



## Deloitte Tohmatsu Group Impact Report 2025

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Note: This report mainly covers the 2025 financial year (June 2024 to May 2025), which we have written as FY25. However, for the initiative and activity trends, we do not limit our examples to those from FY25, instead showing the most recent ones available.

# Message from Group leaders



Deloitte Tohmatsu Group  
CEO  
**Kenichi Kimura**



Deloitte Tohmatsu Group  
Chair of the Board  
**Haruko Nagayama**

Our society and economy came face to face with unprecedented change and uncertainty throughout 2024 and 2025. While giant companies related to AI, semiconductors, and other fields are driving the global economy, the environment surrounding companies is becoming increasingly complex with rising geopolitical risks and the need to respond to climate change, making it extremely difficult to predict the future. However, we strongly feel that it is precisely in these turbulent times that companies are required, more than ever, to make decisions that aim for flexible and sustainable growth and to sincerely engage and build trust with society.

We have endeavored to provide value by utilizing the collective strength of our Group to accompany our clients in tackling the diverse and difficult challenges they face. Building on the trust and integrity we have fostered through our original business of accounting audits, we have implemented a service model (Multi-Disciplinary Model (MDM)) that integrates multiple fields of expertise while valuing a professional Code of Conduct and high ethical standards under our common global purpose of “Making an impact that matters”. 2025 marks the 50<sup>th</sup> anniversary of our joining the Deloitte global network. Through Townhall Meetings and other events

for all partners and staff, we have looked back on our progress and held repeated discussions to strengthen our ability to address current and future social issues. We are proud of our track record of working with Deloitte firms around the world to resolve management issues facing Japanese companies and contribute to the development of the economy and society.

Recently, the impact of tariffs has become a major issue in various industrial sectors. In addition to sharing our knowledge and providing advisory services, we are supporting companies in optimizing their location strategies and supply chains by enhancing the functionality of analytical tools that can quickly respond to the latest policy trends and regulatory changes based on international trade. Furthermore, with the advancement of technological innovation in AI, we are supporting a shift towards full-scale implementation that aims not only to improve efficiency but also to create added value. In collaboration with alliance companies that have their own unique AI solutions, we have opened a co-creation space to support the use of AI, starting with resolving CXO issues, and provide end-to-end support for client companies’ transformation through AI.



# Message from Group leaders

In this ever-changing economic society, we are working to strengthen our internal structure to provide optimal solutions in one stop to meet the increasingly complex and sophisticated needs of our clients, while also focusing on strengthening the foundations for more fundamental value creation. One example of this is the establishment of Deloitte University, where diverse professionals can gain world-leading training experiences. We applied for construction at Kazusa Akademia Park in Chiba Prefecture in July of this year. Deloitte University is already open in seven locations around the world, and the new facility being built in Japan will focus on strengthening soft skills, particularly leadership and team-building abilities, with an eye towards the future of professionals, which will be transformed by factors such as the spread of AI, in order to cultivate human resources who can provide greater value to clients. In addition, on the organizational front, three of the Group's major

business corporations were merged on December 1st of this year. As a result, the main business corporations will consist of Deloitte Touche Tohmatsu LLC, Deloitte Tohmatsu Tax Co., DT Legal Japan, and a new company named "Deloitte Tohmatsu LLC," which will provide multidisciplinary advisory and business solutions, thereby evolving into a simpler and more flexible organizational structure.

Going forward, we will continue to combine our unique, wide-ranging expertise and work as a unified group to take on the challenge of creating new value. Our unwavering mission is to meet the expectations of our clients and society and contribute to the realization of a better future. We sincerely hope that this Impact Report will help our stakeholders understand our organization, business activities, human resources policies, and efforts toward local communities and the global environment.

木村 研一 永山 晴子



Message



# Management policy : Based on "Vision2030", the impact we hope to create by 2030

Deloitte Tohmatsu Group has "Making an impact that matters" as our Purpose. Based on this Purpose, we have defined the impact that we hope to create by 2030 from the perspective of working together to create healthy future economies and societies. This impact has been summarized in our Vision2030 as the three values of Social Value, Client Value, and People Value, which are the foundation for all of our activities, both economic and social, and the cornerstone of our concept of value creation. Moreover, we resolve to become a one-of-a-kind organization in order to take this value creation to the next level.

While there may be times you feel differently, do you feel happy overall?

Professional happiness level

2025

71%

2030  
goal

90%



We believe that achieving status as a one-of-a-kind organization is made possible when each individual member is motivated by their own desire to grow and hone their talents, and demonstrate these talents, and where this occurs collectively throughout the organization. Along with clearly defining this state under the Group CEO as "People First", we also encourage individual members to take pride in being professionals and continue to grow in the truest sense. We will also use this process to provide People Value, which is the value provided to our talent as included in Vision2030. One example is our promotion of our Multi Disciplinary Model (MDM), in which members from different businesses connected through the common factor of professional service form teams and use their collective strengths to provide client services. Another is our ongoing initiative to establish of Deloitte University as an opportunity for talent from both inside and outside of the group to study together. Through these and other initiatives, we work to fulfil our role in creating a stage where individuals can demonstrate their full potential.

## People First

This is a place for us to **let our talents** as professionals **shine** and deliver the greatest possible value to our clients. Surrounded by comfortable tension and stimulation, our members can **discover new possibilities** for themselves and **demonstrate their strengths to an exponential degree**. Working here is a source of joy and pride, and can lead to self actualization. It's a place that allows mutual understanding and respect for everyone's various unique qualities.

**Deloitte Tohmatsu hopes to continue being that kind of firm.**

Deloitte Tohmatsu Group CEO Kenichi Kimura

We have been performing People First initiatives since FY23 (June 2022 to May 2023) with two executive officers for Talent and Human Resources in place, promoting activities in three major areas: Fostering culture, Talent development, and Hiring.

### Fostering culture

Creating an organizational culture based on our Shared Values that combines high ethical standards, diversity, and individual well being

### Talent development

Providing opportunities to learn diverse contents such as mental and physical wellness and soft skills such as listening and coaching in addition to specialized technical skills, and also providing opportunities for putting these into practice

### Hiring

Communicating our culture and work to our "colleagues" outside of the organization in a way that is easier for them to understand, becoming a firm that is chosen by diverse talent based on their resonance with these

In the employee satisfaction level survey conducted every year, in addition to individual questions that can be used for policy planning, five questions exemplified by "I feel happy overall" are used to measure "Professional happiness level". The employee satisfaction level which includes this metric is used as a management indicator and monitored in the KPIs and KRIs.

[>Our People: Fostering culture, Talent development, Hiring](#)

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# Vision 2030

## The **3** Values we are committed to creating



# Philosophy of Deloitte Tohmatsu Group

Partners and staff of Deloitte Tohmatsu Group are committed to acting in accordance with Deloitte network Purpose and Shared Values, which Deloitte sets as guiding principles for its global member firms, as well as the Deloitte Tohmatsu Group Philosophy.

## Deloitte network Purpose | Making an impact that matters

We continue to work constantly on tackling the most critical issues for our clients, members, and society. We solve complex problems, facilitate sustainable client growth, and bring unparalleled value backed by our outstanding collective strength. We uphold integrity, build trust and credibility, and contribute to society. Our Shared Values lead us in creating impact that is constructive and unwavering.

## Deloitte Tohmatsu Group Philosophy

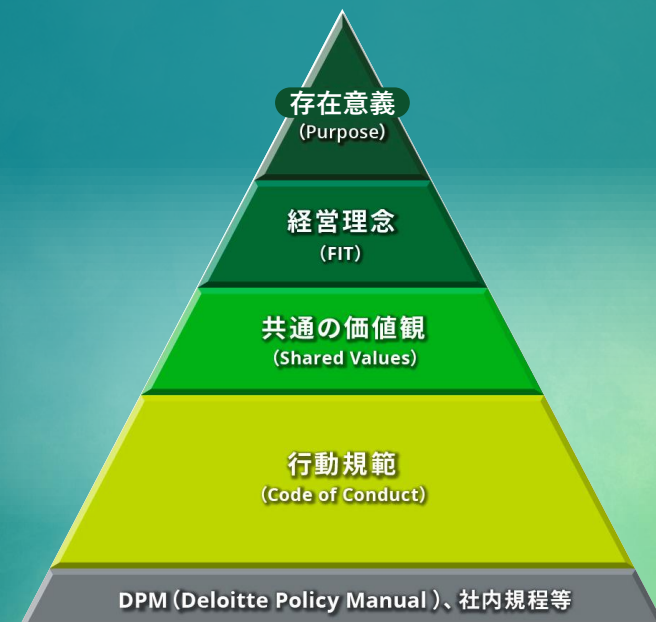
- **Fairness to society** : Defending socioeconomic fairness and actively contributing to its development
- **Innovation for clients** : Providing comprehensive professional services that exceed client expectations
- **Talent of people** : Creating a place that feels meaningful, where respect is given to the uniqueness of individuals and people can make full use of their talents

## Shared Values

- **Lead the way** : Leading the way to achieving the ideal for future professionals, and contributing to creating opportunity for a wide variety of people and to the realization of a sustainable society
- **Serve with integrity** : Working to increase our credibility with clients, regulatory authorities, and the public by firmly upholding our integrity
- **Take care of each other** : Respecting each individual, ensuring fairness, and being mindful of and helping one another achieve growth and well-being
- **Foster inclusion** : Embracing diversity, and fostering an inclusive organizational culture that leverages this diversity as a strength
- **Collaborate for measurable impact** : Aiming to achieve measurable, high-level results, having diverse professionals use a collaborative mindset to work together across international borders and areas of expertise

## Code of Conduct

It starts with integrity.





# History of Deloitte Tohmatsu Group

Since its founding as Japan's first nationwide audit firm in 1968, Deloitte Tohmatsu Group has steadily strengthened its management base and expanded its fields of expertise through numerous mergers, business consolidations and alliances, and has grown to become one of Japan's largest comprehensive professional services firms.

- 2025.12** • Deloitte Tohmatsu Consulting LLC, Deloitte Tohmatsu Financial Advisory LLC, and Deloitte Tohmatsu Risk Advisory LLC merged and launched as the new Deloitte Tohmatsu LLC
- 2021.04** • Established Deloitte Tohmatsu Well-being Foundation (now a general incorporated association)
- 2019.02** • Opened group's flagship office in Marunouchi, Tokyo
- 2018.05** • 50th anniversary of Deloitte Tohmatsu Group's foundation
- 2017.04** • Deloitte Tohmatsu Corporate Solutions LLC established (now Deloitte Tohmatsu Group LLC)
- 2015.04** • DT Legal Japan joined Deloitte Tohmatsu Group; group officially named Deloitte Tohmatsu Group
- 2014.04** • Deloitte Tohmatsu LLC established (now Deloitte Tohmatsu Group Japan LLC)
- 2009.07** • Became limited liability audit firm, with the name changed to Deloitte Touche Tohmatsu LLC
- 2003.01** • Deloitte Tohmatsu Risk Advisory LLC established (now Deloitte Tohmatsu LLC)
- 2002.05** • Tohmatsu Tax Co. established (now Deloitte Tohmatsu Tax Co.)
- 2001.06** • Deloitte Tohmatsu Corporate Finance Co., Ltd. established (now Deloitte Tohmatsu LLC)
- 1993.04** • Tohmatsu Consulting Co., Ltd. established (now Deloitte Tohmatsu LLC)
- 1990.02** • (Audit) Merged with Mita Audit Corporation and renamed Tohmatsu & Co.
- 1990.01** • Touche Ross International merged with Deloitte Haskins and Sells International and formed Deloitte Ross Tohmatsu International (now Deloitte Touche Tohmatsu Limited, or DTTL)
- 1988.10** • (Audit) Merged with Nishikata Audit Corporation and Sapporo Daiichi Audit Corporation
- 1988.04** • (Audit) Merged with Marunouchi Audit Corporation (Nagoya)
- 1986.10** • (Audit) Merged with Sanwa Audit Corporation and renamed Tohmatsu Awoki & Sanwa
- 1975.05** • Joined Touche Ross International alliance
- 1969.09** • Sent first expatriate member to Touche Ross San Francisco
- 1969.02** • Renamed Tohmatsu Awoki & Co.
- 1968.05** • Established as Tohmatsu Awoki Tsuda Tsukada Awoki Uno Kasukabe & Co.







## Business

### Business

Environmental  
Social  
Governance  
Performance

# FY25 performance

The overall service revenue for Deloitte Tohmatsu Group in the 2025 financial year (June 2024 to May 2025; henceforth referred to as “FY25”) increased by approximately 8% compared to the previous financial year (FY24), totaling at 390,791 million JPY. The breakdown is as follows: Deloitte Touche Tohmatsu LLC (DTT; Audit & Assurance and portions of Risk Advisory services) earned 129,788 million JPY (9% drop from the previous financial year)\*, the total for Consulting and Financial Advisory group entities was 232,474 million JPY (20% comparative increase), and the total for Tax and Legal Services group entities was 28,529 million JPY (8% comparative increase).

