



Inclusive Execution

Driving Inclusion into the Building Blocks of an Organization



Inclusive Execution

In an increasingly competitive and interconnected world, Japan's potential for growth, efficiency, and modernization hinges on embracing the transformative impact of global talent. Through the power of inclusive leadership, Japanese organizations have the capacity to unlock the vast potential of a diverse workforce, seize unprecedented opportunities for success, and establish themselves as leaders on the global stage. However, inclusive leadership alone may not go far enough to reap all the benefits that global talent offer in terms of competitive advantage.

"As we dismantle the traditional notions of talent, it's imperative to broaden our lens to include the global talent pool – a vast expanse of potential that, when tapped into wisely, can become a cornerstone of our talent revolution."

Donna Karlin, Talent Momentum: Attracting Brilliance for Tomorrow's Leaders



believe leadership capabilities and effectiveness are important or very important to their organization's success.





believe their organization's leaders have the necessary capabilities to lead under the current context.

Deloitte 2023 Human Capital Trends - Japan Respondents

Global talent, defined as globally minded individuals

with diverse skill sets and backgrounds, bring a powerful competitive advantage to companies. Their exposure to diverse environments, cultural contexts, and working practices uniquely position this category of professionals to help organizations navigate change, complexity, and uncertainty in today's world of perpetual disruption. Leveraging global talent's capabilities has numerous benefits, including thought diversity, accelerated globalization and digital transformation, enhanced innovation, productivity, and growth.

For Japan in particular, global talent can help attenuate labor shortages exacerbated by the continuing decline in birth rates. With foreign residents estimated to hit 10% of Japan's total population by 2070⁽¹⁾, the need for foreign talent will continue well into the future. Compounding this, the recent resurgence of Japan's economy presents a golden opportunity for corporations to utilize global talent to accelerate growth ⁽²⁾. However, attracting and retaining global talent remains a challenge, with Japan ranking 35th in global competitiveness ⁽³⁾ and 26th in the Global Talent Competitiveness Index ⁽⁴⁾ in 2023. A recent survey ⁽⁵⁾ revealed 86% of municipalities across Japan feel a pressing need to increase foreign labor despite recent increases in highly skilled workers in Japan ^(6; 7). They also expressed a desire to inject a global mindset into the workforce.

While the demand for global talent in Japan is evident, mere employment is insufficient in unleashing the potential contribution and impact global talent can offer. These professionals require platforms and channels to effectively leverage and harness their skills and perspectives.

In the absence of such channels, the retention of foreign staff is adversely impacted, leading to feelings of undervaluation ⁽⁸⁾, in addition to culturally-rooted challenges such as seniority-based evaluations ^{(9),} struggles with work-life balance, and the issue of low salaries. Consequently, an estimated 59% of foreign full-time workers in Japan are actively seeking alternative employment opportunities ⁽⁸⁾.

Even at new employers, these globally minded professionals are likely to encounter the constraints of rigid and inflexible traditional frameworks. Hence, it becomes imperative to make purposeful and strategic efforts to fully capitalize on the unique mindsets and capabilities they bring and tap into their potential, positioning your company as the destination of choice for these talented individuals.

This underscores the pressing need for a paradigm shift in Japan's approach to accessing, engaging, and developing global talent, unlocking their immense potential ⁽⁸⁾ and ushering in new opportunities and aspirations for workers, employers ⁽¹⁰⁾, and society at large.

Execution goes beyond traditional inclusive leadership, driving inclusion through every aspect of an organization's behaviors, decision making processes, operations, and actions.

