Deloitte.

Together makes progress

Sustainability Report

Deloitte Switzerland – FY26



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Introducing Deloitte Switzerland





Leadership message

To our clients, colleagues, and communities,

Few could have predicted the challenges to our resilience over the past financial year.

Geopolitical tensions, economic and regulatory uncertainty, and the tremendous pace of development in artificial intelligence (AI) have been fundamentally reshaping how organisations approach strategy and transformation. For those willing to embrace change, however, these disruptions have created remarkable opportunities to lead and innovate.

Our clients are navigating this complexity with urgency. They are asking us how to build organisations that are genuinely resilient – not just able to survive disruption but positioned to thrive within it. They want to understand how to deploy AI as a transformative force, not merely as a tool to improve efficiency. They are seeking partners who can help them reimagine their business models, products and services alike. These are the questions that define our work and are precisely where our multidisciplinary model creates the greatest value. We bring a comprehensive view and deep expertise to answer them.

Against this difficult and uncertain backdrop, we concluded the year with a slight net revenue decline of 3.9%. We have a clear view of our way forward and have continued to invest significantly in upskilling our workforce in AI and advanced technologies, as well as the heightened subject matter expertise and human skills the AI world requires. We also increased our community investments by 109% and volunteering hours by 82%, demonstrating that financial discipline and social commitment reinforce one another.

Our position as a thought leader globally and in the Swiss market is grounded in rigorous research, deep expertise, and a commitment to shaping public conversations that matter. Throughout FY26, our market insights and numerous industry events continued to help clients address the critical challenges they face and make informed decisions, from digital transformation and AI adoption to governance, sustainability, and resilience in volatile markets. These insights are not academic exercises; they are informed by our direct engagement with thousands of organisations across industries, and they translate into actionable guidance that clients rely on.

The creation of Deloitte EMEA (Europe, Middle East & Africa) has further strengthened our ability to serve clients across borders at greater pace and scale. We now have stronger joint investment power and an enhanced ability to collaborate across 80 countries. For Switzerland, this gives our clients access to a broader network of talent, specialist expertise and sector capabilities. It also allows Deloitte Switzerland to contribute as a centre of excellence within a larger European ecosystem. We are already seeing this translate into concrete opportunities and more integrated solutions across markets.

Sustainability remained another important area of progress. We achieved an EcoVadis Platinum medal for the second consecutive year, confirming our place among the top 1% of all companies assessed globally. Our continuous increase in score over the past three years reflects our long-standing commitment to embedding sustainable practices into our operations.

This financial year we also strengthened our sustainability reporting, advancing our journey towards the Corporate Sustainability Reporting Directive (CSRD). This report enhances transparency and consistency in our disclosures – mirroring the standards we recommend to our clients.

Overall, we remain ambitious and committed to reaching net-zero greenhouse gas emissions globally by 2040. In April, we published our detailed Global Net-Zero Transition Plan, translating our ambition into a clear, operational roadmap with defined actions and accountability. This approach matters because it gives our stakeholders a credible basis on which to measure our progress. None of this would have been possible without our people. In a challenging year, they continued to serve clients with focus, judgement and dedication, while adapting to new technologies, new ways of working and rising expectations in the market. I am grateful for their commitment, and equally grateful to our clients and all our stakeholders for the trust they place in us. Strong relationships and close collaboration remain at the heart of the value we create.

Looking ahead, our focus is clear. Clients will need support in turning strategy into execution, scaling AI responsibly, strengthening resilience, navigating regulatory and market complexity, and delivering measurable progress on sustainability. We will continue to invest in the capabilities, technology and talent required to meet those needs. Our ambition is not simply to respond to change, but to help our clients shape it with confidence.

This financial year's Report reflects what we have achieved, what we have learned, and where we are placing our focus for the future. Thank you for your continued trust and partnership.

Best regards,

Reto Savoia
Chief Executive Officer

Report highlights

OUR SERVICES

Total revenue Deloitte CH: **562.5 M CHF**
(-3.9% compared to PY)

Audit & Assurance revenue: **138.7 M CHF**

Tax & Legal revenue: **100.7 M CHF**

Advisory revenue: **323.1 M CHF**
(Strategy, Risk & Transactions and Technology and Transformation)

ENVIRONMENT

Total gross emissions: **8419 tCO_2**
(-17% compared to PY)

Scope 1 emissions: **0.3%**
Scope 2 emissions: **0.2%**
Scope 3 emissions: **99.5%**

Scope 3 emissions split:
Purchased goods and services: **73%**
Business travel: **23%**
Employee commuting and homeworking: **4%**

Purchased goods and services: **6075 tCO_2**
(-7% compared to PY)
% Technology: 39%

Business travel emissions: **1944 tCO_2**
(-26% compared to PY)
% Air travel: **81%**
% Hotel: **12%**

SOCIAL

Number of employees: **2412**
(-4% compared to PY)

Women representation: **44%**
Women representation in core governance committees[1]: **22%**
(vs. 32% PY)

Turnover rate: **21%**
(vs. 25% PY)

Average learning hours per FTE: **39**
(no change)

Community investments: **3,906 K CHF**
(+109% compared to PY)
Volunteering hours: **+23,600**
(+82% compared to PY)

1 Committees include: Deloitte AG - Board of Directors, Deloitte Consulting AG - Board of Directors, Swiss Executives and Management Committee

GOVERNANCE

Rate of ethics cases per 100 employees: **0.79**
(-27% compared to PY)

Top 3 issues of ethics cases raised:
Respect and fair treatment, harassment, and time reporting

EcoVadis Platinum medal, CDP A- Rating, ISO 14001 Environmental Management, ISO 27001 Information Security Management, ISO 22301 Business Continuity Management, ISO 9001 Quality Management (Deloitte Consulting AG), Fair-ON-Pay Advanced Certificate, LGBTI Label, LEED Gold Certification for Prime 2 office

SBM-1



About Deloitte

What we do

We offer our clients a comprehensive range of services designed to address their often complex needs, achieve their strategic and operational objectives and capitalise on opportunities in a rapidly evolving global marketplace. Our business offerings include Audit & Assurance, Tax & Legal, Strategy, Risk & Transactions, and Technology & Transformation.

Deloitte services

- Audit
- Assurance
- Business Process Solutions
- Customer
- Cyber
- Deloitte Private
- Engineering AI & Data
- Enterprise Technology & Performance
- Finance Transformation
- Global Employer Services
- Human Capital
- Legal
- Strategy & Transactions
- Sustainability
- Risk, Regulatory & Forensic
- Tax
- Executive & Board Programmes

With our multidisciplinary business model we support our clients with customised solutions and experts with cross-disciplinary skills, using the latest technologies. Our integrated services help clients to:

- implement new technologies and make best use of AI
- comply with complex and new regulation, including sustainability reporting
- identify and effectively address key industry topics
- improve performance, strengthen innovation and boost growth
- attract and retain the best talent.

Our sustainability services

Deloitte Switzerland has embedded sustainability into its client advisory and audit services, with a dedicated team of approximately 50 full-time practitioners committed to driving impactful ESG (Environmental, Social and Governance) solutions. We empowered organisations across 24 sub-sectors, 6 industries and delivered cross-border projects that address a broad spectrum of sustainability areas – including ESG regulatory compliance, strategy, decarbonisation, circularity, social impact, and sustainable finance.

This comprehensive approach not only reinforces Deloitte's position as a sustainability leader but also drives meaningful progress towards environmental targets, helping to shape a resilient and sustainable future.

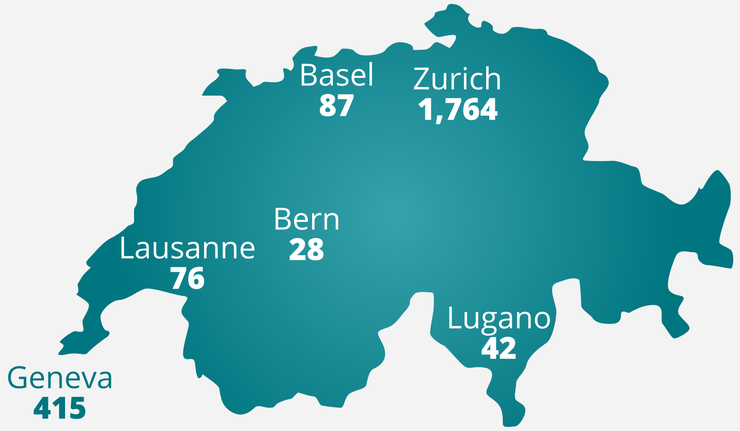
Discover our sustainability services here.

Where we operate

"Deloitte" is the global brand under which approximately 500,000 highly skilled people from diverse backgrounds collaborate to provide professional services to clients.

In Switzerland, at the end of FY26, approximately 2,400 employees from 67 different nationalities, including 150 partners, were based at one of our 6 different office locations.

Our services support the largest national and international companies as well as small and medium-sized enterprises (SMEs), non-profit organisations, and government and public bodies. Through Deloitte Private, we serve privately held companies, family businesses and individuals. We provide deep industry expertise in Financial Services, Life Sciences & Health Care, Consumer Goods, Energy, Resources & Industrials, Government & Public Services, and Technology, Media & Telecommunications.



Our financial performance

FY26 marked a solid year for Deloitte Switzerland. Despite global economic volatility we closed FY26 with net revenues of 562.5M CHF, just 3.9% less than in the previous year. Our strong advisory services are particularly affected by economic cycles and uncertainty. Despite this we continued to demonstrate the resilience of our client-centric model and the strength of our multidisciplinary teams.

Our industry practices proved their value across the board. Financial Services anchored our portfolio as our largest practice, while Consumer held strong in second place – a testament to our deep sector expertise. Life Sciences and Healthcare continued to hold their position, but the real standout was Energy, Resources and Industrials, which surged 10.7% – a double-digit performance that signals our growing influence in the sectors driving global transformation. Government & Public Services continue to be an industry of national, cantonal and local importance, while our Technology, Media and Telecommunications practice, driven by strong activity in the Sports sector, was able to build on last year's results and posted solid growth.

But numbers alone do not tell the story. What truly set FY26 apart was how our teams mobilised their collective expertise to help clients navigate their most critical challenges. We guided sustainability transitions, harnessed innovation to unlock efficiency and resilience, and helped organisations understand both the promise and perils of AI. Our multidisciplinary approach, combining pioneering technology solutions with deep industry insight, proved to be exactly what clients needed. As a recognised global leader in innovative technology, we positioned our clients not just to adapt, but to lead in their markets.

Our success is rooted in our people and the decisive use of technology. The dedication, agility, and expertise of our workforce enabled us to respond swiftly to emerging opportunities and translate client challenges into competitive advantages.

Net Revenue Breakdown by Business	**FY25 (CHF)**	**FY26 (CHF)**
Audit & Assurance	140.3	138.7
Tax & Legal	98.7	100.7
Advisory (Technology & Transformation, and Strategy, Risk & Transactions Advisory)	346.6	323.1
Total net revenue	585.6	562.5
Total net revenue growth (%)	-6.0	-3.9

Revenue Breakdown by Industry	**FY25 (CHF)**	**FY26 (CHF)**
Financial Services	184	161.9
Life Sciences & Health Care	111.7	106.6
Energy, Resources & Industrials	96.3	106.2
Consumer	119.3	113.0
Government & Public Services	28.7	28.2
Technology, Media & Telecommunications	28.9	28.8
Other	16.7	17.8

Taxes & Subsidies	**FY25 (CHF)**	**FY26 (CHF)**
Total Swiss tax administered[2]	250m	238m

Redistribution of the CO_2 Levy[3]	**2025**	**2026**
Deloitte AG	103k	87k
Deloitte Consulting AG	66k	56k
Total per calendar year	169k	143k

2 Total tax administered refers to the sum of taxes borne and taxes collected. Taxes borne refer to the taxes Deloitte is directly responsible for and which impact the after-tax profit, including corporate income taxes, other sales taxes, capital taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company. Taxes collected refer to the total amount of taxes that a company collects from third parties on behalf of the government or tax authorities and remits to the appropriate authorities. These taxes do not have an effect on Deloitte's financial results; however Deloitte bears the administrative cost and risk of calculation error.

3 The CO_2 levy by the Swiss government aims to promote the economical use of fossil fuels. It was levied for the first time in 2008. Since 2022 the rate of the levy has been at CHF 120 per tonne of CO_2. This results in an annual revenue of about CHF 1,2 billion. Part of this revenue is distributed to companies. For more information see here.



Lead the way

We are not only leading the profession, but also reinventing it for the future.
We are committed to creating opportunity and leading the way to a more sustainable world.



Serve with integrity

By acting ethically and with integrity, we have earned the trust of clients, regulators, and the public.
Upholding that trust is our single most important responsibility.



Take care of each other

We look out for one another and prioritise respect, fairness, development, and well-being.



Foster inclusion

We are at our best when we foster an inclusive culture and embrace diversity in all forms. We know this attracts top talent, enables innovation, and helps deliver well-rounded client solutions.



Collaborate for measurable impact

We approach our work with a collaborative mindset, teaming across businesses, geographies, and skills to deliver tangible, measurable, attributable impact.

Our Purpose and Shared Values

Our Purpose and Shared Values strongly impact our strategic choices. They inspire us to uphold integrity, promote a culture of inclusion and build better futures.

The world we live in is complex and rapidly changing. But along with new challenges come new opportunities and inspiration to improve and innovate. Our people come together to create positive change. Therefore, we regularly adapt our services to address geopolitical and trade issues, demographic and societal developments, climate change and environmental challenges, accelerated digitalisation and the use of AI. All our successes, the difference we make for our clients, our people and communities around the globe, come down to our Purpose: to make an impact that matters.

Our Shared Values are a guiding principle in each decision we make, how we act and collaborate, and help us deliver impact where it matters most.

Our Global Principles of Business Conduct outline the commitments that each of us makes. Based on our Shared Values, they reflect our core belief that ethics and integrity are essential to what we do.

Our corporate ambition

To succeed in a demanding environment, support our clients effectively and achieve our ambitious corporate goals, we have defined a clear corporate ambition: aspire to be the Standard of Excellence, the first choice of the most sought-after clients and talent.

Our ambition rests on five pillars, all of which are integral to the company's success: purpose-led work, consistent digitalisation of our services, outstanding advisory depth and delivery strength, global scale with local touch, universal leadership and an inclusive culture.

Thought leadership

Our thought leadership offers valuable perspectives on market trends, industry shifts, and technological advancements. Through a combination of surveys and research, expert points of view and studies, Deloitte's thought leadership and publications equip clients and the whole business community with the resources to support decision-making, adopt good practices and adapt to market developments.

How we produce our research

In the past financial year, Deloitte Switzerland carried out a diverse range of studies, combining data and sentiment from a large variety of sources with our internal knowledge and experience. Most of the Swiss-focused research is produced by our dedicated Swiss Insights team, always together with subject-matter experts from our business lines and industries. We complement this by adapting Deloitte's global and EMEA research to the Swiss market. The combination of dedicated local in-house research capability and the breadth of our expertise is rare amongst consultancies, giving our thought leadership both analytical rigour and local relevance.

By working closely with opinion leaders from media and politics across Switzerland and through our social media channels, we bring these insights to the public debate, contributing information and perspectives on the economic and social questions facing the country.

Reading the economic signals

More than 100 CFOs participated in our biannual Chief Financial Officer (CFO) Survey that saw its 50th edition in autumn 2025. This jubilee edition showed that Swiss companies had largely overcome the tariff shock of spring 2025, although CFOs judged Switzerland's attractiveness to be under pressure and called for further trade agreements. In the Spring 2026 edition economic expectations brightened and companies were optimistic, though the strong Swiss franc weighed on margins and two thirds of companies said their competitive position was weakened by trade turbulence.

Society in transition

In the fifteenth edition of our annual Gen Z and Millennial Survey we found that housing costs have become a decisive factor in the career choices of younger generations in Switzerland. They prioritise purpose and work-life balance over career advancement and embrace AI in their daily work. The latest FY26 edition of our long-standing swissVR Monitor assessed the opportunities and risks facing Swiss Boards, with efficiency gains emerging as the most cited opportunity and cyber resilience the most pressing risk.

As demographic ageing accelerates, we continued our Ageing Switzerland study series with reports on older consumers, the reform of the Swiss pension system. In a special report with the Office for Economic Affairs of the Canton of Zurich we calculated that demographic change could reduce the canton's economic output by up to a fifth by 2050 – and identified AI and a more flexible retirement age as the most effective countermeasures.

Deep dives across industries

While much of our research is cross-industry, our thought leadership also delivers industry-specific insights. The Swiss Watch Industry Study 2025, entitled "Time under pressure", examined how tariffs, the strong Swiss franc and the booming pre-owned market are reshaping the sector, and covered the growth market of Mexico for the first time. Our Health Insurance Study showed that the premiums many policyholders pay are rising faster than the officially communicated average. In banking, our report on technology in wealth management explored how firms are turning digital ambition into execution.

In the life sciences industry, the sixteenth edition of our report on the return on pharmaceutical research and development showed an industry at an inflection point. In the Government and Public Services domain, we analysed how the public administration can turn demographic change into a catalyst for efficiency and innovation.

A selection of our thought leadership

Sustainability remained a core theme in our research. Our annual benchmarking study on the state of sustainability reporting in Switzerland assessed how Swiss Market Index (SMI) Expanded companies are responding to evolving European and Swiss reporting requirements. Together with the ESG4Boards initiative, we published two papers in FY26: one on the board's pivotal role in embedding sustainability into corporate strategy and governance, and another on how boards can turn evolving ESG regulation from a compliance requirement into a strategic advantage.

Our 2025 C-Suite Sustainability Report confirmed that sustainability remains a top three priority for executives. Among the 2,100 global survey respondents, 77 were Swiss executives. Swiss executives most frequently reported a positive impact of sustainability efforts on revenue generation and on regulatory compliance. Our Accounting for Sustainability series helped companies reflect climate-related factors transparently in their financial reporting.

We further analysed the impact of the OECD Minimum Tax on the 50 largest listed Swiss groups. Their top-up taxes more than doubled for 2025, although they remain well below the federal government's expectations and are concentrated in a few sectors – a finding that fuels the debate on a new corporate tax reform. Our analysis of merger and acquisition transactions of Swiss small and medium-sized enterprises (SMEs) showed a clear recovery, driven by a record number of acquisitions by foreign buyers and by private equity investors.

AI emerged as a common thread across many of our studies. Our survey of executives across Europe, the Middle East and Africa revealed that Swiss organisations are investing more aggressively in AI than their European peers and expect faster returns. However, talent shortages and difficulties in identifying use cases remain significant barriers between ambitions and impact.

Sustainability statement





General

Basis for Preparation

Practical information

Building on years of comprehensive sustainability reporting, this report represents Deloitte Switzerland's first sustainability report prepared with reference to the European Sustainability Reporting Standards (ESRS), based on the 2023 ESRS version, incorporating European Financial Reporting Advisory Group's (EFRAG) final technical advice (December 2025) and the latest ESRS updates available as of March 2026.

Released annually, it highlights Deloitte Switzerland's progress on sustainability and responsibility throughout the financial year spanning from 1 June 2025 to 31 May 2026. It provides a comprehensive overview of our material sustainability impacts, risks, and opportunities across environmental, social, and governance dimensions. References to "our" throughout this report relate to Deloitte Switzerland unless otherwise stated. Where a disclosure is reported at the Deloitte Global level or another reporting boundary, the applicable reporting boundary is clearly indicated.

As an original signatory of the UN Global Compact and a member of the Switzerland and Liechtenstein network, this report also outlines how Deloitte Switzerland contributes to advancing the UN Sustainable Development Goals (SDGs) through our initiatives and operations.

In accordance with ESRS requirements, we have conducted a Double Materiality Assessment (DMA) to identify the topics most relevant to our business model and stakeholders. This assessment informs the structure and content of this report. In addition to material topics, we monitor and report on selected sustainability areas, such as water and waste, which, while not material to our business, are important to our stakeholders.

BP-1

This report represents Deloitte Switzerland's first sustainability report prepared with reference to the European Sustainability Reporting Standards (ESRS).

Certain ESRS disclosures are incorporated by reference to other sections of our annual report (detailed on page 14). The complete ESRS Content Index is provided on pages 56-59.

The reporting boundary includes Deloitte Switzerland legal entities, Deloitte AG and Deloitte Consulting AG.

Our emissions data is reported to Deloitte North South Europe (NSE) and Deloitte Global[1], with the latter incorporating it into the Global Impact Report and submitting it to the Carbon Disclosure Project (CDP) covering all Deloitte Switzerland entities mentioned above.

Significant changes in methodology compared to the previous reporting period are listed under E1-8 – Gross Scope 1, 2 and 3 GHG emissions in the Environmental (E1) section.

The report was coordinated by the Internal Sustainability team, supported by client-facing sustainability reporting specialists and the Communications team. It was signed off by our Chief Executive Officer (CEO), Reto Savoia, and the Deloitte AG Board of Directors, in accordance with Deloitte Switzerland's governance and internal approval process for sustainability reporting.

Assurance

Limited assurance was provided by BDO LLP at a consolidated Deloitte North and South Europe (NSE) level over all reported carbon metrics.

Further details on the assurance scope, methodology, and limitations are available in the Assurance Statement.

We actively engage with stakeholders to validate our sustainability priorities and ensure alignment between our actions and assertions. We remain committed to continuously improving reporting quality, in line with CSRD and industry best practices.

1 *See* ***Governance structure and responsibilities***

IRO-1 IRO-2

Double materiality assessment

Deloitte Switzerland recognises that understanding which sustainability topics matter most to our business and stakeholders is essential for effective reporting and strategic decision-making.

In our previous FY25 Impact Report, we published our first Swiss DMA according to CSRD methodology to comprehensively evaluate the financial and non-financial impacts of our operations and the associated risks and opportunities. The results of this localised assessment informed last year's report and continue to guide our sustainability strategy and disclosures in FY26.

