

**Deloitte Tohmatsu Group  
Impact Report 2024**

Deloitte Tohmatsu Group  
December 2024



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Note: This report mainly covers the 2024 financial year (June 2023 to May 2024), which we have written as FY24. However, for the initiative and activity trends, we do not limit our examples to those from FY24, instead showing the most recent ones available.

# Message from Group leaders

**This past financial year, too, the Japanese economy and society came face to face with a wide variety of challenges. Changes in the business environment crossed international borders, becoming more complex as they influenced each other, and this momentum shows no signs of abating. The emergence of generative AI has caused numerous stakeholders such as the government, companies and educational institutions to struggle with the balance between regulation and utilization, and semiconductor market trends and supply chains draw great interest from world politics and economics. Furthermore, in addition to the need to swiftly address climate change and energy issues, measures to address labor shortages have become an urgent issue in Japan as its population continues to decline.**

In facing these complex challenges, Deloitte Tohmatsu Group believes that we can forge new paths by gathering human knowledge as we aim for a better future. It is the very complexity of these challenges that makes collaboration between organizations and individuals an important element for solving them. Based on this idea, the group continued to have collaborative efforts in FY24 between experts in a wide range of fields, both in Japan and overseas, and we will introduce some of those efforts here.

In March 2024, we launched our Kumamoto Semiconductor Business Office, which is a cross-sectional organization within the group. The office is located in Kumamoto Prefecture, where the semiconductor industry is increasingly concentrated. We act as a "running partner" to provide support in line with the needs of local semiconductor-related companies and of companies looking to develop their business in Japan or abroad. Furthermore, as discussion progresses on sustainability information disclosure policies in Japan, we established a

Sustainability & Climate Virtual Business Unit in August 2024 to address this issue. In addition to our wide range of professional knowledge in sustainable business management, we are now also able to provide centralized services by consolidating and integrating our knowledge from various industries and sectors. Additionally, shortages of talent with expertise required by corporate divisions such as corporate planning, legal affairs, accounting, and IT have become an urgent issue in Japanese companies. To achieve the high-quality management required for addressing the changing business environment, among other goals, we leverage our Group's expertise to provide services in the form of our "Corporate as a Service" which supports transformation, operation, and stabilization of corporate functions in an integrated manner. We also take pride in our active participation in the solution of social issues through our client services and cooperative efforts with stakeholders, such as cyber security measures including talent development and the realization of smart factories.

Deloitte Tohmatsu Group  
CEO  
**Kenichi Kimura**

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





# Message from Group leaders

And that's not all. We continue to challenge ourselves every day to ensure that our activities are bringing the greatest possible value based on the Deloitte network's shared purpose, "Making an impact that matters" (referred to hereafter as "Purpose"). To achieve this Purpose, we run a campaign in the group with the topic "Impact Together" to communicate how collaboration between professionals can have a greater impact. There is also "Impact Month", which is held around October. This is an initiative for strengthening our capability to provide opportunities for over 20,000 partners and staff to experience hands-on how to solve issues in local communities and in the global environment. By planning over 100 volunteer activities and introducing a framework that allows individual members to select the activities that they are interested in participating in, we link increased well-being with the achievement of our Purpose.

It goes without saying that achieving our Purpose requires the maintenance and improvement of a healthy corporate culture that continues to receive the trust of our stakeholders, as this is the foundation of a group providing professional services. Along with continuing to treat ethics and integrity with the utmost importance, we also promote innovation through respecting diversity and embracing differing opinions. On top of this, we continue to work on creating an environment where opinions from various perspectives are exchanged freely and vigorously and everyone can enjoy working while demonstrating their potential. Not only does this help us

achieve our Purpose, but it also contributes to solving societal issues.

We will continue to strengthen our initiatives for achieving our Purpose. In FY24, we made the decision to revamp our business strategy over the entire Deloitte network to stay ahead of future changes in client needs in response to worldwide issues, as well as revamping our business segments to be consistent with this. In Japan, Deloitte Tohmatsu Group has been reorganized into an organizational structure that includes Audit & Assurance, Consultative (including Strategy/Risk/Transaction and Technology/Transformation), and Tax & Legal segments. This reorganization will be an opportunity to review our service offerings to match client agendas, to strengthen our sector and industry activities, and to accelerate our efforts for talent development and providing opportunities.

In this Impact Report, we aim to use as much transparency as possible to introduce the group with a focus on our policies and frameworks behind the wide variety of business activities we develop, our talent initiatives, and our activities related to local communities and the global environment. We greatly hope that this report helps our stakeholders in having a better understanding of the group.

木村研一 永山晴子



## 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.



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 establishment 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 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". In 2024, this level went down one point compared to the previous year. 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](#)

# Vision2030



## 1 Social Value



Along with our ongoing everyday development of our services, by continuing to be an organization with integrity, we will set an example as a public institution for society and improve the trust and credibility of market business activities. Furthermore, we will work together with social sectors to propose and achieve highly sustainable business models, thereby leading to a better global environment and better resources for future generations.

## 2 Client Value



We will use our services for providing future agendas accompanied by deeply creative insights and solving complex problems to achieve both continuous growth and establishing society's trust for our client companies. We will also produce next-generation leadership talent that can lead companies in equipping themselves with the required capability for responsiveness to changes and global competitiveness, as well as providing a platform to encourage their success. We will achieve appropriate and competitive economic activities in Japan (and in individual communities) by proposing a vision for future industries and creating rules to realize this vision.

## 3 People Value



We believe that value creation as a professional firm where our talent is everything begins with developing an environment where people stay. We have established People First as a state where diverse talent are motivated by their own desire for growth based on our Shared Values, and through People First, we aim to provide a place for a one-of-a-kind career experience and self-actualization. At the same time, by fostering an open, cooperative culture, we aim to help our talented professionals shine with a sense of pride.

# 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, which is presented as a guiding principle by Deloitte to its global member firms, as well as the Philosophy and Shared Values of Deloitte Tohmatsu Group.

