

Deloitte.

Working
For Ukraine.
Building Better
Futures

**DELOITTE UKRAINE'S
IMPACT REPORT 2021-2022**



Message from our Managing Partner



GRI 102-14

Two years ago, we issued our non-financial report entitled Making an Everyday Impact That Matters and could not even imagine the new meaning these words would acquire soon. When asked to assess previous two fiscal years, I would definitely refer to the elimination of COVID-19 consequences and the cruel experience of a full-fledged war in our beloved country. Time and again, we had to learn to adapt to the new reality. It was a period of testing our adherence to our values, a time to search for uncommon solutions, and care for what matters most to us – our people. I can be confident summarizing that I am proud of our resilience and achievements we reached despite the difficulties.

With its 177-year history, Deloitte continues to be the largest professional services company in the world. Over the past few years, we have undergone a transformation that gives us a strategic advantage under current conditions. Although modern realities impact our routine, we try not only to keep the pace but even to move faster.

Our global strategic priority is to facilitate the economic prosperity of Ukraine and improve social wellbeing. Even now, in a destabilized environment,

total ambiguity and conflicts, we continue to provide high-quality services and support our clients in overcoming the most difficult challenges.

We are confident in our purpose – “making an impact that matters”

In this Report, we deliberately changed the reporting philosophy – we strive not only to maintain a transparent and open dialogue with our stakeholders but also to tell about our activities and encourage others to act.

Our impact is reflected in our everyday activities – from a critical approach to interaction with our clients and partners, from fulfillment of top-priority tasks for the state and our business to creating a community of proactive leaders, as well as focusing on complicated social issues, such as trust, partnership, responsibility, inclusion, etc. For instance, in the reporting period, we held our key event for the public leaders, businesses, and society – the 7th Annual Conductors of Changes Forum. The topic of the forum was responsibility, as it directly impacts our everyday life and can be measured by performance, engagement, and

financial success indicators. The event traditionally included a social component – this time we supported the Teach for Ukraine educational initiative. In addition, our team made sure the Forum was inclusive.

And this is just one of the examples. Our sustainable development strategy is based on the paradigm of Deloitte’s global network – *WorldImpact*, which consists of four key directions: *WorldClass*, *Impact Every Day*, *WorldClimate* and *All IN*. We initiated and participated in many initiatives, projects, and programs supporting our strategy.

Employees as our main value

In difficult times of challenges, we especially felt the strong support of Deloitte’s global team. We helped each other, Deloitte people’s families, our clients, and our partners. Individual efforts turned into a synergy of professionals from many countries of the world and produced outstanding results. Together as one, we make an impact for building a better future.

Our company provides a comfortable and safe working environment, offers decent working conditions, opportunities for training and

professional development to meet the needs of our people, and be a destination of choice for the best talent. We consider all the requests from employees and offer a flexible schedule and the ability to work remotely, as well as activities aimed at physical and mental healthcare, fostering diversity, inclusion, etc. It is important for us that Deloitte employees show mutual respect and have the opportunity to fully deliver their potential.

Helping the society

We are convinced that only a free and developed country may foster business leadership, and we try our best to make Ukraine fit the standard. We openly share our knowledge and accumulated professional experience. Our surveys, alerts, and webinars contain relevant and useful information both for operational activities and strategic management decision-making.

We are proud of being a part of educational capacity building efforts within *WorldClass* program, specifically by supporting Global Teacher Prize Ukraine – a national award for the best teachers in Ukraine – and the Teach for Ukraine educational initiative aimed to eliminate educational inequality in Ukraine. We support the not-for-profit sector in Ukraine, specifically by delivering lectures for NGOs and offering financial aid.

In addition, we realize the importance of cities and local communities development, therefore we actively engage in regional and municipal development.

Environmental protection

The professional activities of Deloitte Ukraine

do not have a direct negative impact on the environment, yet we are convinced that we can contribute to greater environmental awareness. We continued working with our employees, suppliers, and clients to achieve sustainable development in the country.

We are proud to participate in founding the Chapter Zero Ukraine & Caucasus platform initiated by the World Economic Forum within the Climate Governance Initiative. As an intellectual partner, Deloitte will share professional views and knowledge with the leaders of different companies to help them efficiently manage risks and opportunities resulting from climate change.

The war that made a dramatic change in our lives

In early March, Deloitte announced the withdrawal from Russian and Belarusian markets, and already in May we terminated all the operational activities in these countries, leading the way for other professional services providers. Since the beginning of the full-scale war, Deloitte has been reliably supporting Ukraine, and in professional activities we aim to help our state withstand and recover as soon as possible. We feel that our stakeholders express explicit unity around this goal.

Although the war affected each and every one of us, we helped each other and our families, adapted to difficulties, and maintained a common ground in views and intents. In the face of unprecedented challenges, we managed to keep the job places and salaries for our employees, thereby supporting the economic capacity of Ukraine.

Since the outbreak of the full-scale hostilities, we have been greatly supported by Deloitte's

global team. Global network offices facilitated us in relocating our employees and their families to safe places and provided all kinds of financial and psychological support. Our colleagues from different countries actively contributed to supporting Ukraine globally. We extend the warmest thanks to Deloitte's global network for such great support.

Together, we can build better futures

I am deeply grateful to all those supporting us and staying by our side. I thank Deloitte people for keeping unprecedented unity during such disruptions, for helping each other, overcoming difficulties, and accepting challenges together. Special thanks to our clients for their trust and openness to innovative solutions even in the hardest times. I thank all our stakeholders: you encourage us to become better, develop ourselves and make an impact on the high-quality transformation of society, the economy, and the state.

I am convinced that the next Report will contain even more important common achievements on the way to a sustainable future.



Sergii Kulyk,
Managing Partner
at Deloitte Ukraine

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Business

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About the company



Deloitte.

GRI 102-2

For 177 years globally and almost 30 years in Ukraine, Deloitte has been making an impact that matters for building better futures.

Deloitte is a global network of member firms rendering audit, consulting, financial advisory, risk advisory, tax, and related services to public and private sector clients operating in various industries. This is the largest professional services provider in the world, with over 175 years of history, impeccable reputation, and a meaningful global aim. More than 415,000 experts of Deloitte in over 150 countries globally make every effort to render top-notch professional services to about 400 out of 500 largest companies in the world rated by Fortune Global®.

Deloitte Ukraine has been providing services to clients for almost 30 years, continuously following the standards and principles of the Deloitte global network. Currently, our Ukrainian team includes more than 440 employees who continue working as one, regardless of the circumstances. We offer our clients the

global opportunities and render high-quality services that encompass business support and developing comprehensive integrated solutions to optimize the economic operations of our clients from various industries.

Deloitte brand

We are proud of the Deloitte brand, one of the most important intangible assets of the company. It encompasses years of history, immaculate reputation, hard work of our experts, shared values, and success of our clients. Deloitte brand unites an entire network of independent firms employing dozens of thousands of highly qualified experts and rendering professional services in the countries of presence. Green Dot finalizing the brand logo became the symbol emphasizing the identity of the company and conveying our shared values and principles that make up the unique character of Deloitte distinguished by confidence, uncompromising attitude, transparency,

innovativeness, openness, and humanity.

For the fourth consecutive year, Brand Finance recognized Deloitte as the world's strongest and most valuable commercial services brand, with the highest value, and most acknowledged among the employers globally.

In 2021, Brand Finance Global 100 named Deloitte – for the fourth year running – the most valuable commercial services brand in the world. Deloitte has also kept its leading position in the brand resilience assessment based on corporate culture, interaction with clients, staff satisfaction, and reputation.

The voice of our brand

In the reporting period, a new life stage of our brand began – it acquired its unique sound. Deloitte brand symphony remarkably rises over the chaos and evokes emotions without visual means of communication. The voice of the brand is part of the integral acoustic identity concept based on Deloitte sound DNA – the combination of key music elements.



Recognition and participation in ratings

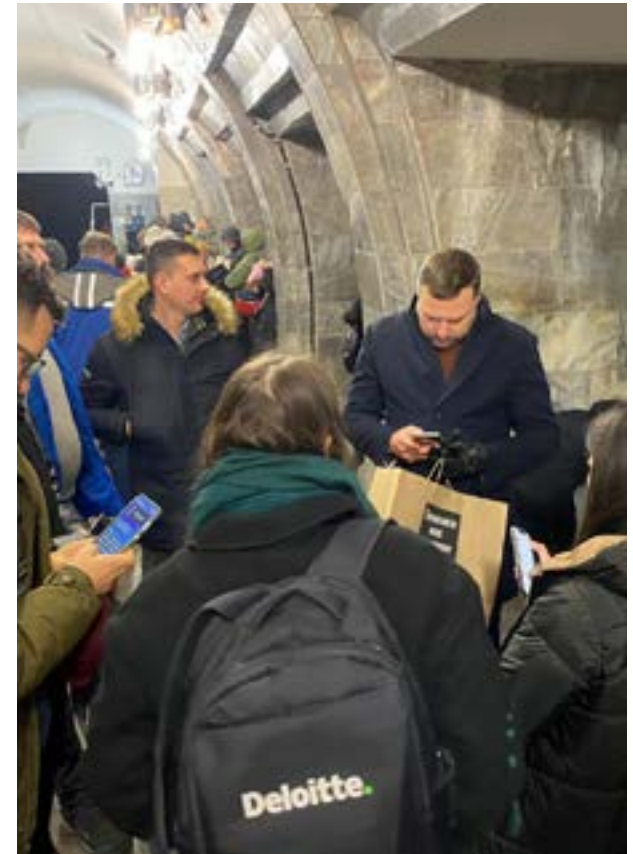
Global network

- Deloitte was recognized as a Leader in Data and Analytics Service Provider 2021, Magic Quadrant, 2021 by Gartner for the seventh year.
- Deloitte was recognized as a leader in the global market of consulting services, according to the Gartner company report.
- Deloitte ranked 7th in Fortune World's Best Workplaces™ 2021¹.
- Deloitte became one of 850 most well-known companies included in the Diversity Leaders rating by Financial Times (Europe), focusing on employers who succeed in implementing the diversity principle in their companies².

- Deloitte was included in 100 Best Companies to Work For® rating by Fortune in 2021³. We are proud of our company's recognition as one of the best employers for many years. In 2021, it was our 22nd appearance in this rating.

Deloitte Ukraine

- Deloitte Ukraine was included in the world's leading legal directory, The Legal 500. The reputable international ranking agency The Legal 500 released the results of its 2021 legal market survey. This time, Deloitte Ukraine was nominated in the following categories: Employment, Commercial, Corporate and M&A, as well as Banking, Finance, Capital Markets, and Competition.
- More information about our ratings is available on the [website](#).



¹ This rating is determined by using the analysis and confidential employee feedback regarding their corporate culture. Participants of the rating need to be certified as Great Place to Work and employ at least 100,000 people to be eligible.

² The Financial Times assesses 850 employers via a survey of over 100,000 employees from 15,000 companies. The survey aims at evaluating the employees' perception of companies' inclusion efforts of their employer, as well as support of various diversity aspects, such as gender balance, openness to all forms of sexual orientation, race, ethnicity, disability, and age.

³ The list of 100 Best Companies to Work For by Fortune magazine is a list of the premier employer brands in the USA based on surveys of employees.

Deloitte family

VII Форум

Відповідаль



GRI 102-16

An integral part of our brand and corporate culture distinguishing us among other companies in the market is our values, which unite all Deloitte people, reflect the common worldview and multifaceted approach to work, as well as support the principles consistently applied by us in decision-making.

At Deloitte Ukraine, we focus on behavior markers to help employees in everyday life, from communicating with the team to interacting with clients. To keep track of changes, we regularly conduct surveys among our employees and monitor obtained feedback.

For us, it is important to practice what we preach, for values to transform into real actions making up the life at Deloitte. In the reporting period, we implemented a corporate campaign – Weeks Dedicated to Values – aimed at letting the employees explore each value in depth, live and breathe it, grasp the behavior markers inherent to it, and experience real-life stories. Each employee could consider our values in action and understand why they unite us. The event organization within this program united over 70% of the members of the partner and director group, which is a signal of realizing the importance of the topic by company management.



Values of Deloitte Ukraine and the relevant behavior markers

Positive attitude

Analyzing the past, focusing on the future, believing We Can.

We interact empathically.
We look for effective solutions, not for the ones to blame.
We focus on a positive side of each situation.
We thank for work done.

Integrity

Our decisions are clear, consistent, and transparent. Our reputation is immaculate.

We value reputation more than a quick benefit.
We do not offer and do not take bribes.
We are independent and unbiased in our judgments.
We compete in an ethical way.
We comply with laws and internal policies.
We act honestly and sincerely.

Service Excellence

Genuine attention to the clients, desire to cater to their true needs. Delivering service with excellent quality.

We understand why.
We understand the real needs and manage the expectations.
We take responsibility when we promise and keep the result in mind.
We deliver services according to Deloitte best practices in terms of quality.
We assume responsibility for our actions.

As One!

Transforming individual actions into collective power.

We are responsible towards each other.
We collaborate to make the firm succeed.
We use effectively our diversity and difference of opinion.
We celebrate success.
We act as a part of Deloitte global team.

Aspiration for Development

Striving towards new knowledge, willingness to embrace new experience.

We learn and apply the new knowledge.
We share the experience and knowledge.
We get value from lessons learnt and are committed to act.



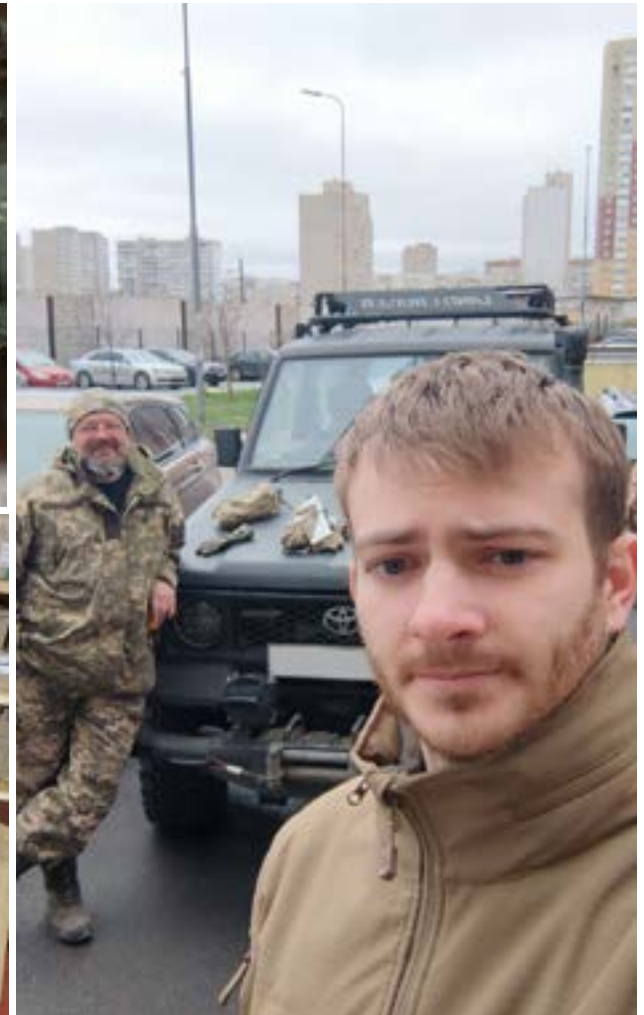


Since the beginning of the full-scale hostilities of Russia against Ukraine that shook the global society, we had to accumulate and direct strengths in a unified direction. A task of top priority was saving the lives of each of our employees. Our employees showed an unprecedented level of self-organization, mutual help and unity, with our shared values proven against the battle.

This time allowed reminding every Deloitte person that we are a part of a large and friendly family. Together with the global organization, we were getting ready for a negative scenario. Colleagues from the entire Europe opened the doors of their houses for us, shared goods, provided financial aid, and supported us in the times of trouble. We have received and still are receiving immense help and support from the global network. Sympathy and solidarity were manifested in a constant stream of donations to Ukraine, help to refugees at the main checkpoints between the state borders, purchase of food, and clothes collection and donation.

We say "Thank you very much!" to everyone who offered help.

Find out more about helping Deloitte people during the full-scale hostilities of Russia against Ukraine in [Glory to Ukraine!](#) section of this Report and [Deloitte Global Impact Report 2022](#).



Core services

GRI 102-2, 103-2; 103-3

Combining the opportunities of the Deloitte global network and 29-years' professional experience in Ukraine establishes a powerful foundation for rendering world-class services. We put our efforts into creating ecosystems and strive to find solutions across industries, business directions and economic sectors. Moreover, we try to apply a broader view on the challenges engaging our colleagues from different countries who may provide the necessary expertise.

Deloitte strives to be useful and make an impact to transform the future of humanity for the better. Combining the opportunities of the global network and an extensive work experience at the local market, Deloitte Ukraine offers high-quality professional services to its clients. We impact the transformation of business and society with our innovative approaches and help businesses achieve ambitious goals for the successful future with our in-depth expertise and corporate solutions.

Deloitte Ukraine`s Core Services:

Financial Advisory:

- Mergers and acquisitions transaction support, debt restructuring support
- Corporate finance advisory
- Valuation and financial modelling
- Financial investigations (Forensic)

Tax & Legal:

- Corporate taxes
- International tax
- Transfer pricing
- Services to international employers
- Business process solutions
- Personal taxation
- Legal services
- Deloitte Private

Consulting:

- Strategy development
- Management transformation and optimization of business processes
- Technology integration
- ESG advisory services
- Corporate governance
- Human capital advisory services
- Deloitte Academy

Audit & Assurance:

- Audits and reviews of financial statements
- Other assurance services
- Consulting services on IFRS implementation/application
- XBRL implementation consulting services

Risk Advisory:

- Strategic and reputation risks
- Financial risks
- Operational risks
- Cyber risks





Together with our employees, clients and communities, Deloitte follows the road of transformation towards a fairer, responsible, and sustainable common future. We quickly adapt to constant changes to cater to the changing demands of our clients and the most exacting requests.

You can find more about our services and relevant business solutions at the [Deloitte Ukraine website](#).

Service excellence

As a number one company rendering professional services in the world, we find the excellence of our services to be the top priority, since it is their quality that enhances the trust of our clients and strengthens our reputation. Service excellence is one of the values of Deloitte Ukraine. For this purpose, we have launched a program of independent customer service quality assessment. We maintain a concept of continuous improvement of services, we always find out the priorities and expectations of our clients, assess customer satisfaction, as well as respond to feedback in a reasonable and prompt way. Customer service quality assessment process includes the following stages:

1. Clarification. Before launching a project or at its initial stages, we conduct a survey to find out the priorities and expectations of our clients.
2. Assessment. Independent assessment of our services is conducted through in-person and phone interviews, allowing to measure the customer satisfaction and collect feedback for continuous service improvement.
3. Response. Client feedback becomes a basis for our annual customer service plan. Company management conducts a full-scale process monitoring to continuously improve our services.

High quality of services for our clients is the top priority of our activities. Within the company, we have long ago started fostering and systemically applying the model of correct assessment of value and impact of the services rendered to our clients. The Ukrainian team has developed and keeps improving a scientific approach to communication with clients. We regularly request client feedback about the level of their satisfaction with the services delivered and analyze the obtained feedback. In the reporting period, we have significantly and successfully improved the control over service quality.

Our clients have highly assessed the work of Deloitte's project teams in the fiscal year 2022,

which is reflected in the customer loyalty index – 9.4 out of 10 points.

Deloitte Ukraine has created a group – the Committee on Service Excellence – to assess the quality of services rendered. It is managed by the company's partner group.

Industry specialization

GRI 102-43

Focusing on the key economic sectors of the country and forecasting the main development trends, a business can develop successful strategies and efficiently implement them. We can help them with our unique experience and industry specialization, making us closer to our clients and providing a better understanding of their needs. To accumulate and structure such experience and secure a wide expertise in different areas at Deloitte globally, we have created industry groups, eight of which function at Deloitte Ukraine. Such industry groups include our colleagues from the entire global network with the relevant experience and desire to gain in-depth knowledge in specific industries. It facilitates continuous exchange of industry knowledge and professional experience.



Our employees, interacting with clients directly, can choose the industry groups based on their competence and exchange knowledge, results, and industry experience, thereby improving their own professional level.

Top-priority industry groups of Deloitte Ukraine

- *Food Processing & Agriculture*

Established in 2002 to service our local and international clients.

- *Financial Services Industry*

Established in 2002 to meet the growing demand of companies in banking, insurance, and investment sectors.

- *Technology, Media & Telecommunications*

Established in 2004 to conduct the leading surveys and research on the industry trends, as well as rendering services to TMT sector companies.

- *Energy & Utilities*

Established in 2007 to offer a wide range of services, innovations, and critical thinking to help clients face the difficult market challenges.

- *Retail, Wholesale & Distribution*

Established in 2007 to service over 200 clients in this sector.

- *Infrastructure*

Established in 2015 to support the development and transformation of the infrastructure sector in Ukraine.

- *Municipal & Regional Development*

Established in 2016 to provide assistance to Ukrainian cities and communities on the way of transformation and support changes in the economy of Ukraine.

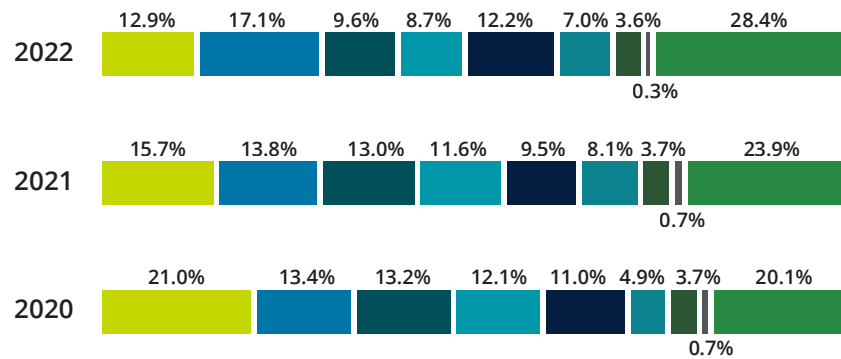
- *Life Sciences & Healthcare*

Established in 2018 to support the healthcare reform in Ukraine.





Income from services by industry, %



- Food Processing & Agriculture
- Life Sciences & Healthcare
- Financial Services Industry
- Infrastructure
- Energy & Utilities
- Municipal & Regional Development
- Retail, Wholesale & Distribution
- Other
- Technology, Media & Telecommunications

In addition to the industry groups above, our company has a separate business sector – projects financed by International Development Organizations (IDO) facilitating the public sector reforms in Ukraine, as well as transformation projects for private sector with a global impact. As part of these projects, we synchronize the efforts of representatives of different departments and enhance the team with industry experts. Interaction with IDO community for Deloitte, both globally and domestically, is part of our development strategy. Due to this cooperation, we are capable of contributing to the transformation of economy in Ukraine and use it as a key change driver on many levels. Numerous projects engaging international development organizations are aimed at elaborating meaningful and innovative solutions for the most complicated issues of the state sector in Ukraine and have a significant impact on the state, society, and business.

