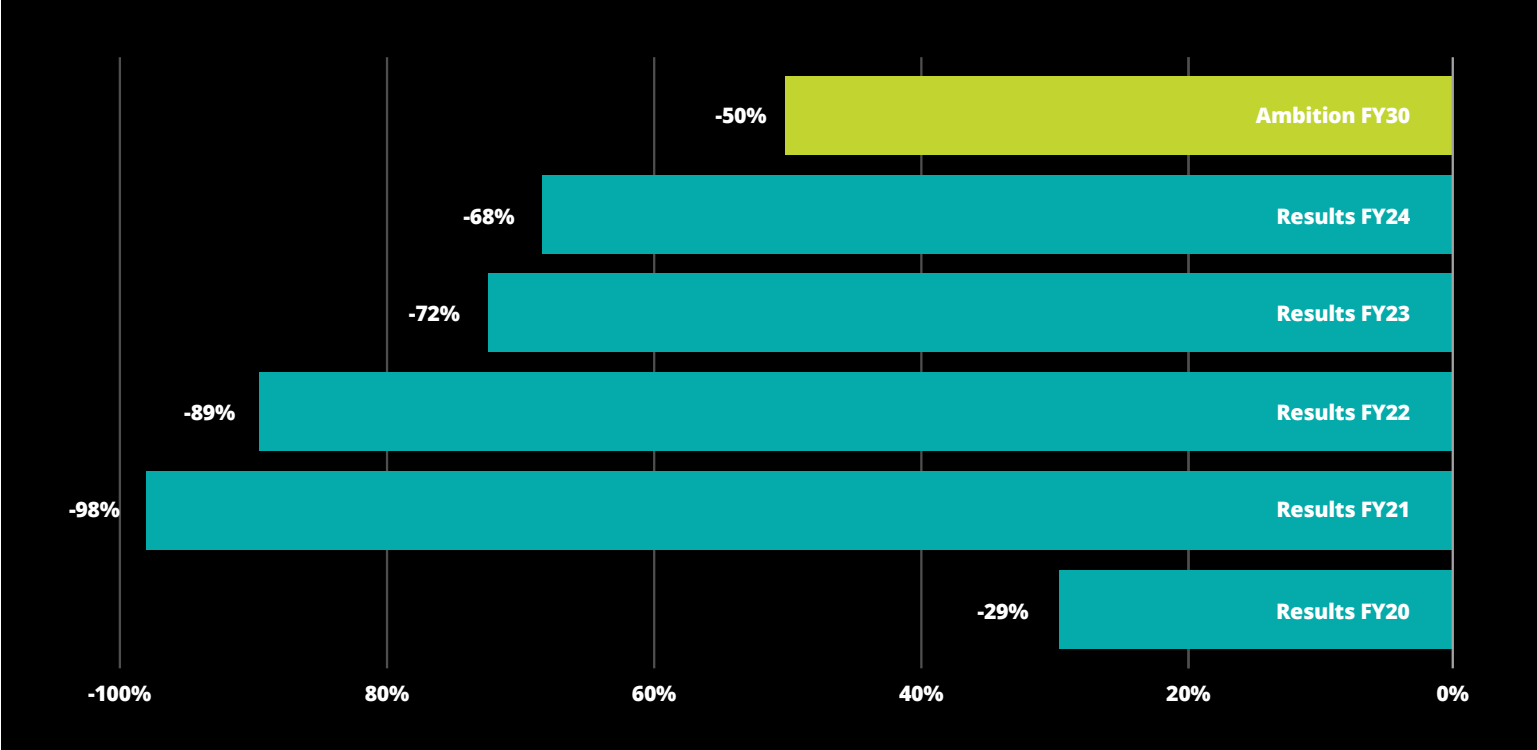
#### Business travel

With the calculation methodology change of our PG&S emissions<sup>11</sup>, business travel has become our primary source of emissions, as part of our business model is to meet our clients in person. Our business travel emissions, coming from both transport and hotel stays, have proven hard to control and we have again experienced a 14% increase in emissions per FTE in FY24 compared to FY23. Our business travel emissions per FTE are still 68% lower than our FY19 base year, as Covid-19 restrictions led to an increase in online meetings. However, we acknowledge that we are currently not on track to meet our 2030 target of reducing business travel emissions by 50% per FTE. Planned actions for FY25 include the launch of a travel dashboard, accessible to all our practitioners, that shows how we are progressing against our target, the implementation of a new employee expense submission system that strengthens our travel policy compliance processes, and more frequent Sustainable Delivery Framework trainings.

<sup>11</sup> See our Greenhouse gas emissions statement in the appendix, and specifically the footnote #3



### Reduction of CO2 emissions per FTE for business travel against FY19 baseline year





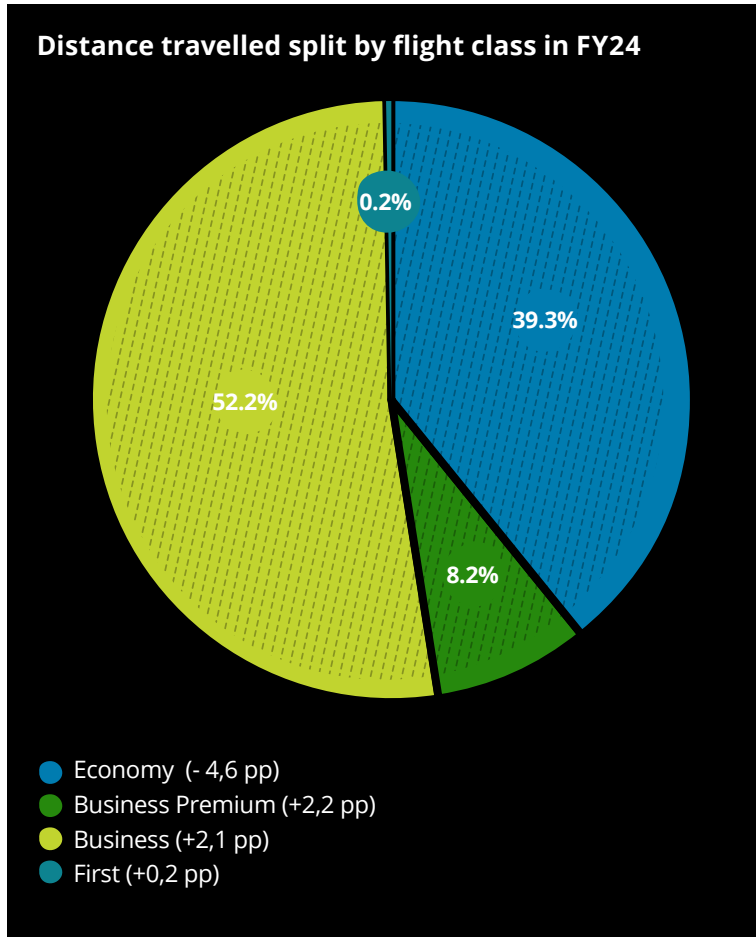
**Our approach to reducing our business travel emissions is based on three pillars: a travel policy, a monitoring system, and an employee activation campaign.**



**1. Travel Policy**

Tackling business travel emissions starts with a strong travel policy. The travel policy covers transportation by public transport, car, and plane, as well as overnight stays and is updated at least once a year or more regularly if necessary. It encourages all our professionals to consider whether they need to travel, as well as to be carbon-conscious when they do. The most important clauses of the policy are listed below. The results of the distance travelled split by flight class show that travel policy compliance needs to be improved. In FY25 we will do so by implementing a new expense registration system, with integrated automated travel compliance checks.

- Train travel is the default option within Switzerland and for close international cities with a travel time under 4h30.
- Air travel within Switzerland is not permitted, except for connecting flights with international destinations. Additionally, first class booking is restricted, and business class is only allowed if the flight time is more than 6 hours or it is an overnight flight, under the condition that premium economy is not offered by the airline.
- Reimbursement for car mileage is capped at the equivalent price of public transport day-pass to encourage employees to travel by train. Rental cars need to be small, compact or mid-sized and trips by taxi are only allowed if no public transportation was available or there was a significant time saving involved.



**Why does first class emit more than economy?**

First class air travel typically emits more carbon than economy class due to the larger space allocated per passenger, resulting in fewer passengers per flight. The increased space in first class means that fewer passengers are accommodated in the same aircraft, leading to a higher carbon footprint per passenger. Additionally, the amenities and services provided in first class, such as larger seats, more luxurious fittings, and enhanced meal services, contribute to the overall weight of the aircraft, requiring more fuel consumption and consequently emitting more carbon per passenger compared to economy class.



At Deloitte Switzerland we are committed to leveraging behavioural psychology insights and collaborating with academic partners to drive meaningful climate action. In partnership with the Cambridge Social Decision-Making Lab and the University of Zurich, we conducted a rigorous study to explore how targeted behavioural interventions can reduce air travel emissions among our highest-emitting professionals. Through a randomised controlled experiment, we tested whether personalised e-mails from leadership, including information on how their emissions compared to others, could influence travel behaviours. An overall decrease in air travel emissions and positive participant responses underscored the perceived value of the intervention. Given the increase in air travel emissions in the organisation more broadly, this shows the need to further explore the role that might be played by social norms in air travel reduction interventions. This pioneering effort highlights the critical role of climate psychology and behaviour change in driving sustainability. By understanding and influencing the social norms that shape decision-making, we are better equipped to foster lasting change. As we scale this initiative across other Deloitte firms, we continue to prioritise these insights, recognising their potential to transform climate action across the firm.



### 2. Monitoring System

The basis of our monitoring system is to rigorously check compliance with our travel policy. We do so by requiring all employees to book business travel through our preferred suppliers' platforms and reviewing their submitted expenses accordingly. This process also allows us to track emissions. We report our travel emissions on an annual basis and are aiming to increase the monitoring frequency in the near future by putting a business travel dashboard solution in place. This dashboard will be accessible to all employees and will visualise their personal emissions. Additionally, we will work with carbon budgets so that travel decisions can be managed accordingly. Our employees can already voluntarily monitor their travel emissions by using the [Travel Emissions Calculator \(TEC\)](#), facilitating the calculation of individual journeys and emissions related to a specific internal or client-facing project. For engagements above specific value threshold, the completion and submission of the TEC is mandatory.



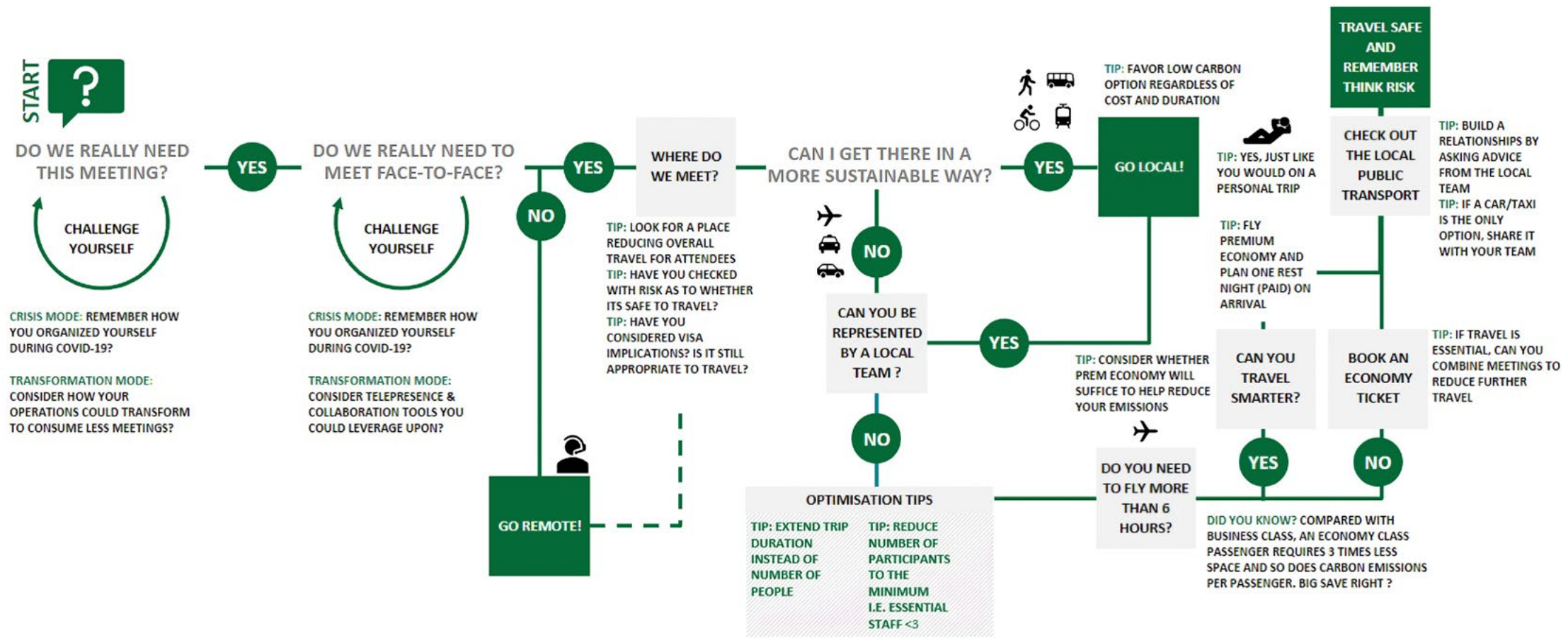
### 3. Employee Activation

Our employee activation campaign is spearheaded by our [Sustainable Delivery Framework \(SDF\)](#). Through our regular trainings on the SDF, we explain the decision tree for sustainable travel, and encourage our people to use the TEC and proactively discuss the output with our clients. This way, the decision to travel less or use alternative means of transport can be taken in agreement.





Our decision tree for sustainable travel







### Supply chain

The methodology for calculating purchased goods and services (PG&S) emissions was revised in FY24.<sup>12</sup> Our supply chain now represents our second largest source of emissions, spanning various industries and regions. Recognising that a third of our total emissions stem from purchased goods and services, our *WorldClimate* transformation places significant emphasis on developing a more sustainable supply chain. We have set a global target to have 67% of our suppliers (by emissions) adopt science-based targets (SBT) by 2025. Currently, 30% of our global suppliers by emissions have already set science-based targets, a ten-percentage points increase compared to FY23. Additionally, 4% have committed to setting a target, amounting to 34% of our suppliers by emissions that have either set a target or committed to setting an SBT.

