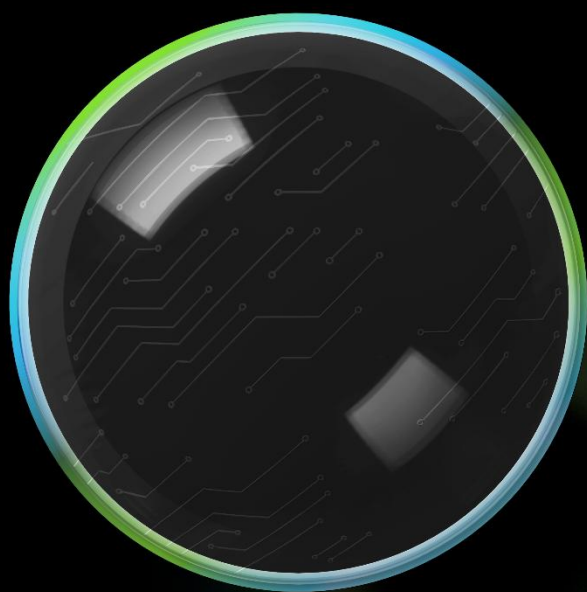




2026 Transparency Report

Deloitte Switzerland

Date published 30.09.2026

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Deloitte Switzerland leadership message

Welcome to our 2026 Transparency Report¹.

This year's report covers the period from June 2025 to May 2026. Trust in financial information cannot be taken for granted. In an environment shaped by economic uncertainty, regulatory changes and rapid technological development, independent, high-quality audits remain essential to confidence in companies and capital markets. Our responsibility is therefore clear: to perform our work with integrity, independence and professional scepticism, and to be transparent about how we manage and monitor audit quality.

Audit quality and accountability

Audit quality is built through consistent processes, effective governance and a culture in which quality is the responsibility of every professional. During the financial year covered, we continued to develop our system of quality management and assess whether it provides reasonable assurance that its objectives are being achieved. Our approach combines internal monitoring, external regulatory oversight, consultation and remediation. These mechanisms allow us to identify risks and areas for improvement, respond appropriately and continue strengthening the quality of our work.

Technology and professional judgement

Technology, including artificial intelligence and advanced data analytics, is changing how audits are planned and performed. We continue to invest in technology, including artificial intelligence, and the capabilities of our people, while applying these tools with appropriate governance, transparency and professional oversight. Technology can support more consistent analysis and enable our professionals to focus their expertise where it matters most. However, it does not replace the independence, professional scepticism and judgement required of an auditor. Human accountability remains central to every audit.

People and continuous learning

High-quality audits depend on people with the right technical expertise, experience and professional values. We therefore continue to invest in learning and development, including training on audit and accounting developments, technology, artificial intelligence, ethics, leadership and project management.

Looking ahead

Our clear focus remains on delivering independent, high-quality audits that serve the public interest. We will continue to strengthen our system of quality management, invest responsibly in technology and our people, and engage constructively with regulators and other stakeholders. We are grateful for the trust placed in us by our clients and the communities we serve. Together, we will continue to build a foundation of trust and excellence in audit practices.

Best regards,



Reto Savoia
CEO
Deloitte AG



Alessandro Miolo
Managing Partner Audit & Assurance
Deloitte AG

¹ Throughout this report, the terms "Deloitte, we, us, and our" refer to one or more of Deloitte Touche Tohmatsu Limited, its network of member firms, and their related entities. For more information about the Deloitte network, please see page 3 or [About the network \(deloitte.com\)](#). This report sets out the practices and processes that are currently employed by Deloitte AG, in accordance with the requirements of the European Union's Regulation 537/2014 on specific requirements regarding statutory audit of public-interest entities.

Deloitte network

Deloitte EMEA: regional structure and governance from 1 June 2026

On 1 June 2026, a new Deloitte Europe, Middle East and Africa member firm of Deloitte Touche Tohmatsu Limited (DTTL) was established (“Deloitte EMEA”), bringing together the 16 participating firms of Deloitte North and South Europe (NSE), Deloitte Central Europe (DCE) and Deloitte Spain. Deloitte EMEA brings together 132,000 professionals, led by approximately 6,000 partners, operating in more than 80 countries. Deloitte EMEA is intended to strengthen cross-border collaboration at greater pace and scale, support strategic alignment and enable regional investment in areas including innovation, technology platforms and talent development.

