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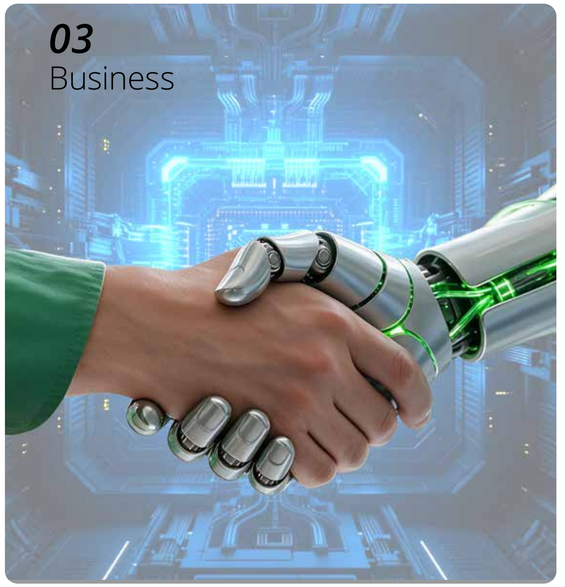
Deloitte China FY2026 Societal Impact Report

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Message from the Chair and the CEO





Vivian Jiang
Deloitte China Chair

Dora Liu
Deloitte China CEO

As the world accelerates into an era of profound change and challenges become more complex, each step forward grows increasingly precious. Over the past year, global industrial chains have undergone accelerated restructuring, artificial intelligence has profoundly reshaped business models and ways of working, and the need for green transformation and sustainable development has become increasingly pressing. True to our philosophy of being "globally connected with deep roots locally", Deloitte China brings together professional expertise, our global network and technological innovation to help clients navigate challenges and build momentum for the future. Deloitte China's seventh annual Societal Impact Report reflects our shared journey of exploration and collaborative action with clients, our people and broader society.

Empowering high-quality development through professional expertise. The value of professional services lies in building trust through expertise and connecting resources with opportunities through collaboration, turning business growth into a lasting driver of high-quality economic development. As a participant, partner and connector in China's economic development, we put this belief into practice by helping businesses strengthen their foundations, enhance operational resilience and translate market opportunities into sustainable growth. In fiscal year 2026, we supported 606 Specialized and Sophisticated small and medium-sized enterprises (SMEs) in strengthening their strategic planning, access to capital, technological innovation and international expansion capabilities. We completed 27 initial public offering (IPO) and capital markets projects across the Chinese mainland, Hong Kong and Singapore, including 10 representative Hong Kong listings that raised a combined total of over HKD60 billion. As Chinese enterprises accelerate their transition from "Product Globalization" to "Industrial Chain Globalization", we bring together capabilities across audit, tax and consulting, drawing on our global network to support over 900 Chinese enterprises in expanding into international markets and strengthening the resilience of their global operations. Through our professional expertise, we connect Chinese businesses with global markets.

Leading the transformation of our talent in the artificial intelligence (AI) era through a forward-looking approach. Helping clients seize opportunities in the AI era and advance intelligent transformation requires a team of professionals with forward-looking perspectives and strong digital and AI capabilities. To this end, we remain committed to a "people-centric, AI-empowered" approach and continue to advance our "AI/Generative AI(Gen AI) Talent Development Plan for 10,000 people". In parallel, we actively foster a diverse and inclusive innovation ecosystem, recognizing and celebrating female professionals who consistently make an impact through technological innovation, AI applications and digital transformation. In fiscal year 2026, 107 professionals received the Women in Technology Award in recognition of their professional excellence and forward-looking perspectives in fields such as AI and data analytics.

Co-building a sustainable future through green action. The value of green transformation lies in integrating environmental responsibility into the way we operate and grow, turning today's choices into resilience and competitiveness for the future. We put this responsibility into practice across our own operations and client services, continuing to promote green office practices and low-carbon mobility. In fiscal year 2026, we purchased 8,201 China Green Electricity Certificates (GECs), achieving 100% renewable electricity supply for our offices. We also purchased 133 tons of Sustainable Aviation Fuel certificates (SAFc) to support aviation decarbonisation. We draw on our own experience to strengthen our professional capabilities, helping clients improve sustainability management, enhance supply chain resilience and turn green transformation into a long-term competitive advantage.

Creating societal impact through actions for good. The value of societal impact lies in unlocking human potential, strengthening the capabilities of nonprofit organizations and bringing together resources and efforts across society so that more people can share in development opportunities. We bring this belief into our societal impact initiatives, creating more pathways to social progress through professional expertise, technology and goodwill. Over the past six years, our World*Class* initiative has delivered nearly 50 programs, benefiting 10.23 million people. In fiscal year 2026, 22 key projects reached 960,000 beneficiaries. We have also integrated gen AI and social innovation concept into rural education programs and volunteer and pro bono services, helping more people acquire the knowledge and skills they need for the future. In fiscal year 2026, Deloitte China's total societal impact investment reached RMB28.68 million, and our people contributed a total of 51,902 hours of community service. With the steadfast presence, professional service, and timely support, meaningful change continues to unfold.

Every journey forward begins with people moving ahead together. Looking ahead, Deloitte China will remain committed to our ambition of becoming China's leading professional services firm. With trust as our foundation, we will uphold quality, integrity and independence, unlock potential through innovation and amplify our impact through collaboration. Together with our clients, our people and broader society, we will forge new pathways to shared growth, greater resilience and a sustainable future.

Award and Recognition

Employer:

For the **20**th consecutive year

Top Employer China Certification

For **2** consecutive certification cycles

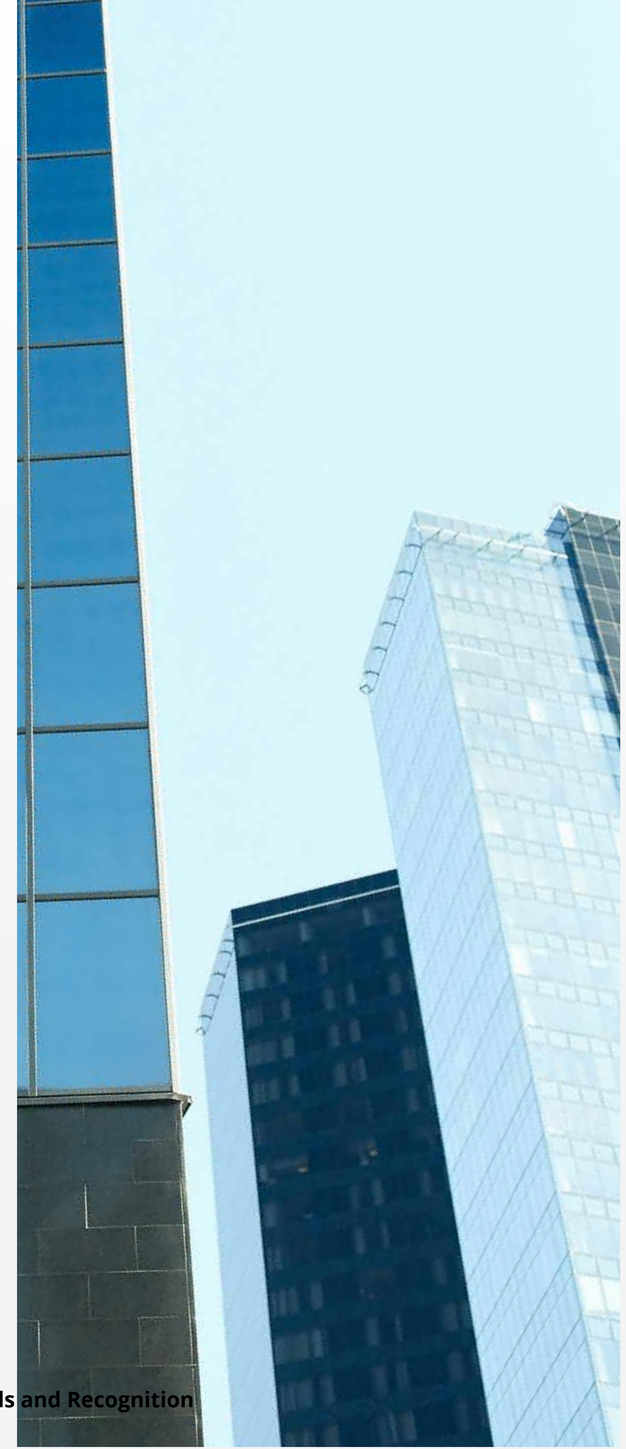
China Healthy Workplace Diamond Standard Certified Company

For the **5**th consecutive year

HR Asia Best Companies to Work for in Asia Hong Kong

Awarded in 2025

51job 2025 Top Graduate Employer Brands



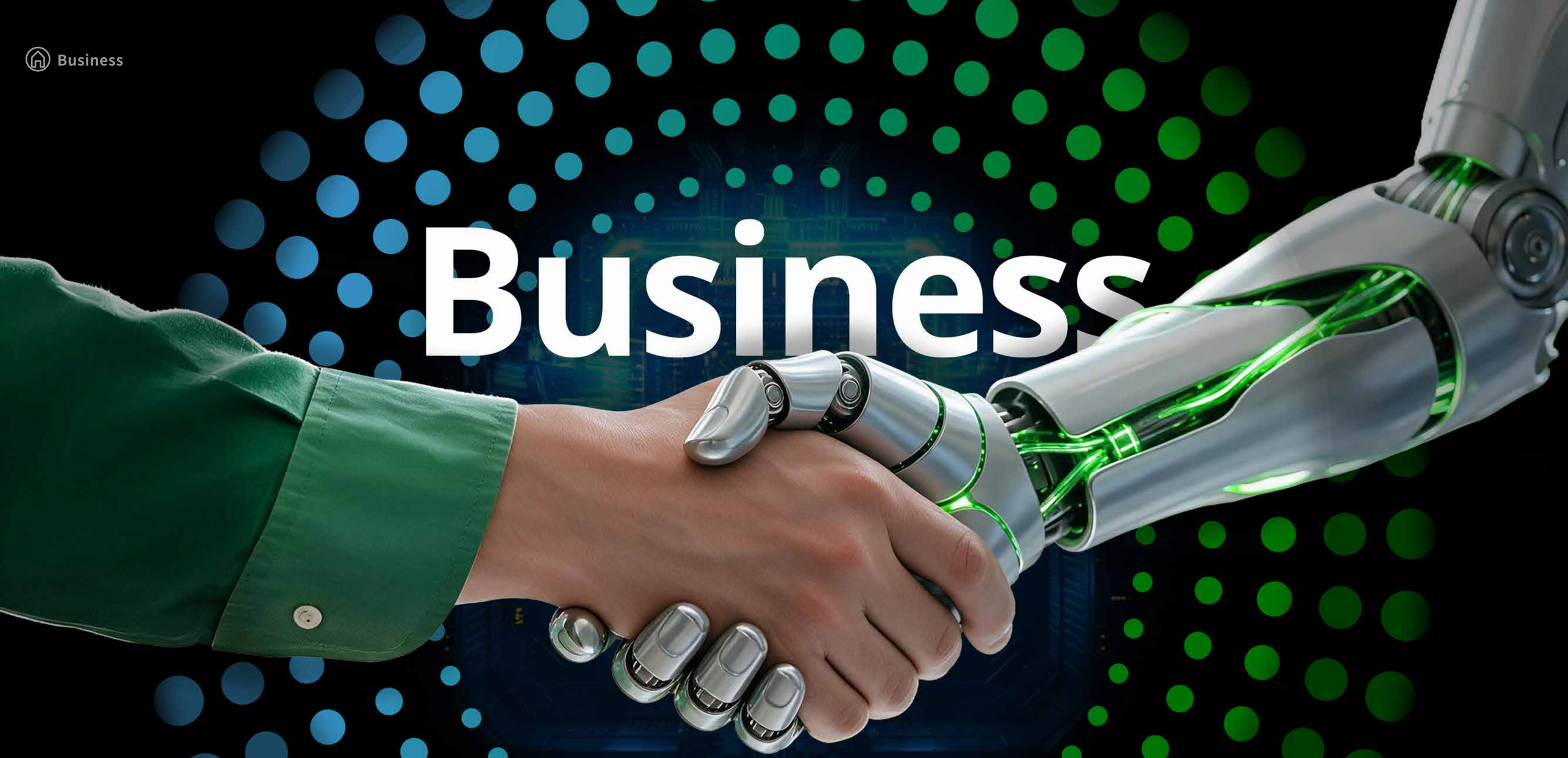
Professional Services:

- Offshore China Fund Awards 2025 – "Best Auditor"
- Global Partner for Investment Promotion of Hebei Province
- Founding Member of the "Mainland Enterprises GoGlobal Task Force", HKSAR Government
- "Leader" in environmental, social and governance (ESG) and sustainability services (Verdantix Green Quadrant)
- SAP Greater China Excellent Strategic Partner Award; SAP Special Contribution Partner Award for Cloud-led Strategic Transformation; SAP BTP Digital Transformation Pioneer Award
- *International Tax Review* (ITR) Asia-Pacific Tax Awards 2025 – "Best Tax Firm – Chinese Mainland" and "Best Tax Firm – Hong Kong SAR" (for the third consecutive year); 2025 "Best Transfer Pricing Firm – Chinese Mainland" and "Best Transfer Pricing Firm – Hong Kong SAR"
- Golden Essence Award – Annual Best Audit Institution (for three consecutive years) and Annual Best Tax Advisory Institution (for two consecutive years)
- Best Service Institution in Shanghai (for three consecutive years)
- China PE/VC Industry Awards – Top 10 Fund Service Institution (for eight consecutive years)
- 2025 Greater China Outstanding Enablement & Certification Partner Award (Amazon Web Services)
- Two AI research papers published in top international journals: *Expert Systems with Applications and Engineering Applications of Artificial Intelligence*
- Cybersecurity Technical Support Unit, Shanghai Cyberspace Affairs Office; Excellent Red Team, Shanghai "Empower Industry & Fortify Cyberspace" Special Campaign 2025
- 1st Prize for Practice Quality, 1st Prize for IT Infrastructure Development and 3rd Prize for Talent Development – Shanghai CPA Profession's First Professional Skills Competition 2025

Corporate Social Responsibility:

- Public service video *Shining Light, Shining Me* – one of the "Top Ten Works" in the CICPA 2025 industry short video showcase

Business



As a globally connected professional service firm with deep roots in China, we take pride in our professional commitment. We empower the next generation of innovators, nurture new quality productive forces, and support enterprises through their capital market and global expansion journeys. Leveraging AI to drive intelligent industry transformation and championing sustainability to lead the green transition, we stand by businesses as they seize the opportunities arising from industrial evolution and green transformation—together, building a more sustainable and responsible future.

900+ *Chinese enterprises*

Leveraged the expertise of Deloitte China and the global Deloitte network to advance their international expansion.

606 *Specialized and Sophisticated small and medium-sized enterprises*

Systematically enhanced their capabilities through Deloitte's empowerment accelerator, helping more than 60 enterprises reach partnership intent and facilitating over 60 investment and financing matchmaking sessions.

27 *companies*

Completed their IPOs and capital markets projects across the Chinese mainland, Hong Kong SAR and Singapore with Deloitte's professional support. Among these, 10 representative Hong Kong listings raised more than HKD 60 billion in total.





Cultivating the local ecosystem and bridging global resources

As the accelerated restructuring of global industrial chains unfolds alongside a new technological revolution, Chinese enterprises are undergoing a profound transformation from expansion in scale to high-quality development. Drawing on extensive long-term experience serving local businesses and a professional network spanning over 100 countries, Deloitte China provides end-to-end professional services at every critical stage of an enterprise's development.

Growth — From local emergence to the international capital stage. As enterprises advance to higher stages of development, our professional capabilities continue to expand and deepen. Our service scope has evolved from standalone audits to end-to-end coverage that includes capital markets services, specialist technical support, and post-listing governance—providing solid support at every step of an enterprise's capitalization journey.

Since 2021, we have provided audit, tax, IT, and other professional services to a prominent Chinese listed technology company whose core business is new energy vehicles (NEVs). At the time, the company's operations were centered on conventional fuel vehicles and its scale was relatively modest. We have accompanied and witnessed its successful transformation into the NEV sector. Faced with complex research and development (R&D) capitalization judgments amid rapid industry evolution, as well as an innovative business model deeply intertwined with a leading technology company, we leveraged our deep industry insights to help the company clearly articulate its financial story—enabling international investors to truly understand its value. In 2025, we served as the reporting accountants for the company's H-share listing. Drawing on our cross-border coordination capabilities, we managed the audit work across both listing markets and supported its listing on the Main Board of the Hong Kong Stock Exchange in November 2025. The offering ranked as Hong Kong's fourth-largest IPO and the largest in the automotive sector that year, marking a critical leap from an A-share listing to a dual "A+H" platform.

