



2026 Transparency Report

Deloitte Ireland
September 2026



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Foreword from our CEO, Harry Goddard



Welcome to the Deloitte Ireland Transparency report 2026

Trust has always been fundamental to our work at Deloitte Ireland¹. Today, the environment in which that trust must be earned is changing rapidly. Artificial intelligence (“AI”) is reshaping organisations and professions,

geopolitical uncertainty is challenging established assumptions, and businesses are being asked to make consequential decisions at greater speed and under greater scrutiny. In that environment, quality, transparency and professional judgement matter enormously.

At Deloitte Ireland, our responsibility to serve the public interest sits at the heart of our audit practice. It is reflected in the standards we set, the investments we make in our people and technology, and the independence, rigour and challenge we bring to every engagement. This year, I am particularly proud that the strength of that commitment has been reflected in the quality of our external audit inspection results. These outcomes matter because they provide independent evidence of the standards our people work hard to uphold every day.

Quality in an AI-first world

Over the past year, we have accelerated our ambition to become an AI-first organisation, recognising both the extraordinary potential of this technology and the responsibility that comes with its adoption. For audit, this represents an important evolution. AI, advanced analytics and automation can help our people interrogate information at greater scale, identify patterns and anomalies more effectively, and focus more of their time on the areas where human judgement, professional scepticism and experience matter most.

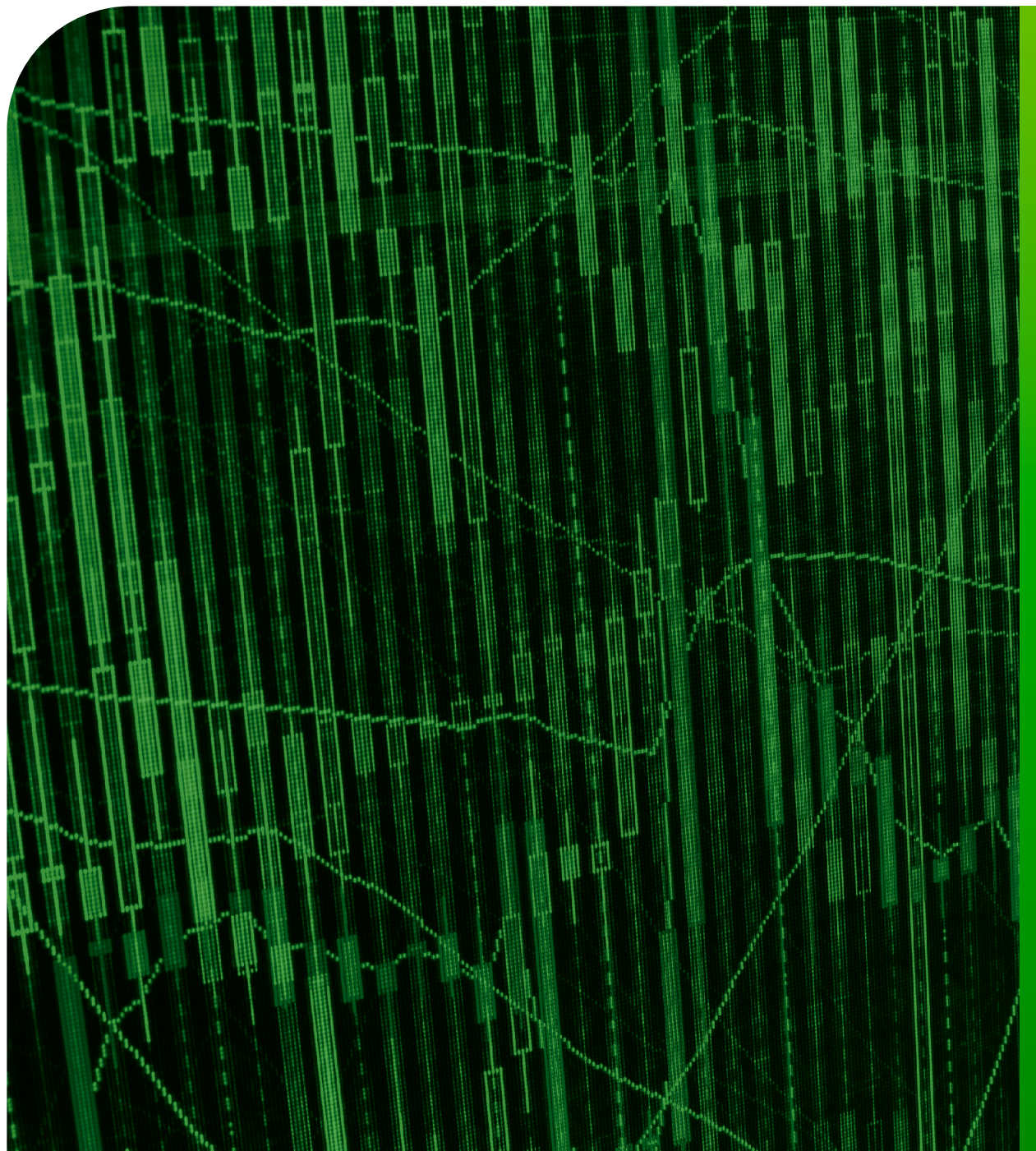
As AI becomes embedded across our clients’ businesses, our people will increasingly need to understand complex systems, assess new forms of risk and exercise judgement in environments where technology is moving faster than established ways of working. Our investment therefore extends beyond technology itself. We are investing in the skills and AI fluency of our people, and in our internal systems and governance to ensure we sustain our high standards of audit quality and trust.

We also recognise that the regulatory questions surrounding AI are evolving quickly. There is the regulation of how AI is developed and brought to market, and the equally important question of how it is deployed and governed within organisations. Businesses will need clear policies, controls and accountability around the use of AI, particularly as AI increasingly influences the information and decisions on which organisations and their stakeholders rely.

There is also a further question for our own profession: how should auditing standards and regulators respond as AI becomes increasingly capable of both producing and interrogating the information that underpins an audit? As organisations automate more of their financial processes, and AI becomes capable of undertaking increasingly sophisticated analysis, the profession will need to consider what this means for the nature and execution of an audit, the evidence on which auditors rely and ultimately the assurance that stakeholders expect.

These developments make responsible adoption particularly important. Within Deloitte, our approach is underpinned by our Trustworthy AI™ framework designed to ensure that innovation is accompanied by appropriate governance, controls and human oversight. Central to this is the importance of keeping the human in the loop. As AI becomes more capable, our approach remains human-led and technology-enabled, with our people exercising the professional judgement, scepticism and accountability on which trust in audit depends. The principle is straightforward: the potential of AI will ultimately depend on the confidence people can place in how it is used.

Our global audit technologies, including Deloitte Omnia and Deloitte Levvia, continue to support greater consistency, insight and quality across our work, while our system of quality management remains central to how we govern our firm and respond to an evolving regulatory environment.



¹ Throughout this report, the term “Deloitte Ireland” refers to Deloitte Ireland LLP and its subsidiary Deloitte (NI) Limited collectively. Throughout this report, the terms “Deloitte, we, us, and our” refer to one or more of Deloitte Ireland, Deloitte Touche Tohmatsu Limited, its network of member firms, and their related entities. For more information about the Deloitte network, please see page 26 or [About the network \(deloitte.com\)](#)

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Investing in the profession

None of this is possible without exceptional people. The future of audit will require professionals who combine technical expertise with curiosity, technological fluency, critical thinking and the confidence to challenge.

As a profession built on learning and continuous development, we also need to recognise that AI will change what and how we train our people. The skills required of an auditor are evolving, and our learning curricula must evolve with them. We are therefore continuing to invest in developing AI fluency alongside the technical expertise, professional scepticism and judgement that remain fundamental to high-quality audit.

We also recognise our responsibility to the profession itself. Attracting the next generation of professionals, developing their capabilities and demonstrating the value of the profession to business and society will be critical to maintaining confidence in capital markets in the years ahead. Our ambition is therefore about helping shape what comes next. As we look ahead, there are many things about our profession that will evolve. The technology we use will become more sophisticated. The risks we assess will become more complex. Expectations of businesses, boards and the capital markets will continue to rise. What should remain constant is the standard we set for ourselves.

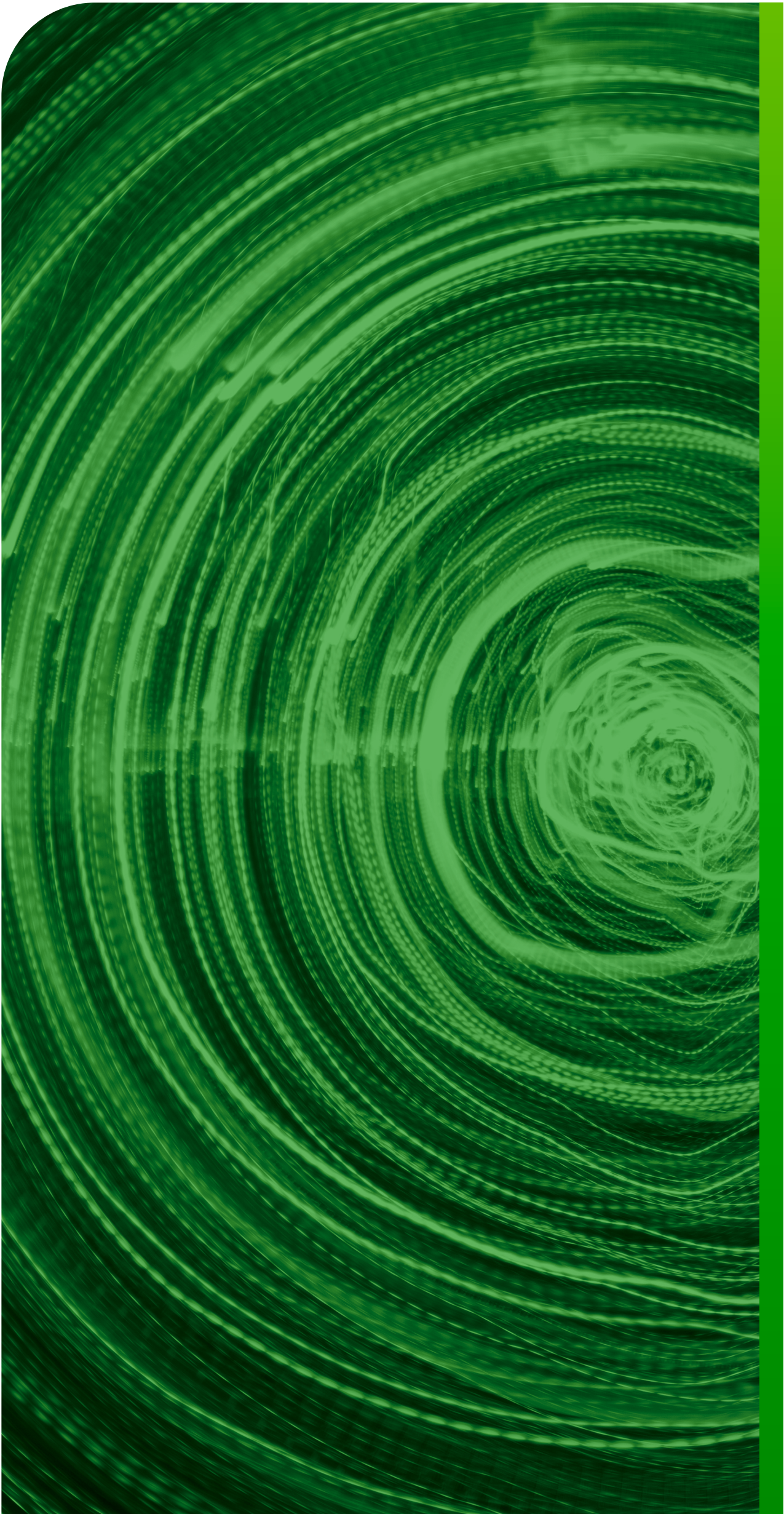
Quality must remain uncompromising. Independence must remain absolute. Professional judgement, transparency and accountability must remain at the centre of our work. I am proud of the progress our people have made over the past year, and particularly of the quality they continue to demonstrate. We will keep investing, keep challenging ourselves and keep evolving, because earning trust is never a finished task.