Key figures of reporting period



GRI 201-1 GRI 102-2, 102-11, 102-12, 102-15

Business metrics in the fiscal year 2022

B Business | You can find out more in the Business section

USD 17.2 million

Income from services

USD 2.4 million

Payments to local and state budgets

9.4 points

Customer satisfaction index

USD 658 thousand

Invested into social projects

E Environment | You can find out more in the Environmental section

57.8%

Percent reduction of greenhouse gas emissions (Scopes 1, 2, and 3 combined)

99.5%

Percent reduction of CO2 emissions by Scope 3

45%

Percent reduction of consumed heat energy

78%

Ratio of recycled paper to used paper

S Social | You can find out more in the Social section

441

employees

6,200 hours

of volunteering activities

78%

skills-based volunteering time as percentage of all volunteering time

50 hours of training

per employee, on average

G Governance | You can find out more in the Governance section

47%

women in management⁴

88%

of management team is aged 30 to 50

100%

of employees are aware of the Code of Ethics and anti-corruption policy

100%

of suppliers and subcontractors are aware of anti-corruption policies and procedures

⁴ Managers-partners



WorldImpact Strategy achievements

GRI 102-12

Within its operation activity, Deloitte follows the global WorldImpact Strategy composed of four elements:

Impact Every Day

One of the areas of the Deloitte CR&S strategy. We focus on daily positive impact and support our employees in their desire to be helpful to society and local communities.

Our contribution in the reporting period

- Intellectual volunteering
- Social and cultural projects
- Blood donation days
- Charity events

You can find out more in the [Social section](#)

WorldClass

Deloitte global program aimed at improving the lives of 100 million people in the world by 2030 through better education, gaining professional skills, and access to new opportunities.

Our contribution in the reporting period

- Educational projects and mentorship
- Free lectures for the not-for-profit sector – WorldClass Weeks
- Support of Global Teachers Prize Ukraine
- Support of Teach for Ukraine

You can find out more in [Contributions to Ukraine's Development section](#)

WorldClimate

Deloitte global program aimed at mitigating climate risks and promoting environmental responsibility among the stakeholders.

Our contribution in the reporting period

- Support of climate change awareness among the employees
- Lectures on environmental responsibility
- Mandatory employee training
- The Bye Plastic Bag initiative
- iAct campaign
- Engagement in Chapter Zero Ukraine & Caucasus as an Intellectual partner

You can find out more in the [Environmental section](#)

ALL IN

Deloitte's diversity, equality, and inclusion strategy.

We strive for everyone in our company to feel safe to be oneself, improve and perform professionally.

Our contribution in the reporting period

- Inclusive Friendly training on interaction with people with disabilities
- Partnership with organizations working with people with disabilities
- Deloitte Ukraine Parents' Club Community
- Women in the Boardroom research
- HeForShe project participation

You can find out more in [Our people](#), and [Leadership and governance sections](#)



Glory to Ukraine!

GRI 102-10

In the reporting period, Deloitte conducted a significant organization structure transformation. After the full-scale military invasion of russia into the territory of independent and sovereign Ukraine, our company made a firm and relentless decision to terminate all the operation activities in russia and belarus. With this in mind, on March 7, 2022, Deloitte global network officially announced its exit from the markets of the aggressor states, and since May 25, 2022, it ceased all the operation activities in the mentioned countries (the official statement is available at the [link](#)). We thank our colleagues who invested significant efforts to make it happen in such a short term.

Since the first day of russian aggression against Ukraine, our company has been working as one to support our employees, community, and the state. We feel great support from the global network member firms who actively engage in advocating Ukraine in the world.

We are proud of our people throughout the world – every volunteer finding the necessary military equipment, every donator and helper, every person who continues working and

Social contribution of Deloitte during the war of russia against Ukraine:

Support of the employees and their families

[Deloitte family](#) and [Our people clauses](#)

Financial support to Ukraine from the company and employees

[Contributions to Ukraine's development clause](#)

Deloitte global office assistance

[Deloitte Global Impact Report 2022](#)

Helping Ukraine: Protection and Recovery

[Contributions to Ukraine's development clause](#)



rendering high-quality services to clients, adding to the stability of our economy, everyone who implementing the most complicated projects for the state and supporting each other during the most difficult moments in life. But first of all, we thank all of our special heroes who made it possible for us to go on – our colleagues defending Ukraine.

“Dear colleagues, on behalf of all Deloitte people, we thank you for your bravery, determination, and willpower. Our military servants make it possible for us to work, employ, and help Ukraine withstand economically.”



Deloitte Ukraine has always been and remains a Ukrainian company. In difficult times for Ukraine, we stand side by side with the state and Ukrainian people. Deloitte has been a reliable supporter of Ukraine since the first days of the full-fledged war – we have a strong desire and intent to directly contribute to the recovery and reconstruction of our country, to build a better future, and to make an impact each in their own place. We stand with Ukraine, and we will continue working for our victory and try our best to support our state and fellow citizens.

You can find out more details on helping the employees and society during the wartime in the [Social section](#).

Glory to Ukraine! We will win!
#StandWithUkraine #SupportUkraine
#TodayWeAreAllUkrainians



Environmental

- Environmental sustainability
- Resources management



Environmental sustainability

Deloitte Ukraine is committed to responsible business practices and actively contributes to preservation and restoration of the ecological environment. We have identified several priorities in our efforts to preserve the environment and promote sustainability.

Deloitte Ukraine seeks to mitigate its negative environmental impact through a number of measures. These include not only reducing our own carbon and waste footprint, but also encouraging our employees, clients, society, and other stakeholders to take reasonable measures to save the planet. We invest time and knowledge in raising environmental awareness of our employees; we demonstrate environmental sustainability in our activities, support clients on their journey towards developing responsible business and contribute resources to promote environmental issues in the society. In constant dialogs with stakeholders, we develop and implement solutions that contribute to a sustainable future for all.

Deloitte Ukraine provides consulting services and develops consulting on sustainable development

and climate change. The company supports its clients in rethinking their approaches to including climate and environmental issues in strategic decision making and ensuring environmental compliance and helps them implement best practices for disclosing information related to sustainable development. We share resources and skills that help build a stronger and more sustainable society.

In 2022, the Deloitte global network announced an increased investment in expanding its global practice on sustainable development and climate change, which has long been helping our clients pave their way for a more sustainable future. The global network, with its vast experience, is continuing to support business players and increasing investment in its sustainability and climate change consulting practice to USD 1 billion*.

In our activities, we as a professional services firm have a relatively small impact on the environment. Deloitte Ukraine shows by example, educates, calls others to action, and helps them be ecologically friendly at all times.

We are proud that we can share knowledge and expertise, thus helping business become more sustainable and environmentally conscious.

GRI 307-1

In its practice, Deloitte does not violate any environment and responsible business policies and regulations, and supports the priorities set out in the Law of Ukraine “On the Key Principles (Strategy) of the State Environmental Policy of Ukraine for the Period till 2030”. We respect major requirements and political initiatives of the European Union in sustainable development and climate action, in particular the EU Environmental Policy and other European recommendations. In addition, Deloitte Ukraine carries out its activities being guided by the UN’s Sustainable Development Goals.

* Learn more about expansion of our global practice on sustainable development and climate change at: [Deloitte Launches Global Sustainability and Climate Business | Deloitte](#).



Environmental strategy



Deloitte Ukraine actively supports the *WorldClimate* strategy and implements these principles in its activities.

WorldClimate is the Deloitte global network strategy on climate change, developed in fiscal year 2020 to drive responsible climate choices with due consideration of climate factors. This strategic area includes four aspects*:

- **Cutting emissions.** Achieving net-zero greenhouse gas emissions by 2030.
- **Embedding sustainability.** Addressing Deloitte internal policies and practices to reflect climate goals.

- **Empowering individuals.** We aim to educate and inspire our people to act on climate change both at work and in everyday life.
- **Engaging ecosystems.** Cooperation with clients, partners, NGOs, industry groups, and suppliers to tackle climate change challenges at the systems and operations level.

Deloitte Ukraine's performance reflected in this section of the Report is our contribution to the execution of the Deloitte global network strategy for the reporting period on the way to a sustainable future.

Our "green" initiatives

Deloitte is continuing to maintain a "green" culture at work and at home and encourages our people to reduce waste and prudently use resources.

Deloitte Ukraine's office is located in the business center, which was certified under the BREEAM In-Use⁵ in 2021 and rated "Good"; it received the BREEAM In-Use International "green building" certificate. In addition to compliance with environmental standards, the business

center operates focusing on responsible waste management, resource consumption reduction, and environmental awareness.

In the reporting period, we held another The Bye Plastic Bag initiative aimed at promoting reusable bags and refusal of plastic bags. In the reporting period, the COVID-19 pandemic affected our ability to hold regular offline events, and this flash mob went online. Our people received reusable mesh



* Learn more about the key components of each aspect in our previous [Sustainability Report](#).

⁵ BREEAM In-Use is an international system of environmental assessment of buildings, territories, and infrastructure which ensures the safety of the construction both for the environment and people, as well as validates the energy efficiency level and resource saving.



bags in exchange for their monetary contributions, which we later used to purchase first-aid kits and tourniquets.

Since Deloitte supports its employees' awareness of environmental protection and individual environmental responsibility, mandatory *WorldClimate* learning is included in our training plan.

Each year, we run a themed awareness campaign #DeloitteGreenDays. In 2021, it offered a number of environmental initiatives, including webinars on the most relevant issues, such as Decluttering: How to Get Rid of Excess Stuff Without Harming the Environment, Life Hacks for an Eco-friendlier Life, Greenwashing: How to Choose Truly Eco-Friendly Products and others.

In 2021, #iAct climate initiative was additionally run to unite all employees of the Deloitte global network, including Ukraine, in tracking their carbon footprint and becoming more aware of personal environmental responsibility. The goal of #iAct was to help our people assess their own impact on the climate in four areas: travel, food, home, and consumer behavior, and to develop personal recommendations on how to reduce the negative impact on the environment.

In the reporting period, Deloitte Ukraine joined in the Chapter Zero Ukraine & Caucasus initiative as

an intellectual partner. This platform was launched by the World Economic Forum to raise awareness among companies' boards of directors about the impact of their businesses on climate change and the necessity to include these aspects in strategic decision-making process. Chapter Zero Ukraine & Caucasus was created to engage and inform business leaders from Ukraine, Georgia, and Armenia, and to equip them with skills and knowledge to make climate change a priority for boards of directors. The initiative was launched in September 2022.

"We decided to support the creation of Chapter Zero Ukraine & Caucasus in an extremely difficult and turbulent time for Ukraine. The Deloitte global network acts as a partner in creating many similar initiatives. Not only is sustainable development well-timed in Ukraine, but it should also be the grounds for and a goal in its reconstruction. Deloitte is ready to share ideas and knowledge in order to promote sustainable development awareness and help companies set and achieve climate goals. The launch of this initiative will help unite like-minded people from different countries and bring us closer to best practices of sustainable development."

Yegor Grygorenko,
Partner, Head of Consulting
and Risk Advisory at Deloitte Ukraine,
Member of the Supervisory Board
of Chapter Zero Ukraine & Caucasus





Reducing the negative impact on the environment

Deloitte Ukraine is proceeding with its efforts to implement measures aimed at reducing the negative impact of its activities on the environment. At the global level, our company supports overriding climate goals, in particular:

- Achieving net-zero greenhouse gas emissions from operating activities until 2030;
- Reducing business travel emissions by 50% per FTE by 2030, compared to 2019;
- Use of 100% renewable energy for all offices by 2030;
- Converting 100% of our car fleet to hybrid and/or electric vehicles by 2030;
- Engaging suppliers in establishing Science Based Targets;
- Investing in market solutions to compensate residual greenhouse gas emissions.

Our greenhouse gas emission reduction targets

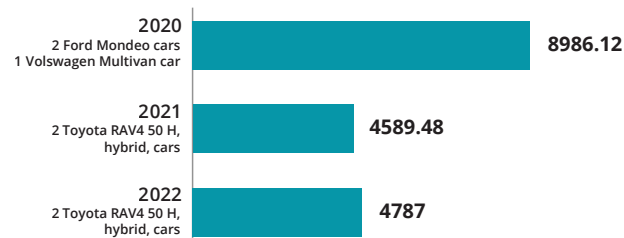
have been endorsed by the Science Based Targets initiative as necessary to achieve the goals of the Paris Agreement (a 1.5°C trajectory).

By supporting its environmental commitments on the way to a “green” future, Deloitte Ukraine renovated its fleet of cars during the reporting period.

Now our car fleet consists only of hybrid cars, which are more fuel-efficient. As a result of this measure, fuel consumption in FY 2021 and FY 2022 almost halved compared to previous years. The office car fleet renovation was carried out to ensure compliance with European legislation on limiting emissions from diesel engines and banning the use of diesel and gasoline cars in the EU from 2035.

In the future, Deloitte Ukraine intends to fully equip its fleet with electric vehicles, keeping in

Fuel consumption, liters



line with the global network strategy. Therefore, we are currently renting cars of this type to test them in use and examining options of how they can be charged. In our effort to switch to “green” transport, we are conducting negotiations with the lessor over the possibility of installing charging stations for electric cars in the internal parking spaces belonging to the office of Deloitte Ukraine.

Our company is committed to reducing not only direct but also indirect environmental impact throughout the supply chain. Thus, the Supplier Code of Business Ethics, among other regulations, states the principles of environment protection – we appreciate the suppliers’ efforts to increase their resource efficiency and reduce resource consumption. Our suppliers are expected to take appropriate measures to reduce the amount of solid waste, wastewater and waste sent to landfills, as well as measures to increase the levels of recycling and reusing waste materials. The development and use of environmentally friendly technologies and approaches helping to reduce the impact on the environment, are also welcomed.

In addition, we emphasize that suppliers must take the necessary actions to minimize greenhouse gas emissions and reduce the level of hazardous and toxic pollutants; we appreciate our suppliers’ monitoring of their greenhouse gas emissions and setting science-based targets to reduce such emissions as required by the Paris Agreement.



Reduction of GHG emissions

GRI 305-1; 305-2; 305-3; 305-4

We clearly realize the need to combat climate change, thus mitigating risks to the entire ecosystem in the future. As part of this effort, Deloitte Ukraine is gradually reducing the amount of greenhouse gas emissions. The company monitors greenhouse gas emissions in three scopes, paying due attention to the maximum possible negative impact of its activities.

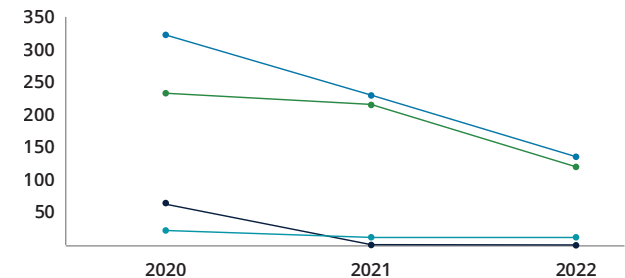
- Scope 1 includes greenhouse gas emissions that occur from the company’s fleet of cars. By switching to hybrid cars, Deloitte Ukraine reduced Scope 1 emissions by 46% in 2022 compared to 2020.
- Scope 2 includes indicators of greenhouse gas emissions that occur from the use of electricity and heat in the office premises. In 2022, Scope 2 emissions were reduced by 27% compared to 2020.
- We managed to reduce Scope 3 CO2 emissions to a considerable extent, which was mainly due to the decreased number

of business trips, serving as a basis for settlements, and to the use of own cars and more environmentally friendly transport. Thus, as compared with 2020, emissions were reduced by 93% in 2021, and by 94% in 2022.

In the reporting period, due to significantly decreased Scope 2 and Scope 3 emissions, the total amount of emissions also showed a downward trend – 233.73 t CO2e in 2021 and 139.81 t CO2e in 2022.

Indicator	2020	2021	2022
CO2 emission per employee, t CO2e	0,64	0,50	0,32
Average number of employees	502	467	441

CO2 Emissions



Resources management

Deloitte Ukraine adopts an approach to resources management that contributes to the implementation of the global strategy for lowering its environmental impacts. During the reporting period, we reconsidered the need to continue leasing our office premises and arrived at the decision to stop leasing several floors, which enabled a more balanced resources management.

Electricity and heat consumption

GRI 302-1

Realizing negative environment impacts of excessive electricity and heat consumption, we are committed to prudently use these resources in our office. To reduce energy consumption, we carry on regular replacement of conventional light bulbs with LED bulbs in the office premises. In 2021, we managed to reduce the use of electricity, thus saving 14,656 UAH in 2021 and UAH 18,725 in 2022.



Number of installed LED bulbs, pcs

2020	2021	2022
275	62	43

Estimated savings per year, in UAH excluding VAT

2020	2021	2022
65 007	14 656	18 725*

* In 2022, the cost of electricity per 1 kWh excluding VAT increased from UAH 1.9 to UAH 3.5, which nearly doubled the increased estimated savings from one LED lamp.



Compared to 2020, Deloitte Ukraine's total electricity consumption decreased by 55% in 2021 and by 50% in 2022.

Indicator	2020	2021	2022
Total electricity consumption, MWh	245,97	110,91	121,14*
Average number of employees	502	467	441
Electricity consumption per employee, kWh	489,97	237,49	274,69

The total amount of heat consumed decreased by 45% in 2022 compared to the base period, which is given below:

Indicator	2020	2021	2022
Total thermal energy consumption, Gcal	239,50	321,49**	130,91



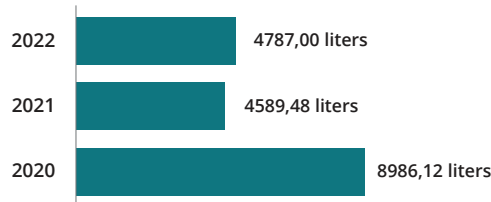
* In 2022, office work resumption resulted in an increased total amount of electricity consumed.

** In 2021, a significantly decreased air temperature was observed during the cold season, which led to an increase in thermal energy consumption for heating the office premises.



Fuel consumption

The use of more environmentally friendly transport resulted in almost halved fuel consumption during the reporting period.



Water consumption

GRI 303-5

We try to use water resources as efficiently as possible, ensuring responsible water consumption

in the Deloitte office. In the reporting period, there was a downward trend in both hot and cold water consumption.

In 2021, we significantly reduced the use of cold water – by 85% lower than in 2020, while hot water consumption lowered by 78%. Thus, the total water consumption decreased by 83%. In 2022, cold water consumption went up again due to technical problems; however, the total water consumption in 2022 decreased by 79% compared to 2020.

Indicator	2020	2021	2022
Total cold water consumption, m ³	1738,00	265,00	381,00
Total hot water consumption, m ³	419,00	91,00	77,00
Total water consumption, m ³	2157,00	356,00	458,00

Deloitte encourages its people to use water responsibly and efficiently, both at work and at home. In addition, we continue to use filters and water dispensers in the office premises instead of coolers with replaceable bottles, thus reducing the use of plastic. It also results in reduction of carbon dioxide emissions since there is no need to produce containers for us and transport them.

Waste management

GRI 306-1; 306-2; 306-3

Approach to separate waste collection has been practiced in our office for five years. In 2021, Deloitte Ukraine directly contracted with a service provider that performs collection, transportation, storage, and further utilization or removal of waste materials, including paper and cardboard waste, monitors, printer cartridges, batteries, indoor and outdoor lighting lamps, and other wastes that are potentially hazardous for the environment.

Due to our decisive measures, prudent use of resources principles and transition to remote working, the amount of waste generated by the Deloitte Ukraine office decreases every year:

Indicator	2020	2021	2022
Municipal solid waste, m ³	197	128	102
Separately collected municipal solid waste, m ³	12	12	6



Paper consumption

GRI 301-1

Having implemented digital solutions, refused from inappropriate use of paper, and limited office work due to the COVID-19 pandemic, we lowered paper consumption during 2021–2022 by 1,846 kg, which is down by 48% compared to 2020.

In addition, we are proud that we were able to send for recycling almost 1.5 times more paper than the amount we used in the same period. This became possible due to transition to remote work and measures we took to collect used paper from old archives and office floors. In 2022, the ratio of recycled to used paper was 78%.

Indicator	2020	2021	2022
Total paper used during provision of services, kg	3 559,00	1 095,00	618,00
Weight of recycled paper, kg	2 520,00	1 500,00	480,00
Ratio of recycled to used paper	71%	137%	78%

We strive to further increase our environmental responsibility and reduce the negative human impact on the environment.



Social

- Impact on business environment
- Contributions to Ukraine's development
- Our people



Impact on business environment



GRI 102-12, 413-1

In our daily activities, we help our clients' counter different challenges – from consulting during the search for operation solutions to large-scale business transformation. The synergy of international experience and innovative approaches in work, local expertise, gained knowledge and practical skills, as well as unique features of the Ukrainian economy make up a basis for long-term cooperation with the business environment in various aspects. We expand our cooperation horizons by building various platforms, maintaining thought leadership, and supporting common initiatives.

Thought leadership

Over the years of Deloitte Ukraine operations, thought leadership has turned from a smart phrase to the opportunity for continuous development and improvement, a search for uncommon observations and patterns both for our experts and a wide range of stakeholders.

We realize the importance of monitoring the latest trends directly related to our work and how interesting it is to be in the trend of modern thoughts. For this reason, we are in constant search for new items and formats of articles and materials, podcasts and webinars. We focus on community-relevant topics: business climate, industry trends, new legislation and various reforms, regional development and many others.

The key area of Deloitte thought leadership is conducting surveys to help businesses make informed management decisions. Our analysts make sure the company remains a constant participant of intellectual discussions and the initiator of cornerstone social and economic discourses.

Below, you can find the largest studies conducted by Deloitte Ukraine in the reporting period. Some additional achievements are described in other sections of the Report.

- Global Human Capital Trends is the largest human capital management survey in the world. [2021 Global Human Capital Trends](#)

publication aimed at studying the experience gained by the heads of companies and organizations working during the COVID-19 pandemic and finding opportunities to review the operational processes. 3,600 respondents from 96 countries took part in the survey. It should be noted that the survey involved the record-breaking number of top management – 1,200 persons. Ukraine was rated sixth by the number of respondents: 200 people participated, and out of them 150 were business leaders.

- We presented two global studies on the technology, media & telecommunications predictions. The annual survey has been published for 20 years now. It contains the views of business leaders and industry experts from all over the world, as well as the results of Deloitte survey programs based on the preferences of dozens of thousands of consumers:
- [20th edition of Technology, Media & Telecommunications Predictions 2021](#) presented the global trends caused by the



consequences of the pandemic that spurred the popularity of virtual and cloud solutions, as well as the increased share of sports in media space. In Ukraine, a live meeting with Paul Lee, the author of the global research and Head of Global Research at Deloitte, took place to support the report presentation.