## 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.

## 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.

### Deloitte Tohmatsu Group management philosophy

#### Fairness to society

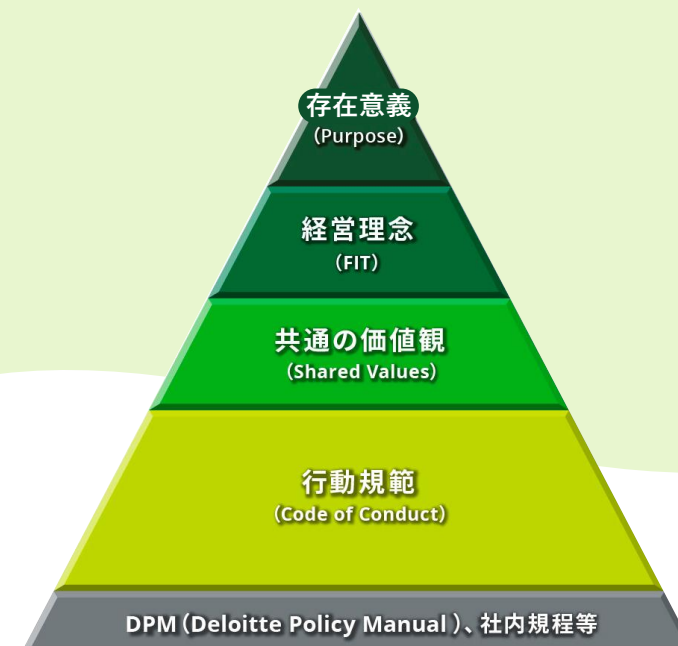
Defending socioeconomic fairness and actively contributing to its development

#### 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

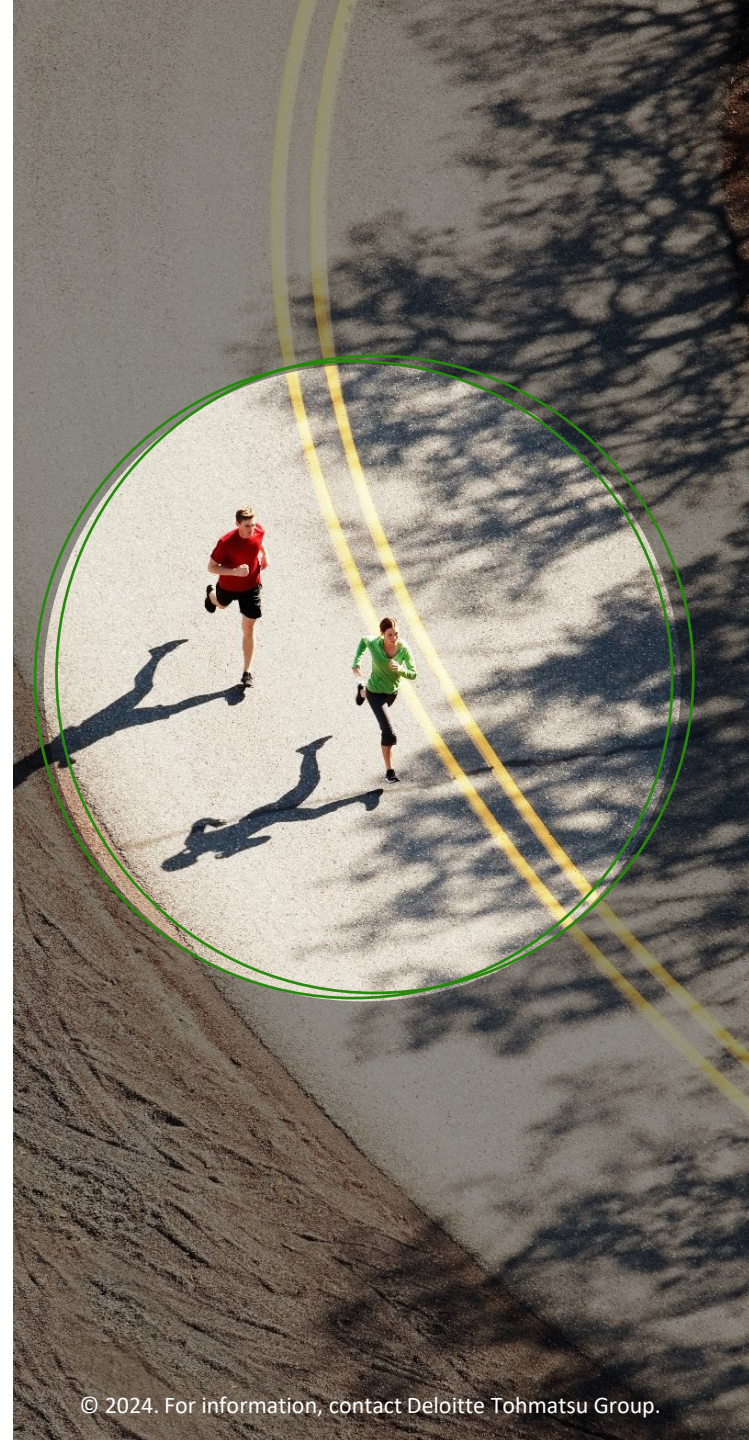




# History of Deloitte Tohmatsu Group

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.

- 2021. 4 • Established Deloitte Tohmatsu Well-being Foundation
- 2019. 2 • Opened group's flagship office in Marunouchi, Tokyo
- 2018. 5 • 50th anniversary of Deloitte Tohmatsu Group's foundation
- 2017. 4 • Deloitte Tohmatsu Corporate Solutions LLC established (now Deloitte Tohmatsu Group LLC)
- 2015. 4 • DT Legal Japan joined Deloitte Tohmatsu Group; group officially named Deloitte Tohmatsu Group
- 2014. 4 • Deloitte Tohmatsu LLC established
- 2009. 7 • Became limited liability audit firm, with the name changed to Deloitte Touche Tohmatsu LLC
- 2002. 5 • Tohmatsu Tax Co. established (now Deloitte Tohmatsu Tax Co.)
- 2001. 6 • Deloitte Tohmatsu Corporate Finance Co., Ltd. established (now Deloitte Tohmatsu Financial Advisory LLC)
- 1993. 4 • Tohmatsu Consulting Co., Ltd. established (now Deloitte Tohmatsu Consulting LLC)
- 1990. 2 • (Audit) Merged with Mita Audit Corporation and renamed Tohmatsu & Co.
- 1990. 1 • 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. 4 • (Audit) Merged with Marunouchi Audit Corporation (Nagoya)
- 1986.10 • (Audit) Merged with Sanwa Audit Corporation and renamed Tohmatsu Awoki & Sanwa
- 1975. 5 • Joined Touche Ross International alliance
- 1969. 9 • Sent first expatriate member to Touche Ross San Francisco
- 1969. 2 • Renamed Tohmatsu Awoki & Co.
- 1968. 5 • Established as Tohmatsu Awoki Tsuda Tsukada Awoki Uno Kasukabe & Co.







# Business

## Business

Environmental

Social

Governance

Performance

# FY24 performance

The overall service revenue for Deloitte Tohmatsu Group in the 2024 financial year (June 2023 to May 2024; henceforth referred to as “FY24”) increased by approximately 8% compared to the previous financial year (FY23), totaling at 362,705 million JPY. The breakdown is as follows: Deloitte Touche Tohmatsu LLC (DTT; Audit & Assurance and portions of Risk Advisory services) earned 143,032 million JPY (mostly unchanged from the previous financial year), the total for Consulting and Financial Advisory group entities was 193,227 million JPY (17% comparative increase), and the total for Tax and Legal Services group entities was 26,446 million JPY (1% comparative increase).