I invite you to read this report and to continue to hold us to the high standards we set for ourselves.

Warm regards, Harry



Harry Goddard
CEO, Deloitte Ireland
For and on behalf of Deloitte Ireland
September 2026



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Report of the Public Interest Oversight Committee



This is the report of the Public Interest Oversight Committee (‘PIOC’ or ‘the Committee’) for the year ended 31 May 2026.

I chair the Committee and am joined by Professor Gerardine Doyle and Mr Peter Kelly as independent non-executive members. The firm’s leadership is represented by Harry Goddard, CEO of Deloitte Ireland, and Brian O’Callaghan, Audit & Assurance Business Leader. Emer O’Shaughnessy, Audit & Assurance Partner and the firm’s Chief Risk Officer, acts as the Committee Secretary.

Role of the Committee

The mandate of the Committee is to provide independent oversight on how Deloitte Ireland meets its public interest obligations in order to enhance shareholder confidence in the public interest aspects of the firm’s decision-making, stakeholder dialogue and management of reputational risks.

Throughout the year, my fellow independent non-executive members and myself have used our interactions with the firm’s leadership and personnel to challenge, monitor and provide guidance as part of our overall remit.

During the year, the Committee received regular updates on, and gave consideration to, a wide variety of topics ranging from audit quality, the firm’s system of quality management, ethics, independence, people and purpose, regulatory matters, and contentious and public interest matters. Across these engagements, the Committee has continued to see consistent evidence of the attentiveness of Deloitte leadership and teams to their public interest obligations.

A constant focus on quality

Audit quality remains the key focus for the Committee. Audit quality was maintained as a standing item on the agenda of all Committee meetings throughout the year. The Committee and the firm’s leadership are united in our belief that audit quality requires extensive attention.

Throughout the year the Committee welcomed inputs from members of the quality and risk teams including Darren Griffin, National Professional Practice Director, Shane Guckian, National Director of Audit Quality, Christian MacManus, Audit & Assurance Risk Leader, and John Kehoe, Monitoring & Remediation Leader. A wide variety of areas were presented to the Committee, including updates on audit quality initiatives being undertaken by the firm, regulatory interactions, reports on external inspection activities, the internal monitoring and remediation programme and risk management.

The Committee monitored the outcome of both internal and external inspection activity during the year and examined the action plans proposed by the firm’s leadership to address areas for improvement and to maintain quality standards. We continue to be encouraged by how seriously the firm views all inspection results and we will continue to oversee how the resulting actions are monitored and addressed.

With an eye to the future, the Committee received regular and detailed updates from Matthew Foley, Audit & Assurance Digital Change Leader, on the digital change projects his team is rolling out across the Audit & Assurance business. Matthew provided detailed updates on the firm’s use of technology and artificial intelligence and how they were enhancing quality, insight and efficiency across the audit engagements delivered. The Committee was greatly encouraged by the continued commitment on the part of the firm to maintaining the highest quality standards as it executes its digital change strategy.

Culture and the role it plays in serving the public interest

The Committee has always been of the belief that an unwavering focus on ethics and culture is key to ensuring that a firm acts in the public interest. It is for this reason that the examination of the culture within the firm has continued to be an important part of our work during the year.

Our assessment of the firm’s culture was greatly assisted by the input from Declan Butler, Tax & Legal Partner and Chief Ethics Officer, on the firm’s ethics programme and the results of the 2025 firm-wide ethics survey.

Sinead Gogan, People & Purpose Leader, provided valuable input on the firm’s people strategy which is guided by the Deloitte Shared Values. The Committee took particular note of the firm’s commitment to creating and supporting a collaborative, high performing environment.

The Committee received updates from Adrienne Daly, Head of Social Impact, on the social ambition of the firm. Adrienne provided updates on current and planned initiatives which will allow the firm to realise its ambition. The Committee was particularly impressed by the efforts of the firm to provide social mobility pathways through its Aspire Programme and Return to Work Programme, demonstrating the firm’s commitment to fostering inclusion.

The Committee also benefited from inputs from the firm’s internal Sustainability Lead, Cáitlín Flanagan, who provided the Committee with an overview of the firm’s Net-Zero 2040 Transition Plan and the various sustainability initiatives that underpin this.

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Engagement with the firm’s leadership

The Committee was updated by the Deloitte Chair & CEO reports on the performance of the business, activities across the firm and the progress made on implementing the strategy as agreed by the firm’s leadership. Brian O’Callaghan, Audit & Assurance Business Leader, also provided the Committee with regular updates on the performance of the Audit & Assurance practice across a number of areas and topics.

The Committee continued to hold a private independent non-executive members session at the end of each Committee meeting to deliberate any matters from the meeting that required further discussion and to set agenda topics for the subsequent meeting. Where we deemed it necessary, the Committee shared relevant points with the CEO to ensure they were addressed.

As Chair of the Committee, I believe it is important to maintain two way communication between the firm and the Committee. Engagement with the firm’s leadership outside of formal Committee meetings continued during the year in order to ensure the Committee was kept up to date on relevant issues arising.

The Committee was also represented at the Deloitte Ireland National Partner Meeting in December 2025. This gathering serves as an important opportunity for the Committee to present to the partnership on the role the Committee serves and to provide a synopsis of the work undertaken during the previous twelve months.

Engagement with external stakeholders

During the year, the Committee met with the Irish Auditing & Accounting Supervisory Authority (‘IAASA’) where we discussed the activities and focus areas of the Committee, the regulatory environment, and other matters impacting the audit and accounting profession. Understanding the perspectives of external regulators on these matters greatly assists the Committee in fulfilling its obligations.

Summary

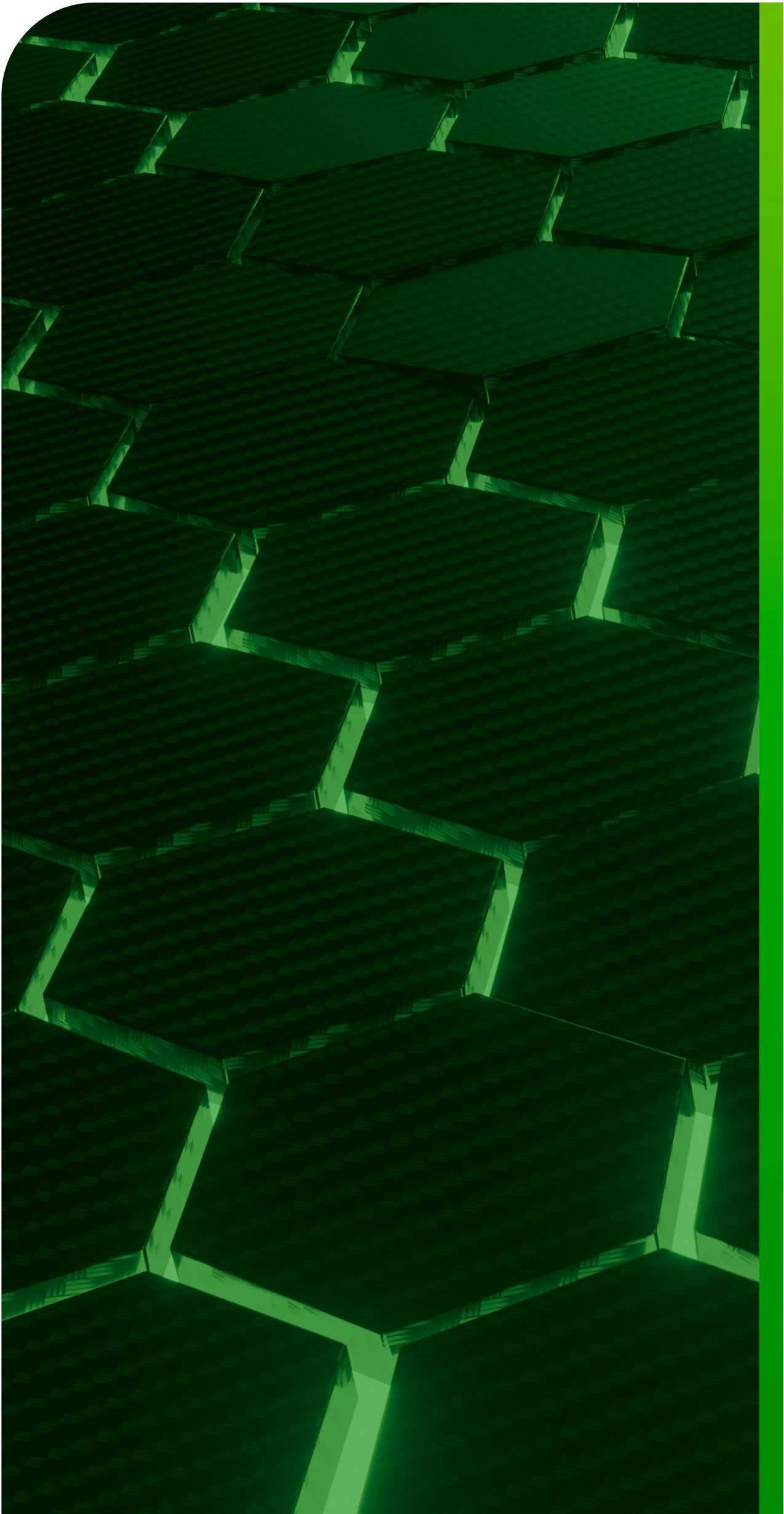
I would like to thank the firm’s leadership and my fellow Committee members, Gerardine and Peter, for their dedication and commitment over the past year. We look forward to working with the firm’s leadership as we move forward into the next financial year.

The guiding principle of the Committee is to fulfil our obligations of providing independent oversight on how Deloitte Ireland meets its public interest obligations, to ensure that audit quality and the public interest remain central to the firm’s culture. Protection of the public interest must always be prioritised.

The Committee is of the view that Deloitte Ireland remains strongly committed to acting with integrity and objectivity in the discharge of its public interest obligations.

Frank Ryan

Frank Ryan
Chairperson
Deloitte Ireland Public Interest Oversight Committee
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Report from Brian O’Callaghan, Audit & Assurance Business Leader



The environment in which our clients operate continues to evolve rapidly, and the challenges they face are multifaceted. Accelerating technological advancements, geopolitical uncertainty, and regulatory developments have created an environment where business leaders are required to be agile and decisive, even when the path forward is unclear. Change is now a constant, and it is complex and unrelenting.