- 21st edition of Technology, Media & Telecommunications Predictions 2022 allowed modeling the potential future of different business areas – from the role of women in tech to floating solar power stations.
- The Consumer Sentiments of Ukrainians in 2020 survey is an in-depth overview of consumer behavior in Ukraine in 2020, which would be useful not only for the business community. We analyzed the impact of COVID-19 on the purchasing patterns of Ukrainians and the trends in consuming goods from various categories.

In 2022, we presented the Consumer Sentiments of Ukrainians in the Pre-War Period survey. It analyzes the changes in the behavior of Ukrainians in 2021, whether the purchase patterns were restored after wide access to vaccination, as well as the trends in various goods consumption. The findings of

the review reflect pre-war reality, and they will be the basis for the analysis, comparison, and monitoring of post-war restoration of the retail sector and Ukraine as a whole.

- In 2021, together with the Center for Transport Strategies (CTS) we conducted the 5th survey of Railway Sector Transformation as a part of Industry Control project. It was aimed at supporting the structural changes in the transport sector and consolidation of the expert views on the relevant sector reforming issues. The survey focused on railway transportation in Ukraine involved freight forwarders, rail operators, carriage building producers, and investors.
- In 2021, we conducted and presented the first corporate wellbeing survey in Ukraine — Employee wellbeing survey: [Identifying the Path to Success](#). Together with Wellbeing Company, our company has conducted a survey on how Ukrainian employers care about their staff, why corporate wellbeing has become a relevant tool and how it impacts employee performance. 57 organizations took part in the survey, with almost half of them employing more than 1,000 people.
- Since 2020, Ukraine has joined a global Deloitte survey on millennials and zoomers. In the reporting period, we made three



publications, which helped us to understand the emotional trends among Ukrainian employees and compare them against the global results:

- [2020 Global Millennial Survey](#) conducted before the COVID-19 outbreak and in the middle of the pandemics, revealed the perception of the coronavirus crisis by representatives of different generations.
- The 10th anniversary [2021 Deloitte Global Millennial and Gen Z](#) survey reflected the request of respondents towards social changes, increased responsibility, and more decisive response from the government and businesses.
- The [2022 Deloitte Global Millennial and Gen Z](#) survey encompassed the periods of geopolitical instability and surviving the consequences of the pandemics. It revealed a deep concern among millennials and zoomers regarding the current global challenges and their willingness to lead the way of positive social transformation.
- In 2021–2022, we conducted a survey of venture financing in Ukraine, Belarus, and Moldova. The project was aimed at deepening and widening the venture capital market in the countries mentioned. It was expected to lead

to an improved venture capital landscape that is considered to be a driver for employment and economic growth in the country and region. As supported by IFC, within the project, the consultant provided services related to complex cartography and analysis of the market of the selected countries.

In the reporting period, we also continued developing other formats of knowledge spreading, such as webinars, podcasts, and series of interviews on relevant topics.



Together with CTS, we have implemented the [Infrastructure Talks](#) project. This is a series of interviews with headliners regarding the development of Ukrainian infrastructure and shaping the future of the industry. During one of the interviews, the participants discussed the

results of our Global Port Trends 2030. Ukrainian port experts and businesspeople commented on the global trends and shared their observations, taking into account the local situation.

Traditionally, you can find the announcements and links to various materials at our [Facebook page](#), and video content is available at our [YouTube channel](#).

We also share our expertise in the following convenient communication channels:

- [Deloitte Ukraine Voices](#) Telegram channel on tax and law developments.
- Audio podcasts Deloitte Ukraine Talks with Tax & Legal Talks and TMT Talks series available at [SoundCloud](#), [Apple Podcasts](#) and [Google Podcasts](#).

Interaction platforms

An essential element of our interaction with business, society, and the state as a whole is the creation of various platforms aimed at information exchange between groups with common interests. We find opportunities for efficient communication ourselves, opting for informal environment, and gladly join similar external initiatives.



The Conductors of Changes Forum

We have supported and developed The Conductors of Changes Forum through its entire eight-year history. We provided an idea-sharing platform on the most urgent issues for leaders who do their best to change themselves, their businesses, and the world around them. Deloitte became the main organizer of the event in 2019. In the reporting period, we experimented with formats for the Forum to fulfill its mission in the new circumstances.



At the end of 2020, Deloitte Ukraine held The Conductors of Changes: Special edition as a series of live broadcasts. Series of online discussions on the topic of “Resist. Adapt. Evolve,” gathered thousands of participants to exchange their experience of business development

in ambiguous times. Among other things, the participants discussed adaptiveness and antifragility, the future of human capital strategies, and business transformation in pursuit of sustainable development. This event was special in that it was open for everybody, and anyone could become an influencer.

“One of the most well-known companies in the world bringing up the issues of leadership and responsibility is a good thing. I think it is a great chance for the country because its success does not depend on somebody else’s accomplishments: we should independently contribute and simply do our work right day after day. We should all strive to be better tomorrow than we are today. What we have accomplished today is now history. No one is interested in it. So go ahead! Thank you, Deloitte.”

Andriy Sadovyi,
Mayor of Lviv



In 2021, the 7th Annual Forum was back offline with the topic “Responsibility. Who Else If Not Me?.” The event united over 300 participants – owners and executives of Ukrainian and international companies, public and state leaders, well-known experts, visionaries, and influencers. The company made every effort to provide

safety and comfort for the guests – we ensured coronavirus testing for all the participants, speakers, and organizers. The space was designed according to the accessibility concept, with all the panels synchronically dubbed in sign language.

In 2021, during the 7th Annual Conductors of Changes Forum, together with our guests, we raised the issue of educational challenges and supported the Teach for Ukraine⁶ initiative by the financial contribution – it was a special social component of the event. Deloitte donated UAH 250,000 for Teach for Ukraine – accounting for 10% of the tickets price and partners’ contributions of the Forum.

“Teach for Ukraine strives for every child in Ukraine to be able to fulfill their own potential regardless of the place of birth or residence. Deloitte realizes the importance of learning and investing into development, as well as supporting the youth who drives changes in our country. Therefore, it is an immense pleasure that the company is a partner to our organization.”

Oksana Matiash,
CEO of Teach
For Ukraine



⁶ The Teach for Ukraine initiative is designed to provide equal educational opportunities in Ukraine. Within the program, the best alumni of Ukrainian universities move to small communities, villages and towns for two years to become inspirational teachers for children.



In the reporting period, we initiated a kind of continuation of the Forum – the project “What Conductors of Changes Talk About”. It is a series of video interviews of the company’s Managing Partner Sergii Kulyk with business owners and leaders, influencers, and transformation drivers.



Deloitte Academy – created by business for business!

Deloitte Academy is a unique intellectual space of Deloitte Ukraine founded to gather professionals of different industries through training programs, public discussions on business, workshops by well-known top managers, successful businesspeople, qualified experts, public and cultural figures.

In the reporting period, Deloitte Academy delivered the Future CEO School training program twice. The program is unique as it offers up-to-date applied training, workshops, and discussions involving well-known entrepreneurs and managers on relevant business issues. This program allows elaborating a company’s strategic development vista and practical steps for implementing it.

Deloitte Academy became a partner of Open Agro University educational project by Kernel. This unique agricultural and food industry initiative is aimed at free training and improving the skills of young experts, representatives of the new generation. We are proud of the chance to become a part of the project with such an important social mission.

In the reporting period, Deloitte Academy continued its series of open 5 O’clock Tea with Deloitte webinars engaging the key experts from our company and external speakers. This initiative was launched at the eve of COVID-19 pandemics to

unite people discussing the response to the global challenges by businesses in live broadcasts.



In 2022, after the break of the full-scale war, the Academy launched a new series of webinars entitled 5 O’clock COCKTAIL with Deloitte. The key topic of broadcasts was an important question: What can we do for the victory of Ukraine, and how it can be done? Together with our guests, we discussed the functioning of Ukrainian economy and its further recovery, the role of businesses in withstanding the russian aggression, the changes of the modern world and the role of Ukraine in the new geopolitical landscape, partners’ assistance in restoring the state, and other relevant topics.

Within the program, we also conducted a marathon with the owners and leaders of Ukrainian retail businesses. The participants



discussed the work of companies in extraordinary circumstances, shifts of consumer sentiments in Ukraine, and the transformations of the retail market after the victory of Ukraine.

Interaction with the Association of Family Business Owners of Ukraine

For years, our company has been helping to develop family businesses in Ukraine. Deloitte has been a partner of Family Business Awards since the day it was launched by the Association of Family Business Owners of Ukraine in 2019. The award is designed to facilitate the development of family business culture and promote relevant values. It allows family business representatives to network with the members and partners of the Association for free of charge in order to form a platform for continuous communication.



“Successful family businesses usually have one thing in common – the pursuit of the goal that reaches far beyond simple profitability. No doubt, a business should be profitable, but it is even more important to cater to development of family companies for the next generations to inherit them with new qualities and an incentive for continuous improvement. Development encompasses new breakthrough technologies and innovations, offering a unique high-quality product for clients, and finding uncommon approaches to cooperation with society and the state. We at Deloitte are overly impressed with this business approach. We are pleased to become a partner of the Family Business Awards for the third time, facilitating the growth of family business, and contributing to economic development of our state.”



Andriy Servetnyk,
Partner, Head of International Tax
and the Deloitte Private practice

Deloitte Legal Lab – we experiment, research, and exchange experience!

Deloitte Legal Lab is a platform for communication, exchange of experience and interesting ideas launched by our legal team back in 2018.

In the reporting period, the team conducted a series of interactive events where our tax and legal experts together with business representatives and state regulators were able to discuss legislative developments in a convenient informal dialogue. Such an innovative cooperation format was created to facilitate the exchange of knowledge and explore relevant legal topics for business. Recorded episodes are available at Deloitte Ukraine [YouTube channel](#).

Interaction with the American Chamber of Commerce in Ukraine

Deloitte Ukraine is a member of the American Chamber of Commerce in Ukraine (ACC). Our experts shared their expertise with the business community and invested their time to evolve the ACC, for instance, heading of the Working Group on International Taxation & EU Harmonization and Corporate Social Responsibility Hub.

In 2021, we held a series of joint online events [Global Human Capital Talks](#), which served as a platform for discussing the challenges and trends of human capital in different countries, sharing international practice, and finding solutions to overcome these challenges in the world and Ukraine in particular. The project brought together the experience of different countries – Ukraine, Latvia, Moldova, Bulgaria, Armenia, Slovakia, and Azerbaijan.



We continued the joint social surveys on the impact of COVID-19 on Ukrainians businesses, such as the [Potential Salary Review in 2020](#), and the [COVID-19 Ukraine Business Impact Survey: 6 Months of Lockdown](#).

In 2022, we conducted a joint survey among Ukrainian employers – Survey on the Impact of War on Approaches to Human Capital Management. It was aimed at defining the challenges of human capital management during the war and studying the top priorities and practice in this domain.

“The war has significantly changed companies’ approaches to human capital management. Focusing on supporting people once again confirms the global trend towards human-centeredness. The actions of companies aimed at helping their employees and communities reflect business maturity in terms of social responsibility and will provide a strategic benefit on the labor market in the future.”

Iakiv Akulov,
Senior Manager
of Human Capital Advisory
Services of Deloitte Ukraine



Interaction with the Kyiv School of Economics

In 2021, Centre of Excellence in Procurement of Kyiv School of Economics together with Deloitte

and Odgers Berndtson Ukraine conducted the first in the country Procurement Leaders of Ukraine Survey 2021 aimed at studying the procurement industry transformation. The results obtained allowed to reveal the trends, compare the strategies and tactics for efficient procurement planning, as well as to promote innovation solutions and best operation management practices. Ukrainian and international companies representing different areas with a total income of more than UAH 170 billion and a procurement budget of over UAH 110 billion took part in the survey.

In addition, in 2021 there was held an online conference “Transformation of the Procurement Function. Ukrainian Context”. It was organized by the Kyiv School of Economics together with Deloitte Ukraine and SAP with the facilitation of the Centre of Excellence in Procurement. The event gathered the heads of procurement function and financial directors to share the best practices, transformation success, and lessons learned.

In 2022, we continued our cooperation within Chapter Zero Ukraine & Caucasus – the newest in the Climate Governance Initiative`s network of chapters and operating in collaboration with the World Economic Forum. The EBRD supports the launch of this chapter within its partnership with the Climate Governance Initiative, for boards of directors to have a better understanding of the

impact of climatic risks on businesses. Deloitte Ukraine is an intellectual partner of the initiative. The Kyiv School of Economics became a host organization for the chapter.

Transformation projects

We actively join the projects aimed at applying cutting-edge technologies, process improvement, and performance gains. Business is an integral part of the ecosystem together with society and the state, therefore, positive changes in one of them inevitably lead to transformations in others. We are pleased to be the part of positive changes, let us provide some examples of such projects.

Shift to incentive based regulation

Deloitte Ukraine offered the National Commission for State Regulation of Energy and Public Utilities (NEURC) and representatives of distribution system operators in the face of the Public Association Smart Grids of Ukraine to become a consultant and moderator of discussion on the terms and conditions of introducing the new progressive pricing system for electric grid operators. The system introduced in 2021 is designed to significantly improve the reliability and quality of services rendered by regional power companies, as well as make this sector more attractive for investors. The introduction of the



system helped implement European business practices in the electricity market – foreign companies found its absence to be the main obstacle for entering the market of electric power distribution in Ukraine.

Artur Ohadzhanyan, Corporate Finance Advisory Partner, Energy and Resources Group Leader at Deloitte Ukraine) explained the peculiarities and consequences of the system implementation in the article entitled [Why Ukraine Needs Incentive Based Regulation in the Energy Sector](#). In addition, in the reporting period, the expert presented a speech on this topic at the Energy Talk Show Electricity Market 2020 #3.

Health reform support in Ukraine⁷

During the current period, the cooperation of Deloitte teams from Ukraine and the USA continued as part of the implementation of a joint project of international technical assistance, funded by USAID and UKAID, to support health care reform in Ukraine.

Our efforts were aimed at promoting the implementation of the electronic health care system (the eHealth system), improving the legal framework, strengthening information and cyber security, improving the management of the eHealth, increasing the transparency of funding, and improving the competencies of health care

workers. We conducted a number of studies on the technical capacity of the eHealth system, helped to solve practical issues of ensuring electronic data collection and processing, enabling the transfer of records between medical information systems, as well as the possibility of introducing innovations. As part of the involvement, for the first time in Ukraine, all paper medical forms were analyzed, the experience of interaction of electronic medical records of more than ten countries with the leading health care system was studied, the world experience of introducing regulatory “sandboxes” was studied, and an appropriate model for the health care industry in Ukraine was proposed. We are constantly improving our activities, according to the needs, so that the results contribute to the strengthening and improvement of healthcare reform and the sector in general.

Strengthening the bank system

Deloitte Ukraine financial advisory team joined a range of projects aimed at helping the main state-owned Ukrainian banks in solving the issues of non-performing loans. We cooperated with the main state-owned banks of Ukraine on restructuring and sales of non-performing loans (NPLs) to help reduce the share of NPLs in their balance. In this way, we contributed to strengthening the bank system of our country as a whole.

State-owned enterprise reform

In 2021, the USAID “State-Owned Enterprises Reform Activity” (SOERA) was launched. Deloitte in Ukraine helps Deloitte US team during the Activity implementation. The purpose of SOERA is to reform Ukraine’s State-owned Enterprises (SOEs) by increasing their effectiveness and transparency, improving governance and oversight, advancing privatization of selected SOEs, and developing a strategic management model for the SOEs remaining in state ownership. With the beginning of a full-scale russian invasion of the territory of independent Ukraine, the project is evolving to adapt to current challenges and has broadened its mandate to include SOE support in wartime, the assessment of wartime damages, and the management of property seized from the rf.

Prominent concession project

In the reporting period, a successful concession project was carried out in Ukraine – the assets of Olvia port were transferred to management of QTerminals international port operator. According to the concession agreement, the international operator shall invest about UAH 3.4 billion into port and social infrastructure of the region. Within the project, Deloitte Ukraine acted as a financial and tax advisor.

⁷ This report is made possible by the support of the American and British People through the United States Agency for International Development (USAID) and through the UK Good Governance Fund/UK Government (UK aid). The contents of this report are the sole responsibility of Deloitte Consulting, LLP and do not necessarily reflect the views of USAID, the United States Government, UK aid, or the UK government’s official policies. This report was prepared under Contract Number 72012118C00001.



“Concession as a form of public-private partnership has proven efficient in global terms. We believe that such a hallmark concession project in Ukraine will make our country more attractive for foreign investments and allow acquiring the best practice of upgrading and developing our state port infrastructure.”



Dmytro Anufriev,
Partner, Head of Financial
Advisory at Deloitte Ukraine

Introducing electronic document management

Over the last years, businesses have felt the urgent need to solve continuous operation issues, specifically, relating to document management – signing, payment delays, contract violations, and increased risk of physical damage to documents. Electronic document management (EDM) has become even more relevant after the start of the full-scale war of Russia against Ukraine. This is one of the most important tools facilitating efficient exchange of information in times of instability and fluctuating economic landscape. In addition, it is characterized by its environmental friendliness, easy process management due to digitalization, speed and convenience of working with documents.

We keep actively helping businesses shift to EDM focusing on three directions: legal, accounting, and technical. Our experts prepare the necessary new documents and offer modifications to the current ones; they also help acquire digital signatures, select and set the systems or develop the implementation processes, as well as assist clients in holding negotiations on the transition with their counterparties.



Moreover, Deloitte Ukraine is involved in introducing changes in legislative processes aimed at mitigating the risk of using electronic documents and simplifying the process. In the reporting period, our legal team continued implementing the Inspector in Smartphone project focused on arranging the work of tax authorities with EDM during audits. This initiative, among other effects, will result in

better operational efficiency of businesses and transparency of tax authorities.

At the market, we take an active awareness-raising position, striving to open the opportunities of electronic documents to as many organizations as possible.

Interaction optimization with agricultural sector suppliers

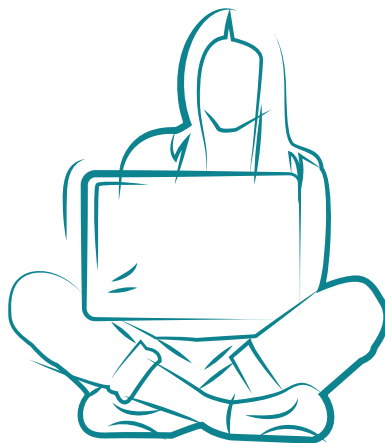
Our experts took part in the digital transformation of MHP company, and Deloitte Ukraine became a partner in introducing the SAP Ariba cloud-based technology for this holding. The project's primary objective was to arrange a comprehensive procurement technical process to optimize interaction with suppliers. We helped develop the target procurement processes, introduce the system, and implement the necessary organizational changes in the holding. This way, the company will be able to make the entire supply chain more efficient and transparent and select the suppliers in a more informed manner.

Contributions to Ukraine's development

GRI 102-12, 413-1

We strive to change the country not only through the results of our cooperation with clients but also in a direct way – by supporting the public sector, helping the cities, and investing into educational and other initiatives and forms of cooperation. We try to support our country in every possible way at its hardest moments.

In view of the Deloitte purpose – making an impact that matters – our employees helped the communities and businesses face the challenges of these very intense years, strengthened partnerships, and implemented important social initiatives. Deloitte people invest their time, skills, and knowledge to make a positive impact where it is needed most.



Investment into social projects in fiscal years 2021–2022

Time investment into volunteer projects in monetary value

541 thousand USD

Financial investments

192 thousand USD

Total

733 thousand USD



Corporate volunteering

Apart from the initial task of solving specific challenges and problems, corporate volunteering has also many benefits for employees themselves.

It is important for our people to take up corporate volunteering because:

- People want to change the world for the better. Volunteering makes you feel as a contributor to serious positive changes.
- Remote work results in lack of informal communication. Common volunteering is a great team-building tool where employees have an opportunity to talk not only business.
- It is pleasant to do common good things; it improves the wellbeing of the employees.
- Corporate volunteering endeavors make the employees feel as if participating in a common cause, which refers to the Deloitte purpose – making an impact that matters.
- Preparation of and participation in volunteer projects provide an opportunity to develop,

reveal one's skills and experience to others, as well as exercise leadership.

According to the approach of Deloitte to measuring the social impact, we classify the following volunteering categories involving our employees:

- **Traditional volunteering** encompasses projects where employees invest their time but where no professional skills are required (donating blood, participating in charity events).
- **Skill-based volunteering** is a series of projects implemented on behalf of the company requiring professional skills which are not services usually subject to charging (e.g., participation in the board of a not-for-profit organization, a university lecture, or mentorship in a case contest).
- **Pro bono projects** are professional services rendered by us to not-for-profit organizations and state institutions free of charge or with a significant discount (low bono), for example, free consulting for a donor organization or a survey for a business association.





Due to the spread of COVID-19 and the necessity of working remotely, we had to change the format of some of our regular volunteer events. Here are some examples of such modified projects.

Blood donation days with Deloitte

Centralized blood donation campaigns have become a usual part for our office life since 2015. Over the years, an entire donor community was formed, with its leaders having donated blood dozens of times! Apart from employees, our office campaigns usually attracted employees from other companies in the business center, former Deloitte employees, and families of our colleagues. We are looking forward to resuming the live format in our office. In 2021, we continued promoting the donor movement despite the quarantine limitations and remote work. During Blood donation days with Deloitte, our employees donated blood all together but not in the same place at the same time. Within the campaign, Deloitte people donated blood where they found fit, in the blood centers of the cities and towns they resided at the time. The company provided individual transfer to the donor centers and back, for volunteers not to take public transport during the pandemic.

Deloitte WorldClass Weeks

In 2021–2022, we changed the format of our traditional lectures for not-for-profit organizations and social organizations into the weekly webinars entitled Deloitte WorldClass Weeks. Together with our partner organization Pro Bono Club Ukraine, we collected the relevant requests and then offered our employees to hold a speech on a specific topic. The list of the relevant topics was quite diverse: risk management, project management, creating a brand, finding creative solutions, team management, etc. Experts from Deloitte Ukraine also helped the participants boost their leadership skills, information literacy, flexibility, and adaptability. In the reporting period, we held three series of weekly webinars for the audience of over half a thousand not-for-profit sector representatives.

