



Deloitte Ukraine Impact Report 2023-2024

Together makes progress



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Message from the Managing Partner



We are delighted to present the Deloitte Ukraine Impact Report for fiscal years 2023–2024. It summarizes the work we performed, the results we achieved, and the contributions we made to the development of our country, despite the challenges of today. In these trying times, our values have acquired a special significance. They shape what we expect from each other and determine how we make decisions and act. They unite us as a team and, what's more, they help us build trust and respect in our relationships with key stakeholders. In the reporting period, we celebrated the 30th anniversary of Deloitte Ukraine—a powerful testament to our resilience and unwavering sense of purpose.

Serving with integrity for the success of our clients

Deloitte Ukraine's joining Deloitte Central Europe was an important

milestone. It strengthened our resources and capabilities, thus empowering us to more effectively solve our clients' challenges. Our team continues to deliver high quality services even in the toughest time. In 2024, our client loyalty index reached 81%.

In 2023–2024, we relied on our analyses of market trends, our observations, and our forecasts to keep providing our clients and the business community with valuable information for them to make weighted management decisions. We placed special emphasis on impacts of the full-scale war to help businesses swiftly adapt to established realities.

We strive relentlessly to achieve outstanding results in all we do. Being highly committed to ethics and professionalism, Deloitte leads the professional services industry, day-by-day strengthening the

trust of clients. Close cooperation with donor organizations speaks volumes for the company's reputation as a reliable and trusted partner.

Each year, we are distinguished with awards in the field of commercial services, both in Ukraine and globally—recognition that would not be possible without our clients who make us their first choice.

Caring for our people and investing in growth

During these two years, we have actively strengthened our team—welcoming Deloitte professionals who returned to our Ukrainian office from abroad, attracting new talent, and investing in development. As a result, training hours per employee doubled compared to the beginning of the reporting period. We launched *Deloitte Brand Ambassadors*—a new program



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that provides an opportunity for Deloitte employees to express themselves in the company's communications and contribute to the development of our brand.

A new employee support service was another important initiative. Deloitte employees and their families can now benefit from consultations in various areas: psychological assistance, financial and legal consulting, business coaching. We pay particular attention to fostering an inclusive culture and inclusive leadership. We strive to create the environment where every employee can unlock their potential, feel their own significance and be confident that diversity of experience is our shared advantage.

Tragically, this period brought painful losses to our team. We honor the memory of Vladyslav Teslya, Iryna Kmet, Sergii Vdovychenko, and Natalia Samoilova—they will remain in our hearts forever.

Indeed, the last years tested our grit and stamina, while also revealing the strength of the human spirit and the power of team cohesion. At a time when the Russian war against Ukraine poses new and complex challenges, our employees demonstrated unwavering commitment and exceptional professionalism. My heart is filled with pride, inspiration, and gratitude for our team's achievements that I witness each day.

Collaborating for measurable impact for a better future for Ukraine

During these two years, in joint efforts with state institutions, international organizations and the business community, we have implemented projects that not only help Ukraine navigate current challenges, but also pave the way for economic development and a sustainable future. The Deloitte Ukraine team is not alone in this journey. Through the global initiative *The Future of Ukraine*, the Deloitte network directs its resources to

establish connections among stakeholders, facilitate cooperation to restore human capital, and promote innovation in Ukraine.

As a company with an active social position, Deloitte finds it important to create networking platforms for proactive community in Ukraine—and the *Conductors of Changes Forum* is, beyond doubt, one of the largest initiatives launched by Deloitte. Held annually, this event brings to the fore complex social topics. Thus, in 2024, the IX Conductors of Changes Forum brought together business owners and executives, statespersons, and representatives of the public to discuss the top priorities that will enhance the country's ability to resist and prevail.

As part of our cooperation with UNITED24, we continued to semiannually audit consolidated financial statements of the ministries responsible for the use of donations intended for defense and demining, humanitarian and medical assistance—on a free of

charge basis. We are proud of our ongoing support for the Children of Heroes Charity Foundation, which takes care of children who have lost one or both parents to the war. During the reporting period, Deloitte Ukraine allocated a total of 427 thousand euros to social projects through direct financial contributions and volunteer hours.

I would like to thank our employees, clients, business partners, and all our stakeholders with whom we share a common vision, values, and desire to collaborate for measurable impact for the development of Ukraine. Joint forces are the key to drive progress and ensure sustainable development.



Sergii Kulyk,
Managing Partner at Deloitte
Ukraine

Implementation of the WorldImpact strategy



Our goal is to make an impact that matters—to our clients, our people, and the communities, in which we live and work. In this journey, we are guided by

our WorldImpact strategy, which encompasses four key areas for Deloitte’s positive impact.

WorldImpact			
<p>Impact Every Day</p> <p>Promoting corporate volunteering and supporting long-term sustainable programs and partnerships, aimed at transformation of business, society, and the state.</p> <p>Read more in Social, Business, and in the Annex “Company performance: Social”</p>	<p>WorldClass</p> <p>Supporting educational initiatives aimed at improving the quality of training and developing most demanded professional skills.</p> <p>Read more in Social, and in the Annex “Company performance: Social”</p>	<p>WorldClimate</p> <p>Monitoring eco-indicators, reducing our eco-footprint, and promoting environmental sustainability among our stakeholders.</p> <p>Read more in Environmental, and in the Annex “Company performance: Environmental”</p>	<p>DEI</p> <p>Fostering a culture of respect and diversity within the company, sponsoring external diversity and inclusion initiatives.</p> <p>Read more in Our People, and in the Annexes “Company performance: Our people and Governance”</p>



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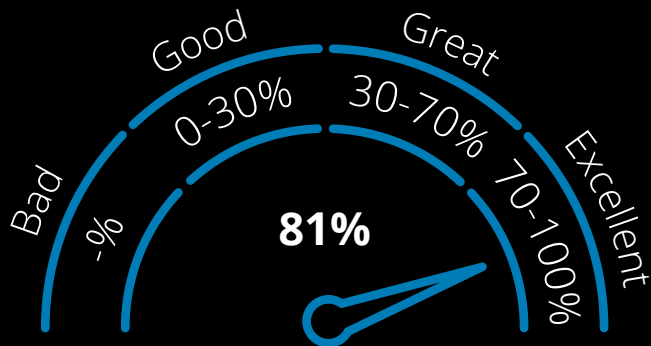
Business in numbers

Total income from services in fiscal years 2023–2024



€ 41 million

Client satisfaction



Income from services by industry

	2024	2023
Food Processing & Agriculture	8.3%	8.5%
Financial Services Industry	16.5%	11.7%
Energy & Utilities	3.1%	3.1%
Retail, Wholesale & Distribution	9.9%	8.3%
Technology, Media & Telecommunications	8.6%	6.9%
Life Sciences & Healthcare	17.2%	17.2%
Infrastructure	1.0%	2.4%
Municipal & Regional Development	0.8%	0.1%
Other	34.6%	41.8%

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About Deloitte Ukraine

For three decades, Deloitte Ukraine has been transforming Ukrainian business by combining global expertise with a deep understanding of local challenges and context.