In a world of growing complexity, trust has never been more important. Our clients, shareholders, and wider society want transparency, accountability, and confidence in how decisions are made. Audit and assurance services play a critical role in ensuring these fundamentals are safeguarded in our society.

At Deloitte, our purpose is to make an impact that matters for our clients, our people, and society. At the heart of this is the imperative to build trust and to act with integrity to serve the public interest. 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 – it is at the core of every decision we make, how we act, and how we approach our work. We take great pride in the positive impact of our work.

I am extremely proud of the commitment our people show every day to maintain the highest quality standards, to build trust and confidence in the capital markets, and to protect the public interest. We welcome the opportunity to report on our work over the past financial year, providing regulators, investors, audit committees, and other stakeholders with greater insight into how we delivered on our commitment to upholding the trust placed in the work we do.

A culture of quality and excellence

Quality and excellence continue to underpin our culture. Our commitment to quality begins with a strong tone from the top that permeates everything we do. It shapes the decisions we make, the company we keep, and the audit and assurance engagements we deliver. Our Deloitte Shared Values guide our behaviour to lead the way, serve with integrity, take care of each other, foster inclusion, and collaborate for measurable impact.

As part of our commitment to quality and excellence, we welcome external monitoring by various regulators and value the challenge and perspectives they bring. We are firmly committed to proactively engaging with our regulators, we welcome their observations, and we continue to address their challenges.

Our commitment to quality is unequivocal. It also shapes how we maintain and operate our system of quality management and governance structures, which are central to maintaining the highest quality in our service delivery while also serving the broader public interest.

At Deloitte, we are keenly aware of our obligation to deliver high-quality audit and assurance services that meet the challenges and complexities of the current environment. We aim to set the standard of excellence for the profession, and we won’t stop striving to maintain the highest quality standards in order to deliver on the evolving needs of stakeholders and to support our clients in navigating the complex challenges they face.



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Delivering excellence through process, people, and leading technology
Our people, processes, and technology are central to delivering high-quality engagements and the role which each of these core components plays in this regard continues to evolve.

The pace and scale of technological change impacting our profession today are unprecedented. Artificial intelligence is reshaping both what we audit and assure, and how we deliver our work. This presents an exciting opportunity for our people to be a leading voice in shaping the future of audit and assurance. At Deloitte, we are deeply committed to supporting and training the next generation of auditors to equip them with the skill sets they need for the future.

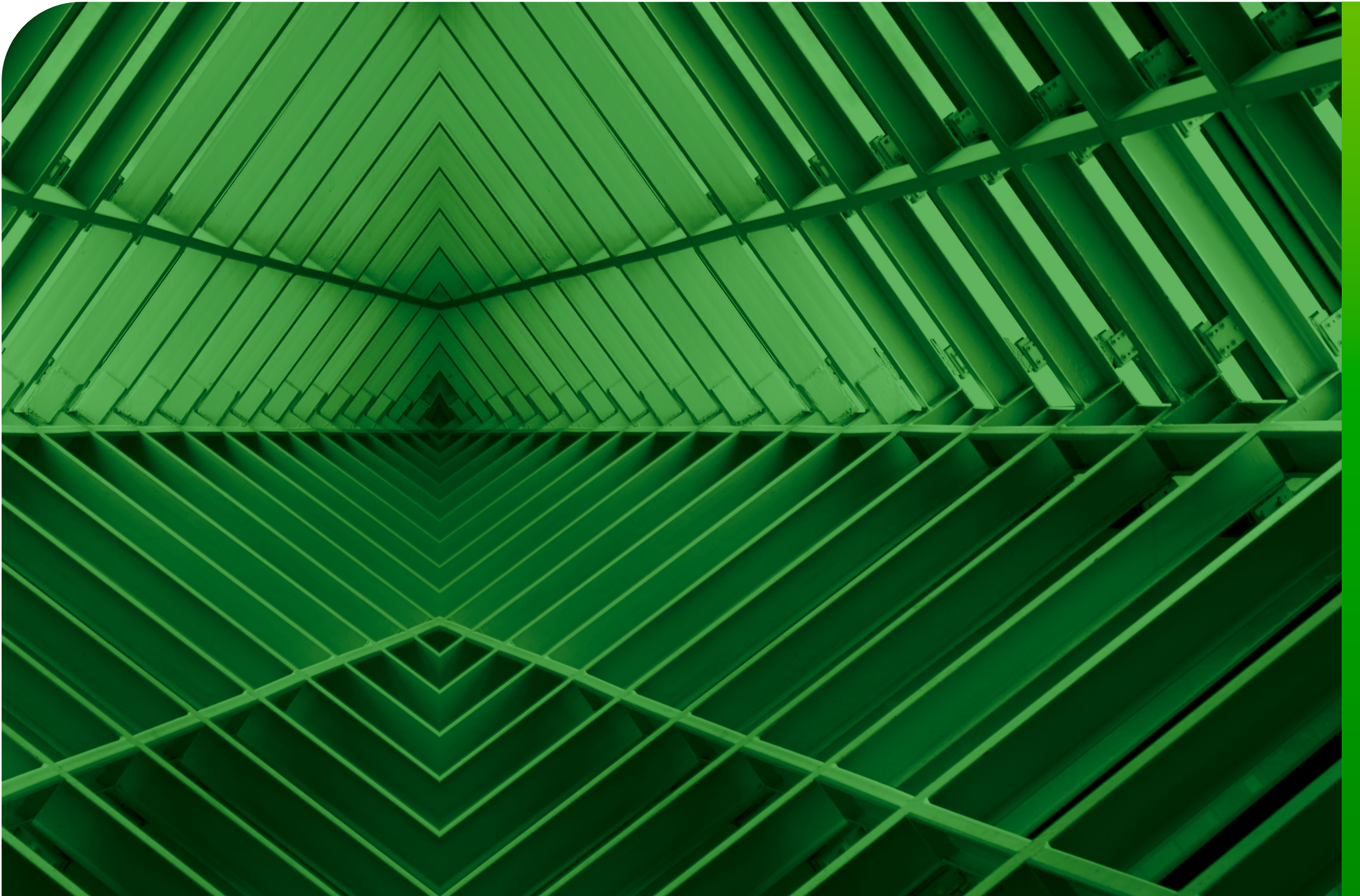
As part of this commitment, we continue to invest in our processes, people, and technology to transform how we work and to support higher-quality outcomes. One example of this is our global audit platforms, Deloitte Omnia and Deloitte Levvia. The technology capability within our market-leading platforms enables our people to shift their focus from some of the routine and repetitive tasks to the more complex and judgemental areas of our engagements, ultimately raising the standards of quality and delivering engagements that are dynamic and insightful.

In his foreword, our CEO, Harry Goddard, sets out our Deloitte Ireland ambition to become an AI-first organisation, underpinned by a human-led and technology-enabled approach. For Audit & Assurance, this means creating high-quality client outcomes and setting new benchmarks in the profession by combining advanced AI capabilities, analytics, and innovative technology with talented professionals to transform how audit and assurance services are delivered. Integrity, objectivity, and professional scepticism will indisputably remain at the core of everything we do to ensure we uphold the trust placed in our work and serve the public interest.

Conclusion
I invite you to read this report to gain a deeper understanding of our commitment to delivering high-quality audit and assurance engagements and to upholding the trust our clients, our people, and society have placed in us.



Brian O'Callaghan
Audit & Assurance Business Leader
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Deloitte Ireland: governance

Deloitte Ireland LLP operates as a limited liability partnership, established under the Limited Liability Partnerships Act 2000, with a registered office at The Ewart, 3 Bedford Square, Belfast BT2 7EP, Northern Ireland and registration number NC001499.

Deloitte Ireland LLP’s subsidiary, Deloitte (NI) Limited is a limited liability company, established in Northern Ireland, with a registered office at The Ewart, 3 Bedford Square, Belfast BT2 7EP, Northern Ireland and registration number NI635334.

Deloitte provides audit and assurance, tax and end to end advisory and related services, in the Republic of Ireland and Northern Ireland and consulting services in the Republic of Ireland, through Deloitte Ireland LLP and its subsidiary corporate entities (collectively the “firm”). A core part of the overall firm is the two registered audit firms, Deloitte Ireland LLP and its subsidiary Deloitte (NI) Limited, both registered as statutory audit firms with Chartered Accountants Ireland. Services provided are subject to the laws, regulations and professional requirements of the jurisdictions in which Deloitte Ireland operates.

Deloitte Ireland LLP and its subsidiary Deloitte (NI) Limited collectively are referred to, throughout this report as ‘Deloitte Ireland’.

At 31 May 2026, the firm had 160 partners and 3,436 staff. Deloitte Ireland has an established governance structure comprised of four main elements:

- The Chief Executive Officer (CEO)
- The Executive Oversight Body (EOB), the Executive Leadership Team (ELT), and the Board of Directors of Deloitte (NI) Limited
- The Public Interest Oversight Committee
- The Board of Partners (“the Board”) for Deloitte Ireland under the leadership of the Chairperson of the firm

The CEO

The CEO is elected by the partners for a four-year term after which he or she may be re-elected for a further term of four years. The CEO shall not serve more than two terms. The CEO as at 31 May 2026 was Harry Goddard, who has served in this role since 1 June 2019. He was re-appointed for a further term of four years on 1 June 2023. He is responsible to the partners and the Board for the management and operation of all aspects of the business of the firm within the policy and planning framework determined by the partners. He is also a member of the EMEA CEO Council.

The Executive Oversight Body, the Executive Leadership Team and the Board of Directors of Deloitte (NI) Limited

The Executive Oversight Body (EOB) formerly referred to as the Geography Executive Oversight Body was established on 1 June 2023. It has the ultimate responsibility for the firm’s governance and is the ultimate decision-making and management body in the firm. The members of the EOB are the CEO, the Audit & Assurance Leader, and the Chief Risk Officer. Two of the three members of the EOB at any time must always be eligible to be registered as Irish or EU statutory auditors.

In accordance with the principles in ISQM 1, the CEO and Audit & Assurance Business Leader are responsible for Deloitte Ireland’s system of quality management, with assistance from the Chief Risk Officer.

The Executive Leadership team (ELT) formerly referred to as the Geography Executive Leadership Team sits under the EOB, exercises certain authorities delegated to it by the EOB, and reports to the EOB.

From 1 June 2026, a new Deloitte EMEA structure was established, bringing together the 16 participating firms of Deloitte North and South Europe (“NSE”), Deloitte Central Europe, and Deloitte Spain.

The Board of Directors of Deloitte (NI) Limited consists of five members, a majority of whom must be Statutory Auditors.