Lemonade Day

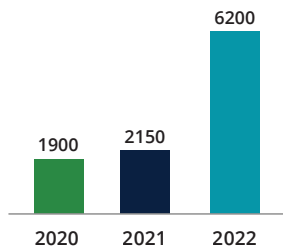
In 2020–2021, our employees participated in the annual charity campaign entitled Lemonade Day to support the Tabletochki Charity Foundation helping children with oncology and their families. Although it was impossible to carry out the much-loved charity lemonade and goodies fair in our office, we conducted online campaigns keeping the traditions and the name of the event. During two campaigns of this kind, the employees raised over UAH 70,000 for the benefit of the foundation.



Intellectual volunteering which includes skill-based volunteering and pro bono services is very popular at Deloitte. Sharing the knowledge and expertise is inherent for us as a professional services business. In 2022, the share of intellectual volunteering in the total time of Deloitte people participation in corporate volunteering reached 78%.

In general, during two reporting years, the company invested over 8,000 hours in employees volunteering. In the fiscal year 2022, the involvement of the Deloitte people in corporate volunteering were almost three-fold compared to 2021 in terms of time spent. This was due to an increase in the number of social and pro bono projects since the beginning of the full-scale war in Ukraine.

Corporate volunteering dynamics over three years, hours



Our employees implemented the majority of the projects referred to in this Report either free of charge or with a significant discount.

It should be added that our people also actively participate in important social initiatives beyond Deloitte. Their total personal contribution to helping Ukraine is times larger than the company-coordinated endeavors. We do not list all the examples of Deloitte people volunteering in their private lives within the scope of this Report, however, we are extremely grateful to our people for their active citizenship.

Educational programs

Facilitation of educational projects development is a priority of our corporate responsibility and sustainable development strategy. The company sponsors various educational initiatives, and our experts gladly share their knowledge to help others improve professionally. Within the Deloitte WorldClass global initiative, we increase capabilities in cooperation with educational establishments and educators, civil and international organizations.

Global Teacher Prize Ukraine

In the reporting period, Deloitte Ukraine has become a partner of the annual national award

twice. This event has been held since 2017 to distinguish the best teachers in the country and is a part of Global Teacher Prize international award, also known worldwide as Nobel Prize for Teachers. This award is designed to promote the prestige of the educator profession and draw the attention to their role in society. Our company monitors all the process stages and voting by the jury, ensuring transparency in the selection of winners.



Work & Study dual learning program

Three years ago, Deloitte Ukraine partnered with the Kyiv National Economic University (KNEU)



launched a Work & Study dual learning program. The project is aimed at training the junior auditors of the new format and decreasing the gap between the theoretical knowledge taught at universities and their practical application.

During the first year, students spent 15% of academic hours with the employer, 33% during the second year, and during the third year, the majority of students voted for shifting to full-time. This is another indicator of the level of interest of the youth in working in our company. Our cooperation is based on communicating with an open dialog, which allows correcting the program as needed.

Students who participate in the program excel professionally in shorter time. Apart from work, participants study extensively and have the opportunity to obtain professional certificates. Bachelor graduates will be able to compete for middle positions due to great practical experience obtained during four years of studying. This way, Deloitte Ukraine contributes to educational transformation and supports the youth. At the same time, we facilitate the training of highly qualified staff aware of the relevant business needs.

Tax Your Brains

Together with CASERS case community, in the reporting year, we continued to hold our Tax Your

“Implementing the first dual education project in universities together with our partners reflects the first moves towards a brand-new higher education paradigm. Considering the speed of information change, the importance of following the trends, at the same time grasping the process organization peculiarities, we find dual education a particularly useful tool helping to train highly qualified experts. We are really proud of our students –project participants, who conscientiously shifted to this training and practice mode. For the third consecutive year, they reveal high performance. I am sure, in the future, dual education will dominate the higher education system.”

Denys Hryzohlazov,
Director of Post-Graduate
Education Centre of KNEU
named after Vadym Hetman



Brains championship. More than 100 students and graduates have taken part in this contest, out of them 15 became full-fledged members of the Deloitte team. Deloitte Ukraine`s tax and legal experts create unique assignments to help the participants acquire the role of consultants. The championship aims at finding solutions to tax assignments, working it out in a team and with a mentor, as well as presenting case studies at the final stage. A distinctive feature of the fifth

championship was an opportunity to consider the details of Diia City draft laws.

The Big Audit Theory

This is intensive training for young experts entering the world of audit. Since 2017, based on the results of this program, 55 best participants joined Deloitte Ukraine’s audit team. The curriculum aims at participants receiving extended theoretical knowledge and practical aspects under the guidance of Deloitte Ukraine people and invited professional lecturers. Individual assignments, group work on the audit case, and passing the Introductory Bookkeeping (IBK) exam – this is the academic process in the Big Audit Theory school.

Special course Business Through the Eyes of Owner: From Startup to IPO

We taught the first course of Business Through the Eyes of Owner: From Startup to IPO back in 2014. In the reporting period, the special course was conducted for students of the leading Ukrainian higher educational institutions for two times in an online format, covering six to ten lectures. The training involved Deloitte experts from various departments sharing their unique business management knowledge. The participants received answers to a wide range of questions, such as setting a price for a company, overcoming a crisis, preparing financial reporting,



etc. Company experts also shared different stories of startups in Ukraine. In the reporting period, almost a thousand students took the course.

CFA Institute Research Challenge

It is an international investment analysis contest for students majoring in economics aimed at improving the competence of Ukrainian university graduates. Students find it a great opportunity to express themselves within the all-Ukrainian contest, gain practical analytical experience, and join a prestigious global educational community.

We have been supporting CFA Institute Research Challenge since its launch in Ukraine. 88 students from 13 leading Ukrainian universities participated in the contest last year. 10 teams got to the final stage, including the team mentored by Deloitte Ukraine.

Support for cultural projects

In the reporting period, our company continued supporting the Ukrainian film industry. We invited our employees, clients, and business partners

to special partner online movie broadcasts within the Watch Ukrainian! project. Selected films of Ukrainian filmmakers shared touching life stories, exciting, and inspiring the viewers. Watch Ukrainian! is a social communication project aimed to promote Ukrainian cinema at the national and international levels, as well as instill universal human values in the artistic form.

In 2021, Deloitte Ukraine supported the Open-Air Cinema project organized by the Association of Ukraine Cinema Development and Support – Watch Ukrainian! and MHP-Gromadi (MHP for Community) Charitable Foundation. This is the first large-scale national Ukrainian cinema tour. During summer, residents of villages and small towns of Ukraine where there are usually no cinemas, were able to view modern Ukrainian films in the open air. About 50,000 viewers from 342 Ukrainian settlements visited the movie shows. We are also proud of the fact that in 2022, we supported the national tour Cinema for Victory! – a series of film screenings of Ukrainian cinema organized to support our military, internally displaced persons, and local communities.

The Open-Air Cinema project became the finalist of the Partnership for Sustainability Award 2021 in the People category by the UN Global Compact Network. We are very pleased to be involved in the

development of high-quality Ukrainian music. In the reporting period, we continued the support of YUNA National Musical Award. For ten consecutive years now, Deloitte Ukraine has been making sure that the vote-counting procedure remains honest and transparent. We are the first to find out the names of the statuettes' owners, yet we keep it a secret till the final moment. During both reporting years, we have traditionally presented the envelopes with the winners' names to YUNA Expert Board during the awarding ceremony.

Cities and local communities' development

Since the beginning of decentralization reform, Deloitte Ukraine has been actively helping to solve municipal and regional development issues together with donor organizations, businesses, and local self-government bodies. We also engage the experts of our international network who have acquired the best practice working on Smart City⁸ and digital transformation projects.

In fiscal years 2021–2022, we focused on the initiatives aimed at improving the efficiency of utility companies and the digital transformation of cities and communities. We find these directions

⁸ A concept aimed at applying the modern technologies in cities to improve the quality of life of its residents.



highly promising. Besides, our experts shared their experience at such thematic events as the International Mayors Summit 2021, Southern Development Strategy International investment forum, 7th All-Ukrainian Local Self-Government Forum, etc.

Developing a Digital Transformation Index for territorial communities

Together with the Ministry of Digital Transformation and supported by East Europe Foundation, Deloitte participates in developing a Digital Transformation Index for territorial communities. The project aims at creating a tool for objective assessment of digitalization stage of territorial communities to measure their level of readiness, awareness, and introduction of digital solutions in large and small communities for the purposes of further monitoring the fulfillment of goals set by the Ministry of Digital Transformation. To date, within the project, we managed not only to develop this tool but also to test it in five territorial communities of different types. Currently, we plan to pilot Index measurement, with further scaling up throughout Ukraine.

Comprehensive assessment of the integrity of water utilities

Upon the request of EU Anti-Corruption Initiative (EUACI) in Ukraine, Deloitte Ukraine within the Integrity Cities component prepared

a comprehensive assessment of integrity and diagnostics of two utility companies – water utilities of Chernivtsi and Nikopol – and provided recommendations for general improvements and development prospects of the functioning of these companies. Integrity assessment encompassed three principal areas: (1) Transparency and procedures and processes accountability assessment; (2) Corruption risks assessment; and (3) Corporate governance assessment. The developed methodology can be scaled and further used for self-assessment of water supply enterprises and, consequently, to make municipally owned enterprises in cities more efficient.

Garden town development project

Upon the invitation of MHP company, we joined the development project of Ladyzhyn town in Vinnytsia region. The project was aimed at elaborating the vision of the town's development as an attractive place for living, as well as determining the role of the company in this process.

Within the project, our experts helped at the following stages:

- Interview with local business community and town officials of Ladyzhyn;
- Analysis of economic and socio-cultural indicators;

- Comparative analysis of Ladyzhyn and communities with high development potential, both in neighboring and other regions of Ukraine;
- Analysis of the best global practice of cooperation between businesses and communities.

Deloitte Ukraine offered its findings on urban development in key areas, with theories of population dynamics over ten years, factors important for project implementation, as well as options of company participation in the project. As a result of the project, long-term relations between the company and local community were established, and Ladyzhyn's development prospects were defined.

Territorial community development championship

In 2021, our colleagues became mentors at SkillsUp championship by CASERS, an event devoted to the development of territorial communities. As our experts were engaged in the championship within the case Youth Infrastructure: Balancing Between Wishes and Real Needs, the Zdolbuniv community in the Rivne region was able to make up a development strategy for youth and sports infrastructure in the community.



Community transformation via the synergy of business and the society

In 2021, a project entitled Socially Responsible Business and International Support as a Driver of Decentralization in Ukraine. Creating a Shared Success Story. SMART Impulse for the Community became the finalist of the Partnership for Sustainability Award in Prosperity category by the UN Global Compact Network.

The project was implemented in 2019–2020, within the partnership with Volochysk joint territorial community, Deloitte, the Embassy of Switzerland in Ukraine, and Astarta-Kyiv agro-industrial holding. The key goal of the project was transforming the Volochysk community in the Khmelnytskyi region by defining the problems and development points to make the lives of residents better.



Enlightenment endeavors supporting the development of communities

Our experts held speeches for the Academy of Leaders of Regional Changes. It is an educational project initiated by Kernel company aimed at heads of communities, public and civic organizations, as well as proactive citizens ready to contribute to the prosperity of their communities. Consulting and tax & legal experts of Deloitte dwelled upon HR management and presented a practical case of calculating the land tax.

For three years in a row, Deloitte people are invited to be guest speakers on Urban Digital Transformation for the master's degree students majoring in Electronic Governance and Digital Democracy at the Kyiv-Mohyla School of Governance.

Our municipal and regional development industry group experts had another interesting experience: they took part in the professional experience exchange program International Visitor Leadership Program upon the invitation of the U.S.-Ukrainian Business Council. Deloitte specialists shared the inclusive approach of Deloitte to smart cities development and efficient catering to the needs of the residents with the heads of Kyiv City State Administration departments and Kyiv Smart City⁹ experts.

Support during the war

The events of 2022 made us reconsider our initiatives and focus on the most urgent issues of support for Ukraine. In these challenging times, Deloitte strives to be useful and help our state and fellow citizens. One of the first decisions made after the beginning of the full-scale Russian invasion was allocating USD 100,000 from the company's funds for humanitarian aid in Ukraine. In addition, the partners and employees of the Ukrainian office together collected and sent over UAH 1.5 million of personal funds for aiding the Armed Forces of Ukraine during the first week of the war only. Since then, similar fundraising has been held regularly.

We engage Deloitte network offices to support and advocate Ukraine in the world. The large Deloitte family showed its solidarity with donations and free services to global and local NGOs helping Ukrainians. In total, the network member firms, employees, and corporate funds of Deloitte from different countries have collected and sent over USD 7,000,000 (as of November 2022, when this Report was compiled) to the accounts of official initiatives helping Ukraine. You can find more information about Deloitte network support for Ukraine in [Deloitte Global Impact Report 2022](#). The support provided to our

⁹Urban initiative aimed at digitalization of Ukrainian capital.



employees is described in [Our people clause](#) of this Report.

Apart from financial support, Deloitte Ukraine also invests its expertise and time of its employees into projects helping the state and various organizations to manage processes more efficiently during the war, assess the damage from Russian aggression, develop recovery plans and others. In addition, our employees have cooperated with representatives of the not-for-profit sector rendering voluntary services to military units, medical establishments, and local self-government bodies in the communities facing urgent war-related challenges to help them launch the processes of logistics and supply and make their work as efficient as possible, among other means, by automation tools.

We at Deloitte did our best to facilitate the spreading of relevant and reliable information useful both for individuals and the business community. We find it a necessary and timely move during the ambiguous period of the first months of full-scale war.

UNITED24 platform

We supported the initiative of the President of Ukraine called UNITED24 primarily aimed at fundraising to help our country. With this platform, legal entities and individuals can transfer funds for

the following purposes: 1) defense and demining; 2) humanitarian and medical aid; and 3) rebuilding Ukraine. Deloitte Ukraine renders audit services to the initiative free of charge –we will quarterly review the consolidated financial statements of the ministries in charge of efficient use of donations: the Ministry of Defense, the Ministry of Health, and the Ministry of Infrastructure.

Public medical procurement technological platform implementation

Deloitte Ukraine cooperates with the Medical Procurement of Ukraine state-owned enterprise by supporting the functional implementation of the SAP Ariba global procurement platform. This technological solution not only makes procurement processes more efficient, but also gives the enterprise access to a wide range of international suppliers and allows selecting the partners with the most relevant goods and prices, thus, spending less time on procurement process. The implementation of this tool already helps the enterprise to successfully fulfill the needs for procurement of goods, including important deficit items.

Logistics humanitarian hub in Zakarpattia

Deloitte people participated in establishing a logistics humanitarian center at the Eurocar plant rendering assistance to victims of the Russian

full-scale invasion. Our legal team helped with proper legal registration of interaction between the main stakeholders, making it possible for the hub to operate. Specifically, it is related to the charitable foundation, donor organizations, and local authorities. The hub is situated near the state border with Hungary and Slovakia, at the crossroads of humanitarian truck routes from EU countries to the most war-affected regions of Ukraine.

As this Report was prepared, Deloitte Ukraine legal practice entered the Financial Times Innovative Lawyers international rating in the Responsible business category. Our team got this honorable global award for the contribution of Deloitte in arranging the logistics humanitarian hub, among other merits.

“The war shapes our new reality and makes us stronger. Today, we work for the victory of Ukraine, support the economy, our clients, and society. It is a special award distinguishing our accomplishments as law experts striving to innovate, experiment, and think outside the box, working on projects with a significant impact recognized far beyond Ukraine.”

Dmytro Pavlenko,
Partner, Head of Legal practice
at Deloitte Ukraine





Helping Ukrainian Cities Together

The company launched an initiative for informational support of cities and communities entitled Helping Ukrainian Cities Together. It is aimed at collecting information on the relevant needs of cities from municipal authorities, communicating with international donor organizations, and finding opportunities for help with the involvement of our contacts and the Deloitte network of member firms in different countries of the world. We collected a list of needs from the primary sources – municipal authorities, as well as direct bank details for sending aid. You can find out more on the [initiative page](#).

Coordinating the support to Chernihiv

Chernihiv is a Hero City, which managed to hold back the aggressor yet was severely damaged in the effort. Our experts are engaged in the coordination of the information support initiative and searching for partners to provide expert assistance to Chernihiv. Through a network of contacts in international donor organizations, our employees helped Chernihiv establish contacts with private companies in the Netherlands that have the best engineering expertise in comprehensive infrastructure recovery, as well as sustainable development of cities and communities.

Information support for Ukrainian displaced persons abroad

Our experts prepared analytics useful for Ukrainians who were forced to flee their homes, seeking refuge abroad. For example, they investigated the issues of temporary protection regimes in Poland and Germany: what kind of assistance Ukrainians can get from the governments, what is needed for this, what are the current conditions of staying in the country, and prospects for temporary employment.

Deloitte Ukraine prepared a series of information alerts on the changes in legislation brought after the imposition of martial law:

- [“Taxpayers are released from financial liability for violation of tax legislation during martial law.”](#)
- [“Major changes introduced by the Law of Ukraine “On Organization of Labor Relations under Martial Law” No. 2136-IX.](#)
- [“Currency restrictions on payments for imported goods eased.”](#)
- [“Major changes introduced by the Law of Ukraine “On Amendments to Certain Legislative Acts of Ukraine on Optimization of Labor Relations” No. 2352-IX.](#)

- [“Changes in the list of services permitted for importation.”](#)

Apart from the projects coordinated by the company, our employees relentlessly join numerous endeavors helping us achieve victory as a private intent. We are grateful to them!

Our people

Talent attraction and development

GRI 404-2

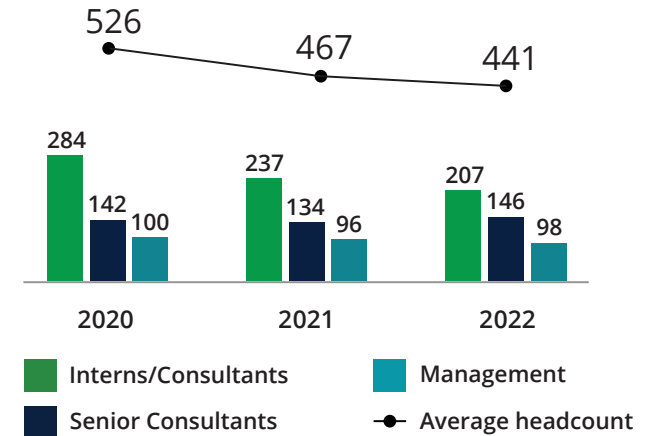
The reporting period was marked by many changes. However, Deloitte has an unchanging desire to take care of its employees and open new opportunities for them. We live according to our values, building a culture of support and mutual respect, and care about the safety and welfare of our people. The power of Deloitte is the ability to work as a single, well-coordinated mechanism, facilitating the professional development of each individual.

In two years, the number of employees in the company decreased. In the fiscal year 2021, the average number of employees declined by 11.2% due to the deceleration of new hiring in view of shortened business activity and the slower pace of the economic development in general, resulting from pandemics. Despite further

growth of new hiring, in the fiscal year 2022, the number of employees decreased by 5.6%. To a greater extent, this was caused by the

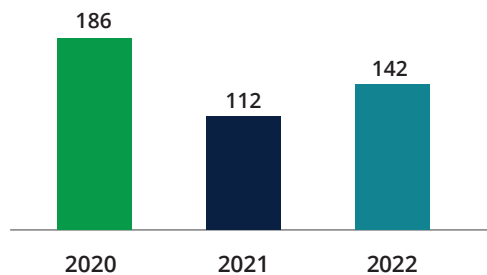
relocation and employment of people in foreign Deloitte offices.

Average headcount and personnel structure by employee category





Number of new employee hires



Recruiting and onboarding

Our company offers positions for students, graduates of higher educational institutions, and experienced experts. Everyone will have an opportunity to apply one's knowledge and skills in the most efficient manner. By joining our team, talents will be able to participate both in the transformation of life within the company, and to contribute to the social and economic prosperity of Ukraine in general.

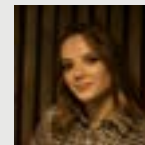
We use a plethora of tools for finding successful candidates – from internal referral incentive program Bring a Friend to the Company to D.TalCa recruitment bot and educational initiatives. To find out more about our educational projects and

partnerships with educational establishments, see [Contributions to Ukraine's development clause](#) hereof.

In 2021, we took first place in the HR Brand Award Ukraine in the Capital category with the project Work & Study – Dual Learning as the Education of the Future.

"I was lucky to become a part of Deloitte via Work & Study project. When I just came, I did not fully understand the values people often mentioned here. However, having worked at Deloitte for almost two years, I realized that the values are not just declarative, not a pretty picture we try to show – everyone working here does practice what they preach. This is what I cherish most as an employee. Besides, professional development is very important for me. My time in the company proved to me that hard work and efforts invested are highly appreciated. Thus, if you perform well, you will definitely have positive feedback."

Kateryna Matviienko,
Auditor, participant
of Work & Study dual
education program





In 2022, D.TalCa recruitment bot (“D.TalCa” stands for Deloitte Talent Candidate) has turned four years old! A chatbot developed by the team of our employees helps find and select candidates for junior level vacancies.

D.TalCa also works in [Telegram](#) with the following functions:

- Familiarizes users with the company history and interesting facts about Deloitte;
- Does not require a CV; thus, our recruitment team does not need to manually analyze the CVs;
- Offers the vacancies which correspond to the skills and experience of candidates; and
- Notifies about current events of the company (mostly for students and higher educational institution graduates).

In the reporting period, we reconsidered the onboarding approach¹⁰, developed standards for each role, as well as instructions and newcomers’ satisfaction survey. In order for the new approach to be successfully implemented, we hosted training sessions where “buddies”¹¹ found out about the changes in the adaptation process and their roles in it, features of an ideal mentor, and other important factors facilitating beneficial cooperation. Managers involved in hiring also visited webinars where they could consider the changes above and find out about their new responsibilities, e.g., registration of “newcomer — buddy” pairs on the platform and defining probation period goals.

Since “buddies”, the informal mentors, have been introduced in the onboarding process, the newcomers find it much easier to adapt to the company and consequently prove more efficient. This is testified by the feedback questionnaires filled out by new hires on the 8th, 35th, and 100th day of work. During the next period, we aim to decrease employee turnover during the first year after hiring.

Training and development

One of Deloitte’s values is Aspiration for Development. We do our best to instill up-to-date knowledge and teach the necessary skills to our employees. There are traditionally two

components in this direction: professional qualification and training aimed at developing social, communication, and specific technical skills.

ACCA, PMP, ISO, and CFA are the most popular professional certifications among our employees. In addition, the company has a sufficient number of Ukrainian certificates, specifically: AChU/ APOB auditor certificates, lawyer certificates, and valuer certificates. To facilitate employee certification, Deloitte provides the necessary number of days for sound preparation for the exams, ensures the necessary materials (manuals and webinars), and reimburses the associated costs, such as registration fees, cost of exams, annual student and member fees.



Apart from professional qualifications, during the reporting period, the training was mostly

¹⁰ Getting to know new hires and teams, work processes, and adaptation.