Learn more about our [Responsible Procurement processes](#).

<sup>12</sup> See our Greenhouse gas emissions statement in the appendix, and specifically the footnote #3

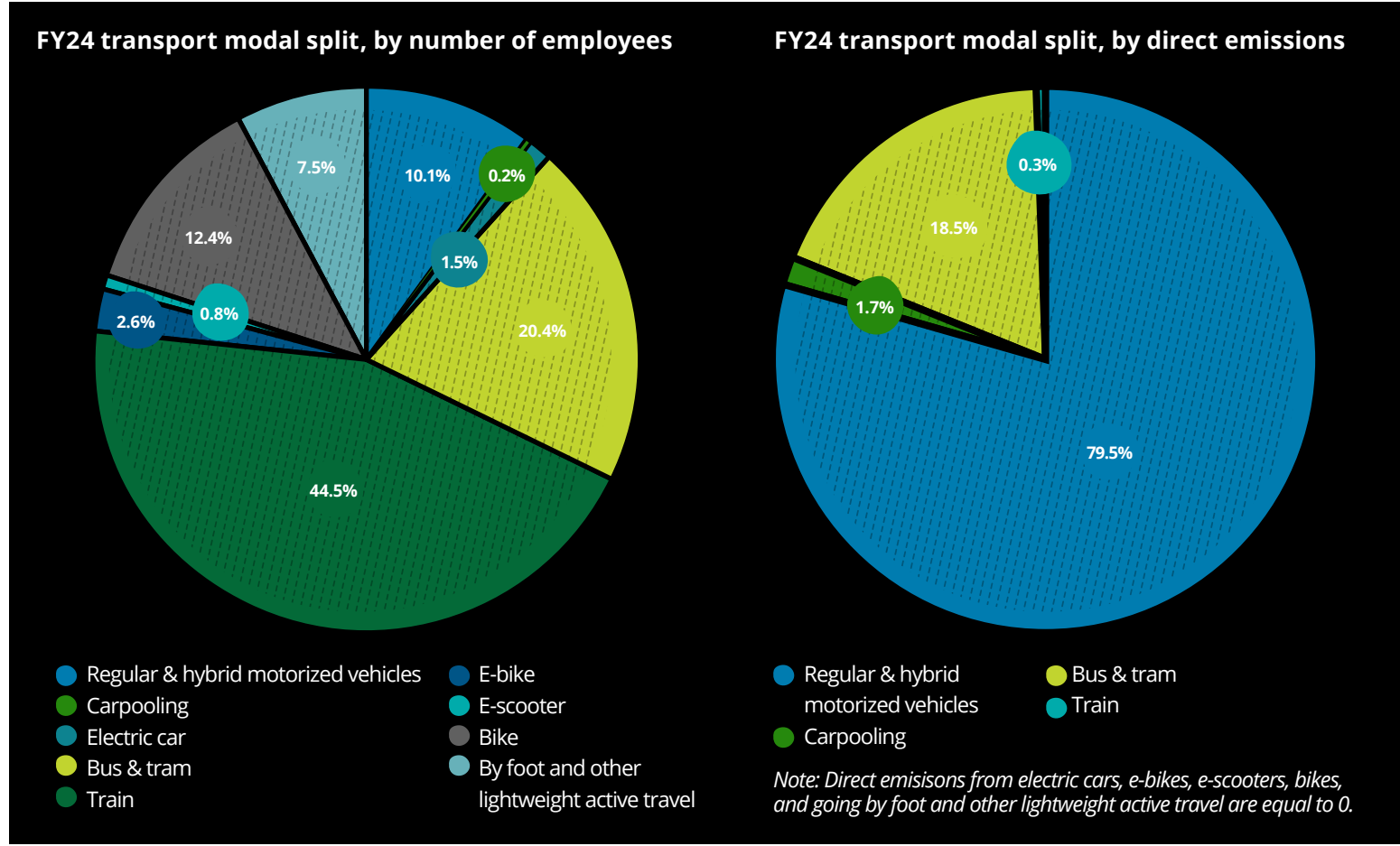




### Working from home and commuting

At Deloitte, we are committed to offering flexible conditions regarding where, when, and how we work. Therefore, we encourage our employees to balance in-person connections, which have mental health and teamwork benefits, with work-from-home opportunities. Moreover, we encourage them to choose the most sustainable modes of transportation when commuting to work. Our commuting emissions accounted for 13% of our scope 3 emissions in FY24, while homeworking accounted for 3%. In FY24, they decreased by 18% per FTE against FY23.

In November 2023, we conducted a firmwide survey to which 54% of our people responded which allowed us to improve our data collection method. The sample was representative of our firm's population by gender, grade, business line, and office location. Through this survey, we collected the necessary data points to significantly increase the accuracy of our emissions calculations. The survey also gave us insight into our firm's transport modal split, the results of which are shown to the right.





Although most of our employees commute to work by public transport, we also conducted an analysis to find out what the most sustainable transport modes are that our employees can realistically take to commute to the office and how we can reach net-zero faster. The results show that we can further reduce our commuting emissions and that stimulating cycling to work is the most promising avenue to achieve this.

In the beginning of FY25, before this report was published, we already started with implementing our new commuting strategy. A key aspect is our new employee engagement campaign, called Stride & Ride month, of which the Bike to Work challenge forms a central part. Moreover, we are exploring the benefits of a 4-month free e-bike and bike sharing trial in which 27 employees had the chance to participate. The success of this pilot will further inform our strategy in the coming years. Next to these initiatives, we will continue to offer the Swiss Half Fare Card to our people, as well as ensuring lockers, showers and Deloitte office bikes are available.

### Scope 2

Within our Scope 2 emissions, the emissions related to electricity and district heating and cooling have increased by 4% compared to FY23.

Deloitte is committed to reducing energy use through sustainable practices and efficient resource management. This includes, amongst others, improving our utilities use, improving our buildings through operational enhancements and investment as well as optimizing the

size and location of our workspaces to better support our hybrid operating model.

### Electricity

Since 2012, the electricity that we purchase directly from our offices is 100% sourced from renewable energy resulting in 0 emissions in our scope 2 reporting for this category. This covers our largest offices: Zurich, Geneva, and Basel offices. For our smaller offices, we compensate for non-renewable energy sources through the purchase of energy attribute certificates (EACs). Overall, our

renewable energy meets [RE100 guidance from Climate Group](#).

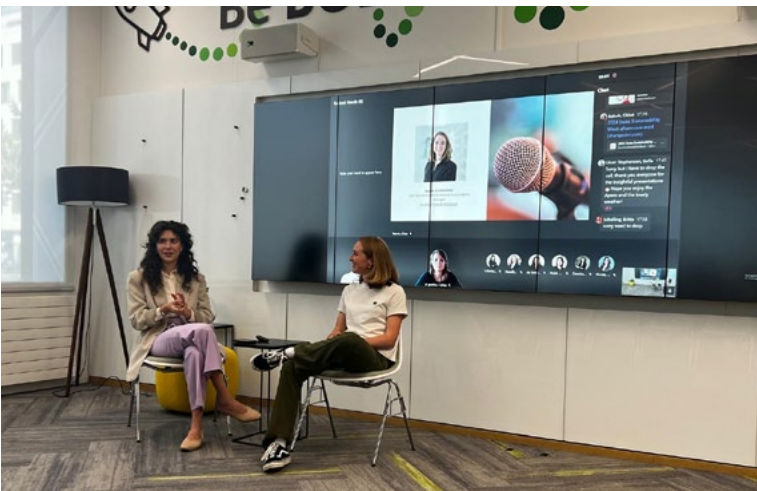
We also maintain efficient operations and have installed automatic meter readers (AMRs) to provide us with live electricity data that enable us to better manage daily usage. We have a rolling programme of capital upgrades to our offices (e.g., installation of LED lights, PIR sensors etc.); and set energy-efficiency standards when procuring new equipment. We rely on data centre providers who operate carbon-neutral data centres and source 100% renewable energy.





**District heating and cooling**

Where available in the related area and building, we are using district heating (Zurich, Basel, Bern and Lausanne offices) and cooling (currently only available in Basel) as these community systems are more efficient to minimise our environmental footprint. Those systems are managed by local energy suppliers, and they are consuming a mix of renewable and non-renewable energy sources such as waste, residual sludge, gas, biogas and wood achieving a very efficient CO2 emission factor.



**Scope 1**

Our Scope 1 emissions encompass our fuel combustion for the purpose of heating. These emissions have decreased by 16% compared to FY23.

**Fuel combustion**

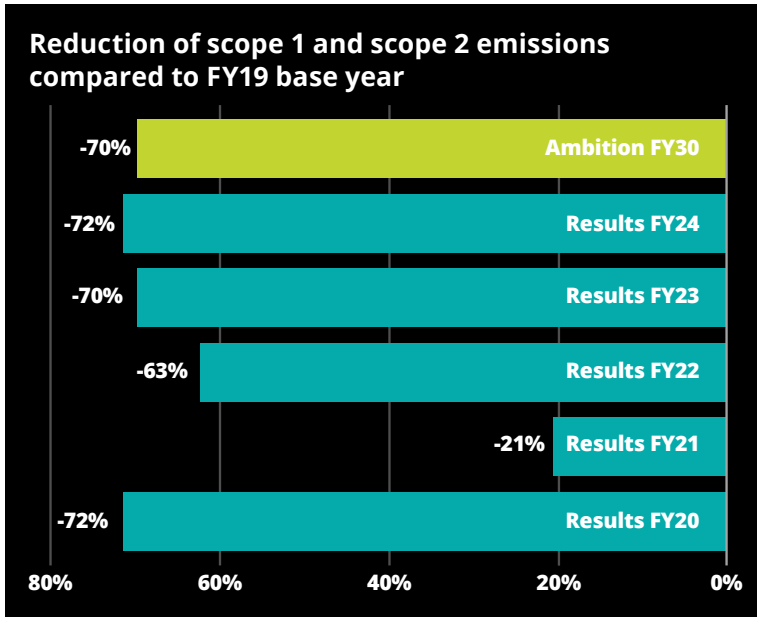
Our Geneva and Lugano locations' fuel combustion is managed by our landlords, but we have established a green partnership to improve environmental performance. In Geneva, this partnership involves regular meetings, data sharing, and initiatives to make the buildings more sustainable. The landlord is working on reducing the environmental footprint through short-term energetic optimization and long-term connection to the district heating network.

**Residual emissions**

While we work to transform our business and focus on reducing emissions in our value chain, we know we have a greater chance of limiting temperature increases to 1.5°C by also working together to decarbonise society and the economy. Since FY21 Deloitte Switzerland has invested in carbon credits to compensate for emissions that we could not yet eliminate. We purchase carbon credits from Climate Impact Partners, Pinwheel and Earthly, who follow Integrity Council for the Voluntary Carbon Market (ICVCM) and Voluntary Carbon Markets Integrity Initiative (VCMI) guidance, and are accredited by International Carbon Reduction and Offset Alliance (ICROA). For FY23, we transitioned to a forward-looking approach to help accelerate societal decarbonisation. Through this new approach, we contribute funding equivalent to our scope 1, 2 and 3 emissions to help reduce and remove emissions beyond our value chain. This means channelling finance (through a combination of direct funding and carbon credits) and providing pro bono support to a diverse portfolio of high-impact climate solutions and projects to help achieving societal net-zero. For example, combining our

knowledge and funding, Deloitte North and South Europe (NSE), of which Deloitte Switzerland is a part, and Deloitte Africa have joined forces to help social enterprise [The Sanergy Collaborative](#) to scale its circular organic waste solution, which turns human and other organic waste into sustainable fertilizer.

We will continue to develop our approach to Beyond Value Chain Mitigation (BVCM) as part of our WorldClimate commitment to invest in meaningful market solutions as external guidance and leading practices evolve.





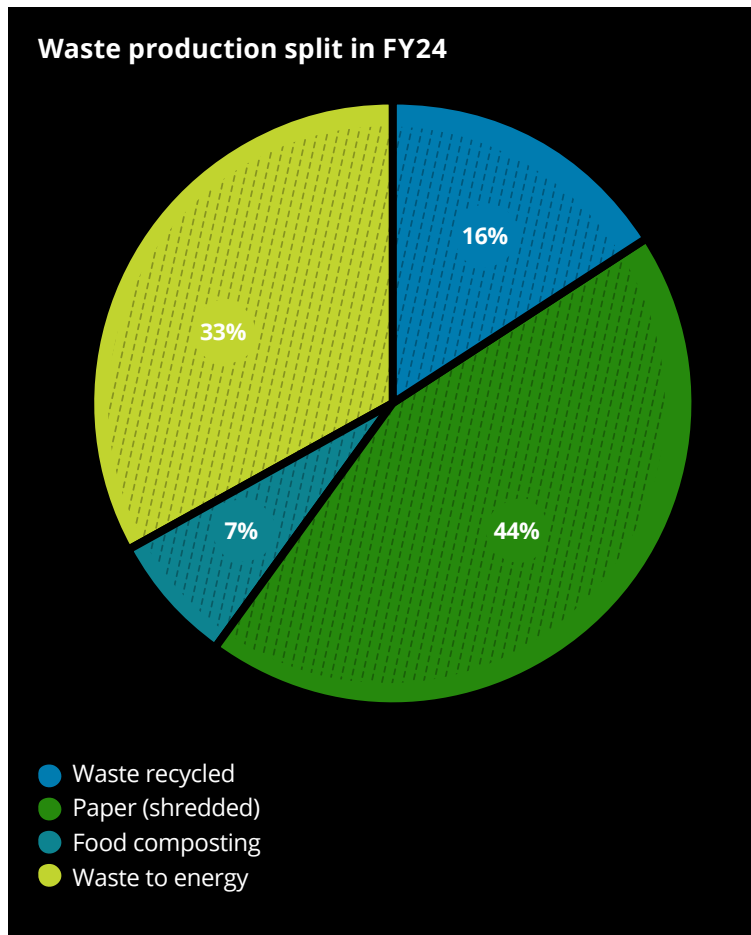
## Circular economy

### Waste

Our waste management is part of our ISO 14001 Environmental Management System. We have a comprehensive strategy in place that focusses on reducing waste per employee and increasing our recycling rate. We do so through continuous monitoring of waste amounts, analysing the content of the waste to enhance recycling efforts and regularly validating waste contractors' licenses/ environmental permits. The waste that cannot be recycled is burned to generate energy, which is the preferred alternative compared to landfill. The end goal is to eliminate all avoidable waste by 2030.