Inclusive Execution: Hard wiring inclusion into the processes and systems of an organization

How can organizations initiate this all-important paradigm shift? Inclusive leadership is an important starting point. What leaders say and do has a huge impact on the sense of inclusivity experienced in the workplace, making up to a 70% difference in whether workers feel included or not ⁽¹¹⁾. At its core, inclusive leadership requires a leader to embody six signature traits, often referred to as the six Cs: curiosity, cultural intelligence, collaboration, commitment, courage, and cognizance of biases ⁽¹²⁾. These traits work in a synergistic manner to help a team operate more effectively in diverse markets, forge better connections with a diverse customer base, and access a wide spectrum of ideas. In all cases, it is a leader's ability to navigate diversity, through an inclusive approach, that unlocks and drives these elevated experiences and outcomes. This is in part because inclusive leaders possess the unique skill of orchestrating moments that truly matter within their teams.

While inclusive leadership serves as a crucial foundation, it may not permeate all aspects of an organization, particularly in traditional Japanese companies that predominantly operate on a 'middle up' approach, where ideas are driven to senior leaders rather than the more common 'top down' approach. Inclusive Execution goes beyond traditional inclusive leadership, driving inclusion through every aspect of an organization's behaviors, decision making processes, operations, and actions. This is typically achieved through intentionality: leaders deliberately and consciously act to foster inclusivity across all functions and operations of the organization. This intentional approach is pivotal to transforming teams' ability to develop plans and achieve elevated experiences and outcomes.

Incorporating inclusion into execution processes improves experiences and outcomes for all. On an individual level, it promotes personal growth and job satisfaction ⁽¹³⁾. For teams, cohesion and performance are enhanced ⁽¹⁴⁾. For leaders and businesses overall, it improves their ability to navigate increasingly uncertain market conditions ⁽¹⁵⁾ and navigate crises. This gives some insight into why the S&P saw a 35% decline in stock performance, while shares of inclusive companies increased by 14% ⁽¹⁶⁾ between 2007 and 2009. Lastly for society, it promotes social cohesion and equality, where inclusivity in public governance structures transforms policy creation to be more equitable, sustainable and inclusive for all ⁽¹⁷⁾.

What leaders say and do has a huge impact on the sense of inclusivity experienced in the workplace, making up to a 70% difference in whether workers feel included or not (11).

Consider this illustrative example from the banking sector that highlights the importance of Inclusive Execution. A global system implementation involving more than 20 countries faced considerable delays due to overlooking differences in working practices, particularly in Japan. A key challenge centered on acceptance criteria, where assumptions had been made regarding the level of accuracy in system outputs based on materiality. While this approach proved effective in multiple countries, the team in Japan insisted on precision down to a single yen for every output before final approval. Once identified, the global project team worked together with the Japan team to agree new accuracy thresholds and the project progressed successfully, though by this point there were already months of delays and exceeded budgets. This case underscores the importance of Inclusive Execution. If the bank had adopted a more inclusive approach from the beginning, by asking for potential issues in local rollouts, it might have identified the mismatch in the definition of 'materiality' and avoided this issue entirely.

Observations and experiences across geography, industry/sector and demography, suggest that there are three key components that differentiate an organization's ability to enable and accelerate Inclusive Execution. It is the collective value created through the activation of all three components that create the pathway to unlocking its boundless potential.

Inclusive Execution Comprises Three Key Components:



Mindset Driving Cultural Norms

Cultivating Inclusive Mindsets at all Levels for True Impact



Diversified Global Talent Pods

Crafting Diverse Talent Pods for Agile Excellence in Organizational Execution



Governance & Decision Making

Transformative Governance for Inclusive Decision-Making and Organizational Impact



42%

feel their organization's culture does not support the change needed to lead in a disruptive context.

Deloitte 2023 Human Capital Trends - Japan Respondents

While only **1%**

believe their organization leaves every human it touches better off in every interaction.

Deloitte 2024 Human Capital Trends - Japan Respondents

Component 1:

Mindset Driving Cultural Norms

What makes inclusive leaders exceptional and powerful is their mindset. The challenge lies in ingraining this mindset throughout an organization. While training can reinforce ideas, it is often ineffective in changing decisions and behaviors, particularly those influenced by local cultural norms. To overcome this, the inclusive mindsets of leaders must be intentionally integrated – hard-wired – into cultural norms through organizational processes. This requires specific analysis and action to embed inclusivity into both the flow of work and the way that decisions are made.