In 2023, at Deloitte Ukraine’s 30th anniversary celebration, Joe Ucuzoglu, Deloitte Global CEO, praised the resilience of Ukrainians and expressed gratitude to our team for our contribution to the development of the entire organization.

The reporting period witnessed another landmark event—the integration of Deloitte Ukraine to Deloitte Central Europe, which not only demonstrated our unwavering commitment to European practices and values but also spurred improvement of our internal processes and opened the doors for sharing experience in the region.

Despite the human capital challenges brought by the war, our team has resumed the growth trajectory: the company’s headcount reached the pre-war level. This reflects our active development and our successful efforts in attracting and retaining talent. To further strengthen leadership capacity and meet both growth opportunities and external challenges, we also expanded our partner and director group in 2024 (please see the [Our people](#) section for more details).



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Throughout 2024, we were preparing to launch the Deloitte Brand Ambassadors program, centered around the idea of forming an active community of like-minded people eager to contribute to the development of our brand. This initiative is aimed to increase the company's recognition, reach new audiences,

- **The Legal 500.** In the 2024 global ranking of legal market leaders, Deloitte Ukraine was recognized in Banking, Finance and Capital Markets; Commercial, Corporate and M&A; and Employment.
- **ITR Awards 2024.** According to the results of the international ranking across Europe, Middle East and Africa, Deloitte Ukraine was recognized as one of the leading firms in transfer pricing in Ukraine.
- **CSR Index 2023.** Deloitte ranked sixth in the Corporate Social Responsibility Index of Ukrainian Business, which is based on a

- **Best Employers of Ukraine.** In 2024, Deloitte Ukraine was named, for the second time, one of the Top 50 employers by Forbes Ukraine and the online job search platform robota.ua. The ranking was based on more than 40 thousand responses from employees of more than 200 companies. Employers

- **Awards from UGEN and Stud-Point organizations.** Deloitte headed the UGEN's rating of the Best Employer in Audit and Consulting for the third time, and was also recognized by Stud-Point as one of the Top 25 Employers Open to Talent Under 25.

According to the 2024 Brand Finance Global 500 ranking, Deloitte remains, for the sixth consecutive year, the most valuable and strongest brand in commercial services worldwide, with an overall brand value of USD 41.8 billion, by 21% higher compared to 2023.

Deloitte also holds the sixth position in the overall ranking of the world's strongest brands. This great achievement underscores our ability to adapt to the needs of clients and partners alike, and our efforts to make the brand a leading player and employer in the professional services market.



All these awards testify to our company's continuing efforts to be a desired workplace for talent and a reliable partner for clients, offering advanced solutions that contribute to their success.

In 2023 and 2024, Deloitte Ukraine received two accolades from the President of Ukraine for the support it is giving to the country during the war, in particular for our work on the UNITED24 project. These symbolic recognitions remind about the indomitable spirit of the Ukrainian people and the impact that matters, even in the darkest of times.



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Our services

Since the start of the full-scale invasion, in our activities, we have prioritized supporting the resilience and further development of the Ukrainian economy and society. Thus, relying on comprehensive needs assessments, innovative approaches, and best international practices, we continue to help our clients navigate a rapidly changing business environment, work out solutions to handle complex challenges, and seize opportunities for growth. Our aim is not only to meet the current needs of our clients, but also to help them build the future, driving additional value both for business and for the state.



Audit & Assurance

- Audits and reviews of financial statements
- Other assurance services
- Consulting services on IFRS implementation/application
- XBRL implementation consulting services



Tax & Legal

- Corporate taxes
- International tax
- Transfer pricing
- Services to international employers
- Business process solutions
- Personal taxation
- Legal services
- Deloitte Private



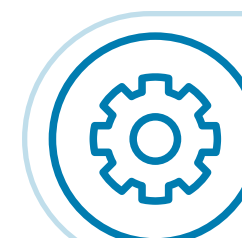
Risk Advisory

- Financial risks
- Operational risks
- Cyber risks
- Strategic and reputation risks



Financial Advisory

- Analysis and monitoring of financial aid provided by international donors
- Mergers and acquisitions transaction support, debt restructuring support
- Corporate finance advisory
- Valuation and financial modelling
- Financial investigations (Forensic)



Consulting

- Strategy development
- Management transformation and optimization of business processes
- Technology integration
- Software development
- AI-based solutions
- Sustainability
- Corporate governance
- Human capital advisory services
- Deloitte Academy



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Service quality assessment

As the world's number one professional services firm, we strive to deliver the highest quality to our clients. Deloitte Ukraine runs an independent client service quality assessment program aimed at maintaining an ongoing dialogue with our clients to track their priorities and expectations and to effectively respond to their feedbacks—to further improve our services, including by making annual client engagement plans.

The independent quality assessment is conducted through an online survey and extended telephone interviews, the results being processed by a specially created Service Quality Assessment Committee led by the company's partner group.

The company's management also closely monitors outcomes to ensure progress and to further enhance the client experience.

In FY2024, clients highly valued the work of our project teams, as evidenced by the client loyalty index reaching the level of 81%.

Industry specialization

To gain a better understanding of client needs and to incorporate industry specifics into the solution development process, the company has created industry groups. These groups bring together specialists from different departments with relevant industry expertise to respond to client challenges effectively. In the reporting period, the groups continued their work, focusing on restoration and support of resilience of industries.

“Over the years of our cooperation, the Deloitte Ukraine team has always released reports within the established deadlines. Despite the shelling of Kyiv, power outages, and other challenges of the full-scale war, together with the Deloitte Ukraine team, we managed to meet the agreed timeframes of issuing statements and got back on usual track. I can say for sure that Deloitte is about professionalism and reliability.

*Victoria Smarodina,
Supervisory Board Member at JSC Farmak*



Focus areas of industry groups of Deloitte Ukraine in FY2023–2024



Retail, Wholesale & Distribution

This industry group worked on researching consumer behavior, including the identification of trends in their sentiments and expectations, and providing businesses with quality information for them to adapt their activities to market needs and prospects.



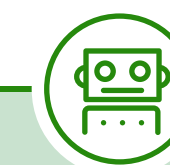
Food Processing & Agriculture

Given the colossal consequences of the full-scale invasion for agribusiness, this industry group directed all its activities to the restoration of the agricultural sector, in particular through cooperation with the government.