\* In December 2023, the Group underwent an organizational restructuring, with some organizations and functions of Risk Advisory, which was in Deloitte Touche Tohmatsu LLC , gradually transferred to Deloitte Tohmatsu Risk Advisory LLC

## Investment in digital technologies (AEB, Audit Innovation)

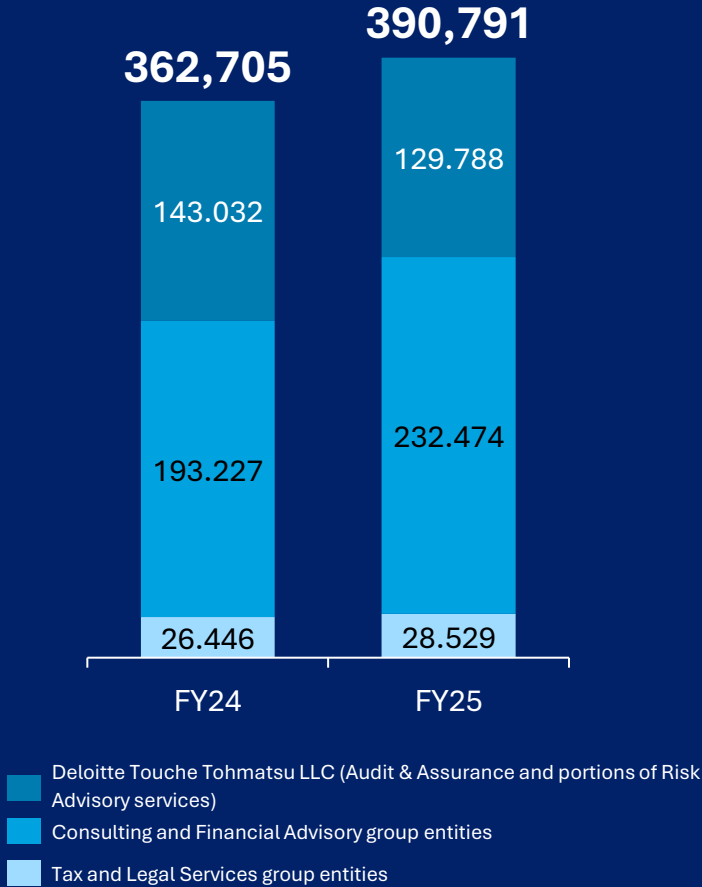
Deloitte Tohmatsu Group has been focusing on establishing a new business model called AEB (Asset-enabled Business). This business model converts the specialized knowledge and services traditionally provided by professionals through a great deal of manpower resources into digital assets. Not only does this allow problems to be seen quickly, but it also allows us to provide more advanced advisory and transformation support services when used in combination with professional advice. Our investment in AEB for FY25 reached 7,625 million JPY. In our audit services, we are moving forward with our "Audit Transformation" efforts, which organically combine technology and professional expertise to provide value-added insights and help lower costs for society as a whole. Our Audit Transformation investment was 6,690 million JPY.

Furthermore, especially in FY24, we also strengthened investment in leveraging generative AI within the group. Through these investments, we conducted research and development to build system environments that can be used securely and safely, as well as to develop effective generative AI technologies unique to Deloitte Tohmatsu Group. We have also begun implementing these technologies in our operations. We are also making continued efforts in talent development with the aim of securing talent with generative AI skills in order to use this technology to its full potential.



### Group track record

(Millions JPY)



<note>

- Simple total of service revenue for all group entities
- DTT applies the new revenue recognition standards since FY22
- Group entities other than DTT calculate the service revenue from FY24 and FY25 using Deloitte's reporting standards (i.e., standards that exclude expenses for amounts paid to subcontractors and other related expenses)
- The service revenue for the entire group if the new revenue recognition standards were to be applied to entities other than DTT would be 491.1 billion JPY for FY25, and 445.8 billion JPY for FY24

# FY25 overview of activities by our businesses



## Audit & Assurance

Audit & Assurance works to swiftly and accurately grasp the continuously changing expectations of our stakeholders while providing consistent, high-quality services including audit and assurance services. In our services we work to ensure the credibility of capital markets by addressing accurate corporate financial reporting and improvement of internal controls toward this end, as well as addressing diversifying needs concerning assurance, such as those related to sustainability and AI. In order to continue our contribution to the development of capital markets, we have been focusing on areas such as use of the latest technology like AI, operational transformation, strengthening of global responsiveness, deepening communication with relevant stakeholders, and toward the development of human capital, which forms the foundation of all of these.

## Consultative

(Including Strategy, Risk & Transactions and Technology & Transformation)

Consultative is committed to promoting collaboration among diverse professionals and maximizing the value we provide to our clients and the economy. In order to accelerate this, a merger of three major business corporations (Deloitte Tohmatsu Consulting LLC, Deloitte Tohmatsu Financial Advisory LLC, and Deloitte Tohmatsu Risk Advisory LLC) was considered and conducted, and a new corporation, Deloitte Tohmatsu LLC, was launched on December 1, 2025. In addition, we have established six new service domains (Strategy & Innovation, Risk Management & Forensic, M&A/Restructuring, Technology & Transformation, Finance Transformation, Cyber) in which we will combine the strengths of Consultative and other businesses.

## Tax & Legal

Tax & Legal has adapted to environmental change by promoting agile business management in anticipation of the great fluctuations in the market environment caused by the recent emergence of generative AI. In the Business Tax Division, we have launched a new system optimized for the Japanese tax system based on the premise of a collaboration with Deloitte's global common platform for tax-related work "Intela". We are taking on the challenge of transforming into a new service delivery model that utilizes these capabilities and collaborating with clients. Starting with the initial adoption by the Business Tax Division for compliance operations, we are expanding the use of Intela to advisory operations as well. In addition, with the establishment of Deloitte Tohmatsu Akasaka International Co., Ltd. (DTAI), which specializes in SPC business support and tax accounting services, we are expanding our service system to provide end-to-end support for the real estate fund business.





# Structure for providing client services

Deloitte Tohmatsu Group believes that the provision of service with value is made possible when we use our organizational capability formed of our diverse expertise and large size to handle our clients' most difficult issues. With this in mind, we are introducing our MDM (Multi Disciplinary Model), and are incorporating LCSPs (Lead Client Service Partner) and JSG (Japanese Services Group) as mechanisms that enable its implementation. Our diverse professionals within the group also contribute to providing value for our audit clients.

## MDM (Multi-Disciplinary Model)

The collaborative efforts of the group's diverse professionals provide comprehensive services that exceed client expectations. Our professionals collaborate through a wide variety of methods, and multiple fields of expertise come together to solve each client's individual issues for agendas such as Industry, DX and GX, providing wide-ranging services that cover everything including advice, implementation, and operation. Not only does MDM enable speedy responses to the increasingly diverse client needs that result from changes in the socioeconomic environment, but it can also lead to the creation of new markets.

## LCSP (Lead Client Service Partner)

We have established the role of LCSP (Lead Client Service Partner) as the partner who is responsible for overseeing services provided to a specific client. LCSPs are crucial for advancing MDM. In addition to their role in building and strengthening relationships with the clients they oversee, they are also responsible for appropriately designing the services to be provided. They must ensure that they stay updated on the client's needs, as well as on the range of services available across the entire group.

## JSG (Japanese Services Group)

In 1975, we launched JSG (Japanese Services Group) with the objective of providing support for Japanese companies aiming to expand overseas by helping to establish their business base and aiding in their growth. Through its approximately 50 years of history, JSG has solidified its system for having Japanese expatriates and local Deloitte members form tag teams to provide services to clients in various countries and regions around the world. Moreover, having Japanese members and JSG members collaborate to provide unified services to client headquarters and overseas subsidiaries allows us to provide solutions to issues to Japanese companies that cross international and regional borders.

## Business segments

We made the decision to revamp our business strategy over the entire Deloitte network to stay ahead of future changes in client needs as well as revamping our business segments to be consistent with this. In Japan, Deloitte Tohmatsu Group has been reorganized to an organizational structure composed of Audit & Assurance, Consultative (including Strategy/Risk/Transaction and Technology/Transformation), and Tax & Legal. In addition, the main business corporations of Consultative (Deloitte Tohmatsu Consulting LLC, Deloitte Tohmatsu Financial Advisory LLC, and Deloitte Tohmatsu Risk Advisory LLC) merged and launched as the new Deloitte Tohmatsu LLC in December 2025. This reorganization will be an opportunity to strengthen our service offerings to match client agendas, further promote our sector and industry activities, and enrich opportunities for talent and skills development.

## Providing value to audit clients

Audit services must address issues such as changes in the business environment surrounding the client, increasingly advanced IT technologies, and increasingly diverse business, and therefore require additional expertise apart from accounting and auditing. In order to conduct the most suitable audit, the group builds teams by selecting audit members from group professionals specializing in other areas such as risk, tax, and finance in addition to the core team formed mainly of certified public accountants. By having diverse professionals from within the group join the audit team, it becomes possible for these professionals to leverage their expertise in specialized areas such as valuation of information systems and their management structure, special actuarial calculations such as pension obligations, valuation of financial instruments, real estate valuation, business valuation, complex tax calculations, fraud investigations, data analytics, and others. This in turn allows us to perform high-quality audits that address a wide variety of risk.



# Public interest

All Deloitte Tohmatsu Group activities are supported by our commitment to responsible business. We aim to make broad contributions to public interest not only by doing the right thing ourselves, but also by effectively using our own influence to foster better social norms, and through having the actions of our clients lead to the spread of responsible business practices. We strive to maintain and improve our high quality by always acting on behalf of the public interest and practicing the highest ethical standards when providing specialized services in the various fields of the professional services we provide. Specifically, when deciding whether or not to provide each service, we take into consideration the risk of it going against public interest. Furthermore, in addition to having an INE (Independent Non-Executive) attend board meetings as an independent third party, the group also uses our Public Interest Oversight Committee consisting only of INEs to help fulfil our role on behalf of public interest and receive advice and suggestions on whether we are sufficiently meeting stakeholder expectations. Below are some examples of the group's public interest contributions.

## Audit & Assurance

In the areas related to Audit & Assurance, Deloitte Tohmatsu Group offers services that contribute to the public interest by improving credibility and transparency between stakeholders in financial reporting ecosystems. We have made continuous efforts toward enabling capital market systems to function in a healthier manner by acting as an independent auditor to give evidence and express opinions on whether financial statements, internal control reports, or reports based on other regulations have been prepared according to the specified financial reporting frameworks. We are also moving forward with initiatives for continued improvement of audit quality as one of our most important management agenda items, based on our recognition that an appropriate and trustworthy audit process will become increasingly important in efforts to secure investor trust and maintain the continued vitality of the capital market.

Our continuous investment in improving the quality of our audits, including our proactive investment in technology, demonstrates our strong commitment to contributing to public interest and increasing society's trust in business and the capital market as a whole.

In recent years, sustainability information is attracting attention as an important source of information for investment decisions. This information is also becoming increasingly important in Japan, in which a set of sustainability disclosure criteria has been established and discussions on its application and implementation of third-party assurances are moving forward. In response to this trend, our contribution to the realization of high-quality disclosures of corporate information in response to stakeholder needs in turn contributes to the development of a healthy capital market.

## Management support services

As an organization whose original business is auditing, the Deloitte Tohmatsu Group expects all its members to have integrity and a high level of professionalism. Our consulting, advisory, and other management support services are based on ethics and professionalism, and we understand and respect the broad impact our work has on society, our members, and our clients. Moreover, we work with our clients to address the challenges facing Japanese society and play a role in supporting their medium- to long-term transformation.

## Tax

Deloitte Tohmatsu Group contributes to ensuring the legal compliance of our clients by providing them with appropriate advice based on rapidly changing and complex tax laws in Japan and abroad. The advice from the group's professionals in the tax field is backed by elements such as high ethical standards, strict quality assurance, expert knowledge, and our Code of Conduct, and is provided in a manner that complies with the laws and regulations applied in the countries and regions that it covers.





## Environmental

Business

**Environmental**

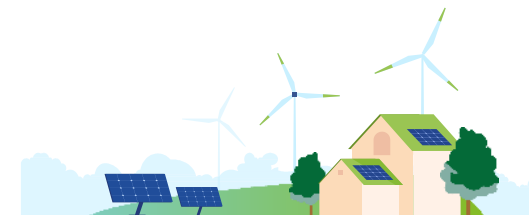
Social

Governance

Performance



# Business initiatives for the environment



## We have a wide range of services and a cross-group organization related to climate change

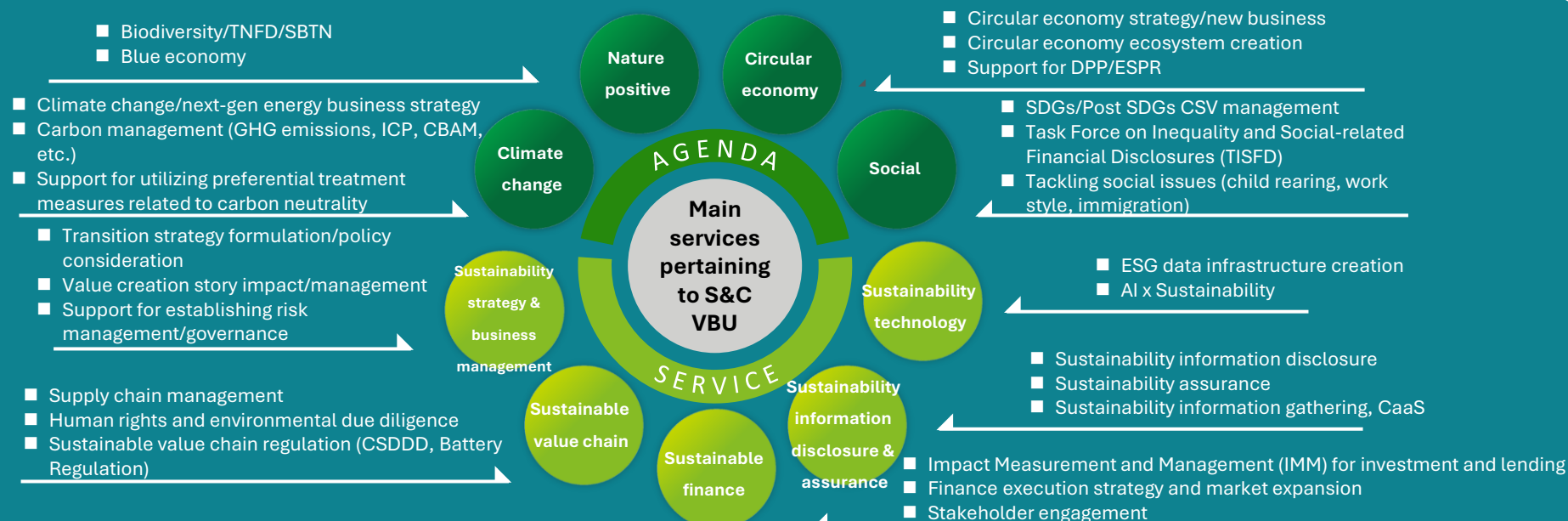
Deloitte Tohmatsu Group has established the Sustainability & Climate Virtual Business Unit (S&C VBU) as a cross-business organization of collaboration between a wide variety of professionals with the aim of strengthening synergies over the entire group in sustainability and climate areas. This organization acts to gather insights and use them to solve client issues over a wide range of climate change and sustainability-related areas. We offer wide range of climate change-related services, and contribute to expedited solutions for climate change related social issues by providing clients with support for every possible aspect of their operations.