¹¹ Probation period mentors for new hires.



conducted online due to quarantine restrictions. When we could, we also held classroom training, considering the complexity of the educational material, following all the rules of office work during the pandemic. In addition, we practiced the format of mixed training – partly classroom and partly online.

Regular training programs for employees include:

- Training courses for beginners – new hires learn about the company, its culture, values, structure, cross-functional links, business processes, and core business.
- Technical trainings for beginners – a preparatory course where new hires get the knowledge and skills for a quick start of project work.
- Support programs for employees in new roles – they help recently promoted colleagues successfully fulfill their new responsibilities. Deloitte Ukraine delivers local trainings for new senior experts. For colleagues who are promoted to higher positions, training programs are organized centrally by our global corporate knowledge and leadership center – Deloitte University.
- Crash courses for departments – training program developed according to the specific

requirements of the field, considering the demands of the global office.

- Training programs with external tutors – programs aimed at the development of the necessary social, communication, and specialized technical skills of company employees. The most popular courses are presentation art and public speech, time management and goal setting. Management and financial accounting (as part of preparation for ACCA exams) are the preferred courses among the array of technical and professional options.
- External programs – the company grants access to various courses in external training centers, considering the relevant business needs. In the fiscal year 2021, our company partnered with 17 training providers to arrange trainings in various fields, 21 training providers were engaged in 2022.

In this period, employees spent less time training: while in 2020, it was 66 hours per one employee on average, in 2021–2022, the figure dropped to 59 and 50 hours, respectively. This is caused by the fact that online trainings are shorter than the classroom ones. In addition, some programs are postponed due to irrelevance and low efficiency if conducted online.

“I have maintained friendly relations with Deloitte Ukraine for more than nine years. I have conducted numerous trainings where I shared my knowledge with the company's employees. For instance, within the Weeks Dedicated to Values corporate initiative, together with Deloitte people, we discussed positive attitude and empathy. In fact, the company's focus on values makes our partnership so pleasant and sincere.”



Vache Davtian,
Entrepreneur, Business Coach

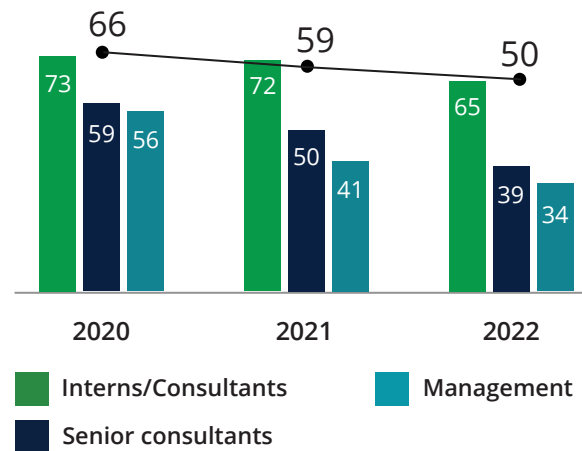
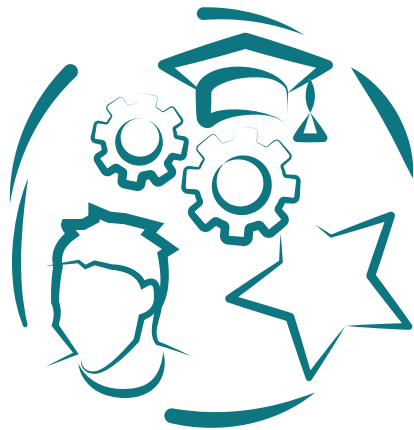
Online courses played a significant role in the training of employees. For two years, all the Deloitte people took over 17,000 courses, out of them 639 custom-made in 2021, and 471 custom-made in 2022.

Apart from the internal training resources, our employees have free access to such training platforms as LinkedIn Learning, Udemy for business, and Cura.

Investment in employee training programs over two years totaled USD 248,000. This is fewer compared to the previous years, which is explained by postponing some programs, a decrease in



Average hours of training per employee by employee category



the number of professional exams, and almost complete absence of off-site trainings, including travels abroad.

At the end of the reporting period, our employees had the following professional certifications: 38 ACCA members, 15 certified auditors in accordance with the Register of the Audit Chamber of Ukraine, 5 certified project managers (PMP), 4 attorneys, as well as other specific certificates obtained in line with the company's business needs.

Deloitte people strive to develop not only professionally but also on a personal level. In 2021, at a series of internal events, our colleagues discussed the transformation of challenges into opportunities, the sources of inspiration for continuous professional development and self-improvement, and the knowledge and skills to be valued in the future. Besides, a book club was established in the company. The essence of the club is uniting colleagues into teams reading the

same set of books. After that, the teams discuss the books read and share their impressions and ideas that can be useful for personal development or the company in general.

Diversity and equal opportunity culture

We want every person in our company to feel safe to be themselves, fulfill their potential, improve and perform professionally. As a people-focused organization, we support diversity in all its manifestations. It is important to us that our people feel comfortable at Deloitte and not be subject to biased attitude, social injustice, or discrimination at the workplace. Instilling such a culture is a long-term task, and we are ready to invest our efforts in it as we consider diversity, mutual respect, and equal opportunities to be integral attributes of the organization with shared values.

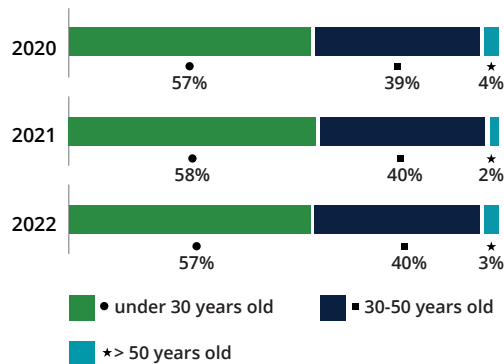
Annually, all our employees confirm they have read and understood the Code of Business Conduct and the policies focusing on key human rights issues relevant to the professional services sector, such as discrimination and harassment. Another training course mandatory for all company employees is Respect at the Workplace.



You can find out more about the corporate policies in this area in the [Ethics and integrity clause](#) hereof.

In the age structure of the company, the majority of employees are under 30. There is a trend towards an increase in the number of employees aged 30 to 50 and over 50, which demonstrates people`s loyalty to the company and their natural transition from one age category to another.

Structure of all the employees by age category



Deloitte Ukraine supports the global ALL /N strategy aimed at achieving gender balance, promoting inclusive culture, and mental healthcare. In the reporting period, the following actions were taken:

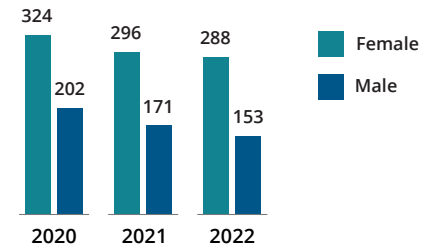
- Diversity and inclusiveness goals were included in the company's partnership annual KPIs.
- Maternal Leave Policy and Provision on additional pregnancy and childbirth financial payments from the company were updated.
- Inclusive Friendly training was conducted to raise awareness of the rules of work and communication with people with disabilities.
- A range of events for employees related to mental health were organized for the purposes of raising awareness and breaking the taboo on the topic, which became even more relevant in the turbulent times of challenges and disturbances.

It is important for our organization to secure equal opportunities for employees regardless of gender. During 2021–2022, the gender ratio in the total number of our employees has not changed significantly, yet there is a positive trend towards an increase in the number of women in management – the percentage went up from 45 to 47%.

We try to promote the importance of gender balance in the business environment as well. The reporting period saw the [7th edition of Deloitte Global report: Women in the Boardroom: Much](#)

[Work to Do to Support Women in Leadership Roles](#). The report generally investigates gender parity in leadership positions in more than 65 countries. In 2021, Ukraine has entered the Report for the first time.

Personnel structure by gender



We at Deloitte Ukraine do our best to make the company inclusive friendly. It involved many areas: employment and adaptation of employees with disabilities, awareness programs, and external thematic projects sponsorship. Particularly, our employees regularly join the global #LotsOfSocks campaign supporting people with the Down syndrome. Our colleagues purchased and put on bright odd socks to show that there is nothing wrong with being different. We traditionally donated the proceeds from sock sales to the Ukrainian Down Syndrome Charity Organization.



Deloitte Ukraine Parents' Club has been working for the fourth consecutive year. It is an open community of Deloitte people sharing their experiences on parenting and organizing various thematic events. For example, an interactive online quest was held for children of our employees in cooperation with the Three After Midnight Museum. During the quest, children had a chance to play games training their 5 senses, found out little-known facts about each of them, and got acquainted with visually impaired museum guides.

An event for employees entitled "Responsible Parenting and Leadership" was conducted within Deloitte Ukraine Parents' Club. The partner group shared their experience of combining responsible upbringing of children and excelling professionally.

The colleagues discussed breaking points of their careers, stereotypes, equality and differences in their approaches to parenting, and shared their vision of their roles in the family.

We also held a public speech on responsible parenting. Thus, in 2020, Deloitte Ukraine took part in the HeForShe congress where Managing Partner Serhii Kulyk shared his experience of creating conditions for equal parenting.

Safe and comfortable place to work

Annually, we conduct repeated fire safety and emergency response training for each employee of the company pursuant to the requirements of the current legislation of Ukraine. In addition, every new hire in the company shall take an induction training on the office fire safety system and the initial fire safety briefing directly at the workplace. Deloitte employs the officials specifically in charge of fire safety. Once in three years, they take the training and test on fire safety and receive the relevant certificates to confirm their competences.

Wellbeing

An important part of management approach related to facilitating the wellbeing of our people

is life and health insurance arranged throughout the company.

A benefit package for employees includes the following services:

- Accident insurance which includes:
 - Death insurance
 - Injury insurance
 - Disability insurance (disability groups 1, 2, and 3) for newly diagnosed critical illnesses or accidents
 - Insurance for critical illnesses diagnosed for the first time
- Voluntary health insurance equal both for senior and junior grades in terms of content and coverage. Our senior grade employees may also arrange insurance for their family members
- Parental leave both for female and male employees in accordance with the new legislation
- Sabbatical¹² for senior grade employees
- First-aid trainings for employees

¹²A long vacation for personal reasons.



Our approach to the Wellbeing program at Deloitte has three components:

- *Energized Body* (physical health and activity, rest, and proper nutrition securing a lifestyle full of energy)
- *Engaged Mind* (optimism, emotional resilience, clarity and creativity to learn, grow, face the challenges, and always be at your best)
- *Sense of Purpose* (fulfilling the social mission, gratefulness, willingness to make an impact that matters for you, your colleagues, friends, family, and community)

In 2021, we began cooperating with the Wellbeing Company – a consulting entity developing and introducing customized programs and services to normalize and support a high-resource psycho-emotional state. Within this initiative, the employees and their families may turn for professional psychological support on any issues. In the reporting period, we conducted over 750 consulting for employees and almost 50 for their relatives. Deloitte covered 80% of the cost of each consulting, and since the beginning of full-scale war, it is completely covered by the company.

We also held a range of meetings with guest experts on the issues directly impacting the mental state of employees. Deloitte people got practical

recommendations on the happiness culture, mental health, financial wellbeing, balanced diet, burnout prevention and many other topics.

COVID-19 response

In spite of the fact that remote work mode continued in the reporting period to minimize the number of social contacts, the organization of the office work mode during the pandemic became a significant challenge, since in certain situations there was still a need for employees to visit the office. You can find out more in the [Business continuity clause](#).

We at Deloitte organized two waves of COVID-19 vaccination for our employees and their families, with vaccinations available both in and outside of our office for their convenience.

In addition, we added cases of COVID-19 treatment into the medical insurance program for the employees to have access to it, paying no surcharges.

We realized how hard it was living in social isolation during the pandemic, so we applied various measures to support the mental health of the employees: we delivered webinars on diverse topics, arranged online Pilates sessions, and held regular remote work surveys to find out the attitudes of the staff and the necessary corrections.



Support during the war

Since the beginning of the full-scale Russian invasion of Ukraine, Deloitte focused on physical safety and psychological state of our people. We clearly understand that the safety of our employees and their families is a top priority. Since April, employees have been allowed to work as much time as they could, considering individual conditions and moral state.

Realizing the need of employees for financial support, the company made an additional allowance to all employees and provided one-time financial assistance to junior level employees who had to move within Ukraine for them to be able to lease dwellings.

At the same time, the company provided an opportunity for the employees willing to work in other offices of the Deloitte network abroad and provided support during the relocation process for them and their families. Employees of the company's Central European offices opened the doors of their apartments for Ukrainian colleagues and helped with financial, migration and legal issues.

In these trying times for the country, we would not be able to keep rendering high-quality services to customers and make our business sustainable if it were not for our heroes. Despite martial law,

we never stopped paying salaries and reviewing annual salary for those our colleagues who defend Ukraine on the frontline.

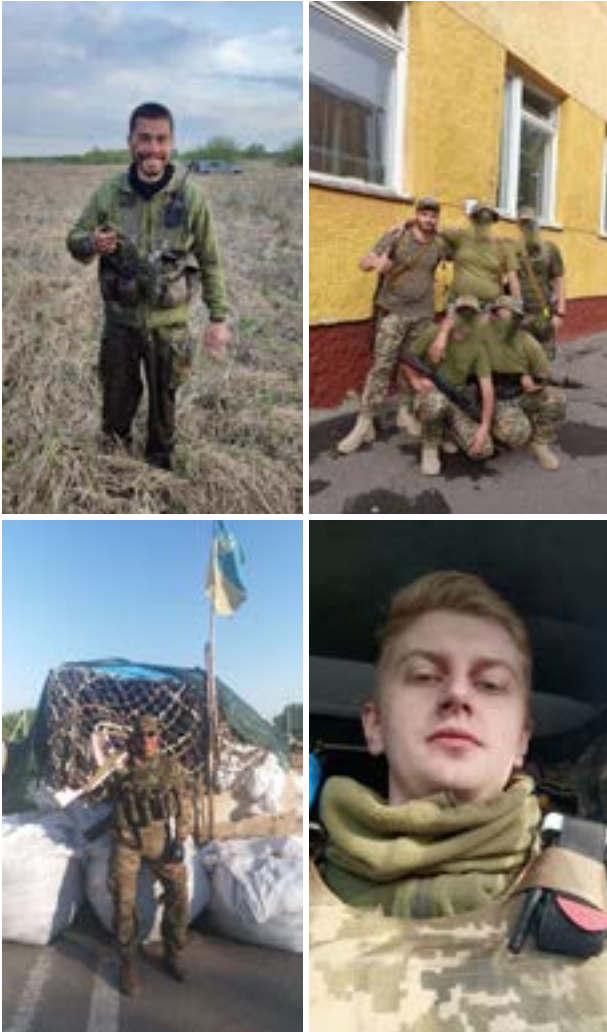
Apart from physical and financial safety, we believe it necessary to look after the mental health of our people. With this in mind, we have organized a series of webinars with invited psychologists to focus on mental health and awareness raising about support techniques during the war for oneself and the people around you. We also provided our employees with access to group psychological classes entitled Stronger Together. This initiative will continue well after the end of the reporting period.

For their part, Deloitte people actively engaged in supporting the country, demonstrated their values in daily volunteering endeavors, and still keep doing it.

Employees' motivation and evaluation

The reporting period encountered the peak of the COVID-19 pandemic and the beginning of the full-scale war. Within the so-called "new reality," it was even more important for us to secure the





engagement and motivation of our employees, create efficient teams able to quickly adapt to changes and achieve the set goals.

Performance management and career growth

As well as before, our goal-setting approach for all departments and employees is based on SMART (Specific, Measurable, Agreed, Realistic, Time-bound) principle. The goals shall be in line with the company's strategy.

A comprehensive performance assessment of employees includes meetings with managers and coaches to boost the performance and get constant and regular feedback:

- At least once a month, each employee can obtain feedback on their work and share their ideas with the manager to keep the communication efficient.
- There is a quarterly mandatory assessment of all the employees who successfully passed their probation period. It encompasses the consolidation and diagnostics of all the collected assessment results, goals achieved, feedback from the immediate supervisor, project management, and coach. All of these factors are taken into account in promotion decision-making.

It is important for us to use a balanced approach to employee assessment, so this process includes the employees of all levels in a two-way format where managers not only assess the performance of their teams but also receive feedback from the latter on their management style. A promotion decision is made based on the competence development and general annual performance of the employee. Salary is reviewed, and bonuses are paid against the reached goals and taking into account the feedback on the employee's work quality.

In 2021 and 2022, performance evaluation covered 97% and 92% of employees, respectively. Employees who were on parental leave or sabbatical were not included in this process.

During the reporting period, the employee performance management system, which was based on the RPM system, underwent some changes aimed at improving the performance assessment mechanism and boosting staff motivation.

We conduct regular Pulse Surveys to get an understanding of the teamwork atmosphere and engagement of employees. Results of quarterly analysis based on this survey allow team leaders to improve team satisfaction level, and consequently enhance employee productivity.



In the fiscal year 2022, leader feedback became mandatory for assessing the employee's performance as a leader. This initiative provided an opportunity for the leaders to improve their management style, and generally had a positive impact on the company's feedback culture.

Apart from that, in this reporting period, the global annual employee survey acquired a new block on remote work and mental health state. The received answers confirmed that the company's focus on promoting a positive psycho-emotional state of our people is correct.

In the reporting period, we modified the structure of the current coaching program, which helped Deloitte people better develop their skills, build their careers, and support for each other in these difficult times. A series of webinars for coaches¹³ was held by company directors to discuss the following issues: relations between the company strategy and day-to-day coachee¹⁴ activities, the need for regular mental health support, and defining the coachee's main areas for development. With the obtained general recommendations on selecting the "coach — coachee" pairs, meeting regularity, and keeping the focus on the main activity directions, many colleagues from different departments managed to improve their indicators and gain valuable experience, both coachees and coaches.

RPM system includes five elements:

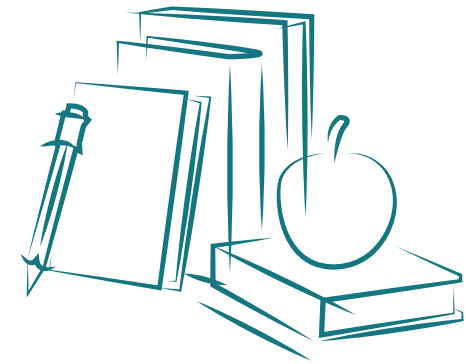
Team Pulse – a tool that provides the team leader with information about the mood and working atmosphere in teams.

Performance Snapshots – employee efficiency snapshots are taken at least once a month

Career Coaching – additional career development and mentoring tool

Quarterly Performance and Talent Reviews – a review of overall performance, including a review of team member performance.

Check-ins – regular communication between the team members and their team leader on priorities, performance, and personal welfare.



Rewards and recognition

Rewards and recognition system at Deloitte is applied throughout the employee categories and type of employment. We conduct regular annual salary reviews and offer bonus payments.

In our company, employees get bonuses for:

- Outstanding performance achieved within functional areas;
- Contribution to the development of business and separate practice;
- Additional payments for outstanding performance and assistance;
- Professional accomplishments, such as successful completion of ACCA or CFA exams;
- Referring friends or acquaintances for company job openings.

¹³ Coach – a person who teaches and guides.

¹⁴ Coachee – a person who gains knowledge, who is taught and guided.



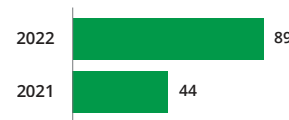
A Well-done instant cash bonuses system can be used to express gratitude for outstanding work. In addition, the program involves gifts for colleagues celebrating anniversaries of employment – at 10, 15, and 20 years, as well as for employees who have become parents.

In the reporting period, the staff motivation system underwent some changes. We reconsidered the impact of individual performance on the employees' compensation. We focused on strengthening the positions of the variable component of remuneration within the general structure of salary through isolating the impact of the fulfillment of individual goals on the bonus amount, and the impact of the category of activity results on the salary amount and the possibility of being promoted.

As the tools impacting the performance results and the amount of compensation were differentiated, it significantly improved the mechanism of control and management of individual efficiency of each employee.

It should be noted that our corporate policies also cover contractors rendering professional services, mostly IT-related. The contractors are also subject to performance assessment, remuneration, recognition, training, and wellbeing practices.

The number of contractors providing us professional services, as of the end of the reporting period



In the fiscal year 2022, the number of contractors rendering professional services to us doubled. It is mostly related to the active development of innovative areas at Deloitte that require the engagement of IT experts. It is assumed that in the next reporting period, a plan for transition to Diia.City unique legal and tax space will be developed and implemented for them.

Deloitte once – Deloitte forever!

Our value As One means that we function as one large family even after we leave the company.

We value each employee's opinion about their life at Deloitte, so we necessarily conduct exit

interviews. This way, we may understand the strengths of the company and determine the aspects that need improvement. At the same time, we share job offers and help former employees to find a new job, if needed.

We have a large "alumni" community, and we are proud that today they occupy high positions





both in Ukrainian and international companies. We regularly invite former employees to our business events, both as guests and speakers. Former colleagues may also join corporate social activities held by the company, such as blood donation campaigns.

A regular Deloitte Alumni Party became a great tradition. Due to quarantine restrictions, we failed to hold a live meeting in the reporting period, yet we continue to maintain close contact with this valuable community online. Our “alumni” community is a place where you can trust each other.

Our talents have always been and will be our main asset. This reporting period with all of its challenges only proved that the most valuable skill Deloitte Ukraine acquired is the ability to work as a single mechanism, as one family. We advocated trust in the employer in practice and focused on the physical and financial security of our employees.

At the time of publication of this Report, we invest even more efforts in maintaining and developing our business compared to the period before the full-scale war, because we are responsible for providing employees with jobs. In the next reporting period, we as an employer plan to keep the focus on creating a value proposition, as well as review certain processes and approaches to improve the comfort and growth of career opportunities for our people.



Governance

- Leadership and governance
- Stakeholder engagement and materiality



Leadership and governance



GRI 102-18, 405-1

We at Deloitte have a common purpose – making an impact that matters. It is a cornerstone of all our actions and decisions. Not only is it an incentive for leadership and providing cutting-edge expertise in the market, but also the foundation on which the trust in the Deloitte brand is built. We can be confident when we say that our reputation depends on demonstrating our purpose in anything we do together with our stakeholders.

Transparent and responsible business conduct is crucial for us. We think that public disclosure of Deloitte Ukraine's progress not only caters to the transparency of the company but also makes it possible to track the close relation between responsible governance, diligent management, and corporate operational success. It is the commitment to exemplary management practices by senior management that ensures Deloitte's leadership position in the market. Company partners are responsible for a range of critical issues, including strategy development, planning, state and regulatory policy analysis, quality of service provision, and stakeholder engagement.