Even though our waste per FTE has increased by 42% since FY23, we have managed to increase the share of recycled waste from 43% to 67% compared to FY23. The FY24 waste increase is due to a massive paper archives' destruction exercise in our main offices. Compared to our FY19 baseline, we have decreased our waste production by 58% per FTE. In FY24, our waste production per FTE equalled 31 kg. The composition of our waste is presented in the graph to the right.

Thanks to our focus on the repurposing and recycling of our redundant IT equipment, our Waste from Electronic and Electrical Equipment (WEEE) represents less than 1% of our total waste. We achieved this through a contract with an IT reconditioning and refurbishment company and licensed handler of WEEE who collects our used IT equipment for reuse or recycling. We also directly work



with our IT suppliers to reduce the packaging of products. More information on the lifecycle of our IT hardware can be found [here](#).

Tackling food waste is particularly important to us as this is a significant source of global greenhouse gas emissions. Initiatives include offering leftover food through the Too Good To Go app, making recycled takeaway boxes for leftover food available at events, and using food waste to produce biogas at our Zurich office.

To tackle any remnants of plastic waste, we are committed to our 'zero avoidable waste plan', which aims at eliminating avoidable plastic waste by 2025. This entails replacing plastic cutlery with metal, introducing sustainable alternatives to disposable cups, and using reusable glasses and bottles in meeting spaces. Additionally, we request catering providers to use only reusable crockery and cutlery. Any remaining plastic waste is collected and recycled.

### Resource use

#### Office buildings and fit outs<sup>13</sup>

We have developed a 'Better Buildings' strategy to help us embed sustainability in all our office leasing and fitting-out decisions. The strategy directly addresses the net-zero and embed sustainability pillars of *WorldClimate*, whilst also acts as an educational resource

<sup>13</sup> A fit out is the process of making an interior space suitable for occupation. A 'hard' fit out includes walls, joinery, appliances, flooring, data and electrical works, while a 'soft' fit-out typically includes furniture and furnishings.



to empower our individuals and engage our major suppliers. The intent is to integrate sustainability considerations across the whole real estate cycle – from the office selection and leasing, the fit-out decisions and towards the day-to-day operations of a sustainable building. Using this approach, the fit outs of our Zurich headquarters, Prime 2, have been certified LEED Gold (Gold Standard of Leadership in Energy and Environmental Design). Our two main regional offices (Geneva, Basel) are located in buildings constructed according to the MINERGIE standards.



During office moves, all suitable redundant furniture is either handed back to our furniture supplier where they are renovated and put back on the second furniture market to increase circularity, donated for re-use, or sold to our employees with the collected money going to charity. Additionally for short term and short scale fit out, we are reaching out to our furniture suppliers to improve circularity and where possible make use of second life pieces of furniture.

As the health and wellbeing of building occupants can be significantly affected by the comfort conditions within a space, we have implemented an office comfort conditions policy. The policy aims to provide good office conditions measured through a range of metrics such as temperature, light, sound, humidity and CO2, to safeguard the health and wellbeing of our people. In line with this, our facility management supplier also only uses chemical-free products and ecological sanitary products.

**Paper use**

Responsible use of paper starts with using less, which we have established through our paper light office strategy. Moreover, our office printer paper is FSC certified, 100% recycled, and produced using a chlorine-free manufacturing process. Two key measures that have helped us reduce the amount of office paper we procure, are the standard setting of B&W and double-sided printing and secure printing, meaning that employees can only print with their badge.

**IT hardware**

As a service organisation, we are reliant on the performance of our IT hardware and its compatibility with software updates. For this reason, laptops and other peripherals are replaced every three years and screens every five years. We strive to continuously increase the amount of recycled content used in the production of our hardware. Moreover, our laptop bags are made of recycled PET bottles. More information on how we extend the life of our IT hardware can be read in the [Waste section](#).



**Ecosia**

In February 2024, we adopted Ecosia as our default search engine. Ecosia is an ethical search engine that uses its profits to fund tree-planting projects around the world. It also runs on solar energy and supports local communities and biodiversity, for example reforestation. For every 50 searches, Ecosia plants a tree, which has a significant impact on our planet. From February to May 2024, we have enabled Ecosia to plant 6406 trees through our use of the search engine.

We chose this specific search engine because it allows our employees to contribute to a meaningful cause daily. Moreover, their commitment to being a socially responsible organisation that values privacy and protects our people's personal data aligns with our values.



### Events, appreciation, and food

Not only are events one of the main contributors to our PG&S emissions, they are also an area where a variety of resources are used. We are committed to organising our events as sustainably as possible as these are often also the occasions where we connect with our clients and people, thus presenting a key opportunity to inspire positive change. Our Deloitte Sustainable Events Guide is implemented throughout Deloitte Switzerland to consider sustainability in all aspects of event planning, including venue, accommodation, transport, catering, energy use, materials, and measurement and communication. We also encourage colleagues to assess whether events can be conducted online to address our travel reduction commitment. Moreover, our catalogue of branded promotional items adheres to a set of sustainable supply chain guidelines. All of our products are designed in a responsible way or have longevity.

Although at Deloitte we have a strict Entertainment, Gifts, and Donations policy, there are instances where we responsibly show our appreciation to clients, our people, and future talent. To ensure that we do so as sustainably as possible, we have launched our Sustainable Appreciation Guide in November 2023. The guide contains concrete tips on sustainable venues where our people and clients can meet and stores where sustainable tokens of appreciation can be bought that have a lasting impact on the receiver and are at lower risk of ending up in landfill. Moreover, the guide encourages our people to consider showing appreciation

through donating to a pre-approved charity or providing non-monetary support in support of our WorldClass goals.

Furthermore, we are developing a food strategy for our canteens to nudge employees towards more sustainable and healthier food options that are less carbon intensive. To achieve this, we actively pursued a reduction in prices for our daily vegetarian options since June 2024 (FY25). Over the course of FY25, we will continue working on communication campaigns to educate our employees on the benefits of sustainable food choices and their positive impact on the environment.

### Water consumption

As a professional services organisation, water consumption is one of our lesser environmental impacts. Nonetheless, we recognise its importance as a global issue. We have set an internal target for water reduction in our offices; are implementing action plans; collect data each month; and track improvement within our ISO 14001 Environmental Management System. Our water usage per FTE decreased by 9% compared to FY23 and by 44% against our FY19 baseline. In FY24, our water usage per FTE equalled 2,1 m3.

Our 'Better Buildings' strategy includes water-efficiency measures for our office leasing, fit outs and operations. We installed automatic meter readers (AMRs) to obtain live water data and better manage daily usage; and undertook water surveys of our highest consuming offices to identify priority areas for efficiency and capital upgrades.

### Biodiversity and ecosystems

As our organisation's direct impacts on biodiversity and ecosystems are limited, and none of our Deloitte Switzerland offices are located in a "Key Biodiversity Area", we deliver a contribution through the work we do for our clients. We also take responsibility in raising our people's awareness through biodiversity learning events organised with WWF Switzerland. During our Swiss Sustainability Week and with the support of our Sustainability Champions, about fifty of our people had the opportunity to restore stoat habitat in Nature Park Thal, clean the Geneva Lake shores and discuss food waste best practices.





### Environmental sustainability learning & development

By engaging and educating Deloitte employees on climate change impacts – decisions about their work, travel, consumption, use, and purchases - we enable them to make positive environmental choices both at home and at work and amplify these through their personal networks. We raise awareness through dedicated intranet pages, engagement campaigns, events, stories on our corporate channels, our sustainability community, social media and newsletters.

Learning and development is thus central to our *WorldClimate* transformation as our people are the key to change. That is why we offer regular climate and sustainability trainings to ensure that our employees are well-informed on climate change impact. We enable them to make positive environmental choices and amplify these through their personal networks.



This includes a mandatory *WorldClimate* e-learning developed in collaboration with the WWF, which helps our staff learn about our firm’s efforts to achieve net-zero emissions and how they can integrate sustainable practices into their daily routines. 98% of our people took the training when it was launched and it is included into the new joiners training requirements. Moreover, our learning platform also offers a range of on-demand and elective climate and sustainability trainings, with content available at beginner to expert levels.

An exciting initiative that has materialised over the past year is our Climate Fresk workshop offer that teaches our employees the fundamental science behind climate change in three hours. Over the past two years, over 70 employees have participated in the Climate Fresk workshops and we have 12 in-house facilitators who can deliver the workshops, ensuring the continuous spread of this vital knowledge within our organisation. We also leverage Climate Fresk to engage our clients in meaningful discussions about sustainability, using the game-based workshop as a bridge to broader sustainability topics. In FY24, we were also proud to contribute to the education of future generations with 60 participants in the Climate Fresk for children during Swiss Future Day (Nationaler Zukunftstag).

The NSE Sustainability Team has recently integrated sustainability into the NSE Elevate Training Programme for Senior Partners within the firm. The dedicated session aims to help partners personally connect with sustainability and climate issues in a meaningful way and strengthen their ability to infuse sustainability to ensure ‘what’ and ‘how’ we deliver is sustainable.

In April 2024, we held our third annual Swiss Sustainability Week (SSW). The SSW centres around offering extensive opportunities to our employees to learn about and engage with sustainability topics. In FY24, the programme included sustainable delivery trainings, a discussion on climate change solutions with scientists and a climate tech startup, an insightful client panel about integrating sustainability into the core of a business’s strategy, a movie night and panel discussion on fast fashion, as well as many other initiatives. This was also the occasion to pilot a 2tonnes workshop with our employees. The objective of this workshop is to explore the individual and collective solutions that can be implemented to reduce one’s carbon footprint. In collaboration with WWF Switzerland, we organised an ecosystem restoration day for our people to learn about biodiversity in a National parc. In Romandie, we cleaned the Geneva lake shores and learned about waste sorting as well as food waste. In total, more than 420 employees participated in our Swiss Sustainability Week.

We also organise Sustainability Learning Weeks throughout the year at the Global, NSE, and Swiss level and provide access to various e-learning journeys for employees to upskill themselves on sustainability. Furthermore, to encourage our employees to learn more about their environmental impact and take sustainable steps, we offer a firmwide subscription to GIKI Zero. Last year, over 200 users participated in challenges on water reduction, food consumption and the “Cut a Tonne” initiative for our Earth Month campaign.





### Sustainability Champions Network

As indicated by our [2024 Gen Z and Millennial survey](#), environmental sustainability stands out as a critical issue. Over 60% have experienced climate anxiety recently, urging more decisive government action and responsible business practices. They prefer employers and products that prioritise sustainability, highlighting their role as drivers of environmental change.

This is underlining the importance of our Sustainability Champions Network, sponsored by our Swiss CSO, and explains its rapid expansion over the years. At the end of FY24, the network counted 120 members. We inform our Champions about our *WorldClimate*



progress and achievements on a quarterly basis, and they then cascade communication to all business lines. The network actively contributes to sustainability initiatives such as our Swiss Sustainability Week, Climate Fresk workshops, SDF trainings or our sustainable food strategy. They also further engage individuals from across the firm to champion sustainable behaviours both internally and at our clients.



**Rhiana Fullan**

“As a Sustainability Champion, this year I organised Swiss Sustainability Week with a team of 10 fantastic fellow champions. Welcoming over 420 participants across 4 days, this Sustainability Week emphasised the need for connection – across organisations, business lines, and individuals – to drive change. The Sustainability Champions Network is emblematic of the reach we have when we work together.”



**Dominik Lippuner**

“I have a passion for nature and biodiversity. Being a Champion gave me the opportunity to organise three ecosystem restoration and clean-up days for our people with WWF Switzerland.”



**Quinn Wenning**

“Education is empowering! I’m excited to be leading our Climate Fresk learning programme, as we are continuously educating our staff, clients, and the next generation on climate change in an engaging and interactive way.”



**Orsolya Fricska**

“Educating our people on how we can deliver our projects and events more sustainably is key to enable change. As a Sustainability Champion, I provided trainings on Deloitte’s Sustainable Delivery Framework, a topic I am truly passionate about.”