Specifically, we provide knowledge on four sustainability agendas, including climate change and the circular economy, as well as five services related to building systems that support corporate sustainability management, including business management and information disclosure.

Furthermore, aiming for compliance with Japan's sustainability information disclosure system, S&C VBU adds to our wide range of professional knowledge related to corporate management by also working to develop talent that can understand sustainability-related corporate issues and opportunities in a three-dimensional manner through collecting and combining insights for every industry and sector.

In addition, for energy transition, we are utilizing our own tools for quantitative energy analysis and simulation and are working on energy management simulations that provide comprehensive support not only for technical aspects such as storage batteries and hydrogen production, but also for management of infrastructure development that promotes local use of produced electricity.

By leveraging the group's broad insights and experience to conceptualize and develop new methods through incorporating cutting-edge technology, we facilitate companies' smooth transformation to sustainable management.



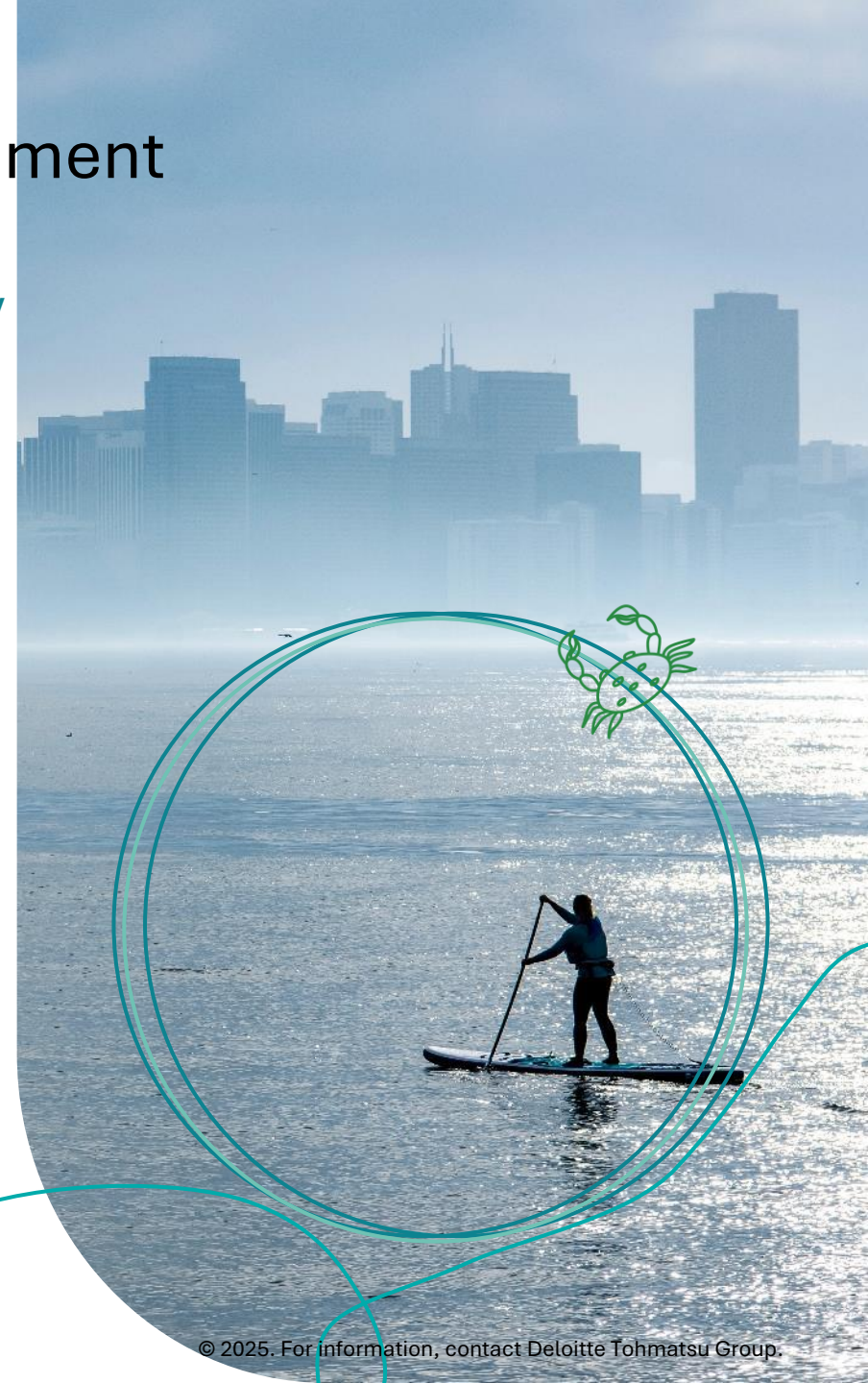
# Business initiatives for the environment

## Leading companies and societies in the transition to carbon neutrality

Deloitte Tohmatsu Group advocates the concept of Just Transition for efforts aimed at transition to carbon neutrality, and strives to show the way to real solutions that encourage transformation of whole socioeconomic ecosystems based on the concept of "leave no one behind", i.e., that we must not create new socially vulnerable populations. For the long-term issue of climate change, we present an ideal to strive for and support proactive transformation efforts by companies and other entities through suggestions and inciting discussions not only on agendas that have already been made clear, but also on advanced global agendas that will become clear in the future. Furthermore, while maintaining the scale and speed of our activities for the group as a whole, we also use collaborative efforts that cross the boundaries between industry, government and academia, and the formation of cross-sector and cross-industry ecosystems to move forward with envisioning and achieving effective transformation.

## Advocating for a blue economy

A blue economy is a strategy aimed at achieving development for economic zones while protecting the ocean and requires the creation of both economic value and social value. The ocean makes up 70% of the earth's surface area, and the protection of its biodiversity is an important global agenda item. Companies are also being expected to promote nature positive initiatives that reverse trends toward biodiversity loss and instead aim to restore it. Meanwhile, a blue economy is an opportunity for Japan, which has the world's sixth largest potential in terms of ocean area. Monitor Deloitte estimates that the global blue economy related market will expand from 270 trillion JPY in 2020 to 500 trillion JPY in 2030 and create 100 million new jobs. Growth during this period will exceed 6% per year, almost double the growth forecast for the global economy as a whole. Deloitte Tohmatsu Group advocates the blue economy and aims to achieve a greater impact by providing knowledge and services to private companies, central government ministries and agencies, local governments and other players, as well as to cross-sector and cross-industry consortiums that transcend the boundaries between individual players.



# WorldClimate : Fulfilling our role toward achieving a net-zero world in compliance with SBTi criteria

Under WorldClimate, the Deloitte network's shared initiative against the issue of climate change, Deloitte Tohmatsu Group has set a global target to achieve net-zero emission of greenhouse gas (GHG) by 2040. The Science Based Targets initiative (SBTi) has verified the consistency of this target with the "1.5°C target" as of September 2024.

## Net-zero by 2040 target

Deloitte is working to achieve net-zero GHG emissions\* across the entire value chain by 2040.

\*Our plans aim to reduce absolute GHG emissions by 90% through energy conservation and the use of renewable energy and achieve net-zero emissions by using permanent carbon removal technology for the remaining 10%.

## Near-term targets:

- Reduce absolute scope 1 and 2 GHG emissions 70% by 2030 from a 2019 base year
- Reduce scope 3 GHG emissions from business travel 55% per full-time equivalent employee by 2030 from a 2019 base year
- Engage with our suppliers to have 67% by emissions set science-based targets by 2025

## Long-term targets:

- Reduce absolute scope 1, 2, and 3 GHG emissions 90% by 2040 from a 2019 base year

To achieve these targets, we are working to realize the following additional targets with 2030 as our deadline.

- Have the group's office buildings use 100% renewable energy
- Switch all vehicles in the fleet to Plug-in hybrid and electric vehicles





# WorldClimate : Initiatives for reducing GHG emissions



Under our WorldClimate initiative, Deloitte Tohmatsu Group is moving forward with controlling and reducing our GHG emissions. In FY25, we are continuing to focus on three cross-group working groups, as we did in the previous year, and are undertaking the following initiatives.

## Energy use in corporate activities

### Office energy use

Deloitte Tohmatsu Group holds most of its office space in the Shin Tokyo Building and Marunouchi Nijubashi Building in its Tokyo location. Several buildings including these two are currently introducing renewable energy sources, and approximately 60% of the total area for the group's office space is powered by energy from renewable sources. The group's goal for

### Other

We established the "Zero Waste Event Guidelines" to reduce food waste through proper awareness of participant numbers and to encourage use of reusable materials for decorations when holding events, and continue to promote efforts to eliminate waste generated in all stages of events, from set-up to take-down, as much as possible. In the future, we plan to work on achieving zero waste for all of our events. Our other efforts include establishing the "Supplier Code of Conduct", which has all our

## Environmental

### Percentage of total office area with energy provided through renewable energy sources

approx. **60**%

### GHG emissions

Target category	Reduction target	FY25 emissions	Percentage reduced from reference year (FY19)
Scope 1 and 2 total	Using FY19 as a reference year, reduce emissions by 70% by FY30	165 tCO2e	98%
Scope 3 emissions from business travel	Using FY19 as a reference year, reduce emissions per FTE by 55% by FY30 (Total emissions amount listed in parentheses as a reference value)	0.518 tCO2e/FTE (10,842 tCO2e)	49% (28%)
Percentage of suppliers with science-based GHG emissions reduction targets	Achieve 67% by FY25 (based on GHG emissions criteria)	Achieved in FY22 (70.3%)	—

## FY25 GHG emissions track record

In addition to purchasing renewable energy electricity credits equivalent to the consumption of conventional non-renewable (fossil fuel-derived) electricity, we began purchasing renewable energy heat credits equivalent to our heat consumption starting from FY25. As a result, the total value of Scope 1 and 2 emissions in FY25 has been significantly reduced from last year's 2,645 tCO<sub>2</sub>e. Furthermore, regarding Scope 3, which covers indirect GHG emissions, the GHG emissions from business travel (per employee) have decreased from last year's 0.541 tCO<sub>2</sub>e/FTE, resulting in a 49% reduction compared to FY19. In order to achieve our goal of a 55% reduction by FY30, we will continue to strengthen group-wide initiatives and raise awareness among each individual member.

Target category	Target	FY25	Percentage reduced from reference year (FY19)
Scope 1 and 2 total	Using FY19 as a reference year, reduce emissions by 70% by FY30	165 tCO2e	98%
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## Social

Business

Environmental

**Social**

Governance

Performance

# Our People

The road to Deloitte Tohmatu Group becoming a one-of-a-kind organization begins with establishing an environment that enables each professional to be motivated by their own desire for growth, and for this effort to spread to the entire organization. Through these activities, we work to provide value to our talent as established in our Vision2030 ("People Value") and make efforts to continuously improve this value. Here we introduce the activities by dividing them into the four areas of "fostering culture", "talent development", "hiring", and "mobility".

## Interaction between the three initiatives of Ethics & Integrity, Diversity, Equity & Inclusion, and Professional Well-being

Deloitte Tohmatu Group cultivates a culture promoting three integrated initiatives, "Ethics & Integrity", "Diversity, Equity & Inclusion ("DEI")", and "Professional Well-being". Of these, "Professional Well-being" was renamed from "Personal Well-being" to clarify the intention of the well-being of the individual professional.

Our goal is to foster a culture in which individuals are not bound by rules but instead act with self-discipline

and in which diverse talents can be fully utilized.

We believe that the seeds of innovation are born when every individual has the inner space to create new ideas, and we are creating an environment where the professionals working in our Group can spend a fulfilling time together, respecting and inspiring each other. The seeds of innovation that are born this way will sprout and collectively grow the business.





# Our People - Fostering culture

## Ethics & Integrity

**We make our Shared Values personal through conversation and turn them into actions, fostering an ethical culture rooted in professional awareness and responsibility**

Ethics & Integrity acts as the foundation of People Value to protect the organization's culture and foster a work environment where each employee can work with enthusiasm and zest while realizing growth rooted in professional awareness and responsibility. Deloitte Tohmatsu Group is working to transform our ethics into aspirational ethics, those that do not depend solely on compliance with rules but on professional growth. We are actively engaged in activities to foster a common set of ethics so that individuals can understand it in their own words and apply it to their daily decisions. In order to ensure that our awareness as professionals translates into honesty and fairness in our decisions and actions towards colleagues and clients, we hold an annual group-wide interactive workshop on the theme of our Shared Values (Shared Values Workshop). The themes and content of these workshops are

continuously updated in response to changes in the organization and work environment. For example, a program launched in 2025 focusing on the theme "how people interact with one another" in the age of AI, with time set aside for participants to discuss in their own words how to connect values such as honesty and fairness to their daily actions.

Besides these efforts, we are developing many other kinds of activities, such as the compilation of our booklet "Kokorozashi (Aspiration)", which is a summary of our organizational ideals (e.g., our Purpose, management philosophy, Shared Values, and Code of Conduct) converted into everyday language, and the Business Ethics Leaders assigned to each individual Business are responsible for ensuring that the concept of Ethics & Integrity is embodied by on-site professionals.

## Internal communication in the hybrid era: the importance of conversation and strengthening initiatives

Deloitte Tohmatsu Group has established points of contact for partners and staff that are dedicated to providing consultation for various topics, including career consultation, an internal reporting office (Deloitte Speak Up) for receiving messages concerning violations such as behavior that goes against our Shared Values or Code of Contact, legal violations or wrongdoing (including independence violations and insider trading), contact points for consultation on health, childcare, or nursing care, and a DEI consultation office for topics such as the workplace environment.