- Aisléan Nicholson
- Harry Goddard
- Emer O’Shaughnessy (Statutory Auditor)
- Darren Griffin (Statutory Auditor)
- Sinead Moore (Statutory Auditor)

The Public Interest Oversight Committee (the “Committee”)

The Public Interest Oversight Committee (the “Committee” or “PIOC”) was established in 2013. The Committee comprises three independent non-executive members (INEs), together with the CEO and the Audit & Assurance Leader. Appointments of INEs to the Committee are for a four-year term. The Committee shall appoint a Secretary each year, who shall be entitled to attend meetings of the Committee. The Chief Risk Officer currently acts as Secretary. The INEs for FY26 were the Chairman Frank Ryan, Professor Gerardine Doyle and Mr Peter Kelly. Questions arising at any meeting of the Committee shall be decided by a majority vote with only the INEs being entitled to vote. The Committee serves, and seeks to safeguard the public interest by enhancing stakeholder confidence in the public interest aspects of the firm’s decision making, initiating and encouraging dialogue and feedback from relevant stakeholders relating to the firm’s audit and assurance services and advising the firm on the management of reputational risks relating to the firm’s audit and assurance services. Annually, the Committee reports on their activity to all partners at a national partners’ meeting. If there is a disagreement with the Committee and the leadership of the firm, the Committee can seek to address this with all partners through a national partner meeting.

A report from the Committee is included on pages 5 and 6. Additional biographical details of members of the Committee are available on our [Deloitte Ireland website Governance Structure section](#).

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The Chairperson

The Chairperson is elected by the partners for a term of up to four years after which he or she may be re-elected for a further term of four years. The Chairperson shall not serve more than two terms and the roles of Chairperson and CEO may not be concurrently held by any one partner.

Our Chairperson on 31 May 2026 was Lorraine Griffin, who has served in this office since 1 June 2023. The Chairperson presides at meetings of the partners and shall act impartially in the conduct of the business of those meetings.

The Chairperson is a member of the Deloitte EMEA Board.

The Board

The Board is a non-executive body which has a supervisory role on behalf of the partners and is responsible for:

- Overseeing the Executive’s development of the strategic direction of the Firm
- Overseeing the Executive’s development of and execution against financial and operational plans
- Ensuring equity and fairness between partners
- Making recommendations to the Firm on specific matters reserved for partner approval as set out in the partnership agreement.
- Overseeing succession planning for leadership roles

The Board consists of nine members including the Chairperson, the CEO and seven elected partners. The Board came into effect on 1 June 2026, and the members are included in Appendix A.

The Partnership Council, which preceded the Board, met five times during the year, up to 31 May 2026. Details are set out in Appendix A.

The Partnership Council consisted of seven members including the Chairperson and six elected partners. The CEO was an invited member of the Partnership Council Meetings.

Audit Leadership

Our Audit & Assurance Business Leader on 31 May 2026 was Brian O’Callaghan. Brian was appointed as Audit & Assurance Business Leader by the CEO of Deloitte Ireland on 1 June 2024.

Brian and the Audit & Assurance senior leadership develop and implement the strategy for the Audit & Assurance practice, including related policies and procedures. In all of their activities, Deloitte Ireland senior leaders are responsible for the overarching objective of audit quality, including compliance with applicable professional standards and regulatory requirements. Deloitte Ireland’s strategy is developed in alignment with the overall strategic direction established for the Deloitte network.

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

Brian has appointed an Audit & Assurance leadership team, which includes individual partner leads for quality, people and purpose, operations, digital change, and clients and industries. The National Professional Practice Director (“NPPD”) on 31 May 2026 was Darren Griffin. In this role, Darren is charged with ensuring the implementation of the audit quality agenda and is the Audit Quality Leader for the firm. He is supported by a dedicated central audit quality team.

The Audit Quality Committee (“AQC”) supports the monitoring and governance of audit quality initiatives. This committee is comprised of the Audit & Assurance leader, the National Professional Practice Director, the Audit & Assurance Risk Leader, the National Director of Audit Quality, the Audit Learning Director, the Monitoring & Remediation Leader, the Financial Services Audit Quality Partner and the Consumer & Technology Business Audit Quality Partner.

The AQC’s remit is:

- Developing strategic responses to the underlying causes of inspection findings, including recurring underlying causes from year to year
- Ensuring the actions arising from the portfolio risk review are implemented
- Overseeing the execution of the Audit Quality Monitoring & Measurement programme including the related causal factor analysis and remediation work
- Contributing to the content and delivery of our learning curriculum
- Ensuring the central audit quality team has the appropriate resources to carry out their role
- Overseeing the operating effectiveness of ISQM 1 requirements across the audit practice including challenging and approving various quality initiatives as required under the ISQM 1 governance framework
- Developing and implementing an Audit Quality Plan specific to Deloitte Ireland based on the risks in the portfolio and outcomes from external and internal inspections and internal monitoring programmes.

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Our commitment to serving the public interest

A focus on quality

Deloitte’s commitment to quality permeates everything we do. The independent audit is a central element of the corporate reporting ecosystem, in place to enhance the confidence and trust of investors and other stakeholders, as well as to promote the effective functioning of the capital markets. Deloitte is acutely aware of our obligation to deliver audit and assurance services that meet the challenges and complexities of the current environment while complying with professional and regulatory standards. For the corporate reporting ecosystem to function as intended, it is vital that the auditor’s role be executed effectively.

Deloitte is committed to doing more than simply meeting regulatory requirements and conforming to expectations. Deloitte aims to set the standard of excellence for the profession. In keeping with that objective, our commitment to quality is unequivocal.

The company we keep

As part of Deloitte’s Audit & Assurance (“A&A”) commitment to supporting the capital markets, we are focused on engaging with entities where it serves the public interest and where we have the capabilities to perform quality work objectively and in compliance with applicable professional standards and laws and regulations, including those relating to ethics and independence.

The company we keep is a critical foundational aspect of our Audit & Assurance strategy and Deloitte Shared Values that guide our behavior to lead the way, serve with integrity, take care of each other, foster inclusion, and collaborate for measurable impact. Our Audit & Assurance portfolio risk appetite statement can be used as a tool to promote robust discussion of risk, and as a basis upon which acceptance and continuance decisions can be debated and challenged effectively and credibly. The statement sets the tone for our risk culture and aims to drive global consistency in the engagement acceptance and continuance decision making process.

Deloitte Ireland has detailed policies and procedures in place for the acceptance of prospective clients, the continuance of existing engagements, and the assessment of engagement risk. These policies and procedures are designed with the objective that Deloitte Ireland will only accept or continue with engagements where it:

- Is able to perform the engagement and has the capabilities, including time and resources, to do so.
- Can comply with all relevant professional standards and laws and regulations, including those relating to ethics, independence, and conflicts of interest assessments and considerations.
- Considers the client’s management team to act with integrity and in alignment with our shared values.

Fewer, stronger member firms

Within the Deloitte member firm structure, Deloitte Ireland was part of the Deloitte North and South Europe (NSE) member firm until 31 May 2026 and as of 1 June 2026 became part of Deloitte EMEA. As a locally registered and regulated audit firm in Ireland, we have decision-making authority regarding regulatory matters and professional obligations and maintain ultimate responsibility for the execution of audit and assurance services in accordance with professional standards and local laws and regulations. Deloitte Ireland is responsible for maintaining and operating an effective system of quality management to support the performance of high-quality audit and assurance engagements. As a member of the Deloitte EMEA structure within the Deloitte network, we work in close cooperation with the other geographies in EMEA and benefit from additional oversight of quality, risk management, and monitoring activities. This structure fosters shared investment in innovation and resources as well as the sharing of leading practices across geographies, driving standardisation and consistency across the Audit & Assurance business and contributing to our collective aspirations of continuous improvement in quality.



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Our people’s commitment to integrity, to serve the public interest, and to deliver high-quality assurance over the areas that matter most to our stakeholders is at the core of everything we do.

Our unwavering dedication to quality drives our sustained quality leadership position. We remain focused on excellence across people, process, and technology. Each of these core components helps us to deliver our vision for a better future.

What does this look like? A constantly evolving audit and assurance practice, leveraging bright minds, effective processes, and world-class technologies from across our global organisation while drawing on our years of experience. We deliver high-quality services in an efficient and effective way that upholds integrity, builds confidence, and drives value by focusing on what really matters.

The Audit & Assurance transformation and change strategy is focused on the following outcomes:

Transform and technology-enable Audit & Assurance execution to harness the power of innovation	Continuously evolve Deloitte’s Audit & Assurance solutions to respond to future stakeholder needs
Transform the talent experience including the use of extended delivery models	Support our people through transformation and change consistently across the globe

Delivering excellence through process, people, and technology transformation²

Deloitte Audit & Assurance’s ongoing investment in technology and transformation supports delivering high-quality audits, underpinned by our market-leading platforms, Deloitte Omnia and Deloitte Levvia. Deloitte Omnia is our cloud-based, end-to-end delivery platform for large and complex engagements, while Deloitte Levvia delivers a streamlined, right-sized digital experience for less complex entities.

Our technology and transformation capability also positions us to respond rapidly to new developments, such as GenAI and sustainability, while continuing to drive high-quality outcomes. We have established a mature and highly effective technology development and delivery capability, which will remain a critical enabler of transforming the way we plan and execute high-quality engagements. This, coupled with our global methodology and processes, is the foundation for modernised delivery.

Our technology investments, help enable practitioners to execute engagements in a consistent and standardised manner, driven through digitised workpapers and methodology embedded into the platforms. Our technology platforms enhance supervision of an engagement with transparent oversight and real-time progress monitoring, providing access to the latest data and flagging areas for attention on a timely basis throughout the audit.



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² For more information about Deloitte Audit & Assurance digital change and audit innovation, please refer to the [Audit innovation](#) page on Deloitte.com.

Strengthening A&A quality through AI-enabled innovation

Deloitte Audit & Assurance (“A&A”) 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 judgement, integrity, and trust.

A key recent development is the introduction of an embedded network of intelligent agents within Deloitte Omnia, Deloitte’s global cloud-based platform. This advancement supports teams with enhanced, context-aware insights, and real-time workflow assistance. These capabilities enable our people to analyse 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” remains paramount.

These capabilities are designed to augment, not replace, professional judgement: 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 scepticism.

These enhancements are complemented with practical and ethical guidance, drawing on recognised frameworks such as Trustworthy AI™. Our people have access to regular and targeted learning, including the Deloitte AI Academy™, 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 scepticism, 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 recognises that the security and confidentiality of client data is 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 minimise risk of error or unauthorised access. Real-time oversight within Omnia enables early identification and resolution of anomalies, supporting prompt responses to potential risks.

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 secure platforms, robust processes, and ongoing professional vigilance we continue to uphold the integrity expected by the public, regulators, and capital markets.

Sustainability reporting

Sustainability matters continue to present impacts, risks and opportunities for businesses across sectors and geographies, giving rise to stakeholder demand for credible and transparent reporting. From a financial reporting perspective, Deloitte’s audit approach is designed to promote consistent and appropriate consideration of sustainability-related risks and opportunities, which enables a deeper understanding of potential impacts on the financial statements and well-documented conclusions. We reinforce this with our people through learning, guidance, and resources.

In the evolution from traditional financial reporting to broader corporate reporting, significant standard-setting activity has resulted in new or enhanced disclosure requirements.

We have seen the first wave of entities in scope of the Corporate Sustainability Reporting Directive (CSRD) publish comprehensive sustainability reporting in accordance with European Sustainability Reporting Standards (ESRS). There has also been a reduction in the number of undertakings in Europe and beyond that are required to comply with CSRD driven by political and economic factors.