Financial Services Industry

This industry group somewhat shifted its focus from developing innovative solutions for individual clients to supporting the overall resilience and stability across the financial sector during these turbulent times for the Ukrainian economy.



Technology, Media & Telecommunications

This industry group was focused on global trends and industry development forecasts, in addition to the involvement of Ukrainian companies to participate in international rankings and support for IT companies in obtaining Diia.City residency.



Energy & Utilities

This industry group engaged with the expert community and searched for solutions in the energy sector in response to challenges of war, with the focus on renewable energy, distributed generation, and electricity storage.



Life Sciences & Healthcare

This industry group was focused on the comprehensive support for healthcare reform, which includes increasing transparency, accountability, and efficiency through improved approaches to governance and human capital development in the sector and improving the medical services delivery.



Municipal & Regional Development

This industry group pursued its efforts to assist Ukrainian cities to recover, attract investment for reconstruction and further development of the cities, based on international best practice.



Infrastructure

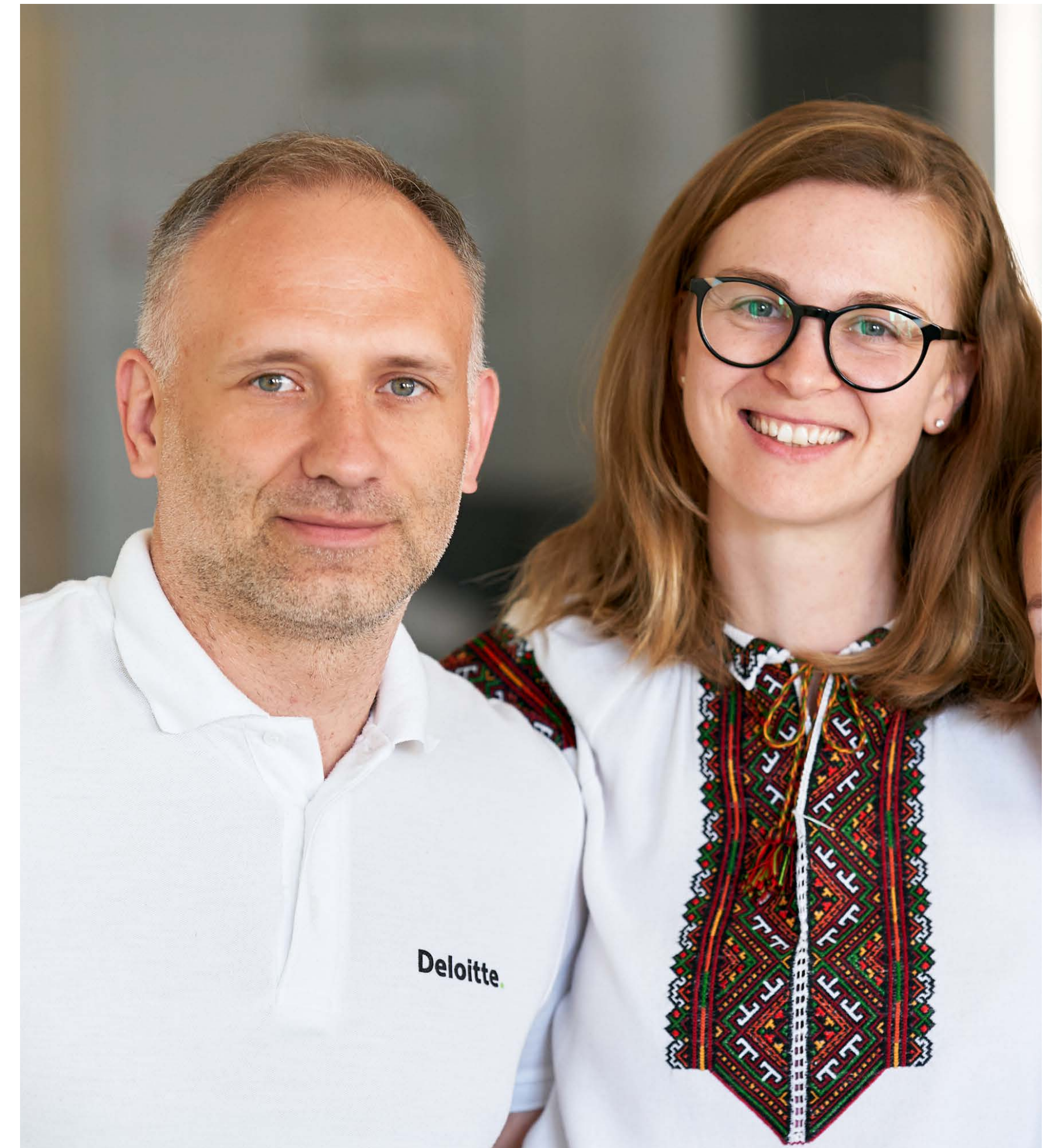
This industry group provided information support to Ukrainian companies regarding how to expand cooperation with foreign partners and potential investor, helping them address their key requests and needs.

In the reporting period, we continued to develop cooperation with International Development Organizations (IDO)—a separate business sector that implements projects financed by international development partners, which are of systemic importance for the state, business, and society. This sector has attained even more importance for our company and stakeholders because these projects contribute to the strengthening of the institutional capacity of the public sector and improving the business landscape

in Ukraine. Our engagement in such projects enables us to expand our impact on Ukraine’s recovery and lay the foundation for its sustainable development in the future. Cooperation with the international donor community at the global and national levels is an important part of our strategy and allows us to implement complex transformative projects by synchronizing the efforts of our teams and industry experts. Learn more about key projects and initiatives in the [Social](#) section.



Photo: SOERA | Facebook



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Thought leadership

Deloitte Ukraine relies on its research as an important enabler of its activities. We identify market trends, make observations and forecasts to provide the business community with valuable insights for making management decisions and finding ways to achieve sustainable growth.

In 2023–2024, we continued to explore current challenges and opportunities across various business areas and industries, paying special attention to the effects produced on them by the full-scale war. At the same time, we realize that business requires not only an understanding of Ukrainian trends but also a global perspective. Thus, in the reporting period, we also presented the results of Deloitte's international surveys and forecasts, in addition to local research.

Consumer Sentiments of Ukrainians

2024

2023

Human Capital Trends

2024

2023

Technology, Media & Telecommunications Predictions (available in Ukrainian only)

2024

New Year's and Christmas Shopping of Ukrainians (2023 - available in Ukrainian only)

2023

2022

Gen Z and Millennial Survey (available in Ukrainian only)

2023

Global and National Transportation Trends

2023



Photo: The American Chamber of Commerce in Ukraine



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In addition to the above studies, we continuously monitor developments in the business environment and—in cooperation with partners—explore them in greater depth. Thus, in the reporting period, we continued our collaboration with the American Chamber of Commerce in Ukraine and conducted a survey on key challenges, approaches and priorities of employers in the HR industry. We also presented the results of a joint study that focused on plans and strategies of the companies to tackle challenges caused by long-term blackouts.