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

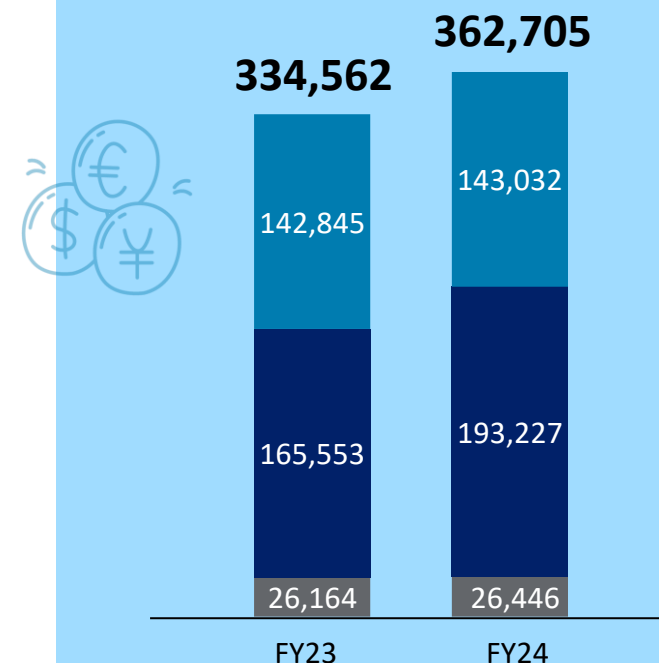
Deloitte Tohmatsu Group has been focusing on establishing a new business model called AEB (Asset-enabled Business). This business model converts the specialized knowledge and services traditionally provided by professionals through a great deal of manpower resources into digital assets. Not only does 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 FY24 reached 7,583 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 6,242 million JPY.

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

- Simple total of service revenue for all group entities
- DTT applies the new revenue recognition standards
- Group entities other than DTT calculate the service revenue from FY23 and FY24 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 445.8 billion JPY



## Group track record (Millions JPY)



- Deloitte Touche Tohmatsu LLC (Audit & Assurance and portions of Risk Advisory services)
- Consulting and Financial Advisory group entities
- Tax and Legal Services group entities



# FY24 overview of activities by our five businesses\*

## Audit & Assurance

Audit & Assurance works to swiftly and accurately grasp the continuously changing expectations of a wide variety of 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. We also cover how to appropriately address the increasingly important reporting of non-financial information. 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.

## Risk Advisory

Risk Advisory provides various advisory services to private companies and the public sector based on a wide range of risk management expertise in areas such as corporate governance risk, digital risk, cyber risk, and regulatory risk. In addition to our services for management issues that have been rapidly growing more important in recent years, such as speeding up of clients' digital transformation, expansion of sustainability management including climate change responses, and strengthening of supply chain risk management, we are continuing to strengthen our cyber security-related services given the drastic increase in cyber threats that accompany the progress of digital transformation.

## Financial Advisory

Financial Advisory business has areas such as M&A and crisis management as its pillars. Along with developing new services with a focus on corporate acquisitions and collaborations and aiming to strengthen its system to address client needs, this business also drives innovation over the entire Deloitte Tohmatsu Group. We also prioritize social agendas as focal initiatives and join clients in advancing the implementation of these in society through planning and executing the strategies transcending established concepts, which today's society requires.

## 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 tax area, in addition to providing services to address global minimum tax requirements, we are also expanding our service provision areas that incorporate technology. One of the ways in which we have done this is through establishing new company DT GTA & Technologies Co., Ltd. (DTGTAT) for providing end-to-end solutions to trade and international logistics issues. In the legal area, the participation of Deloitte Tohmatsu IP Firm (DTIP) has allowed us to strengthen our intellectual property business, thus making it possible for us to provide comprehensive services encompassing both upstream and downstream processes for this area. We will continue our self-transformation in order to "clear the way to the future through synergies between expertise and technology" while increasing the strength of our social contributions focused on service to our clients.

## Consulting

Consulting works side by side with clients engaging in transformation for every possible aspect of their company such as business models, working style, and internal operations, providing end-to-end support that includes advice, implementation, and operation. In FY24, we also expanded our internal structure related to generative AI, which has been achieving rapid evolution, and we are continuing to strengthen our client services in this area along with promoting the use of generative AI within the group. We will continue to use the cooperative efforts we have developed with alliance partners such as SAP, Salesforce and Anaplan as a powerful driving force while we expand and strengthen our capabilities in various digital areas, including AI, and continue on with our own self transformation.

\*: Deloitte Tohmatsu Group has been reorganized in FY25 to an organizational structure composed of Audit & Assurance, Consultative (including Strategy/Risk/Transaction and Technology/Transformation), and Tax & Legal





# 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 make its actualization possible. 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 - it can also lead to the creation of new markets.

## 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. FY25 will be the period for transition to this structure. 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. This reorganization will be an opportunity to review our service offerings to match client agendas, to strengthen our sector and industry activities, and to accelerate our efforts for talent development and opportunity provision.

## 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, as in addition to their role for building and strengthening relationships with the client they oversee, they are also responsible for the appropriate design of the service to be provided while making sure to stay updated with the client's needs and the services available over 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.

## 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 professional services in the various fields of Audit & Assurance, Risk Advisory, Consulting, Financial Advisory, and Tax & Legal. 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 portion of sustainability information disclosure has been made mandatory for securities reports and discussion moves forward on the future implementation of sustainability disclosure criteria and assurance policies related to this. 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.