On 26 February 2026, the Omnibus I Directive was published in the EU Official Journal and subsequently entered into force on 18 March 2026 and will need to be transposed into Irish law by 19 March 2027 at a Member State level. The Omnibus reduces significantly the sustainability reporting and due diligence requirements on in-scope undertakings.

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Deloitte is a strong advocate for decision-useful sustainability reporting and we continue to monitor regulatory developments in this space, recognising the important role we play in active stakeholder engagement. Whilst the regulatory developments noted above have impacted the number of undertakings in scope and the timing of implementation, we still see a growing appetite for undertakings to report decision-useful sustainability information on a voluntarily basis to demonstrate their commitment to sustainability and the progress that they are making.

Sustainability assurance

We continue to see demand for sustainability assurance services including Green Bonds, Sustainability Linked Loans, and voluntary and mandatory limited assurance highlighting the importance of professional assurance standards that enable consistent, high-quality execution globally. This has been seen with the issuance of the first waves of limited assurance reports for undertakings subject to CSRD. Voluntary assurance over selected KPIs continues to be recognised as a valuable mechanism to instil trust in corporate sustainability data.

Deloitte is well positioned to deliver high quality assurance on sustainability information. As audit and assurance providers, we uphold the core tenets of integrity, credibility, and objectivity and abide by professional requirements regarding competence, independence, and systems of quality management. Our audit and assurance work and related systems are subject to oversight and inspection as well as professional liability mechanisms to ensure that credible assurance is delivered to the market.

Below are specific actions that Deloitte is undertaking to support the execution of high-quality assurance services that appropriately address both voluntary and mandatory sustainability reporting requirements:

- Developing and enhancing Deloitte’s global and EMEA sustainability assurance methodology, which includes supplemental guidance and resources for specific sustainability reporting standards and frameworks. In particular, we have supplemented our global sustainability assurance methodology with guidance, tools, and templates specific to the performance of limited assurance over CSRD sustainability reporting.
- Building capacity through global and localised learning focused on sustainability reporting and assurance topics.
- Developing and deploying technology-enabled solutions, such as sustainability disclosure checklists and leveraging Deloitte’s AI capabilities.
- Leveraging our global network to share subject matter knowledge and experience.
- Engaging to shape the capital market infrastructure for sustainability reporting tied to enterprise value through collaboration on standard setting, reporting, and assurance initiatives, such as the IFRS Foundation, the International Auditing and Assurance Standards Board (IAASB), and the International Ethics Standards Board for Accountants (IESBA).
- Engaging with our regulators with respect to local requirements linked to the enacting legislation for CSRD.

Deloitte supports the continued collaboration of all participants in the corporate reporting ecosystem, working together to develop and implement common standards upon which to measure, disclose, and ultimately assure sustainability information.



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System of quality management (SQM)

We comply with the International Standard on Quality Management (Ireland) (ISQM (Ireland) 1) as issued by the Irish Auditing and Accounting Supervisory Authority (“IAASA”) and also ISQM (UK) 1 as issued by the Financial Reporting Council (“FRC”) (collectively referred to hereafter as ISQM 1). These standards are based on the international ISQM 1 standard which was issued by the International Auditing and Assurance Standards Board (IAASB) which is applied by Deloitte Global.

ISQM 1 introduces a risk-based approach to the SQM that require 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 formalised 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 Ireland 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 becomes increasingly complex.

Consistent with Deloitte’s culture of continuous improvement and innovation, Deloitte Ireland’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 centre, 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 Ireland performed its annual evaluation of its SQM as of 31 May 2026.

Conclusion on the effectiveness of the SQM

Deloitte Ireland 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 Ireland conducted its evaluation in accordance with ISQM 1.

Deloitte Ireland concluded that the SQM provides the firm with reasonable assurance that the 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 scepticism

The execution of high-quality audit and assurance engagements requires independence, objectivity, and professional scepticism. 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 scepticism 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.

QC1000

Quality Control 1000 (QC1000), “A Firm’s System of Quality Control”, is a new quality control standard issued by the Public Company Accounting Oversight Board (PCAOB), that aims to enhance the quality of audits performed by accounting firms registered with the PCAOB. The effective date of the new standard is 15 December 2026.

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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.

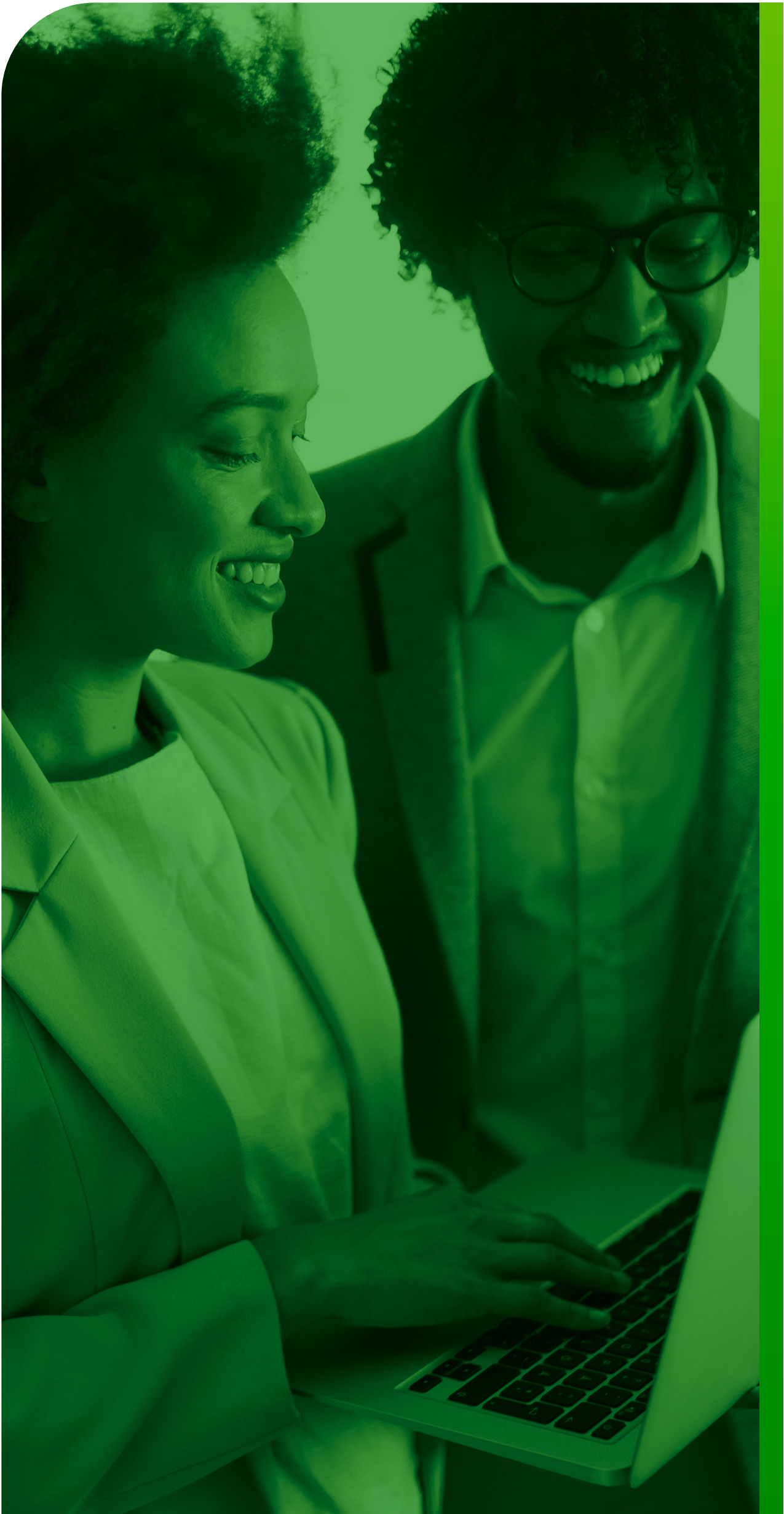
Deloitte’s audit methodology is risk-based, focusing on the financial statement account balances, disclosures, and underlying assertions that have a reasonable possibility of being materially misstated. Our methodologies are also dynamic—it evolves continuously to keep pace with the changing demands of investors, companies, and other stakeholders. It recognises 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 Research Portal, an extensive online library, and in our audit execution platforms (such as Deloitte Omnia and Deloitte Levvia). These resources drive greater standardisation 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 judgement and the exercise of professional scepticism. 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 technical team national office, or others in the organisation with specialised knowledge.



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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 Ireland’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 Ireland 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 Ireland 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 Ireland as well as from other Deloitte geographies or Deloitte Global) with the right experience and industry knowledge.



External inspections

In addition to Deloitte Ireland’s own monitoring of quality, we are subject to external monitoring by various regulators including the Irish Auditing and Accounting Supervisory Authority (“IAASA”), Chartered Accountants Ireland (“CAI”), the Financial Reporting Council (“FRC”), and the Public Company Accounting Oversight Board (“PCAOB”).

In the year ended 31 May 2026, IAASA, the regulator for public interest entity audits in Ireland, carried out their annual inspection in line with their annual Quality Assurance Programme.

As part of this inspection they reviewed four statutory audits and one CSRD assurance engagement of public interest entities and also assessed our SQM in the following areas:

- engagement performance
- monitoring and remediation
- network resources and services

All engagement files reviewed received a Grade 1 and there were no findings as part of their SQM inspection. The report was published in March 2026 by IAASA. For more information, view the full [IAASA quality assurance review report](#).

CAI and FRC also carried out inspections during the year in line with their respective inspection cycles. The scope of the CAI inspection included reviews of non public interest entities of Deloitte Ireland LLP (six files) and Deloitte (NI) Limited (two files). The CAI inspection report was finalised in September 2026.

The FRC reviewed one audit file of a listed entity relating solely to Deloitte (NI) Limited. The FRC inspection report was finalised in June 2026.

In December 2024, the PCAOB finalised its report, in relation to the review they carried out in the Spring of 2024. They did not identify any deficiencies in relation to the work performed to support our audit opinions of the three files reviewed. We also did not receive any significant findings in relation to our SQM. For more information on this, view the full [PCAOB inspection report](#).



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.

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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 development (CPD) each year to ensure both compliance with regulatory standards and Deloitte internal policies. This is achieved through structured, formal learning programmes, such as internal or external courses, seminars, or e-learning, and all of these programmes cover the full range of the Global Talent Standards (e.g., leadership and professional competencies, function-specific technical competencies, and competencies in areas of specialisation).

Our learning strategy is explicitly aligned with key business priorities, particularly the development of valuable client relationships and our 'AI first' approach, as our organisation is people centred, but technology empowered. Learning pathways are designed to equip practitioners with the technical expertise, client-facing skills, and business acumen required to build trust, understand client needs, and deliver differentiated value. In the past year over 84,000 learning hours were delivered to the Audit & Assurance department across digital, virtual, and facilitator-led modalities. These include structured global training programmes in addition to local technical training programmes.

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 A&A's efforts to deliver a more skills-focused career experience, Deloitte prioritises providing modernised 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 Ireland professional development programme is to help partners and practitioners maintain and enhance their professional competence and ensure consistency of execution. To supplement on-the-job development, Deloitte Ireland provides formal continuing professional development programmes in relevant subject areas consistent with the Deloitte Global Audit & Assurance Curriculum.