During the reporting period, we actively shared our expertise in various formats and created platforms for open dialogue on pressing social and economic issues. In this way, Deloitte Ukraine seeks to contribute to solving urgent problems facing Ukrainians and achieving meaningful positive changes.

At the beginning of the reporting period, we launched the *Globe*

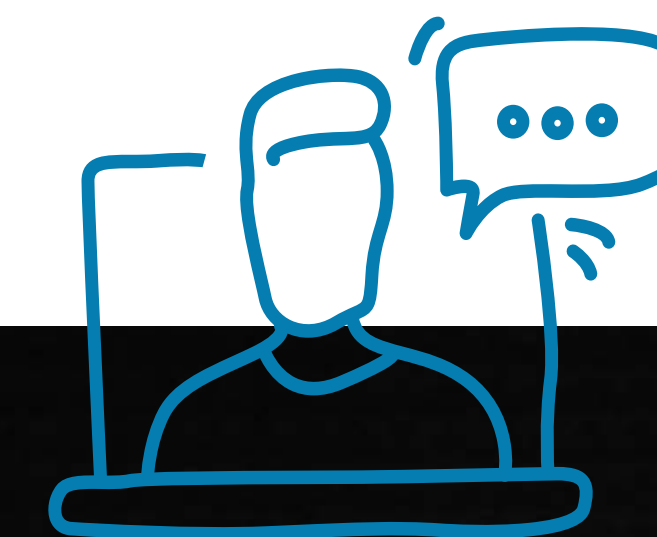
of Ukraine project, where we invite guests—representatives of private business and academia—to share their vision of Ukraine’s development and place in the world map. In talks with Ukrainians who put our country in the limelight on the international arena with their achievements, we discuss prospects and ways to develop Ukraine, its economy, culture, and science.

In April 2024, we launched a series of free webinars for business—[Nine Friends of TP: Things You Need to Know Today](#)—to raise awareness among Ukrainian companies of the current topics related to transfer pricing.

Our Tax & Legal team continued its Tax & Legal Talks podcast series. In the reporting period, we kept our finger on the pulse of such topics as customs legislation updates, electronic document management, business purpose, and taxation of Ukrainians abroad.

Learn more from our materials on the [Deloitte Ukraine official website](#),

on [Facebook](#) and [LinkedIn](#), as well as on our [YouTube channel](#). Podcast recordings are available on our *Deloitte Ukraine Talks* platform on [Spotify](#), [Apple Podcasts](#) and [SoundCloud](#).



Investment attractiveness

In order to expand international cooperation opportunities for Ukrainian business in 2024, we also intensified our efforts to attract foreign investment to Ukraine by hosting events that brought together potential investors and local businesses to discuss the current economic landscape, and tax and legal aspects of doing business in Ukraine.

As part of Ukraine–Germany cooperation in April 2024, our Tax & Legal team, together with German colleagues, held a webinar *Ukraine: Prospects for German Business* for German companies, offering insights into the legal and economic conditions for doing business in Ukraine, the investment climate, and new opportunities for German investors.

In June 2024, Deloitte’s teams from Ukraine and Poland co-hosted an event covering the topic “Doing Business in Ukraine: Tax and Legal Issues” for Polish companies planning to expand their operations to Ukraine and their regional headquarters in Poland.



Photo: Business Community Board



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We also strengthened our collaboration with Deloitte Japan. During 2022–2024, our specialists worked on a project for the Japan External Trade Organization (JETRO) to collect information on the macroeconomic situation in Ukraine, key news in economics, business, and politics, which could be relevant for Japanese companies considering the opening of business in Ukraine. In addition, Deloitte Ukraine became one of the partners of the Ukraine-Japan Business Networking event, aimed at establishing business ties between Ukrainian and Japanese companies.

In April 2024, Deloitte Ukraine embarked on a project for the Japan International Cooperation Agency (JICA), which involved the collection and analysis of actionable information for Japanese companies that could potentially invest in expanding their activities to Ukraine. As part of the project, the team was engaged in analyzing the Ukrainian

market, studying the business environment, and identifying potential Ukrainian companies for entering into partnerships with Japanese businesses.

To strengthen the trade cooperation between British business and Ukraine, we contributed to the development of a comprehensive *Ukraine Business Guide*, which will give grounds for future industry and market recommendations to the British business community. Our team analyzed Ukraine's strategic needs and priorities, assessed progress in reconstruction, and identified critical sectors for recovery.

In addition, as part of a joint project with the EBRD, we made an analysis of opportunities and challenges for the expansion of Ukrainian food agro-processing both in domestic and foreign markets. The results presented in the report laid the groundwork for further investment decisions and for the development of key documents ensuring the operation of the sector.



Impact on business transformation

To support and develop Ukrainian business, we create platforms for dialogue and collaboration that serve as a space for the exchange of ideas and experience between business leaders, government institutions, and public figures.

The Conductors of Changes Forum

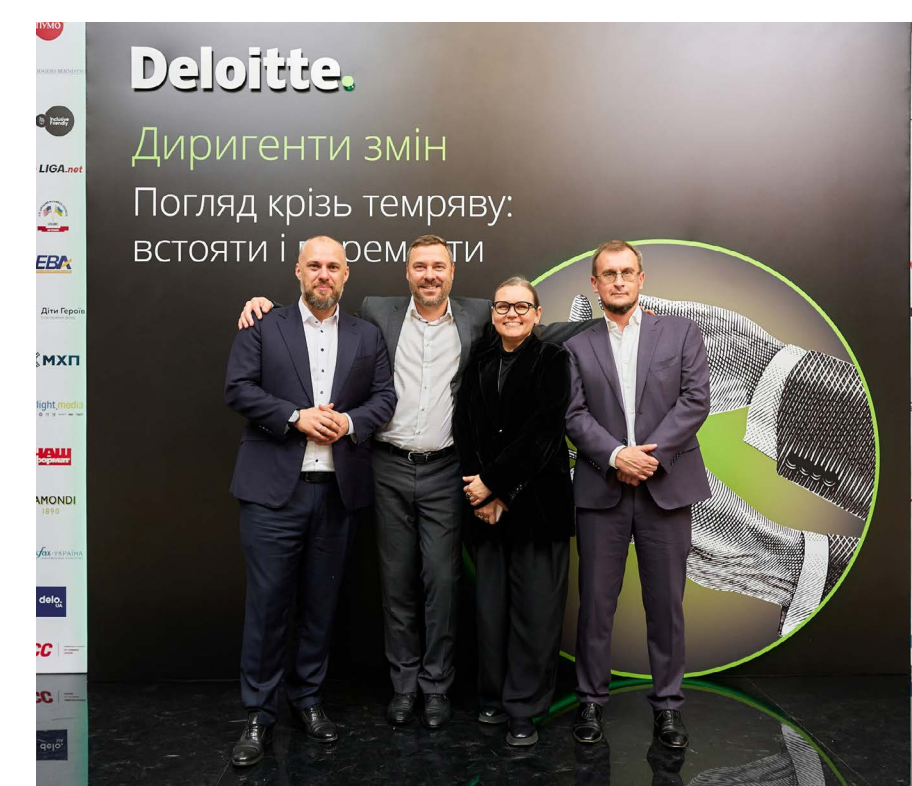
We continue to develop the Conductors of Changes Forum, a discussion platform that unites stakeholders around a shared goal—the transformation of ourselves, business, and Ukraine.