In recent years, our internal reporting office in particular has been receiving an unchanged level of reports concerning critical incidents such as harassment. However, there has been an increase in reports that

appear to stem from a shortage of communication among the members involved. We believe that one reason behind this is that, as hybrid interactions combining both online and in-person interactions become the norm, the "quality of relationships" is undergoing change.

Given this situation, we are reviewing the content of various initiatives, focusing on "the importance of conversation" and the "mechanisms for conversation".

Specifically, in addition to reviewing the contents of the above Shared Values Workshop, we have launched a **conversation promotion** campaign that embodies Shared Values and have begun efforts to improve the quality of communication with close team members.



**Nurture Shared Values through conversation**

**A culture rooted in professional awareness and responsibility**

Deloitte Tohmatsu Group conducts an ethics survey once a year. Through this survey, we measure the degree of penetration for our Shared Values and monitor the progress of efforts to understand the maturity of the culture towards creating a workplace environment where everyone can work enthusiastically, including the status of dialogue regarding ethics, the shared awareness of ethical standards across the Group, and the level of development of an environment for dialogue (e.g., ease for consultations).

**Ethical culture score**

**83**pt

# Our People - Fostering culture

## Diversity, Equity & Inclusion

### DEI for allowing all members to engage actively while demonstrating their individuality and connecting this to creating value

Deloitte Tohmatu Group aims to be an environment that allows diverse members to actively engage while demonstrating their unique individuality, thereby making it possible to use diverse perspectives to provide value to clients and society, and in FY25 we will continue to focus on “improving accessibility” and “promoting women in the workplace”.

For “improving accessibility”, we aim to create an environment where everyone can work comfortably and demonstrate their abilities. Based on a three-year plan through 2027, we are steadily making progress on 22 specific environmental improvements, from recruitment activities to the daily work environment, and even various infrastructure.

The Employee Resource Group (ERG) was launched in 2025 as a grassroots initiative, with support from the DEI leader to realize this plan. The ERG was started by 50 individuals who wanted to join, regardless of whether they had disabilities or not. While the members carry out their own independent activities, they also work on behalf of Deloitte Tohmatu Group’s facilities team to evaluate the accessibility of offices scattered across the country and make minor improvements to facilities. This is possible because the ERG, which includes six executives, aims to create a wide-ranging impact through opportunities for members to interact and support each other, promote plans to improve the workplace environment, and create an inclusive society.

For “recruitment accessibility” in particular, over 100 individuals have joined the company through internships aimed at supporting those with disabilities acquire

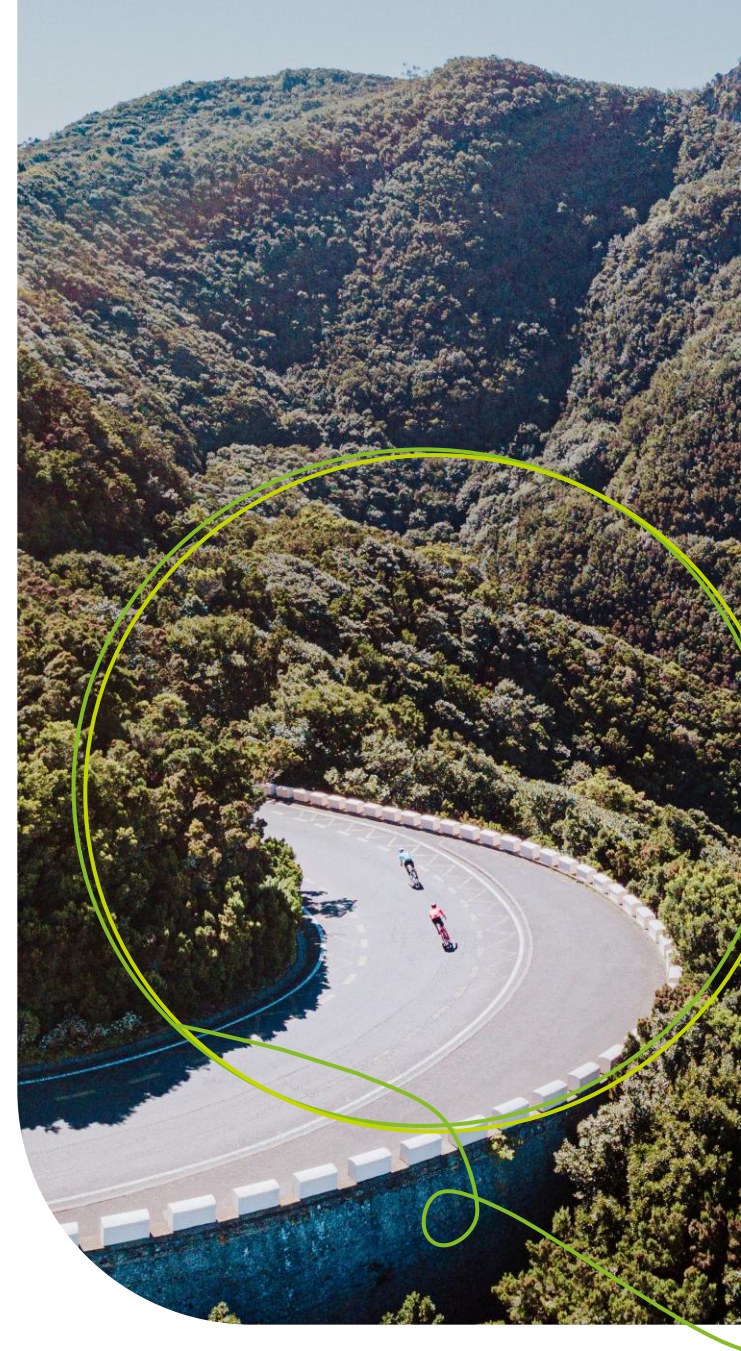
technological skills. In line with this, we have begun reforming the work of Diverse Abilities members\*, which previously focused on small tasks, and have achieved results such as increasing the percentage of members active in areas requiring specialized skills from 18% to 47%.

In addition to recruiting and training these members, we also believe it is important to create positions suited to each individual’s characteristics and to improve the surrounding environment, including the soft aspects. We are also working on initiatives to encourage changes in the awareness and behavior of those who work alongside them, such as providing a concrete image of what it is like to work alongside Diverse Abilities members through on-the-job training during internships.

Leveraging this experience, Tohmatu Challenged Co., Ltd. has been certified by the Minister of Health, Labour and Welfare as an institution that trains “corporate job coaches” and is now able to provide training to a wider range of people, including those outside the company, to help those with disabilities adapt to the workplace.

Furthermore, recognizing that realizing an inclusive society cannot be achieved through the efforts of one company alone, we have begun collaborating with other companies. Specifically, we aim to contribute to strengthening the foundation for human resource development throughout society by holding internships in collaboration with multiple companies that share the same awareness of these issues, widely sharing the knowledge and know-how we have cultivated through various initiatives.

\*Deloitte Tohmatu Group focuses not on Disability but on Diverse Ability.





# Our People - Fostering culture

## Challenges in increasing the percentage of female members

The FY25 percentage of female members over the entire Deloitte Tohmatsu Group reached 37%, showing steady growth. We believe that having diverse human resources among the leaders who play a central role in management is also important from a management strategy perspective, and we are making a group-wide effort to develop and promote female leaders.

Specifically, we are implementing empowerment initiatives such as making female leaders visible and creating opportunities for them to demonstrate their abilities by thoroughly implementing the “Panel Promise”, which stipulates the ratio of male to female speakers at large conferences and events, and providing regular opportunities for interviews and group networking with female staff members who serve as role models. As a result, the ratio of women in management positions reached 12.1% in FY25, an increase of approximately 2 percentage points over the past two years, demonstrating steady progress.

At the same time, the importance of post-promotion support has increased more than ever, and we are currently promoting initiatives on both the acceleration of promotion and post-promotion support (mentoring).

Column

## Cosmetic seminar to bring out confidence

Although the proportion of female leaders is steadily increasing, in male-dominated business settings, women are a minority and may feel intimidated. To that end, Deloitte Tohmatsu is implementing various initiatives to help female leaders to increase their self-esteem and demonstrate leadership with confidence.

As one of these initiatives, in FY25, we invited a Shiseido Top Beauty Specialist from Shiseido Company, Limited to hold a seminar on the theme of “Cosmetic beauty as a part of self-empowerment” for female executives who will be responsible for the future of the Group.

This program placed emphasis on the idea that cosmetic appearance is not about “how others perceive you”, but rather “how it can help you move forward with confidence”. It also provided an opportunity for participants to deepen their understanding of cosmetic approaches and specific makeup techniques that will empower them to act confidently and authentically in the business world, further realizing their own potential.

## We have positioned diversity as a management strategy

We have positioned diversity as the wellspring of our growth, and have made it a part of our management strategy. We have made it our goal to increase our percentage of female members to 50% by 2030, and continue to take action toward achieving this goal by incorporating it into individual targets and metrics for the Group CEO and leaders from each business.

### Percentage of female members

2025	2030 goal
<b>37%</b>	<b>50%</b>





# Our People - Fostering culture

## Professional Well-being

### Aiming to enrich and enhance the quality of professional work through having members feel well-being as professionals

Professional Well-being in Deloitte Tohmatsu Group means initiatives that aim at fostering a corporate culture where trust is built and personal growth is enabled through members listening to each other's opinions and having conversations, thus resulting in enriched and enhanced quality of professional work. In order to more effectively perform the check-ins and coaching that have already been well-established in the organization, we encourage partner and staff participation through initiatives such as conducting "I'm all ears" training for encouraging listening and conversation and running a collection of related events and activities over a conceptual town as "I'm all ears Town" as a chance to put listening and conversational skills into practice. We use a wide variety of communication and community opportunities to promote work that individuals find meaningful and feel has helped them achieve growth and initiatives for ensuring well-being as one connected package.

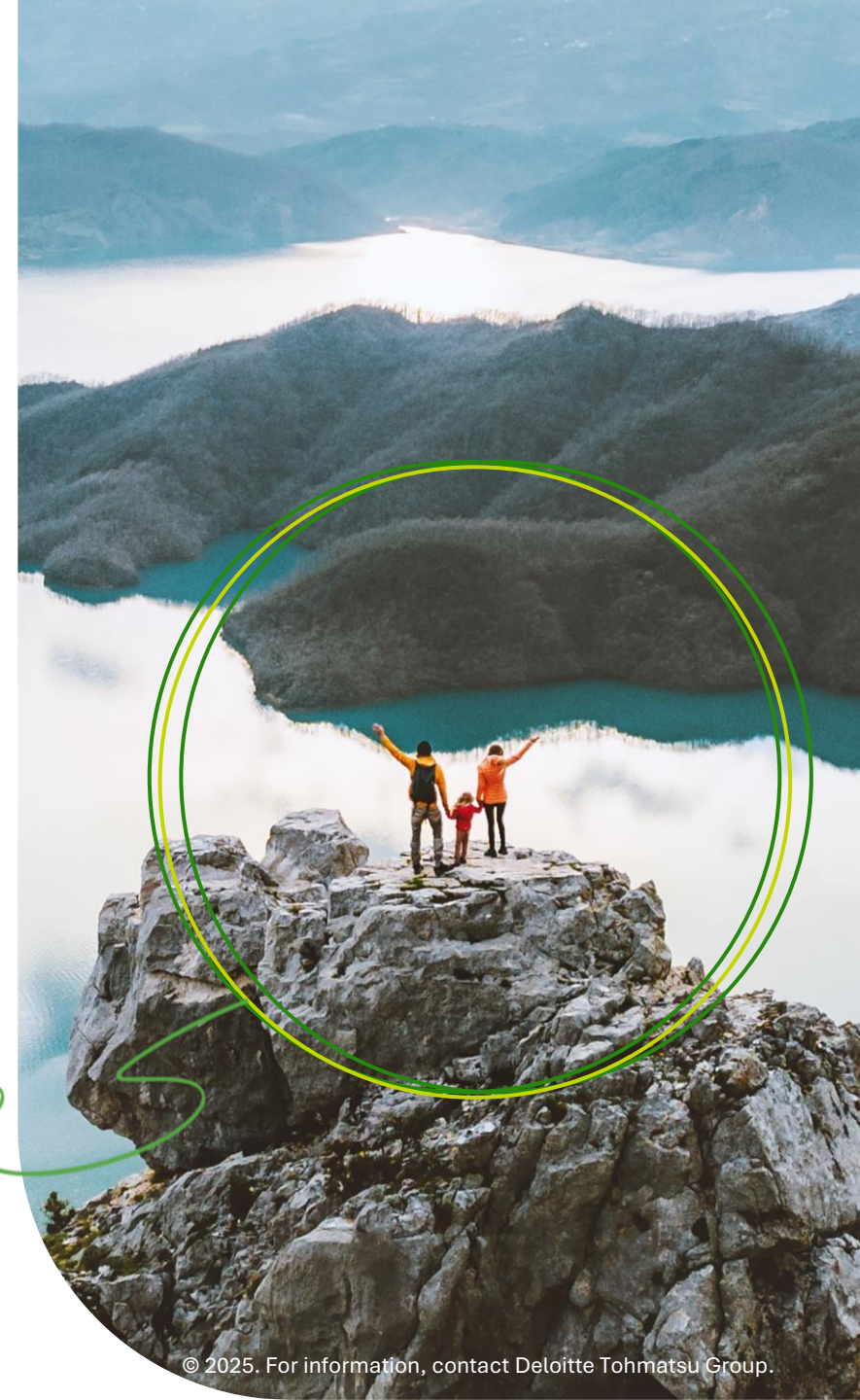
Well-being from an individual's perspective is often misunderstood as meaning that "taking it easy" is a good thing, but the well-being we are aiming for means feeling a sense of accomplishment in improving

one's own professional work and maintaining a desire to grow as a professional.

We have taken various measures, such as reducing overtime hours that increased due to working from home during the COVID-19 pandemic and encouraging employees to return to the office once the pandemic has subsided, but we are now beginning to go one step further.