## 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

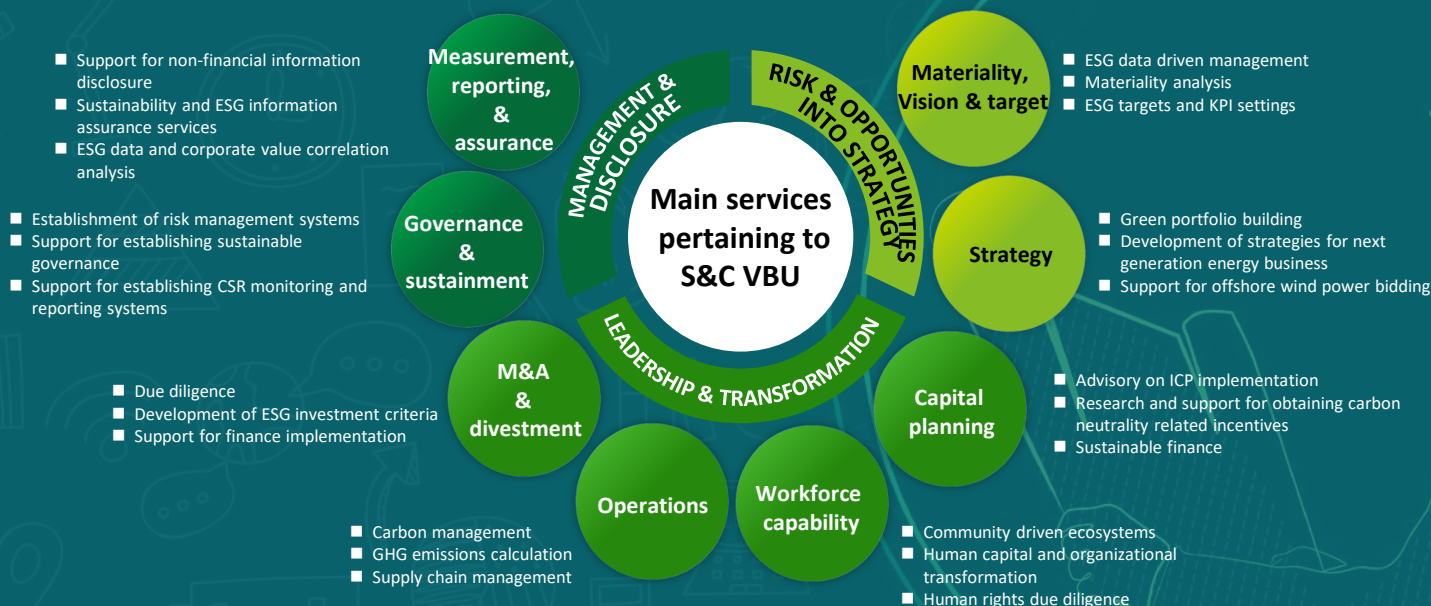
## We have a wide range of services and a cross-group organization related to climate change

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 have developed a wide range of services over three areas: the "strategy" area, which includes

risk and opportunity analysis; the "transformation" area, which has supply chain management and decarbonization solutions, and the "business administration and disclosure" area, which includes governance and non-financial information disclosure.

As discussions in Japan on sustainability information disclosure policies move forward, we add 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. Furthermore, S&C VBU

has also set an agenda of key issues for the future, and is making efforts that also include resource and energy management systems in addition to blue economy / biodiversity and hydrogen efforts. This is technology that achieves both visualization of the resource and energy usage status and reduced costs, resource amounts, CO2 emissions. We also aim to achieve medium- to long-term future forecasting and visualization via technologies such as digital twins. By conceptualizing and developing 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 "Net-zero with 2030 goals", establishing targets such as those shown at right for reducing GHG (greenhouse gas) emissions generated through its operations by 2030. These targets are verified through the Science Based Targets initiative (SBTi) as consistent with the "1.5 degree Celsius" targets.



Furthermore, as our next step, we will continue to fulfil our role toward achieving net zero emissions by setting long-term emission reduction targets that comply with the SBTi standards.



## Goal: Net-zero emissions with 2030



- Using FY19 as a reference year, reduce Scope 1 and 2 GHG (greenhouse gas) emissions by 70% by FY30
- Using FY19 as a reference year, reduce Scope 3 GHG emissions from business travel by 50% per FTE (i.e., Full Time Equivalent; a measure that calculates the number of people working full time) by FY30
- Work together with major suppliers involved in purchasing goods and services and business travel to establish science-based targets for 67% of these suppliers (based on GHG emissions) by FY25
- Invest in meaningful market solutions for GHG emissions that cannot be eliminated through the above efforts

To achieve these goals, we are working to realize the following additional goals with FY30 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 FY24, we laid the ground for this by forming three cross-group working groups. Currently we are carrying out initiatives such as the following centered on these working groups.

## 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. Both buildings 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 FY24 was for 100% renewable energy for the total amount of energy used in its offices, and it reduced its GHG emissions by purchasing renewable energy-sourced credits equivalent to the energy used by its offices other than Shin Tokyo Building and Marunouchi Nijubashi Building in FY24. It is also considering investment in meaningful market solutions that contribute to reducing emissions on a global scale with the goal of Beyond Value Chain Mitigation (i.e., mitigation measures for GHG emissions that go beyond the value chain)

### GHG emissions from business travel

A large portion of the GHG emissions from Deloitte Tohmatsu Group business activities is from business travel (business travel emissions accounted for approximately 60% of total emissions for the FY19 results). In FY24, we revised our internal travel rules and moved forward with strengthening the application of a Sustainable Travel Policy over the entire group that sets rules for items such as the appropriate number of trips and the number of travel companions.

### 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 expectations for our suppliers in various transactions such as purchases of supplies, thereby advancing our promotion of socially aware procurement activities together with our business partners.

## Individual empowerment

Deloitte Tohmatsu Group also focuses on individual empowerment by promoting climate change awareness and behavioral changes within the group to every one of the professionals belonging to it, thus encouraging responsible choices by a wide variety of stakeholders outside of the group, including clients. April's Earth Month is a global campaign for thinking about the earth's environment, and October's Impact Month is the group's unique intragroup campaign, which is for encouraging partner and staff participation in volunteer activities. In these campaigns, the group is making efforts to expand participation in volunteer activities for protecting the environment such as river clean-ups, trash pick-ups and collecting of recyclables, by working to increase each member's sense of involvement.

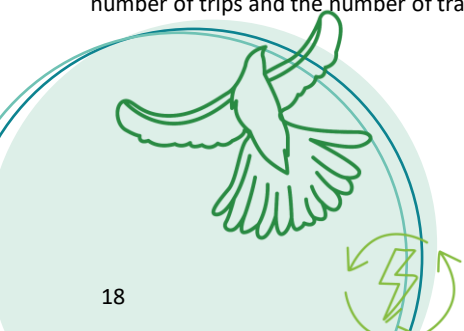
In September 2024 we conducted our first group-wide survey on climate change to study partner and staff interest and understanding of climate change issues. In FY25 we will strive to further strengthen our efforts based on the results.

## FY24 GHG emissions track record

While the total of FY24 Scope 1 and Scope 2 emissions exceeded last year's total of 2,260 tCO<sub>2</sub>e due to a recovered rate of office attendance, we have already met our FY30 reduction goal. On the other hand, the amount of Scope 3 emissions (indirect GHG emissions) from business travel (per FTE) has increased from last year's 0.443 tCO<sub>2</sub>e/FTE. We have been disclosing our Scope 3 emissions since FY23 as a reference value for GHG emissions from purchased products and services, and we are considering expanding the disclosure scope even more while increasing the accuracy of our measurements.

Target category	Reduction target	FY24 emissions	Percentage reduced from reference year (FY19)
Scope 1 and 2 total	Using FY19 as a reference year, reduce emissions by 70% by FY30	2,645 tCO <sub>2</sub> e	74%
Scope 3 emissions from business travel	Using FY19 as a reference year, reduce emissions by 50% by FY30 (Total emissions amount listed in parentheses as a reference value)	0.541 tCO <sub>2</sub> e/FTE (10,672 tCO <sub>2</sub> e)	46% (28%)

Reference: Scope 3 GHG emissions from purchased products and services (FY24) 17,689 tCO<sub>2</sub>e



# 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 achieves a collective state where individual talent are motivated by their own desire for growth. We use these activities 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 we have been promoting from FY23 over the three areas of "Fostering culture", "Talent development", and "Hiring".