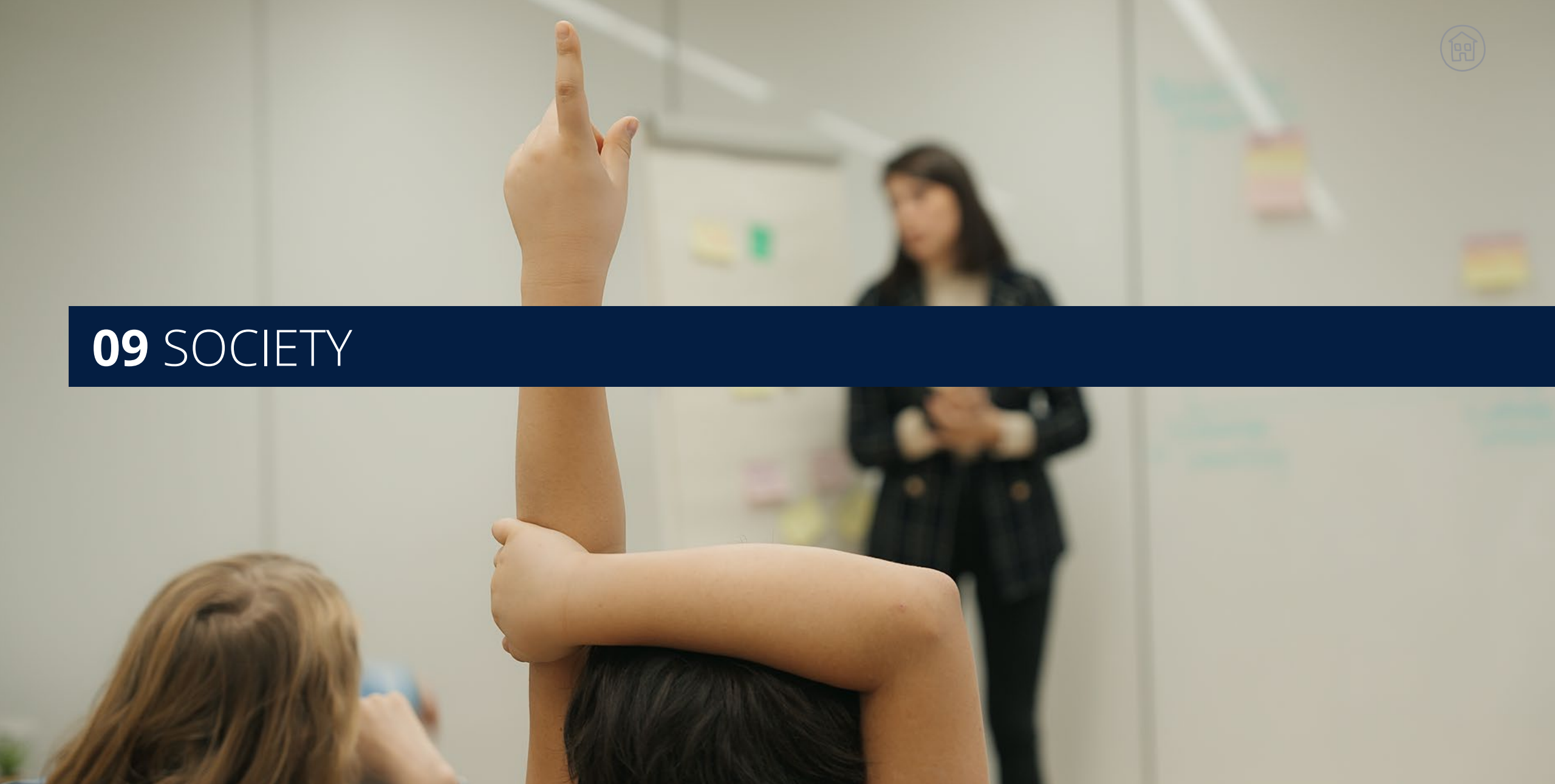
**Vita Broeken**

“In my role of Sustainability Champion Business Lead, I am empowered to bring important topics around sustainability to our leadership. It is exciting to be able to make changes together with all the Sustainability Champions in the network.”

<b>01</b> MESSAGE FROM LEADERSHIP	<b>02</b> REPORT HIGHLIGHTS	<b>03</b> ABOUT THE REPORT	<b>04</b> RESPONSIBLE VALUE CREATION	<b>05</b> OUR FINANCIAL PERFORMANCE	<b>06</b> OUR SERVICES	<b>07</b> OUR PEOPLE	<b>08</b> ENVIRONMENT	<b>09</b> SOCIETY	<b>10</b> GOVERNANCE	<b>11</b> APPENDIX
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# 09 SOCIETY



# Society



Our global society faces pressing challenges resulting from inequities across many aspects of society including equity in education and opportunity, and equality and inclusion at work. We actively engage in addressing and creating solutions to these challenges. Our external societal impact is driven by our *WorldClass* programme through which we collaborate with local stakeholders, contribute to community development projects and support initiatives that address social challenges. This engagement is a key part of our effort to leave a positive and lasting impact on the world around us.

Deloitte's global *WorldClass* ambition is to impact one hundred million futures by 2030 by increasing access to education and employment. Millions of people around the world are held back from achieving their full potential. Investing in education and skills is the answer. It is the foundation of opportunity and progress and creates better futures for all.

In Switzerland our ambition is to impact the lives of 75,000 people by 2030. In FY24 we had a positive impact on over 22,000 people through our *WorldClass* programming, helping them gain access to educational and employment opportunities and skills-building. Over 400 of our people participated in our pro bono and volunteering programming. In total, we have now impacted the lives of more than 44,000 individuals since 2018.

We are investing in innovative approaches to support education, digital skills development, and training opportunities so everyone can succeed in the modern economy. We work together with charities, schools, universities and social enterprises to empower

people to access education, skills and employment opportunities to create brighter futures. The firm invests time, funding and donations to support people and organisations that need it most.

We plan to continue offering engaging, varied volunteering opportunities to our people, while developing new programming that connects to our purpose as a firm and as individuals.





## Volunteering and pro bono

As a people business, our focus is on enabling people to gain skills and education, whether they are employees, clients, or members of the community. We also benefit from a highly skilled and educated potential workforce. Therefore, our WorldClass ambition fits very well with what we do on a day-to-day basis. At Deloitte Switzerland over 8,900 hours have been dedicated to community volunteering in FY24. All our people have access to eight hours of firm-funded volunteering time per year.

This year we piloted our first joint WorldClass and WorldClimate volunteering programme with Young Enterprise Switzerland (YES), where we created sustainability education content our volunteers can use to engage with secondary school students about topics such as the meaning of sustainable development, calculating their carbon footprint, and learning about solutions to improve their impact on the planet and people.

Most of our volunteering programming remains constant from year to year. We continue to offer innovative and varied opportunities to our people, including teaching primary and secondary school students, mentoring refugees, coaching entrepreneurs, and running skills workshops for university students. Some of these programmes are:

- Young Enterprise Switzerland (YES), a programme to teach primary and secondary school students about social and economic interrelationships, prepare students for the start of a professional career, and show them how to act responsibly in society. Through

our volunteering we impacted 281 futures in FY24.

- Profil, which helps ensure that people with disabilities or health issues continue to be employed according to their abilities or that they find a suitable job or apprenticeship in the labour market. Our workshops and job application help reached 202 people in FY24.
- Durchstartertag, which brings our tax practitioners to high schools to present practical information every graduate should know, like

what are taxes, what they are used for, and how to pay them. In FY24 our people helped 170 students prepare for their next steps.

- Various refugee-focused non-profits such as SINGA, PowerCoders, Hospice General, and Capacity Zurich, which help those with refugee or migrant backgrounds integrate and find meaningful employment in Switzerland. 167 people's futures were impacted by our volunteering with these engagements in FY24.





## Donations

As a firm we make donations that are in line with our *WorldClass* strategy. Our societal impact programming helps our people live their purpose, a pillar of our employee value proposition.

We give every employee the choice between receiving a voucher on their birthday or donating the amount to a selected non-profit organisation, with Deloitte matching the donation to double the impact. This year our birthday voucher donations supported the Deloitte Poland Foundation for projects enabling education and employment opportunities for Ukrainian refugees and students of all nationalities in Poland. As a firm we also donated to Kiva, an



international non-profit with a mission to expand financial access to help underserved communities thrive. Using Kiva's platform, our employees were able to direct our donation to students and entrepreneurs of their choosing throughout the world.

Within Switzerland, we contributed to organisations including MOD-ELLE, an organisation that breaks gender biases among elementary school students, and to Regenbogenhaus Zurich, supporting their welcoming space in Zurich for the LGBTQAI+ community.

## Empowering young leaders

Recognising the desire of young people to lead the way in helping to ensure the long-term health of our environment and accelerate social impact, Deloitte Global collaborates with One Young World (OYW) to help develop young professionals into future leaders. Through this collaboration Deloitte supports and inspires impactful youth-led initiatives focused on climate action and educational equity, as well as providing sponsorships for young professionals to attend the annual OYW Global Summit. Every year, Deloitte Switzerland sends one of our young leaders from Switzerland to the OYW Global Summit, which in FY24 took place in Belfast, North Ireland.

This year Deloitte Switzerland was again a main sponsor of the One Young World (OYW) Switzerland Congress in Zurich, an event with the goal of identifying, inspiring, and connecting young leaders in Switzerland, created by a national branch of OYW that aims to bring the global OYW experience to the Swiss national level. We sent ten

of our young leaders as delegates, representing every business and office. We also sponsored the attendance of an external awardee and sent senior leaders to give a workshop for delegates and to participate in a panel discussion. Engaging with this year's theme of "Leadership with Integrity," our delegates exchanged ideas with other young leaders in Switzerland and participated in workshops allowing them to develop their own leadership skills and style.





**01**  
MESSAGE FROM  
LEADERSHIP

**02**  
REPORT  
HIGHLIGHTS

**03**  
ABOUT THE  
REPORT

**04**  
RESPONSIBLE  
VALUE CREATION

**05**  
OUR FINANCIAL  
PERFORMANCE

**06**  
OUR SERVICES

**07**  
OUR PEOPLE

**08**  
ENVIRONMENT

**09**  
SOCIETY

**10**  
GOVERNANCE

**11**  
APPENDIX

# 10 GOVERNANCE

# Governance



## Governance structure and responsibilities

Deloitte is a globally connected network of independent member firms and their respective related entities, operating in more than 150 countries and territories across the world. These firms are members of Deloitte Touche Tohmatsu Limited (DTTL), a private company limited by guarantee incorporated under the laws of England and Wales. DTTL, also referred to as Deloitte Global, and each of its member firms are legally separate and independent entities. DTTL coordinates the Deloitte member firms and their related entities by requiring adherence to Shared Values, policies, client service standards, and other professional protocols and guidelines. The member firms are primarily organised on an individual country or regional basis, and each operates within the legal and regulatory framework of its particular jurisdiction(s).

The Deloitte Global Board of Directors addresses Deloitte Global's most important governance issues, including approval of the global strategy, major policies, major transactions and the selection of the Deloitte Global CEO, a position currently held by Joe Ucuozglu. The composition of the board has proportionate representation of Deloitte member firms and spans the full geographic reach of Deloitte's operations. Diversity – including that of gender, race and ethnicity, thought and life experience, professional background as well as skills and capabilities – is considered by member firms as they designate individuals to these positions. The Deloitte Global Board has 17 members and the Deloitte Global Chair, Anna Marks, began her four-year term of office on 1 June 2023. More information about the Deloitte Global Board is available [here](#).





Deloitte Switzerland belongs to the Deloitte North and South Europe (NSE), which is led by the NSE Executive, including representation from Growth, Businesses, Geographies and (internal) Functions. The NSE CEO is an elected position; the current NSE CEO is Richard Houston, based in the United Kingdom. The Deloitte North and South Europe is governed by the NSE Board. The board membership includes representatives from all geographies, including Switzerland. The NSE Chair is an elected position; the current NSE Chair is Liesbeth Mol, based in the Netherlands. More information about Deloitte NSE leadership is available [here](#).

Reto Savoia has been leading Deloitte Switzerland since 1 June 2019. He was re-elected for another four-year term as of 1 June 2023. He is also a member of the NSE Executive. All members of the Swiss Executive Group continue to focus on the provision of high-quality services as well as on creating and maintaining valued relationships with clients and other stakeholders. The [Audit & Assurance Transparency Report](#) provides details relating to Deloitte AG's structure and governance, which are required to ensure provision of high-quality audit-related services. Throughout FY24, the Board of Directors of Deloitte AG was chaired by Alessandro Miolo, while the Board of Directors of Deloitte Consulting AG was chaired by Veronica Melian. The Board members of each company hold responsibility for the overall supervision of their respective entities.



### Environmental sustainability governance

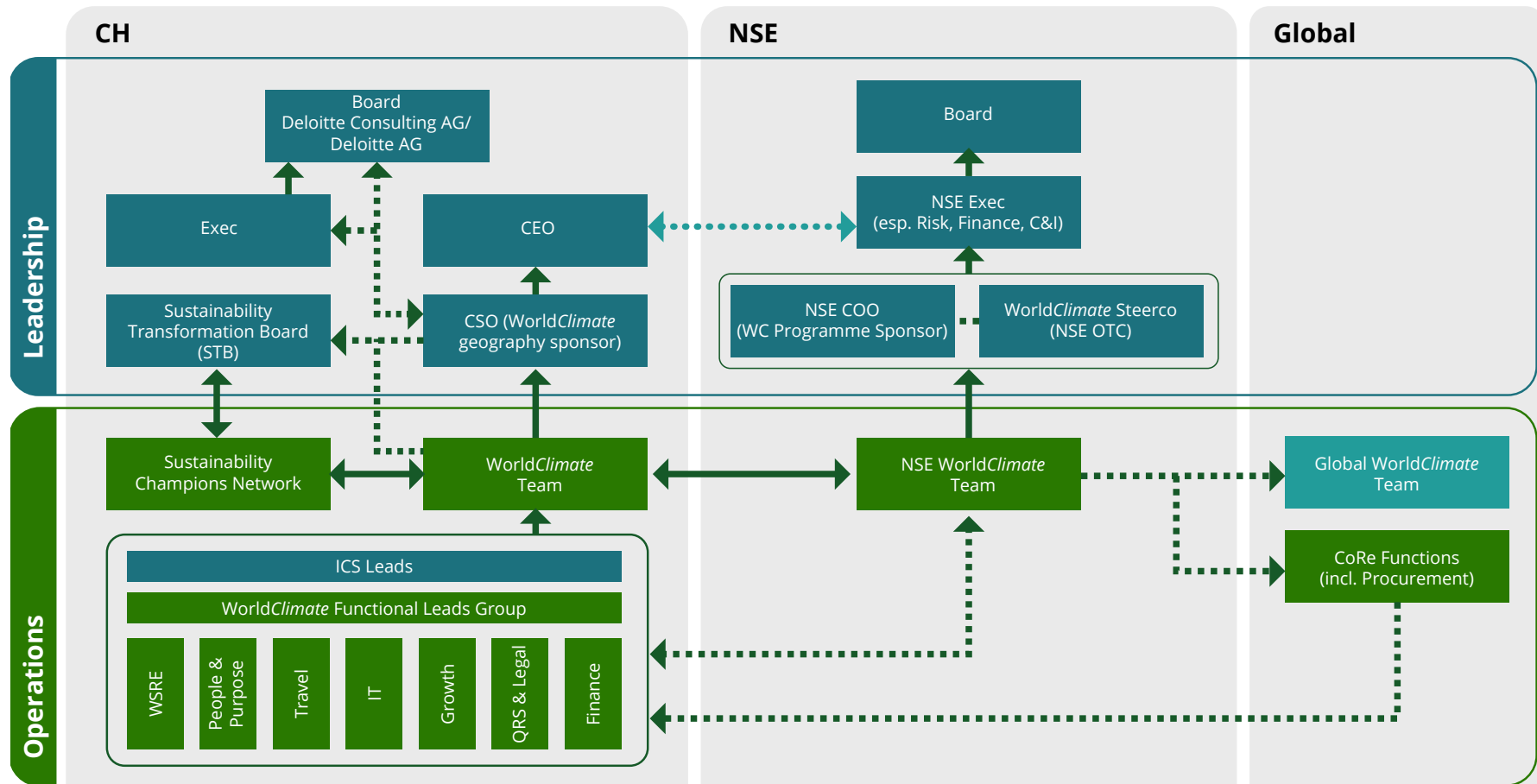
As environmental issues are amongst the most pressing of our time, we have a dedicated environmental sustainability governance structure in place. Deloitte Global defines the direction of our *WorldClimate* transformation programme and cascades the messaging down to the member firms. Deloitte Switzerland is part of the NSE member firm and a detailed overview of its environmental sustainability governance can be found in the FY23 Climate Disclosures report, p.7-8. At Deloitte Switzerland, the Board of Directors is responsible for overseeing our *WorldClimate* transformation programme and our Chief Sustainability Officer (CSO), Liza Engel, is responsible for its execution. In FY24, our Sustainability Transformation Board (STB), a committee consisting of eight senior leaders, was inaugurated, and is consulted by the CSO on a bi-monthly basis. The day-to-day operations are with the Internal Sustainability & *WorldClimate* team, existing of 5 employees (4 FTE), and the *WorldClimate* Functional Leads Group, a group of employees leading in key operational areas such as HR, IT and workplace services. The CSO, STB and the Internal Sustainability & *WorldClimate* team stand in close contact with the Sustainability Champions Network who often support with projects and are updated on our firm's progress on a quarterly basis, giving them the opportunity to comment on the desired course of action.