From 1 June 2026, each participating firm became a shareholder in Deloitte EMEA BV, a Belgian private limited company with a respective representation on the EMEA Board. Each participating firm continues to exist as a separate local legal entity with its own board and executive leadership.

Deloitte Switzerland: legal structure and ownership

Deloitte AG is part of the global Deloitte Network and - as of 1 June 2026 - a participating firm and a shareholder of Deloitte EMEA BV, which is a Member Firm of Deloitte Touche Tohmatsu Limited (DTTL). Deloitte AG is referred to throughout this report as “Deloitte Switzerland”, and Deloitte EMEA BV is referred to throughout this report as “Deloitte EMEA”. Deloitte EMEA and DTTL do not provide services to clients. Within Deloitte EMEA, the various shareholders of Deloitte EMEA and their respective affiliates operate as separate and independent legal entities and provide services in their respective jurisdictions following professional standards and with the promise of creating an impact that matters. Deloitte AG is mainly focused on delivering audit and advisory services in Switzerland.

Network description

The Deloitte network

The Deloitte network (also known as the Deloitte organization) includes a globally connected network of DTTL member firms and their respective related entities operating in more than 150 countries and territories around the world. These separate and independent member firms operate under a common brand.

Deloitte Touche Tohmatsu Limited (DTTL or Deloitte Global)

Deloitte Touche Tohmatsu Limited is a private company limited by guarantee incorporated in England and Wales. DTTL serves a coordinating role for its member firms and their respective related entities and establishes policies and protocols with the objective of promoting a consistently high level of quality, professional conduct, and service across the Deloitte network. DTTL does not provide services to clients and does not direct, manage, or control any member firm or any of their respective related entities.

“Deloitte” is the brand under which nearly 500,000 dedicated professionals and practitioners in independent member firms (or their respective related entities) throughout the world collaborate to provide leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets and enable clients to transform and thrive. These member firms are members of DTTL. DTTL, these member firms and each of their respective related entities form the Deloitte organization. Each DTTL member firm and/or its related entities provides services in particular geographic areas and is subject to the laws and professional regulations of the country or countries in which it operates. Each DTTL member firm is structured in accordance with national laws, regulations, customary practice, and other factors, and may secure the provision of professional services in its respective territories through related entities. Not every DTTL member firm or its related entities provides all services, and certain services may not be available to attest clients under the rules and regulations of public accounting. DTTL, and each DTTL member firm and each of its related entities, are legally separate and independent, cannot obligate or bind any other, and are liable only for their own acts and omissions, and not those of any other. The Deloitte organization is a global network of independent firms and not a partnership or a single firm. DTTL does not provide services to clients.

Deloitte Switzerland: governance – leadership in action

Deloitte Switzerland operates as a limited company, established under Swiss law, with registered office at Pfingstweidstrasse 11, 8005 Zurich, Switzerland and registration number CHE-101.377.666.

Deloitte Switzerland's Board of Directors is responsible for the governance and oversight of the Swiss practice, including the Audit & Assurance practice. Consequently, the Board of Directors is responsible for approving the Audit & Assurance business strategy as well as the financial aspects of the business.

The following are the members of the Deloitte Switzerland Board of Directors who are elected by the shareholders of Deloitte Switzerland for the period of one year:

Deloitte Switzerland – Board of Directors

Alessandro Miolo, Chairman

Matthias Gschwend, Vice-Chairman

Reto Savoia, Member

Michelle Hug-Fahrni, Member

Annik Jatton Hueni, Member

Myriam Meissner, Member

David McNeil, Member

Sven Probst, Member

Alessandro Miolo, together with the Audit & Assurance executive, develops and implements the strategy for the Audit & Assurance practice, including related policies and procedures. In all their activities, Deloitte Switzerland's senior leaders are responsible for the overarching objective of quality, including compliance with applicable professional standards and regulatory requirements. Deloitte Switzerland strategy is developed in alignment with the overall strategic direction established for the Deloitte network.