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

"Ethics & Integrity", "Diversity, Equity & Inclusion", and "Personal Well-being" are the three initiatives rooted in Deloitte Tohmatu Group's Shared Values. The group fosters culture by having these three initiatives interact with each other while promoting them in an integrated manner. The ideal we aspire to is that, rather than rules being needed to bind people, the self discipline and the sense of fulfillment felt by individuals demonstrating their diverse talents will permeate everyday work and take root as part of our culture. We also believe that the seeds of innovation are created when the professionals that work for our group are

able to spend comfortable, stimulating, and fulfilling time with each other while recognizing one another's contributions and the space is created within every individual for new ideas to emerge. Some of those seeds will grow and become a collective whole, thus leading to the growth of business. The foundation for this is the "embassy model" (see [page 26, "Human rights"](#), for details) for protecting the human rights of diverse individuals, and we vow to treat all individuals as equals and not permit discrimination despite varying ideologies based on gender, ethnicity or cultural background.





# Our People - Fostering culture

## Ethics & Integrity

**Aiming to have members grow together and fostering an ethical culture that values the self-discipline which makes this possible**

Ethics & Integrity acts as the foundation of People Value to protect the group's culture and facilitate the achievement of growth with self-discipline. Deloitte Tohmatsu Group aims to make the transition from ethics based on "dos and don'ts" to aspirational ethics, which is ethics for the purpose of growing as businesses and as people. At the same time, we are proactively undertaking activities for fostering ethics held within each individual which are shared by all members. In order to encourage behavior that is founded not on rule book-based rules, but rather on the sense of correctness that members understand through their own words, we have established an annual workshop with our Shared Values as the theme. These activities are

for all partners and staff, and we have set time for all members to think about ethics and talk about it in their own words. 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 penetration of Ethics & Integrity in the areas they supervise.

## Creating opportunities for communication within the group post-COVID-19

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 less requests for consultation

concerning critical incidents such as harassment. However, there has been an increase in consultation requests that appear to stem from a shortage of communication. We believe that one reason behind this is that, while working environments centered on remote working offer more convenience, there are less opportunities for interaction with coworkers.

Given this situation, as part of our shift to a post-Covid working style, we have started initiatives for increasing opportunities for communication with team members through activities such as implementing communication campaigns and beginning efforts to encourage periodic office attendance.

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

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 if behavior is being conducted based on integrity and correctness as well as whether an environment for encouraging this has been established; this is done with the aim of enabling creative growth through having diverse individuals come together and exchange their opinions.

**Ethical culture score**

**83.5<sub>pts</sub>**



# 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 Tohmatsu 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.

One example of initiatives forming the base for this are our efforts both inside and outside of the group for promoting bias awareness and building the framework for encouraging innovation.

An example of an initiative representing this is Panel Promise in the gender balance area, which regulates the gender ratio of presenters at large meetings and events. In 2024, this was met at 93% of the various all-hands meetings and large events, forming the base for achieving multifaceted discussions and making it possible to see diverse images of leaders and professionals.

In FY24, we also aimed for a 100% rate for men's taking of childcare leave and made taking of spousal delivery leave, which is part of the childcare leave and childcare-related leave system, mandatory for male partners and staff. In the LGBT+ area, we used the project for revamping the personnel information system to set a new entry field for "[preferred gender](#)" apart from the gender listed in the family register,

thereby strengthening our infrastructure for helping members of all gender identities to actively engage by feeling secure and safe in being themselves.

In the challenged area, which has had its name changed to Diverse Abilities, a new in-office cafe was opened that is run by our Diverse Abilities members. Additionally, we moved forward with building the framework to help all of our diverse members be themselves while engaging in a wide variety of areas, such as expanding the scope of our "[Diverse Abilities Internship Program](#)" which has been implemented from 2023, to include collaboration with other companies and raising awareness in general society.

At the same time, we also focus on "securing of psychological and physical safety", which is vital in allowing all members to engage while being true to themselves. In addition to establishing various kinds of systems such as mental healthcare and gender and reproductive health support and support for victims of domestic violence, we also conduct activities on these topics both inside and outside of the group for education and awareness and societal contribution. This is done with the aim of having all of our members feel personally involved as they address these topics.

### Challenges in increasing the percentage of female members

The FY24 percentage of female members over the entire Deloitte Tohmatsu Group reached 36%, showing steady growth. Moreover, according to the employee satisfaction survey that the group performs independently, there was a high level of positive responses to "how proud are you to work at Deloitte Tohmatsu Group?" from female members over all job levels (general, management and executive). However, in the female executive level, which we have been accelerating promotions for in recent years, there has been a

declining trend in the "professional happiness level" score, which is a metric for overall engagement. While we have conducted various initiatives focused on women in the general job level such as coaching and mentoring up to now, we will continue to strengthen our psychological support initiatives for the management and executive levels, as well, with the aim of fostering the top executive level responsible for managing the group in the next five or ten years.

### 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

2024 **36%**

2030 goal **50%**



# Our People - Fostering culture

## Personal Well-being

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

Personal 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.

One representative of our initiatives for FY24 is the "Life Career Lab" activity, which is a chance for participants to use group reflection methods to design a plan covering their entire careers and lives. This program is one where group coaching sessions are run regularly for a set period by specific multiple members. It is also an opportunity to provide psychological security through shared feelings and conversation by allowing participants to speak up about their

work concerns or anxiety about balancing work and family or about their career, as these may be things they feel more comfortable talking about in a space with members they do not normally come in frequent contact with. We were also able to see from attendee questionnaire results that, by allowing them to gain various insights through conversation, the program was an impetus for encouraging positive behavior challenges in both life and career areas at the end of the program for many individual members.





# 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.

### Wellness

We have been developing physical and mental health sessions. We have been implementing programs that provide a casual setting for members to learn, and which include content such as the mechanisms behind physical changes like menstruation and menopause, lunch programs by doctors including occupational health physicians, how to notice fluctuations in your own mood and tips for self care.

As one of the highlights for FY24, many of our programs were held in an online format during the COVID-19 pandemic, but we shifted to holding some of these face-to-face in order to place importance on human connections. Deloitte Tohmatsu Group runs the Milestone program, which is a global training program for all ranks from Manager and above. In FY24, this program was also held in a face-to-face format in Japan, with 1,200 people participating in a setting for passionate learning. The program also aided in fostering future leadership as 150 people, with a focus on partners, took the podium as program speakers, and leaders focused on directly conveying Deloitte's values and expectations along with their own experiences.