### CH/NSE/Global WorldClimate Governance Structure

→ Accountability    - - - → Consultation    ···· → Information





### Junior representation

The Next Generation Board (NGB) continues to play a pivotal role within our firm, ensuring the infusion of fresh perspectives and sustained impact. The NextGeneration board comprises 14 members, including 8 female and 6 male members. The board represents diverse business lines, with members from Tax and Legal, Audit and Assurance, Internal Services, Financial Advisory, Risk Advisory, and Consulting. The selection process prioritises gender and business line balance. Board members can have a maximum tenure of two financial years. The NGB actively engages in in-depth discussions on current and potential future challenges, such as the GenAI adoption, employee wellbeing and benefits, and other governance matters; proactively developing concrete ideas and solutions, while also setting priorities and defining specific areas of focus. With a predominant representation of Gen Z and



millennial employees, the NGB serves as a platform for empowering the younger generations, enabling them to exert an impact on our working environment and business operations. Members of the NGB act as ambassadors, disseminating information to their respective business lines and gathering bottom-up feedback to effectively prioritise pressing topics. Furthermore, NGB members engage with the Executive Group, serving as an extended sounding board for the firm's leadership. The NGB was consulted by leadership on the improvement of myClubs while also introducing a virtual solution for employee wellness.

### Objective setting for partners and employees

We believe that effective governance entails setting a clear tone from the top and cascading Deloitte's objectives to every employee. For this reason, since FY23, all partners and people respectively, are required to integrate sustainability targets into their personal objective setting. As our sustainability reporting maturity improves, we continuously strive for more quantitative objectives to drive accountability and progress towards becoming a more sustainable service provider.

Our sustainability commitment and consequently, our objective setting is two-fold. Firstly, we require objectives on how we operate our business and deliver our projects and, secondly objectives on what services we deliver to our clients. Operational aspects encompass topics such as reducing emissions from business travel, delivering projects using the Sustainable Delivery Framework and inclusive ways of working as well as organising events using our Sustainable Events Guide. Objectives focusing on what services we

deliver to our clients include integrating sustainability into existing client services, delivering an ImpactLens assessment with client proposals, upskilling in sustainability topics or participating in volunteer work. Partners are encouraged to raise awareness of our *WorldClimate* targets and the importance of collective action.





## Ethics and integrity

Ethics and integrity remain the cornerstones of our governance principles, and our Global Code of Conduct outlines the behaviours expected of all our people and stakeholders. To uphold our ethical standards, each Deloitte member firm appoints an Ethics Officer who follows our Global Ethics Policy and Ethics Officer Playbook. We provide regular ethics training to our people that include concrete case scenarios, empowering them to navigate difficult situations and challenges they may face. We also have policies and procedures in place to address ethical concerns or potential conflicts of interest, such as our NSE Anti-Bribery and Corruption Policy, NSE Trade Controls Policy, NSE Anti-Money Laundering Policy, Business Continuity Management Policy, Familial and Personal Relationships Policy, Entertainment, Gifts & Donations Policy.

Around the globe organisations trust us with sensitive and confidential information as we develop new ways forward for their businesses. Our communities and people know us as a reliable and honest organisation to work with and for. That trust is not something we take lightly.

### Fostering a culture of integrity

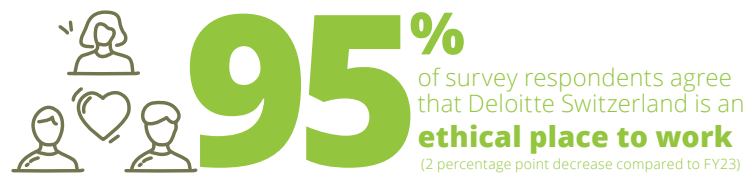
We cultivate a culture of integrity, which is supported by programmes elements such as online courses, case discussions and communications campaigns. We provide ethics and anti-corruption and bribery education to all new hires as part of their mandatory training upon joining Deloitte. Additionally, our people are required

to participate in ethics training upon being promoted to manager level and every two years thereafter.

In addition, we have set in place ethical due diligence procedures for our CEO, board chairs, and other senior leaders.

At Deloitte, we have an anti-discrimination and anti-harassment policy (including discrimination on the grounds of sex, gender identity or sexual orientation, and sexual harassment). All Deloitte people are required to undergo anti-discrimination and anti-harassment training upon joining the firm and every two years thereafter. Additionally, we have a familial and intimate personal relationships policy to ensure that working relationships are objective, fair, and free from conflicts of interest.

Our Deloitte people confirm annually that they have read, understood and are adhering to our policies. We run detailed review programmes to assess and monitor compliance with the code, and to enhance Deloitte's ethics programmes. To evaluate the effectiveness of ethics programmes throughout Deloitte, we conduct an annual ethics survey.





### Promoting our speak up culture

We believe that no one should have to face a challenging situation alone. In the event of an ethical concern, we encourage our people to consult directly with Ethics or Talent teams; via colleagues, line managers, or leaders; or using the third-party helpline Deloitte Speak Up.

We provide multiple avenues for reporting situations that are inconsistent with our Shared Values, business principles of conduct, policies, and the law. We are committed to maintaining confidentiality when addressing concerns, allowing our people to have an open dialogue with us and report any issues they may have.



### What happens if a concern is raised?

Regardless of the reporting method or the seniority of the individual under investigation, all incidents referred to the Ethics team are taken at face value and are investigated. The Ethics Office collaborates with our Talent colleagues as needed. The number of incidents reported to the Ethics Office has increased annually as our firm grows, reflecting our people growing confidence in their ability to speak up and our commitment to non-retaliation. Detailed numbers can be found [here](#).

### Our dedication to responsible business

Further to our internal commitments, programmes, and approaches – and in support of the principles of Deloitte’s Global Code – our Commitment to Responsible Business Practices and Human Rights Statement, codify Deloitte’s long-held beliefs and principles around these key areas:

- [Deloitte’s Commitment to Responsible Business Practices](#) is rooted in our Purpose – more than 175 years of making an impact that matters for our clients, people, and society. It outlines the responsible business principles we believe in and the commitments we have made. These are embedded in our policies and inform our decision-making.
- [Deloitte’s Human Rights Statement](#) is underpinned by our Shared Values that set the expectations we have for our people. We believe all people are born free and equal in dignity and rights, and we are committed to respecting and advancing human rights within our organisation.

We have further affirmed these commitments through being a founding member of the United Nations Global Compact (UNGC) and an early signatory to the World Economic Forum’s Partnering Against Corruption Initiative (PACI). Deloitte also supports the principles and standards for responsible business conduct espoused in several international instruments, including the OECD Guidelines for Multinational Enterprises, OECD Anti-bribery Convention, and UN Guiding Principles on Business and Human Rights.

Following the UN Guiding Principles on Business and Human Rights, we focus on our business and operations, including our global supply chains, to identify and evaluate potential human rights impacts as part of our human rights due diligence process. Adhering to our rigorous human rights due diligence process, we have conducted a thorough evaluation and established that the professional services industry carries a lower risk of child, forced, or compulsory labour incidents within our direct operations compared to many other industries. We are not aware of any instances of child, forced or compulsory labour in our direct operations. Furthermore, we respect the right of employees to freedom of association, including the ability to form a union. This underscores our dedication to upholding ethical practices and the safeguarding of human rights throughout our operations and beyond.



## Responsible Procurement

Our responsible procurement framework comprises of various governance mechanisms to drive sustainability within our procurement activities and across our supply chain. In addition to our global near-term commitment to have 67% of our suppliers (by emissions) signed up to Science Based Targets by 2025 (read more [here](#)), other key aspects include, our Global Supplier Code of Conduct, sustainability-related supplier assessments, contract clauses, training for procurement professionals and suppliers and most recently, an NSE Responsible Procurement policy.

The framework is primarily driven by a dedicated Sustainable Procurement team within Deloitte Global and then implemented by multi-disciplinary teams of procurement, sustainability and business stakeholders within each local member firm.

### Supplier Code of Conduct

[Deloitte's Supplier Code of Conduct](#) ("Supplier Code") outlines our expectations of suppliers — that they support our commitment to doing not only what is good for business, but also what is good for society. Suppliers are required to sign the Supplier Code as part of the Terms and Conditions for each new and renewed purchase order and contract. The Supplier Code focuses on human rights by requiring suppliers to treat workers with dignity and respect and not subject them to demeaning conditions. This includes prohibiting child and forced labour.



### Sustainability RFP Questionnaires

All suppliers responding to requests for proposals (RFPs) conducted by Deloitte Global are required to complete the Deloitte Global RFP questionnaire. This includes 30 questions on environmental,

social (specifically Diversity, Equity & Inclusion (DEI) and supplier diversity) and governance topics. The RFP questionnaire also requires suppliers to confirm compliance to the International Labour Organisation (ILO) Principles with respect to human rights and conditions of employment, and public reporting on their efforts to



eliminate slavery, forced labour and child labour in their operations and supply chain.

### Sustainability Contract Clauses

In addition to the Supplier Code, each new or renewed contract managed by our global procurement function includes 12 sustainability specific clauses, seven of which are standard and an additional five of which depend on the sector that the supplier operates in. The standard clauses cover greenhouse gas emissions (GHG), science-based targets (SBTs), renewable energy, labour and human rights, and engagement with the supplier’s sustainability function upon request to discuss sustainability actions in their operations and supply chain.

### Supplier, Procurement Team and Buyer Training

During FY24, the Global Sustainability team provided training to all Swiss Procurement professionals. The training focused on SBTs, GHG calculations, and how to engage vendors on setting SBTs.

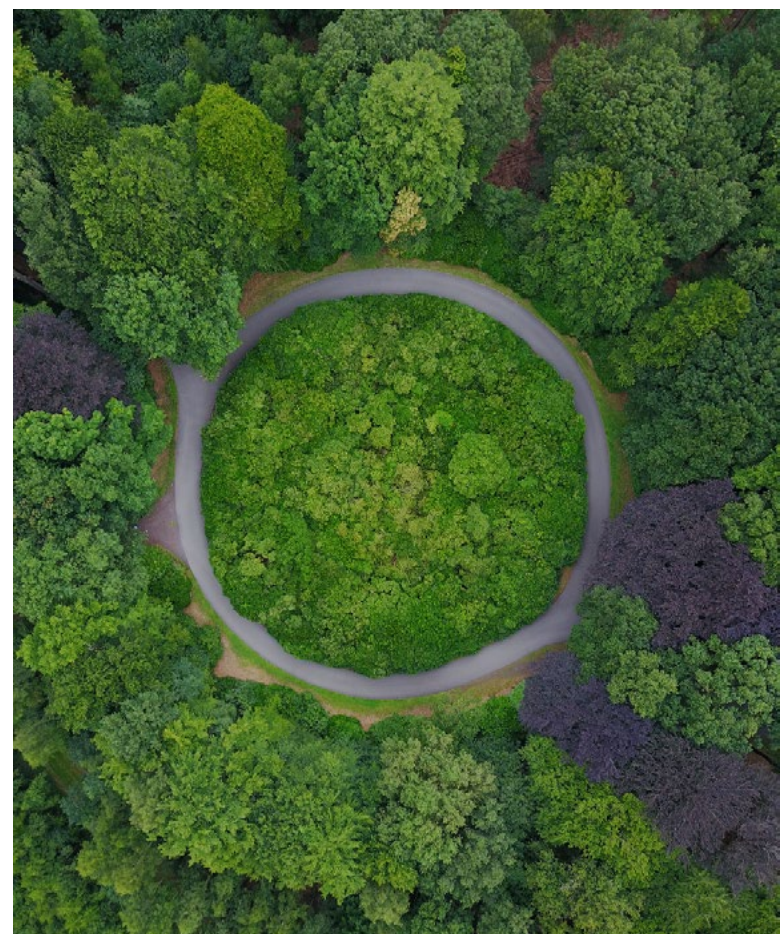
The Global Sustainable Procurement Team has also been leading widespread supplier outreach to inform suppliers of:

- Deloitte’s global near-term goal to have 67% of suppliers (by emissions) committed to SBTs by 2025;
- The process for setting SBTs; and
- Encourage suppliers to set their own SBTs.

We are also currently running workshops with buyers across the firm to better understand barriers, enablers or possible interventions that could promote sustainable procurement decisions. The outcomes of these workshops will be formalised into a ‘change plan’ with the objective to minimise our Scope 3 Purchased Goods & Services (PG&S) emissions.