As an example, we held a Purpose Workshop, an internal workshop where members were encouraged to discover their own purpose and explore its connection with Deloitte Tohmatsu's purpose of "Making an impact that matters".

In addition, based on the results of the analysis and the implications derived from it, we have published a book titled "The Dilemma of Well-being", which aims to achieve well-being from an employee's perspective while taking into account past practices.



# Our People - Talent development

## Talent development: Providing support for designing skill sets and career plans through learning spaces, frameworks, contents, and practical opportunities

Deloitte Tohmatsu Group has a wide variety of talent development initiatives. Opportunities for members to enhance their skills within the group make it possible to assemble a self-improvement plan that is in line with the individual's needs and working style, and we promote these initiatives through a total of four frameworks. In addition to "Fostering culture", and "Specialized skills", there are "Soft skills", which include listening and coaching, and "Wellness", in which members learn about the mind and body.

### Fostering culture

Held in a participation-based format including discussion that includes culture-related topics such as ethics and DEI. We have incorporated a great deal of content for better enabling members to move forward through the session while visualizing scenes from their everyday work.

### Specialized skills

We provide specialized training for members to acquire a wide range of knowledge not limited to their own field of expertise, such as sustainability, macroeconomic trends, international tax affairs, digital technology and analytics, and corporate finance. The contents, which include training for new members and training for those being promoted, can be taken by module and also retaken. For example, training courses for advisory services such as consulting basics can be selected and taken as a module by a professional in another business. This makes it possible for us to support members in designing the architecture of their own skill sets and careers.

### Soft skills

We place emphasis on talent development that draws out talent rather than that which points out issues, which is necessary in the value creation of People Value, and we are putting particular focus on developing the initiative called "I'm all ears" for training listening as a necessary skill for evaluators and coaches. Our goal is for penetration of listening skills throughout our entire professional population, and many of our partners, who supervise the work of numerous professionals, have already completed this training. We are currently

expanding the scope of the training and moving forward with rolling it out to include more of our members.

A highlight of FY25 was the progress on construction plans for Deloitte University Asia Pacific Northeast Asia, whose establishment was announced in 2023, and the start of gradual investment with the aim of opening in 2029, with Kazusa Akademia Park in Chiba Prefecture as the candidate site. With the addition of the construction investment in Deloitte University, human resource development-related investment this fiscal year increased significantly.

As the nature of professionals changes due to factors such as the spread of AI, we will work at Deloitte University to further strengthen soft skills, particularly leadership and team-building abilities, in order to cultivate human resources who can provide greater value to clients. Furthermore, the facility will also function as a place where professionals from not only Japan but also other Asian countries where Deloitte operates can gather and learn together. We will further strengthen global collaboration and develop human resources who can be active on a global scale.

### Wellness

We have been developing physical and mental health sessions. We have been implementing programs where members can casually learn about the mechanisms behind physical changes like menstruation and menopause, how to notice fluctuations in your own mood, and tips for self-care, as well as lunch programs by doctors including occupational health physicians.

## Investment in learning with the aim of becoming a talent development leader

Starting from last year, we have added investment to learning as one of our quantitative metrics with the aim of becoming a leader in talent development. In addition to economic expenditures, this metric also includes planning for training and running of training, etc., and educational programs provided to external parties as man hours invested by Deloitte Tohmatsu Group professionals toward learning opportunities for themselves and others.

## FY25 Amount toward talent development-related investment

# 16.3 billion JPY



## Our People - Hiring

Deloitte Tohmatsu Group provides employment opportunities for a wide variety of talent to be active in the fields covered by its myriad professional services, including talent who have passed the Certified Public Accountant examination, and newly graduated / previously graduated advisory and consulting talent and engineers.

Deloitte Tohmatsu Group believes that, in the coming era, it will be important not only to acquire talented personnel, but also to guarantee growth opportunities after joining the Group and allow members to build long-term careers with a peace of mind. We believe that such an environment is a prerequisite for someone choosing a company; therefore, we recruit and train members with an eye toward maturity as professionals over the next 10 to 20 years.

Additionally, to encourage collaboration among diverse individuals and the development of creative thinking, we ensure diversity in recruitment, going beyond the boundaries of academic background and work experience, while continuing to develop an internship program specifically for employing Diverse Abilities members.



## Our People - Mobility

Our distinctive transfers within the Group and overseas deployment initiatives, which utilize the expertise of each business, not only provide high value to clients but also contribute significantly to the business growth of the entire Group and the career development of each individual member.

Deloitte Tohmatsu Group offers multiple paths to access its strengths of business and cross-border collaboration, and opportunities to take on challenges overseas, such as an internal job posting website that includes global positions.

Since our founding, Deloitte Tohmatsu Group has been actively involved in sending member overseas, aiming to develop global human resources and produce leaders who can thrive around the world. Currently, members who have been sent overseas through various initiatives are active in approximately 20 countries. In order to ensure that we continue to develop global human resources, we monitor whether at least 1.5% of all Group members are currently working overseas.





# Human rights

Deloitte Tohmatsu Group adheres to the International Labor Organization (ILO) Five Fundamental Principles and Rights at Work: freedom of association and the effective recognition of the right to collective bargaining, the elimination of all forms of forced or compulsory labor, the effective abolition of child labor, the elimination of discrimination in respect of employment and occupation, and a safe and healthy working environment. We have also established a group wide policy on human rights, and have established systems such as Deloitte Speak Up (i.e., a system for the appropriate handling of matters for consultation, including a reporting office) to support and respect the protection of the human rights of our members. Of these, we place particular focus on promoting Diversity, Equity & Inclusion (referred to hereafter as "DEI") to enable our members to reach their full potential regardless of gender, nationality, sexual orientation, gender identity, culture, religion, values, disability, or any other differences.

The group is unique in that we incorporate the latest international standards for human rights concepts and initiatives through our alliance with the Deloitte global network. The "embassy model" that Deloitte has adopted worldwide establishes the principle that individuals in any country or region of the world are to be treated equally within the Deloitte network and discrimination is not permitted, and that everyone must be subject to the same rules and systems, regardless of gender differences or ethnic

or cultural backgrounds that may lead to different ideologies. For example, we work quickly to introduce measures to eliminate inequalities in benefits and paid leave for LGBT+ couples. We also continue to express our own support for DEI initiatives while working to expand our partnerships beyond the group, such as through our endorsement and alliance with "The Valuable 500", an international campaign dedicated to promoting the success of people with disabilities.

We are also strengthening our efforts to communicate our pioneering initiatives to society. With domestic violence becoming an increasingly serious social issue, the Act on the Prevention of Spousal Violence and the Protection of Victims was amended to include psychological violence as well as physical violence (2023 establishment, 2024 enactment), and the group has established systems for supporting partners and staff who are victims of domestic violence. Our Domestic and Family Violence (DFV) system introduced in June 2021 targets violence in a wide range of intimate

relationships, including parents and children, and adopts methods for introducing external support organizations and for having the firm bear the costs for this. Specific support includes consultation services by email, telephone or in person, accompanying the victim in carrying out police or court procedures, and arranging for accommodation at emergency shelters in over 100 locations throughout Japan. In addition, a leave system has been established to help people recover from criminal damage, including damage from domestic/family violence.

By presenting our knowledge related to these areas at NPO seminars and other events, we set an example of how corporate involvement can facilitate solutions.



# Building of a well-being society

Under the shared Deloitte Purpose of "Making an Impact that matters", Deloitte Tohmatsu continuously strives in our daily efforts to deliver the results that hold the most value for our clients, society, and our individual members. The group's growth and success cannot be achieved without social progress and protection of the natural environment in addition to the enhancement of our client's economic value. Based on this idea, we made the realization of a well-being society\* our social ideal to aim for starting from March 2021, with the aim of accelerating the creation of social value. In order to achieve our Purpose, we are contributing to the creation of a well-being society by maintaining a relationship with activities of *WorldImpact*, which are common global group activities and initiatives aimed at resolving social issues.

\* A well-being society consists of three levels: the level of the individual, starting with each of us (Personal level); the level of society, which is the collective body formed by the local communities to which we belong (Societal level); and the level of the global environment, which is the foundation of both of the former (Planetary level). A well-being society is one in which all people participate actively and share and feel the benefits of these efforts.

## WorldImpact & Well-being Council

The *WorldImpact* & Well-being Council is formed by the Deloitte Tohmatsu Group CEO, Chair of the Board, and executive officers, and acts as a forum for discussing proposals from leaders of key *WorldImpact* initiatives, such as *WorldClass* and *WorldClimate*, as well as representative directors from the Deloitte Well-being Foundation, which makes donations and grants for the improvement of well-being. The discussions made through this Council are shared with the group's Executive Committee and Board, creating a system in which the various initiatives developed to build a well-being society are promoted in close and organic association with each other across the entire group.

## Impact Month

The campaign titled "*Impact Month*" is held every year around October with the purpose of encouraging direct contribution in solving social issues through partners and staff getting involved with local communities. The initiative uses a framework that allows individual members to freely choose the activities they wish to participate in from a variety of volunteer programs offered in various regions throughout Japan. The programs offered cover a wide range including river clean-ups, and support for citizen marathons, and include cooperative efforts with NPOs as well as activities that families can participate in together. Many of the programs reflect the characteristics of the regions in which the offices are located. In 2025, 6,171 partners and staff, as well as their friends and families, participated (as of December 2025), which has contributed to a significant increase in the number of pro bono and volunteer hours that partners and staff participate in annually. We aim to use this campaign to contribute to the Personal Well-being of our partners and staff, as well, by providing concrete opportunities to participate in solving issues in local communities and the world.

Forest Conservation Volunteer Activities at Tohmatsu forest, Gunma Prefecture



Arakawa Riverbank Clean-up Volunteer Activities



# Building of a well-being society

## WorldClass

With the worldwide collaboration of the Deloitte network, WorldClass is an initiative that aims to make a positive impact in the areas of education, skills development, and opportunity creation. WorldClass provides opportunities for people to be successful and grow, thereby contributing to societal well-being (i.e., at the level of society, which is the collective body formed by the local communities to which we belong). It counts its impact through the recognition it receives for these contributions by their beneficiaries and the non-profit organizations that represent them (i.e., the number of people). Deloitte Tohmatsu Group has made it our goal to have a positive impact on two million people by 2030, and by FY25, we have succeeded in providing an impact to a cumulative total of 1.32 million people. In order to effectively create even greater impact, we are also strengthening collaborative and cooperative efforts with various external stakeholders, including government agencies, educational institutions, NPOs and NGOs. At the same time, we are working to expand and deepen these efforts through integrating our already established cross-group activities, such as pro bono revitalization support and assistance for developing countries, with Impact Month, which has been described on the preceding page.

## Deloitte Tohmatsu Well-being Foundation

Deloitte Tohmatsu Well-being Foundation (DTWB) supports organizations working to solve various social issues. With the grant program to promote the resolution of social issues through collective impact and scholarship program to connect children with the future as its pillars, it focuses on “collective impact”, which aims to solve problems with greater social impact by having a wide variety of people form connections and bring together their enthusiasm, knowledge, and manpower.

DTWB’s grant program is also characterized by its requirement for setting up a “running partner” who will support the organization’s activities over the medium to long-term by providing knowledge and know-how that are lacking in the implementation of the project. “Running partners” can also be provided by the Group if necessary; the program aims to achieve contributions that go beyond the economic aspect, by also incorporating professional experience and knowledge.

The grant program to promote the resolution of social issues through collective impact maximizes impact through grants to multi-organizational consortia. In the fourth round of the grant recruitment program held in FY25, we continued to select potential grantees for the categories established in the second round: the Societal Well-Being grant program, which is for organizations that are involved in solving social issues with a focus on the “World Class” initiatives of education, skill development, and job opportunity creation; and the Planetary Well-Being grant program for organizations that are involved in solving social issues with a focus on circular economy, carbon neutrality, conflict resolution, and disaster management. Eleven organizations were selected for the grants, with importance placed on the three areas of affinity with DTWB’s purpose for establishment and activity contents, business feasibility over the medium to long-term, and potential for creating societal impact.

Furthermore, in the scholarship program to connect children with the future, we work together with child education specialist KUMON (Kumon Institute of Education Co., Ltd.) to run a grant program for groups engaging in efforts which promote integration of the two functions, “eating” and “learning”, such as kodomo-shokudo (“children’s cafeterias”; community spaces where children can come to receive free or reduced-price meals) and free tutoring facilities, thereby helping children in need to live better lives (i.e., achieving the goal of “Live Well”). For the third round, held in FY25, 11 grant recipients were selected and food provided by partner companies was distributed to organizations that requested it, collectively broadening the scope of support.



▲ Scenes from the Wajima Creative Design Workshop (Organized and supported by our group as part of relief efforts for the 2024 Noto Peninsula Earthquake)

▶ Work experience program for junior high school and high school students



Scene from the grant awarding ceremony for the third “scholarship grant program for connecting children to the future”

## Societal investments

Deloitte Tohmatsu Group quantifies and discloses its contributions to addressing social issues and the social value created by converting donations, employee pro bono and volunteer activities, as well as the associated management costs, into monetary terms as “Societal investments.”

By visualizing the outcomes of these activities, we utilize this information to improve our future initiatives and support decision-making for investments that contribute to the creation of social value.

**17.7** billion JPY





## Governance

Business

Environmental

Social

**Governance**

Performance

# Deloitte Tohmatsu Group governance

The group governance of Deloitte Tohmatsu Group is based on partnership governance, in which the partners who are investors participate in decision-making for important matters in the group's management. In Deloitte Tohmatsu Group Japan LLC, a Board equivalent to an ordinary company's Board of Directors has been established as a group governance body in addition to this.

The Chair of the Board is the head of Deloitte Tohmatsu Group governance, and is responsible for running the Board, which is the group's management decision-making body. The Group CEO represents the group as the person with ultimate authority in the management body, and is also in charge of managing the group as a whole under the policies determined by the Board by leading the Executive Committee, which consists mainly of executive members. The Group CEO is selected by having the Nomination Committee recommend candidates to the Board based on group rules, and the selection is made following Board discussion based on approval from the General Meeting of Partners.