Deloitte Switzerland Audit & Assurance leaders participate in Deloitte network groups that set and monitor quality standards, and from which a number of quality, risk, and regulatory initiatives emanate.

There are two other bodies which exist in addition to the Board of Directors, which are:

Management Committee

The operational activities of Deloitte Switzerland are led by the Management Committee, whereas the Executive Group coordinates and organises daily business for the central functions of Deloitte Switzerland and Deloitte Consulting AG.

The Management Committee consists of three partners appointed by the Board of Directors.

The three members are: Reto Savoia, CEO; Alessandro Miolo, Managing Partner Audit & Assurance and Viktoriya Lombardo, Partner Audit & Assurance.

Audit & Assurance Executive

The audit quality, innovation and talent management are at the top of the agenda for the Audit & Assurance Executive in accordance with the firm-wide objective to be the undisputed leader in the Swiss Market. The members of the Audit & Assurance Executive are appointed by Alessandro Miolo, Managing Partner of the Audit & Assurance business. Each member has a specific management function within the group (quality, innovation, talent, and operations amongst others) in addition to his/her client facing role.

System of quality management (SQM)

ISQM 1 introduces a risk-based approach to the SQM that requires firms to respond to quality objectives and risks to our ability to execute high-quality audits in the following areas:

- The firm's risk assessment process;
- Governance and leadership;
- Relevant ethical requirements;
- Acceptance and continuance of client relationships and specific engagements;
- Engagement performance;
- Resources;
- Information and communication; and
- The monitoring and remediation process.

The effective implementation of ISQM 1 has been and remains a key element of Deloitte's global audit and assurance quality strategy.

As part of the implementation of ISQM 1, quality objectives, quality risks and responses were formalized and brought together in a globally consistent technology platform to facilitate the design and maintenance of the system, as well as the operation through tri-annual self-assessments by business process owners and reporting capabilities to support the required annual evaluation.

Deloitte Switzerland continues to work with leaders across the firm, as well as the broader network, to further enhance our proactive approach to managing the quality of engagements performed—identifying and addressing risks to quality and driving continued advancements in quality management processes serves us well into the future as the environment within which we operate continues to evolve and become increasingly complex.

Consistent with Deloitte's culture of continuous improvement and innovation, Deloitte Switzerland's efforts relating to ISQM 1 and our SQM provide us the opportunity to continually challenge ourselves—examining those areas where we can further enhance and transform our SQM. Quality is always front and center, and robust quality monitoring processes play an integral role in our ability to continually improve.

ISQM 1 requires an annual evaluation of the SQM. Deloitte Switzerland performed its annual evaluation of its SQM as of 31 May 2026.

Conclusion on the effectiveness of the SQM

Deloitte Switzerland is responsible for designing, implementing, and operating a SQM for audits or reviews of financial statements, or other assurance or related services engagements performed by the firm, that provides the firm with reasonable assurance that the objectives of the SQM are being achieved. The objectives are:

- The firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
- Engagement reports issued by the firm or engagement partners are appropriate in the circumstances.

Deloitte Switzerland conducted its evaluation in accordance with ISQM 1.

Deloitte Switzerland concluded that the SQM provides the firm with reasonable assurance that objectives of the SQM are being achieved as of 31 May 2026.

Reasonable assurance is obtained when the SQM reduces to an acceptably low level the risk that the objectives of the SQM are not achieved. Reasonable assurance is not an absolute level of assurance, because there are inherent limitations of a system of quality management.

Independence, objectivity, and professional skepticism

The execution of high-quality audit and assurance engagements requires independence, objectivity, and professional skepticism. This means a continuous and tangible focus on Deloitte's critical role in serving the public interest, including creating a culture of quality where doing the right thing is of paramount importance. Deloitte consistently reinforces the important role of auditors as independent evaluators who must maintain a mindset of professional skepticism throughout the conduct of our work. This approach is reflected in Deloitte policies, methods, procedures, and learning, and is reinforced through quality management and accountability measures.