We recognise that materiality is not static. As our business evolves, stakeholder expectations change, and new risks and opportunities emerge. Therefore, we will continue to assess and update our materiality assessment regularly. We remain committed to transparency, stakeholder engagement, and continuous improvement in our sustainability reporting and performance.

Localisation methodology

We built our assessment leveraging the Deloitte NSE DMA results to reflect Swiss-specific considerations. The main goal was to confirm whether the material and non-material topics identified by Deloitte NSE aligned with those for Deloitte Switzerland. The localisation process began with benchmarking against peers in the Swiss professional services industry as well as a context analysis. This helped identify any differences in the NSE DMA results that might be due to Swiss-specific factors.

Topics that were flagged for further analysis following the benchmarking and context analysis were then reviewed by internal subject matter experts, who assessed the implications for their areas, validating or adjusting the Impacts, Risks & Opportunities (IRO) assessment based on European ESRS criteria.

Our Swiss DMA results were then reviewed and validated by a dedicated Steering Committee comprising four Swiss Executives who are also members of the Sustainability Report Steering Committee.

Topics	Sub-topics	Sub-sub topics
E1 Climate Change	Climate change mitigation	
	Climate change adaptation	
	Energy use	
S1 Own Workforce	Working conditions	Adequate wages
		Work-life balance
	Health & safety	
	Training and skills development	
	Equal treatment and opportunities	Diversity
		Gender equality and equal pay for work of equal value
S2 Workers in the Value Chain	Other work-related rights	Privacy
	Training and skills development	
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value
S4 Consumers and End-users	Information-related impacts for consumers and/or end-users	Privacy
G1 Business Conduct	Corporate culture	Protection of whistleblowers
		Corruption and bribery: prevention and detection, including training
	Political engagement and lobbying activities	

They will continue to oversee the annual update exercise going forward.

Material impacts, risks and opportunities

Through this localised assessment, we identified 17 material sub-topics and sub-sub topics for Deloitte Switzerland, encompassing 32 distinct impacts, risks and opportunities. These topics span environmental, social, and governance dimensions and are organised below according to the ESRS framework. (See table above).

In FY26, a review was conducted to map these material IROs to the relevant ESRS disclosures. This mapping will ensure that our FY26 Sustainability Report addresses all required disclosures, or explains potential disclosure gaps, and provides stakeholders with the information they need to assess our sustainability performance and progress.

GOV-1 GOV-2 GOV-3

Governance

Governance structure and responsibilities

Deloitte Switzerland operates as part of the Deloitte network, a global organisation of independent member firms and related entities, operating in more than 150 countries and territories across the world. These firms are members of Deloitte Touche Tohmatsu Limited (DTTL), also referred to as Deloitte Global, a private company limited by guarantee incorporated under the laws of England and Wales. Deloitte member firms operate as separate legal entities while following common values, policies, professional standards and protocols established within the Deloitte network.

The Deloitte Global Board of Directors addresses Deloitte Global's most important governance issues, including approval of the global strategy, major policies, major transactions and the selection of the Deloitte Global CEO.

Up to May 31, 2026, Deloitte Switzerland was also part of Deloitte North and South Europe (NSE). The NSE organisation provided regional governance and coordination, with representation from Deloitte Switzerland within relevant governance bodies. As of 1 June 2026, Deloitte Switzerland forms part of the Deloitte EMEA organisation. For the assessed FY26 reporting period, references to Deloitte NSE reflect the governance structure applicable until 31 May 2026.

At country level, Deloitte Switzerland is governed by its Swiss Boards of Directors and Swiss Executives, who are responsible for overall strategy, risk oversight and organisational performance.

The Chief Executive Officer (CEO) is responsible for the overall management of Deloitte Switzerland and the execution of its strategy.

The Deloitte Transparency Report provides details relating to Deloitte AG's structure and governance, which are required to ensure provision of high-quality audit-related services.

Environmental sustainability governance

The Boards of Directors oversee the organisation's sustainability direction, while the Chief Sustainability Officer (CSO) is responsible for execution and coordination of sustainability activities.

The Sustainability Transformation Board (STB), composed of senior leaders across the organisation, provides strategic guidance and supports the integration of sustainability into business operations. The STB meets regularly with the CSO to review progress, discuss priorities and support decision-making.

The Internal Sustainability team manages day-to-day implementation, supported by the Internal Sustainability Functional Leads Group, which comprises key stakeholders from the Enabling Functions (Real Estate, Human Resources, Finance, IT, etc.) and enables engagement across business functions.

Sustainability objectives

Since FY23, sustainability-related objectives have been included in the performance goals of all employees, including Partners.

These objectives are structured around:

1. Operational sustainability performance (e.g. emissions reduction, responsible procurement, training and events)
2. Client-facing sustainability contributions (e.g. sustainability advisory)

Performance is assessed annually through regular check-in processes and a formal year-end evaluation.

Sustainability KPIs are not yet part of executive remuneration. However, Deloitte Switzerland recognises this as a priority and is working to align incentives with sustainability objectives.

This approach ensures that sustainability commitments are embedded across the organisation and reflected in individual responsibilities.

Due diligence

Deloitte Switzerland applies a sustainability due diligence approach that aims to identify, prevent, mitigate and account for actual and potential impacts on people and the environment.

In addition to the risks identified through the DMA, we incorporate climate-related risks into the Enterprise Risk Framework (ERF) at the NSE level.

Each sustainability-related risk recorded in the ERF is assigned to a designated risk owner.

The risk owner is responsible for coordinating dedicated working groups that oversee the management, monitoring and mitigation of the risk. Risks are reviewed periodically through formal assessments, governance meetings and follow-up activities. The outcomes of these reviews are incorporated into the ERF by the ERF lead to ensure that risk assessments remain current and support decision-making.

At the Swiss entity level, the ERF serves as a key monitoring, oversight and decision-support mechanism for the Boards of Directors. It supports the Boards in fulfilling their responsibilities for strategic direction, governance, risk oversight, business performance and long-term resilience.

As part of the transition to the EMEA operating model in FY27, Deloitte Switzerland intends to further strengthen the integration of sustainability due diligence outcomes into strategic planning, decision-making processes and the prioritisation of mitigation actions, thereby enhancing alignment between sustainability-related risks, opportunities and business strategy.

Governance element	Details	Reference in Sustainability Statement
Identification and assessment	We identify and assess potential negative impacts on human rights and the environment across our operations and value chain through risk assessments, stakeholder engagement, materiality analysis, and supply chain mapping.	**IRO-1** and **IRO-2** – Double Materiality Assessment; **SBM-2** – Interests and views of stakeholders
Integration into strategy	Assessment results are integrated into our business strategy, governance structure, and decision-making processes. Findings inform strategic priorities and resource allocation.	**GOV-1** – Role of the administrative, management and supervisory bodies in relation to sustainability; **GOV-2** – Integration of sustainability-related performance in incentive schemes; **1. Introducing Deloitte Switzerland** – Our corporate ambition and Shared Values
Preventive and corrective actions	We implement preventive measures to avoid negative impacts and corrective actions to remedy identified issues. Actions include policy updates, process improvements, supplier engagement, and remediation programmes.	**E1-1** – Transition plan for climate change mitigation; **E1-4** – Policies related to climate change mitigation and adaptation; **S1-1** – Policies related to own workforce; **S1-2** – Engagement with own workforce and channels to raise concerns; **S2-1** – Policies related to workers in the value chain; **S2-2** – Engagement with workers in the value chain; **S4-1** – Policies related to consumers and end-users; **G1-1** – Policies related to business conduct; **G1-2** – Actions related to business conduct
Monitoring and reporting	We continuously monitor the effectiveness of our due diligence process through KPIs, reviews, and stakeholder feedback. Results are reported internally and externally.	**GOV-4** – Risk management and internal controls over sustainability reporting; **E1-6** – Targets related to climate change; **E1-8** – Gross scope 1, 2, 3 GHG emissions; **S1-4** – Targets related to managing material negative impacts; **S1-5** – Characteristics of the undertaking's employees; **S1-8** – Diversity metrics; **S1-9** – Adequate wages; **S1-12** – Training and skills development metrics; **S1-13** – Health and safety metrics; **G1-3** – Targets related to business conduct; **BP-1** – General basis for preparation of sustainability statements

GOV-4



Sustainability reporting internal controls

The reporting process includes internal review and validation mechanisms to ensure accuracy, consistency and alignment with ESRS requirements. Sustainability information is reviewed by relevant governance bodies and approved through Deloitte Switzerland's governance structure.

This system includes:

- Calculations, coordination and review by the Deloitte Switzerland Internal Sustainability team, with support from local subject matter experts across relevant internal functions.
- Sustainability report review by the Steering Committee, which includes senior leadership (CEO, COO, CSO) and internal function leads.
- Oversight by governance bodies including Deloitte AG Board of Directors and the Chief Risk Officer.
- Documentation of methodologies, assumptions and estimation approaches by Deloitte Switzerland and NSE Internal Sustainability teams for the audited environmental data.

Sustainability information is subject to structured internal reviews and approval prior to publication.

Strategy

Interests and views of stakeholders

Deloitte Switzerland engages with a broad range of stakeholders whose perspectives inform our sustainability priorities, business strategy and approach to responsible business. Stakeholder interests and expectations are considered through ongoing dialogue, feedback mechanisms, and engagement activities, and are reflected in our DMA.

Deloitte Switzerland adapts the NSE DMA framework locally. To ensure relevance and accuracy for the Swiss context, Deloitte Switzerland conducted targeted interviews with subject matter experts (SMEs) for each material topic, validating and localising the NSE outputs. The Audit and Assurance team was engaged throughout the process to ensure quality and compliance with ESRS standards.

The engagement process encompassed 25 stakeholder categories across Deloitte NSE's value chain through direct interviews, indirect interviews via proxy representatives, employee surveys (Engage for Change), and desk research. Key stakeholder groups include:

- **Employees and talent** (client-facing, enabling functions, prospective talent)
- **Clients** (across Financial Services, Energy Resources & Industrials, and other sectors)
- **Partners** (NSE and Geography leadership)
- **Suppliers and delivery centres**
- **Regulators, governments, and financial institutions**
- **NGOs and communities**
- **Alliance partners and alumni.**

Engagement completion rate: 100% of stakeholder categories; 74% of feedback formally validated.

SBM-2

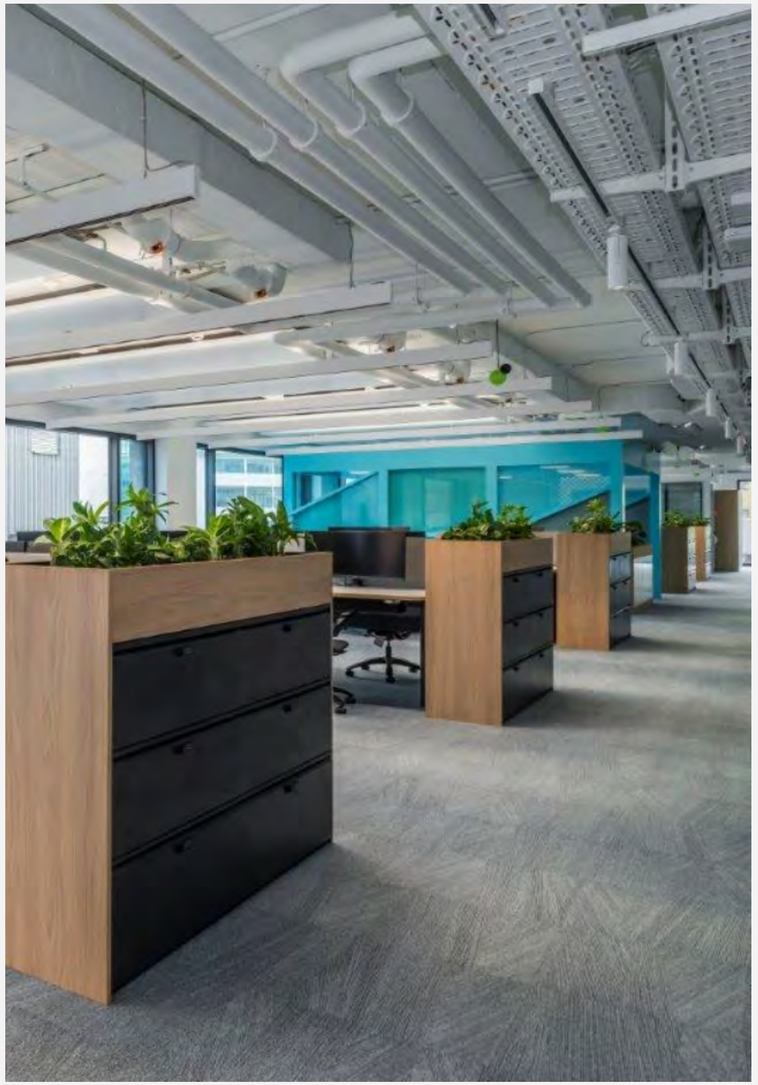
Understanding of stakeholder interests and views

Stakeholder interests and views relate to Deloitte NSE's strategy and business model as follows:

- **Environmental:** Climate change mitigation and adaptation, energy management, and resource use are priorities for regulators, clients, and NGOs (Non-Governmental Organisations). Stakeholders expect Deloitte NSE to reduce operational emissions and support clients' climate transition.
- **Social:** Employees value work-life balance, mental health support, competitive compensation, career development, and diversity. Clients expect service quality and digital capability. Suppliers and delivery centres expect fair treatment, equitable wages, and training opportunities.
- **Governance:** Stakeholders expect a strong corporate culture, robust anti-corruption controls, whistleblower protection, and transparent political engagement. Regulators require compliance with evolving ESG regulations.
- **Entity-specific/additional disclosure:** Clients and employees view service quality, digital transformation, and societal impact as central to Deloitte NSE's competitive positioning and values.

How administrative, management and supervisory bodies are informed

- **NSE Board and Executives:** Directly interviewed during the NSE DMA process; review and approve ESG strategy and materiality findings.
- **Geography Boards and Executives:** Provide feedback throughout the DMA process; cascade ESG strategy and stakeholder insights to local teams.
- **Enabling Functions:** Engaged in stakeholder discussions; Accountable for implementing ESG initiatives within their domains (People & Purpose (P&P)) for talent retention and diversity; Procurement for supplier management; Risk management for governance and compliance).
- **Chief Sustainability Officer and ESG team:** Serve as a focal point for stakeholder engagement, materiality assessment, and ESG strategy development; maintain ongoing relationships with key stakeholder groups.
- **Employee voice:** Captured through Engage for Change survey, workshops, and recruitment feedback; results reported to P&P and executive leadership.
- **Supplier and Partner engagement:** Global Core Procurement team and NSE Alliance Partner leader maintain relationships with suppliers and partners; feedback informs procurement policies and strategic alignment.
- **Integration into strategy:** Material topics identified through stakeholder engagement are integrated into strategic objectives, KPIs, operational policies, and risk management frameworks. Progress is monitored and reported to the Steering Committee, which includes senior leadership (CEO, COO, CSO) and internal function leads.



E1-1

Environment



E1 Climate Change

Deloitte Switzerland is committed to embedding sustainability in all we do. We aim to empower our people and engage our networks to create solutions that enable the transition to a low-carbon economy.

Strategy

Transition plan for climate change mitigation

Deloitte Switzerland is a part of Deloitte Global's commitment to achieving net-zero GHG emissions across our value chain by 2040, as measured at the aggregate, network-wide level. This commitment is underpinned by a science-based target validated by the Science Based Targets initiative (SBTi) in September 2024, which aligns the network's emissions reduction strategy with a 1.5°C pathway under the SBTi Corporate Net-Zero Standard. It combines action across the Deloitte network, value chain mitigation, and investments beyond the value chain.

Deloitte Global is committed to reducing absolute Scope 1, 2, and 3 greenhouse gas (GHG) emissions across the network by 90% by 2040 from 2019 levels, with the remaining 10% neutralised through investment in the permanent removal of carbon. Our net-zero by 2040 framework (next page) brings together the key focus areas that will drive our transition and serves as the basis for our global Net-Zero Transition Plan. It focuses Deloitte's capabilities on where we can drive the greatest impact, from minimising the carbon footprint of our operations across travel, technology, and buildings, to integrating net-zero principles into our supply chain partnerships, and to working collaboratively with stakeholders to advance scalable solutions like sustainable aviation fuel.

Realising this ambition demands consistent effort across short, medium, and long-term horizons throughout the organisation. We are implementing systems, methodologies, and competencies to accelerate progress across our network while strengthening our track record of investing in sustainable transformation, lowering emissions, and tracking outcomes.

For detailed information on our GHG emissions reduction targets, see E1-6.

Decarbonisation levers

In 2026, Deloitte Global published its Net-Zero Transition Plan that sets out the steps being taken across the network to turn Deloitte's long-term net-zero ambition into action. It focuses on four primary decarbonisation levers, which collectively account for most of our environmental footprint.

Travel and transportation

Emissions from travel and transportation account for a third of our emissions globally, encompassing both business travel and employee commuting. Given that part of our business model is to meet our clients in person, reducing this footprint while maintaining excellence in client service requires transforming how our people approach travel. Sustainable delivery of client engagements depends on reassessing travel necessity, transitioning to lower-emission transport modes, and partnering with clients, suppliers, and ecosystem collaborators to enable more sustainable travel solutions.

Technology

Technology use accounts for nearly a third of Deloitte's global emissions, stemming from the purchase and use of technology across the network, such as cloud computing and hardware. As technology is fundamental for our work, Deloitte aims to decouple technology use from emissions growth as digital capabilities and requirements expand. This requires pursuing targeted initiatives

to decarbonise our technology stack, which includes software and hardware, artificial intelligence (AI), cloud services, and data centres.

Buildings

Our offices are central to our culture and directly shape how our people and clients experience Deloitte. These spaces represent our most tangible impact on the environment and significantly influence employee well-being. The real estate decisions we make, from site selection to energy management, signal market demand for sustainable buildings and drive adoption of low-carbon solutions.

Supply chain

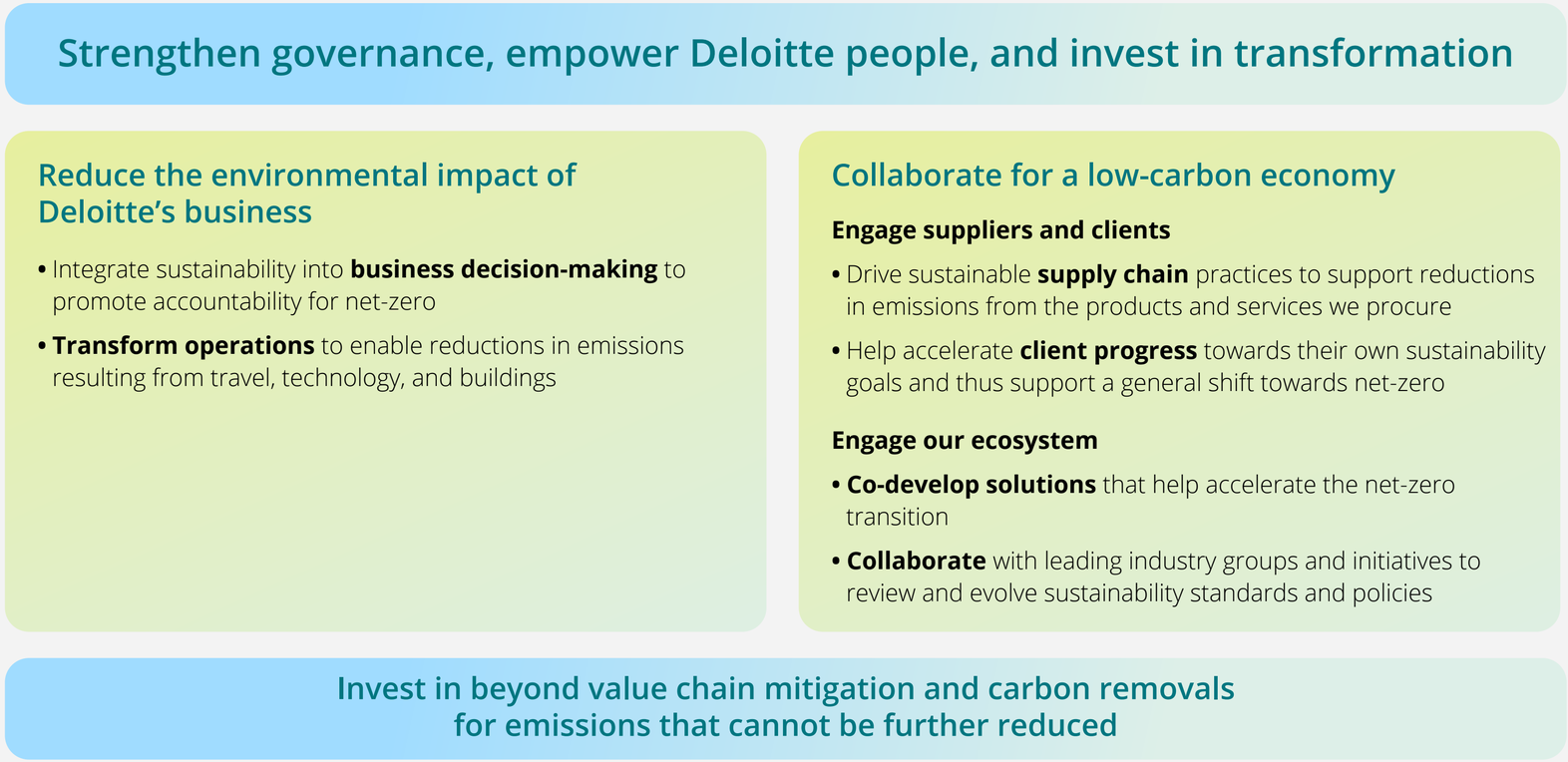
Our supply chain spans 20,000+ suppliers globally, yet the largest 100 account for nearly half our emissions. We are prioritising engagement with our biggest emissions contributors, particularly in travel and technology, to drive meaningful reductions through collaboration and innovation. This focused approach enables us to achieve significant reductions in emissions while supporting scalable progress across our broader supplier base.