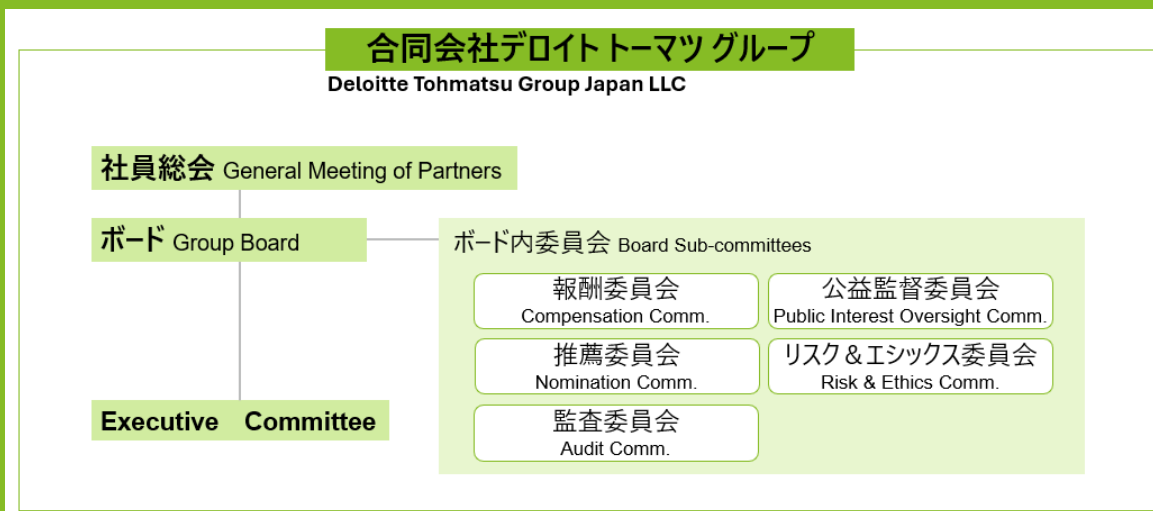
The Group Board is made up of the Chair of the Board, Board members, Group CEO and Deloitte Touche Tohmatsu LLC CEO. While the Group CEO and DTT CEO are also present on the Board, the Board members, who do not participate in executive functions, form its core; through this, we aim to strengthen its supervisory function. Additionally, the Chief Risk Officer(CRO), who is responsible for the risk management of the entire group, attends every session of the Board. The percentage of female Board members is 33.3%\*, thereby ensuring diversity in the Board's discussions.

\* Calculated using Board members who hold voting rights

We also ensure the effectiveness of the governance function by establishing the Nomination Committee, Compensation Committee, Audit Committee, Public Interest Oversight Committee and Risk & Ethics Committee as Board Sub-committees. We strive to enhance the quality and transparency of Board discussions by selecting three [Independent Non-Executives \(INEs\)](#) for the Board to act as independent third parties with experience and knowledge in areas such as global management, talent development, financial markets, accounting, taxes, and digital technologies. The INEs attend Board sessions and provide advice and suggestions for Deloitte Tohmatsu Group's operation and management systems, as well as for enriching its supervisory function.

Furthermore, besides having one INE in attendance at each of the Nomination, Compensation, and Audit Committees, we also have a Public Interest Oversight Committee formed solely of INEs. This Committee uses a public interest perspective to supervise and evaluate the initiatives that the group must implement in order to meet the expectations from society and stakeholders.

## デロイトトーマツグループのガバナンス体制



# Deloitte Tohmatsu Group governance

The Board is responsible for supervision and evaluation of the Executive Committee (i.e., the group's management function), and this responsibility also includes monitoring of the status of progress for the Executive Committee's goal of Vision2030. The FY25 agenda items discussed by the Board are as follows: "Strategy" (31%); "Management infrastructure and organizational infrastructure" (32%); "Risk" (15%); "Organizational culture and ethics" (12%) and; "External environment (including matters related to Deloitte Global and Asia Pacific)" (10%).

The Board organizes communication through discussion events and e-mails to share the status of overall group governance and management with its partners in a highly transparent manner. In FY25, in addition to the Partners Meeting, in which information such as group management policies is shared over the course of a day, nine sessions of the Townhall Meeting for all partners were held. Furthermore, five Straight Talk sessions were held as a place for mutual exchange of opinions and opinion hearings between the Board and partners.

You can view the profiles of the Board members here: [List of members](#)



## Board Sub-committee roles

### Nomination Committee

- ✓ Recommends candidates for Chair of the Board, Board members and Group CEO
- ✓ Supervises succession planning implementation status

### Compensation Committee

- ✓ Evaluates Chair of the Board and Group CEO and decides on compensation
- ✓ Supervises the decision-making process and operation of systems for partner compensation

### Audit Committee

- ✓ Supervises the execution of duties by the Group CEO and various executive officers

### Public interest Oversight Committee

- ✓ Uses a public interest perspective to supervise and evaluate the initiatives that the group must implement in order to meet the expectations from society and stakeholders

### Risk & Ethics Committee

- ✓ Supervises the risk management systems for all group operations, supervises the status for fostering a culture valuing ethics and integrity and the status of compliance with the Code of Conduct



# Deloitte Tohmatsu Group structure and capital ties

Deloitte Tohmatsu Group has its origins in "Tohmatsu Awoki Tsuda Tsukada Awoki Uno Kasukabe & Co." (now Deloitte Touche Tohmatsu LLC), which was established in 1968 as Japan's first audit corporation operating at a national scale. Led by Nobuzo Tohmatsu, it was founded by the partners who were the firm's investors and responsible for carrying out its management based on the shared conviction that world class financial auditing was essential for Japan's post war economic recovery.

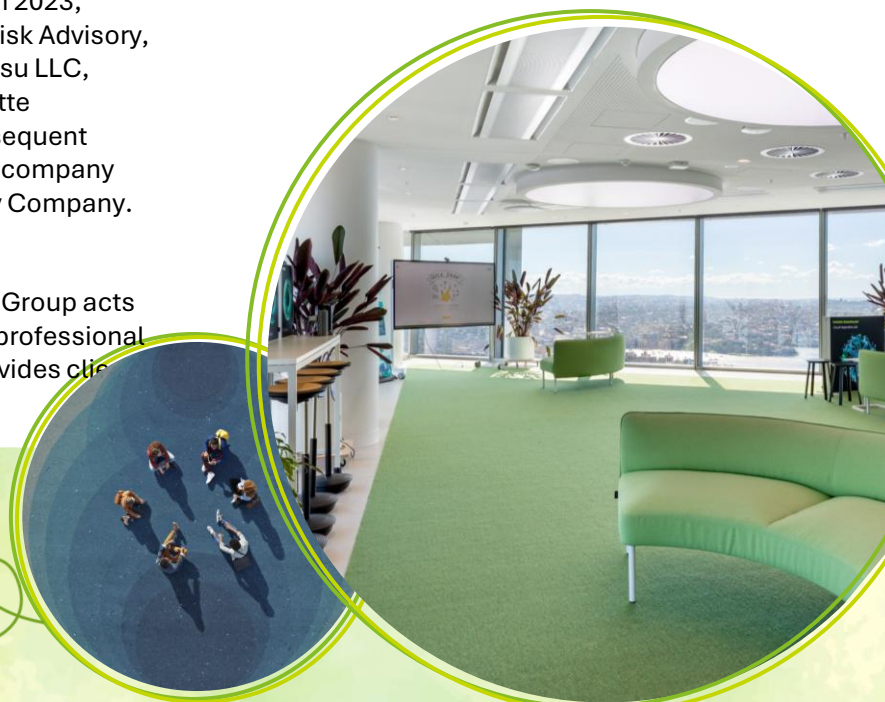
Following this, in 1993, Tohmatsu Consulting Co., Ltd. was established, and Deloitte Tohmatsu Corporate Finance Co., Ltd. was established in 2001. In 2002, an amendment to the Certified Public Tax Accountant Act made it possible to establish a tax corporation operating at a national scale, and Tohmatsu Tax Co. was born. In this way, a wide range of professionals in addition to our Certified Public Accountant members have come to join our group along with the expansion of our operations to provide a full range of services related to the management of Japanese companies.

In 2014, we established Deloitte Tohmatsu LLC(now Deloitte Tohmatsu Group Japan LLC), which became the foundation for advancing and strengthening the group management of these diverse professionals. In the following year, Deloitte Tohmatsu Consulting Co., Ltd. (formerly Tohmatsu Consulting Co., Ltd.) and Deloitte Tohmatsu Financial Advisory Co., Ltd. (formerly Deloitte Tohmatsu Corporate Finance Co., Ltd.) became Limited Liability Companies, thereby reorganizing these into a corporate structure in which the partners become investors and perform business management. Additionally, in 2023, some organizations and functions of Risk Advisory, which were in Deloitte Touche Tohmatsu LLC, were transferred to a subsidiary, Deloitte Tohmatsu Risk Advisory Co., Ltd. Subsequent revisions to capital ties resulted in the company being converted into a Limited Liability Company.

In its current state, Deloitte Tohmatsu Group acts as one of the largest groups providing professional services in Japan, where each firm provides client

services in accordance with their respective applicable laws and regulations and professionals with diverse areas of expertise work together to enhance the value they provide to stakeholders. In order to further promote this, Deloitte Tohmatsu Consulting LLC, Deloitte Tohmatsu Financial Advisory LLC, and Deloitte Tohmatsu Risk Advisory LLC merged on December 1, 2025, and launched as the new Deloitte Tohmatsu LLC.

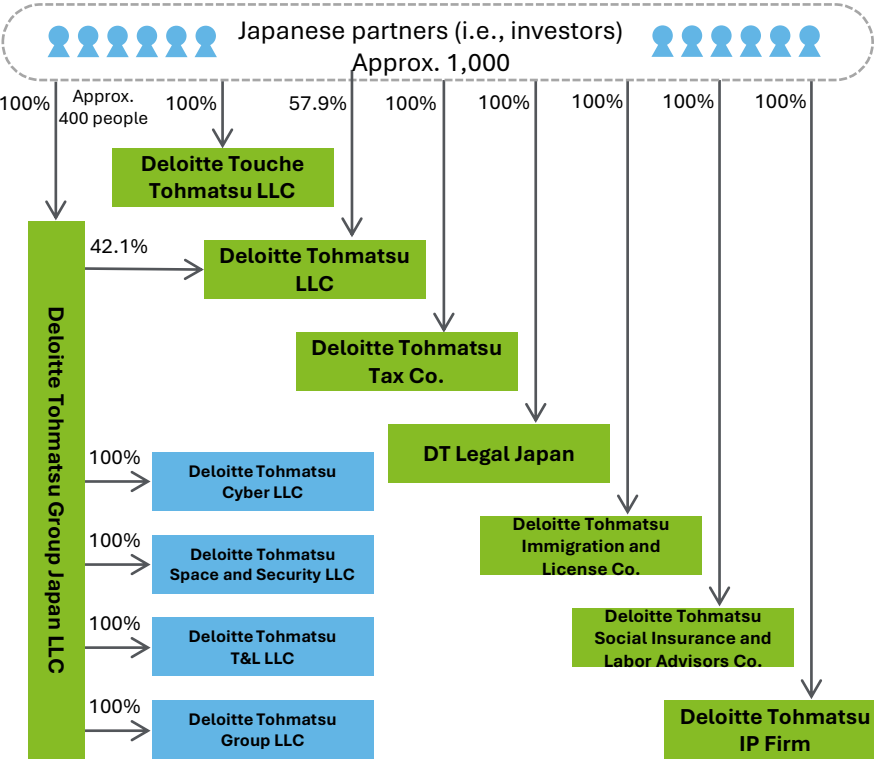
※All company names mentioned in this document are those in use at the time.



# Deloitte Tohmatsu Group structure and capital ties

Since its foundation, investment in Deloitte Tohmatsu Group has been carried out solely by the partners that are its members. The current total number of partners is approximately 1,000; of these, 400 invest in Deloitte Tohmatsu Group Japan LLC as group partners. All of the group entities are completely owned, directly or indirectly, by their member partners, and do not receive capital from external parties, including that from Deloitte entities outside of Japan. In order to ensure unified operation as part of the group for the entities in which the member partners invest, a mutually concluded group agreement is used as the foundation for creating a legal organizational structure which also includes the entities' subsidiaries.

Deloitte Tohmatsu Group capital ties (as of December 2025)



Deloitte Tohmatsu Group entities and organizational structure (as of December 2025)

Deloitte Tohmatsu Group is formed of Deloitte Tohmatsu Group Japan LLC, which is responsible for group governance and management; its businesses, which are "Audit & Assurance", "Consultative (Strategy/Risk/Transactions and Technology/Transformation)", and "Tax & Legal" and; its corporate functions.

Group governance / management Business/Corporate Units	Deloitte Tohmatsu Group Japan LLC			
	Audit & Assurance	Consultative (Strategy, Risk & Transactions / Technology & Transformation)	Tax & Legal	Corporate
Main Business Entities	Deloitte Touche Tohmatsu LLC	Deloitte Tohmatsu LLC	Deloitte Tohmatsu Tax Co. DT Legal Japan	
Group Firms	Deloitte Tohmatsu FB Co., Ltd. Deloitte Tohmatsu Sustainability Co., Ltd. Deloitte Tohmatsu smooth LTD.	Deloitte Tohmatsu Cyber LLC Deloitte Tohmatsu Space and Security LLC Deloitte Tohmatsu akt Co., Ltd. Deloitte Tohmatsu UnsungHeroes Inc. Deloitte Tohmatsu Web Services, Inc. Deloitte Tohmatsu Webrage Co., Ltd. Deloitte Tohmatsu Equity Advisory LLC Deloitte Tohmatsu SPI Co., Ltd. Deloitte Tohmatsu LHit Data Visionary Co., Ltd. Deloitte Tohmatsu km2y Co., Ltd. Deloitte Tohmatsu CRC Co., Ltd. Deloitte Tohmatsu DeepSquare Co., Ltd. Deloitte Tohmatsu Design Meta Maniera Co., Ltd.	Deloitte Tohmatsu IP Firm Deloitte Tohmatsu Immigration and License Co. Deloitte Tohmatsu Social Insurance and Labor Advisors Co. Deloitte Tohmatsu T&L LLC Deloitte Tohmatsu Talent Platform Co., Ltd. DT GTA & Technologies Co., Ltd. Deloitte Tohmatsu Family Office Services LLC Deloitte Tohmatsu Akasaka International Co., Ltd. Deloitte Tohmatsu Arena Co., Ltd.	Deloitte Tohmatsu Group LLC Deloitte Tohmatsu Services Co., Ltd. Tohmatsu Challenged Co., Ltd.
				Affiliates
				Deloitte Tohmatsu Strategy Institute Deloitte Tohmatsu Well-being Foundation

- All of the Deloitte Tohmatsu Group entities that have been omitted in this diagram are wholly owned subsidiaries of the entities which have been included.
- Japanese partners include those who invest in both Deloitte Tohmatsu Group Japan LLC and the entity to which they themselves belong, and those who only invest in the entities that they are members of.