After a pause in 2022 due to the outbreak of the full-scale war, we resumed the Forum in 2023, focusing on the most pressing issues regarding Ukraine's resilience and development. The VIII Conductors of Changes Forum facilitated in-depth discussions on how Ukraine can maintain

unity, recover, and strengthen its positions in the international arena. We brought together representatives of different communities to discuss topics on Ukraine's agenda as we realize that we can find solutions to today's challenges only in cooperation—through dialogue and joint efforts.

The social component remains an integral part of the Forum. In 2023, all funds raised from ticket sales and partner contributions—a total of UAH 500,000—were directed to support the Children of Heroes Charity Foundation, which takes care of children who have lost one or both parents to the war.

We are proud that the Conductors of Changes Forum has become not only a platform for dialogue on the sustainable development of Ukraine, but also a powerful tool for supporting social initiatives.



“For the second time, we have held the competition for the best family business under conditions of the full-scale war. And our present is a synergy of efforts of family business owners and executives, government officials and volunteers, employees and partners. “In unity, we are strong!” is the slogan under which Ukraine must prevail and flourish, and Ukrainian family businesses must progress to a new level of success!



*Andriy Servetnyk,
Partner, Tax & Legal Partner, Lead of International
Tax and Deloitte Private*

Family Business Awards Ukraine

In the reporting period, we continued our partnership with the Family Business Awards, initiated by the Association of Family Business Owners of Ukraine. Against the backdrop of the full-scale military aggression, this competition not only promotes values of family business but is also a center of resilience and unity of enterprises

working hard for the restoration and development of Ukraine.

Deloitte Academy: Created by business for business!

In times of uncertainty, business needs high-quality knowledge to build resilience and drive development. Deloitte Academy is an intellectual platform, offering training programs tailored to current challenges and needs of the business community.

In the reporting period, we improved the training program “CEO School of the Future”, which is now available in an individual format for each particular company. This approach allows us to provide more flexible training customized to the specifics of each business.

In 2024, Deloitte Academy also presented a new project “Deloitte Academy Talks: Ukraine. People. Future.” that offers to discuss the economic, political, and social context of Ukraine. Within this initiative, in talks with well-known economists, managers and entrepreneurs, we demonstrate our commitment to contribute to shaping a shared vision of the future. Episodes are available on [YouTube](#), [Spotify](#), [Apple Podcasts](#) and [SoundCloud](#).

During the reporting period, in addition to helping business, we were also focused on building relevant capabilities in state institutions. In particular, we developed and conducted a training for civil servants on digitalization

and open data, and a training on risk management for employees of the Ministry of Justice of Ukraine.



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Our people



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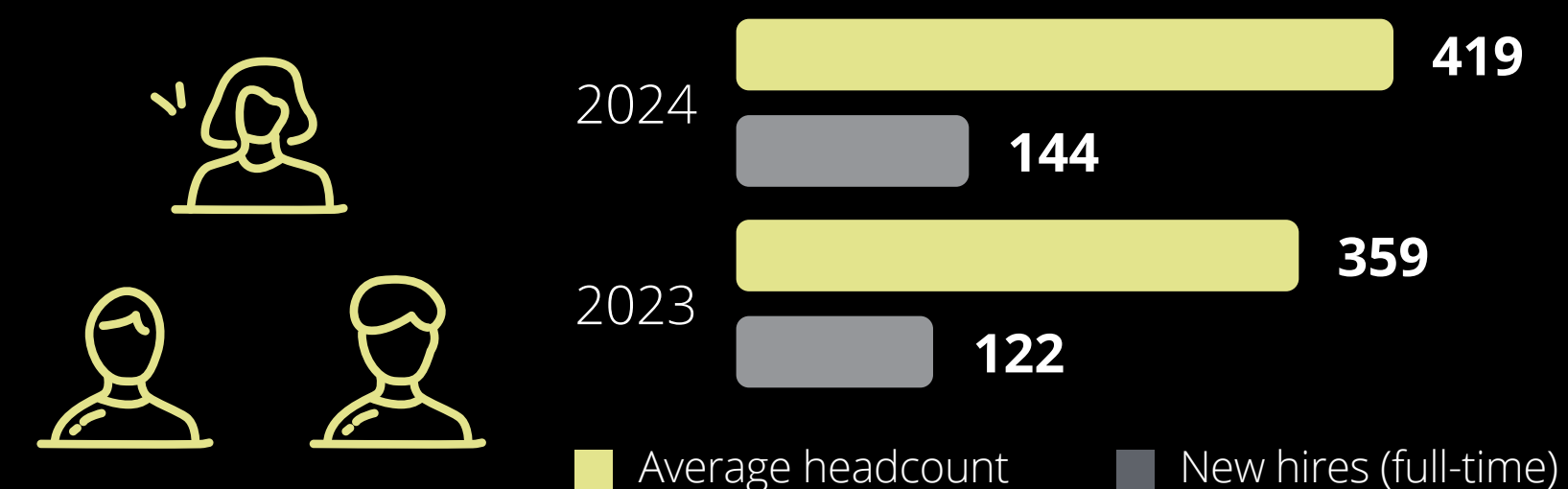
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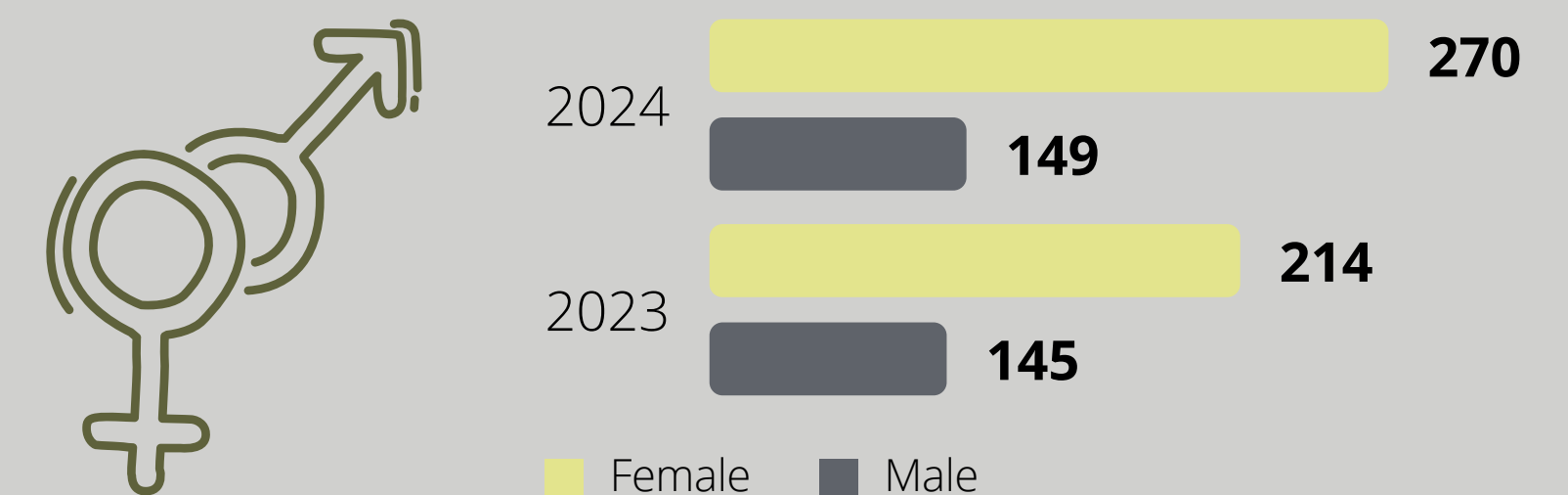
Our people in numbers