Companionship — Professional stewardship at every critical juncture. For us, a listing is never the end of our service. We are committed to long-term partnership, extending our professional support from listing execution to sound post-listing governance. Through coordination between onshore and offshore auditors, internal control audits, and ongoing support for financial disclosures, we help companies confidently navigate the continuing regulatory requirements that come with dual listings—providing reliable professional stewardship at every critical juncture.

Following the listing, Deloitte Touche Tohmatsu Certified Public Accountants LLP and Deloitte Touche Tohmatsu serve as the company's onshore and offshore auditors, respectively, with Deloitte Touche Tohmatsu Certified Public Accountants LLP also acting as the internal control auditor. Together, they continue to support the company in enhancing the quality of its financial reporting and reinforcing trust in the capital markets. From conventional fuel vehicles to intelligent connected new energy vehicles, and from an A-share listing to access to international capital, Deloitte's professional services are embedded in every critical stage of the company's growth—creating lasting value through long-term commitment.

Deloitte China consistently combines professional expertise, global network, and local insight to support clients in connecting with the world, navigating economic cycles, and achieving resilient growth.



Empowering innovators and uniting collective strengths

With a keen understanding of China's macroeconomic development priorities, Deloitte China builds bridges across the innovation ecosystem through professional expertise. We are committed to facilitating large enterprises and specialized and sophisticated SMEs to foster mutually rewarding partnerships, where large enterprises' application scenarios become fertile ground for small businesses' growth, and small businesses' innovation outcomes fuel the industrial upgrading of large enterprises, forming a closed-loop innovation ecosystem for multi-party wins.



Serving specialized and sophisticated SMEs and nurturing new growth drivers

We conduct in-depth research into SME development and continuously track the evolution of specialized and sophisticated SMEs. For several consecutive years, we have published the report series *A Study on an Evaluation Framework for the Development of Specialized and Sophisticated SMEs*, actively exploring effective pathways for industrial chain collaboration and integrated innovation. In May 2026, we established the Deloitte Acceleration Hub for Innovation-driven SMEs, marking a transition from project-based exploration to platform-based empowerment. Adopting a four-in-one model — research and insights, capacity building, resource connectivity, and implementation support — the Hub addresses the core needs of enterprises in strategic planning, capital access, technological innovation, organizational development, and international expansion, helping to build an industrial ecosystem characterized by "*fostering collaborative innovation between large enterprises and SMEs with academia, research, industry, finance, and urban stakeholders advance together in concert*."

Connecting large enterprises and SMEs to facilitate collaboration

We actively responding to the strategic deployment to accelerate sci-tech self-reliance and self strengthening at higher levels and lead the development of new quality productive forces. Serving as a bridge through our professional services, we build on our theoretical research and advance our work in two areas: technology commercialization and ecosystem development. We continuously support the innovation and upgrading of state-owned enterprises (SOEs), efficiently matching the application scenarios of large enterprises with the technological breakthroughs of specialized and sophisticated SMEs.

To promote commercialisation, we leverage our professional service capabilities and the Specialized and Sophisticated SME Entrepreneur Empowerment Boot Camp to provide training and coaching for executives of national-level "Little Giant" Enterprises. Practical roadshows build direct connections between large enterprises and innovative firms, effectively aligning application scenarios, technological achievements, and capital elements to help bridge the "last mile" of technology transfer. At a broader industry level, we are actively building accelerated matchmaking mechanisms between large enterprises and specialized and sophisticated SMEs. Using sector-specific accelerators as key vehicles, we precisely match innovative technologies with application scenarios, join forces with capital providers, and assist enterprises in accurately understanding and responding to policy directions—ensuring every participant in the innovation ecosystem can find its unique growth opportunity.

In terms of ecosystem building, we co-hosted the 2026 Yanqi Lake Innovation Conference with the Research Center for Technological Innovation at Tsinghua University. Bringing together over 200 distinguished guests—including representatives from industry leaders, academicians, top scholars, and prominent investment institutions—the conference facilitated in-depth dialogues on frontier technologies and cross-sector collaboration. We also actively engaged with key innovation hubs such as Shenzhen, Shanghai, and Beijing to assist state-owned enterprises in identifying application scenarios, connecting with innovative enterprises, and attracting capital. These efforts support local industrial innovation ecosystems and the continued development of new quality productive forces.

Beijing Specialized and Sophisticated SME Entrepreneur Empowerment Boot Camp

In 2025, we signed a strategic cooperation framework agreement with the Beijing Municipal Bureau of Economy and Information Technology and officially launched the Specialized and Sophisticated SME Entrepreneur Empowerment Boot Camp. Targeting Beijing's 1,030 national-level "Little Giant" Enterprises and 8,506 specialized and sophisticated SMEs, the program follows a three-year training plan designed to achieve full coverage, with phased implementation and category-specific support.

We developed a "5+4+4" intensive training framework: a five-in-one ecosystem platform that brings together government, enterprises, academia, research, and finance, blending four learning formats—expert lectures, practical guidance, benchmarking study visits, and "Starlight Night" dialogues. The curriculum spans four core tracks—policy interpretation, strategic planning, management enhancement, and capital empowerment—comprising 20 core courses that are continuously tailored to the sector-specific characteristics of participating enterprises.

Six sessions were held in 2025, reaching a cumulative total of 606 specialized and sophisticated SMEs across strategic emerging industries, including advanced equipment, new materials, new energy, biomedicine, and artificial intelligence. The program helped more than 60 enterprises reach preliminary cooperation agreements and facilitated over 60 investment and financing connections. More than 50 enterprises presented at roadshows, and approximately 10% of participating enterprises entered into substantive collaboration with fellow participants. By extending training into industrial collaboration, this approach has helped build a self-sustaining, mutually reinforcing innovation ecosystem. As of the report's publication, the initiative had cumulatively covered more than 1,600 enterprises.

Supporting the capital markets journey and enabling global expansion

Through continued expertise in capital markets and globalization services, Deloitte China helps enterprises strengthen corporate governance, enhance market resilience, gain visibility in capital markets, and advance steadily on the international stage.

Supporting enterprises across their capitalization journey

At the critical stage when enterprises enter capital markets, we combine a deep understanding of China's regulatory environment, extensive experience in Hong Kong's capital markets, and our global professional network to provide fully integrated, end-to-end services covering IPO preparation, filing and issuance, and post-listing governance.

Through seamless collaboration among dedicated cross-functional teams, we identify audit priorities with precision, significantly enhancing audit efficiency and information transparency. We also make full use of digital tools and proactive technology support to strengthen the identification and resolution of key issues surrounding internal controls, financial disclosures, and business compliance, helping companies fortify their long-term governance foundation as they achieve capitalization. Extending from listing execution to sound post-listing governance, our services span the entire capitalization and governance journey, supporting enterprises as they progress from growth to maturity.





Sustained partnership supporting a group's continued capitalization

Our collaboration with a technology group reflects our commitment to being a long-term partner, accompanying them along their growth journey. After supporting the Hong Kong listings of the group's healthcare and logistics businesses, we again assisted with the Hong Kong listing of its industrial supply chain business in 2025. This marked the fourth Hong Kong IPO we guided for the group and its affiliates within five years.

Drawing on our deep, ongoing understanding of the group's business model and governance structure, we integrated multidisciplinary resources to support the company's critical transition from a business division within the group to an independent listed platform, raising approximately HKD 2.978 billion. Throughout this journey, we have accompanied the client across multiple stages of development, including group capitalization, business spin-offs, and industrial digital intelligence upgrading.

Supporting enterprises in expanding overseas

The international expansion of Chinese enterprises is accelerating from Product Globalization to Industrial Chain Globalization, driving the globally coordinated deployment of brands, production capacity, technology, management capabilities, and industrial ecosystems. Drawing on years of experience supporting over 10,000 Chinese enterprises in their global expansion, we integrate multidisciplinary professional services spanning audit, tax, and consulting to establish the Enterprises Globalization Competency Model. Covering ten key areas across three dimensions—strategy, operations, and business—the model spans strategy formulation, business expansion, operations management, funding and investment support, brand building, financial and tax management, sustainability, and digital enablement, among others. It provides end-to-end support throughout the entire globalization lifecycle, continuously accompanying Chinese enterprises as they steadily expand their global footprint.

In December 2025, we formally launched the Deloitte Globalization Dedicated Taskforce in Hong Kong. As one of the first professional service providers under the HKSAR Government's Mainland Enterprises Globalization Dedicated Taskforce, we integrate resources across business lines to deliver one-stop global expansion services. We fully leverage Hong Kong's dual role as a "Super Connector" and "Super Value-Added Partner" to help Chinese enterprises achieve steady and sustainable progress.



Embedding compliance upfront and driving full-value-chain layout: helping a Chinese NEV enterprise overcome green trade barriers

We assisted a Chinese NEV enterprise in expanding from the domestic market to a global presence. By embedding compliance requirements upfront into research, development, and design, we helped it address multiple regulatory challenges, including the transmission of carbon costs arising from the European Union (EU) Carbon Border Adjustment Mechanism (CBAM), carbon footprint and battery passport requirements under the EU Batteries and Waste Batteries Regulation, and overseas tariff barriers.

Leveraging our global project coordination capabilities for Chinese enterprises going global, we brought together industry experts, economists, and local overseas teams to provide end-to-end support covering business strategy, rules-of-origin advisory, customs planning, and trade compliance. We adopted an innovative approach by embedding origin and trade compliance requirements across global markets into every stage—from product specifications, design, and verification to manufacturing process architecture. This helped avoid costly redesigns after vehicle development due to trade restrictions or failure to meet applicable rules of origin. We also analyzed global rules of origin to assess the feasibility and implementation pathways for optimizing overseas supply chain models, effectively reducing compliance risks and tariff costs in target markets.

By embedding compliance early throughout the value chain, we helped the business shift from reactive compliance to proactive planning. This supports the strategic evolution of China's NEV industry from Product Globalization to Industrial Chain Globalization, while enhancing local manufacturing capabilities and supporting services overseas.

Leading intelligent transformation and unlocking AI's potential

AI is reshaping China's business landscape at an unprecedented pace. At this pivotal juncture, Deloitte China has made AI a strategic priority for driving enterprise transformation and growth. Leveraging our deep industry expertise and global professional services network, we help clients unlock the full potential of AI and translate it into measurable business value and sustainable growth.

AI services across the full lifecycle

We have established an end-to-end AI service offering covering consulting, implementation, and operations, helping enterprises set the pace of transformation amid technological uncertainty and move AI capabilities from isolated pilots to value creation at scale.

Consulting: Based on the AI Readiness Framework, we systematically assess an enterprise's readiness for AI transformation across organization, people, capabilities, technology, data, and security, advising management on pacing the transformation and charting the strategic path forward.

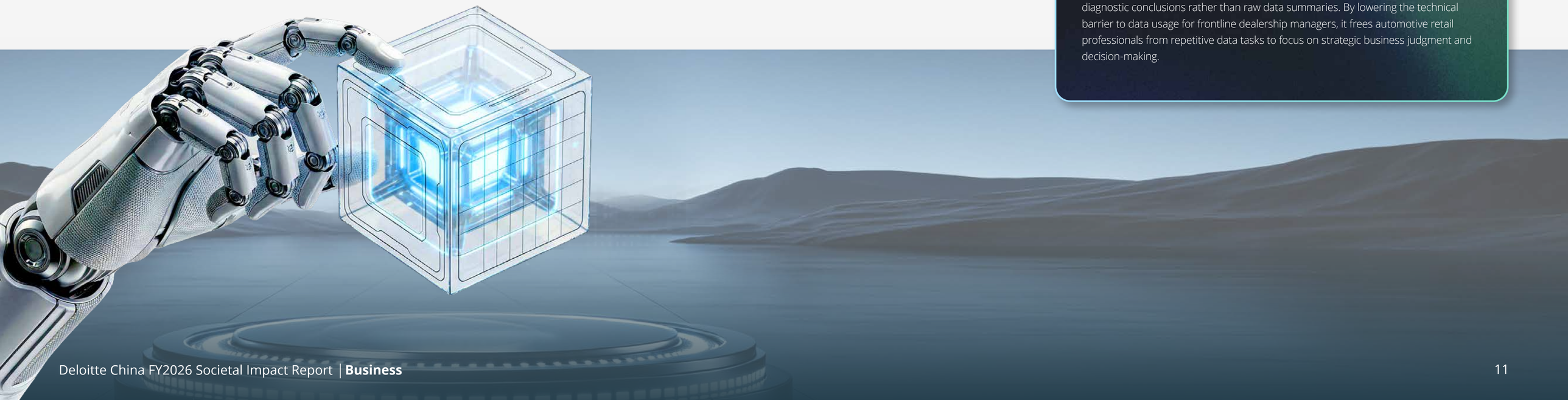
Implementation: Powered by our proprietary DelphAI platform, we help clients deploy AI infrastructure, establish internal knowledge repositories, and implement specific use cases, providing authoritative support for the security and compliance of AI applications.

Operations: Working alongside business functions, we continuously optimize deployed AI applications to ensure they generate measurable business value in live operations, converting AI investment into tangible efficiency gains and cost savings.

Multi-Agent intelligent insights: empowering automotive retail operations

We provided an automotive brand with an end-to-end dealership performance analysis solution, spanning from business diagnostics through solution development and delivery. The brand had established an operational data evaluation framework covering more than 140 indicators, yet its dealers generally lacked the analytical capabilities required to execute tailored, store-by-store diagnoses.

We systematically structured the client's business knowledge base and designed a generative system driven by specialized AI agents working in collaboration. This compressed report generation time from several days of manual work to minutes, enabling standardized, large-scale coverage across the national dealer network. The system independently identifies cross-domain anomalies and outputs actionable diagnostic conclusions rather than raw data summaries. By lowering the technical barrier to data usage for frontline dealership managers, it frees automotive retail professionals from repetitive data tasks to focus on strategic business judgment and decision-making.





4 software copyright registrations

Secured by Deloitte China over the past two fiscal years, reflecting our continued commitment to translating AI technology R&D outcomes into proprietary intellectual property.

The DelphAI platform and trustworthy AI

DelphAI is our proprietary enterprise AI platform, supporting full AI lifecycle management from data governance and model deployment to application development across key industries including automotive, financial services, pharmaceuticals, manufacturing, and energy. We were the first professional service organization to obtain national-level large-model certification, and the DelphAI platform has completed algorithm filing with the Cyberspace Administration of China. We deeply embed Trustworthy AI throughout the full AI service lifecycle—from anticipating risks during design and managing data security during implementation to incorporating compliance into operations—ensuring that AI applications meet the highest standards of transparency, fairness, and data privacy protection.

Ecosystem collaboration and industry impact

We have built a multi-layered AI ecosystem spanning industry, academia and frontier technology companies.

On industry collaboration, we have established strategic partnerships with leading companies including Alibaba Cloud and Huawei to jointly publish white papers and co-create AI solutions.

On academic collaboration, we co-released a survey report on enterprise AI adoption with HKU Business School, advanced the joint development of an AI curriculum with the School of Economics and Management at Tsinghua University, and are concurrently driving industry-academia-research cooperation with Fudan University, Shanghai Jiao Tong University, and other leading institutions.

On industry research, we released a report on the global gen AI market and enterprise applications at the World Economic Forum Annual Meeting 2025. We have also published the Technology Trends report for 16 consecutive years, helping business leaders identify technological opportunities and mitigate potential risks. As of May 2026, Deloitte China's AI and gen AI engagements have reached record levels in both volume and contract value, serving clients across key industries including automotive, financial services, pharmaceuticals, manufacturing, energy, and consumer products.

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Deepening sustainability practices and co-creating green value

Sustainability is a strategic anchor for long-term enterprise competitiveness. By integrating top-tier resources, Deloitte China drives sustainability transformation. Armed with forward-looking insights, we empower enterprises to capitalize on green development trends, navigate challenges and opportunities with confidence, and deliver resilient, innovative, end-to-end integrated solutions that translate sustainability commitments into tangible business value.

Compliance and data governance

As ESG regulatory requirements continue to tighten globally, sustainability disclosure has shifted from a competitive advantage to a baseline compliance requirement. We provide forward-looking, precise sustainability disclosure solutions, leveraging our deep expertise in technology and artificial intelligence to help enterprises maintain compliance within an increasingly demanding regulatory landscape. Supported by a comprehensive service portfolio spanning ESG strategic planning, management system development, disclosure and rating enhancement, and ecosystem capacity building, we empower enterprises to systematically elevate their ESG management capabilities and deeply embed sustainability considerations into corporate strategy and operations. We also provide sustainability and emerging technology assurance services, leveraging ESG assurance and auditing to systematically identify compliance gaps, drive the maturity of sustainability management, and enable enterprises to efficiently adapt to increasingly stringent disclosure regulations and reporting standards.



Strengthening sustainable supply chain resilience

As the EU and other overseas markets tighten sustainable supply chain and compliance requirements, enterprises must extend ESG management upstream to gain a competitive edge in global markets. We help enterprises move from "mapping risks" to "setting risk thresholds," translating risk exposure directly into financial language. Risk maps thus become the baseline for estimating ESG and climate-related risks and mitigation costs rather than an end in themselves.