Investing in our transformation

Achieving Deloitte's net-zero ambition requires sustained financial commitment across multiple areas. We are investing in how we reduce travel emissions, decarbonise our technology and real estate infrastructure, engage suppliers, and foster organisational culture change. To support this transition, Deloitte is establishing the financial systems and governance needed to plan, budget, and allocate capital effectively towards these priorities.

The investment approach is structured across three-time horizons. In the near-term (2025-2027) we are developing the foundational tools and processes, including enhanced emissions modelling, internal carbon pricing mechanisms, and a multi-year investment roadmap aligned with our net-zero framework. In the medium term (2025-2030) we are expanding these capabilities to support investment decision-making across the organisation and scaling internal carbon pricing beyond business travel to cover additional emission sources. By the long term (2025-2040), we aim to have robust emissions management systems embedded throughout our financial and operational planning, enabling us to manage emissions with the same discipline as financial performance.

This phased investment approach ensures we build the necessary infrastructure to translate our net-zero ambition into concrete business decisions and measurable progress.



Above: Deloitte's net-zero by 2040 framework

Governance

Deloitte's Net-Zero Transition Plan was developed by our Net-Zero Taskforce, comprising sustainability and functional leaders from Deloitte Global and member firms, and approved by the Deloitte Global Executive Committee and the Purpose, Sustainability & Culture Committee of the Deloitte Global Board. The Plan operates through a multi-level governance structure: the Net-Zero Taskforce ensures alignment on net-zero actions across jurisdictions, while the Sustainability Advisory Council provides guidance and recommends solutions to address transition barriers.

Deloitte Switzerland implements the Plan locally, with executive-level leaders accountable for execution. The Plan serves as a flexible

E1-2

framework adapted to local requirements and market conditions, informed by leading standards including the UK Transition Plan Taskforce Disclosure Framework and aligned with the Deloitte Climate Risk Report. It will be reviewed and refreshed periodically as guidance and standards evolve.

For detailed governance and implementation information, see the Net-Zero Transition Plan.

Embedding net zero in overall business strategy

Deloitte is integrating net-zero activities into its operating model by embedding sustainability into business strategy, investing in specialist expertise, and incorporating climate considerations into decisions on growth, physical infrastructure, demand management and workforce planning. This transformation demands ongoing commitment and sustained investment. Our operating model will continue to be shaped by external factors, such as economic conditions affecting resource availability, the growing importance of AI, and other emerging technologies that influence how we deliver services.

Key assumptions and dependencies

Implementation of the transition plan depends on several external factors. Evolving sustainability regulations, including updates to the International Financial Reporting Standards (IFRS), the Corporate Sustainability Reporting Directive (CSRD), and SBTi requirements, may influence how we define and report emissions targets in the future. Access to renewable energy infrastructure and sustainable aviation fuel varies by geography and may affect implementation timelines and costs. Supplier capacity to provide emissions data and implement low-carbon solutions also varies across markets. Technological innovation presents both opportunities and challenges, particularly regarding AI and cloud infrastructure energy demands. Deloitte Switzerland will continue to adapt our net-zero transition plan implementation as the external environment evolves, ensuring our approach remains credible and achievable.



Climate-related risks and scenario analysis

Material impacts, risks and opportunities

In our Double Materiality Assessment, Deloitte Switzerland has identified the following material impacts, risks and opportunities related to Climate Change:

- **Energy use – risk:** Reputational damage through association with clients experiencing climate transition challenges, particularly those with high energy dependencies.
- **Energy use – risk:** Increased energy consumption from generative AI project development could create reputational exposure if not managed transparently.
- **Energy use – negative impact:** Carbon emissions and resource depletion through energy consumption across our value chain.
- **Climate change adaptation – positive impact:** Foster climate resilience in the economy by providing climate adaptation and mitigation services to clients and generating insights into climate risks and strategic opportunities.
- **Climate change mitigation – positive impact:** Reduction of GHG emissions outside of own value chain.
- **Climate change mitigation – negative impact:** Emissions from Deloitte's own operations (offices, business travel) contribute to global GHG emissions.
- **Climate change mitigation – negative impact:** Purchased goods and services (IT hardware, data services) contribute to global GHG emissions.
- **Climate change mitigation – opportunity:** Increase revenue by supporting clients in their response to climate change with new and expanded climate-related service offerings.
- **Climate change mitigation – opportunity:** Increase talent attraction and retention by implementing and demonstrating a robust climate response.

Climate risks and opportunities

In December 2025, Deloitte NSE published the Climate-Related Financial Disclosures Report, a comprehensive assessment of how climate-related risks and opportunities are identified, assessed, and managed across all NSE geographies, including Deloitte Switzerland. It provides an in-depth analysis of material climate-related risks and opportunities, spanning physical risks (acute and chronic) and transition risks (market, reputation, policy and legal), alongside our environmental performance metrics and progress against targets.

NSE climate risks process

Deloitte identifies, assesses, manages and monitors all risks through the Enterprise Risk Framework (ERF) at both the Deloitte NSE and local levels. This framework outlines the NSE Executive's assessment of key and emerging risks that could affect the firm's strategic objectives, meet its public obligations and protect its reputation and people.

Climate change and sustainability risks are considered and embedded within the ERF, alongside other business risks. These risks are evaluated against four dimensions: strategy and market differentiation, brand and reputation, operational and financial resilience, and people and purpose. Risks are prioritised based on their likelihood and potential impact, informed by qualitative scenario analysis. The assessment considers existing and emerging regulatory requirements, changes to client needs, and threats to reputation.

Climate-related risks are actively managed through a structured governance process. The Enterprise Risk Management Team designates Executive Risk Owners who are responsible for overseeing climate risk mitigation. These leaders engage in regular strategic discussions to evaluate the effectiveness of current mitigation approaches, identify necessary interventions, and refine risk management strategies. Progress is tracked through a dedicated monitoring system, with formal assessments conducted twice annually in consultation with the NSE Chief Risk Officer (CRO).

Assessment findings are escalated to the NSE Executive for decision-making and subsequently reviewed by the NSE Audit and Risk Committee to ensure appropriate oversight. The NSE Climate Steering Committee plays a central coordinating role, maintaining accountability across the organisation, tracking progress against climate objectives, and reporting to senior leadership on the broader implications of climate-related risks for Deloitte's business strategy and operations. National firms, such as Switzerland, are responsible for implementing risk management and mitigation plans at their local level.

Timeline

Deloitte has defined the short, medium, and long-term time horizons used to consider and monitor climate-related risks and opportunities as follows:

- **Short term:** up to 2027, aligning with Deloitte's internal planning and forecasting frameworks
- **Medium term:** 2027-2030, in line with our near-term 2030 emissions reduction targets
- **Long term:** 2030-2050, in line with UK and EU jurisdictional net-zero targets.

Climate scenarios

Deloitte NSE has selected the Network for Greening the Financial System (NGFS) Climate Scenarios for use in its scenario analysis. Deloitte NSE is a professional services organisation with the diverse geographic and sectoral exposure that is typical in the financial services sector. On this basis we consider the NGFS scenarios to be most suitable to understand how Deloitte NSE's climate and risk exposure and resilience could evolve in the future in response to different climate change trends.

Three specific scenarios for analysis were selected: Current Policies, Divergent Net Zero, and Orderly Net Zero by 2050. The Current Policies scenario projects a 3°C warming trajectory, a high-risk environment where physical climate impacts could threaten business continuity. The Divergent Net Zero and Orderly Net Zero scenarios both target net-zero emissions by 2050, with warming limited to below 1.5°C, but differ in policy implementation approaches. For more detailed information on the different scenarios, please see the report.

Deloitte conducted internal scenario modelling in 2023 to evaluate the potential positive and negative implications of each scenario. These three scenarios enable the firm to robustly assess climate change impacts across short, medium, and long-term periods, with global warming projections ranging from 1.5°C to 3°C. As no material changes to the firm's operations occurred in FY26, the findings of the analysis remain applicable. In accordance with Climate-related Financial Disclosure (CFD) regulatory requirements, Deloitte recognises the need to review its scenario analysis at least every three years, with the next review scheduled for the end of 2026.



E1-3



Process for identifying climate-related risks and opportunities

Deloitte applied a qualitative five-step methodology for determining climate-related risks and opportunities impacting the firm. (Above).

The assessment identified two primary categories of climate-related risks and opportunities: physical risks (acute and chronic) and transition risks (market, reputation, policy, and legal). Each identified risk and opportunity underwent detailed analysis, including evaluation of potential business impacts and assessment against the three climate scenarios outlined above, along with corresponding mitigation and strategic responses.

Deloitte NSE integrates climate-related risks and opportunities into its strategic, operational, and financial planning processes, ensuring decisions align with the firm's purpose and support the economy-wide transition to a low-carbon future. The firm continuously refines its approach to assess how its services may influence societal and environmental outcomes, strengthening its reputation as a responsible organisation.

The firm collaborates with suppliers and external partners to manage climate risks and opportunities across its value chain. As a professional services organisation, Deloitte recognises that climate-related impacts are consistent across its business lines and does not conduct sector-specific analyses. Given the global nature of Deloitte NSE's operations, transition-related risks and opportunities are expected to be largely uniform across all NSE countries.

Resilience in relation to climate change

As detailed in the 'Strategic response and resilience' column in our NSE Climate-Related Financial Disclosures Report (page 13-20), Deloitte NSE demonstrates resilience to the identified climate-related risks and is actively strengthening its capacity to manage emerging challenges. In the short term, the firm is capitalising on its diversified client base and flexible working to reduce exposure. Medium-term strategies focus on tracking evolving market dynamics, expanding climate-related service offerings, and adopting the 'Better Buildings' framework to enhance office sustainability.

Long-term strategies centre on delivering sustainability strategy objectives, incorporating climate considerations into real estate planning, and fostering a proactive climate-conscious culture to attract and retain talent.

Left: Climate-related risks and opportunities identified across Deloitte NSE, click here for more detailed information, including on Deloitte's strategic response and resilience

Risk: Disruption to business operations and service delivery due to extreme weather events impacting infrastructure (e.g., data and delivery centres) and employee productivity. **Physical:** Acute and Chronic
Risk: Change in revenue from clients in sectors that are highly exposed to climate change and/or that are unable to transition. **Transition:** Market
Opportunity: Increased revenue and growth by offering new climate-related services, and expanding existing ones, to support clients in their response to climate change and contribute to the economy-wide, low-carbon transition. **Transition:** Market
Risk: Reduced potential to attract and retain talent across the business because of a perceived inadequate response to climate change. **Opportunity:** Increased ability to attract and retain talent by implementing and demonstrating a robust climate response. **Transition:** Reputation
Risk: Damage to reputation and client relationships by failing to act credibly to manage the climate impacts of Deloitte's operations and value chain. **Transition:** Reputation
Risk: Reputational damage from providing services to (and therefore being associated with) clients perceived as having an inadequate response to climate change and inadequate climate credentials. **Transition:** Reputation
Risk: Increased costs and reputational damage arising because of climate litigation (and/or accusations of greenwashing) including from inadequate provision of climate-related services. **Transition:** Policy and Legal

E1-4

Policies

Policies related to climate change mitigation and adaptation

Deloitte Switzerland has several internal policies in place to guide how we address climate impact risks and opportunities.

Environment & Energy Policy

Deloitte Switzerland's Environment & Energy Policy outlines the key environmental sustainability commitments detailed throughout this report. We implement this policy locally as part of our broader sustainability strategy, aligned with international standards such as ISO 14001. Managed by the NSE Sustainability team, the policy undergoes annual review and is updated whenever significant circumstances warrant revision.

Travel & Expenses Policy

Deloitte Switzerland's Travel & Expenses Policy addresses business travel emissions through a structured approach that prioritises sustainable transport modes. Train travel is the preferred option for journeys within Switzerland and short international trips. Domestic flights are prohibited except where necessary for international connections, whilst flights under six hours require economy class travel, and premium economy is the preferred option over business class when offered. This approach supports our SBTi and net-zero goals, with emissions tracked and reported using the GHG Protocol methodology.

NSE Sustainable Real Estate Policy

As the construction and operation of buildings accounts for over 30% of Deloitte's global emissions, we have developed a comprehensive policy to ensure our offices reflect our commitment to environmental stewardship and the well-being of our people.

The NSE Real Estate Sustainability Policy embeds sustainability considerations, with a particular focus on net zero, across the real estate lifecycle: real estate strategy, site selection and leasing, design and construction, operations, and data and reporting. It supports the efforts of NSE Member Firms to meet our public net-zero targets whilst addressing broader environmental sustainability priorities.



Office Comfort Conditions Policy

Deloitte Switzerland's Office Comfort Conditions Policy establishes standards for indoor environmental quality, including temperature, light, sound, humidity, and CO_2 (Carbon Dioxide), to protect employee health and well-being. We are committed to regular monitoring and corrective action should conditions fall outside pre-defined healthy limits.

NSE Responsible Procurement Policy

Our NSE Responsible Procurement Policy covers aspects such as human rights, anti-bribery and corruption, compliance with environmental laws, conservation of natural resources, extension of product lifespans, use of renewable energy, reporting of a greenhouse gas (GHG) emissions inventory and completion of the Carbon Disclosure Project (CDP) Climate Change questionnaire. To ensure accountability, the policy includes governance mechanisms requiring regular supplier updates, collaborative improvement planning, and compliance reviews. Deloitte Switzerland is committed to engaging at least 50% of its targeted suppliers to adopt the NSE Responsible Procurement Policy by 2030, driving systemic sustainability improvements across our supply chain.

Food Policy

Deloitte Switzerland's Food Policy demonstrates our commitment to minimising environmental impacts across our food-related activities, particularly within events we organise. The policy encompasses: responsible sourcing of organic, local, and seasonal produce; collaboration with suppliers to reduce greenhouse gas emissions; and the promotion of low-carbon catering options, targeting a 70% vegetarian and 30% meat split. We implement effective waste management practices, including food redistribution to charities and composting, whilst incorporating energy and water efficiency into catering operations.

E1-5

Actions

Actions and resources in relation to climate change mitigation and adaptation

We are reducing emissions across our operations through targeted actions aligned with four decarbonisation levers: travel and transportation, buildings and real estate, technology, and supply chain.

Travel & Transportation

Carbon budget

In FY26, we implemented a structured carbon budget for business travel across our Swiss operations, allocating maximum emissions ceilings by business line based on an absolute emissions baseline methodology.

The calculation methodology follows the GHG Protocol Scope 3 Standard, using emission factors from the UK's DEFRA (Department for Environment, Food and Rural Affairs) 2024 and updated with 2025 factors. Emissions performance was monitored through monthly reporting, providing visibility on emissions by business line and highlighting the impact of travel choices.

During this first pilot year, the focus was on improving data accuracy, strengthening stakeholder engagement, and engaging with top travellers to increase awareness of emission impacts.

Going forward, we aim to further strengthen monitoring and decision-making through the implementation of a dedicated dashboard and targeted engagement with the most frequent travellers to identify additional emission reduction opportunities.

Business travel management

Throughout FY26, we continued to monitor business travel emissions through our booking and expense management systems, supporting policy compliance and annual emissions reporting.

To reinforce responsible travel behaviours, we encouraged the use of our Sustainable Delivery Framework and delivered dedicated workshops on sustainable business travel, including guidance on travel-related tools and the importance of booking compliance to improve emissions tracking and policy adherence.

Employee activation

To increase awareness of business travel's environmental impact and incentivise low-carbon mobility choices, Deloitte Switzerland launched an integrated employee engagement campaign. Moreover, in March 2026, we also hosted a hybrid panel event, "Moving Smarter: The Future of Sustainable Mobility" with clients, city planners, corporate leaders, and innovators.



Commuting

We encourage sustainable commuting through support for low-emission transportation modes. Internal research identified cycling as the most promising opportunity to reduce our commuting emissions.

At the end of FY25, we launched an e-bike trial for approximately 100 employees in Zurich and Geneva, following a successful pilot programme. Building on these results, in FY26 we expanded our sustainable commuting programme by introducing around 200 subsidised local and national bike-sharing subscriptions, prioritising employees currently using high-emission transport modes.

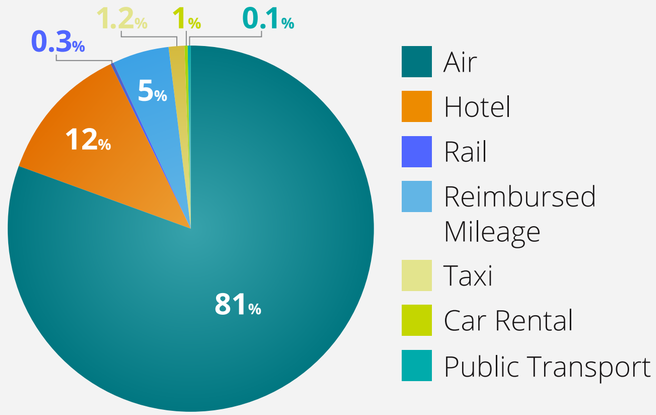
These initiatives are complemented by existing support measures: we provide all employees with Swiss Half Fare Cards for public transport, and maintain office facilities including lockers, showers, and Deloitte bikes to support convenient commuting. We also participate in the annual Bike to Work Challenge, incentivising cycling participation and linking it to our broader mobility campaign.

Emissions

Business travel is our second largest emissions source, reflecting our client-centric operating model. In FY26, business travel emissions per FTE decreased 11% compared to FY25. However, this reduction was primarily driven by updated DEFRA emission factors for air travel and the adoption of localised factors for rail, public transport, and hotels – this was also the first year we started reporting on public transport – reflecting more accurate measurement rather than reduced travel activity. The increase in kilometers travelled in FY26 underscores the need to intensify our efforts to reduce business travel emissions and ensure we meet our 2030 target of a 55% reduction per FTE.

In the graph below you can find the business travel type split. Air travel is responsible for most of our business travel emissions (81%), followed by hotels (12%).

Emissions per travel category in FY26



Buildings

Deloitte is dedicated to adopting sustainable practices and managing resources efficiently. This involves, among other initiatives, enhancing our utility usage, upgrading our buildings through operational improvements and investments, and optimising the size and location of our workspaces to better accommodate our hybrid operating model. In line with our Office Comfort Conditions policy, we aim to control the comfort of our Swiss offices, and in this way protect the health and well-being of our people onsite, as well as monitoring the related energy consumption to stay in line with the pre-defined healthy limits.

In FY26 we have successfully launched the NSE Real Estate Sustainability Policy, which directly addresses areas for further alignment and improvement across Switzerland on how sustainability can be better embedded within real estate decision-making. We assessed our entire Swiss office portfolio against this policy and confirmed that our offices are performing well and are largely aligned with its requirements. The primary gap is the energy consumption footprint: our Zurich and Geneva offices currently consume 10-20% more energy per square metre than the policy target. Closing this gap will be one of our key focuses in the coming years.

Office buildings and fit-outs

Our Better Buildings Framework guides all aspects of our real estate decisions, ensuring sustainability is woven into every stage of the leasing and fit-out process. This approach has yielded tangible results: our Zurich headquarters at Prime 2 achieved Leadership in Energy and Environmental Design (LEED) Gold certification, while our primary regional offices in Geneva and Basel are constructed to MINERGIE Swiss building standards, both recognised benchmarks for energy efficiency and environmental performance.

When we relocate offices or undertake fit-outs, we prioritise circular practices. Redundant furniture is returned to suppliers for renovation and resale in the second-hand market, donated for reuse, or sold to employees, with proceeds directed to charity. For smaller-scale fit-outs, we collaborate with furniture suppliers to source second-life pieces and enhance overall circularity.

Energy

Since 2017, all electricity purchased directly for our Swiss offices has been sourced from 100% renewable energy, resulting in zero Scope 2 emissions from electricity consumption. This achievement aligns with RE100 guidance from the Climate Group and represents a foundational commitment to decarbonisation.

We maintain efficient operations and have installed automatic meter readers (AMRs) to provide live electricity data, enabling us to better manage daily usage. Our offices undergo continuous upgrades, including regular energy audits, installation of LED lights, and passive infrared (PIR) sensors. We set energy-efficiency standards when procuring new equipment and rely on data centre providers whose operations are carbon-neutral and use 100% renewable energy.

Beyond direct electricity, we leverage district heating and cooling systems where available, as these community systems are significantly more efficient than individual building systems. Managed by local energy suppliers, these systems use a mix of renewable and non-renewable energy sources such as waste, residual sludge, gas, biogas, and wood, achieving a highly efficient CO_2 emission factor. At our Geneva and Lugano locations, where fuel combustion is managed by our landlords, we have established green partnerships to enhance environmental performance.

Emissions

Our Scope 1 emissions include our natural gas combustion for heating. These emissions decreased by 30% in FY26 compared to FY25 thanks to a reduction in gas consumption. Within our Scope 2 emissions, those related to electricity and district heating and cooling decreased by 69% compared to FY25, primarily driven by a reduction in district heating and a change in the emission factor. Moreover, emissions relating to homeworking decreased by 73% compared to FY25, thanks to more accurate reporting after a change in methodology.

Technology

Hardware emissions

As a service organisation, we rely on high-performing IT equipment to support our people and clients. To balance operational requirements with sustainability objectives, we have adopted measures that extend the lifecycle of our technology assets and reduce resource consumption. We operate a three-year replacement cycle for laptops and have extended the mobile phone replacement cycle from two to three years. Our mobile device programme follows a Bring Your Own Device model, under which employees receive a voucher every three years that can be used to purchase either a new or refurbished device. These measures help reduce the overall consumption of electronic equipment while maintaining effective technology standards.