The company's operating model*



Strategy

Volodymyr Yumashev



Business development

Sergii Kulyk



Operational activity

Dmytro Anufriiev



Talent

Olha Shamrytska



Risks

Volodymyr Vakht

Audit & Assurance

▪ Sergii Kulyk

Consulting

▪ Yegor Grygorenko

Financial Advisory

▪ Dmytro Anufriiev

Risk Advisory

▪ Yegor Grygorenko

Tax & Legal

▪ Olexandr Cherinko

Deloitte Ukraine constantly improves professionally by hiring top-notch experts. In the reporting period, a team strengthening highlight was the [invitation of Yegor Grygorenko to lead the Consulting and Risk Advisory departments](#). Yegor is a professional with more than 20 years of experience in consulting and financial services.

Previously, he was a partner of a Big Three company specialized in consulting, where he led the financial practice in Eastern Europe, and was a member of private equity practice.

*This model was updated at the time of preparation of the Report.



Leadership diversity

We realize that diversity, in terms of membership, age, and skills, is the key to the successful operation of our company. Deloitte Ukraine supports business equality by introducing and supporting the initiatives and standards of the global inclusion and diversity policy in its everyday activities. According to [The Global Gender Gap Index 2022 rankings](#), gender equality has not been reached in any country in the world. The international ranking also states that it will take the global economy another 132 years to achieve this goal. We are positive that diverse management membership makes company management highly productive and efficient, and more diverse teams are more sustainable. There is a positive gender equality trend among the management compared to the previous reporting period: the gap between male and female representatives in management was reduced from 10% to 8%. The age structure of the management did not change significantly: it is a common situation for management positions to require appropriate experience.

Empathy is one of the main principles on which the communication between Deloitte management and their teams is based. We also

think that finding solutions and learning from our mistakes is more important than finding those who are guilty. It is part of our daily routine, and we keep improving these skills. In the reporting period, the company`s directors and partners took part in nonviolent communication training program held by the official certified coach of the Center for Nonviolent Communication (CNVC).

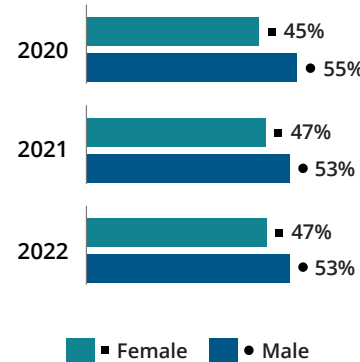
In addition to the formal relations set out by the organizational model, there is also an informal entity in the company – Office Managing Partner

(OMP) Advisory Board. It was founded to monitor the mood of teams, obtain timely feedback, and participate in brainstorming and exchange of proposals between the top management and junior-level employees. The OMP Advisory Board consists of seven volunteers in the positions from auditor/consultant to manager. At the regular meetings, its members may share their vision on the company`s development with the managing partner and propose changes aimed at making Deloitte an even better place to work.

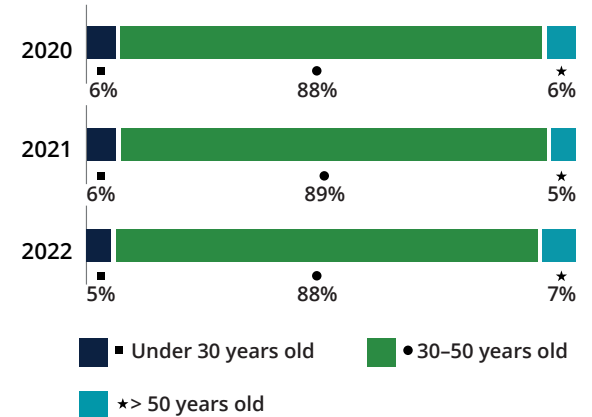


Comparison of leadership structure by gender and age for 2020 – 2022

By gender



By age





Ethics and integrity

GRI 102-16, 406-1, 412-2

Reputation is one of the most valuable assets of Deloitte, therefore responsible business conduct is a fundamental component of our corporate culture. We are convinced that integrity and professional ethics serve as the foundation for the trust of all the stakeholders in the Deloitte brand.

Deloitte offices all over the world follow the Principles of Global Business Conduct. In addition, we have a Code of Ethics, Nonretaliation Policy, Anti-Discrimination and Anti-Harassment Policy. Besides, our employees are regularly informed about the relevant issues and trained.

Ethical business culture was designed to build trust both inside the company and to our services, to mitigate ethical risks and help Deloitte people opt for correct professional choices in various situations. Every employee of Deloitte may rely on the company's support in making serious decisions, with the help of independent parties. Every business ethics query is subject to an in-depth

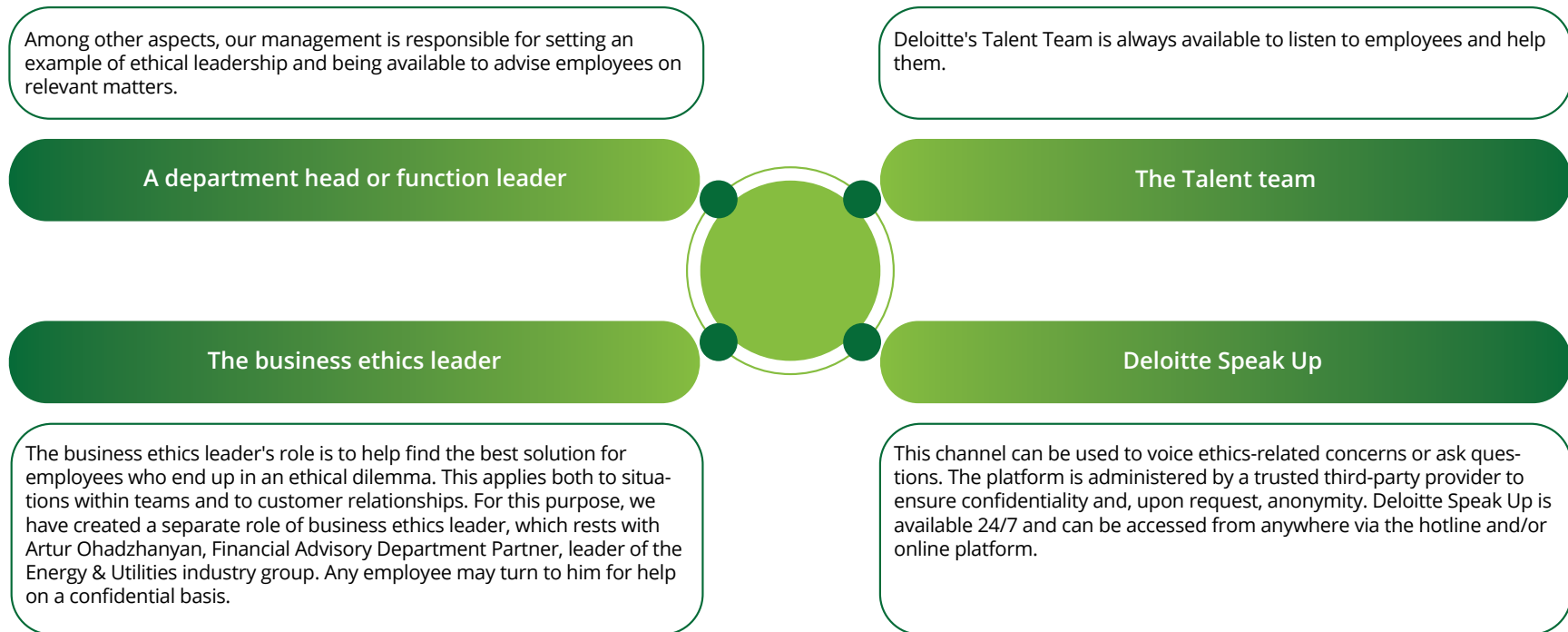
study and mandatory settlement. Our employees take obligatory thematic trainings each year.

The above approaches made the reporting period distinguished by a positive trend: the number of business ethics queries dropped dramatically. As the teams shifted to the remote work, the communication between colleagues became more reasonable, and in the fiscal year 2021, there were no ethical queries. There were only two queries in the fiscal year 2022, and both were settled.





Our employees can discuss their ethical dilemmas regarding certain decisions or actions by appealing to:



For external complaints regarding business ethics violations, a special [form](#) is available on our website.

Anti-corruption



GRI 205-1, 205-2

Combatting corruption is one of the global key responsibilities of Deloitte network of member firms applied to all partners and employees. We have zero tolerance for corruption in all manifestations and are willing to contribute to efficient management, economic development, and social welfare. Our anti-corruption policy contains demands on fighting corruption and considers such issues as bribery, remuneration in exchange for formalities omission, political and charity donations, gifts, and entertainment. All the employees shall take training on combatting corruption – right after the hiring, on an annual basis, and after promotion. Trainings are aimed at recapping the main principles of the relevant policies, possible scenarios, indications of corruption, and options for solving anti-corruption dilemmas.

In the reporting period, we updated our Anti-bribery and Anti-corruption Policy.

Independence and transparency standards

GRI 102-16, 102-25, 206-1

We are committed to providing the best practical solutions for our clients, keeping their data confidential and secure. For this reason, independence, quality, objectivity, honesty, impartiality and responsibility are our basic values in fulfilling our obligations to stakeholders. We always should remain independent and stay true to these values. In practice, it means making the correct decision, no matter how difficult it may be. Such a position of the company is a key to engaging clients and cooperating with them.

Independence standards are dictated by law, professional requirements, and rules, as well as the expectations of society. Our independence policies and procedures are based on and comply with the Law of Ukraine "On Audit of Financial Statements and Auditing," the Code of Ethics for Professional Accountants issued by IFAC's International Ethics Standards Board for Accountants, and the rules of the US Securities and Exchange Commission, as well as financial regulators of EU countries. These policies and procedures are aimed at securing compliance with the standards of independence and excellent servicing.

At Deloitte Ukraine, all employees are required to follow independence policies and procedures, which address professional and regulatory requirements related to the provision of services, business relationships, employment relationships, and financial interests. Deloitte people pass mandatory trainings and declare their professional independence – right after the hiring, on an annual basis, and after promotion.

When rendering services, we always assess a possible conflict of interest that might be a hazard to independence. We also consider the requirements for independence set out in jurisdictions of other Deloitte global network firms. Every year, all member firms, including Deloitte Ukraine, report to Deloitte Global on ensuring compliance with the requirements of global independence policies.

In striving to run a transparent, independent, and responsible business, Deloitte Ukraine introduces measures regulating its activity:

- Deloitte & Touche USC LLC has successfully passed the first check by the Audit Public

Oversight Body of Ukraine (APOB) on the audit service quality for the period from January 2019 until July 2021.

- In April 2021, Deloitte & Touche USC LLC published the third edition of the annual [Transparency Report](#). The document complied with Article 37 of the Law of Ukraine "On Audit of Financial Statements and Auditing". In the Transparency Report, Deloitte presented financial information for the fiscal year 2020 (up to December 31, 2020) and provided information on the role of global Deloitte technologies and infrastructure in responding to different impacts of COVID-19 in a flexible and quick manner, maintaining the highest audit quality in light of quarantine restrictions and shifting to remote work.
- Deloitte & Touche USC LLC was an active participant of the Methodological Accounting Council under the Ministry of Finance of Ukraine and the Committee on Best Practices for Organization of Audit Services Quality Control System.



Risk management

GRI 102-11, 102-16

We are proud of our reputation as a stable and responsible company, a successful risk manager, and an entity acting in a transparent and independent manner in every situation. It is a result of strict adherence to risk management processes catering to reporting, continuous and sustainable business. This process implies risk identification, analysis, and development of an early alarm system.

In its activities, Deloitte Ukraine follows international risk management standards, which, to a great extent, helps make efficient management decisions which minimize the risk factors. At the same time, as a part of a global network, we are guided by identification, assessment, risk management and monitoring processes introduced at the global level. In the reporting period, Victoria Chornovol, Tax & Legal Partner, headed the risk management function at Deloitte Ukraine.

In accordance with Ukrainian law, Deloitte Ukraine is subject to primary financial monitoring as an audit and tax & legal services provider. It

also requires us to identify and verify our clients, their ultimate beneficiaries, and detect financial transactions subject to the financial monitoring. There is a designated person in the company in charge of creating conditions for financial monitoring within the organization.

In the reporting period, Deloitte Ukraine, as an entity subject to primary financial monitoring, focused on updating the Anti-money laundering policy within the Law of Ukraine “On Prevention and Counteraction to Legalization (Laundering) of Criminal Proceeds, Terrorist Financing and Financing of Proliferation of Weapons of Mass Destruction”. As provided by this Law, the head of a risk management function who is responsible for financial monitoring, successfully completed the training course at the academy of financial literacy organized by the Ministry of Finance and obtained the AML officer certification.

Risk assessment during client and project acceptance

We have set a systemic approach to decision-making and risk consideration during project approval. The company is guided by policies and procedures regarding the process of accepting new clients and assessing risks in the implementation of all projects. This process allows approving cooperation with the client and start working on the project only if the company:

- Is able to fulfill the project and has the relevant capabilities, including resources and time;
- Can act according to all the ethical requirements and professional standards, including assessment and consideration of independence matters and conflicts of interests;



- Addressed matters related to the integrity of the potential client's management.

Project risks are broken into "normal", "higher than normal", or "significantly higher than normal" before accepting the client and the project.

Project risk assessment implies an approval by the responsible partner and validation by other partners with the relevant authorities, depending on the risk classification level, to assess whether Deloitte can accept the client and the project.

Project risk assessment begins when the project is accepted/resumed. It is a continuous process lasting until all the tasks are completed. Annually, the projects lasting over 12 months are regularly assessed: Deloitte defines whether work can be continued. In addition, whenever major changes happen to the client (e.g., those of ownership and management structure, financial or commercial), a new risk assessment is conducted to continue the cooperation within the project.

A significant challenge in the reporting period stemmed from unscheduled assessments of clients and projects caused by the beginning of a full-scale war in the territory of Ukraine. It should be noted that in any political or economic instability, the company is committed to upholding its values and risk management policies and procedures.

We continue to work on our risk management culture by raising awareness of risk management

processes among all the company employees. Deloitte's employees can consult the relevant unit at any time. The company developed special graphic matrices for action algorithms during client or project acceptance. These matrices are published on the internal website, and all employees can access them. In addition, the employees take annual risk management trainings required for all grades, starting from an assistant manager.



Privacy, data protection and cyber security

GRI 418-1

As part of Deloitte's global network, we adhere to global policies and state regulations, so we guarantee the confidentiality and protection of data, including information about our clients and third parties.

We at Deloitte promote a data protection and confidentiality culture based on the principles of proper and responsible data management. We are convinced that the following factors are important for successful information protection:

- Understanding the market environment;
- Introducing policies, procedures, and controls to protect confidentiality and personal data;
- Providing a timely response to potential confidentiality breaches and data protection; and
- Active monitoring of efficient data privacy and protection policies and procedures compliance.

In our daily work, we adhere to the rules of [Privacy Notice](#) available on our website for all the stakeholders. In the reporting period, we updated the General Security Policy.

In 2021, once again, we proved the compliance of our quality management systems with the state and international standards by acquiring new ISO certifications, namely: **ISO/IEC 27001:2013**, which relates to the information security management system to protect clients' confidential information (valid until June 2023) and **ISO 9001:2015** on quality management system (valid until September 2024). Obtaining these certifications has significantly strengthened Deloitte's competitive position in the market, and also expanded the company's ability to participate in many tenders, specifically with the participation of state-owned enterprises and with the involvement of foreign investments.

We use the following measures to guarantee safety, accuracy, and relevance of the personal data of our clients:

- Conducting trainings for our employees who have access to personal data to increase

awareness of the responsibilities on ensuring confidentiality;

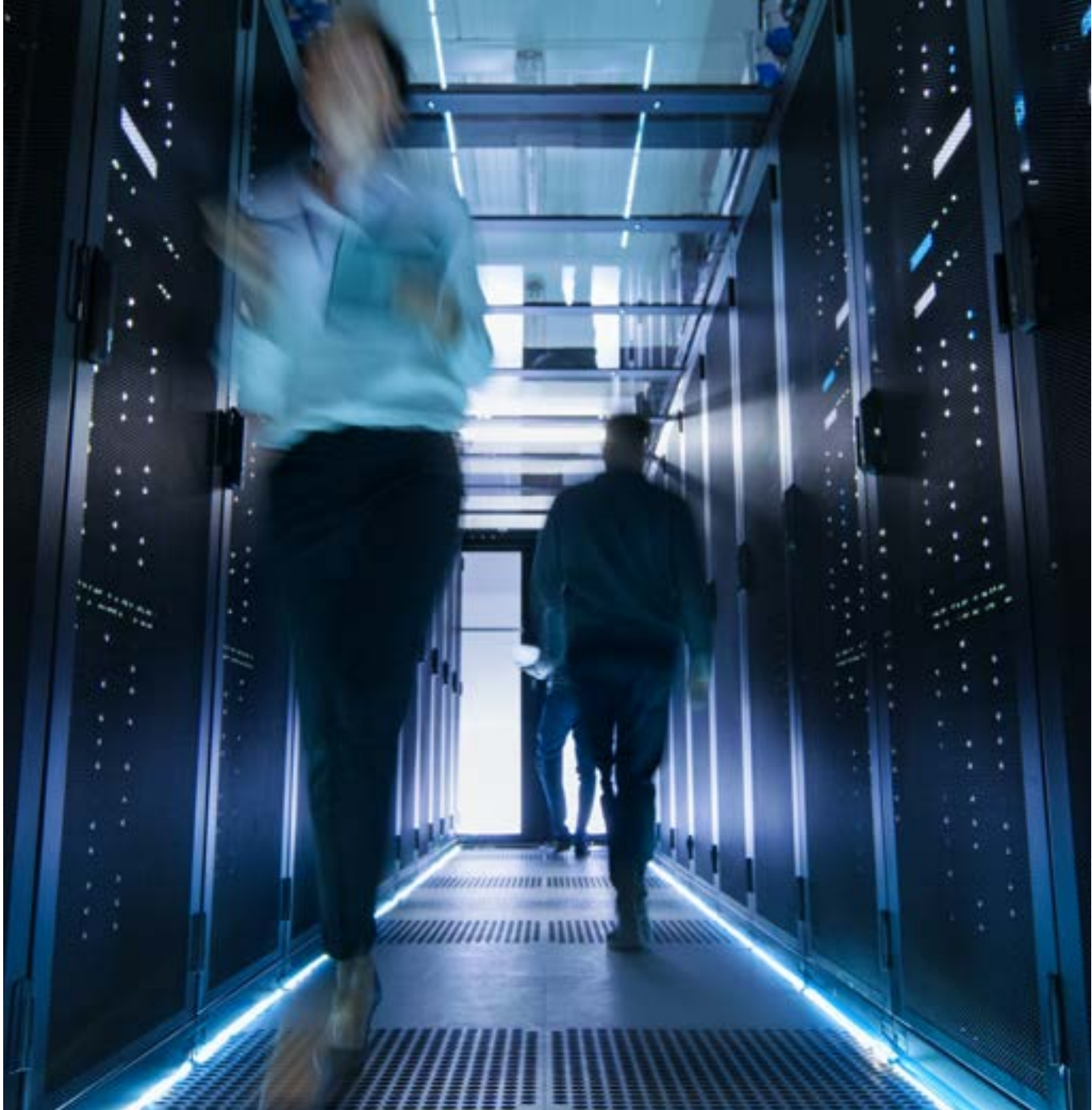
- Administrative and technical controls restricting access to personal data on a 'need to know' basis;
- Technological security measures, including firewalls, encryption and anti-virus software; and
- Physical security measures, such as staff security passes to access our premises.

At the same time, in the modern world where cyberattacks have become commonplace, posing a real and major threat to organizations, we, as part of Deloitte's global network of member firms, elaborate the strategy aimed at:

- Creating a global cyber program with consistent, holistic and high-quality services;
- Expanding security tools all over the world for a more efficient protection of distributed data;

- Introducing and maintaining confidential and personal information protection technologies;
- Preparing and implementing plans for quick recovery of systems damaged by cyberattacks; and
- Mitigating the risk of unauthorized disclosure of confidential or personal information.

Cyber risk management team in Ukraine actively works in cooperation with other Deloitte offices to secure a successful security system functioning both for our clients and the organization itself.





Business continuity

The development and implementation of a business continuity plan is an important part of the risk management process. This plan secures quick adaptation and modification of work processes with the aim of loss minimization in case of destabilizing events in the company. The top priorities of Deloitte Ukraine's business continuity are:

- Ensuring the employees' safety and wellbeing;
- Identifying the main areas to address following the activities disruption; and
- Protecting the company's reputation.

To accomplish the set objectives, the company has established a business continuity team comprised of a Security Leader, heads of departments, and heads of key internal processes.

In the fiscal year 2022, our company, together with the entire Ukrainian business community, faced significant challenges as a full-scale war engulfed our country. However, it should be said that the support of Deloitte global network allowed us to

respond to the changes in the existing processes quickly and efficiently. In spite of transformations in the global network caused by termination of all operations in Russia and Belarus, Deloitte Ukraine, in close cooperation with its Central European colleagues, proved to be highly adaptive and managed to keep the internal systems stable.

COVID-19 response

Together with the whole world, in this reporting period, we felt a major and comprehensive impact of COVID-19 spreading. Fortunately, business continuity management capabilities allowed us to respond to the challenges we faced in a quick and efficient manner. In response to the impact of the pandemic, we applied strict internal rules to keep our employees protected and ensure stable business operations.

In the reporting period, the company continued to work remotely, yet the employees could visit the office subject to prior booking via an online

form, adhering to all WHO recommendations on workplace arrangement and office premises zoning. A decision on office visits was made by a special committee. It also approved management decisions on the company's operating mode during the pandemic. No more than 20% of all the employees could be present at the office at the same time.

In 2020 and 2021, we reviewed the main provisions of COVID-19 Protection Policy.

You can find out more about our response measures to the challenges of the pandemic for employees in the Our people clause hereof.

Safety during war time

From the first hours of the Russian full-scale invasion in Ukraine, our company and Deloitte global network has been acting as one family. For us, employees are the most important value, so their safety is definitely our top priority. We are



proud that in such hard times we managed to work as one to keep all the Deloitte people and their families safe. Thanks to our colleagues from Deloitte global network who made up a formalized relocation plan for Deloitte people and their families, we managed to provide timely assistance to everyone in need.

You can find out more about our response to the war in [Key figures of reporting period](#) and [Our people clauses](#).



Stakeholder engagement and materiality



Materiality assessment

GRI 102-44, 102-46, 102-47, 103-1

To make up a list of material topics to Deloitte's key stakeholders and businesses, and to disclose the most relevant information, this Report has assessed topics' materiality in accordance with the GRI guidelines. We have analyzed how aspects related to the specifics of Deloitte's activities influenced the assessments and decisions of key stakeholders and what impact they had on the economic, environmental, and social aspects of the company's operations.