Through supply chain audits, compliance and risk management, and digital platform development, we assist enterprises in establishing sustainable supply systems across the value chain that meet green compliance and international trade requirements. Leveraging advanced risk quantification models and governance frameworks aligned with ESG objectives, we empower enterprises to transform supply chain resilience from a reactive requirement into a core strategic advantage.

Supporting enterprises in green and low-carbon transformation

As the global net-zero transition accelerates, carbon costs have become a mandatory compliance requirement that enterprises must address. Drawing on our extensive domain expertise and cross-disciplinary experience, we have developed services across the carbon peaking and carbon neutrality agenda to help enterprises address regulatory and market challenges and identify growth opportunities in the low-carbon transition. In decarbonization management, we provide comprehensive support in carbon accounting, decarbonization strategy, energy transition advisory, and the Science Based Targets (SBT) . For CBAM, we help enterprises determine which products fall within its scope, establish emissions accounting systems and monitoring plans, optimize supply chain carbon cost management, and develop short-, medium-, and long-term decarbonization pathways, turning carbon constraints into a source of green competitive advantage.

Empowering globalizing enterprises: elevating ESG from a compliance baseline to a core competitive advantage

We provide systematic, end-to-end ESG management consulting to a leading provider of smart terminal products operating in global emerging markets, supporting its strategic transition from prioritizing economic returns to integrating sustainability into its business. With over 90% of its revenue generated overseas and multiple factories spanning Africa, South Asia, and other regions, the company faced fragmented overseas factory data, reactive investor communication, and a lack of carbon management as global investors placed greater emphasis on ESG. We advanced the work systematically across three dimensions:

- Enhancing internal ESG governance: We helped the company transition its Strategy Committee into a Strategy and Sustainability (ESG) Committee, integrate leading disclosure frameworks including those of the Shanghai Stock Exchange (SSE), Hong Kong Exchanges and Clearing (HKEX), and the EU Corporate Sustainability Reporting Directive (CSRD), and bring overseas factories' ESG data under centralized management at headquarters for the first time.
- Moving from reactive responses to proactive management: We systematically reviewed core ESG topics including employee rights, supply chains, and anti-corruption, creating a company-specific ESG knowledge repository to support investor due diligence, ESG ratings management, and other applications.
- Advancing value chain carbon management: We conducted the company's first Scope 3 greenhouse gas emissions data collection and accounting exercise and provided phased recommendations on carbon footprint accounting and emissions reduction target setting.

Through this systematic empowerment, the company achieved unified ESG data collection across its overseas plants for the first time, established a multi-scenario repository of ESG topic management materials, and took substantive steps toward Scope 3 emissions disclosure.

People



Responding to the evolving talent needs of the AI era, Deloitte China continues to refresh the Employee Value Proposition (EVP). Guided by “Shaping Future Talent through Impact that Matters”, we focus on Development, Caring, Inclusion and Happiness to build a talent ecosystem for the future, growing and shaping the future together with every individual.

12,508

Partners and employees completed AI certifications

305

Coach of the Year Winners

214

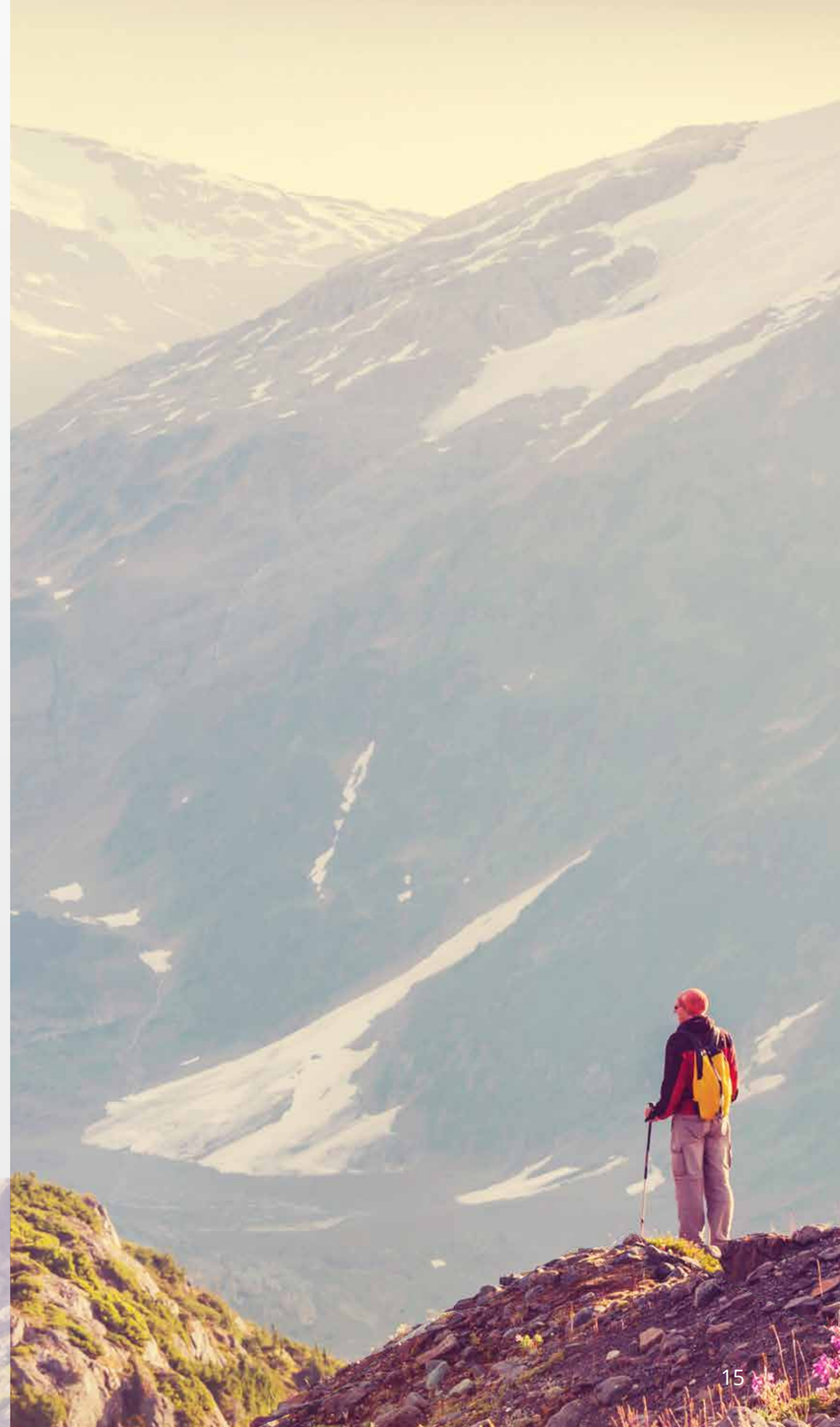
Colleagues successfully secured internal career opportunities

107

Women in Technology Award recipients

4

Consecutively awarded the “Most Attractive Employer” title by Shixiseng





Redefining talent development in the AI era

Technology defines future possibilities, while talent creates future value. AI and Gen AI are reshaping business models, industry ecosystems and ways of working at an unprecedented pace. They are also redefining the competency frameworks and development pathways for future talent.

Amid the profound effects of technological change, Deloitte China has always believed that technology can enhance efficiency, while lasting value is created by people who can continue to learn, think innovatively and collaborate. We therefore integrate AI talent development into our people strategy, guided by a talent-centric and AI-enabled approach. We continue to build AI capability development that reaches all employees throughout their careers, helping every individual strengthen their AI fluency. In a new era of collaboration between people and AI, we seek to advance individual growth, organizational development and social value together.



Cultivate future-ready competencies. Talent development in the AI era involves not only updating skills but also continually evolving how people learn, work and create value. Deloitte China promotes growth through learning, innovation through practice and value through capability, continually strengthening our AI talent development ecosystem. Through our 10K+ AI/GenAI Talent Development Program, we continue to enrich AI learning platforms, professional certifications, business practices, innovation competitions and capability communities, embedding AI throughout professional services, client value creation and career development.

Building a future organization with people-AI synergistic development. Talent development in the AI era goes beyond teaching people to use AI. It requires building a future organization in which people and AI create value together. Entering fiscal year 2027, Deloitte China is placing greater emphasis on organizational value creation and continuing to strengthen the long-term mechanisms for AI talent development. We are progressively building a development system based on AI skills taxonomies, capability profiles, skills tags, certification mechanisms and the redesign of job tasks, embedding AI capabilities throughout talent development, career pathways and organizational management.



Deloitte University AP China: A hub for talent strategy in the AI era

Responding to the fundamental changes in talent mindsets and competencies required in the AI era, Deloitte University AP China (hereafter DU) provides a strong foundation for lifelong development. It seeks to create both a physical space and a source of inspiration that can support our future mission.

In fiscal year 2026, DU focused on three core strategic roles, connecting the past, present and future to build a borderless ecosystem and promote shared growth for our clients, our people and society.

A place for our people to learn, grow and build inner strength

DU continues to run a wide range of learning programs for our people, from onboarding training for new hires and milestone programs for senior managers and directors, to development initiatives for newly promoted partners. By empowering people with knowledge, DU supports their growth and helps them keep advancing their expertise and leadership capabilities, enabling them to meet emerging challenges.

An accelerator and practical learning hub for clients and partners to renew their capabilities

DU provides client executives with an immersive environment for reflection, learning and innovation away from the demands of daily work. Through curated high-end workshops, it supports senior leadership teams from major state-owned enterprises, private businesses and multinationals in strategic discussions and transformational thinking. By facilitating deep intellectual exchange, DU sparks innovation and helps co-create visionary roadmaps for the future of their organizations.

A hub for convening the forces that drive societal progress

DU actively serves as an “ecosystem convener”, forging deep collaborations with universities, industry organizations and regulatory bodies. In partnership with Tsinghua University's Research Center for Technological Innovation, it hosted the 2026 Yanqi Lake Innovation Conference, which brought together academicians of the Chinese Academy of Sciences and Chinese Academy of Engineering, internationally renowned scholars and leaders from across sectors to jointly explore innovation-driven development strategies.



Digital and AI competencies for lasting progress

As AI continuously reshapes the capabilities talent needs, we continually iterate and upgrade our EVP: "Shaping Future Talent through Impact that Matters". We focus on Development, Caring, Inclusion and Happiness to build a forward-looking talent development ecosystem fit for the AI era.



Development: We aim to be the pioneers shaping an AI-driven future. By investing deeply in our people, learning platforms, AI alliances and business models, we create brand-new AI-powered value for clients, industries and ecosystems. Guided by the philosophy of lifelong learning, we develop and nurture Deloitters, invest in the skills of the future, and cultivate tomorrow's leaders. We take people-centered transformation as our core principle, nurturing talent with "the capacity to embrace the future".

Caring: We treat every Deloitter with sincerity and care, grounded in a people-first mindset. We are committed to building the Smart Talent Experience, leveraging AI technologies to holistically enhance physical, mental, social, sense of mission, and financial wellness, as well as fostering a working environment where fulfilling work and a rewarding life thrive in harmony.

Inclusion: We embrace talent without rigid constraints, respect differences and advocate a diverse and inclusive workplace. We practice inclusion and respect across varied backgrounds, generations, communities, and human-machine collaboration. We welcome talent with a wide range of skills to build a people-centered, AI-enabled future. We shine a spotlight on women in technology, empowering every Deloitter to embrace AI, unleash their full potential and achieve both personal and professional growth.

Happiness: At a time when AI is reshaping the way work gets done, we apply AI in innovative ways to create a better experience for our people, deliver exceptional outcomes for our clients and make work more meaningful. Integrity, accountability and societal responsibility lie at the heart of our impact in the AI era. We act with integrity and are committed to developing, deploying and using AI responsibly to shape a positive future for society. Deloitters collaborate with industry-leading mentors and peers, enjoying a purpose-driven talent experience.



“In a complex and volatile market, our people remain our most valuable asset—the confidence to navigate economic cycles and the strength to achieve breakthroughs and leap forward.

Carol Zheng
Deloitte China
Chief People & Purpose Officer



Development · Ready for the future

Investing in future skills and nurturing future-ready talent

Deloitte China offers digitalized, personalized and diverse career pathways along with extensive learning and development opportunities. By leveraging AI, we unlock people's potential, foster new drivers of productivity and cultivate talent equipped to embrace the future.

AI/GenAI Talent Development Program

In fiscal year 2026, guided by our talent theme of steady progress and lifelong learning, we continued the 10K+ AI/GenAI Talent Development Plan. More than 12,000 partners and employees gained certifications, and nearly 40% of Deloitte China colleagues achieved the Diamond level or above.

Leadership and high-potential talent program

Deloitte China continues to run Program Astra, H100 and other talent development programs. Focused development in leadership, strategic thinking and cross-cultural capabilities, the programs help us identify high-potential talent and accelerate their growth, bringing sustained energy to the firm.

Program Astra: As Deloitte China's core high-potential talent development program, it targets senior managers, associate directors, and below, providing learning opportunities and platforms to build future-ready skills, experience and perspectives—driving both personal growth and business transformation.

H100: Designed for high-performing, high-potential directors and audit senior managers, this program connects participants with people and resources through a platform for exchange. It is centered on practical exercises and one-to-one coaching, supplemented by specialist training. In fiscal year 2026, 87 members graduated, of whom 39% were promoted to partner.



Huang, Nick Dahui
Audit & Assurance
Guangzhou
Fiscal year 2026 AI/GenAI Talent Recognition Program
“Champion Leader” recipient

As core members of the Audit AI Committee at Deloitte China, we remain at the forefront of AI-driven innovation in audit delivery. Through our technical expertise, we aim to embed GenAI deeply into core audit processes and deliver transformative impact.



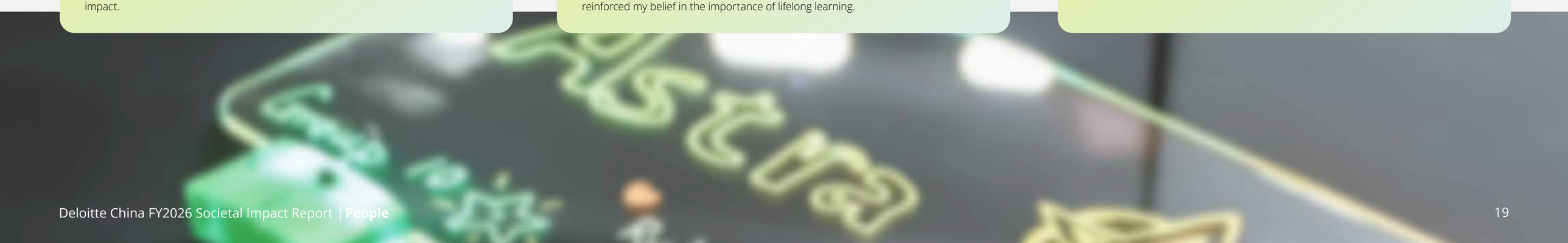
Kong, Ric Fu Keung
Technology & Transformation
Hong Kong

'Program Astra' provided me with a platform to learn from outstanding people, broaden my business perspective, strengthen my leadership and build a network across businesses. The experience accelerated my career development and reinforced my belief in the importance of lifelong learning.



Zhao, Yukun
Technology & Transformation
Shanghai

In fiscal year 2026, I joined 'H100'. Through practical project work, I deepened my industry knowledge, strengthened my commercial judgment and client service capabilities, and expanded my industry network.





Sales Excellence Program

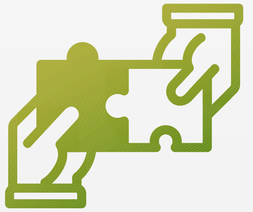
Deloitte China launched the Sales Excellence Program, combining global sales methodologies with insights into the Chinese market to help partners master advanced sales approaches, client insights and value-led sales strategies.

Internal mobility and career opportunities

We continue to enhance our Internal Career Marketplace, offering diverse mobility options including international secondments, remote virtual secondments, and short-term placements or transfers across business units and regions. These opportunities support personalized career journeys.

By geography, 46 employees undertook international or remote virtual secondments, and 49 transitioned between regions.

By business unit, 26 employees were reassigned across business units, while 142 relocated within the same business unit.





Li, Lisa
Tax & Business Advisory
Shenzhen

The China Sales Excellence course was fantastic — five stars! Through a wealth of real examples, the instructors helped us develop a deep understanding of the sales excellence methodology and put it into practice.



Ye, Cindy Xiangjia
Audit & Assurance
Chengdu

The greatest value of this course was helping me realize that none of my successful sales in the past had happened by chance, and giving me a repeatable framework for sales success.



Caring · Putting people first

Creating intelligent experiences and a workplace for well-bing

As a Diamond Standard holder of the Healthy Workplace Certification for two consecutive terms, Deloitte China embraces technology, shows genuine care and supports the growth of our people. Across five dimensions of well-being — physical, mental, social, sense of mission, and financial wellness — we have built a comprehensive care ecosystem, where flexible benefits and thoughtful everyday support help our people enjoy fulfilling lives.