Implementing this in Japan can be challenging due to the country's deep-rooted traditions. Integrating diverse global talent into Japanese workplaces can pose unique challenges, as cultural nuances may unintentionally restrict the extent of inclusivity. Without international experience, leaders may find it difficult to implement inclusive practices in real-world scenarios, especially in the face of cultural and organizational barriers. Fostering an environment conducive to inclusive leadership becomes a complex task, requiring a nuanced understanding of both global talent and traditional Japanese work culture. Here is where you will feel the worth of globally minded and culturally fluent leaders, who are able to wholly embrace and embody inclusive leadership ideals to make inclusivity work for your organization.

The experience of Christophe Weber, the first non-Japanese CEO in Takeda Pharmaceutical's 240-year history, serves as a prime example of the power of mindset. Armed with a deep understanding of the intrinsic challenges of integrating global talent into traditional Japanese workplaces, Weber has navigated cultural nuances and broken down barriers to inclusivity. He credits his success to his *cultural sensitivity* ⁽¹⁸⁾, which has helped him transform Takeda's corporate culture and significantly expand its global reach. Weber's leadership journey underscores the value of globally-minded and culturally fluent leaders in embodying and actualizing inclusive leadership ideals, making inclusivity work for the organization amidst cultural and organizational challenges.

"I am very respectful of the local culture... you can be respectful of the local culture and also drive change."

Christophe Weber (18)



Only

3%

believe their organization is achieving great things around focusing on individual teams and work groups to cultivate culture, fluidity, agility and diversity to drive human performance.

Deloitte 2024 Human Capital Trends - Japan Respondents

Component 2:

Diversified Global Talent Pods

In the initial stages of team formation, the principles of Inclusive Execution play a crucial role in bringing the right people together and setting clear expectations for the team's remit. This applies at all levels, particularly in what we refer to as the 'Pod'. Teams in large organizations can include thousands of workers, while a pod is a single group tasked with a unified mission, typically consisting of 10 workers or fewer.

Diversity within thousands often means that all of an organization's diversity is concentrated in one function, skewing the numbers, and hiding a lack of diversity in teams, particularly at management levels. On the other hand, driving inclusion to the pod level is where the 'magic' happens. This is where organizations truly execute, developing new processes, innovations, and initiatives. One particularly effective area to apply this principle is in project teams. Project teams by their nature are temporary and can pull in resources from various parts of an organization. Project teams are the ones creating the future ways of working, whether the projects are implementing systems, processes, campaigns, or organizational structures.

Being intentional about hard wiring diversity and inclusive mindsets and behaviors down into every pod in large companies will never be perfect. However, this aspiration can move organizations in the right direction. Still, this creates recruitment challenges, particularly in largely homogenous markets. The US software development company Catalyte, takes an unconventional, yet effective approach for recruiting by focusing on those overlooked due to social or economic status (19; 20). Catalyte developed an Al-powered assessment based on attributes correlated with successful programmers and made it available to hundreds of thousands of applicants. The initiative led to over 1,700 people being hired, and positively affected the company's performance: clients report that Catalyte's teams consistently outperform competitors' software developers (21).

"With more diverse backgrounds, our teams bring experience to problem solving and innovation that more homogenous teams lack. We see solutions that aren't even on others radar."

Jacob Hsu, former CEO of Catalyte (21)



92%

point to a lack of leadership capabilities as the biggest barrier to achieving their business strategies.

Deloitte 2023 Human Capital Trends - Japan Executive Respondents

Less than **1%**

believe their organization's leaders are ready to lead in the new boundaryless world of work.