Audit & Assurance approach

Deloitte's approach to performing a high-quality engagement involves the use of audit and standards-based assurance methodologies, common across the Deloitte network, supplemented by tools for use by our practitioners to plan, perform, supervise, review, document, conclude, and communicate the results of each engagement. Deloitte's approach is underpinned by professional standards, as well as the requirements of applicable laws and regulations.

Deloitte's audit methodology is risk-based, focusing on the financial statement account balances, disclosures, and underlying assertions that have a reasonable possibility of being materially misstated. Our methodologies are also dynamic - they evolve continuously to keep pace with the changing demands of investors, companies, and other stakeholders. They recognize that advances in the availability and management of large data sets, in statistical science as well as Generative AI (GenAI) are relevant to continuing to enhance the quality of Deloitte engagements.

Resources to support Deloitte practitioners in the execution of high-quality engagements

The resources applied by Deloitte practitioners in the performance of their work include the proprietary tools, guidance, materials, and practice aids used in conducting engagements, which are available to all our practitioners in the Deloitte Global Research Portal, an extensive online library, and in our audit execution platforms (such as Deloitte Omnia and Deloitte Levvia). These resources drive greater standardization and consistency across Deloitte firms. Deloitte regularly issues guidance to our practitioners and communicates developments that should be factored into audit risk assessments and responses in order to maintain and drive quality execution.

Consultation

Quality and risk management considerations are integral to Deloitte's audit and assurance business and to the performance of engagements. That is why Deloitte views consultation as an essential, collaborative process—one that involves robust challenge and helps determine the most appropriate answers to complex questions. Deloitte has identified circumstances where consultation outside of the engagement team is required in order to demonstrate an appropriate level of professional judgment and the exercise of professional skepticism. Deloitte consultation policies require that conclusions are documented, understood, and implemented. Foundational to the effectiveness of the consultation process is Deloitte's investment in consultation resources who have the appropriate skills and expertise. In addition to formal consultations, whenever engagement partners and teams need additional information or perspectives, they are encouraged to seek assistance from the Audit Quality & Risk Team or others in the organization with specialized knowledge.

External and internal quality monitoring

Monitoring of quality

A continued focus on quality is of paramount importance to the Deloitte brand. It is critical that a Deloitte engagement is consistently executed and of high-quality, wherever in the world it is performed.

The objective of monitoring and remediation processes are to provide relevant, reliable, and timely information about the design, implementation, and operation of the SQM to leadership in order to enable appropriate and timely actions to be taken to respond to identified deficiencies. This includes the identification of deficiencies and

good practices in the SQM and the assessment of the effectiveness of remedial actions in driving improvements in audit quality.

 SQM monitoring

SQM monitoring is an integral part of Deloitte Switzerland’s monitoring activities and considers relevant requirements in ISQM 1, as well as evaluating the design, implementation and operating effectiveness of responses that address the quality risks that have been identified for the firm.

Key components of SQM monitoring include:

- Risk-based approach to selecting business processes, quality risks and responses to monitor.
- Mandatory moderation panel to drive consistency in evaluating findings and deficiencies.
- Identifying appropriate resources (from within Deloitte Switzerland as well as from other Deloitte geographies or Deloitte Global) with the right experience.

 Inspections of completed engagements

Key components of inspections of completed engagements include:

- Risk-based engagement selection and consideration of all major industries served by Deloitte Switzerland while considering all signing partners or partner equivalents on a cyclical basis.
- Mandatory moderation panel to drive consistency in findings and engagement ratings.
- Identifying appropriate resources (from within Deloitte Switzerland as well as from other Deloitte geographies or Deloitte Global) with the right experience and industry knowledge.