# Deloitte network

## Deloitte Global

Deloitte is made up of firms that are members of Deloitte Touche Tohmatsu Limited (also referred to as “Deloitte Global”), a private company limited by guarantee, incorporated in England & Wales. These member firms and each of their related entities (each a “Deloitte firm”), along with Deloitte Global and its related entities, form the Deloitte network.

This structure allows Deloitte to be an industry leader at all levels—locally, nationally, and globally. Individual Deloitte firms have access to the skills and knowledge of, and the ability to consult within, the Deloitte network. They also enjoy the benefit of Deloitte’s market recognition and reputation.

The Deloitte firms are primarily organized on an individual country or regional basis, and each operates within the legal and regulatory framework of its particular jurisdiction(s). They are separate firms that have come together as a network to practice under a common brand and shared methodologies, client service standards, and other professional protocols and guidelines, while operating independently from one another when it comes to providing services to their clients.

Deloitte firms are not subsidiaries or branch offices of a global parent. Instead, Deloitte Global and the Deloitte firms are separate and independent legal entities. The Deloitte network is not a partnership, single firm, or multinational corporation. Deloitte Global and the Deloitte firms cannot obligate or bind each other in respect of third parties, and each is liable only for its own acts and omissions, and not those of each other.

Deloitte Global does not provide services to clients, nor does it direct, manage or control the manner in which any Deloitte firm provides services to clients. Deloitte firms are responsible for making decisions on their particular client engagements and have autonomy to perform contracts and manage projects, even when doing so under the banner of a global brand. Respect for the independence, autonomy and integrity of the individual Deloitte firms is a cornerstone of the Deloitte network structure.

This network structure confers significant strengths, including a deep understanding of local markets and a sense of responsibility among Deloitte firm people, who have direct stakes in the integrity and growth of their local firms.

The Deloitte network achieves economies of scale with centers of excellence, delivery centers, and other common approaches that are designed to deliver a consistent level of excellence around the world.

### Global approach

As part of the Deloitte network, Deloitte firms benefit from shared values, investments, and resources that enhance their individual abilities to provide core services to key local and global clients and development opportunities for their people. They also are able to leverage Deloitte’s brand, eminence, and intellectual property.

Deloitte firms support and adhere to the purposes and policies of the Deloitte network by:

- Conducting themselves in a manner that sustains the reputation of the Deloitte network;
- Aligning strategies, as appropriate; and
- Adhering to professional standards, Deloitte’s Shared Values, and Deloitte policies concerning systems of quality control.

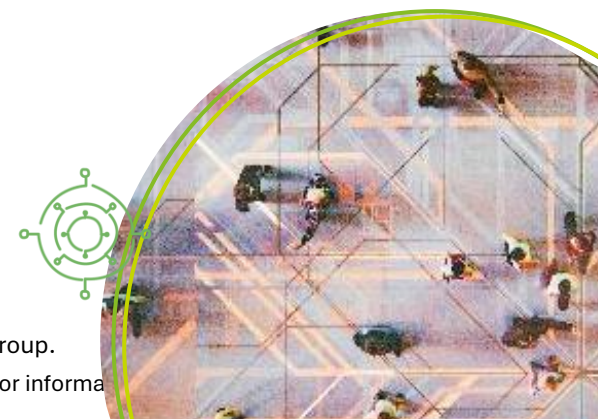
No foreign firms (including but not limited to Deloitte Global and Deloitte AP) have any ownership interest or voting rights in our group.

## Deloitte Asia Pacific

Deloitte Asia Pacific Limited (Deloitte AP) is a company limited by guarantee that was incorporated in England and Wales in September 2018. The purpose of the company is to facilitate alignment and collaboration between the business carried out by Deloitte firms that are its members. Deloitte AP does not provide services to clients. Each member of Deloitte AP and their related entities are separate and independent legal entities which cannot obligate or bind each other in relation to third parties.

Deloitte AP is overseen by a Board, while the Executive is responsible for managing the company. As for our group partners, Junko Watanabe has served as the Vice Chair of the Board of Deloitte AP since June 2022. Haruko Nagayama and Kazuhiro Fukushima are also directors of the Board. Hidehito Goda and Nobuo Okubo serve on the Executive as the Asia Pacific Audit & Assurance Leader and Asia Pacific Chief Growth Officer, respectively. Group CEO Kenichi Kimura is also a member of the Executive.

Deloitte AP and each of its members operate under the “Connected + Autonomy” model. This model allows each member to remain an independent legal entity and comply with local laws /regulations, while benefiting from the scale of investments and consistency of quality. No member of Deloitte AP is owned by Deloitte AP or any other member of Deloitte AP.





# Information security

## Information Security Policies

Deloitte Tohmatsu Group recognizes that the protection of information assets, including confidential information provided by clients in the course of operations, from threats such as loss, tampering, leakage, and unauthorized use contributes to the continuous and stable growth of our business activities. Given this, we have autonomously established information security related rules and regulations, including our [Information security policy](#) (collectively referred to hereinafter as "Information Security Policies"). In developing and structuring our Information Security Policies, we maintain consistency with the global information security manual provided by Deloitte Global while also complying with Japanese laws and regulations.

## Protecting client information

The information system environment in which client information is stored is designed and managed according to Deloitte Global security standards and employs advanced security measures. Systems handling client information, both on-premise and cloud environments, store their important data in Japan. Access to all environments is strictly controlled by the group, with only members participating in the pertinent contracts or services allowed access to them, and there can be no unauthorized access made to the environments by external parties.

## Information security promotion system

The group's information management system is built and operated under the Chief Risk Officer (CRO), who is responsible for overseeing the information security management of the entire group. The monitoring, maintenance, and management of the information security

management status for each division is also performed under the CRO. The CRO also appoints a Chief Confidentiality Officer (CCO) for the appropriate management of the information security risk of the entire group. The CCO is responsible for working under the CRO to promote the implementation of various initiatives for managing information security risk. There is also the group Chief Information Officer (CIO), who is responsible for the implementation of information systems and their comprehensive management and operation. The CIO appoints a Chief Information Security Officer (CISO). These officers are responsible for overseeing the management of their respective jurisdictions: the CIO for the information systems of the entire group, and the CISO for the information security of the entire group. The CRO, CCO, COO, CIO and CISO are independently appointed by the group. The group has also established an information systems division, which is operated independently from Deloitte Global and Deloitte AP.



# Information security

## System for information security management and secure oversight

ISO 27001 is an international standard for information security management. Deloitte Tohmatsu Group has acquired and maintains its ISO 27001 certification to build and operate a state-of-the-art information security management system.

In the event of an information security incident (or potential incident), we have established a stance for appropriate response to incidents, such as establishment of emergency contact points, development of incident response procedures and dissemination of these throughout the group, investigation of what has caused the incident, and formulation and implementation of recurrence prevention measures.

Cyber risk has become increasingly complex and serious in recent years. To address this risk, we have also established a cyber security response system in conjunction with Deloitte Global's world-class technology that focuses on ensuring a higher level of security in our provision of services to our clients. Particularly for the information management of projects with a high level of importance and confidentiality, such as national security projects, we are making efforts to strengthen our security in compliance with NIST SP800 171, which are the guidelines showing the security criteria established by the National Institute of Standards and Technology.

## Contractor management

Deloitte Tohmatsu Group views the management of our contractors as an important element in ensuring information security, and our information security requirements for contractors are clearly defined and regularly evaluated.

## Information security training

The foundation of Deloitte Tohmatsu Group credibility is our adherence to our obligation for client confidentiality. Furthermore, information security is becoming increasingly important; based on these factors, and in light of the situation for information security and similar risks surrounding the group, we have implemented various education and training programs to our members for the protection of client information and the group's information assets and the appropriate handling of personal information. Moreover, in the event that an information leakage does occur, we will take strict disciplinary action against the party responsible.

We also implement actions for inciting caution in our partners and staff against phishing attacks by performing regular phishing email response drills.

## Information security audits

Deloitte Tohmatsu Group performs information security audits through our Internal Audit Office. In these audits, the Internal Audit Office acts as the leader to check the Information Security Policies compliance status for partners, staff, and related third parties, and audit whether the group's information security management system is appropriately developed and operated. We also receive annual inspection by external certification authorities to maintain our ISO 27001 certification.



# Independence

Deloitte Tohmatsu Group was founded on its financial auditing business, and consequently on the credibility that is the foundation of such business. As such, independence is the foundation of all quality control in the group. The criteria for independence are shaped by laws, regulations, professional requirements, and societal demands. All members affiliated with the group are required to comply with independence policies and procedures in connection with service provision, business relationships, employment relationships, and financial interests. We have also developed independence quality control procedures and a system for dealing with various issues in a timely and appropriate manner. The independence quality control system is formed from the distinctive elements shown at right.

Maintaining independence is fundamental in the provision of professional services. It is necessary not only to expand each professional's understanding of independence, but also to firmly establish it in the person's attitude and behavior. As this also requires understanding of complex rules and addressing established procedures, we have appointed an independence champion for each business and division to serve as an accessible advisor on partner and staff independence and to disseminate information related to independence at the division level. Details of the independence champion's role are described at right.

## Elements forming the independence quality control system

- Implementation of annual independence checks
- Operation of GIMS (Global Independence Monitoring System)\*
- Operation of Deloitte entity search compliance system
- On-demand acceptance of consultation requests
- Independence-related training, awareness campaigns and independence-related communication
- Various processes and monitoring (e.g., partner and staff financial interests, employment relationships, business relationships, contracts concluded, partner rotation, firm business transactions and investment)
- Responses for independence-related rules and compliance status reviews
- Discovery, analysis and application of disciplinary provisions for independence rule violations

Compliance with independence rules is not only required by partners and staff themselves but also by their family members. Because of this, we have published explanatory materials on independence rules aimed at families on an external site with the aim of helping family members of partners and staff to understand independence rules.

> ["Personal Independence" at Deloitte Tohmatsu Group](#)

\* GIMS (Global Independence Monitoring System) is an application system that uses registration of individual financial interests to prevent violations of independence requirements from holding restricted stocks. All group partners and professional staff are required to register.

## Role of independence champions

- Acting to give accessible consultation on independence for the organization they belong to. Acting as a mediator to facilitate resolving issues for cases where decision-making is difficult by coordinating with the independence division in a timely manner
- Disseminating information on independence-related topics and points for awareness within the business
- Giving feedback to project teams in the business regarding the status and issues for fostering and establishing a culture for independence in the organization they belong to, along with reactions to initiatives and ways they could be improved
- Information exchange between independence champions





# Risk management

The business environment surrounding Deloitte Tohmatsu Group is constantly changing and fraught with uncertainty due to changes in the economy and society as well as the demands of clients and regulatory authorities. In this environment, we pay the utmost attention to quality control and risk management (QRM: Quality & Risk Management) and strive for continuous improvement by meticulously monitoring related operational processes and procedures on a regular basis.

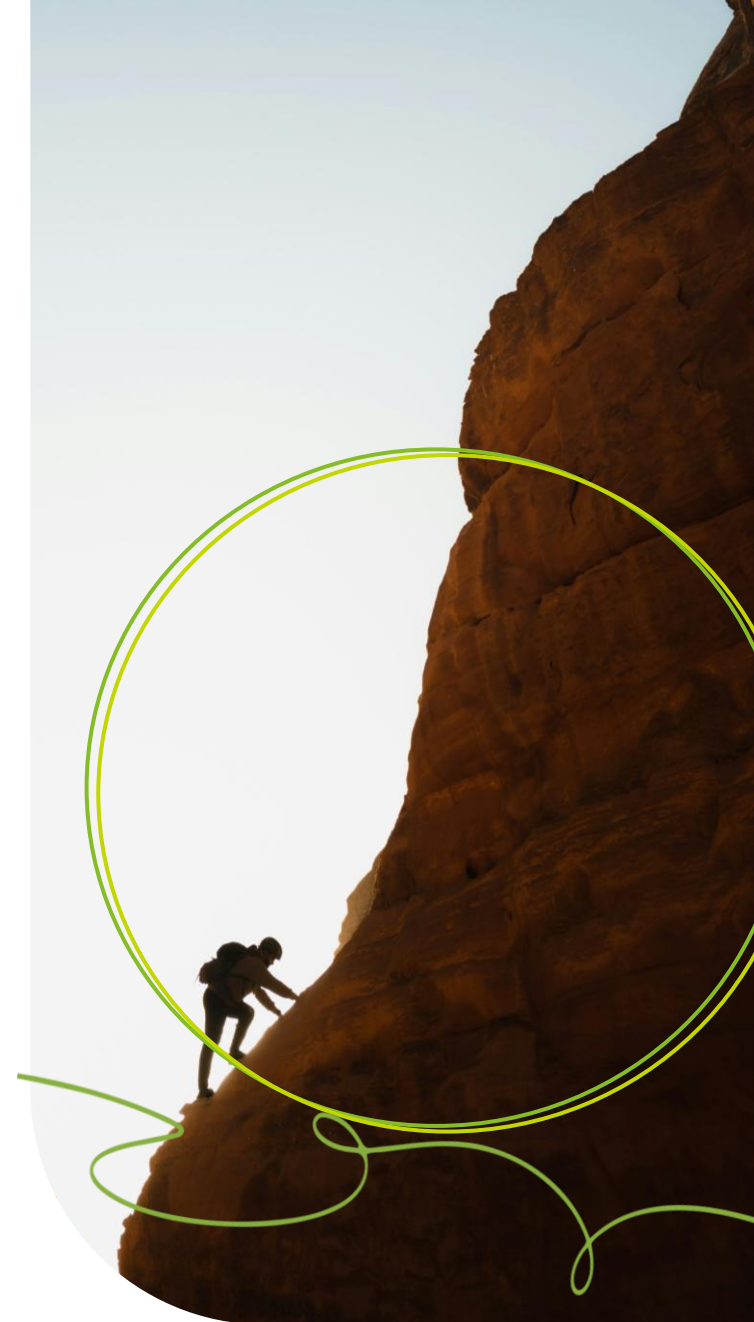
The Deloitte network has established a systematic policy that forms the core of the QRM process for the firms in each country and region (i.e., DPM, or the Deloitte Policy Manual), thereby clarifying the policy to be adhered to throughout the Deloitte network. This subsequently provides a foundation on which a consistent and rigorous QRM process is built and operated to span national and regional differences.