Deloitte 2024 Human Capital Trends - Japan Respondents

Component 3:

Governance and Decision Making

While forming the right team for a specific project is important, there is a need to approach inclusivity through the lens of governance as well. Research has established the benefits of diverse management structures for company performance (22; 23; 24), underscoring the power and importance of inclusive principles for oversight positions. However, companies must go further than just diversifying their boards. From initiative governance, steering committees, and divisional leadership teams to more temporary governance structures, the key is to ensure that the bodies making decisions are setting the tone to drive inclusive mindsets and behaviors.

Diverse governance bodies serve as a powerful foundation, enabling inclusive decision-making to take root. This process encompasses several crucial elements: engaging the right stakeholders at the right time, fostering open communication, and cultivating a transparent and open-minded environment that values and respects all opinions. Inclusive decision-making does not necessitate collective decision-making, but rather emphasizes the importance of a thoughtful process before top-down mandates are made, fostering buy-in and commitment from team members who feel valued and heard. This requires new leadership capabilities to orchestrate and cultivate inclusive decision-making processes. Research highlights (14) that decision quality improves when a range of perspectives are actively integrated, highlighting the significance of going beyond mere surface-level representation.

While all-male teams could beat an individual decision maker nearly 60% of the time, gender-diverse teams outperformed individuals almost 75% of the time, and teams that added geographical and age diversity into the mix outperformed individuals 87% of the time.

Estee Lauder, has established advisory boards or "shadow committees" that bring together millennial and Gen Z workers. These committees serve as platforms for ideation, strategic project feedback, and the generation of innovative go-to-market ideas. By involving younger workers in decision-making processes, Estee Lauder is able to tap into their unique insights, innovative thinking, and understanding of the younger demographic ^(25; 26).

Inclusive decisionmaking promotes a
more inclusive and
supportive work
culture, where
workers from
different
generations feel
valued and
empowered to
contribute their
unique insights and
unleash their full
potential in a
meaningful way.

BNY Mellon's Pershing implemented a reverse mentoring initiative, connecting younger staff with senior leadership for mutual learning on strategic and cultural topics ⁽²⁷⁾. Top of the agenda in the discussions was the high turnover of millennials, and how to increase connection between senior and junior members. Resulting initiatives such as CEO fireside chats helped bridge the generational gap, boosting retention to 96% in the first cohort. The program provided a fresh perspective on critical issues, meeting the needs of millennial workers while offering senior leaders opportunities to learn new skills and innovative problem-solving approaches.

These examples illustrate the tangible benefits of diverse voices in decision-making, fostering a range of ideas and innovative solutions, and a better understanding of their stakeholders. Beyond performance gains, inclusive decision-making promotes a more inclusive and supportive work culture, where workers from different generations feel valued and empowered to contribute their unique insights and unleash their full potential in a meaningful way.

Conclusion

Inclusive Execution builds from the foundations of inclusive leadership to drive the benefits down into the core building blocks of an organization. Through these, human and business performance can be enabled and elevated through the three dimensions of Mindset / Cultural Norms, Diversified Global Talent Pods, and Governance / Decision Making.

Through intentionally hard wiring inclusion into the flow of work, the way decisions are made, the way individuals and teams interact, and the way innovation is valued, organizations can improve business performance, customer satisfaction, worker morale and retention, and employer brand. As organizations navigate an increasingly uncertain and diverse business environment, through walking the path of inclusivity they can become the type of organization people admire and want to join, while at the same time elevating the experiences and value they create for their workers, customers, the business, and society at large.

Authors



Nicole Scoble-Williams
Future of Work Leader, Deloitte
Tohmatsu Consulting LLC
nscoble-williams@tohmatsu.co.jp



David Samach
Global Talent Leader, Deloitte
Tohmatsu Consulting LLC
dsamach@tohmatsu.co.jp