 External inspections

In addition to Deloitte Switzerland’s own monitoring of quality, we are subject to external monitoring by the Federal Audit Oversight Authority (FAOA). The FAOA has the responsibility to decide on applications for the licensing of individuals and audit firms who offer statutory audit services and to oversee audit firms auditing public interest companies. The FAOA undertakes independent inspections of the overall quality of Deloitte Switzerland. Deloitte’s policies and processes relating to audit quality are reviewed, in addition to a sample of individual engagements, including financial and regulatory audits from different industries. Further, Deloitte Switzerland is, in general, inspected at least once every three years by the Public Company Accounting Oversight Board (PCOAB). The last inspection was conducted in September 2025.

Internal monitoring (last report)	External monitoring (last report)
Swiss Monitoring & Remediation FY 26 Report: 30 July 2026 (Period covered: 1 June 2025 – 31 May 2026)	FAOA: 22 September 2026 PCAOB: 17 June 2026

 Root cause analysis and remediation

Continuous improvement is essential to Deloitte’s culture of quality and excellence. Understanding why engagement level findings and SQM deficiencies occur is critical to being able to design effective remedial actions. When engagement level findings or SQM deficiencies are identified, whether through internal or external monitoring activities, actions are taken to identify gaps and develop appropriate remediation activities. Remediation is imperative to drive continuous improvement in quality and avoid future similar findings.

Learning and development initiatives

At the core, Deloitte has a single, global mandatory audit technical learning curriculum, tailored for learners by level, using a dynamic blend of live instructor-led, digital on-demand courses, and on-the-job activities.

All client service practitioners are required to follow the firm's learning requirements for their roles and complete sufficient continuing professional education (CPE) each year and over a cyclical three-year period to ensure both compliance with regulatory standards and Deloitte internal policies. This is achieved through structured, formal learning programs, such as internal or external courses, seminars, or e-learning, and all of these programs cover the full range of the Global Talent Standards (e.g., leadership & professional competencies, function-specific technical competencies, and competencies in areas of specialization).

All client service practitioners have clearly defined role expectations and global Talent Standards which outline the capabilities that are required of practitioners at each level.

Deloitte has made substantial investments in talent and learning strategies and transformed the technical curriculum to build the refreshed skillsets and proficiency required by level.

Aligned to Deloitte Audit & Assurance's (A&A) efforts to deliver a more skills-focused career experience, Deloitte prioritizes providing modernized learning experiences that are skills-based, tailored, and relevant for practitioners and professionals in their specific roles.

Deloitte has also established specific learning offerings for specialists working on engagements to support their knowledge and understanding. In addition, client service practitioners working on Assurance engagements are provided with a range of learning offerings responsive to emerging business needs.

The objective of the Deloitte Switzerland professional development program is to help partners and practitioners maintain and enhance their professional competence and ensure consistency of execution. To supplement on-the-job development, Deloitte Switzerland provides formal continuing professional development programs in relevant subject areas consistent with the Deloitte Global Audit & Assurance Curriculum.

Swiss CPA

These learning and development initiatives are complemented by a strong local learning curriculum for our Swiss practitioners. We are committed to supporting our employees in obtaining relevant qualifications, such as the Swiss Certified Public Accountant (Swiss CPA) qualification. We also invest significantly in training and provide a supportive environment for professional learning. Our recently qualified Swiss CPAs are now transforming their technical knowledge into value for our clients. In line with the requirements set by EXPERTsuisse, Deloitte Switzerland establishes minimum levels of continuing professional development to be undertaken by Partners and other professionals within a specific period of time. To achieve these levels of development, Deloitte Switzerland offers structured, formal learning programmes, one of them being the Technical Excellence event.

Technical Excellence event

Qualified audit professionals from Assistant Manager to Partner level working on audits are required to attend our Technical Excellence event. This three-day course is specifically designed for the Swiss practice and covers the latest developments in audit and accounting, relevant technological advances, including artificial intelligence, and crucial topics such as quality, ethics, leadership, and project management skills. In addition, we offer a broad curriculum of courses for colleagues operating in specific regulatory environments, such as PCAOB engagements or audit clients subject to the regulations of the financial markets.