Strengthening employee rights and benefits protection

Guided by Deloitte China's comprehensive policies and frameworks, we have established a standardized compensation and benefits management system. Our remuneration is benchmarked against the professional services market to remain competitive. We strictly comply with regulations, making full and timely contributions to all statutory social insurance programs. Meanwhile, we conduct annual reviews of our benefits offering to keep refining and improving our plans.

Deloitte upholds employees' fundamental human and labor rights. We believe the best way to address potential grievances is through open and sincere listening. To this end, we have established a formal grievance mechanism through which employees may submit written reports to their business leaders or human resources managers.

The firm has established the Deloitte Speak Up helpline, a confidential reporting channel available 24 hours a day, 365 days a year, from anywhere. Stakeholders may choose to submit reports anonymously or with identification.

A comprehensive employee well-being framework

Deloitte has established a comprehensive health management system, our Total Wellbeing framework centered on the five dimensions of well-being mentioned above. Through this holistic approach, we cultivate a comprehensive support ecosystem and a thriving well-being community, empowering people to lead healthier, more balanced, and fulfilling lives.

Diverse benefits and personalized choices

Guided by our EVP, “Shaping Future Talent through Impact that Matters”, we continue to explore and enhance our offering. In the Chinese mainland, the iFlex flexible benefits platform has been launched, while in Hong Kong SAR, employees retain access to customizable insurance options, helping safeguard the physical and emotional well-being of individuals and their families.

Small steps, lasting health: building a daily fitness habit

As "managing your weight" becomes a nationwide call to action, we have launched our own Keep edition — a science-based, free fitness platform. With comprehensive, multi-dimensional activity tracking and a diverse range of engaging programs, we empower our people to turn small, consistent actions into lasting habits, seamlessly integrating movement into everyday life.

One-stop hub: integrated well-bing services

We continue to enhance the Deloitte Wellbeing WeChat official account, integrating access to iFlex and Deloitte's dedicated Keep platform into a single-entry point for greater convenience. We also continue to provide varied physical and mental health information, micro-lessons and practical tools.

A caring workplace: fostering mutual support and connection

We are deeply attentive to employees' emotional needs, personal value and growth journeys, striving to create a warm workplace rooted in companionship, mutual care and shared growth. In fiscal year 2026, we launched the “D. Light” Sharing Session, inviting colleagues to share their authentic and heartwarming stories to inspire greater awareness and a culture of care, where every individual feels seen, valued and empowered to shine.

Empowering her journey: warm support for new mothers

In fiscal year 2026, we further enhanced the “Empower Her Journey” project, pairing new mothers returning from maternity leave with female partners who have walked a similar path and can serve as their special mentors helping them address challenges and support their long-term career development. Through the “Caring Angels” program, we also delivered tailored and practical content to 670 expectant and new mothers, including prenatal and postnatal benefits guidance and mental wellness support. This not only strengthens their confidence but also provides timely encouragement and warm companionship during this transformative life chapter.





Ear acupressure
260 *people*

Health lectures
3,000+

Vaccinations
600 *people*

Employee activities
12,000 *attendances*

Massage activities
6,300 *people*

Keep online exercise challenge
1,200 *people*

Inclusion · Embracing diversity

Bringing together diverse talent and inspiring innovation

Deloitte China is committed to an inclusive and equitable workplace, free from bias and characterized by care, where every employee feels fully respected and has a sense of belonging.

Continuing to advance women's leadership

In fiscal year 2026, a new Women's Leadership Committee was formed for the new term, driving cross-business initiatives to support women through full-cycle career development journeys. We focused on technology enablement and health protection firmwide, and supported women in the Global Delivery Center (GDC), reinforcing our commitment to sustainable talent development.

Women in Technology Awards

The Deloitte China Women in Technology Awards are an important part of our flagship EVP program portfolio, aimed at identifying, recognizing and connecting outstanding female professionals who consistently drive impact in technological innovation, AI applications and digital transformation. In fiscal year 2026, we honored 107 recipients of the award, who demonstrated professional expertise and forward-thinking vision in fields such as AI and data analytics.

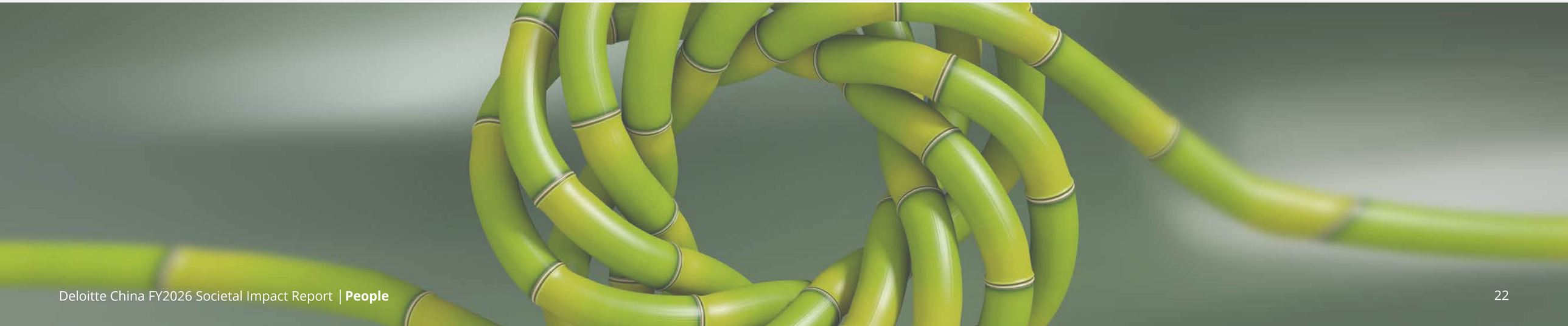
3 Asia Pacific Women in Technology Award Winners

6 Women in Tech Ally Award Winners

14 Annual Most Impactful Women in Tech Award Winners

14 Women in Technology community sharing events

14 Annual Outstanding Women Leaders in Technology Trophies (Partner) in Technology





Happiness · Creating shared value

Driving societal impact and shaping the future together

Guided by Happiness, we empower all colleagues to unlock their potential and put their professional strengths to work. Through collaboration, we bring together like-minded colleagues and build a supportive, growth-oriented workplace network.

Reimagining coaching: advancing career development

Through the "Coaching Focus for..." series of short videos, we address the distinct needs at different career stages—spanning retention, succession and professional growth. With targeted coaching, we enable leaders to strengthen team collaboration, drive business expansion, and excel at long-term relationship management.

Coaching framework enhancement: elevating quality and impact

We have expanded foundational coaching certification to newly promoted managers, ensuring coaching capabilities reach more talent across the organization.

Cultivating a legacy: nurturing future leaders

We foster mentorship relationships between experienced leaders and newly promoted partners to ensure the effective transfer of knowledge and expertise. By encouraging partners to coach and shape the next generation, we reinforce a culture of leadership continuity and succession.

Recognition and support: deepening the coaching culture

We enhanced our annual outstanding coach awards to recognize the exceptional contributions of both new and experienced coaches to talent development. This year, 305 outstanding coaches and 80 rising-star coaches were honored.

Focusing on coaching and career development

In fiscal year 2026, Deloitte China's i-Coaching program shifted from improving coaching skills to enabling development through coaching and supporting careers. More in-depth, targeted coaching helps our people grow and strengthens a culture of developing successive generations of leaders.

Coaching effectiveness survey

We have conducted a coaching effectiveness survey for four consecutive years, collecting anonymous feedback from employees on their career coaching experiences. The initiative was launched with a simple yet powerful purpose: to truly hear the voice of every employee.

Environment



The transition to a sustainable future is a long-term, complex and systemic undertaking. Businesses and society need innovative thinking and collaborative action to address the interconnected challenges of climate change, green transformation and evolving regulation.

Deloitte China actively embraces green development, and we continue to reduce the environmental impact of our own operations while using our professional capabilities and ecosystem connections to support clients' sustainability transitions. Together with ecosystem partners, we bring together diverse expertise and action to implement innovative solutions and contribute to a low-carbon, resilient and inclusive future.

Purchased

8,201

China Green Electricity Certificates (GECs)

133 *tons*

of Sustainable Aviation Fuel certificates (SAFc)

Achieved

100 *%*

renewable electricity supply for office locations

Obtained

29

green and/or wellness workplace certifications, including LEED, WELL and BREEAM

Consecutive Years of Achievement

5 *years*

of organizing the Earth Month Campaign

4 *years*

of receiving A- rating in CDP's Climate Change Questionnaire

Note:
Deloitte Global responds to CDP's Climate Change Questionnaire.





Bridging nature and business for a sustainable future through professional expertise

"True sustainability is never about isolated breakthroughs. It is about bringing nature and business together."

Yumi Lee is with the Deloitte China Sustainability Services team. From farmland to international summits, and from financial institutions to supply chain partners, she draws on her expertise to connect nature conservation, climate action and business development.

Cultivating a more resilient future through healthy soil. In a regenerative agriculture carbon credit project in Malaysia, Yumi helped introduce regenerative farming practices to improve soil health and crop quality. She supported local farmers in exploring more resilient farming methods, contributing to carbon sequestration and emissions reduction while promoting long-term agricultural sustainability.

Integrating nature-related considerations into business transformation. Yumi has played an active role in developing Taskforce on Nature-related Financial Disclosures (TNFD) frameworks for a leading Chinese automotive company and a large diversified business group. She helped assess the companies' impacts on biodiversity and ecosystems and supported their adoption of the TNFD recommendations. She also supported the automotive company's participation in the 30th Conference of the Parties to the United Nations Framework Convention on Climate Change (COP30), where it showcased progress in green transformation and TNFD integration.

Bringing together diverse stakeholders to advance green transformation. She continues to promote a culture of sustainability within financial institutions and facilitate dialogue on sustainable supply chain, fostering collaboration between financial institutions and businesses in the real economy. She also helped organize the green technology conference and competition, bringing together more than 100 industry participants to explore innovative approaches. Through presentations at forums and preparations for ESG award events, she encourages more organizations to participate in climate action.

Yumi believes that meaningful climate action empowers every participant to become a driver of change.

Advancing green development and addressing climate challenges together

Climate change is profoundly affecting global ecosystems, economic development and people's lives, posing long-term challenges to human safety, lifestyles and the natural environment. Addressing this systemic issue requires a shared commitment and coordinated action across countries, industries and organizations.

We are committed to playing a leading role in the transition to a sustainable future. As the global economy moves towards a low-carbon future, we continue to make tangible progress in reducing the environmental impact of our own operations while actively supporting the transition to a resilient, low-carbon economy.



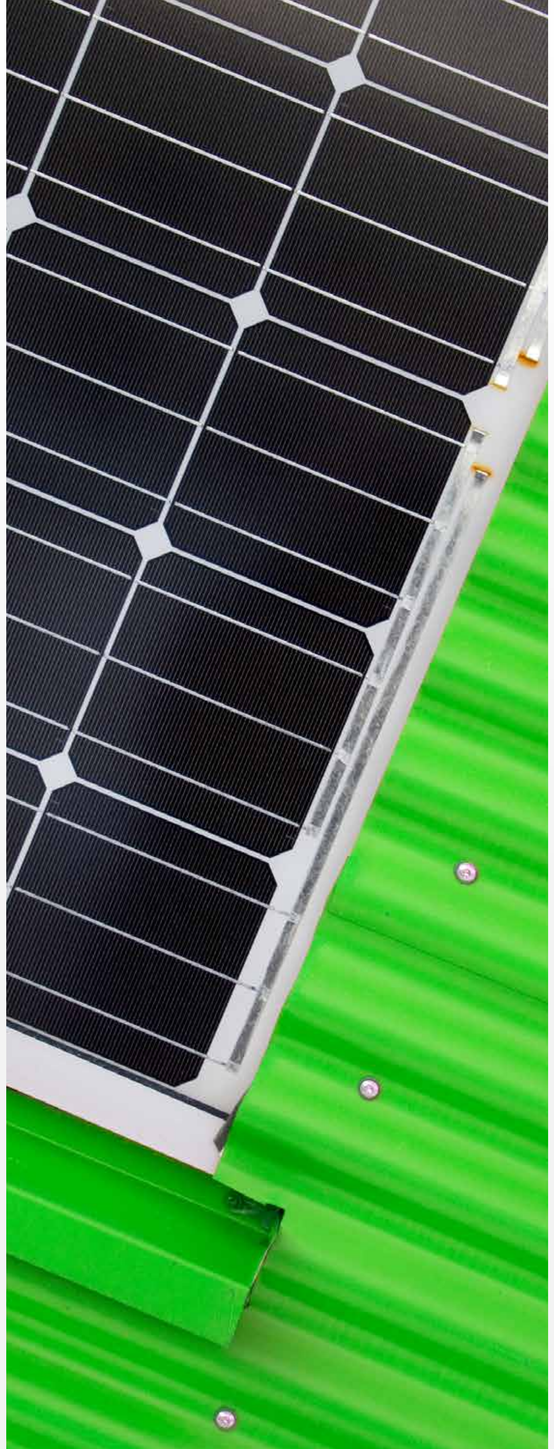
Climate governance

Deloitte China's climate governance structure is designed to ensure an effective response to climate risks and opportunities.

Deloitte China Management Team

The Deloitte China Management Team is responsible for reviewing and approving Deloitte China's climate change strategies and targets, overseeing their implementation through regular management updates, and providing the necessary resources to manage climate-related risks and opportunities.

The Deloitte China Societal Impact Managing Partner leads the firm's climate action efforts and regularly reports to the Deloitte China Management Team on climate-related targets, action plans and progress. This governance mechanism ensures that climate change is given due attention at the strategic level and integrated into the firm's long-term planning and day-to-day operations.



Deloitte China Execution Team

The Sustainability Working Group and The Secretariat serve as key teams responsible for implementing climate action within Deloitte China. They coordinate resources and align strategies to drive continued progress on net-zero emissions, green operations and environmental disclosures.

Sustainability Working Group: Undertakes internal sustainability initiatives covering green operations, environmental data collection and preparation for assurance, employee climate education, and internal and external communications.

Secretariat: Develops annual work plans and monitors progress, assesses and analyzes the firm's annual carbon emission target and carbon management strategies, and periodically reports progress to the firm's management team.



Climate strategy and action

We continue to advance the low-carbon transition of our operations and expand the positive impact of climate action through industry-leading sustainability services and collaboration with suppliers, nonprofit organizations and other stakeholders. Working towards our 2040 net-zero target, Deloitte continues to reduce emissions and decarbonize travel, technology infrastructure, office buildings and vehicle fleets. We also work with suppliers to encourage cultural and behavioral changes towards a sustainable, low-carbon future.

Deloitte net-zero by 2040 commitment

Deloitte has committed to reaching net-zero greenhouse gas (GHG) emissions across our value chain by FY2040, as measured at the aggregate, network-wide level.

This commitment represents a 90% reduction in scope 1, 2 and 3 GHG emissions by FY2040 from an FY2019 baseline across direct business operations and indirect value chain. The remaining 10% of residual emissions are planned to be neutralized through investment in the permanent removal of carbon.

Net-zero by 2040 target

Near-term targets:

- Reduce absolute scope 1 and 2 GHG emissions by 70% by FY2030 from an FY2019 base year.
- Reduce scope 3 GHG emissions from business travel 55% per full-time equivalent employee (FTE) by FY2030 from an FY2019 base year.

Long-term target:

- Reduce absolute scope 1, 2 and 3 GHG emissions by 90% by FY2040 from an FY2019 base year.

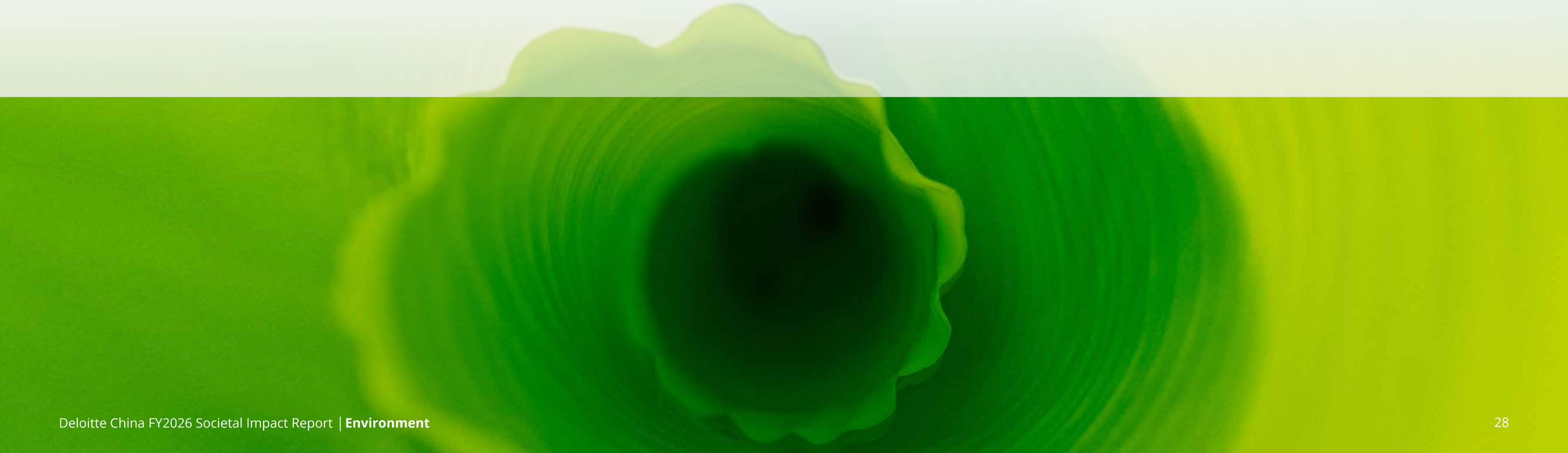
Additional environmental sustainability targets

By FY2030:

- Source 100% renewable electricity for Deloitte buildings.
- Transition 100% of Deloitte fleet to electric vehicles.