During the year, our Technical Excellence programme brought together Audit professionals from Assistant Manager to Partner level for a comprehensive learning experience. Through a blend of technical content, ethical case studies, and collaborative frameworks, participants strengthened their audit expertise while exploring how to optimise working relationships across disciplines and navigate the evolving landscape of artificial intelligence in financial reporting. The programme reinforced our commitment to quality, integrity, and continuous professional development.

Our Assurance business has evolved to support the dynamic requirements of our clients. In 2026 we updated our bespoke dynamic learning pathways and modernised the Audit & Assurance Learning Portal to offer a comprehensive overview of the end-to-end learning and development journey for all professionals. The tailored pathways provide access to programmes available per pillar, incorporating Global Assurance Learning, Deloitte University EMEA, and local programme offerings which were delivered through a diverse range of modalities including e-learning modules, virtual facilitator-led sessions, podcasts, on-demand video content, and in-person training.

Our T-shaped Learning approach was designed to cultivate professionals with both extensive cross-functional skills and profound specialist knowledge. Tailored pathways provide just-in-time skills and knowledge to work with clients on new and emerging projects.

The development of our future work force remains key and in 2026, we continued to deploy our 'Educate and Elevate' programme, a differentiator for our early careers. This year, it was delivered to over 166 Audit & Assurance interns and co-ops across Ireland. This series of learning and growth workshops covered hot topics such as bespoke Audit case study simulations, Olympic Challenge, Business Chemistry, AI Fluency, Social Impact, Business writing and Presentation skills. The programme is highly rated by our interns and co-ops.

Two graduate programmes were delivered for Audit & Assurance graduates in the year. Our redesigned graduate induction programme accelerated readiness for client engagement, and equipped graduates with future-proof technical and professional skills from day one. Judgement, trust, and relationships define our impact, but AI should become part of how we deliver daily. This philosophy shaped how we prepared graduates, to thrive where human expertise and technological capability work in tandem.

Our suite of Step programmes continued to support our people. Our Step In programme supports our new hires as they onboard into the Audit & Assurance department. Step Up supports our graduates to springboard their career to the next level and our Step Through programme supports our newly promoted Assistant Managers transitioning into the management group.

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Reward and recognition programmes evaluate and measure our practitioners against high quality execution performance standards which form core objectives set at every level up to and including partners.

In accordance with global policies, Deloitte Ireland’s partners are evaluated on an annual basis, and depending on the outcome of the evaluation, the remuneration of partners may increase or decrease. Specifically, partner evaluations take many factors into account based on agreed partners’ objectives including business performance, client service excellence, and the successful outcome of internal or external file and firm quality standards, inspections and reviews.

As guardians of our firm culture, ethics and shared values, partners are expected to lead by example and empower others to be curious, exercise professional scepticism and critical judgement and oversee delivery of quality services to our clients.



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Social Impact



€2,454,681

Total value of societal impact*

*time, monetary & in-kind donations



€907,718

Donations made by the Firm



€127,680

Funds raised by our people



€564,120

of investment in education, employment & skills programmes for underserved communities

€72,248

Climate charity donations



12,390

Pro bono & volunteer hours



1,060

Staff volunteers



Inclusion

35%

female partners



96

Inclusion Passports with 120 inclusion supports



44%

female directors promoted in FY26



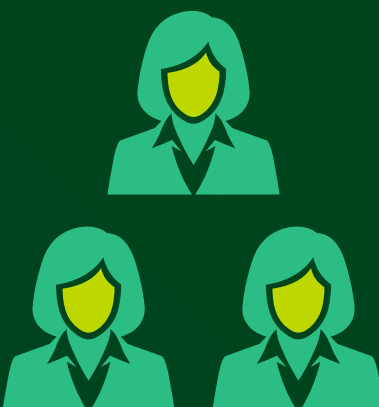
28

women supported through the Board Ready programme last year



56%

of the Board are female



74

nationalities



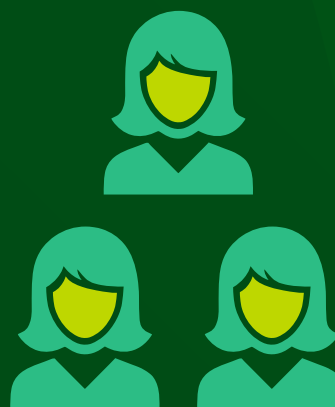
4th

year working with Women in Finance



50%

of the Executive Leadership Team are female



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Our Impact

At Deloitte, our purpose, to make an impact that matters, is embedded in everything we do, and one of our priorities is to make a lasting, positive impact on our community. This year, we met our WorldClass ambition to reach 100 million people by 2030 (300,000 in Ireland) through programmes with leading educational organisations around the world, four years ahead of schedule. Since the inception and launch of WorldClass in 2017 we have invested our people’s time, provided volunteers, and donated to support thousands of students, teachers, and education leaders nationally. We have now reached 300,000 individuals across Ireland (and 100 million globally). Our social impact strategy is now evolving but continues to be focused on making meaningful and lasting societal change for the most underserved in the communities in which we work.

A large part of our social impact and talent strategy is to broaden our recruitment lens to ensure we are supporting people from diverse backgrounds to join our organisation. Barriers to employment exist in many forms but with intentional focus and support, they can be overcome. By opening our doors for individuals who may otherwise find it hard to access the professional services sector we can attract greater diversity to our workforce. Access to the right skills is central to building the strongest leadership and team in our firm. We are striving to maximise diversity of thought at Deloitte Ireland and fostering inclusion is one of our core values. We do this through a number of different programmes, including our Aspire Programme, setting Transition Year DEIS targets, and our University Access partnerships. The Aspire Programme offers a 6-month internship within Deloitte Ireland to individuals who have submitted their applications for international protection/refugee status and are awaiting a final decision. This programme assists families within the direct provision system in Ireland, providing invaluable training and development opportunities, to help the participants develop job skills, improve their CVs, and explore career growth areas for the future. This programme now has a high conversion rate for participants into full time, skills matched employment both within Deloitte and industry roles.

Audit Impact

Our Audit & Assurance professionals gave 3,540 hours of volunteering time over the year (representing 29% of the total firm volunteering hours). We are driven by our WorldClass ambition to develop job skills, improve educational outcomes, and expand opportunities and our Audit & Assurance colleagues volunteered over 1,500 hours in pursuit of this goal. In 2026 Audit & Assurance continued our sponsorship of the Irish Funds Transition Year Financial Literacy Programme as part of our Deloitte WorldClass objectives. While WorldClass is our priority focus, we also have a responsibility to support our wider WorldImpact programmes with donations and support also being directed to WorldClimate and DEI charities.

Leadership engagement with Boardmatch

Internally, we are supporting our people to play leading roles on charity boards by using their skills and expertise for a cause they are passionate about. In 2022, Deloitte entered a partnership with Boardmatch, a not-for-profit board recruitment specialist, to connect our people with relevant board volunteer opportunities. Several successful placements have been made again in the year including Irish Red Cross, Leopardstown Park Hospital Trust and PSPA Ireland.

People’s Impact Fund

The People’s Impact Fund was a one-year €500,000 fund created by Rethink Ireland in partnership with Deloitte Ireland and the Department of Rural and Community Development and the Gaeltacht via the Dormant Accounts Fund. The fund was created to promote equity of opportunity and access to employment for young adults experiencing disadvantage. The fund sought to support innovative projects that build employability skills, strengthen pathways to education and training, and facilitate access to meaningful employment opportunities for young people aged 15 to 30. Throughout the year, the People’s Impact Fund supported 1,091 young people experiencing disadvantage through a range of education, employability and mentoring programmes through four awardee projects across Ireland. Collectively, the fund

demonstrates how targeted education and employability supports can help reduce barriers for young people furthest from opportunity, while strengthening connections between community, education and employment pathways.

Diversity, equity and inclusion

Our people are at the heart of Deloitte. United by shared values, each of us brings our own ideas, skills and perspectives to make impactful changes for our colleagues, clients and society. We want all our people to experience a culture in which they can thrive and feel truly at home. Our personal, people-first environment is becoming more diverse every day, and with that, it’s important that opportunities are provided to everyone, and collaboration and progress come naturally.

Fostering inclusion is one of Deloitte’s core values, and we have a well-established inclusion strategy. This strategy is overseen by our Inclusion Council consisting of 12 representatives across the business, and is further supported by our employee resource groups (Inclusion Networks) and external partnerships.

We published our fifth Gender Pay Gap report in the year and continued to drive towards our gender diversity ambitions. In 2026, 35% of our partners are female (FY25 34%). Over the past few years, we have introduced a number of policies and initiatives to support everyone in the workplace at every stage of their career. DeloitteWorks, our flexible working policy, provides choice, flexibility and control to people in how they work across client sites, Deloitte offices and at home. Our inclusion passport is also in place in Audit & Assurance empowering individuals to speak to their People Leader and agree reasonable accommodations and supports to enable them to thrive both personally and professionally. The inclusion passport has been a very useful complement to DeloitteWorks, used by team members to define new working patterns that work best for them, their teams and the entities we audit. Additionally, we are embedding a parent-focused return-to-work support as a core element of our talent strategy and gender equity agenda. Our Parents’ Return to Work Programme is designed to support colleagues as they transition back into

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the workplace following parental leave, recognising both the challenges and opportunities that this period can bring. The programme provides tailored coaching, mentoring and learning opportunities, alongside close collaboration with the business to identify meaningful ways for returning parents to re-engage at a pace that works for them. By placing the parent experience at the centre of our approach and acknowledging that women continue to carry a disproportionate share of caregiving responsibilities, we are able to develop a more purposeful and impactful gender action plan. This programme is a key part of our commitment to achieving 40% female partner representation across Deloitte Ireland. Research consistently shows that career interruptions related to parental care disproportionately affect women, creating a structural barrier to progression. By actively supporting all parents in their return to work and reducing barriers to re-entry, we are addressing one of the underlying causes of gender underrepresentation in senior leadership roles.

In terms of social inclusion, we provide the opportunity for voluntary disclosure in all our recruitment drives to allow us to measure bias within our recruitment process. Measuring diversity, equity and inclusion across a broad range of categories has allowed us to tailor more focused initiatives for Audit & Assurance recruitment. These have included a review of our transition year programme to reserve 20% of places for students from DEIS schools and a targeting of our internship programme to university access students.

Wellbeing

We consistently engage with our people, and through the Engage for Change survey, we maintain a platform for open and honest feedback about their experiences. This feedback helps guide and shape the decisions and actions we take to drive ongoing improvement. The survey addresses a variety of topics, including physical and mental wellbeing. We have

strengthened our commitment to actively fostering a culture of wellbeing through policies, resources, initiatives, connections, and activities. We prioritise the mental health and psychological safety of our people by encouraging open conversations about mental health, monitoring efforts to reduce stress, and providing effective, accessible wellbeing support. Over the past year, the Mental Health Network has enhanced our focus on mental health support through collaboration with other inclusion networks. During Mental Health Week, our six inclusion networks worked together to emphasise the importance of workplace communities with a “Communities Fair.” Our flagship event was a partnership with Social Impact, hosting a nationwide pub quiz to raise funds for mental health charity partners.