Deloitte University

Deloitte actively cultivates the collective knowledge and skills of Deloitte people globally through continued investment in Deloitte Universities (DU), the cornerstone of our organization's commitment to leadership development and technical training for Deloitte people around the world. These state-of-the-art learning centers are grounded in Deloitte culture and designed around principles of connectedness and inclusive leadership. Being together for "moments that matter" is critical as we develop the next generation of leaders, as well as create—and strengthen—the connections that are so important to succeed in a global organization serving multinational clients.

Learning Journeys

We offer local Learning Journeys tailored by grade to build leadership and professional skills, ensuring our practitioners are fully effective in their role. These programs provide targeted opportunities for growth and development designed specifically for Deloitte professionals and future leaders. Our Female Manager Programme exemplifies this commitment, a targeted development initiative designed to accelerate female managers at critical career inflection points. The program focuses on three core competencies: self-awareness and personal branding, high-impact relationship building, and strategic networking - equipping our female leaders to expand their influence and presence across Deloitte.

Remuneration

Execution of high-quality is expected from all practitioners and is embedded across the Deloitte network. This is recognised through reward and recognition programs and is built into performance standards at every level, against which practitioners' overall evaluations are measured.

In accordance with global policies, Deloitte Switzerland's partners are evaluated on a yearly basis, and depending on the outcome of the evaluation, the remuneration of partners may increase or decrease.

Specifically, partner evaluation is assessed across the following dimensions: Clients; Business; People, leadership and Sustainability; Collaboration and Quality. As stewards of our firm, all partners should be role models of our shared values. It is up to the partners, collectively, to know our firm, to take a broader view and to set the "tone at the top", guided by our values and our culture as an organization, delivering quality to our clients.

Among other factors, partner evaluations take into account the outcome of internal and external inspections as well as other audit quality related aspects.

Independence

Deloitte Switzerland Independence

Deloitte Switzerland has designed and implemented and operates a system of quality management (“SQM”) for the relevant independence requirements as it relates to audit or reviews of financial statements, and other assurance or related services engagements (“Independence SQM”). The Independence SQM comprises responses (policies and procedures) that address independence quality risks to the achievement of the independence objectives. The responses are based on expectations set out in Deloitte Global Independence policies, and are supplemented, as appropriate, to reflect additional national or regional requirements that may be more restrictive than Deloitte Global policies. Deloitte Switzerland leadership reinforces the importance of compliance with independence and related quality management standards, thereby setting the appropriate tone at the top and instilling its importance into the professional values and culture of Deloitte Switzerland. Strategies and procedures to communicate the importance of independence to partners, other practitioners, and support staff have been adopted, emphasizing each individual’s responsibility to understand and meet the independence requirements. The Independence Leader is responsible for overseeing independence matters within Deloitte Switzerland, including the design, implementation and operation of the Independence SQM.

The firm’s Independence SQM comprises responses to the following key independence areas:

- Client, engagement, and business relationships, including use of the independence business process tools: the Deloitte Entity Search and Compliance (DESC) system and the Service Request Monitoring (SRM) application
- Firm and personal financial relationships, including the use of the Global Independence Monitoring System (GIMS)
- Employment and other relationships
- Independence confirmations
- Independence consultations
- Independence-related policies and communications
- Independence learning
- Breaches of independence requirements
- Disciplinary measures for failures to adhere to applicable independence requirements

The firm’s Independence SQM also includes detective monitoring responses over some of the key independence areas to ensure independence compliance.

All responses (including the detective monitoring responses) in the Independence SQM are tri-annually self-assessed and subject to SQM monitoring for design, implementation and operating effectiveness on a risk-based approach.



DESC

Deloitte Entity Search and Compliance

Global, searchable database containing specific entity information relevant in determining personal and professional independence restrictions



SRM

Service Request Monitoring

Application integrated with DESC that provides a standard business process workflow for submitting and reviewing preapproval requests to provide services to clients



GIMS

Global Independence Monitoring System

Application that contains financial relationship data with relevant independence compliance indicators

Long association requirements of audit partners and practitioners

To ensure we serve with objectivity and integrity and control the risk of a threat to independence from prolonged service in audit engagement teams, we closely monitor the length of time partners and key staff spend on each engagement, including across different roles, and implement succession plans where appropriate. Supported by our compliance systems, this active monitoring allows us to manage perceived threats to independence (e.g. “familiarity”) and ensure strict adherence to regulations in this area.