The approach to materiality assessment in the reporting period consists of two stages and involves:

• **Compiling a list of material topics**

In view of the key changes and challenges we faced, we decided to reconsider all the material topics defined earlier. It involved a market benchmark analysis and study of the leading ESG practices

in Ukraine and in the international arena. We conducted a comprehensive analysis of the company's performance in the reporting period and results of interactions with key stakeholders and comments received at meetings and interviews with Deloitte Ukraine's senior management. In addition, we considered other aspects of our activities, such as industry trends, and major expectations of our clients and employees.

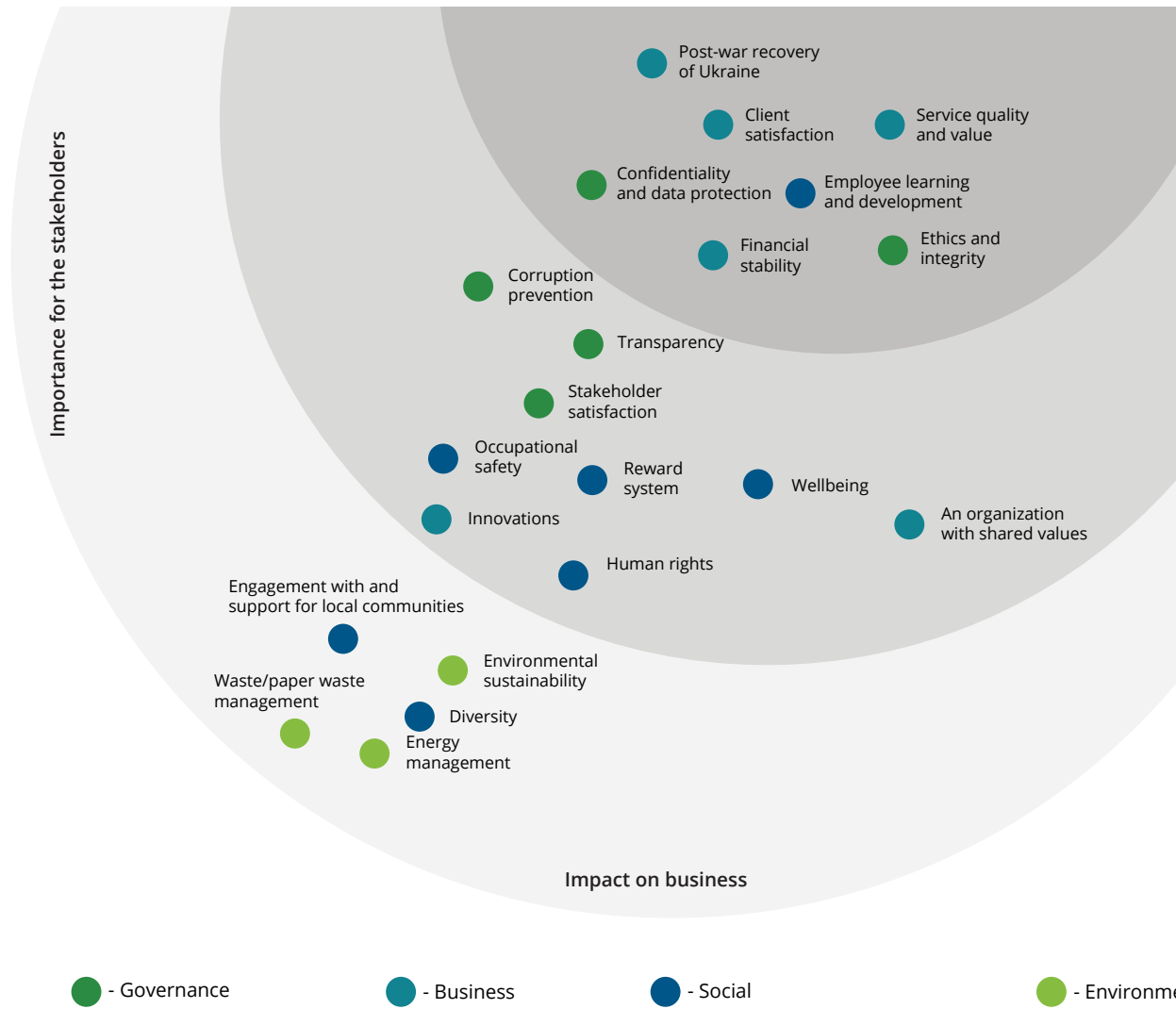
• **Prioritizing material topics**

We are convinced that all the selected topics are important to our business; however, we have deemed some of them to be more significant, considering their importance for stakeholders and impact on the company. To assess their materiality, we conducted a random survey of key stakeholder groups, asking them to rank the significance of each aspect on a scale of 1 (low materiality) to 5 (high materiality). To ensure a more comprehensive analysis, we conducted a strategic session with the senior management of the company, using the same scale.













Below is a list of the material topics that have been assigned the highest level of materiality based on

their importance to stakeholders and to Deloitte Ukraine:

- Post-war recovery of Ukraine
- Client satisfaction
- Service quality and value
- Confidentiality and data protection
- Employee learning and development
- Ethics and integrity
- Financial stability





№	Material topic	Section of the Report	Compliance with the UN's SDG
1	Post-war recovery of Ukraine	Glory to Ukraine! Contributions to Ukraine's development	
2	Service quality and value	Governance Core services	
3	Client satisfaction	Core services	
4	Financial stability	Business Annex 2: Disclosure of additional information in accordance with GRI requirements	
5	An organization with shared values	About the company Deloitte family	 
6	Innovations	Impact on business environment	 
7	Ethics and integrity	Ethics and integrity	
8	Confidentiality and data protection	Privacy, data protection and cyber security	
9	Corruption prevention	Anti-corruption	
10	Transparency	Independence and transparency Risk management	



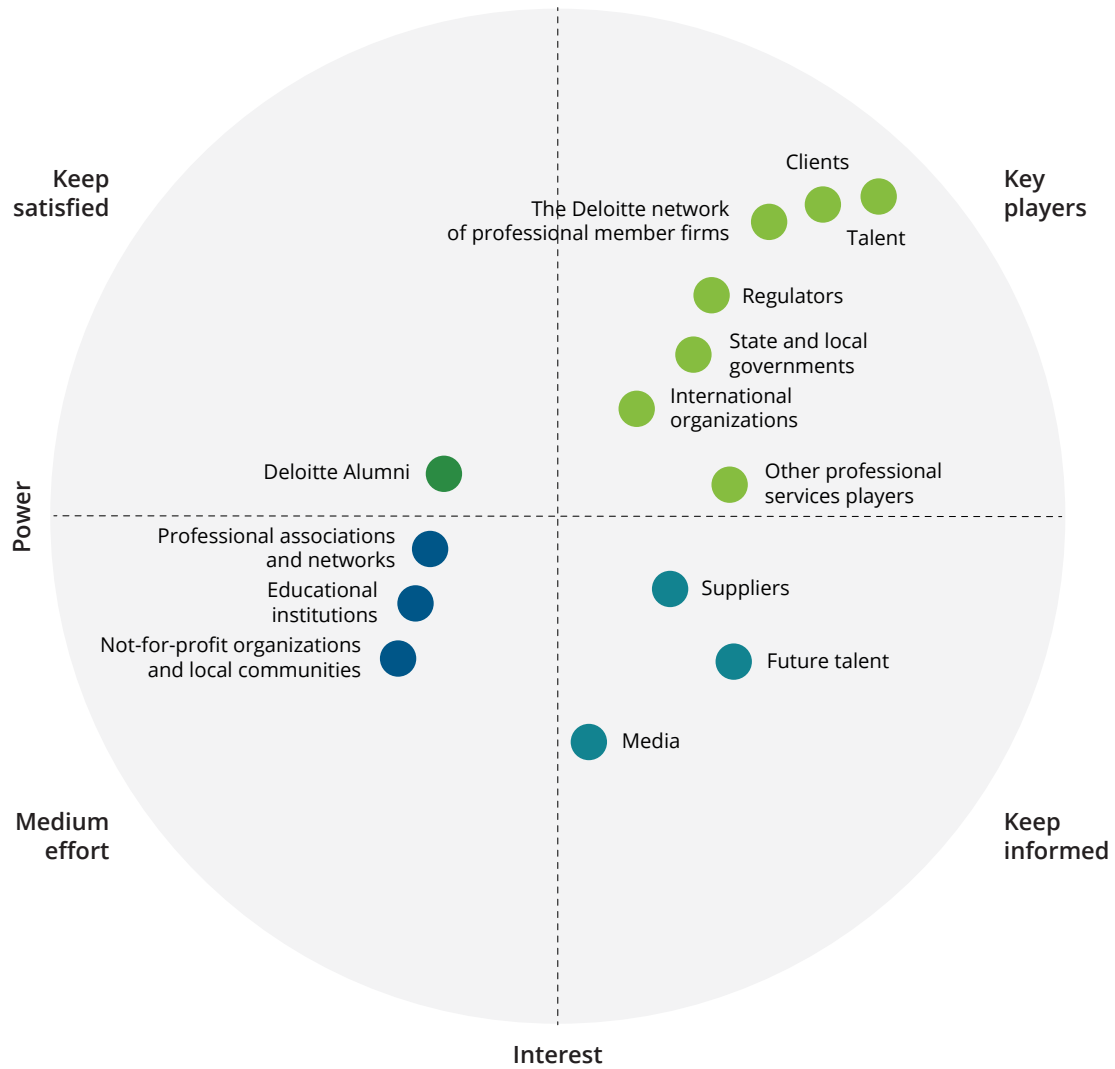
No	Material topic	Section of the Report	Compliance with the UN's SDG
11	Stakeholder satisfaction	Stakeholder engagement and materiality	 
12	Employee learning and development	Our people	
13	Wellbeing	Our people	
14	Reward system	Our people	 
15	Human rights	Our people	
16	Occupational safety	Our people	 
17	Diversity	Our people Leadership and governance	 
18	Engagement with and support for local communities	Impact on business environment Contributions to Ukraine's development	 
19	Environmental sustainability	Environmental sustainability	
20	Energy management	Resources management	
21	Waste / paper waste management	Resources management	



Stakeholder identification

GR102-40, 102-42, 102-43

We strive to maintain a constructive dialogue with our stakeholders, and therefore for us, it is very important to define, engage, and consider their interest in our activities. To distinguish the key stakeholders, we analyzed all the communication channels, various appeals, and cooperation during the reporting period. Considering the current realities, we conducted a strategic session with the director and partner group and reconsidered the stakeholder matrix. As a result of discussion and analysis, there was a minor change of priorities in the general coordinate system, as can be seen in the figure below:





Stakeholder engagement and interaction with them within the material topics are described below:

Stakeholder groups	Engagement type	Material topics
Talent	Regular meetings. Quarterly conference calls with management. Annual joint meetings to present Deloitte's results and plans. Advisory boards. Employee learning and development programs. Coaching. Goal setting and performance assessments. Support for wellbeing of employees. Feedback on performance. Weeks dedicated to values, ethics, and security. Employee engagement surveys. The Wellbeing program. Corporate volunteering. Conversations with the Business Ethics Leader. Social media. Equal rights and opportunities. Safe working conditions.	Ethics and integrity Employee learning and development Reward system Wellbeing Human rights Occupational safety Diversity Stakeholder satisfaction An organization with shared values Innovations Environmental sustainability
Future talent	Recruitment events. Training programs and courses for students. Internships. Raising awareness, conducting surveys.	An organization with shared values Innovations Environmental sustainability
Deloitte Alumni	Deloitte Alumni community, regular meetings. Informing on clients' available vacancies.	An organization with shared values
Clients	Interaction during project implementation. Customer satisfaction surveys. Go-to-market activities. Conferences and educational events. Responses to service requests. Awareness-raising activities, conducting research, and informing on the most important changes.	Service quality and value Client satisfaction Confidentiality and data protection Ethics and integrity Innovations Transparency Engagement with and support for local communities
The Deloitte network of professional member firms	Interaction during project implementation. Regional and global management meetings. Conference calls. Correspondence.	Confidentiality and data protection Ethics and integrity Corruption prevention



Stakeholder groups	Engagement type	Material topics
International organizations	Interaction during project implementation. Participation in committees and working groups. Responses to service requests. Correspondence and meetings. Conferences and public discussions. Awareness-raising activities, conducting research, and informing on the most important changes.	Post-war recovery of Ukraine Ethics and integrity Service quality and value Innovations Engagement with and support for local communities Corruption prevention
State and local governments	Participation in reforms. Pro bono projects. Correspondence and meetings. Conferences and public discussions. Municipal and regional development projects. Partnerships to develop local communities. Awareness-raising activities, conducting research, and informing on the most important changes.	Post-war recovery of Ukraine Transparency Ethics and integrity Corruption prevention Engagement with and support for local communities Service quality and value
Regulators	Responses to inquiries of regulatory bodies. Participation in reforms. Pro bono projects. Correspondence and meetings. Conferences and public discussions.	Post-war recovery of Ukraine Transparency Ethics and integrity Corruption prevention Engagement with and support for local communities Service quality and value
Other professional services players	Go-to-market activities. Conferences and educational events. Correspondence and meetings. Social and volunteer projects.	Ethics and integrity Innovations
Suppliers	Maintaining existing relationships and negotiations. Annual joint company management meeting with the suppliers. Social and volunteer projects.	Ethics and integrity Transparency
Professional associations and networks	Membership in industry associations and business associations. Participation in committees and working groups. Correspondence and meetings. Conferences and public discussions.	Post-war recovery of Ukraine Ethics and integrity Service quality and value Innovations Engagement with and support for local communities



Stakeholder groups	Engagement type	Material topics
Educational institutions	Training programs and courses. Recruitment events. Internships. Social and volunteer projects. Conducting research.	Engagement with and support for local communities Innovations
Not-for-profit organizations and local communities	Municipal and regional development projects. Partnerships to develop local communities. Social and volunteer projects. Correspondence. Meetings and conferences. Joint events. Social and volunteer projects. Pro bono projects. Membership in industry associations and business associations. Conducting research.	Engagement with and support for local communities Post-war recovery of Ukraine Service quality and value
Media	Social media.	Engagement with and support for local communities Post-war recovery of Ukraine

Global ESG highlights

- Environmental
- Social
- Governance





Global ESG highlights

Environmental

Greenhouse gas (GHG) emissions

Percent reduction of metric tonnes CO₂e (FY2022 vs. FY2019):



32%
gross emissions reduction

44%
emissions reduction per FTE

Progress towards WorldClimate goals



75%
scope 1 and 2 emissions reduction

81%
business travel emissions per FTE reduction

91%
renewable electricity purchased toward our 100% goal

14%

of suppliers (by emissions) adopted science-based targets; an additional 10% have committed to do so



Offset **100%** of operational and business travel emissions in FY2021 and FY2022

4,617
metric tonnes CO₂e of Sustainable Aviation Fuel (SAF) environmental attributes purchased

75%
of employees have completed WorldClimate e-learning

Notes: Monetary values are presented in \$USD and used as the basis for revenue growth and innovation investment percentages, unless otherwise specified. Figures are aggregated across the Deloitte organization.



Global ESG highlights

Social

Societal investment



\$284M
societal investment

\$1.23B
total societal investments
from FY2018 to FY2022



13.6M
individuals reached through WorldClass

33.6M
individuals reached toward our 100M
WorldClass goal from FY2018 to FY2022

Diversity & Inclusion



411,951
employees

45%
female

55%
male

25%
female partners, principals and managing
directors (goal of 30% by 2025)



156,430
new hires

5.72M
applications received

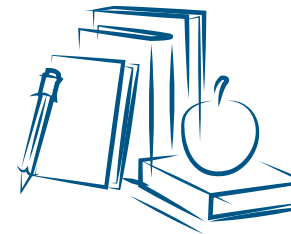
Learning



42
annual training hours per individual¹

\$463M
annual direct training cost; average
of \$1,150 per individual²

\$5.12B
annual indirect training costs³



6
Deloitte University
facilities

2
Deloitte University additional
locations under construction

Notes: Monetary values are presented in \$USD and used as the basis for revenue growth and innovation investment percentages, unless otherwise specified. Figures are aggregated across the Deloitte organization.

¹Training hours do not include on the job learning hours that are a core aspect of development at Deloitte

²Average annual direct training cost per individual represents data collected across Deloitte

³Indirect training cost is the opportunity cost based on estimates from Deloitte Global and reporting Deloitte firms



Global ESG highlights

Governance

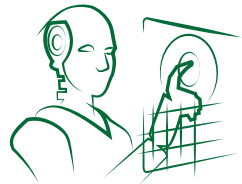
Economic contribution



\$59.3B
total aggregate
Deloitte firm
revenue

19.6%
aggregate Deloitte
firm revenue growth
from FY2021

Innovation investment



4.3%
of aggregate Deloitte
firm revenue⁴

Deloitte Global Board of Directors



21
members living
in 14 countries
38%
female

Deloitte Global Executive Committee



22
members living
in 11 countries
23%
female

Ethics and anti-corruption



3.5
hours of mandatory training
upon hire and 1 hour refresher
every year thereafter
>95%
of employees have completed
required anti-corruption training⁵

Notes: Monetary values are presented in \$USD and used as the basis for revenue growth and innovation investment percentages, unless otherwise specified.

⁴Based on annual survey of Deloitte firms

⁵All Deloitte people are required to complete anti-corruption training—upon being hired and every other year thereafter—that includes Global policies, corruption red flags and case scenarios.

Annexes

- About the Report
- Annex 1
- Annex 2
- Annex 3
- Annex 4

About the Report

GRI 102-50

This is Deloitte Ukraine's third Non-Financial Information Disclosure Report (hereinafter referred to as the "Report"). It covers the period of two fiscal years from June 1, 2020, to May 31, 2022, inclusively. We disclose information on the economic, social, and environmental aspects of the company's activities, as well as the results of its activities to ensure and support sustainable development.

GRI 102-51; 102-52; 102-54

Our approach to non-financial reporting is based on disclosure in accordance with the Global Reporting Initiative (GRI) standards for sustainability reporting (core option). We also highlight our contribution to Deloitte's global sustainability strategy and contribution to the UN's Sustainable Development Goals.

We do our best to maintain a constant dialogue with our stakeholders, and therefore we strive to improve the transparency and disclosure of non-financial information.

Financial indicators are given in US dollars. Quantitative indicators stem from the internal and mandatory reporting forms annually submitted to state authorities. Data owners together with the special Report preparation team verify the validity and reliability of all the data provided herein. All the major divergences are explained when referred to.

When calculating the social indicator group GRI 401, GRI 404, and GRI 405, as well indicators as calculated with the use of GRI 102-7 and GRI 305-4, we used the average number of employees for the reporting period.

When calculating the indicators from the group of environmental indicators, GRI 302 and GRI 305, the respective converting coefficients of the International Energy Agency were applied.

GRI 102-45, 102-49

The reporting period covers the results of operation of Deloitte Ukraine both in and outside Ukraine.

The previous [Report](#) was published in January 2021, and encompassed a period from June 1, 2018, until May 31, 2020.



Annex 1: Reporting indicators in accordance with GRI standards

Reporting item	Description	Disclosure status	Section of the Report	Comments
GRI 102: General Disclosures 2016. Organizational profile.				
102-1	Name of the organization	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities.
102-2	Activities, brands, products, and services	Full	Business. Core services, p. 11	
102-3	Location of headquarters	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	Prime Business Center, 48, 50a Zhylyanska St., Kyiv, 01033.
102-4	Location of operations	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	Deloitte has offices in more than 150 countries all over the world. A Deloitte Global Office Directory is available in the Get Connected section of our website: https://www.deloitte.com/ua
102-5	Ownership and legal form	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	Limited liability company, Private ownership.
102-6	Markets served	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	Deloitte has offices in more than 150 countries all over the world. A Deloitte Global Office Directory is available in the Get Connected section of our website: https://www.deloitte.com/ua
102-7	Scale of the organization	Full	Business. About the company, p. 6 Business. Key figures of reporting period, p. 15 Social. Our people, p. 49 Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	

Reporting item	Description	Disclosure status	Section of the Report	Comments
102-8	Information on employees and other workers	Full	Social. Our people, p. 49 Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	
102-9	Supply chain	Full	Environmental. Environmental sustainability, p. 20	
102-10	Significant changes to the organization and its supply chain	Full	Business. Key figures of reporting period, p. 15	
102-11	Precautionary principle or approach	Full	Governance. Risk management, p. 70	
102-12	External initiatives	Full	Business. Key figures of reporting period, p. 15 Social. Impact on business environment, p. 30 Social. Contributions to Ukraine's development, p. 39	
102-13	Membership in associations	Full	Social. Impact on business environment, p. 30 Social. Contributions to Ukraine's development, p. 39 Annex 1. Reporting indicators in accordance with GRI standards, p. 91	The American Chamber of Commerce in Ukraine, The U.S.-Ukraine Business Council (USUBC), The European Business Association, The German-Ukrainian Chamber of Industry and Commerce, The Association of Corporate Security Professionals of Ukraine, The CSR Development Center, The Association of Family Business Owners of Ukraine.
GRI 102: General Disclosures 2016. Strategy				
102-14	Statement from senior decision-maker	Full	Message from the Managing Partner, p. 2	
GRI 102: General Disclosures 2016. Ethics and integrity				
102-16	Values, principles, standards, and norms of behavior	Full	Business. Deloitte family, p. 8 Governance. Ethics and integrity, p. 66 Governance. Independence and transparency, p. 69	

Reporting item	Description	Disclosure status	Section of the Report	Comments
102-17	Mechanisms for advice and concerns about ethics	Повністю	Governance. Ethics and integrity, p. 66	
GRI 102: General Disclosures 2016. Governance				
102-18	Governance structure	Full	Governance. Leadership and governance, p. 63	
102-20	Executive-level responsibility for economic, environmental, and social topics	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	At the highest level, the responsible person is the Managing Partner at Deloitte Ukraine. In addition, there is an internal corporate responsibility and sustainability team accountable to the Managing Partner.
102-21	Consulting stakeholders on economic, environmental, and social topics	Full	Governance. Stakeholder engagement and materiality, p. 76	
102-22	Composition of the highest governance body and its committees	Full	Governance. Leadership and governance, p. 63	
102-25	Conflicts of interest	Full	Governance. Independence and transparency, p. 69	
102-30	Effectiveness of risk management processes	Partial	Governance. Risk management, p. 70	
102-32	Highest governance body's role in sustainability reporting	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	Non-financial report is prepared under the supervision of the Managing Partner with quality assurance by the partner responsible for sustainable development services.
GRI 102: General Disclosures 2016. Stakeholder engagement				
102-40	List of stakeholder groups	Full	Governance. Stakeholder engagement and materiality, p. 76	
102-41	Collective agreements	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	Social and labor relations between the company and its employees, including resolution of labor disputes, are governed by the Labor Code of Ukraine.