Supporting the next generation of business and board leaders

Investing in future business leaders is very important to us as a firm. To support this, we provide a number of market leading programmes and bespoke activities designed to develop leaders and help them in times of change. A core value of Deloitte is encouraging diversity of thought in all arenas, including gender balance. To this end, we have worked with the 30% Club in Ireland, to encourage women to actively consider a future executive or non-executive director role. Many participants of our Board Ready programme have taken on roles across a range of sectors. Rather than providing technical learning, the programme focuses on equipping women with the pathways, tools and expertise they need to be board ready. This is achieved by creating networking opportunities and showcasing third party subject matter experts offering insights on topics relevant to board agendas. The programme also gives access to experienced non-executive directors at different stages of their board careers, sharing insights and learnings that provide huge value to the participants.

NextGen CFO programme and Transition Labs

Our European-wide NextGen CFO programme of peer networking sessions and intensive workshops is designed to offer clients unique insights into the CFO role and its requirements. The Transition Lab is a personalised one-day workshop that helps individuals to frame their priorities, assess their talent and identify different approaches to manage complex stakeholder relationships. These workshops are facilitated by experienced industry partners, and in some cases market leading associates, helping executives and internal leaders to transition successfully to new roles or to amplify their presence in existing ones.

Global Boardroom Programme

The Deloitte Global Boardroom Programme brings together the knowledge and experience of Deloitte member firms worldwide. The programme addresses critical topics of universal interest to company boards and management. In Ireland, our boardroom programmes are centred on the creation of a non-executive director community through regular online content, in-person and virtual events, and access to relevant international content. In a complex business environment, Deloitte equips the next generation of board members and business leaders with essential resources that will prove invaluable in responding to future challenges.

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Case study

The Irish Funds Financial Literacy Transition Year Programme was born from identifying a need to bridge the gap between classroom theory and the complexities of modern global finance. While the initial pilot proved the demand, it was Deloitte Ireland’s strategic sponsorship in the 2023/24 academic year that helped kickstart real national expansion.

Beyond financial backing, our professionals serve as active mentors on the ground. We guide TY students through a curriculum that spans:

- The Digital Frontier: Navigating digital finance and fintech.
- The Green Economy: Understanding the impact of sustainable investing.
- Foundational Resilience: Master classing budgeting, saving, and financial well-being.

This partnership was driven by Deloitte’s global ambition to empower 100 million futures by 2030. In Ireland, we have localised this mission with a clear mandate: to positively impact 300,000 lives through education and skills-building. To move from ambition to action, we designed a tripartite strategy:

- The Power of Partnership: We aligned with Irish Funds to merge their deep industry footprint with our scaling expertise, creating a unified voice for financial literacy in Ireland.
- High-Value Mentorship: We transitioned from general volunteering to Skills-Based Advocacy. Our finance professionals don’t just “participate”; they commit 8 hours annually to translate complex market concepts into digestible, life-changing lessons for students.
- Radical Accessibility: Through Deloitte’s sponsorship of the programme, any potential “cost-of-entry” barrier was removed. This ensures DEIS schools and underrepresented communities have the same access to elite financial education as any other institution, making inclusivity a reality, not just a goal.

The programme has doubled since inception, scaling from 12 pilot schools to 23 schools across 14 counties, directly empowering 1,700+ Transition Year students with the language of finance. The footprint of the programme now spans the Republic—from Donegal to Cork and Galway to Dublin—ensuring that students in rural and urban hubs alike have a seat at the table.

This initiative represents more than a sponsorship; it is a transformative collaboration that sets a new standard for how the accountancy and finance profession can serve the Irish public. We believe it deserves recognition for four defining reasons:

- A Scalable Catalyst for Change: We have proven that when corporate resources meet industry expertise, a local pilot can become a national movement. By doubling the reach in 12 months, the programme has created a scalable infrastructure for social change that is ready for further expansion.
- Strategic National Alignment: This programme doesn’t operate in a vacuum; it is a direct response to the Department of Finance’s National Financial Literacy Strategy. We have moved beyond “giving back” to actively collaborating with national policy, fostering a more financially resilient and cohesive Irish society.
- The Sustainable Volunteer Engine: By fusing financial sponsorship with Skills-Based Volunteering, we have built a self-sustaining ecosystem. Our professionals gain purpose, our industry gains a pipeline of diverse talent, and the community gains an evergreen educational resource that does not rely on transient funding.
- Generational Social Value: We are delivering a “Prevention over Cure” model. By equipping youth today with the confidence to navigate the digital and green economies, we are mitigating future financial hardship and empowering a generation to lead with financial integrity.

Deloitte Ireland is not just teaching students about money; we are investing in the financial health of the nation. This initiative is a testament to the profound impact our profession can have when we align our core expertise with the welfare of the local community.

This programme means a great deal to me because it reflects the best of our people. It is very much a people led and purpose driven initiative reflecting our belief that high value mentorship can be one of the most effective forms of advocacy. By investing their time and skills, our team help equip students to build practical financial skills, confidence, and informed decision making capabilities that will benefit them well beyond the classroom.

Jim Meegan, Partner | Audit & Assurance

The students were struck by the sheer scale of the industry in Ireland. Seeing them move from curiosity to career-thinking is the true measure of our success.

Rachel Basquel | Deloitte Facilitator for the Irish Funds Transition Year Financial Literacy Programme

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Independence and ethics

Deloitte Ireland Independence

Deloitte Ireland 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 Ireland 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 Ireland. Strategies and procedures to communicate the importance of independence to partners, other practitioners, and support staff have been adopted, emphasising each individual’s responsibility to understand and meet the independence requirements. The Independence Leader is responsible for overseeing independence matters within Deloitte Ireland, 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 and enter into business relationships with third parties.



GIMS Global Independence Monitoring System

Application that contains financial relationship data with relevant independence compliance indicators.

Long association requirements of audit partners and practitioners

We apply audit partner rotation policies, the principal requirements being that audit engagement partners and other key audit partners involved with public interest entities and other listed entities, are rotated after periods of five years.

Engagement quality review partners are rotated after seven years for public interest entities. Rotation policies are also applied, where appropriate and necessary, to members of the audit engagement team, including specialists, with all key engagement team members assessed for long association risks if they have served for ten years on an individual engagement.

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Ethics

All Deloitte people are expected to act with integrity in accordance with high ethical standards as described in the [Deloitte Global Principles of Business Conduct](#) ("Global Code"). The Global Code is embedded into each member firm's Code of Conduct and defines the commitments that all Deloitte people make regarding ethical standards, as well as explaining each individual's responsibilities to their clients, colleagues, and society.

In addition to the Global Code, other foundational elements of Deloitte's ethics programme include global policies, a programme of training and communications, and established reporting channels supported by defined incident management protocols. For continuous improvement, regular programme assessments and reviews are conducted, and feedback is collected from Deloitte people through an annual ethics survey.

Ethics at Deloitte is led by the Deloitte Global Chief Ethics Officer at the global level, and by member firm Ethics Officers at the local level, all of whom are experienced partners with direct access to the member firm's CEO and governing body. Deloitte Global and member firm ethics leaders work together to continually monitor risk and to reinforce compliance with the Global Code. Ethics in Deloitte Ireland is led by Declan Butler who is an experienced partner with direct access to the CEO and Executive Leadership Team. In addition, Deloitte Ireland has implemented the [NSE Code of Conduct](#), which incorporates the Deloitte Global Principles of Business Conduct and describes critical professional behaviour that reflects local customs, regulations, and legal requirements.

Deloitte Ireland maintains policies and procedures that build on global policies and are designed to provide reasonable assurance that its people comply with relevant ethical requirements.

The ethical requirements for audit and related assurance services provided by Deloitte Ireland are in accordance with the IAASA Ethical Standard for Auditors (Ireland), the FRC Revised Ethical Standard and the Chartered Accountants Ireland (CAI) Code of Ethics. Deloitte Ireland also complies with Deloitte Global policies and procedures, which align with the requirements and guidance set out in the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA), a standard-setting body of the International Federation of Accountants (IFAC). Where the IAASA, FRC and the CAI's codes are more restrictive than the Deloitte Global policies and procedures, Deloitte Ireland follows the applicable requirements of these regulators.

Deloitte Ireland reinforces its commitment to ethics and integrity through communication tools, learning programmes, compliance processes, and measurement systems for all people. Learning includes targeted content for onboarding, manager and senior manager promotion, partner admission, independent contractors, and refresher programmes. Mandatory eLearning courses include a 'Respect & Inclusion' eLearning and the 'Course-Taking Integrity' eLearning for all partners and staff. We have continued to provide virtual and in person classroom-based ethics training to all new joiners.

Recent global training topics have included demonstrating respect, integrity and professionalism generally in the workplace and on social media and e-learning courses have included a confirmation that professionals are aware that answers should not be shared with others and doing so would constitute a violation of the Global Code.

In addition, Deloitte Ireland conducts ethics reviews for senior leaders and requires all partners, other practitioners, and support staff to confirm annually that they have read and comprehended the member firm's Code of Conduct and understand that it is their responsibility to comply with it.

Our annual ethics survey results clearly demonstrate a belief that Deloitte is an ethical place to work and a belief that the Firm would take action to address unethical conduct when reported.

The results of the survey were reported to the Executive, the Public Interest Oversight Committee and relevant regulators by Declan and form part of the basis for consideration of any development initiatives.

In October 2024, in conjunction with Deloitte Global, "The Dilemma" series was launched. The mandatory, annual e-learning series is a "Netflix" style training that explores real life scenarios and consequences of unethical behaviour in the workplace. Season 3 will be released in October 2026. Topics from the first three seasons have included: course-taking integrity, independence, confidentiality, social media in the workplace, personal relationships in the workplace and anti-corruption. Season 4 is already in development.



97%

of staff believe Deloitte Ireland is an ethical place to work



Ireland scored higher than the NSE average on 8 out of 10 comparable questions in our most recent survey



93%

of staff believe they can report unethical conduct without fear of retaliation

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Deloitte network: Legal structure and governance

Deloitte Ireland: legal structure and ownership

Deloitte Ireland is connected to the Deloitte network as an affiliate of Deloitte EMEA SRL, a member firm of Deloitte Touche Tohmatsu Limited. Deloitte Ireland LLP and Deloitte (NI) Limited are collectively referred to throughout this report as “Deloitte Ireland”, and Deloitte EMEA SRL is referred to throughout this report as “Deloitte EMEA”. Deloitte EMEA does not provide services to clients. Deloitte Ireland holds practice rights to provide professional services using the “Deloitte” name in Ireland and Northern Ireland. Deloitte Ireland is authorised to serve as an auditor for clients in Ireland and Northern Ireland.

Network description

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 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, a Belgian private limited company with a respective representation on the EMEA Board. From 1 June 2026, Deloitte NSE LLP’s interests in each of the former NSE firms was removed and it withdrew as a party to the Partnership Agreements. Each participating firm continues to exist as a separate local legal entity with its own board and executive leadership.

The Deloitte network

The Deloitte network (also known as the Deloitte organisation) 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 over 470,000 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 organisation. 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 organisation is a global network of independent firms and not a partnership or a single firm.

