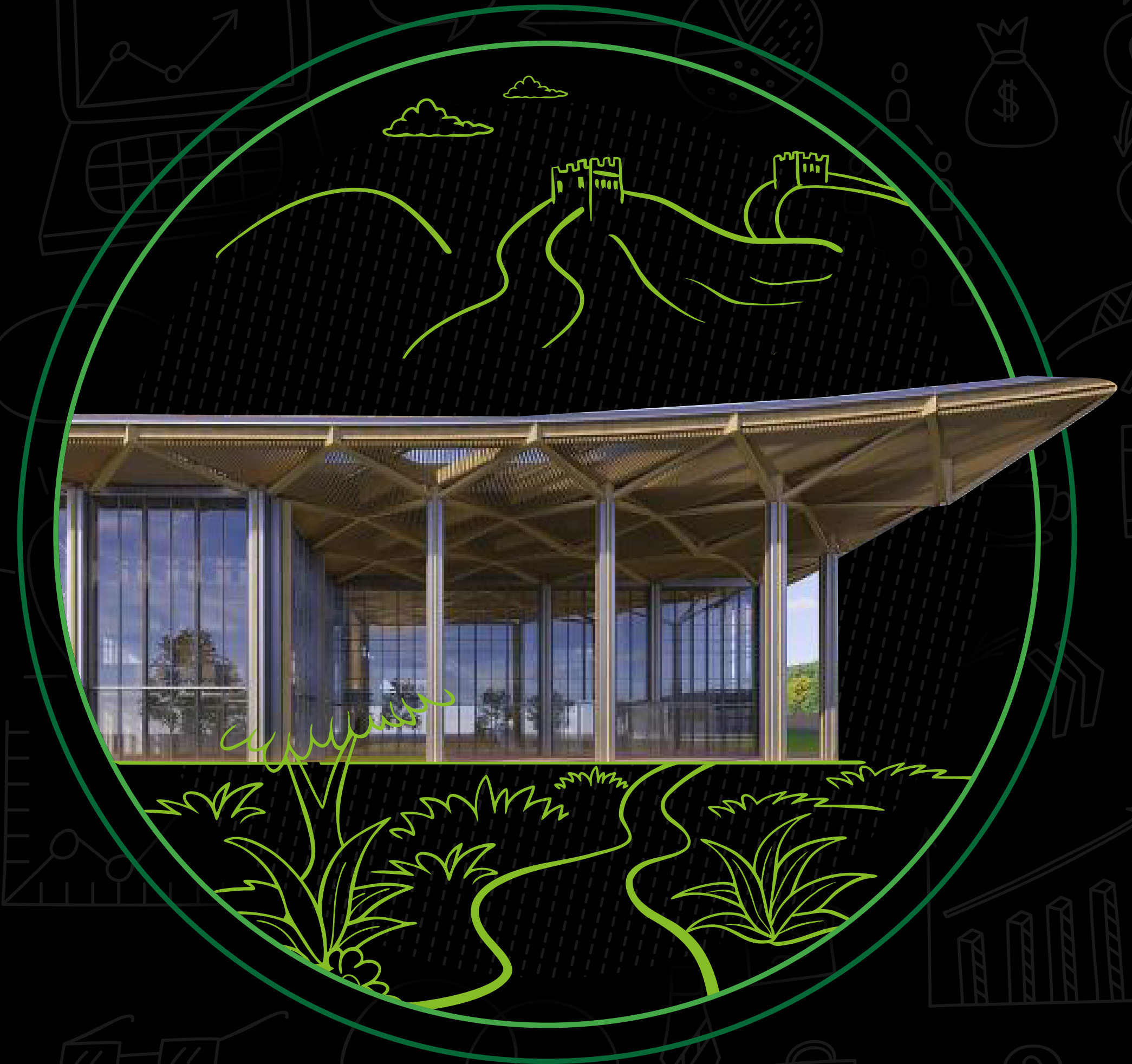


# Shaping the Future Together



# Material issues and communication with stakeholders

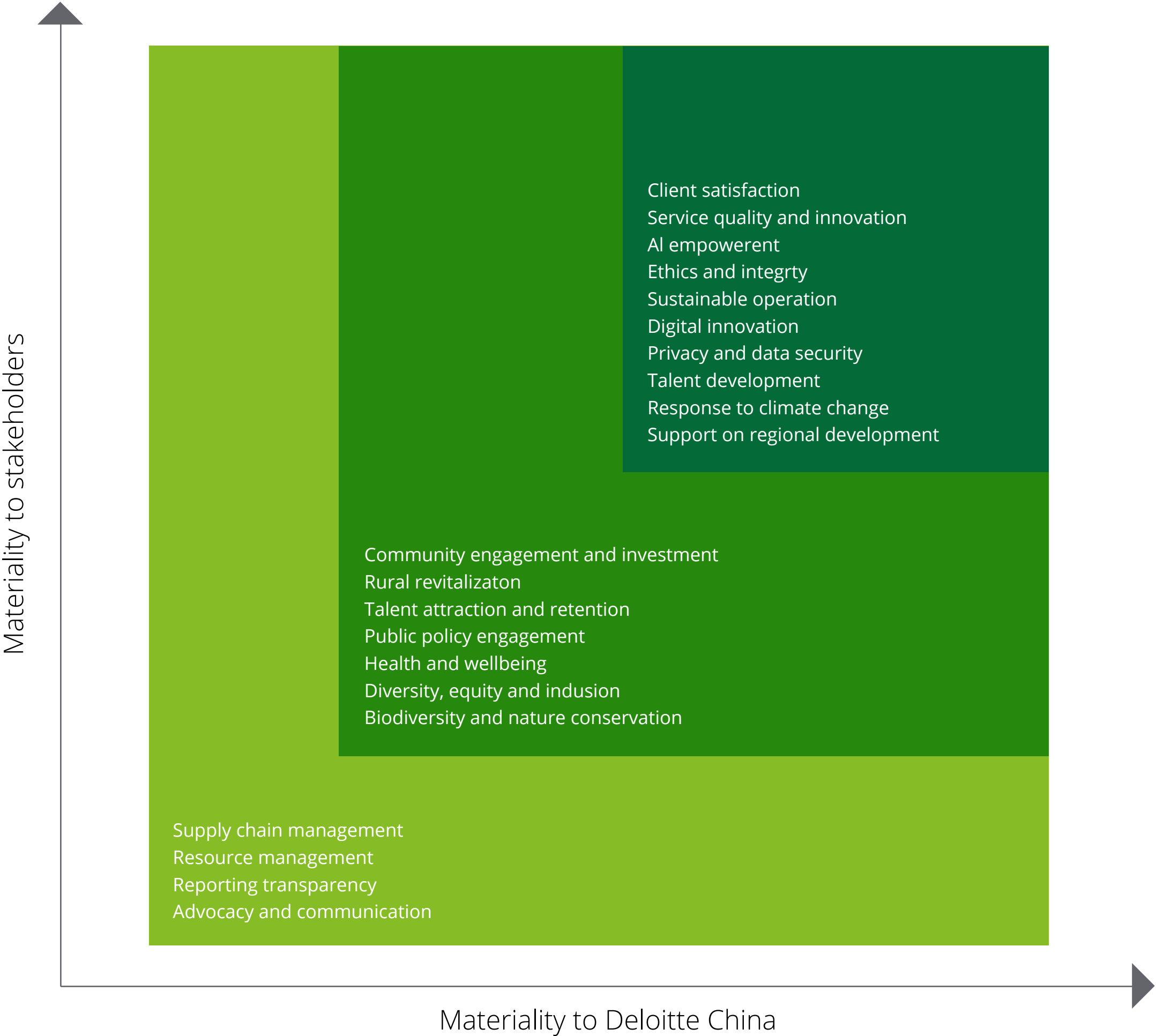
## Material issues and communication with stakeholders

### Materiality Matrix

Deloitte China continued to assess stakeholder expectations by identifying material issues of influence from the perspectives of “significance to Deloitte China” and “significance to stakeholders.” This process led to the optimization of this fiscal year’s materiality matrix, which serves as a guide for determining key disclosures in this report and shaping the focus areas of future Deloitte China societal impact initiatives.

### Communication with Stakeholders

Deloitte China highly values its communication with stakeholders and continuously improves communication mechanisms to understand and respond to the needs of all parties. By actively listening and taking concrete action, Deloitte China fosters mutual growth and collaboration with its stakeholders.