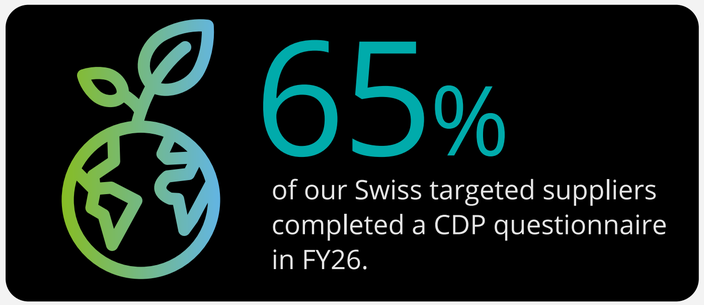
We also work closely with our IT hardware supplier to refurbish end-of-life laptops and make them available for private purchase within the organisation. By extending the useful life of quality devices, this initiative helps reduce electronic waste and provides a more sustainable alternative to purchasing new equipment. Similarly, peripherals that are no longer reused internally are donated to a social enterprise focused on labour reintegration, where they are refurbished and resold to support both environmental and social objectives.

To further reduce our environmental footprint, we optimised our printing environment by reducing our printer fleet by 42% and introducing more energy-efficient models, leading to lower energy consumption. In addition, a comprehensive review of our peripherals and packaging has increased the use of recycled materials, with many standard devices such as keyboards and mice now incorporating post-consumer recycled plastics.

Together, these initiatives support a more circular approach to technology management by extending product lifecycles, reducing waste, improving resource efficiency and increasing the use of recycled materials.

IT infrastructure and data storage optimisation

As part of infrastructure renewal efforts, a legacy backup storage cluster was replaced with a modern, energy-efficient solution, resulting in a 61% reduction in power consumption compared with the previous system during FY26.



Beyond hardware modernisation, sustainability considerations are embedded into our storage strategy. All enterprise storage platforms utilise data de-duplication and compression technologies, reducing the amount of physical storage required, optimising resource utilisation, and lowering overall energy consumption. These measures help minimise the environmental footprint of our data estate while maintaining performance, resilience, and business requirements.

While not yet formalised as a standalone policy, selecting the most sustainable and cost-effective infrastructure option during technology refresh cycles has been a long-standing operational practice within IT Operations, supporting Deloitte's broader net-zero ambitions through continuous infrastructure optimisation and responsible technology management.

Generative AI

During FY26, Deloitte Switzerland expanded the use of enterprise generative AI tools while seeking to minimise environmental impact. Where available through our approved AI platforms, energy-efficient AI models were selected as default options. In addition, certain AI services implemented limited data retention periods, reducing the amount of information stored over time. As our AI capabilities continue to mature, we are working to better understand and measure the environmental impact of AI technologies and identify further opportunities to support responsible and efficient use.

Emissions

In FY26, emissions from technology accounted for 39% of our total PG&S emissions and 28% of our total gross emissions.

Supply chain

A foundational step in managing supply chain emissions is accurate measurement. In FY26, we updated our global Purchased Goods and Services (PG&S) Emissions Basis of Reporting, requiring each country to submit spend data validated by local leadership. We have also set up a local dashboard to automate and improve accuracy and completeness of PG&S GHG emissions reporting. Moreover, we continued our annual Carbon Disclosure Project (CDP) Campaign, requesting GHG emission data and sustainability targets from targeted suppliers via the CDP platform. By transitioning from industry average emission factors to actual supplier emissions data, we are continuously advancing the accuracy and reliability of our Scope 3 emissions reporting. In recognition of our continued efforts in supplier engagement, Deloitte Global confirmed its A- rating from the CDP and achieved an "A" score in 2025 Supplier Engagement Assessment, earning Leadership-level status for our approach to supplier engagement on climate-related issues. 65% of our Swiss targeted suppliers completed a CDP questionnaire in FY26.

Beyond emissions data, we incorporated Environmental, Social, and Governance (ESG) as a risk domain within the Third-Party Risk Management (TPRM) process. We have leveraged the EcoVadis IQ Plus tool to help assess the ESG risk of third parties within the scope of our TPRM ESG assessment. This approach adopts a more intelligence-led solution, reducing reliance on self-attestation questionnaires.

To ensure our suppliers align with our net-zero ambition, we launched a revised Global Supplier Code of Conduct (SCoC) in January 2026. The SCoC is a mandatory requirement within our contracting process and is provided to all suppliers via the contracting process. The updates included, but were not limited to: expanded expectations on GHG emissions reporting and reduction, in support of Deloitte's net-zero by 2040 ambition; nature impacts beyond GHG emissions; and revised language to enable due diligence requests and supplier compliance. In Switzerland suppliers are required to sign the Supplier Code as part of the Terms and Conditions for each new and renewed purchase order and contract.

Complementing the SCoC, we continue to embed sustainability throughout our sourcing process and upskill our teams. All suppliers responding to requests for proposals (RFPs) conducted by Deloitte Global are required to complete the Deloitte Global RFP questionnaire. The RFP questionnaire includes questions on

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environmental, social (specifically Diversity, Equity & Inclusion and supplier diversity) and governance topics. The RFP questionnaire also asks suppliers to confirm their adherence to the International Labour Organisation (ILO) Principles on human rights and conditions of employment, and public reporting on their efforts to eliminate slavery, forced labour and child labour in their operations and supply chain.

In FY25, we launched the NSE Responsible Procurement Policy, which sets out comprehensive standards for our supplier relationships. The policy covers aspects such as human rights, anti-bribery and corruption, compliance with environmental laws, conservation of natural resources, extension of product lifespans, use of renewable energy, reporting of a greenhouse gas (GHG) emissions inventory and completion of the CDP Climate Change questionnaire. The policy stipulates governance measures such as receiving regular updates from suppliers, agreeing improvement plans or undertaking review of supplier compliance. Each new or renewed contract managed by our global procurement function now includes eight sustainability specific clauses. The standard clauses cover greenhouse gases, science-based targets (SBTs), renewable energy, water management, labour and human rights, reporting and engagement with the supplier's sustainability function upon request to discuss sustainability actions in their operations and supply chain.

In 2026, we conducted an environmental and social risk assessment of Deloitte NSE's supply chain and a gap analysis of existing social and environmental supplier due diligence against the requirements of the Corporate Sustainability Due Diligence Directive (CSDDD). The analysis was presented to relevant stakeholders and is being used to prioritise suppliers for further engagement.

Looking ahead, we continue to work towards our goal, that at least 50% of our Swiss targeted suppliers have agreed to the NSE Responsible Procurement Policy by 2030 against a baseline year of 2024.

Emissions

In FY26, our supply chain, spanning various industries and regions, was our main source of emissions. Compared to FY25, we decreased these emissions by 7%. The reduction is mainly attributable to decreased spending on IT hardware while some of our larger technology suppliers reported lower emissions due to decarbonisation of their operations.

Metrics and targets

Targets related to climate change

Deloitte's net-zero by 2040 commitment

Deloitte Global has committed to achieving net-zero GHG emissions across our value chain by 2040, measured at the aggregate, network-wide level. To support this commitment, the group established a science-based target, validated and published by the SBTi in September 2024, to reduce absolute Scope 1, 2, and 3 emissions by 90% by 2040 from a 2019 baseline, covering our direct business operations and indirect value chain. The remaining 10% of residual emissions are to be neutralised through investment in the permanent removal of carbon. Deloitte Global's SBTi targets are aligned with a 1.5° C trajectory under the SBTi Corporate Net-Zero Standard, (see below).

We expect to revisit our near-term goals for our largest sources of emissions, in line with the latest guidance and standards, as well as the focus areas of this plan, to enable Deloitte to drive and measure progress into the future.

How we'll get to net-zero by FY2030

Reduce Scope 3 GHG emissions from business travel

55%*

Reduce absolute Scope 1 and 2 GHG emissions

70%

*per full-time equivalent employee (FTE)

by FY2040

Reduce absolute Scope 1, 2, and 3 GHG emissions

90%

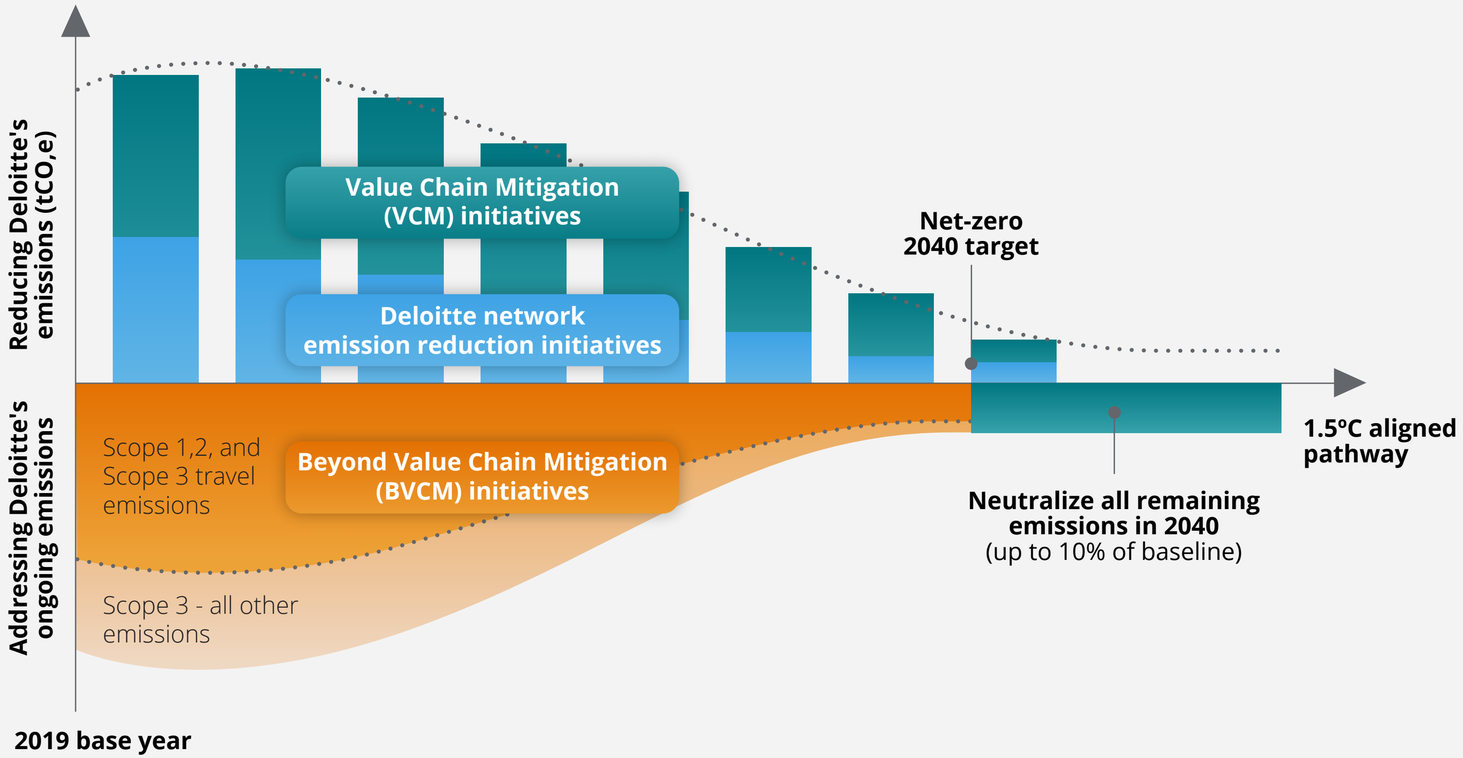
from an FY2019 base year

Additional environmental sustainability targets by FY2030:

Source

100%

renewable electricity for Deloitte buildings

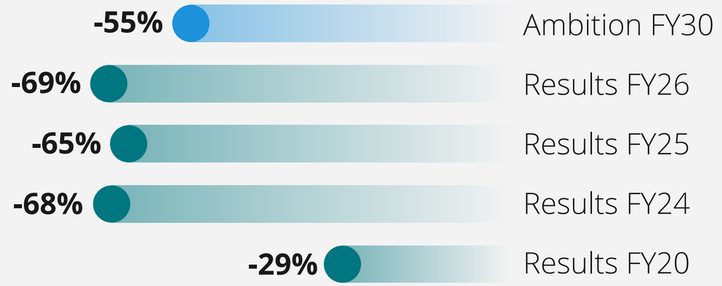


Pathway to net-zero by 2040

Deloitte's emissions reduction strategy combines actions across the Deloitte network, value chain mitigation, and investments beyond the value chain. Emissions decline over time, culminating in the neutralisation of residual emissions in 2040 through permanent carbon removals.

Deloitte Switzerland is tracking progress against targets aligned with Deloitte Global's net-zero by 2040 commitment. The table left shows Switzerland's performance against these targets. Please note: this represents Deloitte Switzerland's progress only and does not represent the network's progress towards SBTi targets, which are measured at the aggregate, network-wide level. Refer to the Deloitte Global Impact Report for the most recent emissions figures and progress tracking against Deloitte's overall net-zero targets.

Reduction of CO_2 emissions per FTE for business travel against FY19 baseline year



Deloitte Switzerland's progress towards sustainability goals against a 2019 baseline

Target	FY24	FY25	FY26
Reduce Scopes 1&2 emissions 70% by 2030	-72%	-73%	-87%
Reduce total emissions 90% by 2040	-28%	-23%	-36%
Reduce business travel emissions 55%/FTE by 2030	-68%	-65%	-69%
100% purchased electricity from renewables by 2030	100%	100%	100%

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Energy consumption and mix

Metric	FY19 (Baseline Year)	FY24	FY25	FY26
Transport energy consumption (kWh)	1,160,356	727,593	603,094	450,788
Owned vehicles, internal combustion engine	0	0	0	0
Owned vehicles, electric	0	0	0	0
% electric/plug-in hybrid vehicles in fleet	0%	0%	0%	0%
Reimbursed mileage & car rentals	1,160,356	727,593	603,094	450,788
Building energy consumption (kWh)	3,182,718	2,692,387	2,388,239	2,352,995
Building energy efficiency (kWh/m²)	152	134	119	117
Gas	1,576,405	191,680	179,852	128,193
Electricity from buildings	1,459,713	2,198,427	1,916,623	1,983,136
Electricity from buildings[4]	1,289,574	2,198,427	1,916,623	1,983,136
of which % from renewable sources	88%	100%	100%	100%
District cooling	146,601	29,079	29,326	33,969
District heating	0	273,200	262,439	207,696
Total energy consumption (kWh)	4,343,075	3,419,979	2,991,334	2,803,783

4 Where possible, we procure and claim renewable energy in accordance with the Climate Group's RE100 Technical Criteria. In markets where procuring renewable electricity is challenging or impossible, we may procure it from a neighbouring market. This allows us to demonstrate our commitment to our renewable electricity target and signal market demand. As this approach meets only one of the three market-boundary conditions in the RE100 Technical Criteria, there may be differences between the renewable electricity amounts reported here and those in Deloitte's RE100 reports. We anticipate greater alignment with the RE100 Technical Criteria over time as the availability of renewable energy increases.

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Gross scope 1, 2, 3 GHG emissions

This greenhouse gas (GHG) emissions statement has been prepared following GHG Protocol guidance, using an operational control consolidation approach. The full methodology is detailed in the Deloitte NSE Basis of Reporting. Disclosures relate to Deloitte Switzerland. Limited assurance has been provided by BDO LLP at a consolidated NSE level over all reported metrics (except for those asterisked). This includes consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK. Please refer to the accompanying assurance statement.

Greenhouse Gas Emissions (tCO_2e)	**FY19 (Baseline Year)**	**FY24**	**FY25**	**FY26**
Scope 1	290	35	33	23
Fuel combustion	290	35	33	23
Vehicle fleet (Internal Combustion Engine (ICE))	0	0	0	0
Scope 2	10	50	48	15
Electricity (market-based)[5]	6	0	0	0
Electricity (location-based)[5]	41	57	49	50
District heating and cooling	4	50	48	15
Vehicle fleet (electric; market-based)[5]	0	0	0	0
Total Scopes 1 & 2 emissions	300	85	81	38
Scope 3	1,2847	9,442	10,025	8,381
Upstream Scope 3 emissions				
Business travel (excl. radiative forcing)[6]	5,410	2,457	2,616	1,944
Purchased goods and services[7]	6,398	6,143	6,514	6,075
Employee commuting and homeworking[8]	1,039	842	895	362
Downstream Scope 3 emissions	Not applicable or material			
Total Gross Emissions	13,147	9,527	10,106	8,419
Certified Emission Reductions (CERs)[9]	4,499	2,556	5,053	4,210
Intensity metrics (tCO_2/FTE)				
Scopes 1 & 2 emissions per FTE	0.16	0.03	0.03	0.02
Business travel emissions per FTE	2.84	0.9	0.99	0.88
Operational (Scopes 1, 2 and Travel) emissions per FTE*	2.99	0.93	1.02	0.90
Scope 3 emissions per FTE	6.73	3.45	3.79	3.81
Total Gross Emissions per FTE	6.89	3.48	3.82	3.83
Full-Time Equivalents (FTE)[10]*	1,908	2,737	2,648	2,199
Floor area (m^2)*	20,883	20,030	20,124	20,126

5 In line with GHG Protocol guidance, we report purchased electricity emissions using both location-based and market-based methodologies. The location-based method uses an average national, regional or subnational emission factor for the local grid from which electricity is drawn. The market-based method derives emission factors from contractual instruments, allowing a zero-emission factor to be applied to electricity consumption matched with certified renewable energy generation. Within Deloitte Switzerland, all electricity has been purchased through a combination of green tariffs backed by Renewable Energy Guarantees of Origin and Energy Attribute Certificates (EACs). In FY26, we purchased 171 MWh of EACs, with the remainder of our electricity supply covered by green tariffs. Under the market-based method, this means that our electricity consumption is reported as producing zero emissions. The market-based figure is used in our emissions inventory and to track emissions reductions against our goals. The location-based figure is shown for comparison.

6 The applicable UK Government emission factors for air travel have decreased YoY by between 16-41% depending on travel class and destination. For NSE as a whole, and in Switzerland, there was a slight increase in air travel activity (km travelled by air) in FY26. Moreover, Switzerland also adopted localised factors for rail, public transport, and hotels—this was also the first year we started reporting on public transport—reflecting more accurate measurement rather than reduced travel activity. Therefore, emissions factors have played a significant role in the decrease in total business travel emissions between FY25 and FY26.

7 The methodology for calculating Purchased Goods & Services (PG&S) emissions is based largely on procurement spend for Deloitte Switzerland, accounting for 53% of PG&S emissions. A further 36% is calculated using actual supplier emissions-intensity data submitted to CDP. The remaining PG&S emissions are extrapolated from the available data. We apply several assumptions to the spend data, including how we allocate spend to procurement categories, which CDP emission factors we apply to each category, how we treat suppliers' reported Scope 3 emissions, and which factors we use for extrapolation. Since FY19, we have periodically changed our methodology to improve data quality and completeness and reduce our use of estimates. In FY26, we undertook a full review of the PG&S methodology, embedding changes made in FY25 and making further limited, iterative changes; these had no material effect on emissions. See the FY26 NSE Basis of Reporting for details. Not all changes can be applied retrospectively, which limits the comparability of current-year reported emissions with those of the baseline year. We will continue to review our approach to PG&S emissions reporting and invest in supporting systems, processes and controls. When this leads to a material change in a reported figure, we will explain the change and its rationale and, as appropriate, either restate the figures or report the variance compared with the previous methodology.

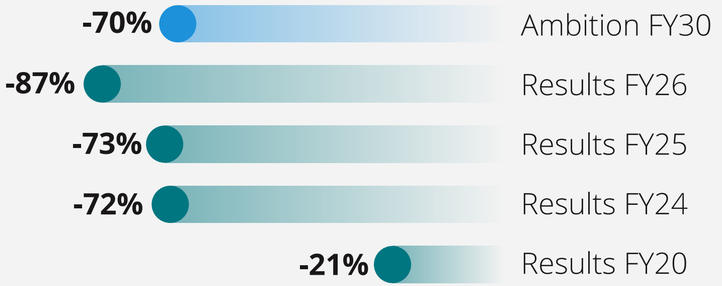
8 Activity data on commuting and homeworking for Deloitte Switzerland was sourced from an internal survey conducted in FY26. The survey sample size was considered sufficient to extrapolate results to the full FTE population. The commuting and homeworking calculations depend on this extrapolation and on other assumptions, including working patterns and benchmarks and trends in home energy consumption. We will refine these assumptions and improve the methodology as guidelines evolve.

9 We voluntarily invest in Certified Emission Reductions (CERs, or 'carbon credits') equivalent to 50% of our total gross emissions at the aggregated NSE level. In FY26, we are covering 40% of emissions through tonne-for-tonne purchases of ex-post CERs and 10% through a monetary investment per tonne in ex-ante CERs. We also provide direct investment and skills-based support—equivalent to the remaining 50% of our emissions—to projects that will help drive the net-zero transition outside our value chain.