Alicia Rueb

Deloitte Tohmatsu

Consulting LLC

arueb@tohmatsu.co.jp



Morteza Jahani
Deloitte Tohmatsu
Consulting LLC
fmorteza@tohmatsu.co.jp



Masaki Kondo
Deloitte Tohmatsu
Consulting LLC
masakikondo@tohmatsu.co.jp



Matthew Valentine

Deloitte Tohmatsu
Consulting LLC
matvalentine@tohmatsu.co.jp

References

- 1. Otake, Tomoko. Foreign residents projected to make up 10% of Japan's shrinking population in 2070. *The Japan Times*. [Online] 26 April 2023. [Cited: 26 May 2023.] https://www.japantimes.co.jp/news/2023/04/26/national/population-projection-foreign-residents-japan/
- 2. Urata, Shujiro. Globalization of Japanese Economy: Reality and Impacts. *World Insight* [Online] 6 May 2022. [Cited: 26 May 2023.] https://worldinsight.com/news/business/globalization-of-japanese-economy-reality-and-impacts/
- 3. International Institute for Management Development World Competitiveness Center. IMD World Competitiveness Yearbook 2023. *IMD.* [Online] 20 June 2023. [Cited: 5 April 2024.] https://www.imd.org/centers/wcc/world-competitiveness-center/rankings/world-competitiveness-ranking/
- 4. Insead. The Global Talent Competitiveness Index 2023. *Instead.* [Online] 7 November 2023. [Cited: 5 April 2024.] https://www.insead.edu/system/files/2023-11/gtci-2023-report.pdf
- 5. The Japan Times. 86% of municipalities across Japan want more foreign workers, survey says. *The Japan Times*. [Online] 17 September 2023. [Cited: 18 September 2023.] 86% of municipalities across Japan want more foreign workers, survey says The Japan Times
- 6. Japan External Trade Organization (JETRO). FY 2022 Survey on the International Operations of Japanese Firms. *JETRO*. [Online] March 2023. [Cited: 12 June 2023.] https://www.jetro.go.jp/ext_images/en/reports/survey/pdf/jafirms2022.pdf.
- 7. Daijob.com. 日本で働く高度外国人材の現状. *Daijob.* [Online] 2021. [Cited: 12 June 2023.] https://www.daijob.com/crossculture/japan/how_to_work.html.
- 8. Persol Research and Consulting. 日本で働く外国人材の就業実態・意識調査. Persol Research and Consulting. [Online] 7 February 2020. [Cited: 29 May 2023.] https://rc.persol-group.co.jp/thinktank/data/foreigners-working-in-japan.html.
- 9. Persol Research and Consulting. 高度外国人材に関する定性調査. *Persol Research and Consulting.* [Online] 23 October 2020. [Cited: 31 March 2023.] https://rc.persol-group.co.jp/thinktank/data/advanced-foreign-hr.html
- 10. Persol Research and Consulting. 外国人部下を持つ日本人上司の意識・実態調査. *Persol Research and Consulting*. [Online] 19 November 2019. [Cited: 12 June 2023.] https://rc.persol-group.co.jp/thinktank/data/management-of-foreigners.html.
- 11. Juliet Bourke, Andrea Titus. The Key to Inclusive Leadership. *Harvard Business Review*. [Online] 6 March 2020. [Cited: 10 July 2023.] https://hbr.org/2020/03/the-key-to-inclusive-leadership
- 12. Bourke, Juliet. The six signature traits of inclusive leadership. *Deloitte*. [Online] 15 April 2016. [Cited: 10 July 2023.] https://www2.deloitte.com/us/en/insights/topics/talent/six-signature-traits-of-inclusive-leadership.html
- 13. Speirs, Gavin. The Link Between Inclusive Leadership & Employee Well-Being. *Solutions Driven*. [Online] 21 November 2023. [Cited: 18 January 2024.] https://solutionsdriven.com/resources/diversity/the-link-between-inclusive-leadership-employee-well-being/
- 14. Larson, Erik. New Research: Diversity + Inclusion = Better Decision Making At Work. *Forbes.* [Online] 21 September 2017. [Cited: 18 January 2024.] https://www.forbes.com/sites/eriklarson/2017/09/21/new-research-diversity-inclusion-better-decision-making-at-work/?sh=333ba5db4cbf