### Responsible Procurement Policy

In FY24, we strengthened our responsible procurement process with the development of an NSE Responsible Procurement policy covering environmental, social and governance requirements. The policy will be launched in FY25 and covers aspects such as human rights, anti-bribery and corruption, compliance with environmental laws, conservation of natural resources, extension of product lifespans, use of renewable energy, reporting of a GHG inventory and completion of the CDP Climate Change questionnaire. The policy stipulates governance measures such as receiving regular updates from suppliers, agreeing improvement plans or undertaking review of supplier compliance. Our objective is that, similar to the Supplier Code of Conduct, the NSE Responsible Procurement Policy will become part of the standard terms and conditions of our contracts. We aim for at least 50% of our Swiss targeted suppliers to have agreed to the NSE Responsible Procurement Policy by 2030.





## Confidentiality, privacy and cybersecurity

We are committed to ensuring the security, privacy and confidentiality of the data we use or store, is consistent with our professional, ethical, legal, regulatory and contractual obligations. Maintaining security around personal data, client and other sensitive or confidential information is essential to our firm, and our people are expected to always safeguard such information. We have implemented an Information Security Management System supported by a comprehensive Security Policy Framework. The suite of policies communicated to our practitioners includes documents such as: Business Continuity Management Policy, Compliance and Auditing Policy, Confidentiality, Privacy and Security Handbook, Data Privacy Policy, Document Retention Policy, Incident and Crisis Management Policy, Information Classification and Handling Policy, Logical Access Control Policy, Personnel Security Policy, Physical Security Policy, Security Policy, Systems Management Policy, Travel Risk Management Policy.

### Our data protection framework ingredients

We manage and deliver a portfolio of cybersecurity services that help to secure our firm's overall environment and protect confidential and personal information. These security services use industry-leading technology controls and safeguards that enable us to protect data and maintain a cohesive worldwide cyber programme, delivering a consistent high-quality security service across our network.





Our cybersecurity policies and standards have been aligned with ISO 27001 and are independently certified annually to meet legal, regulatory and contractual requirements of our international client base.

### Data privacy

As a firm we need to collect and use personal data about individuals. This can include information about our personnel, clients, suppliers, or other third parties. Data privacy is about managing how we collect, store and process personal data while adhering to regulatory obligations and protecting the rights of individuals. Deloitte Switzerland has a Data Protection Officer and a dedicated Data Privacy Team responsible for ensuring the firm is compliant with relevant data protection legislation.

The principles of Privacy by Design and Privacy by Default are seamlessly integrated into our systems, ensuring that the protection of personal data is as essential as system functionality. Data is also safeguarded through a recorded privacy risk management process for business and technology change, in which privacy risks are assessed, mitigated, evidenced and monitored. Where the privacy risk is high, this process will also produce the required Data Protection Impact Assessment (DPIA) documentation.

We also have suitable processes and mechanisms in place to effectively manage potential personal data breaches, report them, assess the risks, and mitigate their impact.

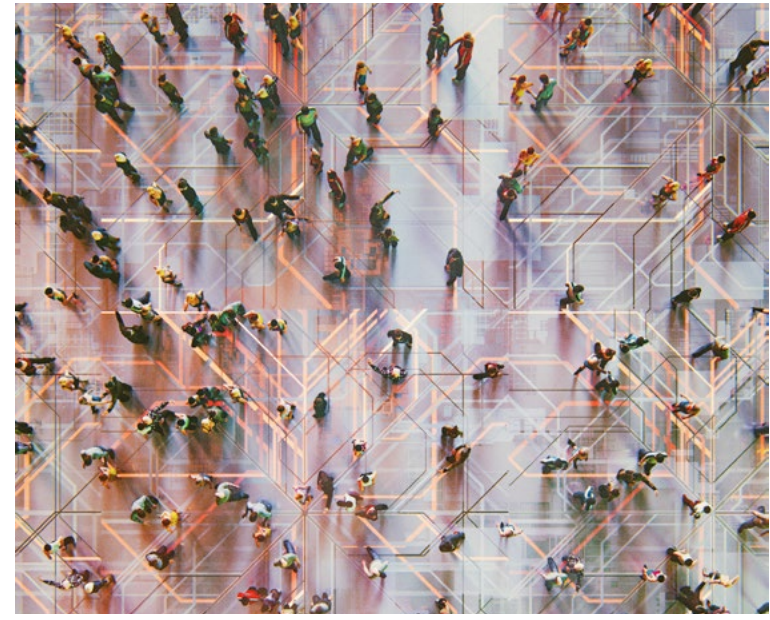
### A well-articulated data processing strategy

Our data protection framework is based on the principles of the EU General Data Protection Regulation (GDPR) and the Swiss Federal Act on Data Protection (updated with effect from 1 September 2023). To ensure fair and transparent processing of personal data, the firm shall provide sufficient information to individuals about how we process their personal data, regardless of the format or channel through which we collect the data.

- Processing personal data takes place only when we have a lawful basis for doing so, and in fair ways that individuals would reasonably expect.
- We process personal data for the purpose for which it was originally collected and not further, for new, incompatible purposes.
- The processing of personal data is limited to the minimum required to fulfil a specific business activity and maintain the accuracy of the personal data we process, and, where required, keep it up to date.
- We apply appropriate retention periods so that personal data is not stored for longer than is necessary.
- We perform international transfers of personal data using appropriate safeguards, in accordance with data protection legislation.

### Training and awareness programme

Data protection and information security management are core elements of our culture. Our people are regularly informed about information security risks, policies, procedures, and best practices and trained, such that they have a clear understanding of what is expected of them. Deloitte's Cyber Culture plan raises awareness about data security-related risks and what our people must do to protect Deloitte and client data.







## Trust and transparency

### Accreditations

Our sustainable development endeavours have been acknowledged through the attainment of the following accreditations:



Deloitte Switzerland has been awarded a silver medal for the second year in a row by EcoVadis, recognising our overall efforts to social and environmentally responsible business practices. EcoVadis provides evidence-based assessments of companies' non-financial management systems and impacts, covering environmental, labour, ethics and procurement. With an increase of 8 points against last year's score, this places us in the top 15% of our industry and we aim to improve further year-on-year.



Deloitte Global was awarded an A- rating by the Carbon Disclosure Project (CDP), which helps organisations measure and manage their environmental impacts and disclose them to stakeholders. This CDP rating covers all Deloitte member firms, including both legal entities of Deloitte Switzerland. The CDP is recognised as one of the leading global platforms for environmental disclosure, with thousands of companies, cities, and regions reporting their environmental data through its platform annually.



LEED Gold (for our headquarters in Zurich), the most widely used green building rating system to create healthy, efficient and cost-saving buildings. This certification is permanently valid.



ISO 14001, the internationally recognised standard for environmental management systems which provides a framework to continually improve environmental performance. Deloitte undergoes surveillance audits annually, with a recertification audit every three years.



ISO 27001, which provides companies with guidance for establishing, implementing, maintaining and continually improving an information security management system. Deloitte undergoes an annual re-assessment audit.



ISO 22301

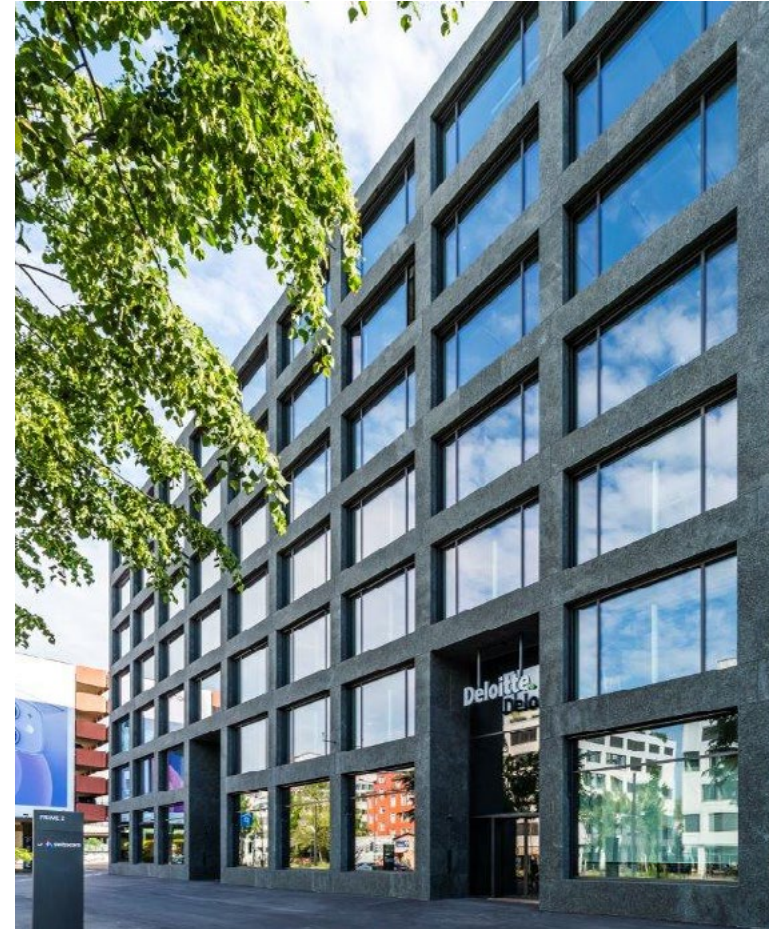
ISO 22301, the international standard for Business Continuity Management Systems, a framework that protects against, reduces the likelihood of, and ensures recovery from disruptive incidents. Also here, Deloitte undergoes an annual re-assessment audit.



“We Pay Fair” label, awarded by the University of St. Gallen, shows that the salary analysis result is within the tolerance value of 5% (official Swiss federal value). This means that our salaries are in line with the principle of “equal pay for work of equal value”. We intend to repeat the analysis every two to three years.



LGBTI label, rewarding companies who promote equal rights for LGBTI people within their organisation. Our label is valid until June 2025 and must be renewed every three years.





### Tax transparency

At Deloitte we believe that tax systems can play a significant role in addressing the defining challenges of our time, including supporting sustainable economic growth and tackling inequality and climate change. Through our work with clients and the taxes we pay and collect, we have a considerable part to play. The [FY24 Deloitte Switzerland Tax Transparency Report](#) illustrates the tax principles that lie at the core of our approach and outlines the details of our tax contribution.

### Audit transparency

Our [Deloitte Switzerland transparency report 2024](#) outlines how we deliver independent high-quality audits and instil confidence and trust in the capital markets.

### Pensions

The nature of our pension investments is important to our people, to society and to the natural environment as they define the value of our future retirement benefits and, if invested responsibly, can contribute to a more sustainable future.

We have various employee occupational pension schemes, in line with statutory provisions. All staff employed are insured in a defined contribution plan, which is fully insured by Baloise Leben AG ("Baloise"). For staff other than Equity Partners we cover between 52.1% and 77.0% of the contribution payments, which range from 11% to 25% of the insured salary in total, depending on the selected

plan, age group and compensation level/insured salary.

Occupational pensions, consisting of age, death, and disability coverage, are an important part of the benefits we provide to our staff, who are represented by elected members in the pension committees. Due to the fully insured occupational pension scheme we cannot directly choose the investment strategy, but we regularly engage with Baloise who are following their own sustainable investment strategy, which is similarly applied to the investments in our pension plans.

It is our ambition that the default employee pension scheme will, in the long-term future, be an ESG-focused growth fund. Our future provider of choice shall preferably work towards an SBTi-approved net zero commitment covering their investment portfolio and engage – where directly invested – with companies in its portfolio on their own net-zero commitments.

### Networks, sponsorships and collaborations

No person or organisation can solve the climate change and biodiversity crisis alone. We therefore collaborate with our clients, alliance partners, NGOs, academia, industry groups, suppliers, and others to make an impact that matters.

Apart from the investment we make to deliver clients assignments that have considerable environmental and social impact, we are using our networks to develop cross-sector alliances through which

we can ensure sustainable development of our economies and societies.

For the third year, we sponsored Building Bridges, an event that aims to align finance and sustainability, and bring the public and private sectors and civil society together to accelerate the sustainability





transition. During our two speaking engagements, we discussed if [fiduciary duty needs to be rethought in the context of climate change](#) and presented a joint analysis of the [insurance sector's impacts on biodiversity and climate](#) together with WWF.

In May 2024, Deloitte was also a Diamond sponsor of the International Telecommunication Union's (ITU) AI for Good Summit. The goal of AI for Good is to identify practical uses of AI to advance the UN Sustainable Development Goals (SDGs) and scale those solutions for global impact. Our speeches at the Summit highlighted AI's transformative potential and tangible use cases addressing the UN SDGs respectively. It was also announced that Deloitte will support ITU on their annual AI for Good flagship report. This report will serve as an essential resource for ITU member states and as an annual benchmark for industry and academia, covering AI trends and indicators, AI regulation and governance frameworks, and how AI is being used to accelerate the achievement of the UN's 17 SDGs.

We continued our work with the World Business Council for Sustainable Development (WBCSD) on the CTI Fashion Initiative [by launching sector-specific standardised circularity metrics](#) for the fashion industry at the World Economic Forum in Davos, Switzerland in January 2023. Our collaboration with swisscleantech also continues as we work towards a climate friendly economy.

All Deloitte Global networks, sponsorships and collaborations can be consulted in the FY24 Deloitte Global Impact Report.



<b>01</b> MESSAGE FROM LEADERSHIP	<b>02</b> REPORT HIGHLIGHTS	<b>03</b> ABOUT THE REPORT	<b>04</b> RESPONSIBLE VALUE CREATION	<b>05</b> OUR FINANCIAL PERFORMANCE	<b>06</b> OUR SERVICES	<b>07</b> OUR PEOPLE	<b>08</b> ENVIRONMENT	<b>09</b> SOCIETY	<b>10</b> GOVERNANCE	<b>11</b> APPENDIX
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# 11 APPENDIX

# Appendix



## Financial Revenue

	FY22	FY23	FY24
Total revenue Deloitte Switzerland (CHF)	546.7m	597.2m	622.9m
Revenue growth (%)	8	9.2	4.3

Revenue breakdown by business	FY22 (CHF)	FY23 (CHF)	FY24 (CHF)
A&A (including Risk Advisory)	163.4m	174.2m	195.8m
T&L	86.9m	86.6m	96.8m
Advisory (Financial Advisory and Consulting)	296.3m	336.4m	330.3m

Revenue breakdown by industry	FY22 (CHF)	FY23 (CHF)	FY24 (CHF)
Financial Services	172.7m	170m	198.2m
Life Science & Health Care	125.1m	149.9m	146m
Energy, Resources & Industrials	95.3m	94.2m	102.1m
Consumer	91.3m	111.4m	118.8m
Government & Public sector	25.5m	35.9m	19.4m
Technology, Media & Telecommunications	21.6m	21m	21.7m
Other	15.2m	14.9m	16.6m



## Taxes & Subsidies

	FY22 (CHF)	FY23 (CHF)	FY24 (CHF)
Total Swiss tax administered <sup>1</sup>	216m	241m	N/A <sup>2</sup>

Redistribution of the CO2 levy <sup>3</sup>	2022 (CHF)	2023 (CHF)	2024 (CHF)
Deloitte AG	172k	143k	173k
Deloitte Consulting AG	110k	92k	117k
DT Management AG	5k	3k	0k
Total per calendar year	287k	238k	290k

1 Total tax administered refers to the sum of taxes borne and taxes collected. Taxes borne refer to the taxes Deloitte is directly responsible for and which impact the after-tax profit, including corporate income taxes, other sales taxes, capital taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company. Taxes collected refer to the total amount of taxes that a company collects from third parties on behalf of the government or tax authorities and remits to the appropriate authorities. These taxes do not have an effect on Deloitte's financial results, however Deloitte bears the administrative cost and risk of calculation error.