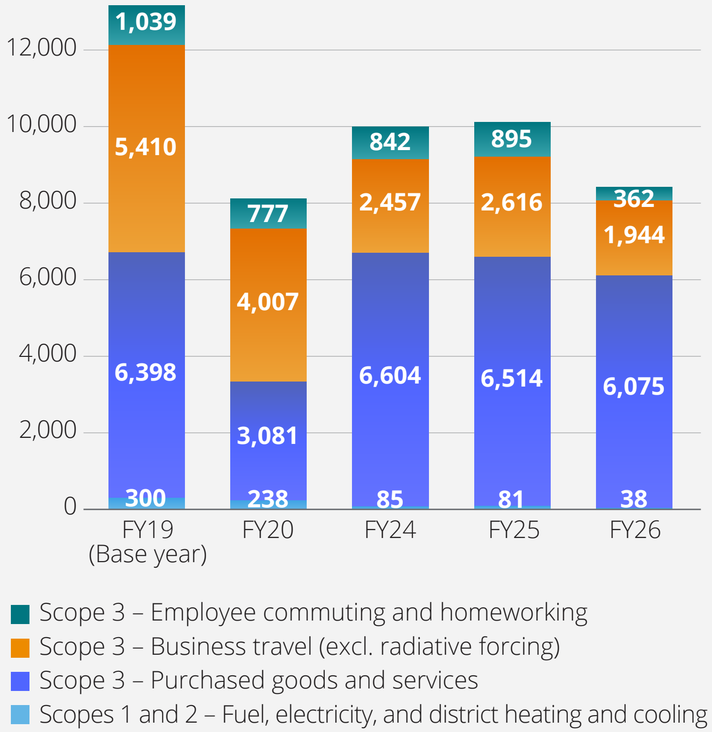
10 To ensure consistency in the FTE figures used for environmental reporting across NSE geographies, the Full-Time Equivalent (FTE) data used for intensity metrics are sourced from NSE internal management reporting at a specific point in time: our financial year-end, 31 May. These FTE figures may differ from those reported in NSE and individual geographies' statutory financial statements because of country-specific reporting requirements.

Overall, our total gross emissions in Switzerland decreased by 44% per FTE compared to a 2019 baseline, with a 17% decrease per FTE in FY26 compared to FY25. Graph "GHG emissions by scope FY19-FY26 in tCO_2e" illustrates the emissions share by scope over the last years. In addition, we have successfully reduced our total Scope 1 and 2 emissions by 87% since 2019. Scope 3 emissions, which represent 99% of our total emissions, rose by 1% per FTE in FY26 compared to FY25 but they have nonetheless declined by 43% per FTE since FY19. The rightmost chart shows a detailed breakdown of our emissions by category in FY26.

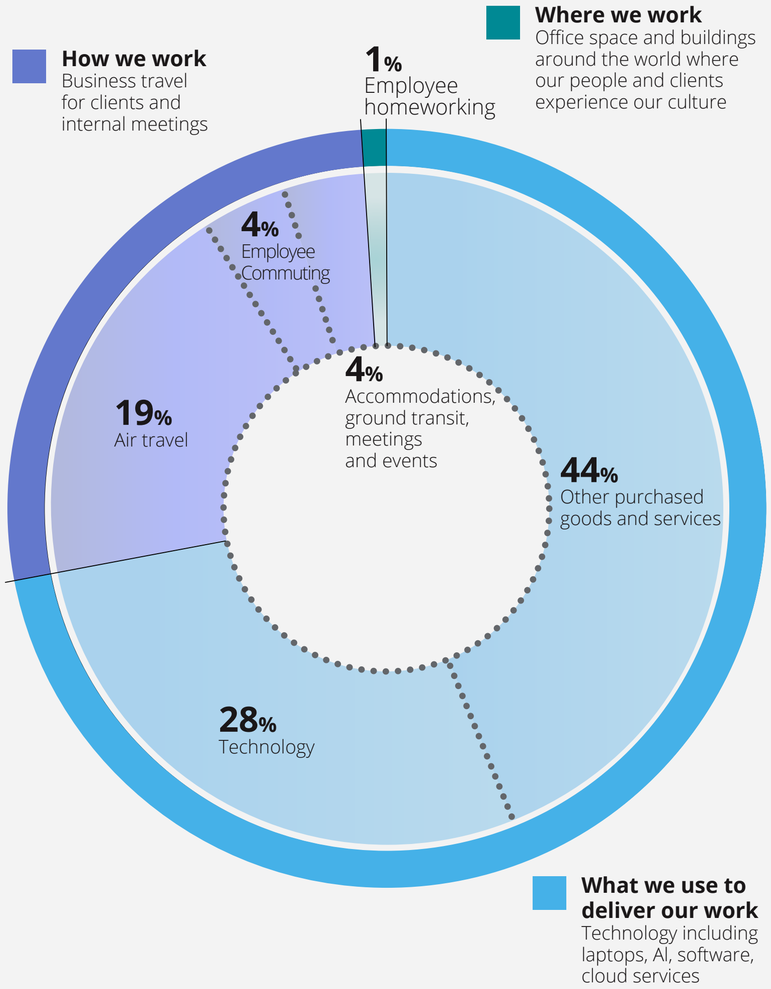
Reduction of Scope 1 and 2 emissions compared to FY19 base year



GHG emissions by scope FY19-FY26 in tCO_2e



Where our Swiss emissions come from



GHG removals and GHG mitigation projects financed through carbon credits

Residual emissions

As we transform our business and reduce emissions within our value chain, we recognise the importance of collaborating to decarbonise society and the economy. Deloitte NSE leverages its reach, capabilities, and investments to address climate change, protect and restore nature, and drive societal impact through Beyond Value Chain Mitigation (BVCM) partnerships aligned with the latest science and emerging standards.

Since FY21, Deloitte Switzerland has purchased carbon credits from providers accredited by recognised standards bodies, including the Integrity Council for the Voluntary Carbon Market, the Voluntary Carbon Markets Integrity Initiative, and the International Carbon Reduction and Offset Alliance. In FY26, we are covering 40% of emissions through tonne-for-tonne purchases of ex-post CERs and 10% through a monetary investment per tonne in ex-ante CERs. We also provide direct investment and skills-based support – equivalent to the remaining 50% of our emissions – to projects that will help drive the net-zero transition outside our value chain.

For instance, Deloitte NSE (including Deloitte Switzerland) is collaborating with +Earth+ and its sister company C-biotech to provide soil regeneration services and support bio-based materials companies in creating carbon credits. Deloitte has also supported them in defining their mission, strategic direction and value proposition. Similarly, we are supporting Spowdi, a smart farming technology company based in Sweden, to expand deployment of its patented solar-powered drip irrigation water distribution system in Kenya. Their solution enables smallholder farmers to achieve more climate-resilient and sustainable food production.

We partner with The Earthshot Prize to identify innovative entrepreneurs and scale solutions that contribute to a sustainable future. We will continue to refine our BVCM approach as external guidance and best practices evolve, ensuring our investments deliver a meaningful climate impact.

Additional Environmental Disclosures

While water consumption, waste management, and sustainability training fall outside our material topics as defined by our Double Materiality Assessment, we recognise their strategic importance to our internal operations and stakeholder expectations. This section provides additional environmental disclosures aligned with our broader sustainability commitments.

Water consumption

Water consumption, while not a significant environmental impact for a professional services organisation, is nonetheless monitored and managed. We are implementing action plans, such as reducing flushing times and, where feasible, collecting monthly data and tracking improvements within our ISO 14001 Environmental Management System.

Our Better Buildings framework incorporates water-efficiency measures for office leasing, fit-outs, and operations. We have installed automatic meter readers (AMRs) to obtain real-time water data and enhance daily usage management. Additionally, water consumption data is reviewed regularly, enabling us to promptly address any anomalies (such as potential leaks), adjust our preventive maintenance, and identify priority areas for efficiency improvements and capital upgrades. Even though our total water usage decreased in FY26, our water usage per FTE increased by 18%, mainly due to a change in calculation methodology.

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Metric	FY19 (Baseline Year)	FY24	FY25	FY26
Water usage (m^3)	7,129	5,768	5,600	5,467
Water usage (m^3) per FTE	3.7	2.1	2.1	2.5

Waste management

While waste was identified as a non-material topic in our Double Materiality Assessment, we remain committed to continuous improvement in our waste management practices. Our waste management is integrated into our ISO 14001 Environmental Management System. We have developed a comprehensive strategy aiming to achieve a recycling ratio of 50% or less and maintain our annual waste production below 30kg per Full-Time Employee (FTE). This involves continuous monitoring and capturing accurate data of waste quantities, analysing waste content to improve recycling efforts, and communication to raise awareness and promote sustainable behaviours among staff. We are regularly validating the licences and environmental permits of waste contractors in order to be compliant with all relevant legislation and remain aligned with our ISO 14001 certification. We actively pursue innovative ways to recycle more waste and reduce the amount that goes to general disposal. Non-recyclable waste is incinerated to generate energy, a preferred alternative to landfill.

Thanks to our emphasis on repurposing and recycling redundant IT equipment, Waste from Electronic and Electrical Equipment (WEEE) constitutes only approximately 1.5% of our total waste. This achievement is due to our contract with an IT reconditioning and refurbishment company and a licensed WEEE handler who collects our used IT equipment for reuse or recycling.

Addressing food waste is particularly important to us as it is a significant source of global greenhouse gas emissions. Our initiatives include offering leftover food from our canteen to the public through the TooGoodToGo app, providing recycled takeaway boxes for

leftover food at events to our employees, and using food waste to produce biogas at our Zurich office.

To tackle any remnants of plastic waste, we are committed to avoiding single use plastic. This entails replacing plastic cutlery with metal, introducing sustainable alternatives to disposable cups, and using reusable glasses and bottles in meeting spaces. We also ask catering providers to use only reusable tableware and cutlery. Any remaining plastic waste is collected and recycled.

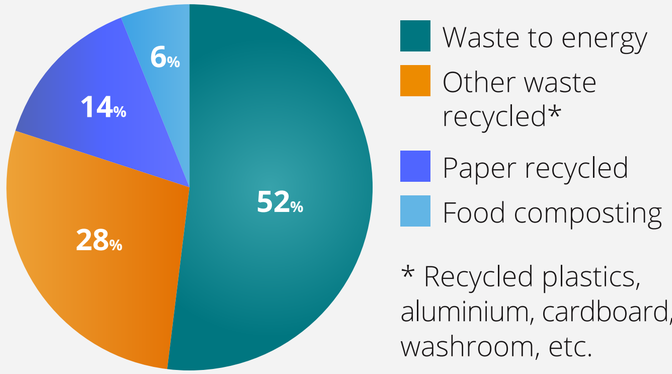
Metric	FY19 (Baseline Year)	FY24	FY25	FY26
Non-hazardous waste production (tonnes)	140	85	51	51
Recycled (%)	50%	67%	47%	48%
Diverted from landfill (%)	100%	100%	100%	100%

Environmental sustainability learning and development

Deloitte Switzerland recognises that employee engagement is central to achieving our sustainability goals. We educate our people on how climate change relates to their work, travel, consumption, and purchasing decisions related to climate change, enabling them to make environmentally conscious choices both at work and at home. This knowledge extends beyond the workplace, as informed employees amplify sustainable practices through their personal networks.

We build climate awareness through multiple channels: events, training programmes, engagement campaigns, dedicated intranet resources, corporate communications, our sustainability community, social media, and newsletters. Regular climate and sustainability training ensures our workforce is equipped to make informed environmental decisions and drive positive change across the organisation. In FY26, we launched a mandatory net-zero e-learning module that covers climate science fundamentals and Deloitte's net-zero by 2040 commitment. The module explores how individual choices impact both the organisation and the environment, empowering employees to contribute to our sustainability goals. The training achieved a 99.8% completion rate and is now required for all new joiners.

Waste production split in FY26



We also organise regular sustainability learning programmes throughout the year at the Global, NSE, and Swiss levels, complemented by on-demand e-learning to enhance employee skills in sustainability. For example, NSE organised a Climate Champions summit for all Sustainability Champions, covering the Global Net-Zero Transition Plan, Deloitte's emission profile key strategic focus areas, and how sustainability champions can play a pivotal role in advancing Deloitte's sustainability commitments.

Furthermore, to engage and educate our employees about their environmental impact and take sustainable actions, we offer a firmwide subscription to AWorld, an educational platform and mobile app that uses gaming to help individuals and companies live more sustainably. In FY26, our users participated in challenges on food, the environment, energy, mobility, waste and water.

Our sustainability initiatives strengthen our ability to attract and retain talent. By demonstrating credible climate action, we appeal to prospective employees who prioritise working for responsible organisations.



Climate Fresk workshop

Since 2023, Deloitte Switzerland has been delivering regular Climate Fresk workshops to build employee understanding of climate science fundamentals. This half-day workshop aims to provide a solid understanding of the science behind climate change and aligns participants on actionable next steps. Over four years we have conducted 32 Climate Fresk workshops internally, reaching 140+ employees. With ten trained in-house facilitators, we ensure sustained delivery of climate education across our organisation. In FY26, our CEO and members of the Next Generation Board have participated in these workshops, reflecting broad engagement across all levels. We also leverage Climate Fresk as a tool to engage clients in substantive sustainability conversations.

Sustainability Champions Network

Our Sustainability Champions Network, sponsored by our Swiss CSO, comprises members across all business lines. The network serves as a vital mechanism for embedding sustainability across the organisation.

Champions receive quarterly updates on our net-zero progress and achievements, which they cascade across their teams and business units. The network drives key sustainability initiatives, including self-organised events, volunteering, Climate Fresk and 2Tonnes workshops. Through these activities, Champions inspire colleagues to adopt sustainable practices internally and with clients.

Each business line has a designated Sustainability Champion Lead who acts as an ambassador for sustainable action. These leads facilitate communication between the internal Sustainability team and the broader Champions network, support initiative delivery, and collaborate with other internal networks to amplify our sustainability impact across the organisation.





Social

S1 Own Workforce

At Deloitte Switzerland our commitment to having a positive social impact is rooted in our Global Principles of Business Conduct, which define how we engage with each other and the communities we serve.

Material impacts, risks and opportunities

In our Double Materiality Assessment, we identified the following material impacts, risks, and opportunities for our own workforce:

Working conditions:

- **Adequate wages – negative impact:** If employees' contribution is not reflected fairly in their pay and benefits packages, they are likely to become dissatisfied.
- **Poor work-life balance – negative impact:** Remote work and demanding expectations, such as extended working hours, travel, and delivery pressures, can lead to blurred boundaries between personal and professional time and burnout, adversely impacting employee well-being.
- **Work-life balance – positive impact:** Providing adequate flexible working arrangements can have a positive impact on employees' physical and mental health and increase their productivity.
- **Work-life balance – risk:** The lack of work-life balance poses a risk to business performance and reputation, including employee dissatisfaction, reduced productivity and failure to attract and retain talent.

Health & safety:

- **Health and safety – positive impact:** Deloitte can have a positive impact on employee health and safety through the provision of programmes, resources and a nurturing working culture.
- **Health and safety – risk:** Poor Health and Safety Measures may potentially harm employees' physical and mental health. This could in turn lead to reputational damage, legal liabilities, and compensation costs.

Training and skills development:

- **Training and skills development – positive impact:** Providing opportunities for hands-on learning, collaboration and continuous training can have a positive impact on employees and society as Deloitte acts as a springboard for a rewarding career.

Equal treatment and opportunities:

- **Diversity – positive impact:** Effective and inclusive employment policies enable social mobility and have a positive impact on society.
- **Diversity – opportunity:** Effective and inclusive employment policies and diversity broaden the range of perspectives within teams and can therefore improve the quality of work.
- **Gender inequality – negative impact:** A gender pay gap negatively impacts employees by perpetuating income inequality, reducing motivation and job satisfaction, and potentially hindering career advancement opportunities for those affected, with consequent negative impacts on social equity and economic performance.

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Policies

Policies related to own workforce

Our workforce policies are designed to promote an inclusive, equitable, and supportive working environment for all employees. Clear governance structures ensure consistent implementation. The Managing Partner People & Purpose provides strategic oversight, while their teams and policy owners manage day-to-day execution. Deloitte Switzerland relies on the comprehensive legal framework provided by Swiss labour law to address human trafficking, forced labour, compulsory labour, and child labour. As these practices are explicitly prohibited by law, separate corporate policies are not required. Full compliance with Swiss labour law is maintained across all workforce practices.

All workforce policies are visible to employees, with regular updates communicated through multiple channels to ensure everyone remains informed of changes and receives new guidance.

Working conditions

Adequate wages

Deloitte Switzerland is committed to ensuring that all employees receive fair and adequate compensation that enables a dignified standard of living. We recognise that fair wages are fundamental to employee well-being, staff retention, and organisational sustainability.

While we do not currently maintain a formal written policy explicitly addressing "adequate wages" as a standalone document, our compensation philosophy is grounded in the following principles:

- **Market-based benchmarking:** We conduct regular compensation reviews to ensure competitiveness and fairness.
- **Local regulatory compliance:** All compensation structures comply with or exceed minimum wage requirements, as required by Swiss labour law.
- **Living wage consideration:** We assess compensation levels against cost-of-living data in key markets to ensure employees can meet their basic needs (housing, food, healthcare, transportation, childcare).

Work-life balance

Working Time Policy

Deloitte Switzerland operates under a comprehensive Working Time Policy that ensures full compliance with Swiss labour law while promoting efficiency, fairness, and employee well-being. The policy establishes a standard 40-hour work week (8 hours per day) for full-time employees, with part-time hours on a pro-rata basis, according to agreed work patterns. Flexible work arrangements allow employees to request work patterns of between 80%-100%, subject to approval, enabling them to balance professional and personal commitments.

Working Parents Policy

The policy provides dedicated support during pregnancy, parental leave, and the return to work. Deloitte Switzerland offers support beyond legal requirements and provides working parents with the necessary support and flexibility to balance their professional and family responsibilities effectively.

Flexible and Hybrid+ Working Guideline

Deloitte Switzerland offers flexible conditions that empower employees to make conscious and effective workplace choices, thereby maximising their impact for clients, teams, and themselves. The Remote Work Abroad (RWA) Guidelines enable employees to work from locations where they are legally permitted, embedding choice and flexibility into the hybrid working model. For cross-border commuters we provide detailed guidance on obligations, responsibilities, and procedures for tracking work location, ensuring compliance while maintaining flexibility.

Health and safety

While Deloitte Switzerland does not currently maintain a formal written policy explicitly addressing "health and safety" as a standalone document, we are compliant with the regulations for occupational health and safety, as set out in Switzerland's Employment Act.

Deloitte Switzerland supports employees' health and safety through comprehensive guidelines, mandatory training, regular assessments, well-equipped facilities, mental and physical health programmes, and insurance coverage across all our Swiss offices.

Office Comfort Conditions Policy

We prioritise occupant health and well-being by maintaining optimal office temperature, light, sound, humidity, and CO_2 levels, backed by a formal policy ensuring health-promoting aspects, including comprehensive guidelines on how to set up workplaces. Our facility management partner reinforces this commitment by using only chemical-free, ecological cleaning products.

Communicable Disease Policy

The policy outlines protective measures to maintain a healthy working environment and safeguard employees from health risks.

Smoking Policy

The policy aligns with Swiss smoking laws and employment protection guidelines, maintaining non-smoking offices while providing designated outside smoking areas.

Training and skills development

General Learning Experience Policy

The General Learning Experience Policy provides the framework for formal learning interventions at Deloitte Switzerland, supporting employees in acquiring, updating, and extending their knowledge and skills for their current and future roles.

Professional Qualification & External Training Policy

The Professional Qualification & External Training Policy provides a framework for employees pursuing professional qualifications by setting out eligibility requirements, support criteria, application processes, and mutual obligations. It encompasses the Swiss CPA

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in English for Foreign Auditors Policy, Tax & Legal Qualification & External Training Policy, Audit Academy Policy, and ACCA Qualification Policy.

Equal treatment and opportunities

Diversity

NSE Anti-Discrimination and Anti-Harassment Policy

The NSE Anti-Discrimination and Anti-Harassment Policy establishes standards for respectful conduct and outlines the firm's zero-tolerance approach to discrimination and harassment in all forms.

NSE Non-Retaliation Policy

The NSE Non-Retaliation Policy protects employees who report ethical, compliance, or other related concerns in good faith, and thereby ensures that speaking up is safe and encouraged.

Gender Expression and Transgender Policy

The Gender Expression and Transgender Policy supports transgender and gender non-binary employees by providing guidance for employees considering or undergoing gender transition, as well as for colleagues and supervisors supporting transitioning employees.

DTTL Human Rights Statement

Foundational framework covering equality, non-discrimination, freedom of association, employment rights, and education & skills development.

Gender equality and equal pay for work of equal value

While we do not currently maintain a formal written policy, Deloitte Switzerland is committed to gender equality and equal pay for work of equal value. We comply with the revised Swiss Gender Equality Act through regular pay equity analyses.

Additionally, we operate in accordance with Deloitte's Global Principles of Business Conduct and the NSE Code of Conduct. These frameworks establish our ethical standards, define our operational procedures, and reflect our values regarding fair treatment, non-discrimination, and equal opportunities for all employees.



Engagement with own workforce

At Deloitte Switzerland, our people are encouraged to provide feedback, raise concerns, and contribute to decisions affecting their workplace.

Responsibility for workforce engagement is shared across the People & Purpose function, Internal Communications, business leadership, and specialist teams, with oversight from Swiss Executives.

Feedback collected through surveys, employee communities, representative boards, trusted advisors, and reporting channels is analysed and used to inform decisions relating to policies, working conditions, employee well-being, learning and development, inclusion, and workplace practices. Where appropriate, resulting actions and improvements are communicated back to employees through internal communication channels.

Communication channels

Employees are kept informed through a range of internal communication channels, including the internal communications platform, the intranet, email communications, digital signage and the Swiss Town Hall, held twice a year, where the Executive Leadership team provides updates on business performance, strategic priorities, policy developments and matters affecting the workforce.