References

- 15. Juliet Bourke, Andrea Titus. Why Inclusive Leaders Are Good for Organizations, and How to Become One. *Harvard Business Review*. [Online] 29 March 2019. [Cited: 18 January 2024.] https://hbr.org/2019/03/why-inclusive-leaders-are-good-for-organizations-and-how-to-become-one
- 16. Frances X Frei, Anne Morriss. 10 Reasons Why Inclusion Is a Competitive Advantage. *Harvard Business Review*. [Online] 10 October 2023. [Cited: 18 January 2024.] https://hbr.org/2023/10/10-reasons-why-inclusion-is-a-competitive-advantage
- 17. GGI Insights. Inclusive Governance: Equitable Participation and Representation. *Gray Group International*. [Online] 18 January 2024. [Cited: 18 January 2024.] https://www.graygroupintl.com/blog/inclusive-governance.
- 18. Igarashi, Daisuke. Respect for local culture vital for survival as CEO in Japan. The Asahi Shimbun. [Online] 1 April 2020. [Cited: 5 April 2024.] https://globe.asahi.com/article/13260330
- 19. Giang, Vivian. This company uses AI to test unlikely engineers for their potential. *Fast Company*. [Online] 30 November 2018. [Cited: 5 April 2024.] https://www.fastcompany.com/90269298/this-company-uses-ai-to-test-unlikely-engineers-for-their-potential
- 20. Catalyte. Use data to create a more productive and diverse workforce. *Catalyte*. [Online] 1 March 2023. [Cited: 5 April 2024.] https://www.catalyte.io/insights/data-for-social-good/
- 21. Catalyte. The importance of skills-based hiring. *Catalyte.* [Online] 1 August 2023. [Cited: 5 April 2024.] https://www.catalyte.io/insights/the-importance-of-skills-based-hiring/.
- 22. Toyah Miller, María Del Carmen Triana. Demographic Diversity in the Boardroom: Mediators of the Board Diversity–Firm Performance Relationship. *Journal of Management Studies*, 26 May 2009, Vol. 48, pp. 755-786. https://doi.org/10.1111/j.1467-6486.2009.00839.x
- 23. Sean Dwyer, Orlando C Richard, Ken Chadwick . Gender diversity in management and firm performance: the influence of growth orientation and organizational culture. *Journal of Business Research*, December 2003, Vol. 56, pp. 1009-1019. https://doi.org/10.1016/S0148-2963(01)00329-0
- 24. Maretno A Harjoto, Indrarini Laksmana, Ya wen Yang. Board nationality and educational background diversity and corporate social performance. *Corporate Governance*, 3 April 2019, Vol. 19, pp. 217-239. https://doi.org/10.1108/CG-04-2018-0138
- 25. Indap, Sujeet. Estée Lauder applies millennial makeover. *Financial Times*. [Online] 17 November 2016. [Cited: 5 April 2024.] https://www.ft.com/content/e98d3ada-9acd-11e6-8f9b-70e3cabccfae.
- 26. Jennifer Jordan, Michael Sorell. Why You Should Create a "Shadow Board" of Younger Employees. Harvard Business Review. [Online] 4 June 2019. [Cited: 5 April 2024.] https://hbr.org/2019/06/why-you-should-create-a-shadow-board-of-younger-employees.
- 27. Dryburgh, Kerry. Reverse mentoring 'one of the keys' for solving recruitment challenge, says BP group chief talent officer. *Energy Voice*. [Online] 27 January 2020. [Cited: 19 March 2024] https://www.energyvoice.com/opinion/220217/reverse-mentoring-one-of-the-keys-for-solving-recruitment-challenge-says-bp-upstream-hr-chief/