Reporting item	Description	Disclosure status	Section of the Report	Comments
102-42	Identifying and selecting stakeholders	Full	Governance. Stakeholder engagement and materiality, p. 76	
102-43	Approach to stakeholder engagement	Full	Business. Core services, p. 11 Governance. Stakeholder engagement and materiality, p. 76	
102-44	Key topics and concerns raised	Full	Governance. Stakeholder engagement and materiality, p. 76	
GRI 102: General Disclosures 2016. Reporting practice				
102-45	Entities included in the consolidated financial statements	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	Deloitte & Touche LLC, Deloitte & Touche USC LLC.
102-46	Defining report content and topic boundaries	Full	Governance. Stakeholder engagement and materiality, p. 76 Annexes. About the Report, p. 90	
102-47	List of material topics	Full	Governance. Stakeholder engagement and materiality, p. 76	
102-48	Restatements of information	Full	Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	Comments on data restatements are given in Annex 2.
102-49	Changes in reporting	Full	Annexes. About the Report, p. 90	
102-50	Reporting period	Full	Annexes. About the Report, p. 90	
102-51	Date of most recent report	Full	Annexes. About the Report, p. 90	
102-52	Reporting cycle	Full	Annexes. About the Report, p. 90	
102-53	Contact point for questions regarding the report	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	Corporate social responsibility – Kateryna Iurchenko, email: kiurchenko@deloitte.ua ESG / Sustainability services – Yegor Grygorenko: ygygorenko@deloitte.ua , Maryna Rymkina: mrymkina@deloitte.ua
102-54	Claims of reporting in accordance with the GRI Standards	Full	Annexes. About the Report, p. 90	

Reporting item	Description	Disclosure status	Section of the Report	Comments
102-55	GRI content index	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	
102-56	External assurance	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	The Report is not subject to assurance by an external auditor.
GRI 103: Management approach, 2016				
103-1	Explanation of the material topic and its boundary	Full	Governance. Stakeholder engagement and materiality, p. 76	
103-2	The management approach and its components	Full	Business. Core services, p. 11	
103-3	Evaluation of the management approach	Full	Business. Core services, p. 11	
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	Partial	Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	
GRI 202: Market presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Full	Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	
GRI 203: Indirect economic impacts 2016				
203-1	Infrastructure investments and services supported	Partial	Social. Impact on business environment, p. 30 Social. Contributions to Ukraine's development, p. 39	
203-2	Significant indirect economic impacts	Full	Social. Impact on business environment, p. 30 Social. Contributions to Ukraine's development, p. 39	

Reporting item	Description	Disclosure status	Section of the Report	Comments
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	Full	Governance. Anti-corruption, p. 68 Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	
205-2	Communication and training about anti-corruption policies and procedures	Full	Governance. Anti-corruption, p. 68 Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	All the company's employees at all levels undergo annual e-learnings on business ethics and anti-corruption. They are also aware of Anti-corruption Policy. All the suppliers and subcontractors are aware of Anti-corruption Policy.
205-3	Confirmed incidents of corruption and actions taken	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91 Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	No incidents of corruption or violations of antitrust laws were identified during the reporting period.
GRI 206: Anti-competitive Behavior				
206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices	Full	Governance. Independence and transparency, p. 69 Annex 1. Reporting indicators in accordance with GRI standards, p. 91	No incidents of corruption or violations of antitrust laws were identified during the reporting period.
GRI 207: Tax 2019				
207-1	Approach to tax	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	Deloitte is a general taxpayer, subject to paying value added tax and income tax. The approach to taxation, calculating the income and loss, and financial reporting complies with Ukrainian laws. The company is a large taxpayer which incurs and pays taxes when they fall due, as required by the Tax Code of Ukraine.
GRI 301: Materials 2016				
301-1	Paper consumption	Full	Environmental. Resources management, p. 25	

Reporting item	Description	Disclosure status	Section of the Report	Comments
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	Full	Environmental. Resources management, p. 25	
GRI 303: Water and Effluents 2018				
303-5	Water consumption	Full	Environmental. Resources management, p. 25	
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	Full	Environmental. Environmental sustainability, p. 20	
305-2	Indirect (Scope 2) GHG emissions	Full	Environmental. Environmental sustainability, p. 20	
305-3	Other indirect (Scope 3) GHG emissions	Full	Environmental. Environmental sustainability, p. 20	
305-4	GHG emissions intensity	Full	Environmental. Environmental sustainability, p. 20	
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	Full	Environmental. Resources management, p. 25	
306-2	Management of Significant waste-related impacts	Full	Environmental. Resources management, p. 25	
306-3	Waste generated	Full	Environmental. Resources management, p. 25	
GRI 307: Environmental Compliance 2016				
307-1	Non-compliance with environmental laws and regulations	Full	Environmental. Environmental sustainability, p. 20	In its operations, Deloitte does not violate any policies or regulations related to environmental protection and responsible business conduct.

Reporting item	Description	Disclosure status	Section of the Report	Comments
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	Full	Social. Our people, p. 49 Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Full	Social. Our people, p. 49	
401-3	Parental leave	Full	Social. Our people, p. 49 Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	Full	Annex 1. Reporting indicators in accordance with GRI standards, p. 91	Deloitte Ukraine informs its employees two months before the introduction of significant operational changes, according to the requirements of the Labor Code of Ukraine.
GRI 403: Occupational Health and Safety 2018				
403-5	Worker training on occupational health and safety	Full	Social. Our people, p. 49	
403-6	Promotion of worker health	Full	Social. Our people, p. 49	
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	Full	Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	
404-2	Programs for upgrading employee skills and transition assistance programs	Partial	Social. Our people, p. 49	

Reporting item	Description	Disclosure status	Section of the Report	Comments
404-3	Percentage of employees receiving regular performance and career development reviews	Full	Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	Full	Governance. Leadership and governance, p. 63 Social. Our people, p. 49 Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	
GRI 406: Non-discrimination 2016				
406-1	Business ethics incidents and corrective actions taken	Full	Governance. Ethics and integrity, p. 66 Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	
GRI 412: Human Rights Assessment 2016				
412-2	Employee training on human rights policies or procedures	Full	Social. Our people, p. 49 Annex 1. Reporting indicators in accordance with GRI standards, p. 91	All Deloitte employees are familiar with the Code of Business Conduct, which outlines key human rights matters — discrimination and harassment in particular —related to professional services. All employees confirm their compliance annually.
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	Full	Social. Impact on business environment, p. 30 Social. Contributions to Ukraine's development, p. 39	

Reporting item	Description	Disclosure status	Section of the Report	Comments
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Full	Governance. Privacy, data protection and cyber security, p. 72 Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	
GRI 419: Socioeconomic Compliance 2016				
419-1	Non-compliance with laws and regulations in the social and economic area	Full	Annex 2. Disclosure of additional information in accordance with GRI requirements, p. 101	

Annex 2: Disclosure of additional information in accordance with GRI requirements

GRI 102-7, 102-8

Scale of the organization. Information on employees and other workers

	2020*	2021	2022
Average headcount and personnel structure	526	467	441
by gender:			
male	202	171	153
female	324	296	288
by employee category:			
Interns/Consultants	284	237	207
Senior consultants	142	134	146
Management	100	96	98
Total number of employees by type of employment (full-time):	488	392	411
male	189	144	143
female	299	248	268
Total number of employees by type of employment (part-time):	38	75	30
male	13	26	11
female	25	49	19
Income from services, thousand USD	21,447	19,486	17,167

* Restatements of the number and structure of employees in the fiscal year 2020 are caused by the new approach to calculations.

GRI 201-1

Direct economic value generated and distributed, thousand USD

Payments to local and state budgets**Investments in local communities**

Financial investments

Time invested by employees, in monetary terms

2020	2021	2022
2,082	1,853	2,371
123	75	658
39	13	179
84	62	479

GRI 205-2

Communication and training about anti-corruption policies and procedures

Percentage of the company's management familiar with anti-corruption policies and procedures

Percentage of employees familiar with anti-corruption policies and procedures

Number and percentage of suppliers and subcontractors familiar with anti-corruption policies and procedures

2020	2021	2022
100%	100%	100%
100%	100%	100%
65	73	134
100%	100%	100%

GRI 305-1, 305-2, 305-3, 305-4

GHG emissions

CO2 emission volume (Scope 1), t CO2e

CO2 emission volume (Scope 2), t CO2e

CO2 emission volume (Scope 3), t CO2e

Total CO2 emission, t CO2e

CO2 emission per employee, t CO2e

Average number of employees

2020	2021	2022
24.65	12.59	13.13
235.94	216.88	123.04
62.43	4.26	3.64
323.02	233.73	139.81
0.64	0,50	0,32
502	467	441

GRI 401-1

New employee hires and employee turnover (1/2)

Total new employee hires

by age range:

- under 30 years old
- 30–50 years old
- > 50 years old

by gender:

- male
- female

% of new hires

by age range:

- under 30 years old
- 30–50 years old
- > 50 years old

by gender:

- male
- female

	2020*	2021	2022
Total new employee hires	186	112	142
by age range:			
under 30 years old	163	103	113
30–50 years old	22	9	27
> 50 years old	1	0	2
by gender:			
male	71	36	49
female	115	76	93
% of new hires	35%	24%	32%
by age range:			
under 30 years old	31%	22%	26%
30–50 years old	4%	2%	6%
> 50 years old	0%	0%	0%
by gender:			
male	11%	8%	11%
female	22%	16%	21%

* Restatements for the fiscal year 2020 are caused by the new approach to calculations.

GRI 401-1

New employee hires and employee turnover (2/2)

Total number of employees who left the company

by age range:

- under 30 years old
- 30–50 years old
- > 50 years old

by gender:

- male
- female

% of employees who left the company

by age range:

- under 30 years old
- 30–50 years old
- > 50 years old

by gender:

- male
- female

	2020*	2021	2022
Total number of employees who left the company	217	149	212
by age range:			
under 30 years old	159	120	138
30–50 years old	55	28	73
> 50 years old	3	1	1
by gender:			
male	89	66	43
female	128	83	169
% of employees who left the company	41%	32%	48%
by age range:			
under 30 years old	30%	26%	31%
30–50 years old	10%	6%	17%
> 50 years old	1%	0%	0%
by gender:			
male	17%	14%	10%
female	24%	18%	38%

* Restatements for the fiscal year 2020 are caused by the new approach to calculations.

GRI 401-3
Parental leave

Total number of employees on parental leave

	2020*	2021	2022
male	0	0	0
female	33	24	26

Employees who returned from parental leave in the previous reporting period and continued working in the company in the reporting period:

male	0	0	0
female	11	9	6

Total number of employees who will return from parental leave:

male	0	0	0
female	13	10	13

GRI 404-1
Average hours of training per year per employee

Average hours of training undertaken by employees during the reporting period**

by employee category:

	2020	2021	2022
Interns/Consultants	73	72	65
Senior consultants	59	50	39
Management	56	41	34

* Restatements for the fiscal year 2020 are caused by the new approach to calculations.

** In this period, employees spent less time training: while in 2020, it was 66 hours per employee on average, in 2021–2022, the figure dropped to 59 and 50 hours, respectively. This is caused by the fact that online trainings are shorter than the offline ones. In addition, some programs are postponed due to irrelevance and low efficiency if conducted online.

GRI 404-3
 Employees' performance assessment

Percentage of employees receiving regular performance and career development reviews

by gender:

male

2020	2021	2022
98%	95%	95%
89%	99%	90%
<hr/>		
92%	97%	93%
89%	100%	90%
96%	94%	94%

female

by employee category:

Interns/Consultants

Senior consultants

Management

GRI 405-1

Diversity of governance bodies and employees

Personnel structure**by gender:**

	2020	2021	2022
male	38%	37%	35%
female	62%	63%	65%

by age range:

under 30 years old	57%	58%	57%
30–50 years old	39%	40%	40%
> 50 years old	4%	2%	3%

Percentage of individuals within the governance body in:**by gender:**

male	55%	53%	53%
female	45%	47%	47%

by age range:

under 30 years old	6%	6%	5%
30–50 years old	88%	89%	88%
> 50 years old	6%	5%	7%

GRI 202-1

Ratios of standard entry level wage by gender compared to local minimum wage*

	2020	2021	2022
male	455%	347%	316%
female	405%	361%	321%

* Minimal wages refer to the Law on the State Budget of Ukraine in the relevant year.

GRI 406-1**Business ethics incidents and corrective actions taken**

	2020	2021	2022
Total number of business ethics incidents reported during the reporting period	6	0	2
Status of the incidents and actions taken with reference to the following:			
Number of incidents investigated	6	0	2
Number of incidents handled through corrective measures aimed at preventing similar situations in the future	6	0	2
Number of incidents reviewed as for the implemented measures outcome	5	0	1
Number of incidents no longer subject to action, in the reporting period	6*	0	1

GRI 418-1**Substantiated complaints concerning breaches of customer privacy and losses of customer data**

	2020	2021	2022
Total number of complaints received concerning breaches of customer data confidentiality	0	0	0
Total number of identified leak, theft or loss of confidential customer data	0	0	0

GRI 419-1**Non-compliance with laws and regulations in the social and economic area**

	2020	2021	2022
Amount of significant fines	0	0	0
Number of non-monetary sanctions	0	0	0
Cases brought through dispute resolution mechanisms	1**	0	0

* The number differs from the last report's figure because at the time of publication, one of six incidents was not yet closed.

** Judicial appeal against penalties for late submission of tax reports. Reason for the penalty: server of the Unified Register of Tax Invoices overloading. The incident was announced on the State Fiscal Service website. Pursuant to the Tax Code of Ukraine, the regulator decreased the monetary liability amount of the previously accepted tax notification as it was subject to administrative appeal. The judicial appeal was ceased, and all the relevant fines were paid

Annex 3: Contribution to the UN Sustainable Development Goals

Deloitte Ukraine continues supporting the UN Global Compact and contributing to the achievement of the Sustainable Development Goals. We strive for a positive impact to build better future for people, communities, and businesses.

UN Sustainable Development Goals	Deloitte Ukraine's contributions to the achievement of goals	Section of the Report
 <p>Goal 3 (Good health and wellbeing)</p>	<ul style="list-style-type: none"> • Access to quality healthcare through voluntary health insurance programs for Deloitte Ukraine's employees and their families. • Support of physical health of Deloitte people; promoting and encouraging healthy lifestyle by involving staff in sporting events and marathons. • Support of mental health of employees due to access to psychological support, organization of webinars with psychological recommendations, and the opportunity to take an extended parental leave. 	Our people
  <p>Goals 4 and 8 (Quality Education. Decent Work and Economic Growth)</p>	<ul style="list-style-type: none"> • Participation in projects aimed at economic growth and wellbeing of population for post-war recovery of Ukraine. • Supporting educational initiatives, knowledge exchange, and helping acquire professional skills and raise awareness to succeed in the new economic circumstances. • Implementing the global <i>WorldClass</i> initiative in partnership with the educational projects, conducting trainings, and knowledge exchange. • Supporting an annual national award for the country's leading teachers. • Cooperation with public organizations, local schools, universities, and international organizations to raise population awareness about key trends in today's business landscape and inform them of vital qualifications and skills by offering internship programs and employment, as well as specialized workshops and training sessions. • Offering a number of programs to train and professionally develop our employees through Deloitte Academy and for them to obtain professional qualifications such as ACCA, CFA, PMP, OSCP, valuer certificates from the Ukrainian Society of Appraisers, and lawyer certificates. • During the 7th Annual Conductors of Changes Forum, Deloitte donated 10 % of the cost of tickets and partner contributions (UAH 250,000 in total) for Teach for Ukraine educational initiative aimed at solving the issues of educational inequality in Ukraine and securing equal educational opportunities for children regardless of the place of residence. 	Impact on business environment Contributions to Ukraine's development

UN Sustainable Development Goals	Deloitte Ukraine's contributions to the achievement of goals	Section of the Report
 <p>Goal 10 (Reduced Inequalities)</p>	<ul style="list-style-type: none"> • Support of the WEP (Women's Empowerment Principles) and ALL /IN programs that promote equal professional opportunities. • We adhere to the Code of Ethics and HR policy securing equal employment and work opportunities that we provide to all employees regardless of their age, gender, race, ethnicity, disability, religion, or economic status, among other factors. • Conducting research in the reporting period on gender equality in leadership positions in the article Women in the Boardroom: Much Work to Do to Support Women in Leadership Roles. 	<p>Our people Impact on Business Environment Contributions to Ukraine's development Leadership and governance</p>
 <p>Goal 11 (Sustainable Cities and Communities)</p>	<ul style="list-style-type: none"> • Urban and community development via cooperation with local authorities and international donors: together with our friends and partners in Ukrainian cities and communities, we have implemented over a dozen of successful transformation projects in different regions of Ukraine. • Deloitte cannot stand aside while urban residents suffer from the russia's war against Ukraine, so we try to stay connected with the cities and towns to be aware of their needs and the ways to help them. • On our website, we have posted a list of Ukrainian cities' needs with bank details for wire transfers (the list is kept updated). There are also contact details for sending ideas on how to step up the support so that every giver could engage in the most convenient way. • At the same time, we communicate with international donor organizations, partner cities, and Deloitte offices in other countries, searching for new assistance opportunities. 	<p>Impact on business environment Contributions to Ukraine's development</p>
 <p>Goal 13 (Climate Action)</p>	<ul style="list-style-type: none"> • Supporting the WorldClimate global initiative and active implementing its principles as part of our efforts to transform business and society by advanced sustainability consulting, developing a climate strategy and projects for mitigating negative anthropogenic impact on the environment in the regions of presence. • Seeking to mitigate its negative environmental impact through a number of measures. These include responsible resource consumption in the office, waste sorting, environmentally responsible and ethical procurement policies, and hazardous waste disposal. • Organizing regular initiatives to raise awareness of climate change and events for eco-education of Deloitte people, fostering a green culture both at the office and at home. 	<p>Environmental sustainability Resources management</p>

UN Sustainable Development Goals	Deloitte Ukraine’s contributions to the achievement of goals	Section of the Report
 <p>Goal 16 (Peace, justice and strong institutions)</p>	<ul style="list-style-type: none"> • Promoting peaceful, fair, and inclusive societies, providing access to justice for all based on respect for human rights, rule of law, proper governance, and building effective, accountable, and inclusive institutions. • Termination of all operations in russia and belarus. • Enforcing compliance with corporate policies and procedures, including the Code of Ethics, Anti-corruption Policy, and fully conforming to the requirements of its compliance risk management program. • Active employee engagement in training programs, workshops, and awareness campaigns on business ethics and corruption prevention. • Developing sustainability consulting services, thereby promoting sustainable practices and comprehensive development in general. 	<p>About the company Key figures of reporting period Ethics and integrity Anti-corruption Environmental sustainability</p>
 <p>Goal 17 (Partnership for Sustainable Development)</p>	<ul style="list-style-type: none"> • Conducting a number of programs and activities in pursuit of global partnership: organizing the Conductors of Changes Forum; supporting the Best Family Business of the Year Award and Teach for Ukraine project; implementing the Integrity Cities project; developing of the Concept of statistical monitoring of integrated urban development; supporting the transformation of utility companies; lending its support to healthcare reform in Ukraine; supporting cultural projects; and delivering an online course on corporate social responsibility. • Helping to create new business rules in line with our value — Making an Impact That Matters in practice. • Participation in the support of the public economy sector within the framework of the SOERA project in cooperation with USAID –work on critically important projects, requires the complex involvement of experts in many domains, so representatives of different company departments work on them in close cooperation. • On 5 May 2022, Deloitte Ukraine was appointed the auditor of United24, a fundraising platform designed to support defense and demining activities, medical care, and rebuilding of Ukraine’s critical infrastructure. In addition, our employees share their vision and expert recommendations on preparing the plan for recovery of Ukraine, which is aimed at accelerating sustainable economic growth of our country. 	<p>Impact on business environment Contributions to Ukraine’s development</p>

Annex 4: Abbreviations

ACCA	The Association of Chartered Certified Accountants
ACC	The American Chamber of Commerce in Ukraine
AChU	The Audit Chamber of Ukraine
AML	Anti-money laundering
APOB	The Audit Public Oversight Body of Ukraine
B	Billion
BREEAM	Building Research Establishment Environmental Assessment Method
CEO	Chief Executive Officer
CFA	Chartered Financial Analyst
CNVC	The Center for Nonviolent Communication
CO2	Carbon dioxide
CO2e	Carbon dioxide equivalent
COVID-19	Coronavirus disease 2019
CR&S	Corporate Responsibility & Sustainability
CSR	Corporate Social Responsibility
CTS	The Center for Transport Strategies
CV	Curriculum Vitae
DNA	Basis (figurative meaning)
DTTL	Deloitte Touche Tohmatsu Limited
EBRD	The European Bank for Reconstruction and Development
EDM	Electronic document management

ESG	Environmental, Social, and Corporate Governance
EU	The European Union
EUACI	The European Union Anti-Corruption Initiative
FTE	Full-time equivalent
FY	Fiscal year
Gcal	Giga calorie
GHG	Greenhouse gas
GRI	Global Reporting Initiative
HR	Human resource management
IBK	Introductory Bookkeeping
IDO	International Development Organization
IEC	The International Electrotechnical Commission
IFAC	The International Federation of Accountants
IFC	The International Finance Corporation
IFRS	The International Financial Reporting Standards
IPO	Initial Public Offering
ISO	The International Organization for Standardization
IT	Information Technology
kg	Kilogram
KNEU	The Kyiv National Economic University named after Vadym Hetman
KPIs	Key performance indicators
kW	Kilowatt
kWh	Kilowatt-hour

LED	Light-emitting diode
LLC	Limited Liability Company
M	Million
M&A	Mergers and acquisitions
m ³	Cubic meter
MWh	Megawatt-hour
NEURC	The National Commission for State Regulation of Energy and Public Utilities
NGO	Non-governmental organization
NPL	Non-performing loans
OMP	Office Managing Partner
OSCP	Offensive Security Certified Professional
pcs	Pieces
PMP	Project Management Professional
rf	The russian federation
RPM	Reinvented Performance Management
SAF	Sustainable Aviation Fuel
SDG	Sustainable development goals
SMART	Specific, Measurable, Agreed, Realistic, Time bounded
SOE	State-owned enterprise
SOERA	State-Owned Enterprises Reform Activity
t	Tonnes
TMT	Technology, Media & Telecommunications
UAH	Ukrainian hryvnia

UKAID	UK Aid
UN	The United Nations
USA	The United States of America
USAID	The United States Agency for International Development
USD	US dollars
USUBC	The U.S.-Ukraine Business Council
VAT	Value added tax
WEP	Women's Empowerment Principles
WHO	The World Health Organization
XBRL	eXtensible Business Reporting Language
YUNA	Yearly Ukrainian National Awards



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