Deloitte's climate commitments and recognition

Deloitte Global continues to advance our commitments to the three core initiatives of the Climate Group, which support the advancement of renewable electricity (RE100), electric vehicle (EV) adoption (EV100), and energy efficiency/productivity (EP100). Deloitte's response also earned an A- rating from CDP's climate change questionnaire from 2022 to 2025. In addition, the Science Based Targets initiative (SBTi) has validated Deloitte's net-zero by 2040 target.



Climate-related risks and opportunities

We have identified and assessed the following climate-related physical risks, transition risks and opportunities as the most material to Deloitte China's business. We have developed corresponding responses for each.

	Risk/Opportunity	Potential Impacts			Our Response
Physical risks	Acute climate hazards may disrupt operations across the value chain, while chronic physical risks may affect service delivery.	**Financial impacts:** • Disasters, asset repairs and resilience measures may lead to higher insurance costs, repair expenses and capital expenditure. Project delays or disruptions to clients' operations may affect revenue.	**Operational impacts:** • Asset damage, power and network outages, and restricted access to offices may disrupt business continuity. Extreme heat and wildfires may also affect employee health and productivity.	**Strategic impacts:** • The resilience of offices, data centers and supply chains requires ongoing assessment. Service disruptions or inadequate preparedness may damage our reputation.	• Under the guidance of the Deloitte Global Security Office (GSO), Deloitte China develops business continuity plans to address hurricanes, floods, fires and other events, ensuring employee safety and supporting business recovery. • Continuously assess location-related risks at key service delivery sites and data centers and strengthen cross-regional redundancy. • Advance the net-zero strategy and low-carbon travel initiatives to mitigate the impacts of extreme weather on productivity and travel costs. • Incorporate climate-related physical risks into procurement decisions and collaborate with suppliers to strengthen supply chain resilience.
Transition risks	**Market** Declining demand in high-risk industries.	**Financial and operational impacts:** • Business contraction among clients in industries with high climate risk exposure, or misalignment with our climate strategy, may reduce demand for our services, putting pressure on revenue, the project pipeline and resource utilization.	**Operational and strategic impacts:** • Continued association with industries that are slow to transition may affect our ability to attract clients and talent. Optimizing our client mix and service portfolio is essential to capturing opportunities arising from the low-carbon transition.		• Maintain a diversified client base and business portfolio, leveraging growth areas such as renewable energy to offset changes in demand from high-risk industries. • Continue investing in employee climate literacy training and skills development in sustainability, energy transition and industry transformation to enhance cross-industry mobility and service capabilities.
	Reputation Stakeholder trust depends on our ability to fulfill our sustainability commitments and report progress accurately and transparently.	**Financial impacts:** • A loss of trust resulting from unmet sustainability commitments may lead to client attrition, reduced revenue and brand value, and higher financing costs.	**Operational and people impacts:** • Crisis management, remediation efforts and employee turnover may increase costs.	**Strategic impacts:** • Failure to respond promptly to sustainability expectations may undermine long-term competitiveness and market share.	• Advance greenhouse gas emissions reductions and the 2040 net-zero strategy to strengthen trust among clients, our people and other stakeholders. • Establish the Supplier Code of Conduct and address stakeholder expectations through the Impact Report and regular communications. • Continue to strengthen professional capabilities and leverage risk-sensing tools and crisis management plans to address emerging risks.
	Policy and regulation Addressing climate regulatory challenges.	**Financial and operational impacts:** • Non-compliance may result in penalties, while new regulatory requirements may increase investment in systems, data management and assurance.	**Legal and reputational impacts:** • Complex and rapidly evolving regulations may lead to errors in service delivery, client claims or regulatory investigations, potentially damaging our reputation.	**Strategic and people impacts:** • Regulatory uncertainty may affect resource allocation and require ongoing investment in developing employees' professional capabilities.	• Continuously monitor regulations and professional standards, update practice guidance and internal sustainability initiatives in a timely manner, and provide professional training. • Participate in industry associations, summits and multi-stakeholder dialogues to share practical experience and anticipate regulatory trends. • Regularly review internal controls and reporting processes to ensure compliance with applicable disclosure requirements.

	Risk/Opportunity	Potential Impacts			Our Response
Transition risks	**Technology** Technology-driven growth may impede achievement of net-zero targets.	**Financial and operational impacts:** • Growth in AI and data applications may increase energy consumption, carbon emissions and investment in energy-efficient infrastructure.	**Reputational impacts:** • Increased energy consumption and emissions from AI workloads may lead to a failure to meet net-zero or emissions reduction commitments, potentially undermining stakeholder trust.	**Supply chain impacts:** • Competition for low-carbon data centers and sustainable technology suppliers may intensify, potentially increasing the complexity of system integration.	• Implement net-zero transition plans, incorporating the climate impacts of technology into governance, operations and ecosystem collaboration priorities. • Balance the growth of AI applications with their environmental impacts and integrate the net-zero strategy into technology-related business decisions. • Improve employees' efficiency in using AI through AI communities of practice, physical AI labs, AI courses and operational guidance.
Opportunities	**Market** Growing client demand for climate-related services and energy-efficient delivery.	**Financial opportunities:** • More stringent regulatory requirements and clients' voluntary emissions targets increase demand for sustainability-related services, creating new business opportunities and revenue growth.	**Operational and reputational opportunities:** • Low-carbon, efficient technology solutions can differentiate our offering and strengthen our market position.	**Strategic and people opportunities:** • New climate-related services can deepen existing client relationships, attract new clients and enhance service value through cross-business climate capabilities.	• Continue monitoring sustainability standards, regulation and market developments, identifying emerging needs through collaboration with clients and industries. • Work with partners to scale existing technologies, explore emerging technologies and address market gaps, providing innovative solutions for clients. • Integrate sustainability and infrastructure services to address climate risks affecting infrastructure and real estate assets.

Reducing our carbon footprint

We embed low-carbon principles into workplace development and daily operations, focusing on office spaces, energy use and green electricity to continuously reduce the environmental impact of our operations.

Creating green, healthy and sustainable workplaces

We incorporate the Deloitte China Green Procurement Standard into procurement assessments for carpets, furniture and other products, selecting suppliers that meet high sustainability standards. By adopting green products and promoting responsible supply chains, we continuously improve the health and environmental performance of our workplaces.

By the end of fiscal year 2026, Deloitte China's workplaces had obtained 29 green and/or wellness certifications. Among them, the Hong Kong Kwun Tong office obtained LEED ID+C Platinum certification and WELL certification, the Guangzhou office obtained LEED ID+C Gold certification, and DU obtained BREEAM Refurbishment and Fit Out certification at the Excellent level.

20 LEED certifications

5 WELL certifications

2 BREEAM Excellent certifications

1 Smart Building Certification by BRE and TÜV Rheinland

1 China Real Estate Association Three-Star Pioneer Smart Building certification

Improving energy efficiency

In fiscal year 2026, the Guangzhou office refurbishment project replaced existing fluorescent lights with energy-efficient LED lighting and optimized the office layout to maximize natural daylight. These improvements enhanced lighting quality and workplace comfort while reducing energy consumption and maintenance needs.

Supporting renewable energy development

With RE100's full recognition of GECs, we have transitioned to exclusively purchasing domestic GECs, actively supporting China's green electricity trading market and the development of renewable energy projects. In fiscal year 2026, we purchased 8,201 GECs from wind and solar power projects, achieving 100% renewable electricity supply for our office locations.



Promoting efficient, less resource-intensive digital working

Retaining electronic files indefinitely without distinction not only makes information harder to retrieve and increases data security risks but also consumes computing resources for storage and maintenance. To address this, we launched the "Unleash the Sustainable Power of the Cloud — Data Detox Campaign" in April 2026, providing employees with practical guidance on reducing mailbox storage, managing office software, cleaning up disk space, optimizing files and adopting energy-efficient printing practices. The guidance was shared through weekly employee emails, system start-up screens and digital displays in our offices, encouraging employees to adopt efficient, secure and energy-saving digital working habits.

Low-carbon business travel

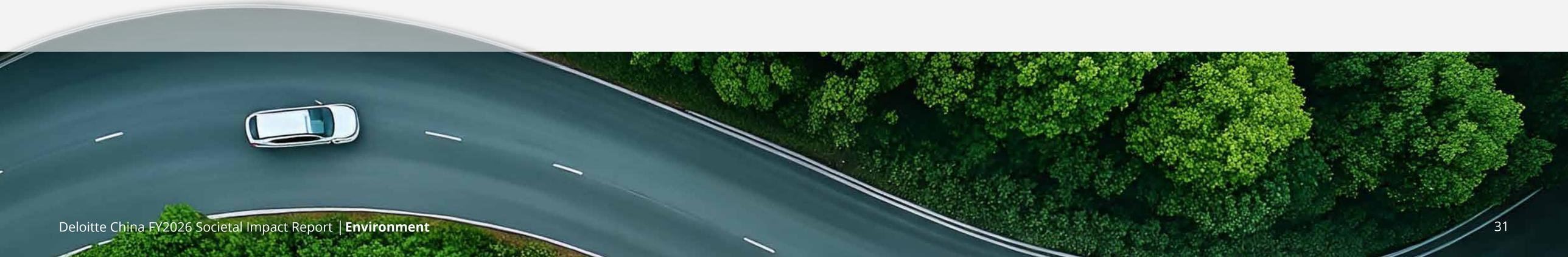
Business travel is one of Deloitte China's main sources of carbon emissions. While maintaining continuity of client service and delivery efficiency, we continue to reduce travel-related emissions through travel demand management, optimized transport choices and investment in alternative fuels.

- Managing demand at source and reducing unnecessary travel
  We adopt a digital-first approach, encouraging remote meetings as an alternative to in-person travel. For management meetings and major internal events, we prioritize transport hub cities with direct flight connections and manage participant numbers and meeting frequency appropriately.
- Promoting low-carbon travel and standardising travel classes
  We encourage employees to prioritize high-speed rail for journeys of up to three hours. Since December 2023, all employees have been required to travel in economy class on domestic flights and international flights within Asia to help reduce per-person travel emissions.
- Participating in global SAF procurement to advance aviation decarbonization
  As part of the commitment to the First Movers Coalition, Deloitte Global participates in the aviation working group to promote sustainable aviation fuel. In fiscal year 2026, Deloitte China purchased 133 tons of SAFc (Sustainable Aviation Fuel certificates) and completed the retirement of the SAFc procured for fiscal years 2025 and 2026, taking concrete action to explore low-carbon solutions for business aviation travel.

Low-carbon business travel at the Guangzhou office

100% of leased vehicles were fully electric in fiscal year 2026

35% reduction in leased vehicle annual mileage



Risk management

Updating the position of climate risk in the Enterprise Risk Framework (ERF)

Climate risk is embedded in Deloitte China's risk management processes. In fiscal year 2026, climate risk continued to be incorporated into two priority business risk categories under Deloitte China's ERF: "Environmental Impact" and "Purpose". The "Environmental Impact" category covers climate-related physical and transition risks, while climate-related reputational risks and risks associated with fulfilling corporate social responsibility commitments are considered under "Purpose". Each identified priority business risk is assigned a designated senior leader as the risk owner, responsible for conducting regular risk assessments and developing and implementing risk mitigation measures.

Updating governance and oversight mechanisms

Deloitte China's management and Governing Board are responsible for reviewing and approving the annual ERF. The Risk and Ethics Committee (REC), a committee of the Governing Board, assists the Board in overseeing updates to priority business risks and related risk management activities. The annual ERF is then submitted to management and the Governing Board for final approval.

Climate scenario analysis

Deloitte conducted climate scenario analysis using a structured, multi-stage process to identify and assess climate-related risks and opportunities (CROs), support strategic decision-making, enhance organizational resilience and align with stakeholder expectations. The analysis comprised four main stages:



Stage 1 Foundational research:
Identify current and emerging CROs through stakeholder engagement, the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), industry benchmarking and a review of Deloitte's existing CROs. This process produces an inventory of CROs relevant to Deloitte's operations, clients and value chain.



Stage 2 CRO prioritization:
Apply structured scoring criteria to assess CROs on a scale of 1 to 4 across three dimensions: impact, likelihood and relevance. The results are used to identify priority climate risks and opportunities for qualitative and quantitative scenario analysis.



Stage 3 Scenario development:
Identify and model physical and transition climate scenarios, selecting three scenarios: low emissions (approximately 1.8°C warming by 2100), medium emissions (approximately 2.7°C) and high emissions (approximately 4.4°C). Drawing on the Shared Socioeconomic Pathways (SSPs) of the Intergovernmental Panel on Climate Change (IPCC), assess potential impacts over the short, medium and long term. The scenarios are not assigned probabilities of occurrence but serve as a structured basis for analysis under a range of plausible conditions.



Stage 4 Scenario analysis and financial impact assessment:
Combine qualitative analysis with quantitative analysis, where relevant information is available, and conduct financial modeling and sensitivity testing to assess operational and financial resilience under each scenario. The findings inform risk classification within Deloitte's ERF and guide mitigation and adaptation strategies.

Defining assessment time horizons

Deloitte assesses priority CROs across three time horizons: short term (1–5 years, 2025–2030), medium term (6–15 years, 2031–2040) and long term (16–25 years, 2041–2050).

Identified priority climate risks and opportunities

The assessment identified Deloitte China's priority climate-related risks and opportunities, comprising physical risks (acute and chronic), transition risks (market, reputation, policy and regulation, and technology) and opportunities (market).

Metrics and targets

For Deloitte China's GHG reduction targets, please refer to "Climate strategy and action".

Greenhouse gas emissions	Unit	FY2026	FY2025	FY2024	FY2019 (Base year)
Scope 1	tCO_2e	32	16	0	0
Scope 2 (Location-based)	tCO_2e	4,756	4,557	4,578	5,354
Scope 2 (Market-based)	tCO_2e	224	0	0	5,354
Scope 3	tCO_2e	66,160	63,162	78,287	57,891

Notes:

Scope 2 emissions for FY2026 include purchased electricity and purchased heat. Scope 2 emissions for FY2019, FY2024 and FY2025 include purchased electricity.

Scope 3 emissions for FY2026 include business travel (air travel, hotel stays, taxis, leased vehicles, reimbursed mileage for employees' use of private vehicles on business, rail and ferries), purchased goods and services, capital goods, and employee commuting and work-from-home.

Scope 3 emissions for FY2024 and FY2025 include business travel (air travel, hotel stays, taxis, leased vehicles, reimbursed mileage for employees' use of private vehicles on business, rail and ferries), purchased goods and services, and employee commuting and work-from-home.

Scope 3 emissions for FY2019 include business travel (air travel, hotel stays, taxis, leased vehicles and reimbursed mileage for employees' use of private vehicles on business), purchased goods and services, and employee commuting and work-from-home.

Protecting nature and our ecological future together

Nature underpins sustainable economic and social development. In the face of challenges such as water stress, resource consumption and ecosystem degradation, Deloitte China integrates environmental responsibility into operational management and employee activities. We continue to improve our resource efficiency and environmental performance while leveraging our role as a professional services organization to foster connections and advocate for action.

Through circular operations and broad participation, we build a shared commitment to green development by addressing water-related risks, reducing waste, promoting resource circularity and supporting employees' involvement in community nature conservation. We believe that every effort to protect nature is a long-term investment in future resilience and prosperity.



Water resource management

In response to flooding, drought and water stress, Deloitte China continues to identify and manage water-related risks as a priority in workplace environmental management.

Assessing water risks across multiple dimensions

Since fiscal year 2024, we have systematically assessed water-related risks at our offices, considering water scarcity, coastal flooding and river flooding. We identify areas of high water stress and have initiated relevant data collection and targeted monitoring.

- Assess water stress in water-scarce areas
- Monitor coastal flood risks
- Identify river flood risks
- Conduct targeted monitoring in areas of high water stress

Strengthening water data management

We have incorporated all our own data centers into our water monitoring system and continue to strengthen our data management foundation. Going forward, we will use the data to explore more targeted water-saving measures and improve water management efficiency.