Average headcount and number of new employee hires

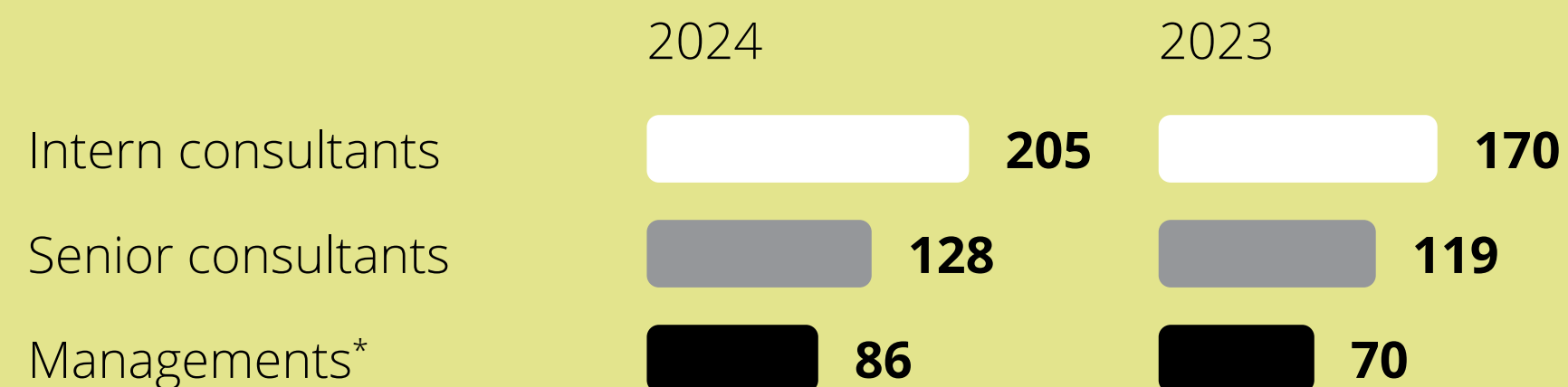
The figures do not include gig specialists¹, as at end-year 2023 – 4 persons, end-year 2024 – 63 persons.



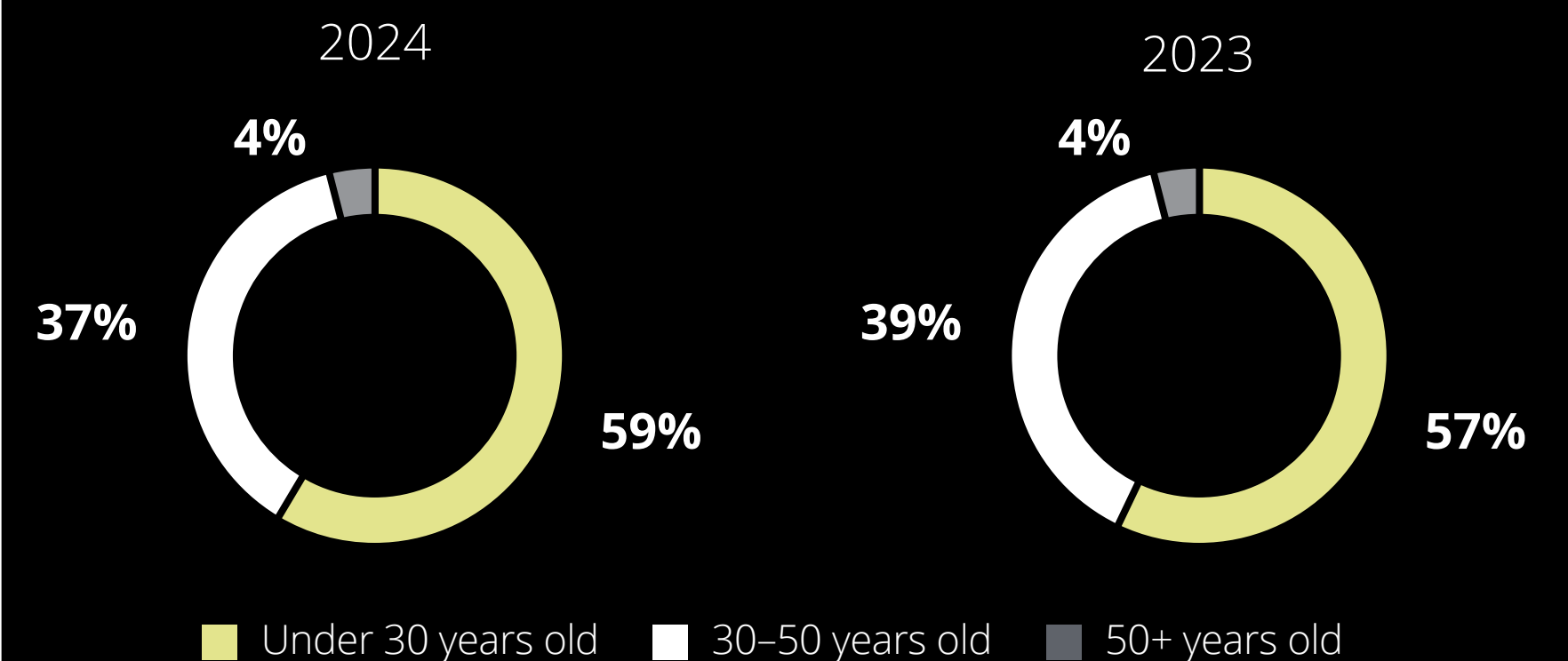
Personnel structure by gender



Personnel structure by employee category



Personnel structure by age category



¹ Gig specialists are individuals who work as subcontractors and/or professional services providers under gig contracts.
* Managers–partners.