Workforce engagement

Employees can provide feedback and raise concerns through multiple direct and representative engagement mechanisms:

Employee surveys

Engage for Change is Deloitte NSE's confidential employee survey, conducted periodically, through which employees can share feedback on working conditions, training and skills development, equal treatment, inclusion, well-being and other aspects of the employee experience. Survey results are reviewed by leadership and the People function to identify common themes and inform action plans. Feedback has contributed to improvements in learning and development, employee benefits and other people initiatives. We also conduct a new joiner survey aimed at understanding the employee onboarding experience, and a leaver survey aimed at capturing feedback on the decision to leave the firm.

Employee-led communities and employee boards

Our employee-led inclusion communities serve as sounding boards for policy guidelines and any working condition or equal treatment needs and issues. They also provide opportunities for learning, education, and allyship, thereby fostering inclusion and belonging.

Additionally, we provide opportunities for young leaders to voice concerns and improvements through various employee boards, such as the Next Generation Board, the Junior Advisory Board, the Audit & Assurance People Sounding Board and others which serve as a platform for employees to share perspectives on workplace challenges, employee well-being, retention, and governance matters.

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These members act as ambassadors, gathering bottom-up feedback and engaging with Swiss Executives to ensure employee concerns are heard and addressed.

People & Purpose Partners act as trusted advisors to employees and business leaders, supporting discussions on people matters, organisational culture, inclusion, well-being and workplace concerns while helping embed Deloitte's people strategy into business decisions.

Leadership initiatives

Inclusion Champions are senior leaders who actively promote a culture of inclusion across the firm and serve as points of contact within each business line. Inclusion Champions participate in internal panels and campaigns, and provide feedback or solutions on diversity concerns.

Reporting channels and employee voice

Employees are encouraged to voice concerns to trusted leaders or anonymously through the Speak Up line. They can report any behaviour or practices that are inconsistent with our Shared Values, business principles of conduct, policies, or the law, thereby strengthening our inclusive environment. Employees have ongoing access to the Speak Up reporting channel, and concerns raised are handled confidentially in accordance with established procedures. More information can be found in the Governance section of this report.

In case of mental health issues, ethical or personal problems at work or home, we offer external resources such as MOVIS (Personne de Confiance) and the Employee Assistance Programme.
Finally, we respect the right of freedom of association for our employees, including the ability to form a union.

Together, these channels enable the firm to listen, respond, and continuously improve our working environment.



Employees are encouraged to voice concerns to trusted leaders or anonymously through the Speak Up line.

Actions

Actions and resources related to own workforce

Working conditions

Deloitte Switzerland assesses the effectiveness of workforce-related actions through employee surveys, participation rates, workforce metrics, feedback mechanisms and regular reviews by leadership and the People & Purpose function. Findings are used to adjust programmes and support continuous improvement.

Adequate wages

Market-based benchmarking

Deloitte Switzerland participates in a Big Four Club Compensation Survey every two years: an industry-wide assessment conducted in collaboration with peer professional services firms.

This survey provides insight into standard compensation structures and levels relevant to our organisation. We benchmark total compensation, base salary and bonus, special payments and additional lump sums and allowances for the relevant financial year. The results confirm that we are aligned or above the market median in our total compensation, depending on the business.

Work-life balance

Work-life balance, flexible working and career breaks

Deloitte Switzerland is committed to supporting our people's work-life balance by providing flexible work options, to suit their needs and well-being, while meeting our clients' requirements. In FY26, we continued offering reduced work patterns, extended leave options, additional leave days purchase options and remote working abroad.

Extended parental leave

Deloitte Switzerland provides favourable parental leave conditions that exceed statutory minimums for birthing, non-birthing, and adoptive parents. Birthing or principal parents receive 26 weeks of maternity leave (16 weeks fully paid, 8 weeks at 80% pay) in the first year, while non-birthing parents or co-parents receive 4 weeks of paternity leave at full pay. Depending on tenure, parents may take additional paid and unpaid leave. We also provide two weeks of flexible parental leave (one week each in the two calendar years following return from parental leave) to support ongoing parental responsibilities.

Additional leave days purchasing option

For employees with at least one year of tenure, we offer various options for purchasing additional leave days or taking unpaid career breaks of up to six months. These options are designed to empower our people to make deliberate and effective workplace choices, maximising their impact for our clients, our teams, and themselves.

Flexible working arrangements

We understand that work-life balance is not a one size-fits-all concept. Our Working Time Policy includes an option for people working full-time to request a reduction to 80% of full-time hours and agree a schedule that balances professional and personal commitments. Other working arrangements, including lower percentages, may be agreed depending on role and responsibilities.

Additionally, through our Flexible Working and Working Hybrid+ Programme, we allow employees to work remotely from abroad for up to 20 days within a calendar year (in most locations and under certain conditions), in accordance with our Remote Work Abroad (RWA) Guidelines.

Health and safety

Compliance and training

To comply with workplace laws and regulations, we have appointed Security and Safety managers in each Swiss office. Additionally,

all employees are asked to complete a mandatory e-learning programme on fundamental safety and security procedures relevant to office-based work. Due to the nature of our work, this e-learning is equally applicable to all roles within the company. We monitor completion monthly and follow an agreed escalation process for non-completion, which may result in disciplinary action.

Hazard assessment and mitigation

We conduct annual hazard assessments and health risk evaluations, implementing appropriate mitigation measures. Our intranet provides comprehensive health and safety guidance for Swiss offices, and these guidelines are also covered during our Welcome Day for new joiners.

Emergency preparedness

Our offices are equipped with first aid kits and defibrillators. The equipment is checked regularly during office health and safety controls and is maintained as per their requirement. Every year we offer first aid training to interested employees so that they know how and when to use the equipment and can assist their colleagues if needed.

We have a Standard Operating Procedure in place for evacuations, reviewed annually. An evacuation team with trained floor wardens is in place in our larger offices (Zurich, Geneva, and Basel). For smaller offices without the permanent presence of the Workplace Services & Real Estate department the evacuation procedure is based on knowledge sharing and communication to all employees. Evacuation training videos are available on our intranet, with regular reminders through internal communication channels. Evacuation exercises are conducted in line with local regulations (annually in Geneva, biannually in Zurich).

Ergonomics and wellness facilities

Our offices reflect our commitment to providing a supportive physical environment to our employees and are equipped with ergonomic furniture (height-adjustable desks, stability balls, desk bikes, ergonomic chairs), wellness amenities (relaxation and well-being rooms with massage chairs, showers, sports lockers), and facilities supporting all employees (breastfeeding rooms, menstrual hygiene materials, Deloitte bikes). We provide comprehensive guidelines on workplace arrangements to ensure optimal ergonomic and health-promoting setups for both office and remote work. We communicate these guidelines regularly through our internal communication channels.

Mental and physical health and well-being

We recognise mental and physical health as fundamental to the success of individuals and the firm and create an environment where our people bring their best selves forward. We're committed to this through our employee assistance programme, providing counselling services, flexible working arrangements, and integrated well-being programmes that make support genuinely accessible.

We foster connection through sports communities (e.g. Football, Badminton, Cycling, and the Swiss Discovery club) complemented by firmwide initiatives like RandomCoffee that unite employees across grades and business units. We provide comprehensive health benefits including fitness discounts and corporate benefits. Self-directed education on mental health and well-being is available through our internal learning platform and external resources, complemented by regular health-related webinars. We also support employees returning from extended absences with structured reintegration pathways.

Insurance

Deloitte Switzerland prioritises the physical health of our employees through comprehensive accident insurance coverage. Employees working eight or more hours per week are insured against occupational and non-occupational accidents, as well as occupational illnesses. Those working fewer than eight hours per week are covered for occupational accidents and illnesses, including commuting-related incidents. We additionally provide worldwide private insurance for non-occupational accidents and ensure continued salary payments during long-term sickness absence. This comprehensive coverage safeguards our employees' well-being, contributing to a healthier and more supportive work environment.

Training and skills development

Deloitte Switzerland supports employees' development through measures aligned with Deloitte's Global Talent Standards, which provide a comprehensive framework for leadership, professional, and technical skills required at each grade and across all business lines. These measures include:

Mandatory training

All mandatory training is easily available and accessible on our intranet to all employees through a dedicated internal learning platform. All employees receive email notifications informing them of their mandatory learning requirements and inviting them to enrol in the respective courses.

Development milestone programmes

Deloitte Switzerland also offers local milestone programmes tailored to different grades. These programmes allow each employee to shape their own development journey with the support of a dedicated Performance Development Leader: a senior colleague assigned to guide and support their professional growth.

Beyond structured programmes, employees can also access courses on professional, leadership, industry, and technical topics. We also offer continuous development opportunities supported by talent mobility and coaching.



All mandatory training is easily available and accessible on our intranet to all employees through a dedicated internal learning platform.

Targeted learning journeys and Bootcamps

In FY26, we introduced targeted learning journeys tailored to specific career stages, ensuring that development is aligned with role requirements and career progression. A key focus has been the launch of the AI Learning Journey, designed to equip employees with the knowledge and capabilities needed to leverage artificial intelligence effectively in their respective roles and across the firm. Within these journeys, we continue to offer grade-specific, continuously improved local Bootcamps for newly promoted staff to ensure their success in new roles.

Deloitte University EMEA

Deloitte University EMEA provides employees with unparalleled opportunities for leadership development, cross-border collaboration, and continuous learning through structured development programmes designed for long-term career success. All those newly promoted as a manager, senior manager or director will automatically receive an invitation to enrol and attend the appropriate milestone programme for the year.

Feedback culture

Deloitte Switzerland supports a feedback culture. To foster this, talent review discussions are conducted twice annually: at mid-year (focused on individual development) and year-end (retrospective assessments including reward discussions). These conversations allow employees to highlight achievements, share insights, and discuss future development areas. Beyond these formal touchpoints, feedback is embedded in daily interactions across the organisation through informal conversations, one-on-ones, and peer exchanges.

Throughout FY26, Deloitte Switzerland organised feedback training sessions and targeted coaching for selected leaders. Feedback is provided through multiple channels, including 1:1 check-ins, our Deloitte Feedback Tool (360-degree feedback), Snapshots (assessment of an employee's performance at a specific time based on a team leader's first-hand experience), or written communication via email.

Additionally, we conduct firm-wide Performance Development Leaders training sessions twice a year on people management, feedback, and performance assessment. Training materials and resources are publicly accessible on the intranet.

To ensure fairness and consistency, reward and promotion decisions are driven by individual and business performance, balanced against the relevant business unit's economic performance and overall affordability. Consistency meetings ensure fair bonus distribution, and peer group checks and non-discrimination reviews ensure bias-free assessments.

Beyond our firm-wide mentorship programmes, we ensure equitable access to coaching and development opportunities for underrepresented groups. In FY26, we launched targeted initiatives such as the "Talent Review Insights Series" to demystify advancement processes and ensure all employees, particularly those from underrepresented backgrounds, understand promotion pathways and have equal opportunity to progress.

Equal treatment and opportunities

Diversity

Guided by our global Shared Values, we aim to foster an inclusive environment where every individual feels valued, respected, and empowered to be their authentic self.

To mitigate discrimination risks, we operate employee-led inclusion communities with leadership sponsorship, providing feedback mechanisms, awareness initiatives, and targeted actions.

Recruitment

Our commitment to inclusion begins with internal and external recruitment initiatives that strengthen our inclusive culture and ensure we attract talent from all backgrounds:

FY26 internal recruitment actions:

- Quarterly internal interviewer training addresses inclusion and unconscious bias to ensure fair recruitment
- Engagement of Inclusion Champions - senior leaders who actively promote a culture of inclusion
- Reinforcement of our values through training on diversity and inclusion, educational events, internal videos, and poster campaigns.

FY26 external recruitment actions

- Use of inclusive language in job advertisements, external video and social media campaigns
- Targeted outreach to specific audiences, like parents and jobseekers over 50, to ensure a broad spectrum of candidates
- Advertising permanent positions as potentially part-time, creating opportunities for working parents and those re-entering the labour market
- Maintenance of a vigorous Talent Ambassador Community representing Deloitte across all business lines and roles, attending recruiting events and amplifying Deloitte-related content on social media
- Participation in the InterAlliance network and external Pride Month campaigns, integrated into recruiting efforts through the "Our Doors are Open to All" label on all job descriptions
- Collaboration with GetConnected, a student network promoting inclusion of Lesbian, Gay, Bisexual, Transgender, Queer or Questioning, Intersex, Asexual or Ally, plus other sexual orientations and gender identities (LGBTQIA+) across Swiss universities.

Women's equity programmes

To support the career progression of our next generation of women leaders, we have developed targeted initiatives spanning the entire career journey. From junior practitioner to partner, our women leaders can participate in programmes tailored to their stage: Women Mentoring Programme for New Joiners, Women Manager Programme, Informal Career Conversations for Women Senior Managers, Women Director Mentorship, and Women Partner Community.

Women's Initiative Network (WIN)

The WIN is a strategic group organising networking opportunities and events on gender equality and advancement, including training on finance, personal branding, and public speaking.

Every year WIN plays a major role in organising our International Women's Day flagship event, which in FY26 featured a senior leader panel on the importance of inclusive dialogue and a month-long testimonials campaign highlighting women and men leaders discussing female representation and allyship. By promoting gender equality awareness, WIN builds community for women and their allies across the firm and beyond.

Deloitte is also a member of Advance, a leading business association for gender equality in Switzerland, providing our women employees access to external networking, specialised events, and career advancement training.

Working Parents Programme

The Working Parents Programme supports new parents through extended parental leave, workshops on managing the return to work, one-on-one guidance from certified external coaches, and online learning resources. In FY26, our Working Parents Community fostered peer support through informal brunches, interactive coaching sessions with an external provider on work-family balance and resilience, and community celebrations. The growing membership demonstrates the value of creating spaces where working parents can connect, share experiences, and thrive in both roles. The post-event feedback is collected to measure relevance and impact.

Swiss **LGBTI** Label

Deloitte Switzerland was recertified with the Swiss LGBTI Label best practice standard in June 2025.

Swiss LGBTI Label

Deloitte Switzerland was recertified with the Swiss LGBTI Label best practice standard in June 2025 (initially awarded June 2022), recognising our comprehensive LGBTQIA+ inclusion strategies. Our recertification score increased by 15%, confirming our commitment and enabling us to continually strengthen our internal policies and organisational culture.

In FY26, we provided on-demand training such as "Demystifying LGBTQIA+ Inclusion" and conversation guides to foster inclusion.



Proud at Deloitte

Our Inclusion Community, "Proud at Deloitte," actively leads initiatives to foster social and professional impact for LGBTQIA+ employees and allies. Through events, discussions, and forums, Proud mitigates discrimination, addresses systemic barriers, fosters genuine allyship, and demonstrates Deloitte's commitment to inclusion.

During Pride Month in June 2026, we took visible action by marching in the Zurich Pride Parade with our employees, hosting an opening party with 100 participants, leading a cultural excursion to Kunstmuseum Basel to view "The First Homosexuals" exhibit on early LGBTQIA+ history, and organising Pride Ride, a collaborative spinning class with our Triathlon team that promotes employee well-being.

Neurodiversity community

Our Neurodiversity Community enhances understanding, acceptance, and career success for neurodivergent individuals at Deloitte Switzerland, recognising the unique strengths they bring. Neurodiversity encompasses conditions such as Dyslexia, Dyspraxia, Dysgraphia, Dyscalculia, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Condition, and Tic Conditions like Tourette's.

In FY26 the community launched the "Buddy Initiative" which pairs neurodivergent new joiners with a Deloitte "buddy" to safely address questions and concerns, ensuring belonging and acceptance. In March 2026, during Neurodiversity Celebration Week, we launched a firmwide awareness campaign demonstrating that neuroinclusive teams enhance communication, leverage employee strengths, challenge limiting assumptions, and enrich our company culture.

By engaging with groups like the Neurodiversity Network, our leadership can better comprehend and support neurodiversity-focused initiatives, effectively empowering their teams and business lines.

Inclusive workplace and accessibility

Deloitte Switzerland pursues opportunities to make our workplaces more inclusive and accessible for all our employees, including through hiring programmes for people with disabilities.

In 2024, we launched DEFY, a community for employees with disabilities and their allies. It has conducted surveys of colleagues to identify support gaps and work with internal teams to enhance workplace accessibility.

Multicultural Network (MCN)

The MCN promotes education on a wide variety of cultures, religious events (Ramadan, Lent, Sechseläuten) and customs through internal

communications, cultural celebrations, and campaigns focusing on similarities.

In May 2026, we launched a firmwide diversity campaign featuring senior leaders discussing the importance of diversity at Deloitte and organised a World Culture Day event with Swiss Olympic athlete Sarah Atcho-Jaquier and an internal panel of senior leaders and partners.

Gender equality and equal pay for work of equal value

Deloitte Switzerland is committed to making women's equity the norm across the organisation, ensuring fairness in remuneration and career development. We have established aspirational goals monitored by global leadership and have developed consistent standards spanning the entire career lifecycle: from recruitment and promotion to development, mentoring, and flexible working arrangements.

Our approach includes conducting regular pay equity reviews to identify and address compensation gaps, embedding objective job evaluation methods with unconscious bias training to eliminate bias, promoting inclusive leadership and cross-gender mentoring to shift organisational culture, and offering flexible work and care policies to address systemic barriers. Our Fair-ON-Pay Advanced Certificate from SGS reflects our commitment to fair and equal remuneration between women and men for equivalent work and equal opportunities for all our employees

Our Fair-ON-Pay Advanced Certificate from SGS reflects our commitment to fair and equal remuneration between women and men for equivalent work and equal opportunities for all our employees.

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Metrics and targets

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

- Deloitte Switzerland's goal is to achieve a minimum of 30% female leaders, encompassing partners, directors, and senior managers, by 2027
- Deloitte Switzerland's goal is for more than 90% of our newly promoted leaders to attend the relevant Global Milestone Training at Deloitte University EMEA by the end of each fiscal year.
- All those newly promoted as manager, senior manager or director will automatically receive an invitation to enrol in and attend the appropriate milestone programme for the year. Using FY25 as the baseline year, participation increased by 3 percentage points to 93% in FY26, supporting our commitment to maintaining participation above 90% in FY27 and each subsequent fiscal year. We are committed to ensuring that at least 90% of all employees promoted to these positions participate in our milestone training by the end of FY27. In addition, we aim to send 470 Swiss practitioners to Deloitte University EMEA in FY27, representing an increase of approximately 5%, compared to FY26, to participate in immersive development experiences that bring Deloitte's strategy, purpose and values to life.
- Using FY26 as the baseline year, during which 1 preventable workplace accident was recorded across the assessment scope, Deloitte Switzerland aims to achieve zero preventable workplace accidents in FY27 and maintain that level in each subsequent financial year.

Characteristics of the undertaking's employees

Employees by Office	FY24 (no.)	FY25 (no.)	FY26 (no.)
Zurich	2,030	1,843	1,764
Geneva	454	420	415
Basel	103	98	87
Lausanne	75	74	76
Bern	29	30	28
Lugano	30	36	42
Total headcount	**2,721**	**2,501**	**2,412**

Turnover[11]	FY24	FY25	FY26
Rate (%)	22	25	21

11 Turnover is defined as the number of leavers divided by the average headcount for the respective financial year.

Employees by employment contract	FY24 (no.)	2024 Female (%)	2024 Male (%)	FY25 (no.)	2025 Female (%)	2025 Male (%)	FY26 (no.)	FY26 Female (%)	FY26 Male (%)
Permanent employees	2,627	44	56	2,407	45	55	2,331	44	56
Temporary employees	94	47	53	94	47	53	81	51	49
Total employees	**2,721**	**45**	**55**	**2,501**	**45**	**55**	**2,412**	**44**	**56**

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Diversity metrics

Using FY25 as the baseline, in FY26 we increased the percentage of female leaders, among partners, directors and senior manager levels by 1 percentage point reaching 31%, surpassing our FY27 target of 30%.

Our gender balance efforts start at recruitment. In FY26, 44% of new hires were female, comprising 47% at entry-level and 53% at experienced level.

In FY26 women represent 44% of our overall workforce, 31% of partners, directors, and senior managers within our Swiss operations, and 21% of our partners.

Female partners were up 2 percentage points from the previous year. Previously, the percentage of female partners had risen from 16% in FY24 to 19% in FY25.

We are now focused on sustaining and building on this progress beyond FY27. We continue to promote a wide range of initiatives to support our female talent at all levels.

In FY26, 19% of employees were promoted. The promotion rate was 17% among female employees and 20% among male employees.

Adequate wages metrics

In FY26, our unexplained gender pay gap was below 5%, as confirmed by the Fair-ON-Pay analysis. We achieved Fair-ON-Pay Advanced certification by meeting its additional requirements.



Training and skills development metrics

97% of our employees participated in formalised performance and career development reviews in FY26.

Additionally, our employees received 39 hours of training on average in FY26 – consistent with prior years.

Learning hours[12]	FY24 (no.)	FY25 (no.)	FY26 (no.)
Firmwide	128,319	120,241	112,981
Per employee	39	39	39

Health and safety metrics

In FY26, six minor workplace accidents[13] were reported, one of which led to a review of our safety measures or procedures.

For the mandatory e-learning programme on fundamental safety and security procedures relevant to office-based work the completion rate reached 88% in FY26.

In FY26, 36 employees were accredited in first-aid and 22 employees attended the new firefighting course.

12 The average learning hours are calculated by dividing the total learning hours by the number of employees who were active for at least one month during the financial year.
13 A minor accident is defined as an incident requiring only first-aid treatment with work absence of less than three days.

Diversity of governance bodies	FY24 (no.)	2024 Female (%)	2024 Male (%)	FY25 (no.)	2025 Female (%)	2025 Male (%)	FY26 (no.)	FY26 Female (%)	FY26 Male (%)
Swiss Executives	14	29	71	11	27	73	11	18	82
Deloitte AG – Board of Directors	7	43	57	7	43	57	8	38	63
Deloitte Consulting AG – Board of Directors	4	25	75	4	25	75	3	0	100
Deloitte AG – Management Committee	3	33	67	3	33	67	3	33	67

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In FY26, 120+ Deloitte athletes and volunteers competed in Zurich's Company Triathlon, where we were recognised as the second fittest company in Switzerland.