Our long association policies are in line with and follow the ruleset applicable to the individual (group) audit engagement (e.g. Swiss independence rules, SEC/PCAOB independence rules). These rules provide guidance for the different roles on the audit engagement team when individuals need to rotate off and also include applicable transitional provisions (“cooling-off period”).

Digital transformation

Strengthening A&A quality through AI-enabled innovation

Deloitte Audit & Assurance is advancing with purpose as we execute our digital transformation strategy. In a landscape defined by rapid technological development, the focus remains on delivering high-quality engagements while adapting how A&A work is performed. Responsible innovation is fundamental to this approach. We seek to capture technological opportunities while maintaining the centrality of professional judgment, integrity, and trust.

We are currently working on the introduction of an embedded network of intelligent agents. This advancement will support teams with enhanced, context-aware insights, and real-time workflow assistance. These capabilities will enable our people to analyze information, identify potential risk factors, support compliance and regulatory assessments, and reinforce the consistency and quality of procedures. Throughout, the principle of “human in the loop” will remain paramount.

These capabilities are designed to augment, not replace, professional judgment: A&A professionals and practitioners remain responsible for challenging and validating the outputs of technology, ensuring that technology serves as an enabler of quality rather than a replacement for critical thinking or professional skepticism.

These enhancements are complemented with practical and ethical guidance, drawing on recognized frameworks such as Trustworthy AI™. Our people have access to regular and targeted learning, that addresses both the value and limitations of AI-enabled technologies. This learning reinforces the importance of human oversight, and alongside updated practice aids and guidance from subject matter specialists, supports teams in navigating new challenges and adapting to evolving stakeholder requirements.

Deloitte A&A’s training and talent model is designed to equip teams not only to use technology, but also to apply professional skepticism, challenge estimates, assess disclosures, understand automated assurance workflows, and investigate exceptions or anomalies identified through digital capabilities. The Deloitte Global A&A talent framework and delivery models have also been revised, so that teams are equipped to

operate confidently in a digital environment—balancing human oversight with the power of artificial intelligence.

Security, integrity, and client data

Deloitte recognizes that the security and confidentiality of client data are fundamental to maintaining stakeholder trust and delivering credible engagement outcomes. As processes increasingly rely on cloud-based platforms and digital solutions, we continue to make investments to protect data safety and privacy. Deloitte A&A applies a security-by-design approach across the technology lifecycle, including upfront risk and data assessments, secure engineering standards, controlled testing and release processes, and ongoing monitoring and remediation in production. These controls are designed to support the confidentiality and security of client data throughout the A&A technology lifecycle.

We adhere to applicable regulatory requirements and industry standards concerning data handling, encryption, and access management. Secure data flows minimize risk of error or unauthorized access.

Direction, supervision, and review (DSR) principles are embedded within both our technology and methodologies, extending not only to AI-enabled solutions but to many facets of digital engagement execution. Updated practice aids and practitioner guidance reinforce this focus on DSR across engagements.

Deloitte A&A’s approach to technology usage is built on responsible stewardship of information. Through secured platforms, robust governance and processes, and ongoing professional vigilance we continue to uphold the integrity expected by the public, regulators, and capital markets.

Appendices

Appendix A | EU EEA audit firms

Disclosure in accordance with Article 13.2 (b)(ii)-(iv) of the EU Audit Regulation

EU/EEA member state (Article 13.2 (b)(iii) EU Audit Regulation: the countries in which each audit firm that is a member of the network is qualified as a statutory auditor or has its registered office, central administration, or principal place of business)

Name of audit firms carrying out statutory audits in each member state (Article 13.2 (b)(ii) EU Audit Regulation: the name of each audit firm that is a member of the network)