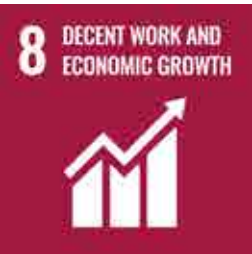


Stakeholders	Ways of communication		Key topics of interest		
Clients	<ul style="list-style-type: none"><li>•Interactions during contract period</li><li>•Client satisfaction programs</li><li>•Business development activities</li><li>•Client meetings</li></ul>	<ul style="list-style-type: none"><li>•Client questionnaire</li><li>•Client labs and/or hosted conferences</li><li>•Proposal responses and follow-ups for lost bids</li></ul>	<ul style="list-style-type: none"><li>•Ethics &amp; integrity</li><li>•Client satisfaction</li><li>•Governance, risk, &amp; compliance</li><li>•Public interest protection</li><li>•Anti-corruption</li></ul>	<ul style="list-style-type: none"><li>•Commitment to corporate responsibility</li><li>•Privacy &amp; data security</li><li>•Environmental performance</li><li>•Supply chain risks</li></ul>	<ul style="list-style-type: none"><li>•Value of services</li><li>•Sustainable operations</li><li>•AI empowerment</li><li>•Community engagement &amp; investment</li></ul>
Deloitte employees, their families & future talent	<ul style="list-style-type: none"><li>•Social networking platforms (external &amp; internal)</li><li>•Recruitment activities</li><li>•Internal discussions</li><li>•24/7 support &amp; emergency hotlines</li><li>•Confidential ethics hotline</li><li>•Professional development meetings</li><li>•Mentorship programs</li><li>•Performance check/review</li></ul>	<ul style="list-style-type: none"><li>•Community engagement &amp; volunteer opportunities</li><li>•Exit interviews</li><li>•Deloitte alumni network</li><li>•Career development talks</li><li>•Townhall meetings</li><li>•Leadership videos</li><li>•Deloitte China annual talent survey</li></ul>	<ul style="list-style-type: none"><li>•Career development</li><li>•Diversity &amp; equal treatment</li><li>•Inclusive leadership</li><li>•Ethics &amp; integrity</li><li>•Client satisfaction</li><li>•Privacy &amp; data security</li><li>•Governance, risk, &amp; compliance</li><li>•Commitment to corporate responsibility</li></ul>	<ul style="list-style-type: none"><li>•Public interest protection</li><li>•Public policy position</li><li>•Environmental performance</li><li>•Health &amp; well-being</li><li>•Community engagement</li><li>•Labor rights</li><li>•Compensation</li></ul>	<ul style="list-style-type: none"><li>•Work-life balance</li><li>•Professional standards</li><li>•Work performance</li><li>•Sense of happiness</li><li>•Sustainable operations</li><li>•AI empowerment</li><li>•Community engagement &amp; investment</li></ul>
Government & regulatory authorities	<ul style="list-style-type: none"><li>•Active engagement with regulators &amp; decision makers on industry &amp; capital market issues</li><li>•Contributions to new regulations</li><li>•Participation in policymaking</li></ul>	<ul style="list-style-type: none"><li>•Responses to regulatory &amp; public policies</li><li>•Quality/performance check &amp; review</li><li>•Work meetings</li></ul>	<ul style="list-style-type: none"><li>•Public interest protection</li><li>•Ethics &amp; integrity</li><li>•Future development of audit</li><li>•Innovation &amp; disruptive technologies</li><li>•Privacy &amp; data security</li><li>•Standardized models</li><li>•Governance, risk, &amp; compliance</li></ul>	<ul style="list-style-type: none"><li>•Anti-corruption</li><li>•Environmental performance</li><li>•Health &amp; well-being</li><li>•Community engagement</li><li>•Labor rights</li><li>•Compensation</li><li>•Work-life balance</li></ul>	<ul style="list-style-type: none"><li>•Professional standards</li><li>•Work performance</li><li>•Sense of happiness</li><li>•Sustainable operations</li><li>•AI empowerment</li><li>•Community engagement &amp; investment</li><li>•Biodiversity &amp; nature conservation</li></ul>