### 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.

**FY24**  
**Amount toward talent development-related investment**

**15.2 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.

In order to allow development of creative thinking through cooperation by diverse individuals, we are also focusing on establishing diversity that removes the boundaries of educational history and work history. In the area of employment of persons with disabilities, which has been renamed Diverse Abilities, we continue to develop the Diverse Abilities Internship Program as a job experience opportunity.

We also believe that contributing to the skills development of each talented individual with the desire to grow, whether inside or outside of the group, will also enable contribution to society. As part of this, we have established "Talent Platform" as a platform for using two-way conversation with the group to allow people to think seriously about their careers and ideal selves.

## Talent Platform

Talent Platform is a two-way conversational platform that serves as an opportunity for people with the desire for growth to think seriously about career and growth opportunities and grow together. Anyone wishing to use this platform is free to register for it. Those who register will also have continuous access to information on the career perspectives Deloitte Tohmatsu Group thinks professionals should have. Registrants can expect to use this information to gain knowledge and insights for their own careers. We also provide opportunities such as events for two-way communication with the group about the ideal self people hope to achieve through their careers.

Through these opportunities, we aim to create a community where members can stimulate each other to receive inspiration and gain new perspectives not only between the registrant and the group, but also between fellow registrants.

Deloitte Tohmatsu Group believes that if more people continue to think seriously about career and growth opportunities, then the activities by these people can lead to a more prosperous society.



# 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.



# Contributing to the 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. *WorldImpact* is a global initiative for achieving our Purpose, and we continue our contribution to the building of a well-being society by having the people and capital entrusted to us by society be the wellspring for our business activities while maintaining their relationship with *WorldImpact* activities.

\*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 and Chair of the Board, and also includes members such as leaders for key *WorldImpact* initiatives and representative directors from the Deloitte Well-being Foundation, which makes donations and grants for 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 select from over 100 diverse volunteer programs offered in various regions throughout Japan to choose which they are interested in participating in. The programs offered cover a wide range including river clean-ups, and town trash pick-ups, and include cooperative efforts with NPOs as well as activities that families can participate in together. In 2024, 5,143 partners and staff participated (as of November 20, 2024). 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.



Sports trash pick-up activity in Hibiya Park



Tree planting activity in Shirataka Town, Yamagata Prefecture

# Contributing to the building of a well-being society


**WorldClass**

## 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 FY24, we have succeeded in providing an impact to a cumulative total of 1.1 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 deepen our internal assets and resources 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) uses donations and grants as methods to support organizations working to solve difficult social issues. With the well-being grant program and child scholarship grant program 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. The well-being grant program aims to further maximize impact through grants to communities composed of multiple groups. It is also characterized by its requirement for setting up a "running partner" who will support the community'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 set from within the group if necessary; the program aims to achieve contributions that go beyond the economic aspect, also incorporating professional experience and knowledge.

In the third round of the grant recruitment program held in FY24, 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 child scholarship grant program, 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").



Work experience program for junior high school and high school students



Scene from the grant awarding ceremony for the second "scholarship grant program for connecting children to the future"



Talk session event "YATAGOU Village Second University", held by the Yatagou District Nanao City Ishikawa Prefecture Town Development Council (The group supported planning and running of the event as part of its 2024 Noto Peninsula earthquake assistance activities))





# 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 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 Reputation Risk Leader (RRL), who is responsible for the risk management of the entire group, attends every session of the Board. The percentage of female Board members is **35.7%\***, thereby ensuring diversity in the Board's discussions.

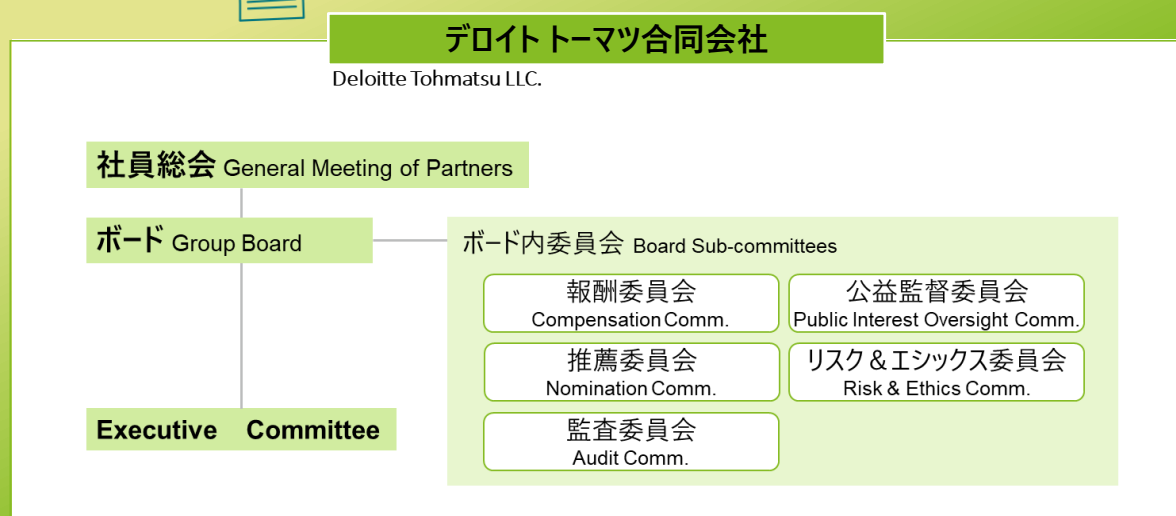
We also ensure the effectiveness of the governance function by establishing the Nomination Committee, Compensation Committee, Audit Committee, Public Interest Oversight

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.



## Deloitte Tohmatsu Group governance structure



\*: Calculated using Board members who hold voting rights (from FY24)

# 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 FY24 agenda items discussed by the Board are as follows: "Strategy" (29%); "Management infrastructure and organizational infrastructure" (31%); "Risk" (17%); "Organizational culture and ethics" (15%) and; "External environment (including matters related to Deloitte Global and Asia Pacific)" (8%).

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 FY24, 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, four 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. (now Deloitte Tohmatsu Consulting LLC) was established, and Deloitte Tohmatsu Corporate Finance Co., Ltd. (now Deloitte Tohmatsu Financial Advisory LLC) 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 (now Deloitte Tohmatsu Tax Co.). 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, which became the foundation for advancing and strengthening the group management of these diverse professionals. In the following year, Deloitte Tohmatsu Consulting Co., Ltd.

and Deloitte Tohmatsu Financial Advisory Co., Ltd. became Limited Liability Companies, thereby reorganizing these into a corporate structure in which the partners become investors and perform business management. This reorganization also positioned these entities at the same level as DTT rather than as its subsidiaries, which they had been previously.

In its current state, Deloitte Tohmatsu Group acts as one of the largest groups providing professional services in Japan, where professionals with diverse areas of expertise work together to enhance the value they provide to stakeholders. Its services include Audit & Assurance, Risk Advisory, Consulting, Financial Advisory, and Tax & Legal services, and these are provided in accordance with their respective applicable laws and regulations.