Waste management

Deloitte China continues to promote waste reduction at source, waste sorting and recycling, and resource recovery. We integrate the principles of reduction, reuse and recycling into office operations, asset replacement and employees' daily practices.

Reducing waste at source: cutting single-use resource consumption

We reduce resource consumption and waste through office supplies, drinking water arrangements and equipment choices.

- Offices in Northern region recycled and reused approximately 10,300 envelopes and reduced paper cup purchases by approximately 2,000.
- Two Guangzhou offices introduced direct drinking water systems and avoided the use of 698 large bottled-water containers throughout the year.
- The Beijing office reduced the use of paper cups, cup sleeves and paper bags through initiatives including "1 RMB discount for bringing your own cup", optimized cup sleeve distribution and "paper bag exchange for coffee sachet".
- The Chongqing Global Delivery Center eliminated battery-powered lockers and reduced battery use by 640 batteries throughout the year.

Reuse: extending the lives of office materials and assets

Through internal redistribution, cross-regional reuse and donations, we extend the useful lives of office materials and fixed assets. Offices in Beijing, Dalian, Harbin and other locations reused access-control components and office furniture. During the year, we collected 4,089 laptops and 80 desktop computers for recycling and donated an additional 202 laptops in good condition to schools and nonprofit organizations, helping broaden access to digital resources.

Responsible disposal: recovering resources from waste

Materials that can no longer be used are sent to qualified specialist organizations for compliant dismantling, recycling or resource recovery, balancing environmental protection and information security. All electronic equipment is handled by suppliers with environmental qualifications. In fiscal year 2026, the Chongqing office securely destroyed and recycled 5,850 kg of confidential documents, while the Shanghai office directed 173 kg of polyethylene terephthalate (PET) waste into recycling supply chains.



Circular office furniture: giving unused furniture a new life

We prioritize reuse before recycling to extend furniture lifespans. Working with a furniture recycler, the Shanghai office collected 563 unused items, with savings of 29.7 tCO2e and 10.7 tons of waste. Offices in Guangzhou, Xiamen and Shenzhen continued to promote circular use of office assets, properly handling 2,920 items of furniture, appliances and other office assets. Of these, 1,041 were reused locally or transferred between offices, 1,792 were recycled through environmentally responsible channels, and 87 were taken by employees. 100% of the relevant office assets were reused, recycled or appropriately disposed of.

Aihuishou smart recycling machine at the Shanghai office

In April 2026, the Shanghai office introduced an Aihuishou smart recycling machine at D.Cafe in the Bund Center, accepting recyclable items such as empty bottles, delivery boxes, clothing and books. Employees can track their recycling records and redeem environmental rewards through the Aihuishou mini program, further encouraging participation in resource circularity.



Encouraging employees to protect ecosystems

Deloitte China actively encourages employees to turn green principles into everyday action. In fiscal year 2026, led by Deloitte China Societal Impact Champions, we organized environmental volunteering activities across China. Through initiatives spanning environmental education, resource circularity, nature conservation and low-carbon advocacy, we helped integrate green practices into everyday workplace and community life.

From environmental education to resource circularity

We encourage green lifestyles through diverse environmental activities. We also conduct waste-sorting educational sessions for young people, spreading environmental knowledge through interactive games and engaging presentations. Children's book donations and second-hand book markets in Beijing, Dalian and other offices promote book giving and sharing. Clothing collections in Shanghai, Tianjin, Hangzhou and Chengdu gathered more than 860 items of clothing and related materials. Some were donated to charitable causes, while the remainder were sent to specialist organizations for environmentally responsible reprocessing, promoting both environmental awareness and putting unused items back into use.

From urban action to nature conservation

Deloitte China employee volunteers actively participated in tree planting, river and beach cleanups, and park cleanups, taking practical action to protect urban and natural environments. We also organized low-carbon activities such as cycling events to promote healthy, low-carbon lifestyles and encourage employees to incorporate sustainability into their daily travel and everyday choices.

Through the leadership of Deloitte China Societal Impact Champions, collaboration among offices across China and broad employee participation, we continue to strengthen environmental responsibility among our people. By extending green initiatives beyond the workplace into communities and natural environments, we contribute to building a greener future that is more resilient and vibrant.



24 environmental volunteering activities, with over 300 employee participations, across Beijing, Shanghai, Hong Kong, Guangzhou, Shenzhen, Chengdu, Hangzhou, Dalian and other locations



Looking ahead and creating green value together

Advancing the low-carbon transition requires not only action within our own organization but also collaboration across society. Through practical initiatives, Deloitte China brings together employees, supply chain partners and wider society to support the broader transition to a low-carbon future.

Engaging everyone

Deloitte China continues to encourage employees to integrate sustainability into their work and daily lives. Through themed activities, knowledge sharing and pro bono services, we empower employees to contribute to the green and low-carbon transition through everyday actions, professional learning and community engagement.

Taking green action to promote low-carbon living

In fiscal year 2026, Deloitte China's Earth Month Campaign, themed "Together to net zero", engaged employees in tree planting and environmental cleanups across multiple locations. The campaign also encouraged employees to remove unnecessary emails and cloud data to reduce digital storage needs and associated energy consumption. By extending green practices to both natural environments and digital workplaces, the campaign encouraged employees to adopt low-carbon habits in their daily lives.

Building climate awareness through knowledge sharing

Through dedicated knowledge-sharing sessions, we help employees better understand developments in global environmental governance and their business implications. In December 2025, Deloitte China hosted a COP30-themed webinar, inviting sustainability experts to share insights into the conference's developments, key topics and implications for businesses. The session enhanced employees' understanding of climate governance, international trends and related professional practices.

Applying pro bono expertise to support low-carbon campus development

Deloitte China partnered with The Experimental High School Attached to Beijing Normal University and its education foundation to support low-carbon campus development. For a multifunctional classroom on the school's east campus, we provided recommendations on optimizing energy use, improving air quality, selecting green building materials and installing energy-efficient facilities. We also provided dedicated funding to support the classroom's low-carbon renovation and assisted the school with its application for carbon-neutral space certification. In June 2026, the classroom received Carbon Neutral Indoor Space Label Based on LCA — Platinum Certification during the decoration phase, along with related recognition at the International Conference on Green Building, marking a notable achievement in low-carbon campus development in China. By putting our professional expertise into practice, we support the development of green campuses and promote the application of low-carbon principles in space planning, construction and operations, helping establish a model that can be replicated and adopted more widely.

Building a green and sustainable supply chain

Deloitte China continues to promote the development of a green and sustainable supply chain, leveraging procurement to encourage upstream and downstream businesses to adopt low-carbon practices.

Green procurement standard

The Deloitte China Green Procurement Standard sets requirements for green and low-carbon attributes of selected products, including materials and energy consumption. We leverage our influence to encourage suppliers to adopt environmentally responsible practices and contribute to a more circular economy. We also implement Deloitte Global's Supplier Code of Conduct, which establishes a consistent baseline for suppliers doing business with us and sets expectations regarding environmental practices, labor, integrity, ethics and anti-corruption.

Working with suppliers on sustainability transformation

As the global economy accelerates towards a low-carbon future, Deloitte is committed to helping lead, enable and scale the transition. Through close collaboration with our suppliers, we are driving meaningful sustainability progress across both our operations and supply chain. In fiscal year 2026, we strengthened sustainability integration within our procurement practices by enhancing responsible business criteria in our sourcing processes and embedding sustainability-focused provisions into supplier agreements. These measures help ensure that sustainability considerations remain a core component of supplier selection and engagement.

We also significantly expanded supplier outreach and engagement efforts, reinforcing our commitment to partnering with suppliers on their sustainability journeys and supporting progress toward our long-term environmental goals. In recognition of these efforts, Deloitte achieved an A score in CDP's 2025 Supplier Engagement Assessment, earning Leadership-level status for our approach to supplier engagement on climate-related issues. To reinforce our commitment to sustainability, we also strengthened supplier expectations through our updated Supplier Code of Conduct.



Ecosystem collaboration and expertise-driven empowerment

Green transformation requires collaboration among governments, businesses, academic institutions, international organizations and professional services organizations. Deloitte China leverages professional expertise and convening capabilities to facilitate dialogue and knowledge sharing through participation in international climate governance, contributions to research and insights, and support for capacity building. These efforts help translate sustainability principles into business practices.

Building a communication platform to help businesses respond to mandatory disclosure requirements

In fiscal year 2026, Deloitte China held the Asia Pacific Mandatory Sustainability Reporting Series seminar in Beijing, Shenzhen and Shanghai. The sessions provided insights into mandatory disclosure trends, climate-related disclosures and sustainability transformation, helping businesses systematically advance their efforts in governance, data management, digitalization, disclosure and assurance. We also shared implementation frameworks and digital solutions for challenging areas such as Scope 3 greenhouse gas emissions accounting and scenario analysis.

Presence at the COP30 China pavilion and empowering business for good through technology

In November 2025, Deloitte China hosted a themed side event at the COP30 China Pavilion, showcasing innovative sustainability practices among Chinese businesses and introducing our proprietary Greenspace platform. Integrating carbon accounting, environmental data management, supply chain tracking and scenario analysis, the platform supports end-to-end management. It also provides insights into the technologies and financing activities of more than 6,000 green technology startups worldwide, supporting green technology adoption and investment and financing decisions.



Engaging in dialogue on energy transition and sharing decarbonization insights for the industry

In January 2026, Deloitte China was invited to attend the International Conference on Energy Economics and Sustainable Development and the Third Pan-Energy Big Data Academic Symposium. Our keynote presentations addressed ESG risk management in the power sector and decarbonization through advanced materials. We highlighted the importance of integrating ESG into corporate strategy, investment decisions and long-term risk management, and explored the potential for materials-related carbon reduction through material substitution, performance improvements and recycling.

Contributing to Boao flagship reports for sustainable development in Asia

In March 2026, the Boao Forum for Asia released two annual flagship reports, to which Deloitte China contributed research expertise. We participated in drafting the chapters “Digital Transformation: A New Engine for Sustainable Development in Asia” and “Intelligent Asia: AI Development in an Integrated Landscape” and were invited to share the research findings. Deloitte China offered recommendations on integrating digital and green development, advancing digital inclusion and promoting AI integration, providing insights to support regional cooperation and sustainability transformation across Asia.

Society



Society is changing rapidly, with new challenges continually emerging. Meanwhile, technology unlocks unprecedented opportunities—yet its benefits often favour those equipped to leverage it. Anchored in our World*Impact* and Societal Innovation strategy, we delivered a series of societal impact programs focused on educational advancement and skills development. They help rural talent build future-ready capabilities and empower nonprofit organizations to strengthen their capacity to better serve society. Together with our people, alliance partners and nonprofit partner organizations, we enable rural children and diverse talent thrive amid the shifts of our era, creating pathways to progress.

CNY

28.68 *million*

Invested in societal impact initiatives

10.23 *million individuals*

Cumulative beneficiaries of the World*Class* initiatives

51,902 *hours*

Dedicated to volunteering and pro bono services

Recognized as a

"Caring Company"

Deloitte China honored for 22 consecutive years





Giving growth the time and care it needs

In autumn 2017, I first read a report about left-behind children in rural communities whose parents work away from home. While many see to their basic needs of food, clothing, accommodation and daily necessities, few take the time to hear what is on their minds. When the firm launched the “Deloitte Children Care Program” and recruited volunteers to accompany these children via weekly video calls, I signed up almost right away.

In 2018, I was paired with Xiaoying for the first time. She was introverted and sensitive; on our video calls, she would often look down and seldom open up about her inner thoughts. It was an on-site visit arranged by the program that marked a turning point in our connection. We stepped into their schools and homes, listening as they shared stories of rural life. Meanwhile, the stories I told about my working environment and travels ignited the children’s imagination for what the future might hold. Then, during one video call after the visit, she spoke to me on her own for the very first time: "Do you have any plans for the summer holidays?" At that moment, I felt a seed had finally sprouted. We both shed tears when our three years of companionship came to an end. In her letter, she wrote that she would study hard and come to meet me once she entered university.

After bidding farewell to Xiaoying, I began accompanying Xiaohan in 2021. Across our three years together, I watched her grow from being reserved to being eager to share lighthearted anecdotes from school, with a newfound brightness in her eyes. What touched me most was a handwritten note from her: "I heard we will get a new volunteer when we reach sixth grade. Can I ask to keep you instead? I truly hope it can still be you." Those short lines brought tears to my eyes at my desk. It struck me then how deeply meaningful our half-hour weekly check-in was for her.

In the summer of 2023, I met Xiaoqing. At first, she put on a front, presenting herself as a high-achieving student, but she later opened up and confessed that she found math and English challenging. This shift — from talking only about her strengths to open up her struggles — was where deep trust took root. On one occasion, I confided in her about the stress caused by a water leak in my home. She comforted me by saying “things will pass”, and even carefully helped me sort out compensation issue. In that moment, it was her who brought me immense solace.

The "Deloitte Children Care Program" has now run for a decade, and I have walked alongside three successive full cohorts of children through the program. Sometimes I picture reuniting with these children ten years down the line; I know I would be too overcome with emotion to find my words. The questions I long to ask them are these: "How are you getting on? Are you still studying? Are you well? Do you have dear friends you can confide in?" Yet I know some things do not need to be voiced. True companionship is about letting another person know this: they are remembered, they are cherished, and they are believed in.

Bingyu Zhang
Deloitte China Strategy, Risk & Transactions

Rooted in rural land, jointly pursue revitalization

Launched in 2019, Deloitte China's World*Class* initiative actively responds to China's rural revitalization strategy, with a focus on education and rural talent cultivation. Drawing on Deloitte's professional insights and capabilities, innovative approaches and technological tools, we collaborate closely with governments, enterprises, educational institutions and nonprofit organizations to empower 15 million rural talents by 2030.

Rooting over six years, driving impact through expertise

Over the past six years, together with nonprofit organizations, universities and government authorities, we have delivered nearly 50 societal impact programs that support the development of diverse groups including rural children, teachers, rural entrepreneurial leaders and healthcare workers. We have maintained a rigorous, hands-on approach, applying Deloitte's commercial standards to the design, implementation, management and rollout of these programs. In fiscal year 2026, 22 projects under the World*Class* initiative reached more than 960,000 beneficiaries.

Improving rural education

The "Rural Youth Teacher Training Program" and "Acorn School – Reading and Writing Teacher Training Program" have enhanced more than 150,000 rural teachers' instructional capabilities, in turn supporting the development of 7.7 million students they taught. The "Women Entrepreneurship Empowerment Program on Early Childhood Development" and "Vibrant Future Early Childhood Education and Teacher Empowerment Program" focus on early childhood development by empowering local community women to become professional early childhood educators. Over six years, these initiatives have reached more than 370,000 children aged 0–3 from low-income households and their caregivers. In addition, we have established scholarship and grant programs in counties designated as key recipients of rural revitalization support, assisting a total of 575 primary and secondary students. Among those who have taken entrance examinations, 81 have enrolled in universities and 35 have been admitted to key senior high schools. We have also brought Deloitte's digital solutions to Yongsheng Nationality Middle School to boost the school's operational and administrative efficiency.

Building children's resilience

The "Deloitte Children Care Program", "New 1001 Nights" Story Telling Program, "Blue Letter Rural Children Care Program", "Flourishing Magic School - Rural Children Social and Emotional Learning (SEL) Program", and "Yongsheng SEL Program" support children's mental health through diverse tailored program interventions. Collectively, these five programs have reached more than 1.56 million rural students, accompanying them as they build resilience and gain knowledge and skills outside of textbooks.

Strengthening healthcare professionals' capabilities

We advance the professional development of health workers through scholarships, study tours, further education, specialist nursing competency building, and one-the-job frontline practices — with a particular focus on practitioners serving in township medical facilities. These efforts have cumulatively benefited over 10,000 health care professionals to date.

In fiscal year 2026, aligned with the gen AI transformation, we integrated social innovation development concept into our World*Impact* strategy and explored new pathways for technology-enabled education and social services. Within the World*Class* initiative portfolio, we incorporated content to build AI literacy among rural teachers and students, helping them cultivate core competencies to thrive amid future developments.





Women in Technology: Future Ready Talent Program — Igniting Young Women's Aspirations in Tech

In 2025, with support from the Home and Youth Affairs Bureau and the Women's Commission of the Hong Kong Special Administrative Region, we launched the "Women in Technology: Future Ready Talent Program". We hosted multiple tech-themed days focusing on artificial intelligence, blockchain, cybersecurity, ESG and Web3.0, drawing over 500 female students from local secondary schools and universities across Hong Kong.

Adapting diverse, innovative approaches including career development briefings and interactive activities, the program sparked young women's interest in technology and built their confidence in the field. Students responded enthusiastically, sharing that the events broadened their perspectives and strengthened their self-confidence. One student commented:" I've realized that women's strength is not limited to a single area; we can also pursue careers in the technology sector."