Stakeholders	Ways of communication		Key topics of interest		
Professional associations	<ul style="list-style-type: none"> <li>•Participation in committees &amp; working groups</li> <li>•Participation in leading &amp; representing committees</li> <li>•Leading &amp; representing committees</li> <li>•Attending meetings</li> </ul>	<ul style="list-style-type: none"> <li>•Co-development of industry white papers</li> <li>•Speaking engagements</li> <li>•Participation in standards development</li> </ul>	<ul style="list-style-type: none"> <li>•Public interest protection</li> <li>•Ethics &amp; integrity</li> <li>•Governance, risk, &amp; compliance</li> <li>•Professional standards</li> </ul>	<ul style="list-style-type: none"> <li>•Work performance</li> <li>•Career development</li> <li>•Public policy position</li> <li>•Open market</li> </ul>	<ul style="list-style-type: none"> <li>•Digital economy &amp; technology</li> <li>•Future development of business</li> <li>•Information disclosures &amp; reporting</li> <li>•AI empowerment</li> </ul>
Non-profit organizations & local communities	<ul style="list-style-type: none"> <li>•Engagement in local activities</li> <li>•Pro bono activities</li> <li>•Collaboration</li> <li>•Volunteer services</li> </ul>	<ul style="list-style-type: none"> <li>•Social media</li> <li>•E-mails</li> <li>•Meetings</li> <li>•Speaking engagements</li> </ul>	<ul style="list-style-type: none"> <li>•Youth education &amp; employment</li> <li>•Diversity &amp; equal treatment</li> <li>•Ethics &amp; integrity</li> <li>•Anti-corruption</li> <li>•Human rights</li> </ul>	<ul style="list-style-type: none"> <li>•Transparency</li> <li>•Commitment to corporate responsibility</li> <li>•Public policy position</li> <li>•Privacy &amp; data security</li> <li>•Environmental performance</li> </ul>	<ul style="list-style-type: none"> <li>•Community engagement</li> <li>•Public interest protection</li> <li>•Social progress &amp; equality</li> <li>•Community engagement &amp; investment</li> <li>•Biodiversity &amp; nature conservation</li> </ul>
International organizations	<ul style="list-style-type: none"> <li>•Participation in international initiatives</li> <li>•Conferences and forums</li> </ul>	<ul style="list-style-type: none"> <li>•Discussions on international standards</li> </ul>	<ul style="list-style-type: none"> <li>•Human rights</li> <li>•Community engagement</li> <li>•Physical safety</li> <li>•Social progress &amp; equality</li> <li>•Trade &amp; investment</li> </ul>	<ul style="list-style-type: none"> <li>•Inclusive growth</li> <li>•Open market</li> <li>•Future development of business</li> <li>•Digital economy</li> </ul>	<ul style="list-style-type: none"> <li>•Sustainable operations</li> <li>•AI empowerment</li> <li>•Community engagement &amp; investment</li> <li>•Biodiversity &amp; nature conservation</li> </ul>
Suppliers	<ul style="list-style-type: none"> <li>•Negotiations</li> <li>•Meetings</li> </ul>	<ul style="list-style-type: none"> <li>•Industry conferences</li> <li>•Ongoing supply chain management &amp; procurement</li> </ul>	<ul style="list-style-type: none"> <li>•Ethics &amp; integrity</li> <li>•Anti-corruption</li> </ul>	<ul style="list-style-type: none"> <li>•Diversity &amp; equal treatment</li> <li>•Privacy &amp; data security</li> </ul>	<ul style="list-style-type: none"> <li>•Sustainability implementation</li> </ul>
Industry & market analysis firms	<ul style="list-style-type: none"> <li>•Global engagement strategies involving Deloitte executive leadership, subject matter experts, and other stakeholders of all geographies, businesses and industries</li> </ul>		<ul style="list-style-type: none"> <li>•Pros &amp; cons of digital development</li> <li>•Technology &amp; emerging technologies</li> <li>•Client experience</li> </ul>	<ul style="list-style-type: none"> <li>•Business transformation</li> <li>•Cyber security</li> <li>•Cultural change</li> </ul>	<ul style="list-style-type: none"> <li>•The future of advisory</li> <li>•Sustainable operations</li> <li>•AI empowerment</li> </ul>
Educational institutions	<ul style="list-style-type: none"> <li>•Project participation</li> <li>•Cooperation</li> </ul>	<ul style="list-style-type: none"> <li>•Recruitment</li> <li>•Guest lectures &amp; speeches</li> </ul>	<ul style="list-style-type: none"> <li>•Education</li> <li>•Ethics &amp; integrity</li> <li>•Diversity &amp; inclusion</li> </ul>	<ul style="list-style-type: none"> <li>•Staff development</li> <li>•Anti-corruption</li> <li>•Human rights</li> </ul>	<ul style="list-style-type: none"> <li>•Sustainable operations</li> <li>•Community engagement &amp; investment</li> </ul>