Deloitte Ireland: governance – leadership in action

Deloitte Ireland LLP operates as a limited liability partnership, established in Northern Ireland, with registered office at The Ewart, 3 Bedford Square, Belfast BT2 7EP, Northern Ireland and registration number NC001499.

Deloitte Ireland LLP’s subsidiary, Deloitte (NI) Limited is a limited liability company, established in Northern Ireland, with a registered office at The Ewart, 3 Bedford Square, Belfast BT2 7EP, Northern Ireland and registration number NI635334.

Deloitte Ireland’s Executive Oversight Body is responsible for the governance and oversight of the Firm. Specific responsibilities include approving audit and assurance business strategy, approving and overseeing Deloitte Ireland’s System of Quality Management, and overseeing public interest matters. The following are the members of the Deloitte Ireland Executive Oversight Body who were appointed by the Deloitte Ireland CEO:

Deloitte Ireland – Executive Oversight Body

- Harry Goddard, CEO
- Brian O’Callaghan, Head of Audit & Assurance (Statutory Auditor)
- Emer O’Shaughnessy, Chief Risk Officer (Statutory Auditor)

Brian O’Callaghan, Audit & Assurance Business Leader is appointed by the Deloitte Ireland CEO. Brian O’Callaghan and senior management develop and implement the strategy for the Audit & Assurance practice, including related policies and procedures. In all their activities, Deloitte Ireland senior leaders are responsible for the overarching objective of quality, including compliance with applicable professional standards and regulatory requirements. Deloitte Ireland strategy is developed in alignment with the overall strategic direction established for the Deloitte network.

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Deloitte Ireland: Risk Management

Deloitte Ireland has implemented an Enterprise Risk Framework to identify the principal risks and uncertainties facing the firm, both from a quality and a business perspective, including financial and internal controls. In implementing the framework, the firm maintains a business risk register. The risks identified are rated according to impact and likelihood. Procedures to manage and mitigate the risks were identified, together with the frequency of reporting to the Executive Oversight Body (EOB). The risks are categorised into nine priority risks, as shown in the table below. There may be other risks and uncertainties that are not yet considered material or not yet known to the

firm and the principal risks may change to accommodate such developments. Deloitte Ireland has in place an internal audit function. An Ireland-specific internal audit plan is set at the start of each financial year and is supplemented with additional audits based on a risk assessment process. During the year, six Irish firm level audits were completed. All reports issued are reported to the Chief Risk Officer (CRO) in Ireland along with the relevant business owner and the CRO reports to the EOB on key findings. The EOB reviewed the effectiveness of the systems of internal control and risk management and did not identify any significant weaknesses.

Risk Category	Priority Risk
Strategic	Economic, Political & Competitor Shifts
Strategic	Resilience of the Financial & Operating Model to Future Shocks
Strategic	Cyber, Privacy & Security
Strategic	Climate Change
Strategic	Transformation
Strategic	Generative AI
Regulatory & Legal	Our Reputation, Role & Future Public Interest Impact
People	Hiring & Retaining Top Talent
People	People & Purpose

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Appendix A | Deloitte Ireland – Those Charged with Governance

The Executive Oversight Body and the Executive Leadership Team

The Executive Oversight Body (EOB) consists of the CEO, Audit & Assurance Leader, and Chief Risk Officer. The Executive Leadership Team (ELT) comprises the CEO and the other nine members as set out below. As of 30 September, the EOB and ELT members are:

Brian O’Callaghan
Audit & Assurance Leader (statutory auditor)

Harry Goddard
CEO

Emer O’Shaughnessy
Chief Risk Officer (statutory auditor)

Harry Goddard
CEO Deloitte Ireland

Brian O’Callaghan
Audit & Assurance Leader

Emer O’Shaughnessy
Chief Risk Officer

Ita Langton
Technology & Transformation Leader

Anya Cummins
Strategy, Risk & Transactions Advisory Leader

David Shanahan
Tax & Legal Leader

Yvonne Byrne
Chief Strategy Officer

Peter Glynn
Growth, Client & Markets Leader

Sinead Gogan
People & Purpose Leader

David Kinsella
Chief Operations Officer

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The Board

The Board consists of nine members including the Chairperson, the CEO and seven elected partners. The members of the current Board are set out below.



Lorraine Griffin
(Chairperson)



Harry Goddard



Sinéad McHugh



Deirdre Carwood



Michael Hartwell



David Reynolds



Aisléan Nicholson



Louise McEntee



Ruairi Mitchell

During the year ended 31 May 2026, the Partnership Council, which preceded the Board, met five times and also gathered for a number of ad hoc meetings throughout the year.

	Number of Meetings	Meetings Attended
Lorraine Griffin	5	5
Declan Butler	5	5
Ruairi Allen	5	4
Deirdre Carwood	5	4
Sinéad McHugh	5	4
David Shanahan	5	4
Valarie Daunt	5	4

The years in role and ELT meetings held and attended during the year to 31 May 2026 are set out below.

	Years in Role	Meetings held	Meetings Attended
Harry Goddard	7	20	20
Martin Reilly	3	20	20
Brian O'Callaghan	2	20	20
Yvonne Byrne	3	20	19
Peter Glynn	3	20	19
Daryl Hanberry	3	20	14
Sinead Gogan	3.5	20	19
Anya Cummins	3	20	19
Emer O'Shaughnessy	2	20	18
Ita Langton	2	20	18

Harry Goddard also attended 8 NSE Executive Meetings.

The head of Tax & Legal role held by Daryl Hanberry changed on 31 May 2026 and the COO role held by Martin Reilly changed on 31 August 2026.

Seven EOB meetings were convened during the year to 31 May 2026, all of which were fully attended by the EOB members.

Public Interest Oversight Committee

The INEs for 2026 were:



Frank Ryan



Gerardine Doyle



Peter Kelly

Additional biographical details of members of the Public Interest Oversight Committee are available under the [Governance Structure area of our website](#).

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Appendix B | 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

EU/EEA member state	Name of audit firms carrying out statutory audits in each member state
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

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EU/EEA member state	Name of audit firms carrying out statutory audits in each member state
Liechtenstein	Deloitte (Liechtenstein) AG
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 billion³

³ 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.

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Appendix C | Financial information

Disclosure in accordance with Article 13.2 (k)(i)-(iv) of the EU Audit Regulation

The breakdown of Deloitte Ireland 2026 turnover^{4,5}:

Deloitte Ireland LLP – Group	FY26 €'000
Statutory audit (PIEs or PIE subsidiaries)	12,293
Statutory audit (non-PIEs or non-PIE subsidiaries)	145,445
Non-audit services (audited entities)	23,076
Non-audit services (other entities)	433,164
Total	613,978

Included in the total Deloitte Ireland LLP turnover, is Deloitte (NI) Limited turnover of €17,095k, consisting of: Statutory audit (UK PIEs or PIE subsidiaries) turnover of €734k, statutory audit (non-PIEs or non-PIE subsidiaries) turnover of €6,922k, non-audit services provided to entities we audit of €428k and non-audit services (other entities) of €9,011k.

⁴ “Turnover” for some member firms may mean revenues, net sales, etc.

⁵ EU transparency reporting requirement: information about the total turnover of the audit firm, divided into the following categories:

2(k)(i). Revenues from the statutory audit of annual and consolidated financial statements of public-interest entities and entities belonging to a group of undertakings whose parent undertaking is a public-interest entity;

2(k)(ii). Revenues from the statutory audit of annual and consolidated financial statements of other entities;

2(k)(iii). Revenues from permitted non-audit services to entities that are audited by the audit firm; and

2(k)(iv). Revenues from non-audit services to other entities.



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Appendix D | 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 Ireland LLP in the financial year 2026:

Entity name
American Century ICAV
Aries Capital Designated Activity Company
ARK Invest UCITS ICAV
Avoca CLO XIX Designated Activity Company
Avoca CLO XVIII Designated Activity Company
Berkshire Hathaway European Insurance DAC
Black Diamond CLO 2015-1 DAC
Black Diamond CLO 2017-2 Designated Activity Company
Blackrock European CLO IV Designated Activity Company
Blackrock European CLO V DAC
BlackRock European CLO VI Designated Activity Company
BNP PARIBAS EASY ICAV
BNP Paribas Vartry Reinsurance Designated Activity Company
CACI Life DAC
CACI Non Life DAC
CACI Reinsurance Designated Activity Company
Cantillon Funds PLC
Clontarf Park CLO Designated Activity Company
Codeve Insurance Company Designated Activity Company
Corsair Finance (Ireland) Designated Activity Company
Corsair Finance (Ireland) No.2 Designated Activity Company
CRH Finance Designated Activity Company
CRH SMW Finance Designated Activity Company
Dublin Bay Securities 2018-1 DAC
FAM Evolution ICAV
FAM Series UCITS ICAV
Fidelity Institutional Liquidity Fund plc
Fidelity UCITS ICAV

Entity name
Fidelity UCITS II ICAV
Freshwater Finance Public Limited Company
Gasrule Insurance DAC
Glanbia Public Limited Company
Glencore Capital Finance Designated Activity Company
Greenlight Reinsurance Ireland, Designated Activity Company
Greenval Insurance Designated Activity Company
Irish Life Assurance plc
Irish Life Health Designated Activity Company
iShares II Public Limited Company
iShares III Public Limited Company
iShares IV Public Limited Company
iShares Public Limited Company
iShares V Public Limited Company
iShares VI Public Limited Company
iShares VII Public Limited Company
Jamestown Residential 2024-1 Designated Activity Company
KKR Multi-Asset Class ICAV
Lifeguard Insurance (Dublin) DAC
Loomis Reinsurance Designated Activity Company
Lugo Funding DAC
Lunate UCITS ICAV (formerly, Chimera UCITS ICAV)
Madison Park Euro Funding V Designated Activity Company
Marlay Park CLO Designated Activity Company
MetLife Europe d.a.c.
Metlife Europe Insurance D.A.C.
Milltown Park CLO Designated Activity Company
Miripro Insurance Company dac

Entity name
MOL Reinsurance Co Dac
Nokatus Insurance Company Designated Activity Company (DAC)
Octium Life Designated Activity Company
Ornua Insurance Designated Activity Company
Ossiam IRL ICAV
Palmerston Park CLO Designated Activity Company
Parametric Alternatives Public Limited Company
Purple Finance CLO 1 DAC
Riverstone International Ireland DAC
Roundstone Securities No.2 Designated Activity Company
RSIF International Limited
Saol Assurance Dac
Societe D'Assurances Generales Appliquees (Saga) Designated Activity Company
Squadron Reinsurance Designated Activity Company
Starts (Ireland) Public Limited Company
Summerhill Residential 2024-1 Designated Activity Company
Sutton Park CLO DAC
Tokio Marine Funds Plc
Transmission Finance Designated Activity Company
Vishay Insurance DAC
Waystone ETF ICAV
Willow Park CLO DAC
WisdomTree Issuer ICAV
WisdomTree Multi Asset Issuer Plc
Xitus Ireland Designated Activity Company
Yuki Asia Umbrella Fund

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UK Public interest entities audited for statutory purposes by Deloitte (NI) Limited in the financial year 2026:

Entity name
Northern Bank Limited
Progressive Building Society
NIE Finance PLC



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