Deloitte。 デロイトトーマツ

デロイトトーマッグループは、日本におけるデロイトアジアパシフィックリミテッドおよびデロイトネットワークのメンバーであるデロイトトーマッ合同会社ならびにそのグループ法人(有限責任監査法人トーマッ、デロイトトーマッリスクアドバイザリー合同会社、デロイトトーマッコンサルティング合同会社、デロイトトーマッファイナンシャルアドバイザリー合同会社、デロイトトーマッグループ合同会社を合む)の総称です。デロイトーマッグループは、日本で最大級のプロフェッショナルグループのひとつであり、各法人がそれぞれの適用法令に従い、監査・保証業務、リスクアドバイザリー、コンサルティング、ファイナンシャルアドバイザリー、税務、法務等を提供しています。また、国内約30都市に約2万人の専門家を擁し、多国籍企業や主要な日本企業をクライアントとしています。詳細はデロイトトーマッグループWebサイト、www.deloitte.com/ipをご覧ください。

Deloitte(デロイト)とは、デロイトトウシュトーマッリミテッド("DTTL")、そのグローバルネットワーク組織を構成するメンバーファームおよびそれらの関係法人(総称してデロイトネットワーク")のひとつまたは複数を指します。DTTL(または"Deloitte Global")ならびに各メソバーファームおよび関係法人はそれぞれ法的に独立した別個の組織体であり、第三者に関して相互に養務を課しまたは拘束させることはありません。DTTLおよびDTTLの各メンバーファームならびに関係法人は、自らの作為および不作為について責任を負うものではありません。DTTLはクライアントへのサービス提供を行いません。詳細は、www.deloitte.com/jp/aboutをご覧ください。デロイト アジア バシフィック リミテッドはDTTLのメンバーファームであり、保証有限責任会社です。デロイト アジア バシフィック リミテッドのメンバーおよびそれらの関係法人は、それぞれ法的に独立した別個の組織体であり、アジア バシフィック じおける100を超える都市(オークランド、バンコク、北京、ベンガルール、レイ、香港、ジャカルタ、アアラルンブール、スラ、メルボルン、ムン バイ、ニューデリー、大阪、ソウル、上海、シンガボール、シドニー、台北、東京を含む)にてサービスを提供しています。

Deloitte(デロイト)は、監査・保証業務、コンサルティング、ファイナンシャルアドバイザリー、リスクアドバイザリー、税務・法務などに関連する最先端のサービスを、Fortune Global 500*の約9割の企業や多数のプライベート(非公開)企業を含むクライアントに提供しています。プロイトは、資本市場に対する社会的な信頼を高め、クライアントの変革と繁栄を促し、より豊かな経済、公正な社会、分続可能な世界の実現に向けて自ら率先して取り組むことを通じて、計測可能で継続性のある成果をもたらすプロフェッショナルの集団です。デロイトは、創設以来175年余りの歴史を有し、150を超える国・地域にわたって活動を展開しています。"Making an impact that matters"をパーパス(存在理由)として標榜するデロイトの45万人超の人材の活動の詳細については、www.deloitte.comをご覧ください。

本資料は皆様への情報提供として一般的な情報を掲載するのみであり、デロイトトウシュトーマッリミテッド("DTIL")、その グローバルネットワーク組織を構成するメンバーファームおよびそれらの関係法人が本資料をもって専門的な助言やサービスを提 供するものではありません。皆様の財務または事業に影響を与えるような意思決定または行動をされる前に、適切な専門家 にご相談ぐださい。本資料における情報の正確性や完全性に関して、いかなる表明、保証または確約(明示・黙示を問いま せん)をするものではありません。またDTIL、そのメンバーファーム、関係法人、社員・職員または代理人のいずれも、本資料に 依拠した人に関係して直接または間接に発生したいかなる損失および損害に対して責任を負いません。DTILならびに各メン パーファームおよび関係法人はそれぞれ法的に独立した別個の組織なです。

Member of

Deloitte Touche Tohmatsu Limited





BCMS 764479 / ISO 22301

IS/BCMSそれぞれの認証範囲はこちらをご覧ください http://www.bsigroup.com/clientDirectory