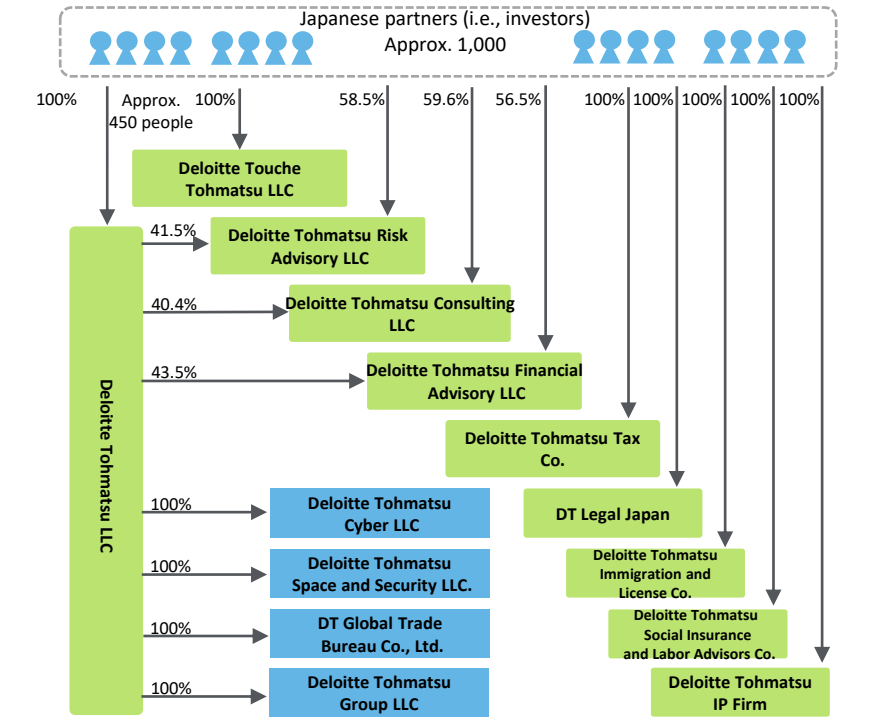




# Deloitte Tohmatsu Group structure and capital ties

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, 450 invest in Deloitte Tohmatsu 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 May 2024)



- 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 LLC and the entity to which they themselves belong, and those who only invest in the entities that they are members of.

Deloitte Tohmatsu Group entities and organizational structure (as of December 2024)

Deloitte Tohmatsu Group is formed of Deloitte Tohmatsu 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	Deloitte Tohmatsu LLC					
Business/Corporate Units	Audit & Assurance	Consultative (Strategy, Risk & Transactions / Technology & Transformation)			Tax & Legal	Corporate
Main Business Entities	Deloitte Touche Tohmatsu LLC	Deloitte Tohmatsu Risk Advisory LLC	Deloitte Tohmatsu Consulting LLC	Deloitte Tohmatsu Financial Advisory LLC	Deloitte Tohmatsu Tax Co. DT Legal Japan	
Group firms	Deloitte Tohmatsu smooth LTD.	Deloitte Tohmatsu Cyber LLC Deloitte Tohmatsu Web Services, Inc. Deloitte Tohmatsu SPI Co., Ltd.	Deloitte Tohmatsu akt Co., Ltd. Deloitte Tohmatsu Node LLC Deloitte Tohmatsu Design Meta Maniera Co., Ltd.	Deloitte Tohmatsu UnsungHeroes Inc. Deloitte Tohmatsu Equity Advisory LLC Deloitte Tohmatsu CRC 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 Group LLC Deloitte Tohmatsu Services Co., Ltd. Tohmatsu Challenged Co., Ltd.
		Deloitte Tohmatsu Space and Security LLC			Deloitte Tohmatsu Talent Platform Co., Ltd. DT GTA & Technologies Co., Ltd.	Foundation
		Deloitte Tohmatsu LHIT Data Visionary Co., Ltd. Deloitte Tohmatsu km2y Co., Ltd. Deloitte Tohmatsu Sustainability Co., Ltd. Deloitte Tohmatsu Product & Technology Co., Ltd. webrage CO.,LTD. Stonebeat Security, Inc.		Deloitte Tohmatsu Human Resources Co., Ltd. Deloitte Tohmatsu Telework Center Co., Ltd. Deloitte Tohmatsu PUBLIC GOOD Inc. Deloitte Tohmatsu Property Risk Solution Co., Ltd. Deloitte Tohmatsu Venture Support Co., Ltd. Deloitte Tohmatsu MIC Research Institute Ltd.	Deloitte Tohmatsu Family Office Services LLC Deloitte Tohmatsu Akasaka International Co., Ltd.	Deloitte Tohmatsu Well-being Foundation

# Deloitte network

Deloitte network is one of the world's largest global networks of professional firms. It is a collective body of independent firms operating in more than 150 countries and regions worldwide, with a total of over 450,000 members. Deloitte network is formed of firms operating in these countries and regions and Deloitte Touche Tohmatsu Limited (i.e., Deloitte Global), a private company limited by guarantee, incorporated in England and Wales.

## Deloitte Global

Deloitte Global is the organization forming the foundation for a global network (i.e., Deloitte network) based on agreements without investment, thereby making it possible for independent firms to work together globally to provide services to multinational corporations. Deloitte Global does not perform services to clients. Deloitte Global has the Deloitte Global Board of Directors, which is responsible for its governance function, the Deloitte Global Executive Committee, which develops global strategies, and the Deloitte Global Operating Committee, which translates strategy into execution for each country's firms. As the cornerstone of governance, the Deloitte Global Board of Directors is responsible for monitoring and supporting the implementation of global strategy while maintaining its commitment to compliance with applicable laws and regulations for the firms in each country and region and to functional and organizational independence. Deloitte Tohmatsu Group joined the alliance with Deloitte Global's

predecessor, Touche Ross International, in 1975, and has built a consistent relationship with them for approximately 50 years up to the present day. Currently, Japanese participation in Deloitte Global management includes the group's partner, Junko Watanabe, who is a member of the Deloitte Global Board of Directors as well as the Deputy Chair of Deloitte AP, which we will describe later. Group CEO Kenichi Kimura also participates as a member in the Deloitte Global Executive Committee.

## Deloitte Asia Pacific

Deloitte AP (Deloitte Asia Pacific Limited) is a private company limited by guarantee, incorporated in England and Wales in September 2018 for the purpose of Deloitte's collaborative efforts in various professional service areas in the Asia Pacific region. In particular, it aims to expand its members'\* client services and promote further improvements in audit quality. Deloitte AP members work to strengthen collaborative efforts in the region while maintaining their traditional management



structure, where they are legally independent and separate organizational bodies which will not impose obligations on or have the power to bind each other in relationship to third parties. Deloitte AP Board is responsible for the governance function, AP Executive Team develops strategies for within the region, and each member's CEOs belong to the AP Executive Team to facilitate alignment of strategies. Deloitte AP itself does not provide services to clients. The group's partners on the Deloitte AP Board include Junko Watanabe, who has been the Deputy Chair since June 2022, and Haruko Nagayama and Kazuhiro Fukushima, who are members. Partners on the AP Executive Team are Nobuo Okubo and Hidehito Goda, who participate as Chief Growth Officer and Audit & Assurance Leader, respectively. Group CEO Kenichi Kimura is also a member of the team.