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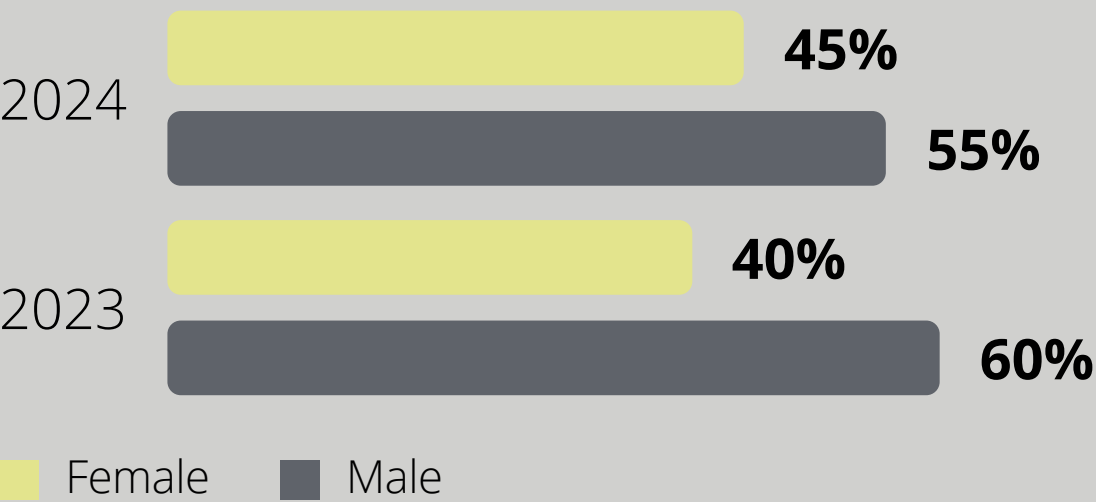
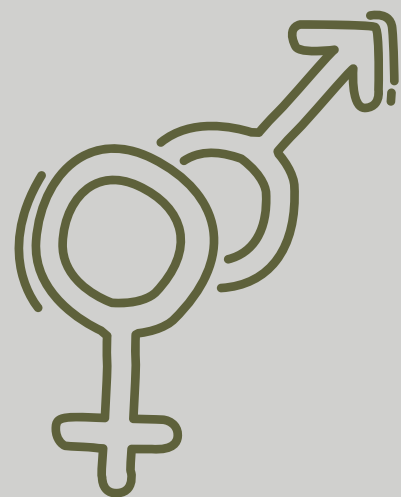
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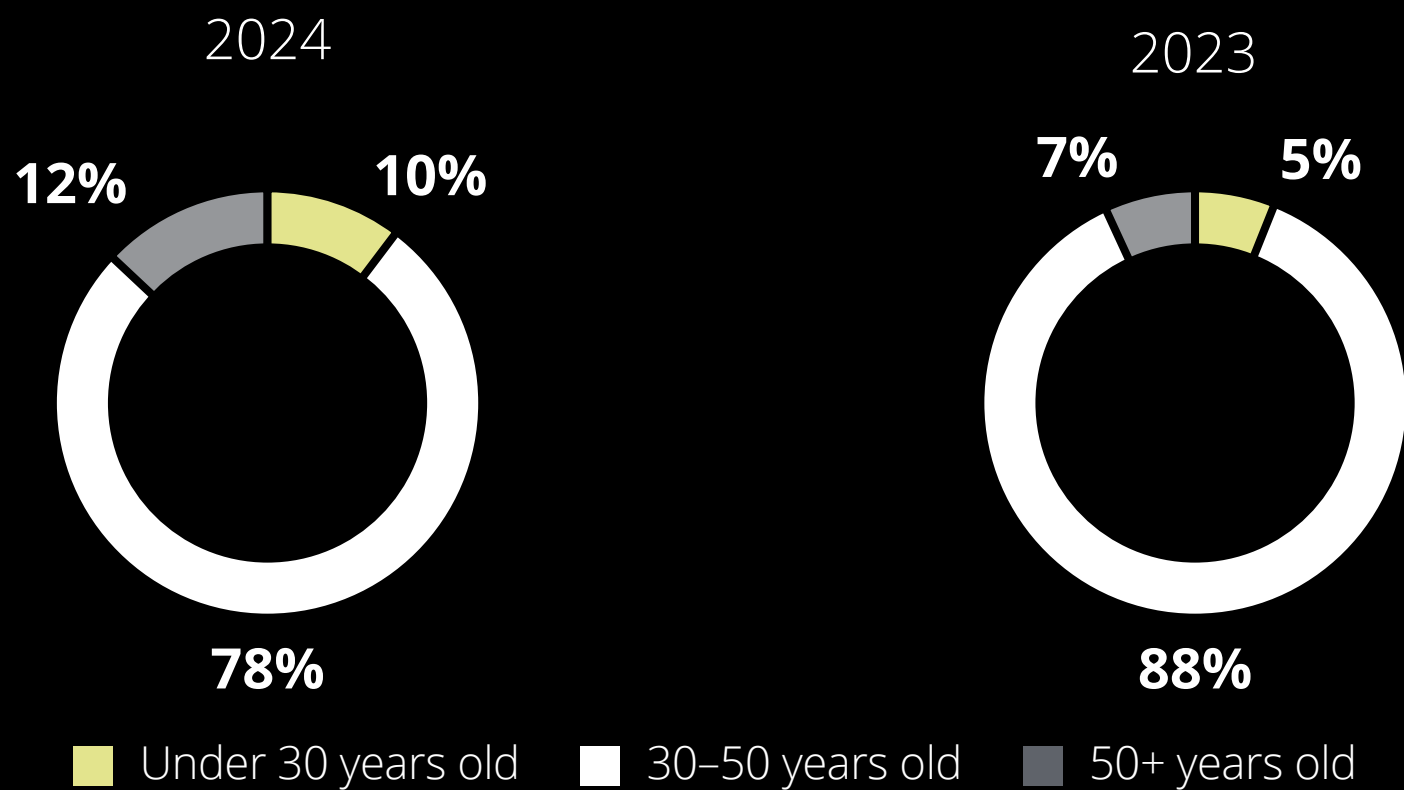
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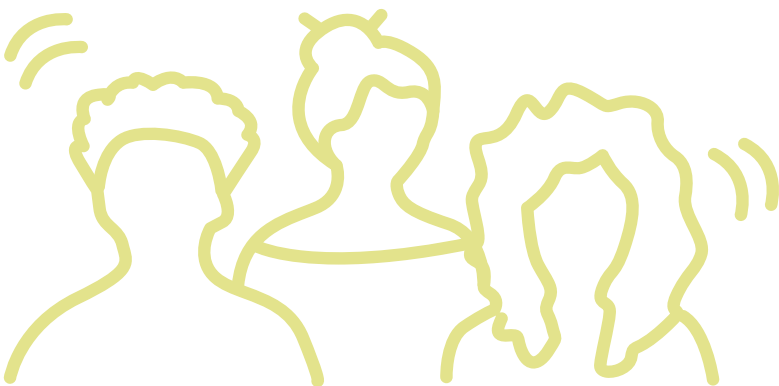
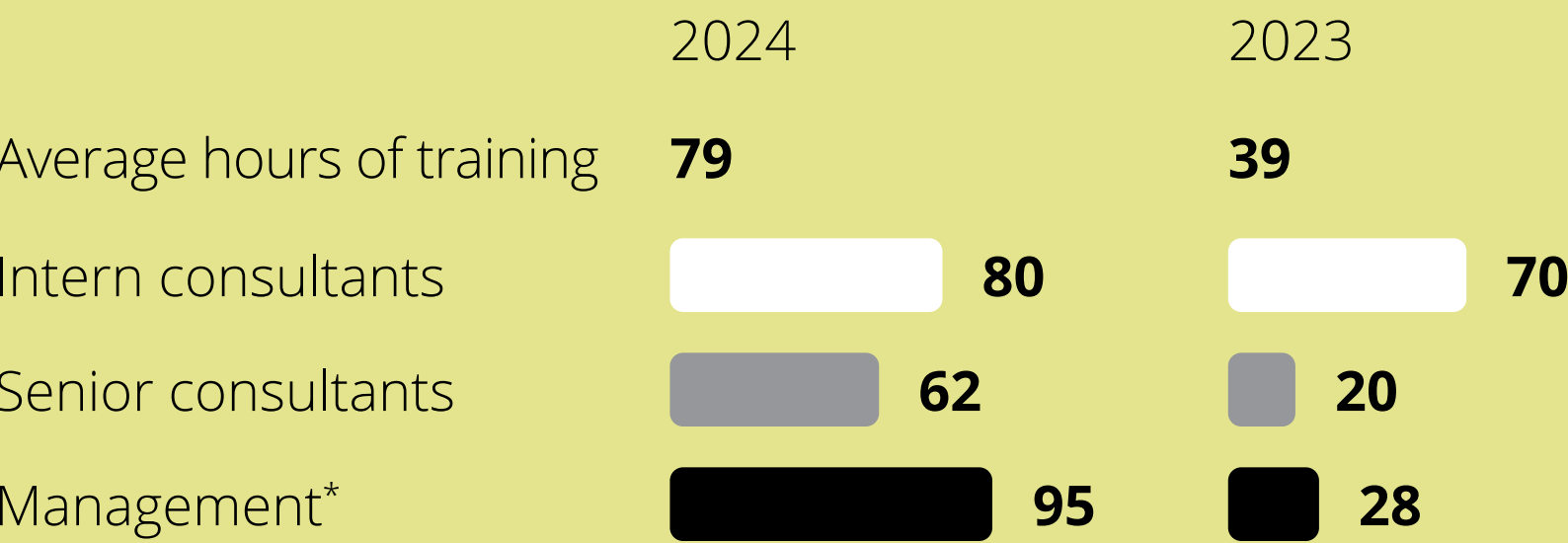
Management structure* by gender