Rural Youth Teacher Training Program

The development of rural teachers is a vital force for advancing rural education revitalization. New young teachers posted to rural schools often lack systematic guidance and professional mentorship; career uncertainty and insufficient self-confidence present real, practical challenges.

Starting in 2020, we partnered with YouChang China Social Entrepreneur Foundation to deliver this program. It provides one year of online professional training alongside a supportive peer growth community, helping newly hired teachers build professional confidence. Over six years of collaboration, the partnership has gradually matured into a three-pronged model: "Deloitte Foundation funding support + Deloitte pro bono service enablement + deep Deloitte volunteer engagement". More than 120,000 rural teachers have taken part in this program, benefiting 6.38 million rural children they teach. In fiscal year 2026, over 10,000 rural teachers across China participated in the program and benefited 650,000 students they taught.

In addition, outstanding representatives of the "Top 100 Teachers" and "Excellent Administrators" from across the country gathered at Deloitte University for the closing day of the summer study tour. Deloitte professionals unpacked AI development trends and their occupational impacts on-site and explored teachers' self-awareness as well as the educational wisdom of leveraging "environmental design" to facilitate teaching from the perspective of behavioural economics. In a warm, collaborative setting, participants exchanged insights on boosting teaching capacity, nurturing positive classroom culture, and unlocking children's learning potential.

> Deloitte's World*Class* initiative and the Rural Youth Teacher Training Program share the same core vision: upholding educational equity and supporting the long-term growth of rural teachers. This shared commitment to our foundational values underpins our sustained efforts in rural education and the development of high-quality societal impact programs.

Zheng Yao
Deputy Secretary-General, YouChang China Social Entrepreneur Foundation



Joining hands, forging new progress

Since 2021, we have successively signed strategic cooperation agreements with three counties to support rural revitalization, including Yongsheng County in Yunnan Province, Pengshui Miao and Tujia Autonomous County in Chongqing and Wen County in Gansu Province. Through a mix of financial support, volunteer engagement and pro bono service, we have supported local rural revitalization initiatives and rural talent development.

In Youngsheng County, we have responded to local on-the-ground needs and leveraged Deloitte's professional strengths to gradually build a diversified project portfolio centered on education advancement and industrial development. Since the collaboration began, 19 projects have been launched.

Prioritizing talent cultivation, upholding grounded practices

Education sits at the heart of Deloitte's World*Class* initiative. Together with Yongsheng County Bureau of Education and Sports, we balance county-level priorities and individual circumstances when designing collaborative projects, ensuring the overall framework addresses both systemic and personal needs.

Together with the local education officials, school principals, teacher representatives, and nonprofit partner organizations, we co-created a three-year roadmap to advance education quality across the county. The plan focuses on strengthening teaching capacity, providing scholarships, donating teaching supplies, and delivering county-wide mental health education programs in local schools. The "Yongsheng SEL Program" introduces social and emotional skills curricula and establishes a four-tier mechanism covering county, township, school and classroom levels to cultivate a self-sustaining local ecosystem. Fiscal year 2026 marks the program's second year of implementation. We have completed pilots at 21 schools across 13 townships, reaching 9,178 teachers and students. Building on these pilot outcomes, the program expanded to all 116 schools countywide in September 2026, as we continue to explore a sustainable county-wide model for SEL to build children's resilience.

Deloitte employees are also actively engaged in supporting education in Yongsheng. By providing long-term teaching palcements, letter companionship, virtual video mentorship, thematic lectures and pro bono services, our people have contributed more than 24,000 hours of volunteer work and pro bono services in the past three years. The "Deloitte EduCare Program" has dispatched eight outstanding Deloitte employees to Lang'e Primary School over four consecutive semesters. They deliver high-quality instruction and warm, consistent mentorship to help children build positive learning habits and strengthen their academic capabilities.

Advancing industrial growth, fostering agricultural development

We leverage Deloitte's professional expertise and resources to advance rural industrial revitalization in Yongsheng across multiple fronts. Deloitte's Government & Public Sector team dedicated 2,084 hours of pro bono service to develop the Yongsheng County High-Quality Industrial Development Plan. Outputs include the formal plan report, investment promotion brochure, and the list of key investment projects, laying out a clear roadmap for local industrial upgrading and enabling high-quality growth for the county's economy. The "Ama's Herb Garden Program" supplied herb cultivation materials and skills training to 40 ethnic minority left-behind women, helping them expand their income streams. We also rolled out the "Women Up Program", pairing in-person intensive training with ongoing online coaching to develop 40 local women entrepreneurs and incubate local livestream teams. By nurturing talent, we unlock endogenous momentum for the growth of rural industries.



“During social and emotional learning activities, we have witnessed the children's rewarding journey from quiet reserve to open expression. Through interactive, hands-on experiences and group sharing, they gradually learn to listen to their peers, connect with others, manage their emotions, and gain a clearer sense of self. These sessions nourish the children's inner lives and have deepened my understanding of just how vital social and emotional learning is.

Teacher Yang
Chenghai Town Central Primary School, Yongsheng County, Yunnan





Acting on compassion, addressing community needs

For two decades, Deloitte colleagues have lived out our founding commitment to corporate responsibility through action. We continue to run the "*Impact* Every Day" initiative, upholding our value proposition that "Impact every day in everything we do," and generating sustained social value within the nonprofit sector.

Leverage volunteer power to drive community renewal

In fiscal year 2026, 2,173 Deloitte colleagues contributed 41,540 hours across 133 volunteering activities. We also upgraded "Volunteering Week" to "Volunteering Month", delivering regular weekly activities and inclusive participation opportunities for all, so community volunteer service becomes embedded in our colleagues' day-to-day work.

Technology as bridge, boundless growth

At Deloitte Greenhouse, Deloitte volunteers led 30 students from Shanghai Jiulong Model Middle School on an immersive technology journey themed "AI + Career Development", combining hands-on AI demonstrations with LEGO-based career exploration. Online, 24 lectures on Cutting-Edge Social Topics brought forward-looking knowledge such as 3D printing, virtual currency and food technology to young people across the Yunnan highlands.

Empower through action, heal hearts via art

In Dalian, Chongqing, Shenzhen and other locations, Deloitte volunteers worked with specialists through recreational sports, life skills classes, art workshops and intangible cultural heritage experiences. These activities helped children with special needs and children receiving medical care build gross motor, fine motor and language skills, while fostering confidence and courage as they navigate illness.

Career guidance, enabling growth

Deloitte's Shanghai and Hong Kong offices hosted separate online and in-person career sharing sessions, reaching nearly 500 secondary and university students from Inner Mongolia, Guizhou, Qinghai and Hong Kong. The sessions covered audit, tax, cybersecurity and digital transformation, helping the younger generation explore possible career paths.

Applying expertise, delivering meaningful impact

In fiscal year 2026, we continued to leverage our strengths in professional services to match Deloitte expertise precisely with the nonprofit sector's needs. We provided pro bono services to multiple organizations in the sector, including digital strategy coaching, digital transformation upgrades, standardization of internal control workflows and financial process optimization. More than 100 professionals across different business lines contributed a combined total of over 10,000 service hours.

Fiscal year 2026 marked the third year of Deloitte's pro bono services committee. Upholding a passionate commitment, the committee members continued to serve as a vital bridge. Drawing from the needs of nonprofit organizations, they connected these groups with Deloitte's specialist teams, helped them systematically identify core development challenges, and co-create customized solutions.

By deploying our professional capabilities, we help these organizations break through developmental bottlenecks and build momentum to move forward. This enables them to deliver improved services to wider communities and deepen their long-term societal impact.



“

2025 marked a pivotal year for Shanghai United Foundation's digital transformation, and we were fortunate to partner with Deloitte. Over our six-month collaboration, Deloitte professionals conducted interviews, consultations, and workshops to help us map out our existing digital ecosystem and define the strategic positioning of our digital infrastructure. This work ensured our digital efforts serve the foundation's core strategy, instead of letting technology drive our agenda. Deloitte also helped us build a practical, implementable digital roadmap, embodying the consulting philosophy of "delivering for today while preparing for the future."



Song Xitong
Assistant Secretary-General,
Shanghai United Foundation



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The impact of technology lies not only in what it can achieve, but also in how many people it truly reaches. Deloitte's Societal Innovation strategy embeds technology across a portfolio of societal impact projects, with a focus on making technology work for everyone—helping them unlock their potential and keep pace with a rapidly changing world. We believe meaningful progress hinges not merely on how rapidly technology advances, but on whether we move forward as one.

Alan Wang
Deloitte China
Societal Impact
Managing Partner



Emergency response, overcome hardships together

When sudden disasters strike, Deloitte China acts with a strong sense of social responsibility to support affected people and disaster-relief efforts, infusing greater compassion into "Together Makes Progress".

In fiscal year 2026, after the fire in Tai Po, Hong Kong, we made monetary donations and rolled out a range of tangible support measures to stand with affected residents throughout every phase of post-disaster recovery. When flooding hit Huairou, Beijing, we delivered timely donations of emergency daily supplies. For the extreme heavy rainfall event in Guangxi, our monetary donations funded urgently needed relief items, including supplies for women, infants and young children.

Standing with Tai Po to rebuild homes and hope

After the fire at Wang Fuk Court in Tai Po, Hong Kong, in November 2025, we responded right away, donating HKD 1 million to the Support Fund for Wang Fuk Court in Tai Po and working alongside community partners to deliver ongoing aid. Over 100 Hong Kong colleagues stepped forward to volunteer and provide on-the-ground support.

Through every morning and dusk in Tai Po, Deloitte volunteers walked beside residents as companions. They assembled furniture, laid flooring at temporary housing sites, and served hot daily meals. They stood with residents through fear, hesitation, and every small step toward renewed hope. As life slowly got back on track, residents shared: "We are deeply grateful that volunteers chose to walk this path with us. We hope we can pass this kindness along someday."

Rebuilding means far more than deploying resources — it means bringing hearts together. We believe hope endures when we move forward side by side.













Governance



Deloitte China is a comprehensive professional services organization that is globally connected with deep roots locally. Guided by our unwavering commitment to serving the country with professionalism, we have always operated at the forefront of China's reform, opening-up, and economic development. We continue to improve our governance system, strictly abide by laws, regulations and professional ethics, and reinforce data privacy and information security management. By fostering a governance culture defined by transparency, professionalism, mutual trust and stewardship, we are committed to safeguarding the public interest, upholding social integrity and advancing responsible and sustainable development, creating long-term value for market participants and society as a whole.

Comprising

13

members of the Deloitte China Governing Board

Issued

3

independent guidelines: the Deloitte China Generative AI Usage Risk Guidelines, the Deloitte China Generative AI Use Case Risk Review Manual, and the Deloitte Trustworthy AI Framework Guidelines

Obtained

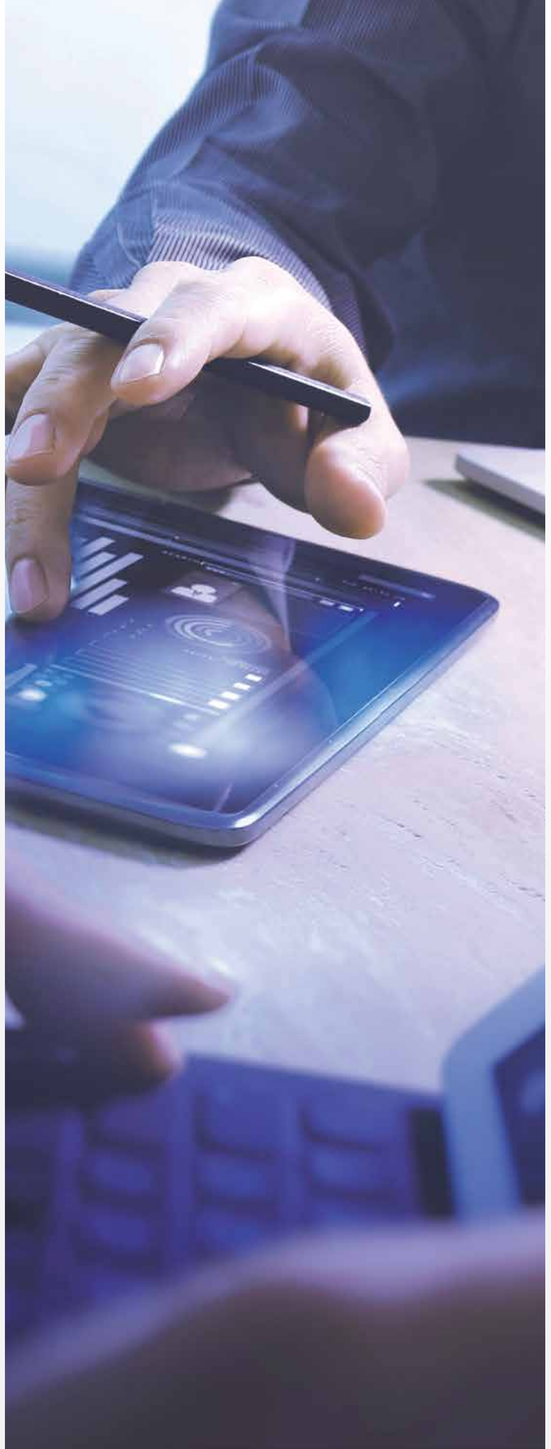
4

system certifications in data privacy and information security management



Corporate Governance

Deloitte China is jointly invested and independently operated and managed by the partners, and operates in full compliance with applicable laws, regulations and regulatory requirements in China. Deloitte China and Deloitte Global or Deloitte member firms in other countries and regions are independent of each other and do not have a subordinate relationship. Deloitte Global is responsible solely for setting policies and standards and safeguarding the Deloitte brand. It does not provide services to external clients, nor does it direct or interfere with the decisions made by member firms in the course of serving their clients.



Deloitte China's governance structure and operating mechanisms follow internationally recognized principles and best practices of corporate governance, while aligning with the people-oriented nature of a partnership and the goal of "serving with integrity and upholding quality". As a large partnership-based professional services organization, Deloitte China's core governance structure comprises the Partners' Meeting, the Governing Board and the Management Team. Partners from the Chinese mainland hold a majority of seats in each of these bodies, and both the Chair of the Governing Board and the Chief Executive Officer (CEO) are Chinese mainland partners. The Partners' Meeting, the Governing Board and the Management Team have clearly defined roles and responsibilities, forming a governance relationship of "downward delegation while maintaining upward accountability".

The Partners' Meeting is the supreme decision-making body of Deloitte China. Matters fundamental to the firm's continuity and development are decided through a "one partner, one vote" system. The powers and responsibilities are defined in the Partnership Agreement, and include, but are not limited to: electing the Chair and members of the Governing Board and the CEO, establishing or dissolving affiliated branches, and approving major investments.

The Deloitte China Governing Board oversees and governs the firm's major affairs, including, but not limited to, the formulation and execution of strategic plans, operational and financial performance, and significant risk matters and their management. The Governing Board also provides counsel and recommendations to management. The Board has a single Chair, who leads the Board's operations. The Board has established the Compensation Committee, Fairness Committee, Finance & Investment Committee, Partner Growth Committee, Risk & Ethics Committee, Transformation Committee and Succession Committee to support the Board in fulfilling oversight and governance responsibilities. The Board currently comprises 13 members elected by the partners. The roles of Chair and CEO are held by different partners. With the exception of the CEO, the members of the Governing Board and the Deloitte China Management Team do not overlap.

The Deloitte China Management Team brings together senior partners from across our businesses, regions, key strategic areas and functions. Deloitte China's business management operates under a CEO responsibility system. The CEO is elected by Deloitte China's partners and serves under the governance and oversight of the Deloitte China Governing Board.

Deloitte China established the Deloitte Foundations in Chongqing and Hong Kong to advance societal impact initiatives more effectively. The foundations have independent governing boards and boards of supervisors to review, decide on and oversee major matters, ensuring the independence and transparency of their operations.

In addition, to continually improve internal governance mechanisms and enhance audit quality for our audit practice in the Chinese mainland, Deloitte Touche Tohmatsu Certified Public Accountants LLP established the Independent Advisory Committee on Audit Quality. The committee has achieved notable results in refining the firm's audit quality management system and strengthening trust among regulators.

Risk management

We strictly follow the DTTL Policies Manual (DPM), which sets out core policies covering professional ethics, anti-corruption, anti-money laundering, independence, conflict of interest management, privacy protection and client confidentiality, among others, as well as supporting systems tailored to local regulatory requirements. Through the implementation of robust risk management policies and control measures, we effectively mitigate the firm's reputation risk and a wide range of integrated risks.

At Deloitte, the principle of Trustworthy AI is embedded across the full lifecycle of AI systems. Deloitte China has established an AI Trust Committee and an AI Risk and Data Ethics Oversight Group, and has developed an assessment process that begins with tiered risk assessment. Guided by Deloitte's global Trustworthy AI framework, we place strong emphasis on the principles of safety, reliability, accountability, privacy, transparency, fairness and impartiality, which extend across key areas such as data security, intellectual property, independence and legal compliance.