2 Data not yet available at the time of finalising this report.

3 The CO2 levy by the Swiss government aims to promote the economical use of fossil fuels. It was levied for the first time in 2008. Since 2022 the rate of the levy has been at CHF 120 per tonne of CO2. This results in an annual revenue of about CHF 1,2 billion. Part of this revenue is distributed to companies. For more information see here (<https://www.bafu.admin.ch/bafu/en/home/topics/climate/info-specialists/reduction-measures/co2-levy/redistribution.html>).



**Our Services**

Impact of all our services	FY22 (no.)	FY23 (no.)	FY24 (no.)
Number of employees trained on our Sustainable Delivery Framework	N/A <sup>1</sup>	1313	78

Growth of our sustainability services	FY22	FY23	FY24
Number of sustainability professionals spending 100% of their working time on sustainability services	N/A <sup>2</sup>	50	43
Number of sustainability professionals spending less than 100% of their working time on sustainability services	N/A <sup>2</sup>	60	103
% increase in revenues from sustainability services	N/A <sup>2</sup>	N/A <sup>2</sup>	160%

1 The training roll-out on the Sustainable Delivery Framework started in FY23.

2 These data points were only tracked as of FY23.





## Our People

### General talent information

Employees, by office	FY22 (no.) <sup>1</sup>	FY23 (no.) <sup>1</sup>	FY24 (no.)
Zurich	1822	2046	2031
Geneva	379	446	452
Basel	102	107	103
Lausanne	70	71	75
Bern	16	25	29
Lugano	19	22	30
Total headcount	2408	2717	2720

Employees, by service	FY22 (no.) <sup>1</sup>	FY23 (no.) <sup>1</sup>	FY24 (no.)
Audit & Assurance	656	777	787
Tax & Legal	338	359	360
Advisory	1179	1326	1296
Internal Client Services	235	255	277
Total headcount	2408	2717	2720



<b>New employee hires, by office</b>	<b>FY22 (no.)<sup>2</sup></b>	<b>FY23 (no.)<sup>2</sup></b>	<b>FY24 (no.)</b>
Zurich	615	666	427
Geneva	143	176	113
Basel	24	26	13
Lausanne	14	19	15
Bern	4	9	16
Lugano	5	4	10
Total new employee hires	805	900	594

<b>New employee hires, by service</b>	<b>FY22 (no.)</b>	<b>FY23 (no.)</b>	<b>FY24 (no.)</b>
Advisory	421	425	258
Audit & Assurance	245	318	186
Internal Client Services	52	56	56
Tax & Legal	87	101	94
Total new employee hires	805	900	594

<b>Turnover rate</b>	<b>FY22 (%)</b>	<b>FY23 (%)</b>	<b>FY24 (%)</b>
	26	22	22



## Learning and Development

% apprentices/trainees offered a job after apprenticeship/traineeship	FY22 (%)	FY23 (%)	FY24 (%)
	19	25	26

Average learning hours per employee, by age group (<30, 30-50, >50)	FY24 (no.) <sup>3</sup>
< 30	23.1
30 - 50	22.1
> 50	10.9

Average learning hours per employee, by employee category	FY24 (no.) <sup>3</sup>
Administrative staff	5.7
Up to manager	23.1
Director & Senior Manager	19.6
Partners	19.3

Average learning hours per employee, by gender	FY24 (no.) <sup>3</sup>
Female	21.3
Male	22.1



## Diversity, Equity and Inclusion

	FY22 (no.)	FY23 (no.)	FY24 (no.)
Number of nationalities	70	72	70

Employees by employment contract, by gender	FY22 (no.) <sup>3</sup>	Female (%)	Male (%)	FY23 (no.) <sup>3</sup>	Female (%)	Male (%)	FY24 (no.)	Female (%)	Male (%)
Permanent employees	2125	38	62	2407	40	60	2440	41	59
Temporary employees	283	71	29	310	72	28	280	73	27
Total employees	2408	42	58	2717	44	56	2720	45	55

Employees by workload type, by gender	FY22 (no.) <sup>3</sup>	Female (%)	Male (%)	FY23 (no.) <sup>3</sup>	Female (%)	Male (%)	FY24 (no.)	Female (%)	Male (%)
Full-time employees	2135	38	62	2441	40	60	2444	41	59
Part-time employees	273	72	28	276	75	25	276	74	26
Total employees	2408	42	58	2717	44	56	2720	45	55



Employees by employee category, by gender	FY22 (no.) <sup>3</sup>	Female (%)	Male (%)	FY23 (no.) <sup>3</sup>	Female (%)	Male (%)	FY24 (no.)	Female (%)	Male (%)
Administrative staff	75	92	8	84	89	11	78	87	13
Up to manager	1705	45	55	1956	47	53	1930	49	51
Director & Senior Manager	509	31	69	534	32	68	559	32	68
Partners	119	13	87	143	17	83	153	16	84
Total employees	2408	42	58	2717	44	56	2720	45	55

Total number and rate of new employee hires, by gender	FY22 (no.) <sup>3</sup>	Female (%)	Male (%)	FY23 (no.) <sup>3</sup>	Female (%)	Male (%)	FY24 (no.)	Female (%)	Male (%)
Total hires	805	42	58	900	49	51	594	47	53
Entry level hires	318	44	56	403	48	52	280	48	52
Experienced hires	487	41	59	497	49	51	314	46	54

Hiring rate, by gender	FY22 (%) <sup>3</sup>	Female (%)	Male (%)	FY23 (%) <sup>3</sup>	Female (%)	Male (%)	FY24 (%)	Female (%)	Male (%)
Total hiring rate	33	33	33	33	37	30	22	23	21

	FY22 (no.)	FY23 (no.)	FY24 (no.)
Number of women who participated in mentoring and development programmes	7	50	110



Employees, by workload type, by grade, by gender		FY22 (no.)	Female (%)	Male (%)	FY23 (no.)	Female (%)	Male (%)	FY24 (no.)	Female (%)	Male (%)
Full Time	Administrative staff	56	89	11	66	86	12	61	85	15
Part Time	Administrative staff	19	100	0	18	100	0	17	94	6
Full Time	Up to manager	1525	42	58	1774	44	56	1746	46	54
Part Time	Up to manager	180	71	29	182	76	24	184	76	24
Full Time	Director & Senior Manager	438	25	75	462	27	73	489	27	73
Part Time	Director & Senior Manager	71	68	32	72	67	33	70	66	34
Full Time	Partners	116	12	88	139	15	85	148	14	86
Part Time	Partners	3	67	33	4	75	25	5	6	40

Turnover rate, by gender	FY22 (%)	FY23 (%)	FY24 (%)
Female	24	22	22
Male	27	23	22

% of employees that got promoted in the FY for each gender, controlling for the amount of male and female employees	FY22 (%)	Female (%)	Male (%)	FY23 (%)	Female (%)	Male (%)	FY24 (%)	Female (%)	Male (%)
	24	27	22	28	29	27	24	25	23



Employees that took parental leave, as a share of total employees, by gender	FY22 (%)	Female (%)	Male (%)	FY23 (%)	Female (%)	Male (%)	FY24 (%)	Female (%)	Male (%)
	8	10	7	7	7	7	8	9	6

Maternity and paternity leave Deloitte vs. Legally required	FY24 (%) <sup>3</sup>
% birthing parents who took maternity leave	100
% of birthing parents who took advantage of the additional leave we offer our people	95
% of male employees with newborns in the first half of FY24 who took paternity leave	93

Employees by employee category, by age group	FY22 (no.) <sup>4</sup>	<30 (%)	30-50 (%)	>50 (%)	FY23 (no.) <sup>4</sup>	<30 (%)	30-50 (%)	>50 (%)	FY24 (no.)	<30 (%)	30-50 (%)	>50 (%)
Administrative staff	75	29	59	12	84	30	57	13	78	29	58	13
Up to manager	1705	46	52	2	1956	48	50	2	1930	46	52	2
Director & Senior Manager	509	0	88	11	534	0	88	12	559	0	87	13
Partners	119	0	55	45	143	0	60	40	153	0	61	39
Total employees	2408	33	60	7	2717	35	58	7	2720	33	60	7



Turnover rate, by age group (<30, 30-50, >50)	FY22 (%)	FY23 (%)	FY24 (%)
< 30	31	25	28
30 - 50	24	21	19
> 50	15	16	17

1 Minor changes compared to the FY23 Impact Report are due to backdated adjustments and an update in the employee selection process, which involved refining the criteria for inclusion in the report to better capture the relevant data

2 Minor changes compared to the FY23 Impact Report are due to a change in the definition of 'new hires'. New hires are now counted based on individuals who have effectively joined the firm, as opposed to the previous method of counting the number of signed contracts.

3 Metric reported as of FY24.

4 Minor changes compared to the FY23 Impact Report are due to back dated changes and an adjustment in employee selection.





## Environment

This Greenhouse gas (GHG) emissions statement has been calculated using an operational control consolidation approach as described in the GHG Protocol. The full methodology is outlined in the [Basis of Reporting](#). In summary:

- Scope 1 refers to direct emissions from gas usage; and our owned vehicles powered by internal combustion engines
- Scope 2 refers to indirect emissions from the generation of our purchased electricity; district heating & cooling; and owned electric vehicles

- Scope 3 includes our emissions from business travel; employee commuting and homeworking; and our purchased goods and services

This disclosure relates to Deloitte Switzerland. For data on our North & South Europe member firm, see the [Deloitte NSE GHG Statement](#).

<b>Baseline year</b>	FY19
<b>Consolidation approach</b>	Operational control
<b>Boundary summary</b>	All entities and all facilities either owned or under the operational control of Deloitte Switzerland
<b>Consistency with the financial statements</b>	The only variation to our financial statements is that all properties under operating leases in Deloitte Switzerland are included in our Scope 1 and 2 data. Upstream and downstream emissions outside of our operational control are included in our Scope 3 data
<b>Emission factor data source</b>	IEA 2023 (for Electricity/Location factors); AIB, European Residual Mixes 2023 (for Electricity/Market factors); Carbon Disclosure Project 2023 (for PG&S factors); and UK Government - BEIS 2023 for all remaining emissions factors
<b>Assessment methodology</b>	Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard (revised edition, 2004); and Corporate Value Chain (Scope 3) Standard
<b>Materiality threshold</b>	A materiality threshold was set at a consolidated Deloitte NSE level at 5% for Scopes 1, 2, and 3
<b>Independent assurance/verification</b>	Limited assurance was provided by BDO LLP at a consolidated NSE level over all reported carbon metrics. This included consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK plus Jersey, Guernsey, Isle of Man and Gibraltar
<b>Intensity ratio</b>	Emissions per Full Time Equivalent (FTE)
<b>Targets (FY19 to FY30)</b>	70% absolute reduction in Scopes 1&2 emissions
	50% per FTE reduction in Scope 3 business travel GHG emissions
	100% of the vehicles in our Scope 1 & 2 owned fleet will be electric or plug-in hybrid
	100% of the electricity used across our operations will be matched with electricity produced from renewable sources <sup>1</sup>
	(By FY25) 67% of our global suppliers of goods, services and business travel by emissions, will have set science-based targets



Greenhouse Gas Emissions	FY19 (Baseline Year)		FY23		FY24		% change against baseline	
	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)
<b>Scope 1</b>	<b>290</b>	<b>0.15</b>	<b>42</b>	<b>0.02</b>	<b>35</b>	<b>0.01</b>	<b>-88%</b>	<b>-92%</b>
Fuel combustion	290		42		35			
Vehicle fleet (ICE)	0		0		0			
<b>Scope 2</b>	<b>10</b>	<b>0.01</b>	<b>48</b>	<b>0.02</b>	<b>50</b>	<b>0.02</b>	<b>400%</b>	<b>249%</b>
Electricity (market-based) <sup>2</sup>	6		0		0			
Electricity (location-based)	41		64		57			
District heating and cooling	4		48		50			
Vehicle fleet (Electric; market-based)	0		0		0			
<b>Total Gross "Operational" Emissions</b>	<b>300</b>	<b>0.16</b>	<b>90</b>	<b>0.04</b>	<b>85</b>	<b>0.03</b>	<b>-72%</b>	<b>-80%</b>
<b>Scope 3</b>	<b>12,847</b>	<b>6.73</b>	<b>13,139</b>	<b>5.24</b>	<b>5,027</b>	<b>1.84</b>	<b>-61%</b>	<b>-73%</b>
<b>Upstream scope 3 emissions</b>								
Purchased goods and services <sup>3</sup>	6,398		10,222		1,728			
Capital goods	Included in PG&S		Included in PG&S		Included in PG&S			
Fuel- and energy- related activities	Not material		Not material		Not material			
Upstream transport and distribution	Included in PG&S		Included in PG&S		Included in PG&S			
Waste generated in operations	Not material		Not material		Not material			
Business travel (excl. radiative forcing)	5,410	2.84	1,981	0.79	2,457	0.90	-55%	-68%
Business travel (incl. radiative forcing)	8,932		3,022	1.20	3,512	1.28		
Employee commuting and homeworking <sup>4</sup>	1,039		937		842			
Upstream leased assets	Included in PG&S		Included in PG&S		Included in PG&S			
<b>Downstream scope 3 emissions</b>								
Downstream transport and distribution	Not applicable		Not applicable		Not applicable			
Processing of sold products	Not applicable		Not applicable		Not applicable			
Use of sold products	Not applicable		Not applicable		Not applicable			
End-of-life treatment of sold products	Not applicable		Not applicable		Not applicable			
Downstream leased assets	Not material		Not material		Not material			
Franchises	Not applicable		Not applicable		Not applicable			
Investments	Not applicable		Not applicable		Not applicable			
Biogenic emissions	-		-		-			
<b>Total Gross "Operational &amp; Travel" Emissions</b>	<b>5,710</b>	<b>2.99</b>	<b>2,071</b>	<b>0.83</b>	<b>2,542</b>	<b>0.93</b>	<b>-55%</b>	<b>-69%</b>
<b>Total Gross Emissions</b>	<b>13,147</b>	<b>6.89</b>	<b>13,229</b>	<b>5.27</b>	<b>5,112</b>	<b>1.87</b>	<b>-61%</b>	<b>-73%</b>
Exported renewable electricity	-		-		-			
Certified Emission Reductions (CERS) <sup>5</sup>	4,499		3,007		2,556			