EU/EEA member state	Name of audit firms carrying out statutory audits in each member state
Austria	Deloitte Audit Wirtschaftsprüfungs GmbH
	Deloitte Niederösterreich Wirtschaftsprüfungs GmbH
	Deloitte Oberösterreich Wirtschaftsprüfungs GmbH
	Deloitte Salzburg Wirtschaftsprüfungs GmbH
	Deloitte Tirol Wirtschaftsprüfungs GmbH
	Deloitte Wirtschaftsprüfung Steuerberatung DWS1 Steiermark GmbH
Belgium	Deloitte Bedrijfsrevisoren/Réviseurs d'Entreprises BV/SRL
Bulgaria	Deloitte Audit OOD
Croatia	Deloitte d.o.o. za usluge revizije
Cyprus	Deloitte Limited
Czech Republic	Deloitte Audit s.r.o.
	Deloitte Assurance s.r.o.
Denmark	Deloitte Statsautoriseret Revisionspartnerselskab
Finland	Deloitte Oy
France	Deloitte & Associés
	Deloitte Audit Holding
	BEAS
	Constantin Associés
	Pierre-Henri Scacchi et Associés
	Revi Conseil
Germany	Deloitte GmbH Wirtschaftsprüfungsgesellschaft
	Deutsche Baurevision GmbH Wirtschaftsprüfungsgesellschaft
	SüdTreu Süddeutsche Treuhand GmbH Wirtschaftsprüfungsgesellschaft
Greece	Deloitte Certified Public Accountants S.A.
Hungary	Deloitte Könyvvizsgáló és Tanácsadó Kft.
Iceland	Deloitte ehf.
Ireland	Deloitte Ireland LLP
Italy	Deloitte & Touche S.p.A.
Latvia	Deloitte Audits Latvia SIA
Liechtenstein	Deloitte (Liechtenstein) AG

EU/EEA member state	Name of audit firms carrying out statutory audits in each member state
Lithuania	UAB Deloitte Lietuva
Luxembourg	Deloitte Audit
Malta	Deloitte Audit Limited
Netherlands	Deloitte Accountants B.V.
Norway	Deloitte AS
Poland	Deloitte Audyt spółka z ograniczoną odpowiedzialnością spółka komandytowa
	Deloitte Audyt spółka z ograniczoną odpowiedzialnością
	Deloitte Assurance Polska spółka z ograniczoną odpowiedzialnością spółka komandytowa
	Deloitte Assurance Polska spółka z ograniczoną odpowiedzialnością
Portugal	Deloitte & Associados, SROC S.A.
Romania	Deloitte Audit SRL
Slovakia	Deloitte Audit s.r.o.
Slovenia	Deloitte Revizija d.o.o.
Spain	Deloitte Auditores, S.L.
Sweden	Deloitte AB

Disclosure in accordance with Article 13.2 (b)(iv) of the EU Audit Regulation

The total turnover achieved by the audit firms that are members of the network, resulting from the statutory audit of annual and consolidated financial statements: €2.4 billion²

² Amount represents an estimate determined based upon best efforts to collect this data. Certain Deloitte audit firms registered to perform statutory audits in respective member states provide statutory audit services as well as other audit, assurance, and non-audit services. While Deloitte endeavored to collect specific statutory audit turnover for each EU/EEA Deloitte audit firm, in certain cases turnover from other services has been included. The turnover amounts included herein are as of 31 May 2026, except for a limited number of instances where a Deloitte audit firm has different financial year-end or has not finalized its reporting for such period. In these cases, turnover amounts are for the relevant financial year or preceding financial year. Where currency other than the Euro is used in the member state, the amount in Euros was translated using an average exchange rate in effect for the period 1 June 2025 to 31 May 2026.

Appendix B | Public interest entities

Disclosure in accordance with Article 13.2 (f) of the EU Audit Regulation
Public interest entities audited for statutory purposes by Deloitte AG in the financial year 2025:

Name	FYE
SOFISA SA	31.12.2025 Luxembourg Stock Exchange
Edag Engineering Group AG	31.12.2025 Frankfurter Wertpapierboerse
BB Biotech AG	31.12.2025 Frankfurter Wertpapierboerse



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