\*: Deloitte AP members, including Deloitte Tohmatsu LLC and its related entities, are legally independent and separate organizational bodies which operate under a framework for "collaboration and autonomy". This framework makes it possible for Deloitte AP members to maintain their independent operations in compliance with the local laws and regulations in the markets and regulatory environments in their respective countries and regions while enjoying the benefits of scale and consistency that come through Deloitte AP membership to develop their activities in various fields of expertise. Deloitte AP members are not owned by Deloitte AP or any other Deloitte AP member.

# 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 classified as on-premise environments handling client information store data within Japan, and cloud environments also keep 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 RRL, 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 RRL. The RRL 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 RRL to promote the implementation of various initiatives for managing information security risk. There is also the group Chief Operation Enabling Officer (COEO), who is responsible for the implementation of information systems and their comprehensive management and operation. The COEO appoints a Chief Information Officer (CIO) and 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 RRL, CCO, COEO, 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.

## 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.

\*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.



## 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
- ▶ Independence-related training, awareness campaigns and independence-related communication
- ▶ On-demand acceptance of consultation requests
- ▶ 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](#)

## 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 Reputation Risk Leader 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.

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

Based on our "[Code of Conduct](#)", Deloitte Tohmatsu 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

## 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 Tohmatsu 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.



# Public policy

Deloitte Tohmatsu Group actively participates in discussions for forming rules and policies toward key socioeconomic issues. Through building and maintaining meaningful relationships with the myriad people who participate in policy planning, including key stakeholders such as local communities, companies, investors, analysts, regulatory authorities, and our members, we develop our activities with a focus on areas and themes with a positive impact on people, society, and the economy, such as the following.

- ▶ Support for long-term health and sustainability for the earth through fair climate change measures and reporting of environmental, social, and governance (ESG) information
- ▶ Communication through discussions with a wide range of professionals, experts, and stakeholders on advice aimed at developing various regulations and rules needed to address the rapid development of technologies, including AI
- ▶ We advocate comprehensive solutions at every stage of policy making for social issues related to human, natural, social, and financial capital

Along with making responsible business decisions for broader societal concerns, Deloitte Tohmatsu Group will provide a voice for the public policy issues that we must make efforts to address based on the knowledge gained through our own wide-ranging business activities and collaborative efforts with various stakeholders.



# Performance

Business  
Environmental  
Social  
Governance  
**Performance**





# The list of performance metrics for Impact Report 2024

## Business



### Service revenue (Group total)

**362,705** million JPY

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

AEB\*<sup>1</sup>

**7,583** million JPY

Audit Innovation\*<sup>2</sup>

**6,242** million JPY

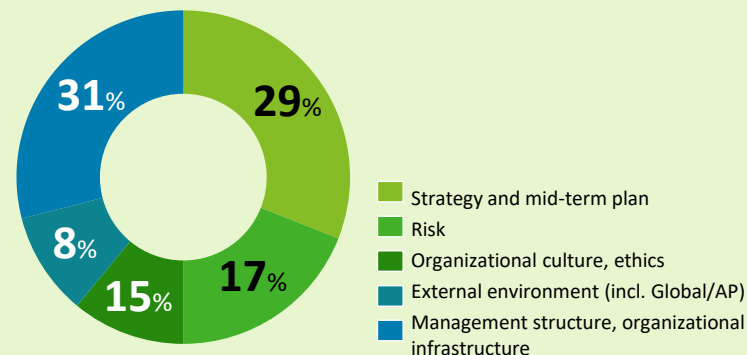
\*1 AEB (Assets Enabled Business): Professional insights and services that have traditionally been managed through the efforts of professionals are reshaped into digital assets when possible, and the assets are used to quickly analyze challenges and make them visible. Professionals are then able to use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

## Governance



### Board agenda shares by each area



### Percentage of female Board members

**35.7** %

## Environmental



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

approx. **60** %

### [GHG emissions]

Target category	Reduction target	FY24 emissions	Percentage reduced from reference year (FY19)
Scope 1 and 2 total	Using FY19 as a reference year, reduce emissions by 70% by FY30	<b>2,645</b> tCO <sub>2</sub> e	<b>74</b> %
Scope 3 emissions from business travel	Using FY19 as a reference year, reduce emissions per FTE by 50% by FY30* <sup>3</sup>	<b>0.541</b> tCO <sub>2</sub> e/FTE (10,672 tCO <sub>2</sub> e)	<b>46</b> % (28%)

Reference: Scope 3 GHG emissions from purchased products and services (FY24) 17,689 tCO<sub>2</sub>e \*3: Total emissions amount listed in parentheses as a reference value

# The list of performance metrics for Impact Report 2024



## Social

Number of members		Diversity, Equity & Inclusion		Our People	
Group members	approx. <b>21,000</b>	Percentage of female management (Partner, Managing Director)	<b>10.7</b> %	[Professional happiness level] 2024	<b>71</b> %
New graduate hires	<b>1,507</b>	Percentage of female management (Senior Manager, Manager)	<b>22</b> %	While there may be times you feel differently, do you feel happy overall?	2030 Goal <b>90</b> %
Mid-career hires	<b>2,421</b>	Male to female wage gap* <sup>3</sup>	<b>76</b> %	[Ethical culture score]	
		Foreign members	<b>1,216</b>	The self-discipline that makes it possible for members to shine in a free environment	<b>83.5</b> pts/100pts
Pro bono work and donations		Percentage of male members who have taken childcare leave and similar	<b>90</b> %	[Percentage of female members]	2024 <b>36</b> %
Amount of donations	<b>271</b> million JPY	LGBT+ Ally Network members	<b>233</b>	We have positioned diversity as a management strategy	2030 Goal <b>50</b> %
Hours used in pro bono and volunteer activities	<b>27,425</b> hours	Diverse Abilities (members with disabilities) hiring rate* <sup>4</sup>	<b>2.69</b> %	[Amount toward talent development-related investment]	<b>15.2</b> billion JPY
WorldClass beneficiaries (cumulative total)	<b>1,107,892</b>	Percentage of Diverse Abilities who have stayed with the group* <sup>5</sup>	<b>91.9</b> %	Investment in learning with the aim of becoming a talent development leader	

\*3: 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.

\*4: 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 94% of the number of employees for the entire group.

\*5: The percentage of Diverse Abilities members who have been members of the group for two or more years as of May 2024

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