Other Metrics	FY19 (Baseline Year)		FY23		FY24		% change against baseline	
	(Metric)	(Benchmark)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Benchmark)
Full-Time Equivalents (FTE) <sup>6</sup>	1,908		2,509		2,737			
Floor Area (m2)	20,883		19,745		20,030			
<b>Fuel Consumption (kWh)</b>	<b>1,160,356</b>	<b>608 kWh/FTE</b>	<b>587,015</b>	<b>234 kWh/FTE</b>	<b>727,592</b>	<b>266 kWh/FTE</b>	<b>-37%</b>	<b>-56%</b>
Owned Vehicles, Internal Combustion Engine	0		0		0			
Owned Vehicles, Electric	0		0		0			
% electric/ plug-in hybrid vehicles in fleet	0%		0%		0%			
Reimbursed Mileage & Car Rentals	1,160,356		587,015		727,592			
<b>Utilities Consumption (kWh)</b>	<b>3,182,718</b>	<b>152 kWh/m2</b>	<b>3,119,924</b>	<b>158 kWh/m2</b>	<b>2,692,386</b>	<b>134 kWh/m2</b>	<b>-15%</b>	<b>-12%</b>
Gas	1,576,405		227,623		191,680			
Electricity from buildings	1,459,713		2,584,066		2,198,427			
Electricity from Renewables	1,289,574		2,584,066		2,198,427			
% electricity from renewables	88%		100%		100%			
District Cooling	146,601		32,415		29,079			
District Heating	0		275,821		273,200			
<b>Total Energy Consumption (kWh)</b>	<b>4,343,075</b>	<b>2,276 kWh/FTE</b>	<b>3,706,939</b>	<b>1'477 kWh/FTE</b>	<b>3,419,978</b>	<b>1'250 kWh/FTE</b>	<b>-21%</b>	
<b>Water Usage (m3)</b>	<b>7,129</b>	<b>3.7 m3/FTE</b>	<b>5,810</b>	<b>2.3 m3/FTE</b>	<b>5,768</b>	<b>2.1 m3/FTE</b>	<b>-19%</b>	<b>-44%</b>
<b>Non-hazardous Waste Production (tonnes)</b>	<b>140</b>	<b>0.073 t/FTE</b>	<b>55</b>	<b>0.022 t/FTE</b>	<b>85</b>	<b>0.031 t/FTE</b>	<b>-39%</b>	<b>-58%</b>
Recycled (%)	50%		43%		67%			
Diverted from Landfill (%)	100%		100%		100%			
<b>% of global suppliers (by emissions) with science-based targets <sup>7</sup></b>	-		<b>20%</b>		<b>30%</b>			



**Supplementary table 1: comparison of emissions totals by contingent labour methodology by year**

As discussed in the Deloitte NSE FY24 Basis of Reporting, the methodology for calculating purchased goods and services (PG&S) emissions was revised in FY24 to utilize activity-based calculations for emissions resulting from the use of contingent labour. The revision results in emissions that were previously accounted for in PG&S being included in business travel and commuting & homeworking; other relevant emissions sources for contingent labour (use of office space and technology) are already included in

Deloitte’s existing GHG inventory in Scopes 1 and 2, and Scope 3 PG&S respectively and thus are not separately calculated.

As this methodology change is possible due to improvements in data granularity, it cannot be applied retrospectively and thus emissions amounts in the main GHG emissions inventory above have not been restated for FY23 and prior years. This limitation impacts the year-over-year comparability of reported emissions, so

the comparative metrics have been included below to approximate the impact to each relevant category of scope 3 emissions resulting from the change in methodology. FY23 and prior values presented using the revised methodology have been approximated using intensity measures from FY24 data. The approximated amounts below are included solely for the purpose of reflecting the impact of the methodology update and are not meant for inclusion in the main GHG inventory, for the reasons stated above.

	Metric tonnes CO2e		
Scope 3, Category 1 - Purchased goods and services	FY19	FY23	FY24
Emissions using FY2024 methodology	5,152	6,395	1,728
Emissions using prior methodology	6,398	10,222	2,675
Scope 3, Category 6 - business travel			
Emissions using FY2024 methodology	5,657	2,071	2,457
Emissions using prior methodology	5,410	1,981	2,345
Scope 3, Category 7 - commuting and homeworking			
Emissions using FY2024 methodology	1,039	937	842



## Supplementary table 2: Business travel and employee commuting by source

Due to the revised methodology for calculating emissions from contingent labour, the emissions presented in the GHG inventory for business travel and commuting & homeworking, include emissions from both Deloitte people and those related to contingent labour

from FY24 onward. The detail below is the breakdown of reported business travel and commuting emissions between Deloitte people and contingent labour, and provides comparative information relative to prior-reported amounts that considered Deloitte people only.

	Metric tonnes CO <sub>2</sub> e		
Scope 3 Category 6 - business travel	FY19	FY23	FY24
Emissions from Deloitte people	5,410	1,981	2,345
Emissions from Deloitte contingent labour	n/a <sup>8</sup>	n/a <sup>8</sup>	112
Scope 3 Category 7 - employee commuting and homeworking			
Emissions from Deloitte people	1,039	937	802
Emissions from Deloitte contingent labour	n/a <sup>8</sup>	n/a <sup>8</sup>	40

1 Where possible, Deloitte firms procure and claim renewable energy in accordance with the Climate Group's RE100 Technical Criteria and Global Reporting Initiative (GRI) topic standard GRI 302: Energy 2016. In certain markets where procuring renewable electricity is challenging or is not possible, Deloitte firms may procure renewable electricity from a neighbouring country. This allows Deloitte to demonstrate commitment to our renewable electricity target and signal market demand. As this approach meets only one out of three market boundary conditions included in the RE100 Technical Criteria, there may be variances between renewable electricity amounts reported here and within Deloitte's RE100 reports. Deloitte anticipates increasing the alignment with RE100 Technical Criteria over time as market availability of renewable energy increases.

2 In accordance with the Global Reporting Initiative (GRI) disclosure 305-2, Deloitte publishes purchased electricity emissions using both a location- and market-based methodology. The location-based method involves using an average national, regional or subnational emission factor that relates to the local grid from which electricity is drawn, whereas the market-based method involves deriving emissions factors from contractual instruments, allowing for a zero emission factor to be applied to portions of electricity consumption that is matched to a renewable energy source, resulting in lower emissions compared to the location-based method. Deloitte's near-term science-based targets use a market-based methodology for purchased electricity, hence this figure is the one used in the emissions inventory, whereas the location-based figure is shown below for comparative purposes. Within NSE, all electricity has either been purchased on REGO-backed green tariffs, or covered by the purchase of Energy Attribute Certificates (EACs). Under the market-based method this means our electricity consumption is reported as zero-emissions.

3 The PG&S methodology is based largely on procurement spend data for 6 geographies, accounting for 74% of PG&S emissions. 6% of PG&S emissions are based on actual supplier data (Scopes 1 & 2) submitted to CDP. The remainder of PG&S emissions are extrapolated. We apply a number of assumptions to the spend data, including how we allocate spend into procurement categories, how we treat our suppliers' reported Scope 3 emissions, the CDP sector emission factors we apply to each spend category, and the extrapolation factors.

In FY24, Deloitte revised the methodology for calculating contingent labour emissions that were previously included in purchased goods and services (PG&S) emissions to increase the precision of these calculations. Additionally, Deloitte enhanced spend-based PG&S calculations methodology to more precisely identify and exclude supplier spend items that are deemed non-emission generating (e.g., taxes, intercompany transactions, etc.). Refer to Supplementary table 1 for the comparison of emissions totals by methodology by year. Additional details on the methodology used to calculate PG&S emissions and further details on this restatement are provided in the Deloitte NSE FY24 Basis of Reporting.



Deloitte will continue to review its approach to Scope 3 reporting in the future, aiming to continually improve the accuracy of its disclosures. When these enhancements lead to a material change in a reported figure, Deloitte will explain the nature of the change, the reasoning for its appropriateness, and the variance compared to the previous methodology.

4 Actual activity data on commuting was sourced from survey for 6 geographies in FY24, however, a proportion of the commuting and working from home calculation still rests on assumptions and extrapolation. We will refine these assumptions and improve the methodology moving forwards as guidelines develop.

5 In line with SBTi guidance, in FY24 we are purchasing CERs ('carbon offsets) equivalent to 50% of our total gross emissions; we are additionally providing direct investment and skills-based support to projects that will drive the net zero transition outside of our value chain. We are therefore no longer reporting 'net emissions' that solely factor in carbon credit purchases.

6 For consistency across NSE, the Full-Time Equivalents (FTE) data used to normalise our environmental data is sourced from NSE internal management reporting. These FTE amounts vary slightly with those reported in statutory financial statements depending on country-specific reporting requirements.

7 Our supply chain target is tracked at a global level as that is where our core Procurement function sits. All global Deloitte member firms contribute to proMALSs against this target. An additional 4% of our suppliers globally have committed to set SBTs. NOTE: This metric has not been externally assured.

8 Performance tracking for this indicator is reported for the most recent year(s) only.



## Society

Community investments		FY22 (CHF)	FY23 (CHF)	FY24 (CHF)
Charitable contributions	Cash	324k	263k	246k
In kind	Pro-bono/low-bono	40k	220k	238k
Time	Traditional volunteering	2k	44k	40k
	Skills-based volunteering	395k	424k	487k
Programme management cost (functional staff cost and programme management expenses)		237k	394k	444k
Total		997k	1,346k	1,455k

Skill-based volunteering	FY22	FY23	FY24
Total futures impacted as part of WorldClass programme	1,758	10,084	22,004
Employee participation (no.)	301	528	411
Staff hours (hours)	5,985	7,081	8,988



## Governance

### Diversity of governance bodies

Diversity of governance bodies, by gender	FY22 (no.)	Female (%)	Male (%)	FY23 (no.)	Female (%)	Male (%)	FY24 (no.)	Female (%)	Male (%)	<30 (%)	30-50 (%)	>50 (%)
Deloitte AG - Board of Directors	6	50	50	6	50	50	7	0	0	29	58	13
Swiss Executive	15	27	73	17	29	71	14	0	0	46	52	2
Deloitte AG - Management Committee	3	33	67	3	33	67	3	0	0	0	87	13
Deloitte Consulting AG - Board of Directors	4	25	75	4	25	75	4	0	0	0	61	39

Diversity of governance bodies, by age		FY22 (%)	FY23 (%)	FY24 (%)
Deloitte AG - Board of Directors	<30	0	0	0
	30-50	50	33	29
	>50	50	67	71
Swiss Executive	<30	0	0	0
	30-50	40	41	36
	>50	60	59	64
Deloitte AG - Management Committee	<30	0	0	0
	30-50	33	33	0
	>50	67	67	100
Deloitte Consulting AG - Board of Directors	<30	0	0	0
	30-50	0	0	0
	>50	100	100	100





## Ethics & Integrity

	FY22	FY23	FY24
Number of ethics cases raised	18	30	34
Rate of ethics cases raised per 100 people	0.75	1.10	1.25
% of respondents who agreed with the statement "Deloitte is an ethical place to work"	94%	97%	95%
Total number and nature of confirmed incidents of corruption	0	0	0
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0	0	0

Breakdown of ethics cases raised by top 5 issues (%)	FY22 (%)	FY23 (%)	FY24 (%)	
Respect & Fair treatment	55	36	Respect & Fair treatment	56
Harassment (incl. sexual harassment)	6	23	Retaliation	12
Inquiry (An inquiry is a simple question about process, whereas most matters, specifically complaints, are likely to be classified as allegations – regardless of severity)	6	7	Time and expense reporting	6
Discrimination	6	7	Discrimination	9
Other	6	10	Other	6



<b>Anti-corruption</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organisation has been identified as a participant	0	0	0
Total number and % of employees that have received training on anti-corruption	100%	100%	100%
Total number and nature of confirmed incidents of corruption	0	0	0
Total number and percentage of employees that the organisation's anti-corruption policies and procedures have been communicated to <sup>1</sup>	100%	100%	100%
Total number and percentage of governance body members that have received training on anti-corruption	100%	100%	100%
Total number and percentage of governance body members that the organisation's anti-corruption policies and procedures have been communicated to	100%	100%	100%
Total number and percentage of operations assessed for risks related to corruption	100%	100%	100%
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0	0	0

## Responsible Procurement

<b>Responsible Procurement</b>	<b>FY22 (%)</b>	<b>FY23 (%)</b>	<b>FY24 (%)</b>
% of targeted suppliers with SBTi targets	14	20	30
% of targeted suppliers which signed our Global Supplier Code of Conduct as part of our Terms and Conditions	100	100	100
% of local procurement professionals that have completed sustainability training	0	50	100

<sup>1</sup> The policies can be found on the intranet site and are accessible to all Deloitte employees

The Deloitte logo is displayed in white on a dark background. It consists of the word "Deloitte" in a bold, sans-serif font, followed by a small green circle. The background of the entire page is a dense pattern of white line-art icons representing various business and financial concepts such as charts, lightbulbs, gears, and documents.

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