Work-life balance metrics

Working Parents Programme

With more than 772 working parents representing 32% of Deloitte's workforce, supporting new parents is essential.

In FY26, 90% of birthing parents utilised the additional maternity leave available to them.

Deloitte Switzerland's maternity leave and paternity leave policies apply to all employees. Equity Partners, as non-employee members of the partnership, are not eligible for these benefits.

S2 Workers in the Value Chain

Deloitte Switzerland is committed to respecting and promoting fair working conditions, equal opportunities, and fundamental human rights for workers across its value chain.

Our approach applies to relevant workers in the value chain, including contractors, collaborators supporting Deloitte through the Global Delivery Network (GDN), and workers employed by service providers. Deloitte expects all parties performing work on its behalf to operate in accordance with applicable laws, contractual obligations and Deloitte's ethical standards, including requirements relating to labour rights, non-discrimination, health and safety, privacy and fair treatment. To support this, Deloitte Switzerland embeds these expectations in its contracts and thirdparty risk management processes and monitors compliance through ongoing due diligence and remediation activities where required.

For the purpose of this disclosure, Deloitte Switzerland distinguishes three categories of workers in the value chain:

1. GDN workers

Deloitte Switzerland collaborates with Deloitte Global Delivery Network delivery centres in India, Romania, Spain, Greece and Egypt. These centres provide specialised capabilities that support the delivery of professional services to Deloitte Switzerland's clients.

In addition, Deloitte Switzerland collaborates with professionals across the Deloitte network to access specialised expertise while maintaining consistent standards of service delivery.

2. Third parties (Associates)

Associates are highly skilled individual contractors engaged through agencies, consultancies or their own companies. They may support client engagements or internal projects and are required to comply with Deloitte's applicable policies and contractual requirements while performing work on behalf of Deloitte Switzerland.

3. Service providers

Service providers are external organisations contracted to deliver defined services independently through their own workforce. They remain responsible for managing their employees while complying with Deloitte Switzerland's applicable supplier requirements.

This approach enables Deloitte Switzerland to access specialised capabilities while promoting responsible business conduct across its value chain.

Material impacts, risks and opportunities

In our Double Materiality Assessment we identified the following material impacts, risks, and opportunities for workers in the value chain:

Other work-related rights

- **Privacy – positive impact**: Positive impact on society, building societal trust by providing value chain employees the same effective policies on privacy provided to core employees.
- **Privacy – risk**: Risk of legal fines, reputational, financial risk and adverse consequences, if Deloitte does not adhere to applicable data protection legislation or lacks a secure environment and data protection programme for suppliers' data.
- **Equal treatment and opportunities for all**
- **Gender equality and equal pay for work of equal value – positive impact**: Positive impact on supplier/contractor employees (especially in Deloitte's delivery centres) from implementation of effective supplier requirements relating to gender diversity.
- **Training and skills development – positive impact**: Positive impact on suppliers/contractors and their employees (especially in Deloitte's delivery centres) from the implementation of Deloitte-standard training and development programmes.



Policies

Policies related to workers in the value chain

Deloitte Switzerland manages impacts relating to workers in the value chain through internal policies, contractual requirements and supplier governance frameworks. These policies support responsible business conduct, respect for human rights, confidentiality, privacy and ethical behaviour.

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1. GDN workers operate under:

DTTL Human Rights Statement

Foundational framework covering equality, non-discrimination, freedom of association, employment rights, and education and skills development.

DTTL Shared Values & Global Principles of Business Conduct

The document covers integrity, respect, and professional conduct standards.

Applicable local employment and HR policies

Policies of their employing Deloitte member firm, which may include specific provisions on gender equality, training and skills development, privacy and ethical behaviour.

2. Third parties (Associates) operate under:

Working with Deloitte – Requirements for Contractors/Agency Workers

Associates are required to sign the document which establishes requirements relating to ethics, independence (where applicable), anti-bribery, anti-money laundering, prevention of tax evasion, confidentiality and data protection.

Associates are also expected to comply with **Deloitte's applicable policies** throughout the duration of their engagement.

3. Service providers are subject to:

Global Supplier Code of Conduct (SCoC)

A document which establishes expectations relating to human rights, labour standards, ethical business conduct and compliance with applicable laws.

Where applicable, strategic suppliers are additionally subject to the NSE Responsible Procurement Policy, which includes expectations relating to human rights, environmental compliance and anti-corruption.



Deloitte Switzerland recognises the importance of maintaining appropriate channels through which workers in its value chain may raise concerns or report potential misconduct.

Engagement with workers in the value chain

Deloitte Switzerland recognises the importance of maintaining appropriate channels through which workers in its value chain may raise concerns or report potential misconduct.

Engagement with workers in the value chain takes place primarily through day-to-day collaboration with Deloitte engagement teams, procurement activities and established reporting mechanisms.

1. GDN workers

GDN workers can raise concerns through multiple channels: Deloitte Speak Up, their local Deloitte People Leader, or the relevant Deloitte Switzerland engagement lead. Reports submitted in good faith are protected under Deloitte's non-retaliation policy.

2. Third parties (Associates)

Associates can raise concerns through Deloitte Speak Up, escalation to their Deloitte manager or work supervisor, or escalation to the Deloitte Associate Management team. All good-faith reports are protected under Deloitte's non-retaliation policy.

3. Service providers

Service providers have multiple channels to report concerns or suspected breaches: they can contact their Deloitte Procurement contractor or, where applicable, use designated procurement contact points.

Deloitte Switzerland addresses all reported concerns through its established governance and procurement processes.

Actions

Actions and resources related to workers in the value chain

Deloitte Switzerland's actions focus on:

- Protecting personal data and confidentiality through contractual and policy requirements
- Promoting ethical conduct and respect for human rights across the value chain
- Supporting equal opportunity through supplier and contractor requirements
- Providing mandatory onboarding and compliance training for relevant contractors
- Applying supplier due diligence and risk assessment processes, where applicable.

1. GDN workers

GDN workers supporting Deloitte Switzerland engagements are expected to comply with applicable Deloitte requirements and have access to the reporting channels described in section S2-2.

2. Third parties (Associates)

Associates must complete several steps before commencing work: applicable onboarding activities, acknowledgment of the Working with Deloitte – Requirements for Contractors/Agency Workers, and mandatory compliance training. These actions support consistent expectations relating to ethics, confidentiality, data protection and professional conduct throughout the engagement.

3. Service providers

Service providers are subject to supplier due diligence and risk assessment processes, where applicable.

Supplier engagement forms part of Deloitte Switzerland's procurement processes and supports the management of risks relating to responsible business conduct, human rights and ethical standards.

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At the time of publication, Deloitte Switzerland implements these actions described above through its existing contractor onboarding, procurement and supplier management processes. No standalone programmes or dedicated resources have been established specifically for workers in the value chain beyond these existing processes.

Metrics and targets

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Deloitte Switzerland has not yet established quantitative or qualitative targets relating specifically to workers in the value chain.

S4 Consumers and End-Users

Deloitte Switzerland recognises that maintaining the trust of clients and end-users depends on protecting the confidentiality, privacy and security of the information entrusted to the firm. As a provider of professional services, Deloitte processes personal data and confidential information in the course of its business activities and is committed to handling such information responsibly, transparently and in accordance with applicable legal, regulatory and contractual requirements.

Material impacts, risks and opportunities

Through the Double Materiality Assessment, Deloitte Switzerland identified one material risk relating to consumers and end-users:

Information-related impacts for consumers and/or end-users:

Privacy – risk: Reputational, financial, and legal risks stem from insufficient employee awareness and involvement in cyber threats, leading to potential breaches in the confidentiality of client data.



Policies

Policies related to consumers and end-users

Confidentiality, privacy and cybersecurity

Deloitte Switzerland has established a comprehensive framework of policies and procedures to safeguard the confidentiality, privacy and security of personal data and confidential information relating to clients, consumers, end-users and other relevant stakeholders. This framework defines responsibilities, security requirements and privacy principles, supporting compliance with applicable legal, regulatory and contractual obligations.

The framework is underpinned by three core policies:

Information Security Management Policy

Deloitte Switzerland has established an Information Security Management System, underpinned by a comprehensive Security Policy Framework. The framework supports the protection of confidential, personal and sensitive information across the firm and is aligned with ISO 27001, which is subject to independent annual certification.

Data Privacy Policy

Deloitte Switzerland's Data Privacy Policy establishes the principles for the lawful, fair and transparent processing of personal data relating to our people, clients, suppliers and other third parties. The policy supports compliance with the Swiss Federal Act on Data Protection (FADP), the EU General Data Protection Regulation (GDPR) and applicable contractual obligations.

Confidentiality, Privacy and Security Handbook

The Confidentiality, Privacy and Security Handbook provides practitioners with guidance on their responsibilities for protecting confidential, personal and sensitive information and supports the consistent implementation of the firm's privacy and security requirements.

The framework is further supported by complementary policies, including:

Compliance and Auditing Policy, Document Retention Policy, Incident and Crisis Management Policy, Information Classification and Handling Policy, Logical Access Control Policy, Personnel Security Policy, Physical Security Policy, Security Policy, Systems Management Policy, Travel Risk Management Policy.

Engagement with consumers and end-users

Protecting personal data and maintaining the confidentiality of information are fundamental to building and preserving trust with consumers and end-users. Deloitte Switzerland engages with clients, consumers and other relevant stakeholders through transparent privacy practices and established processes that enable individuals to understand how their personal data is processed and to exercise their rights under applicable data protection legislation.

S4-3 S4-4

Deloitte Switzerland maintains a standardised process to handle requests from individuals to exercise their data protection rights, including data subject access requests (DSAR) and other rights under the FADP and the GDPR. Requests may originate from employees, clients, vendors, website visitors, etc., each with different data holdings and processing contexts. All requests, regardless of channel (email, web form, letter, inperson), must be logged in a central register with a unique reference number, date, requester details, request type, and due date.

The process includes:

- **Intake and verification:** Requests are received through designated channels and entered into the register. The team verifies the requester's identity using existing records or proportionate additional documentation. If a representative acts on behalf of someone else, proof of authority is required.
- **Classification and scoping:** The request is classified (e.g. access, rectification, deletion/erasure, restriction, portability, objection) and checked against legal and contractual obligations. Relevant systems and data owners are identified so that the scope is clear from the start.
- **Execution:** System owners and IT extract, correct, delete or restrict data as required, following privacy and legal guidance. If full deletion is not possible due to legal retention, appropriate restrictions are applied and documented.
- **Response and documentation:** The organisation sends a clear written response within the legal deadline (normally one month, with possible extension for complex cases), explains actions taken and any limitations, and records everything in the register. All actions, decisions, and communications are documented to demonstrate compliance and support audits or disputes.

Feedback and insights gathered through these compliance activities are considered, where relevant, in the continuous improvement of Deloitte Switzerland's privacy and information security framework.

Actions

Actions and resources related to consumers and end-users

Confidentiality, privacy and cybersecurity

The actions described below support the mitigation of the material privacy-related risks identified through the Double Materiality Assessment. Deloitte Switzerland implements organisational, technical and administrative measures designed to protect confidential information and personal data throughout its lifecycle while supporting compliance with applicable legal and regulatory requirements.

Governance and privacy management

Deloitte Switzerland has appointed a Data Protection Officer and maintains a dedicated Data Privacy Team responsible for overseeing compliance with applicable data protection legislation and contractual obligations.

Privacy by Design and Privacy by Default principles are embedded into business processes and technology initiatives to ensure that privacy considerations are integrated from the earliest stages of system development and change. This approach also supports the responsible deployment of artificial intelligence solutions.

A documented privacy risk management process supports the identification, assessment, mitigation and ongoing monitoring of privacy risks. Where required, Data Protection Impact Assessments (DPIAs) are performed to evaluate and mitigate high-risk processing activities.

Appropriate procedures are also in place to identify, assess, report and respond to personal data breaches in accordance with applicable legal requirements.

Responsible processing of personal data

Our data protection framework is grounded in the principles of the FADP and the EU General Data Protection Regulation. To support fair and transparent processing of personal data, the firm provides individuals with information about how their personal data is processed, irrespective of the format or channel through which the data is collected.

We apply the following principles:

- Personal data is processed only where there is a lawful basis to do so and in ways that individuals would reasonably expect.
- Personal data is used for the purpose for which it was originally collected and not for new or incompatible purposes.
- The processing of personal data is limited to what is necessary to support a specific business activity, and the personal data we process is kept accurate and, where required, up to date.
- Appropriate retention periods are applied so that personal data is not kept for longer than necessary.
- International transfers of personal data are carried out using appropriate safeguards and in accordance with applicable data protection legislation.

Training and awareness programme

Data protection and information security management are embedded in our culture. Our people receive regular guidance on information security risks, policies, procedures and good practices, helping them understand what is expected of them.

Deloitte's Cyber Culture plan supports awareness of data security risks and reinforces the actions our people need to take to protect Deloitte and client data.

Metrics and targets

Targets related to consumers and end-users

Deloitte Switzerland has not yet established quantitative targets relating specifically to consumers and end-users. The effectiveness of the firm's approach is monitored through its information security

and privacy governance processes, including incident management, compliance monitoring and mandatory training completion.

Additional Social Disclosures

In FY26, Deloitte achieved a transformational milestone: our global World*Class* ambition to impact 100 million lives by 2030 was achieved five years ahead of schedule. In Switzerland, we surpassed our target of 75,000 lives impacted, with 11,332 individuals benefiting from our programmes in FY26 alone.

While celebrating this achievement, we recognise that societal challenges continue to evolve. The digital divide is widening and workforce disruption accelerating. We are redirecting our efforts to create pathways to progress, enabling individuals and communities to adapt and thrive in a rapidly evolving, innovation-driven world.

Our commitment is anchored in three strategic pillars: empowering the future workforce by helping talent turn potential into skills; equipping the social sector to better reach communities and address digital divides; and connecting ecosystems to collaborate and scale solutions that benefit society.

Volunteering and pro bono

In FY26, Deloitte Switzerland dedicated more than 23,600 hours to skilled volunteering activities, demonstrating our commitment to supporting communities. During the year we also expanded our portfolio with four new initiatives: the Kwame AI – SuaCode Mentoring Programme, Women Supporting Women mentoring initiative, the Kwame AI - SuaCode Scholars mentoring programme, and an educational programme on responsible AI use in job applications for school children.



In FY26, Deloitte Switzerland dedicated more than 23,600 hours to skilled volunteering activities, demonstrating our commitment to supporting communities.

Through our dedicated Volunteer Hub platform, our employees can choose from a diverse and innovative selection of volunteering opportunities. These include facilitating skills workshops for university students, mentoring refugee entrepreneurs, supporting economic inclusion for disabled populations, teaching coding skills through bootcamps to African students, and partnering with Swiss educational institutions, amongst others.

Highlights of these volunteering programmes include:

- Young Enterprise Switzerland (YES) enhances practice-oriented education for primary and secondary school students, covering sustainable development, personal economics, and community engagement. Through leadership initiatives, this year we supported the Economics Olympiad and Company Programme via jury participation. In FY26, our volunteers invested 52 hours, impacting 202 students. We also launched a new initiative YES – Responsible AI Use in Job Application Processes.
- SINGA Mentoring and Coaching Programmes connect Deloitte volunteers with refugee and migrant entrepreneurs through three programmes in Geneva and Zurich: The Incubator, Consult & Connect, and Accelerator. In FY26, our volunteers invested 825 hours, supporting 80 entrepreneurs.
- Kwame AI – SuaCode Mentorship Programme pairs Deloitte volunteers with SuaCode scholars across African countries, supporting their job application process and CV development. In FY26, our volunteers invested 152 hours mentoring 76 students.
- Other initiatives with disability- and refugee-focused non-profits, like PowerCoders, Profil, and Hospice Général, support individuals in integrating and finding meaningful employment. In FY26, through these volunteering efforts we invested 103 hours, impacting over 100 individuals.

Donations

Our donation programmes reflect our commitment to creating pathways to progress and enable our people to live their purpose. In FY26, we awarded donations across multiple initiatives amounting to over CHF 83,425, combining employee contributions with firm matching to amplify their impact.

Through our Birthday Voucher Programme, we offer every employee the choice between receiving a voucher on their birthday or donating double the amount to a selected non-profit organisation, with Deloitte matching the donation. In FY26, a total of CHF 71,700 was donated to the Deloitte Poland Foundation, supporting education and employment opportunities for Ukrainian refugees and students in Poland.

Previous donations to KIVA's revolving loans programme meant that in FY26 Deloitte voucher credits supported 6,759 students and entrepreneurs around the world, significantly impacting their lives and businesses. The Winter Tombola, our annual fundraising initiative held in December, generated CHF 8,000 in donations for the Kwame AI-SuaCode programme, funding 163 scholarships. And in FY26 we launched a new donation initiative with KISPI (Zurich Children's Hospital), where our employees donated over 400 toys during the Christmas season. These benefited both the hospital wards and the children staying there, creating a welcoming environment for young patients.

Advancing inclusion through paralympic sponsorship

Deloitte-sponsored para athletes Licia Mussinelli and Christophe Damas extend our workplace inclusion efforts into the broader community. Damas competed in the Milano Cortina 2026 Paralympic Winter Games. Our DEFY employee community supports colleagues with disabilities, and this para athlete sponsorship demonstrates our commitment beyond the workplace. Through presentations to several Deloitte teams, we have learned from these athletes who have pushed through barriers to achieve success.



Empowering young leaders

We also support young leaders through the Mentoring Programme for new joiners, which is an initiative created in collaboration with the Next Generation Board. This six-month initiative pairs women new joiners with mentors who provide career guidance, support work-life balance, and foster connections across the firm.

One Young World

Recognising the desire of young people to champion environmental sustainability and accelerate social impact, Deloitte Global collaborates with One Young World (OYW) to develop young professionals into future leaders. Through this partnership Deloitte supports and inspires youth-led initiatives focused on climate action and educational equity and provides sponsorships for young professionals to attend the annual OYW Global Summit.

In FY26, Deloitte Switzerland sent one of our young leaders to the OYW Global Summit, which was held in Munich, Germany. We also sent ten of our young leaders as delegates from various businesses and office locations to the National Congress in Bern.

Moreover, we sponsored the attendance of an external awardee at the event and sent senior leaders to conduct a workshop for delegates and participate in a panel discussion. Engaging with the theme, "Leadership and Constructive Conversations", our delegates exchanged ideas with other young leaders in Switzerland and participated in workshops designed to enhance their leadership skills and leadership style.

Upon their return, we invited all our OYW delegates to host in-person sessions in Spring 2026 to continue making an impact. Sessions included:

- The power of personal finance: Navigating your financial future
- Building bridges: Constructive conversations
- Bridging the gap: Effective communication in polarised environments

Community investments (k)		**FY24 (CHF)**	**FY25 (CHF)**	**FY26 (CHF)**
Charitable contributions	Cash	246	285	83
In kind	Pro-bono/low-bono[14]	238	200	2,573
Time	Traditional volunteering	40	14	6
	Skills-based volunteering	487	620	496
Program management cost – functional staff cost and program management expenses		444	750	748
Total		**1,455**	**1,869**	**3,906**

Skill-based volunteering	**FY24**	**FY25**	**FY26**
Total futures impacted as part of World*Class* programme	22,004	28,927	11,332
Employee participation (no.)	411	353	555
Staff hours (hours)[15]	8,988	12,951	23,606

14 Pro-bono and low-bono hours for FY26 are reported under an enhanced tracking methodology implemented at year-end to improve data completeness and accuracy.
15 After reaching our WorldClass ambition of 75,000 futures impacted, in FY26 we focused on a different type of volunteering, and more employees took part in various initiatives.



Governance

G1 Business Conduct

Ethics and integrity are embedded in Deloitte Switzerland's governance framework and are overseen through dedicated ethics leadership at both the global and member firm levels. Ethics is led globally by the Deloitte Global Chief Ethics Officer and locally by the Deloitte Switzerland Ethics Officer, an experienced partner with direct access to the Chief Executive Officer and the governing body.

This governance structure supports the consistent implementation of Deloitte's Global Code, oversight of ethical risks, and continuous monitoring of compliance across the organisation.

Material impacts, risks and opportunities:

Through the Double Materiality Assessment, Deloitte Switzerland identified the following material impacts and opportunities relating to business conduct:

Business conduct – Corporate culture

- **Corporate culture – positive impact:** A strong and ethical corporate culture positively impacts employees by increasing motivation, innovation, job satisfaction, and Deloitte's ability to attract and retain talent.
- **Corporate culture – opportunity:** Maintaining a strong and ethical corporate culture creates an opportunity to attract and retain a talented workforce.
- **Corporate culture – opportunity:** Demonstrating strong corporate behaviour creates an opportunity to enhance Deloitte's reputation among clients and stakeholders and win more work.

Business conduct – Protection of whistleblowers

- **Protection of whistleblowers – positive impact:** Effective whistleblowing policies encourage the reporting of unethical practices, protecting whistleblowers and fostering a positive working environment.

Business conduct – Corruption and bribery

- **Corruption and bribery – positive impact:** Audit and assurance services that verify compliance and anti-corruption measures can uncover unethical behaviour and corruption within institutions and companies.
- **Corruption and bribery – negative impact:** Where Deloitte's audit and assurance services fail to meet required standards, there is a potential negative impact through reduced effectiveness in identifying non-compliance and corruption.
- **Corruption and bribery – positive impact:** Demonstrating strong anti-corruption policies has a positive impact on society by promoting ethical business practices and showing that integrity can enhance corporate reputation, stakeholder relationships, and long-term value.