We have developed the Deloitte China Generative AI Quality and Risk Management (QRM) Playbook, which is aligned with Deloitte's Trustworthy AI framework. By assessing the risks of specific Gen AI use cases, applying commensurate risk management strategies and providing actionable guidance on key risk areas, we actively fulfill our commitments to ethical and Trustworthy AI, and continue to reinforce the trust our clients place in us.

From design, development and deployment to use and monitoring, we ensure that Deloitte's AI practitioners clearly understand the decision-making logic, data sources and potential limitations of each AI model. Through explainability tools and documented processes, we provide internal and external stakeholders with clear explanations of how AI systems operate and why they arrive at specific judgments. This approach—traceable, understandable and explainable—enables clients and internal users to carefully assess the rationality of AI outputs and intervene manually when necessary.

All AI projects and use cases must also undergo independent review to ensure compliance with ethical standards, regulatory requirements, and data confidentiality and security requirements, with clearly designated parties accountable for system behavior. We emphasize that, when using AI, employees should give full consideration to human-machine collaboration, ensure safety, controllability and compliance, exercise professional diligence in reviewing final outputs and bear ultimate responsibility.



Professional Ethics and Integrity

We adhere to professional ethics, uphold the principle of integrity as our foundation and hold ourselves to the highest standards of conduct. We firmly oppose all forms of corruption and financial crime and remain committed to impartial and objective professional conduct that protects the public interest and sustains societal trust.

Upholding Professional Ethics

We uphold the highest standards of professional ethics and integrity. Based on the Deloitte Global Principles of Business Conduct, we have developed and updated our Code of Ethics and Professional Conduct, which sets out clear standards of professional conduct and regulatory compliance for all Deloitte China personnel, including specific commitments and behavioral expectations for upholding professional credibility and fulfilling client responsibilities, thereby safeguarding individual integrity and protecting public trust. In addition, we continuously strengthen ethics culture training and communications to enhance employees' awareness of professional ethics and potential risks.

We encourage employees with ethical or integrity concerns to seek advice from managers, partners, other leaders or ethics champions, or to report through formally approved channels. We have established the Deloitte Speak Up platform, which provides named or anonymous reporting and consultation support. It encourages everyone to speak candidly, report potential or actual breaches of professional conduct or regulatory compliance and seek assistance. We take all reported misconduct seriously and have zero tolerance for retaliation.

Preventing Corruption and Financial Crime

We strictly comply with applicable laws, regulations and policies on anti-corruption, anti-money laundering, sanctions and export controls. We firmly prohibit bribery and corruption in all forms and guard against any actual or potential risks of corruption and financial crime. To this end, we have established comprehensive anti-corruption management mechanisms, including due diligence on non-client third parties and corruption risk assessment processes for client and engagement acceptance, and set out clear requirements governing procurement, talent referrals and other matters.

In fiscal year 2026, in accordance with the Administrative Measures for Anti-Money Laundering Work of Accounting Firms issued by the Ministry of Finance of the People's Republic of China and the People's Bank of China, and the Administrative Measures for Special Anti-Money Laundering Preventive Measures issued by the People's Bank of China and seven other ministries and authorities, we systematically mapped, reviewed and updated Deloitte China's internal anti-money laundering management framework. This ensured that policies and processes covering anti-money laundering risk assessment, customer due diligence, suspicious transaction reporting and special anti-money laundering preventive measures fully align with the latest regulatory requirements. In parallel, we continued to strengthen day-to-day anti-money laundering awareness initiatives by delivering regular anti-money laundering training to all professionals through multiple channels, including training sessions, email campaigns and other forms of communication. Employees are required to complete mandatory online learning courses within the prescribed timeframe, thereby effectively enhancing firm-wide compliance awareness and professional capability.

Maintaining Independence

Independence is a fundamental obligation for all Deloitte China employees and the cornerstone of our objectivity and integrity. To safeguard audit independence and mitigate the risk of conflicts of interest, we have embedded independence checks and conflict assessments into our standard business workflows. Professionals are required to use a range of independence review tools to identify and evaluate potential conflicts, ensuring that their professional conduct continues to comply with applicable regulatory requirements and internal policy standards.

In fiscal year 2026, we formally revised and implemented the Deloitte Independence Policy, incorporating the latest requirements of the Chinese Certified Public Accountants Independence Standard No. 1 – Independence Requirements for Audit and Review on Financial Statements issued by the Ministry of Finance of the People's Republic of China. The updated policy covers key areas of independence focus, including the scope of Public Interest Entities (PIEs), audit fees and Non-Assurance Services. Through written notices, training courses and other channels, we communicated and interpreted the new requirements to ensure they were accurately conveyed and effectively implemented across the firm.

As a key element of policy implementation, we require all employees to confirm and sign the Annual Reputation and Risk Confirmation each year. In addition, we systematically provide partners and professionals with specialized training programs and practical guidance – both at the onboarding stage and throughout their subsequent professional careers – to help them better understand and comply with independence requirements.





Data Privacy and Information Security Management

Deloitte China has established a dedicated Business Security Office (BSO) to develop a comprehensive policy framework covering data confidentiality, privacy compliance and risk control, and to oversee its implementation. At the technical level, we have appointed a Chief Information Security Officer (CISO) to lead the development of the Information Security Management Framework and the Network Defense System. Working in close coordination with the BSO, the CISO ensures that our systems strictly comply with national laws and regulations throughout the full lifecycle.

We have developed the "Deloitte China Core and Important Data Handling Guidelines" and the "Deloitte China Confidentiality Policy", which guide our employees in classifying information by data sensitivity and set out full-lifecycle protection measures and handling requirements for different types of information. Together, these measures safeguard information security across the dimensions of confidentiality, integrity and availability, and help prevent improper handling from affecting the reputation and interests of Deloitte China and our clients.

We require important data to be labeled and provided with enhanced protection commensurate with its classification. We have also issued internal policies and practical guidance, supported by corresponding technical measures and infrastructure, to achieve closed-loop management. In addition, we enforce strict controls over network authentication and access rights.

All employees and partners are required to fulfill confidentiality responsibilities commensurate with the information classification level and promptly report any confidentiality risk incident to the specialist team for handling. To enhance employees' security awareness and capabilities, we regularly organize a variety of information security training and activities, including business security short film competitions, knowledge contests, online courses, holiday reminders, phishing drills and bimonthly newsletters.

As a network operator, Deloitte China actively advances work on the Multi-Level Protection Scheme (MLPS), integrating a range of security policies and management measures that cover networks, information, client confidentiality and equipment operation. Through the Security Operations Center, we conduct real-time monitoring and centralized log analysis to promptly identify and address potential threats.



Deloitte China management team

(from left to right)

Lawrence Jin | Chief Growth Officer

Carol Zheng | Chief People & Purpose Officer

Pascal Hua | Consultative Businesses National Managing Partner

Alan Wang | Northern Region & Western Region Managing Partner

Dora Liu | Chief Executive Officer

Denken Meng | Rotating Deputy CEO, Chief Transformation Officer, and Strategy, Risk & Transactions National Managing Partner

Lu Qiang | Eastern Region Managing Partner

Charlotte Lu | Chief Operating Officer

Edward Au | Southern Region Managing Partner

Victor Li | Rotating Deputy CEO and Tax & Business Advisory National Managing Partner

Tony Tang | Audit & Assurance National Managing Partner

Taylor Lam | Reputation & Risk Group National Leader

ESG highlights

Environment

Purchased
8,201
China Green Electricity Certificates (GECs)

Purchased
133 *tons*
of Sustainable Aviation Fuel certificates (SAFc)

Achieved
100 *%*
renewable electricity supply for office locations

Obtained
29
green and/or wellness workplace certifications, including LEED, WELL and BREEAM

Consecutive Years of Achievement
5 *years*
of the Earth Month Campaign

Consecutive Years of Achievement
4 *years*
of A - ratings in CDP's Climate Change Questionnaire

Governance

Comprised of
13
members of the Deloitte China Governing Board

Issued
3
independent guidelines: the Guidelines on Deloitte China Generative AI Usage Risk, the Deloitte China Review Manual for Generative AI Use Case Risk, and the Deloitte Trustworthy AI Framework Guidelines

Obtained
4
system certifications in data privacy and information security management

Society

10.23 *million individuals*
Cumulative beneficiaries of the World*Class* initiative (as of the end of fiscal year 2026)

960,000 *individuals*
Beneficiaries empowered by the World*Class* initiative (full year of fiscal year 2026)

51,902 *hours*
Dedicated to volunteering and pro bono services

CNY
28.68 *million*
Invested in societal impact initiatives

Recognized as a
"Caring Company"
Deloitte China honored for 22 consecutive years

Note:
Deloitte Global responds to CDP's Climate Change Questionnaire.

Performance metrics

Talent

Indicator		Unit	FY2026
Workforce		individual	17,757
By position	Professional staff	individual	16,133
	Administrative staff	individual	1,624
By geography	Chinese Mainland	individual	15,336
	Percentage of Chinese Mainland	%	86.4
	Non-Chinese Mainland	individual	2,421
	Percentage of Non-Chinese Mainland	%	13.6
By gender	Male	individual	6,338
	Percentage of males	%	35.7
	Female	individual	11,419
	Percentage of females	%	64.3
Percentage of women by level/position	Levels below manager	%	68
	Manager	%	59
	Levels above manager	%	51
	Deloitte China Governing Board	%	54
	Deloitte China Management Team	%	25
	Deloitte China Leadership Team	%	39.4
By age	Under 30 years old	individual	8,616
	30 to 50 years old	individual	8,743
	Over 50 years old	individual	398
New hires			
New hires	Total new hires	individual	3,986
	Percentage of new hires	%	22.4

Indicator		Unit	FY2026
New hires by level /position	Levels below manager	individual	3,627
	Manager	individual	169
	Levels above manager	individual	123
	Administrative staff	Individual	67
New hires by geography	Chinese Mainland	Individual	3,279
	Percentage of Chinese Mainland	%	82.3
	Non-Chinese Mainland	individual	707
	Percentage of non-Chinese Mainland	%	17.7
New hires by gender	Male	individual	1,407
	Percentage of males	%	35.3
	Female	individual	2,579
	Percentage of females	%	64.7
Employee turnover rate			
Employee turnover rate		%	14.8
By geography	Chinese Mainland	%	13.8
	Non-Chinese Mainland	%	21.4
By gender	Male	%	14.5
	Female	%	15.0
Talent recruitment			
Talent recruitment	Number of applications	individual	220,550
	Number of internships	individual	4,529
Training and development			
Learning & Development	Total hours of training	hour	1,295,704
	Hours of training per individual	hour	73
	Training investment per individual	CNY	1,450

Performance metrics

Environment

Indicator	Unit	FY2026	FY2025	FY2024	FY2019 (Base year)
GHG emissions					
Total GHG emissions (location-based)	tCO_2e	70,948	67,735	82,864	63,245
Total GHG emissions (market-based)	tCO_2e	66,416	63,178	78,287	63,245
By GHG Protocol scope					
Scope 1: Direct emissions	tCO_2e	32	16	0	0
Scope 2: Purchased electricity Indirect emissions (location-based)	tCO_2e	4,532	4,557	4,578	5,354
Scope 2: Purchased electricity Indirect emissions (market-based)	tCO_2e	0	0	0	5,354
Scope 2: Purchased heat Indirect emissions (location-based)	tCO_2e	224	0	0	0
Scope 2: Purchased heat Indirect emissions (market-based)	tCO_2e	224	0	0	0
Scope 3: Category 1: Purchased goods and services	tCO_2e	12,925	15,074	16,290	6,530
Scope 3: Category 2: Capital goods	tCO_2e	2,963	0	0	0
Scope 3: Category 6: Business travel	tCO_2e	42,863	40,730	46,872	39,775
Scope 3: Category 7: Employee commuting and work-from-home	tCO_2e	7,408	7,358	15,125	11,586
Emission intensity					
GHG emissions per FTE (location-based)	tCO_2e /FTE	4.03	3.85	4.28	4.17
GHG emissions per FTE (market-based)	tCO_2e /FTE	3.77	3.59	4.04	4.17
Energy usage					
Purchased electricity	kWh	8,200,818	7,995,773	7,434,203	8,239,531
Purchased heat	GJ	4,610	0	0	0
Purchased natural gas	m^3	15,816	7,963	0	0

Notes:

1. Please refer to the "Metrics and targets" notes on page 32 to understand the detailed types of environmental data for FY2019, FY2024, FY2025 and FY2026 which we collected and disclosed.

2. Purchased heat refers to heat procured for winter heating at DU AP China. The heat is supplied by an electricity-powered ground-source heat pump system.

3. In FY2026, we refined our Scope 3 GHG emissions calculation methodology to improve data quality by separately disclosing capital goods related emissions from the purchased goods and services category. For FY2019, FY2024 and FY2025 capital goods related emissions remain aggregated within the purchased goods and services category and are not separately disclosed.

Performance metrics

Society

Societal impact[1]	FY2026
Monetary value of societal impact investment	CNY 10,000
Total societal impact investment	2,868
By source — Donations	
Donations from Deloitte China and the Deloitte Foundation (cash and in-kind)	400
Donations from Deloitte employees	3
Total donations	403
By source — Societal impact services	
Pro bono services	500
Skills-based volunteering	1,315
Traditional volunteering	101
Total value of employee societal impact services	1,916
By source — Other societal impact expenditures	
Other societal impact expenditures (including project execution, operational, and management costs)	549
Hours contributed to societal investments	hour
Pro bono services	10,362
Skills-based volunteering	38,573
Traditional volunteering	2,967
Total employee volunteering and pro bono hours	51,902
Societal impact investment by area of contribution	ratio
Percentage of the contribution from the World*Class*[2] in the total value of all volunteering and pro bono contributions	65%
Percentage of pro bono services and skills-based volunteering in the total value of all societal impact services	95%

Notes:

1. All data are subject to interpretation by Deloitte China.

2. The WorldClass initiative was officially launched in China in 2019, with related program activities having commenced prior to that year. These earlier efforts focused on education and skills development initiatives.

Certifications obtained

ISO 14001 Environmental Management System Certification
ISO 45001 Occupational Health and Safety Management System Certification
ISO 42001 Artificial Intelligence Management System Certification
ISO 20000 Information Technology Service Management System Certification
ISO/IEC 27001:2022 Information Security Management System Certification
ISO/IEC 27701:2019 Privacy Information Management System Certification
ISO/IEC 27017 Cloud Service Information Management System Certification
ISO 22301:2019 Business Continuity Management System Certification
Data Management Capability Maturity Model (DCMM) — Steady Level Certification
Information Technology Service Standards (ITSS) Operations and Maintenance Service Capability Maturity — Level 3 Certification

Note:
Relevant legal entities within the Deloitte China network continue to develop their management systems and obtain or maintain relevant certifications according to business and management needs.
The certified entities and scope of each certification are as specified in the certificates or documents issued by the relevant certification bodies.

About the report

This is the 7th Deloitte China Societal Impact Report, which highlights our practices and major achievements in business, talent, environment, society, and governance during fiscal year 2026.

Time range

From 1 June 2025 to 31 May 2026. Some content extends beyond this timeframe to ensure continuity and integrity.

Explanation of titles

For ease of expression and readability, "Deloitte China" is also referred to as "we" in this report.

Basis for compliance

The United Nations' 2030 Agenda for Sustainable Development (SDGs)

Global Reporting Initiative (GRI) Standards

Data source

The data used in this report are sourced from official documents of Deloitte China, statistical reports, or relevant public information. Unless otherwise specified, the monetary amounts mentioned in this report are measured in CNY.

Assurance

Deloitte Global's GHG emissions data for fiscal years 2023 to 2026, covering Scope 1, Scope 2 and Scope 3 emissions, have undergone limited assurance by an independent third party. Deloitte China's GHG emission data are included in Deloitte Global's emission data. For detailed information, please refer to the FY2023 to FY2026 Deloitte Global Impact Reports.

Report access

You can visit Deloitte China official website www.deloitte.com.cn to view or download the electronic version of the Deloitte China FY2026 Societal Impact Report.

About Deloitte

Deloitte China provides integrated professional services, with our long-term commitment to be a leading contributor to China's reform, opening-up and economic development. We are a globally connected firm with deep roots locally, owned by our partners in China. With over 20,000 professionals across 31 Chinese cities, we provide our clients with a one-stop shop offering world-leading audit, tax and consulting services.

We serve with integrity, uphold quality and strive to innovate. With our professional excellence, insight across industries, and intelligent technology solutions, we help clients and partners from many sectors seize opportunities, tackle challenges and attain world-class, high-quality development goals.

The Deloitte brand originated in 1845, and its name in Chinese (德勤) denotes integrity, diligence and excellence. Deloitte's global professional network of member firms now spans more than 150 countries and territories. Through our mission to make an impact that matters, we help reinforce public trust in capital markets, enable clients to transform and thrive, empower talents to be future-ready, and lead the way toward a stronger economy, a more equitable society and a sustainable world.

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