A shared global inspection and monitoring mechanism also plays an important role in the proper functioning of the quality control and risk management system. Deloitte network member firms in each country and region are obligated to conduct their own operational assessments under the guidance and supervision of Deloitte Global. These operational assessments are conducted at least once every three years. They are built on a framework that assesses elements such as whether the firms in each country or region are complying with the DPM policy, whether the policy is functioning effectively, and whether high-quality operations and services are being provided.

The firms in each country and region are obligated to appoint a person with advanced experience in a

senior position as a Chief Risk Officer (CRO) to be the party responsible for leadership and oversight of all QRM programs based on the DPM policy. In the group, the Reputation Risk Leader is a member of the group's Executive Committee, and oversees practical operations related to maintaining reputation and managing risk for the entire group. They are also responsible for constant monitoring and supervision of the performance status and status of efforts for related operational processes. The Reputation Risk Leader has an obligation to report their job performance status to both the Group CEO and the Board. This system enables management to identify management risks in a timely manner and take appropriate measures.

When risk becomes apparent, it could have a significant negative impact on the group's ability to carry out its business in a stable manner, in terms of maintaining its reputation and brand and providing services based on consistent quality, and so on. The group uses an Enterprise Risk Framework (ERF) to identify and evaluate a wide range of potential risks that must be dealt with in management and then perform risk management based on a set order of priority.



# Our commitment to preventing corruption and financial crime and to Trade Control compliance

Based on our "[Code of Conduct](#)", Deloitte Tohatsu Group requires that all members give their commitment to preventing corruption and financial crime. Furthermore, through collaboration with Deloitte Global and firms in other countries, we are proactively engaged in the following efforts to prevent corruption and financial crime.

- Development of a policy manual as a group-wide policy and standards of conduct for preventing all forms of corruption and financial crime, including bribery, and ensuring Trade Control compliance
- Establishment of consultation contact points for identifying and resolving issues at an early stage
- Implementation of internal training for all members to raise awareness for preventing corruption and financial crime and ensuring Trade Control compliance, and dissemination of regular messages from top management
- Monitoring through regular internal audits and continuous improvement of measures
- Establishment of a whistleblowing system for cases where concerns about violations of laws and regulations related to corruption, financial crimes, or misconduct are recognized (including contact points to external lawyers)

The characteristics and recent trends of initiatives in each area are as follows.

## Corruption prevention

Deloitte actively supports numerous efforts for eradicating corruption around the world. Deloitte Global has been a member of the United Nations Global Compact (UNGC) and the World Economic Forum Partnering Against Corruption Initiative (PACI) from an early stage. In Japan, Deloitte Tohatsu Group Japan LLC, which holds the group's administration and management function, is a member of the UNGC local network, United Nations Global Compact Network Japan.

In the past few years, government spending has increased on an unprecedented scale globally due to increased social welfare spending toward challenges such as the COVID-19 pandemic and low birth rates and ageing populations, as well as fiscal expenditures to address rising prices and a stagnant economy. To prevent and avoid the risk of corruption when participating in services in the public domain, the group takes thorough steps, including adding internal check procedures in the order process.

## Financial crime prevention

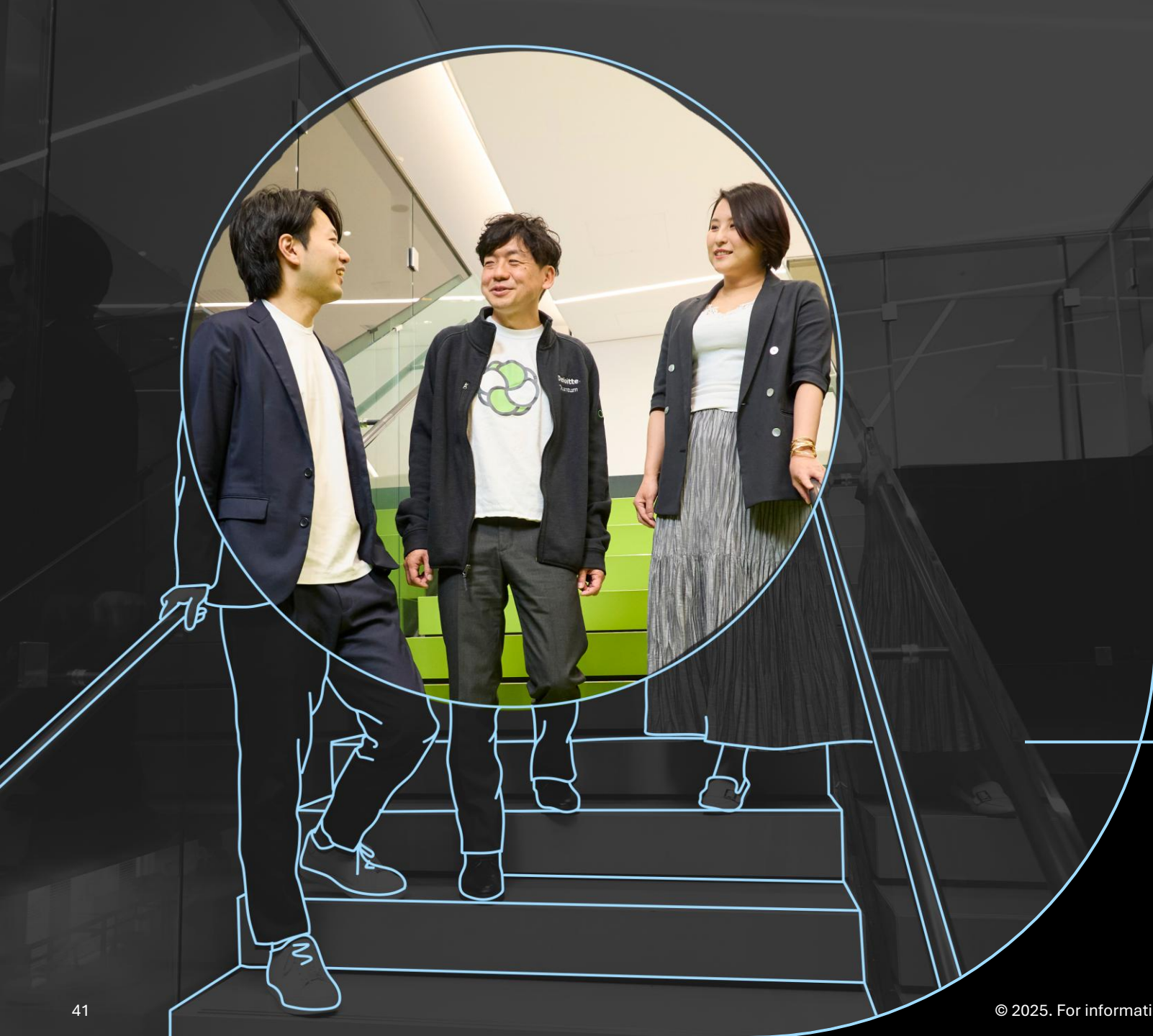
In recent years, in the area of money laundering, there is a strong call from around the world for more thorough countermeasures against the financing of terrorism and the transfer of criminal proceeds. In general, it has been pointed out that professionals, such as those in professional firms, are at risk of being used for money laundering due to their expertise and social credibility.

To address this risk, Deloitte has implemented financial crime prevention policies and related procedures on a global basis under the shared network policy "Anti-money laundering". We have also introduced group-wide money laundering countermeasure procedures that address the 2024 revision of the "Act on Prevention of Transfer of Criminal Proceeds" in Japan.

## Trade Control area (export control and economic sanctions)

In FY22, Deloitte issued "Trade Control" as a globally shared policy to further strengthen its efforts for compliance with economic and security legislation in countries and regions around the world. For the recent situation in Ukraine, along with responding to the situation in accordance with the guidelines shared over the entire Deloitte network, firms in every country are working together regularly to gather information and improve their response.





## Performance

Business  
Environmental  
Social  
Governance

**Performance**



# The list of performance metrics for Impact Report 2025

## Business

■ Service revenue (Group total)

390,791 million JPY

■ Amount of investment in digital technologies  
- AEB, Audit Innovation

AEB\*1

7,625 million JPY

Audit Innovation\*2

6,690 million JPY

\*1 : AEB (Assets Enabled Business): Professional insights and services that have traditionally been managed through the efforts of professionals are reshaped into digital assets when possible, and the assets are used to quickly analyze challenges and make them visible. Professionals are then able to use this as a basis for providing various advisory services and advice.

\*2 : Audit Innovation : Efforts to organically integrate technologies and professional perspectives in audit services with the aim to offer value-added insights while reducing the cost to society as a whole. [Find out more](#) about Audit Innovation.

## Environmental

■ Percentage of total office area with energy provided through renewable energy sources

approx. 60 %

### GHG emissions

Target category	Reduction target	FY25 emissions	Percentage reduced from reference year (FY19)
Scope 1 and 2 total	Using FY19 as a reference year, reduce emissions by 70% by FY30	165 tCO2e	98%
Scope 3 emissions from business travel	Using FY19 as a reference year, reduce emissions per FTE by 55% by FY30 (Total emissions amount listed in parentheses as a reference value)	0.518 tCO2e/FTE (10,842 tCO2e)	49% (28%)
Percentage of suppliers with science-based GHG emissions reduction targets	Achieve 67% by FY25 (based on GHG emissions criteria)	Achieved in FY22 (70.3%)	—

## Governance

■ Board agenda shares by each area



■ Percentage of female Board members

33.3 %



# The list of performance metrics for Impact Report 2025

## Social

### ■ Number of members

Group members	approx. <b>22,000</b>
New graduate hires	<b>1,289</b>
Mid-career hires	<b>2,050</b>

### ■ Diversity, Equity & Inclusion

Percentage of female management (Partner, Managing Director)	<b>12.1 %</b>
Percentage of female management (Senior Manager, Manager)	<b>22.6 %</b>
Male to female wage gap <sup>*1</sup>	<b>75.9 %</b>
Foreign members	<b>1,225</b>
Percentage of male members who have taken childcare leave and similar <sup>*2</sup>	<b>102 %</b>
LGBT+ Ally Network members	<b>241</b>
Diverse Abilities (members with disabilities) hiring rate <sup>*3</sup>	<b>2.85 %</b>
Percentage of Diverse Abilities who have stayed with the group <sup>*4</sup>	<b>89 %</b>

### ■ Our People

#### [Professional happiness level](#)

While there may be times you feel differently, do you feel happy overall?

2025	2030 Goal
<b>71 %</b>	<b>90 %</b>

#### [Ethical culture score](#)

The self-discipline that makes it possible for members to shine in a free environment

**83**pt/100pt

#### [Percentage of female members](#)

We have positioned diversity as a management strategy

2025	2030 Goal
<b>37 %</b>	<b>50 %</b>

#### [Amount toward talent development-related investment](#)

Investment in learning with the aim of becoming a talent development leader

**16.3**billion JPY

### ■ Societal investments

Societal investments	<b>17.7</b> billion JPY
Donation Amount within Societal Investments	<b>2.4</b> billion JPY
WorldClass beneficiaries (cumulative total)	<b>1,319,782</b>

<sup>\*1</sup> : Weighted average for all group entities who release information based on the Act on the Promotion of Women's Active Engagement in Professional Life. The number of employees in the group entities included in these accounts for approximately 88% of the number of employees for the entire group.

<sup>\*2</sup> : The numerator is the number of male partners and staff who took childcare leave or spousal delivery leave during FY25. The denominator is the number of male partners and staff who submitted birth notifications in FY25.

<sup>\*3</sup> : The weighted average for all group entities to which the legal hiring rate based on the Act to Facilitate the Employment of Persons with Disabilities applies. The number of employees in the group entities included in these accounts for approximately 95% of the number of employees for the entire group.

<sup>\*4</sup> : The percentage of Diverse Abilities members who have been members of the group for two or more years as of May 2025

Deloitte Tohmatsu Group (Deloitte Japan) is a collective term that refers to Deloitte Tohmatsu Group Japan LLC, which is the Member of Deloitte Asia Pacific Limited and of the Deloitte Network in Japan, and firms affiliated with Deloitte Tohmatsu Group Japan LLC that include Deloitte Touche Tohmatsu LLC, Deloitte Tohmatsu LLC, Deloitte Tohmatsu Tax Co., and DT Legal Japan. Deloitte Tohmatsu Group is known as one of the largest professional services groups in Japan. Through the firms in the Group, Deloitte Tohmatsu Group provides professional services in accordance with applicable laws and regulations. With more than 20,000 people in over 30 cities throughout Japan, Deloitte Tohmatsu Group serves a number of clients including multinational enterprises and major Japanese businesses. For more information, please visit the Group's website at [www.deloitte.com/jp](http://www.deloitte.com/jp).

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