## Alignment with the United Nations’ Sustainable Development Goals (SDGs)

SDGs	Deloitte’s support initiatives
	•P38-P44
	•P21, P43
	•P38-P46
	•P17, P22
	•P24, P29-P30
	•P15-P22

SDGs	Deloitte’s support initiatives
	•P9-P13
	•P38-P46
	•P12-P13
	•P26-P31, P34-35
	•P49-P52
	•P36

# GRI Index

No.	Content	Page(s)
GRI 2: General disclosures		
Organization and reporting practice		
2-1	Organizational details	P4, P59
2-2	Entities included in the organization's sustainability reporting	P59
2-3	Reporting period, frequency, and contact point	P59
2-5	External assurance	P59
Activities and workers		
2-6	Activities, value chain, and other business relationships	P15, P56
2-7	Employees	P15-P22, P56
Governance		
2-9	Governance structure and composition	P50
2-12	Role of the highest governance body in overseeing the management of impacts	P50
2-14	Role of the highest governance body in sustainability reporting	P50
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	P4
2-23	Policy commitments	P4
2-27	Compliance with laws and regulations	P50-P52

No.	Content	Page(s)
Stakeholder engagement		
2-29	Approach to stakeholder engagement	Material issues and communication with stakeholders
GRI 3: Material topics		
3-1	Process to determine material topics	Material issues and communication with stakeholders
3-2	List of material topics	Material issues and communication with stakeholders
3-3	Management of material topics	Material issues and communication with stakeholders
GRI 201: Economic performance		
201-2	Financial implications, risks and opportunities due to climate change	P27-P28
GRI 203: Indirect economic impacts		
203-1	Infrastructure investments and services supported	P8-P12, P38-P47
203-2	Significant indirect economic impacts	P38-P47
GRI 205: Anti-corruption		
205-2	Communication and training about anti-corruption policies and procedures	P52
GRI 302: Energy		
302-1	Energy consumption within the organization	P57
302-3	Energy intensity	P57
302-4	Reduction of energy consumption	P29-P32

No.	Content	Page(s)
GRI 304: Biodiversity		
304-2	Significant impacts of activities, products and services on biodiversity	P32
GRI 305: Emissions		
305-1	Direct (Scope 1) GHG emissions	P57
305-2	Energy indirect (Scope 2) GHG emissions	P57
305-3	Other indirect (Scope 3) GHG emissions	P57
305-4	GHG emissions intensity	P57
305-5	Reduction of GHG emissions	P57
GRI 306: Waste		
306-1	Waste generation and significant waste-related impacts	P32
306-2	Management of significant waste-related impacts	P32
306-3	Waste generated	P32
306-4	Waste diverted from disposal	P32
306-5	Waste directed to disposal	P32
GRI 308: Supplier environmental assessment		
308-1	New suppliers screened using environmental criteria	P35

No.	Content	Page(s)
GRI 401: Employment		
401-1	New employee hires and employee turnover	P56
401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	P21
GRI 403: Occupational health and safety		
403-3	Occupational health services	P20-P21
403-6	Promotion of worker health	P20-P21
GRI 404: Training and education		
404-1	Average hours of training per year per employee	P56
404-2	Programs for upgrading employee skills and transition assistance programs	P17-P19
GRI 405: Diversity and equal opportunity		
405-1	Diversity of governance bodies and employees	P22, P56
GRI 413: Local communities		
413-1	Operations with local community engagement, impact assessments, and development programs	P38-P47
GRI 418: Customer privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	P53

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