Business conduct – Political engagement and lobbying activities

- **Political engagement and lobbying activities – positive impact:** Through thought leadership, informed responses to consultations, and transparent dialogue with regulators and lawmakers, Deloitte contributes positively to strengthening governance and the political and legal landscape.

G1-1 G1-2

Policies

Policies related to business conduct

Building and sustaining a culture rooted in ethics and integrity is fundamental to Deloitte Switzerland. Our ethics programme is designed to foster responsible decision-making, strengthen trust with stakeholders and promote compliance with applicable laws, regulations and Deloitte's Shared Values and Global Principles of Business Conduct. Any identified or suspected failure to comply with these policies will be investigated and if appropriate, disciplinary action up to and including dismissal may be taken.

To promote ethical behaviour and ensure compliance with anti-corruption regulations, Deloitte maintains the following policies:

NSE Code of Conduct

The NSE Code of Conduct embodies Deloitte's Shared Values and Global Principles of Business Conduct and provides the foundation for ethical decision-making across the organisation. It guides how we serve clients, work with one another, manage our business and contribute to society while reinforcing our commitment to integrity, professionalism and the public interest.

NSE Anti-Discrimination and Anti-Harassment Policy

The Anti-Discrimination and Anti-Harassment Policy supports a respectful, inclusive and safe working environment by prohibiting discrimination, harassment and inappropriate workplace behaviour. The policy reinforces Deloitte's commitment to equal opportunity and respectful treatment for all.

NSE Non-Retaliation Policy

The Non-Retaliation Policy protects individuals who report concerns in good faith regarding unethical behaviour, legal violations or breaches of internal policies. The policy supports an open culture where concerns can be raised without fear of retaliation.

NSE Familial and Personal Relationships Policy

The Familial and Personal Relationships Policy requires the disclosure of relationships that may create actual or perceived conflicts of interest, helping safeguard independence, confidentiality and professional objectivity.

NSE Anti-Bribery and Corruption Policy

The Anti-Bribery and Corruption Policy prohibits bribery and corruption in all forms and establishes clear expectations for preventing, identifying and reporting corruption risks across Deloitte Switzerland's operations.

Deloitte Switzerland has not formally defined the functions at risk, but our policies apply to all employees and third parties acting on our behalf.



Actions

Actions related to business conduct

The actions described below support the management of the material impacts and opportunities identified through the Double Materiality Assessment and contribute to embedding ethical behaviour throughout Deloitte Switzerland.

Ethics training and awareness

Ethics and integrity are reinforced through mandatory learning programmes, case-based discussions and regular awareness campaigns designed to help professionals apply ethical judgement in their daily work.

All new joiners complete mandatory ethics and anti-corruption training during onboarding. Refresher training is provided periodically, with additional requirements for managers and senior leaders.

Training covers topics including:

- Ethical decision-making
- Respectful workplace behaviours
- Conflicts of interest
- Anti-bribery and corruption
- Responsible use of technology and Generative AI
- Speaking up and active bystander behaviours.



Ethics and integrity are reinforced through mandatory learning programmes, case-based discussions, and regular awareness campaigns.

G1-3 G1-4

Annual confirmation and ethics monitoring

All Deloitte Switzerland professionals annually confirm compliance with the NSE Code of Conduct and relevant ethics policies.

To assess the effectiveness of the ethics programme and strengthen Deloitte's ethical culture, the firm also conducts an annual Ethics Survey. The survey provides valuable insights into employees' awareness of ethical expectations, confidence in reporting mechanisms and overall trust in the firm's ethics programme.

Speak Up and investigations

Deloitte Switzerland maintains multiple confidential reporting channels through which employees and relevant external stakeholders can seek guidance or report suspected misconduct, legal violations or breaches of internal policies.

Employees have access to the SpeakUp line and can confidentially and anonymously report any behaviour or practices that are inconsistent with our Shared Values, business principles of conduct, policies, or the law, thereby strengthening our inclusive environment.

The firm is committed to maintaining confidentiality throughout the reporting and investigation process and to protecting individuals from retaliation when concerns are raised in good faith, in accordance with our Non-Retaliation Policy.

All reported concerns are assessed and investigated using established procedures, irrespective of the seniority of the individuals involved. Appropriate corrective actions are implemented where required, and insights from investigations are used to continuously strengthen Deloitte Switzerland's ethics framework and internal controls.

Anti-bribery and corruption programme

Anti-bribery and corruption are central to Deloitte Switzerland's ethical framework. The firm is committed to complying with all applicable anti-corruption laws and regulations while promoting integrity, transparency and accountability across its operations.

Zero-tolerance approach to corruption.

The Anti-Bribery and Corruption programme includes:

- Governance and oversight
- Policies, procedures and guidance
- Mandatory training and communications
- Risk assessments, testing and monitoring
- Third-party due diligence
- Consultation and incident response
- Investigation procedures supported by dedicated ethics reporting channels.

The programme supports compliance with applicable legislation, including the Foreign Corrupt Practices Act, the UK Bribery Act and relevant Swiss legislation.

Mandatory Financial Crime training is delivered to all new joiners and refreshed every two years to reinforce expectations, increase awareness of corruption risks and establish clear escalation procedures.

Political engagement and lobbying activities

Deloitte Switzerland does not undertake lobbying activities on behalf of clients and does not engage in political lobbying for its own commercial interests. When there is a close link to our business, workforce, and industry, we occasionally support legal reforms and public debates by expressing our opinion inhouse and/or in public. Possible memberships, e.g. in business associations or chambers of commerce, are discussed and decided upon between the Head of Communications & Public Affairs, the Growth Partner, the CRO, and the CEO.

EXPERTsuisse, the Swiss auditors' and tax experts' business association, secures the professional education of future auditors and tax experts. By sharing its technical expertise and view, it participates in consultations on the future development of audit and tax law. Deloitte is a member and participates in its board and various committees, supporting the association's engagements.

Targets related to business conduct

In FY26 (baseline year), we recorded zero substantiated corruption cases across the assessment scope. Our target is to maintain zero substantiated corruption cases in FY27 and each subsequent financial year, monitored and reported annually, reinforcing our zero-tolerance approach to corruption and our dedication to upholding the highest standards of business conduct.

Deloitte Switzerland has not yet established quantitative targets relating to political engagement and lobbying activities and protection of whistleblowers.

Metrics related to political influence, including lobbying activities

Given that Deloitte Switzerland does not undertake lobbying activities on behalf of clients or for its own commercial interests, no quantitative KPIs are currently used to measure political influence. Qualitative information on participation in professional associations, industry forums and public consultations may be disclosed, where relevant.



G1-5

Metrics related to business conduct

Corruption and bribery

Anti-corruption	FY24	FY25	FY26
Number of legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organisation has been identified as a participant	0	0	0
Total percentage of employees that have received training on anti-corruption	100%	100%	100%
Total number of confirmed incidents of corruption	0	0	0
Total percentage of employees that the organisation's anti-corruption policies and procedures have been communicated to	100%	100%	100%
Total percentage of governance body members that have received training on anti-corruption	100%	100%	100%
Total percentage of governance body members that the organisation's anti-corruption policies and procedures have been communicated to	100%	100%	100%
Total percentage of operations assessed for risks related to corruption	100%	100%	100%
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0	0	0

Additional Governance Disclosures

Internal use of AI

Artificial intelligence is increasingly shaping how organisations work, innovate, and deliver services. We use AI selectively and responsibly to strengthen our internal capabilities, improve operational efficiency, and support our people in delivering high-quality services to clients. Internally, AI supports activities such as process automation, data analysis, knowledge management, and document handling. These tools help reduce manual effort, improve consistency, and enable teams to focus on higher-value work. AI is also used to support insight generation and decision-making, while ensuring that human judgement and professional accountability remain central.

Our approach to AI adoption is guided by responsible use, ethical standards, data protection requirements, and appropriate governance. As AI continues to evolve across industries globally and in Switzerland, we remain focused on using it in a way that is safe, transparent, and aligned with our professional responsibilities.

Solaria

To support responsible and practical adoption of generative AI, the GenAI Center of Excellence has developed Solaria, an internal platform designed to support specific business activities through a range of targeted applications.

Solaria applications are organised into four main categories:

- **Sales Apps:** tools that support sales activities, including proposal development and contractual risk assessment
- **Engagement Apps:** applications that help teams prepare for and manage client interactions during the early stages of projects
- **Utilities Apps:** tools that support data management, automation, and technical activities
- **Domain Specific Apps:** targeted applications designed to address business needs across specific industries or service areas.

The platform enables rapid prototyping and no-code development, allowing new applications to be developed and refined in response to business needs. This supports continuous improvement while helping ensure that AI solutions remain practical, relevant, and aligned with internal governance requirements.

We continue to invest in AI-enabled tools, enterprise platforms, and employee capability building. Through training and responsible adoption, we aim to equip our people with the skills and environment needed to use AI effectively and deliver trusted, high-quality outcomes for clients.

Tax transparency

At Deloitte we believe that tax systems can play a significant role in addressing the defining challenges of our time, including supporting sustainable economic growth and tackling inequality and climate change. Through our work with clients and the taxes we pay and collect, we have a considerable part to play. Deloitte's Tax Transparency Report illustrates the tax principles that lie at the core of our approach and outlines the details of our tax contribution.

Audit transparency

Independent, high-quality audits are essential for healthy capital markets and stakeholder trust. At Deloitte Switzerland, we are committed to audit quality, integrity, and transparency. Deloitte Switzerland transparency report outlines how we safeguard independence, apply rigorous quality controls, and continuously invest in innovation and digital tools to strengthen audit reliability. By holding ourselves to the highest professional standards, we help provide confidence in the financial information that underpins business and society.

Accreditations

Our sustainability initiatives have been validated through the following certifications in FY26:

Deloitte Switzerland has been awarded an EcoVadis Platinum medal for the second year in a row, recognising our overall efforts to social and environmentally responsible business practices. EcoVadis provides evidence-based assessments of companies' non-financial management systems and impacts, covering the environment, labour and human right, ethics and procurement. An increase of 10 points against last year's score confirmed our position in the top 1% of all companies assessed globally.

Deloitte Global confirmed its A- rating from the Carbon Disclosure Project (CDP), which helps organisations measure, manage and disclose their environmental impacts to stakeholders. The rating covers all Deloitte member firms, including both legal entities of Deloitte Switzerland. CDP is recognised as a leading global platform for environmental disclosure, with thousands of companies, cities and regions reporting environmental data through it each year.

ISO 14001

All our Swiss offices are ISO 14001 certified, except Bern, where only 1% of our employees are based. ISO 14001 is the internationally recognised standard for environmental management systems and provides a framework for continually improving environmental performance. Deloitte undergoes annual surveillance audits and a recertification audit every three years.

ISO 27001

All our Swiss offices are ISO 27001 certified. The standard provides guidance on establishing, implementing, maintaining and continually improving an information security management system. Deloitte undergoes an annual reassessment audit.

ISO 22301

All our Swiss offices are ISO 22301 certified. This international standard for business continuity management systems provides a framework for protecting against disruptive incidents, reducing their likelihood and supporting recovery. Deloitte undergoes an annual reassessment audit for this certification as well.

ISO 9001

Our legal entity, Deloitte Consulting AG, has recently achieved ISO 9001 certification. This international standard for quality management systems provides a framework for organisations to meet customer and other stakeholder needs while complying with statutory and regulatory requirements for their products or services.

Deloitte Switzerland was awarded the SGS "Fair ON Pay" Advanced certification independently confirming our adherence to equal pay for equal work.

This validation demonstrates our continued dedication to equal pay, career advancement, and creating a workplace where everyone is valued.

Deloitte Switzerland received the LGBTI label for the second time. The label recognises organisations that promote equal rights for LGBTI people. It is valid until June 2028 and must be renewed every three years.

In September 2021, our headquarters in Zurich received LEED Gold certification. LEED is a widely used green building rating system that recognises healthy, efficient and cost-effective buildings. This certification is permanently valid.



Appendix

Abbreviation list

AI – Artificial Intelligence

AMR – Automatic Meter Reader

BVCM – Beyond Value Chain Mitigation

CDP – Carbon Disclosure Project

CFO – Chief Financial Officer

CEO – Chief Executive Officer

CRO – Chief Risk Officer

CSO – Chief Sustainability Officer

CO_2 – Carbon Dioxide

CSRD – Corporate Sustainability Reporting Directive

DEFRA – Department for Environment, Food and Rural Affairs

DMA – Double Materiality Assessment

DTTL – Deloitte Touche Tohmatsu Limited

EFRAG – European Financial Reporting Advisory Group

EMEA – Europe, the Middle East & Africa

ERF – Enterprise Risk Framework

ERM – Enterprise Risk & Monitoring

ESG – Environmental, Social and Governance

ESRS – European Sustainability Reporting Standards

FADP – Swiss Federal Act on Data Protection

FTE – Full-Time Equivalent (employee)

FY – Financial Year

GHG – Greenhouse Gas Emissions

GDPR – EU General Data Protection Regulation

GDN – Global Delivery Network

IRO – Impacts, Risks & Opportunities

LGBTI/LGBTQIA+ – Lesbian, Gay, Bisexual, Transgender, Queer or Questioning, Intersex, Asexual or Ally, plus other sexual orientations and gender identities

MCN – Swiss Multicultural Network

NGO – Non-Governmental Organisation

NSE – North and South Europe

OYW – One Young World

P&P – People and Purpose

PG&S – Purchased Goods and Services

PDL – Performance Development Leader

RFP – Request for Proposal

SBT – Science-Based Targets

SBTi – Science-Based Targets initiative

SCoC – Global Supplier Code of Conduct

SDG – Sustainable Development Goal

STB – Sustainability Transformation Board

TPRM – Third-Party Risk Management

WIN – Women's Initiative Network

WEEE – Waste from Electronic and Electrical Equipment

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S2-2	Engagement with workers in the value chain, existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy	44	By reference
S2-3	Actions and resources related to workers in the value chain	44, 45	
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ESRS S3		Page	Additional information
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ESRS S4		Page	Additional information
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ESRS G1 - Business Conduct		Page	Additional information
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G1-6	Metrics related to payment practices	-	Not material

Own Workforce

Characteristics of the undertaking's employees

Employees, by service	FY24 (no.)	FY25 (no.)	FY26 (no.)
Advisory	1,526	1,306	1,220
Audit & Assurance	557	548	564
Tax & Legal	360	377	376
Enabling Functions	278	270	252
Total	2,721	2,501	2,412

New employee hires, by office	FY24 (no.)	FY25 (no.)	FY26 (no.)
Zurich	429	286	320
Geneva	113	82	83
Basel	13	7	10
Lausanne	16	8	14
Bern	16	14	8
Lugano	10	8	15
Total	597	405	450

New employee hires, by service	FY24 (no.)	FY25 (no.)	FY26 (no.)
Advisory	260	176	230
Audit & Assurance	186	108	108
Tax & Legal	94	84	87
Enabling Functions	57	37	25
Total	597	405	450

Number of nationalities	FY24 (no.)	FY25 (no.)	FY26 (no.)
	70	70	67

Employees by workload type, by gender	FY24 (no.)	Female (%)	Male (%)	FY25 (no.)	Female (%)	Male (%)	FY26 (no.)	Female (%)	Male (%)
Full-time employees	2,445	41	59	2,249	41	59	2,157	41	59
Part-time employees	276	74	26	252	75	25	255	74	26
Total	2,721	45	55	2,501	45	55	2,412	44	56

Employees by employee category, by gender	FY24 (no.)	Female (%)	Male (%)	FY25 (no.)	Female (%)	Male (%)	FY26 (no.)	Female (%)	Male (%)
Administrative staff	78	87	13	68	85	15	51	86	14
Up to manager	1,931	49	51	1,760	49	51	1,674	48	52
Director and senior manager	559	32	68	520	33	67	537	34	66
Partners	153	16	84	153	19	81	150	21	79
Total	2,721	45	55	2,501	45	55	2,412	44	56

Total number and rate of new employee hires, by gender	FY24 (no.)	Female (%)	Male (%)	FY25 (no.)	Female (%)	Male (%)	FY26 (no.)	Female (%)	Male (%)
Entry level hires	284	50	50	206	43	57	219	42	58
Experienced hires	313	44	56	199	50	50	231	45	55
Total	597	47	53	405	47	53	450	44	56

Hiring rate, by gender[1]	FY24 (%)	Female (%)	Male (%)	FY25 (%)	Female (%)	Male (%)	FY26 (%)	Female (%)	Male (%)
Total	22	23	21	15	16	15	18	18	19

1 The hiring rate is defined as the amount of new hires divided by the average headcount of the respective financial year.

Number of women who participated in mentoring and development programmes	FY24 (no.)	FY25 (no.)	FY26 (no.)
	110	106	176

Employees, by workload type, by grade, by gender	Workload type	Employee category	FY24 (no.)	2024 Female (%)	2024 Male (%)	FY25 (no.)	2025 Female (%)	2025 Male (%)	FY26 (no.)	2026 Female (%)	2026 Male (%)
	Full time	Administrative staff	61	85	15	48	83	17	30	83	17
	Part time	Administrative staff	17	94	6	20	90	10	21	90	10
	Full time	Up to manager	1,747	46	54	1,602	46	54	1,516	46	54
	Part time	Up to manager	184	76	24	158	78	22	158	73	27
	Full time	Director and senior manager	489	27	73	450	28	72	467	28	72
	Part time	Director and senior manager	70	66	34	70	66	34	70	71	29
	Full time	Partners	148	14	86	149	17	83	144	19	81
	Part time	Partners	5	60	40	4	75	25	6	67	33

Turnover rate, by gender	FY24 (%)	FY25 (%)	FY26 (%)
Female	22	25	21
Male	22	24	20

Employees promoted, by gender	FY24 (%)	Female (%)	Male (%)	FY25 (%)	Female (%)	Male (%)	FY26 (%)	Female (%)	Male (%)
	22	21	22	21	22	20	19	17	20

Employees that took parental leave, as a share of total employees, by gender	FY24 (%)	Female (%)	Male (%)	FY25 (%)	Female (%)	Male (%)	FY26 (%)	Female (%)	Male (%)
	8	9	6	8	9	7	8	9	7

Maternity and paternity leave Deloitte vs. legally required	FY24 (%)	FY25 (%)	FY26 (%)
Birthing parents who took maternity leave	100	100	100
Birthing parents who took advantage of the additional leave we offer our people	95	93	90
Male employees with newborns in the first half of FY who took paternity leave	93	88	95

Age diversity

Employees by employee category, by age group	FY24 (no.)	<30 (%)	30-50 (%)	>50 (%)	FY25 (no.)	<30 (%)	30-50 (%)	>50 (%)	FY26 (no.)	<30 (%)	30-50 (%)	>50 (%)
Administrative staff	78	29	58	13	68	29	54	16	51	25	61	14
Up to manager	1,931	46	52	2	1,760	44	54	2	1,674	43	55	2
Director and senior manager	559	0	87	13	520	0	87	13	537	0	86	14
Partners	153	0	61	39	153	0	58	42	150	0	56	44
Total	2,721	33	60	7	2,501	32	61	7	2,412	30	62	8

Turnover rate, by age group	FY24 (%)	FY25 (%)	FY26 (%)
<30	30	26	24
30-50	18	24	19
>50	17	19	16

Learning and development

Apprentices/trainees offered a job after apprenticeship/traineeship[2]	FY24 (%)	FY25 (%)	FY26 (%)
	35	34	39

2 In this year's reporting, reentry is considered as offered a job if the maximum employement gap is <120 days.

Average learning hours per employee, by age group	FY24 (no.)	FY25 (no.)	FY26 (no.)
<30	56	61	60
30-50	28	25	26
>50	10	11	13

Average learning hours per employee, by employee category	FY24 (no.)	FY25 (no.)	FY26 (no.)
Administrative staff	7	4	7
Up to manager	46	45	46
Director and senior manager	19	21	21
Partners	19	20	21

Average learning hours per employee, by gender	FY24 (no.)	FY25 (no.)	FY26 (no.)
Female	40	40	42
Male	38	38	37

Governance

Diversity of governance bodies

Diversity of governance bodies, by age		FY24 (%)	FY25 (%)	FY26 (%)
Swiss Executives	<30	0	0	0
	30-50	29	18	27
	>50	71	82	73
Deloitte AG - Board of Directors	<30	0	0	0
	30-50	36	29	25
	>50	64	71	75
Deloitte Consulting AG - Board of Directors	<30	0	0	0
	30-50	0	0	0
	>50	100	100	100
Deloitte AG - Management Committee	<30	0	0	0
	30-50	0	0	0
	>50	100	100	100

People and workplace ethics

Ethics	FY24	FY25	FY26
Number of ethics cases raised[3]	34	27	19
Rate of ethics cases raised per 100 people	1.25	1.08	0.79
Respondents who agreed with the statement "Deloitte is an ethical place to work" %	95	91	94

3 Number of ethics case divided by the headcount

Breakdown of ethics cases, raised by issues type	FY24	FY24 (%)	FY25	FY25 (%)	FY26	FY26 (%)
	Respect and fair treatment	56	Disrespectful treatment	59	Disrespectful treatment	63
	Retaliation	12	Harassment (incl. sexual harassment)	15	Harassment (incl. sexual harassment)	16
	Time and expense reporting	6	Inquiry[4]	15	Time reporting	5
	Discrimination	9	Discrimination	11	Policy compliance, regulatory breaches and professional practice matters	5
	/		/		Human rights and enviromental matters	5
	Other	6	/		Other	5

Sustainable Procurement

Sustainable Procurement	FY24 (%)	FY25 (%)	FY26 (%)
Targeted suppliers which signed our global supplier code of conduct as part of our Terms and Conditions	100	100	100
Buyers that have completed sustainable procurement training	100	100	100

4 An inquiry is a simple question about process, whereas most matters, specifically complaints, are likely to be classified as allegations – regardless of severity

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