Management structure* by age category



Hours of training per employee by categories



* Managers–partners.



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The past few years have brought us many challenges, and at the same time, they showed what the strength of the human spirit and team cohesion can be. Against the backdrop of global challenges and unforeseen events caused by the full-scale russian invasion, our employees have demonstrated unwavering commitment and exceptional professionalism. Shared values have become a solid foundation, which we needed to survive these difficult times, maintain stability, find strength, and uncover new opportunities for development.

We entered the reporting period with a shortage of staff. This was mainly due to the relocation and employment of some employees in foreign Deloitte offices. The leadership team made much effort to support our people and ensure they had necessary assistance and working conditions. During the last two years, we were also focused on restoring and strengthening our team: we integrated Deloitte

employees after their return to Ukraine from abroad, successfully attracted new talent, and invested in training and development.

A special milestone during this period was Deloitte Ukraine's



One notable example of digitalization at Deloitte Ukraine is the launch of the OnePlace platform—a unified space designed to provide easy navigation and quick access to various tools and useful resources of the company. Deloittees may use this platform to, say, review the status of training programs or check the number of unused vacation days and submit requests for approval, or to access the project management system and dashboards.

integration with Deloitte Central Europe, which required the harmonization of multiple processes and the implementation of new approaches. Significant efforts were made towards automation and digitalization of work processes.

This integration also expanded cross-cultural cooperation, exchange of experience, and access to new systems.



Employer value proposition



Work with like-minded people



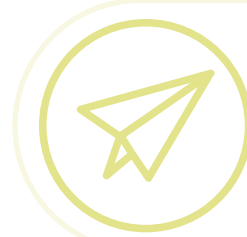
Make an impact that matters



Grow and improve



Act and feel confident



Work and live flexibly

Dynamic changes of the reporting period and the renewal of the team prompted a revision of our employer value proposition. We pooled and analyzed a large variety of data to understand what unites and motivates different talented and ambitious people to join and stay with Deloitte Ukraine. Our task was to identify the key aspects that make Deloitte Ukraine an attractive employer for specialists in various fields and with different experiences.

Based on the information collected, we formulated five “pillars” of the value proposition, which illustrate our vision for the development of both the company and its employees:

- **Work with like-minded people.** Deloitte is more than simply a job. Working with us, you find yourself in a circle of like-minded people united by shared values. We build

relationships within the company on openness and equality, mutual respect, and care for each other, with an ethical attitude towards everyone being the essence of our culture. That is why Deloitte will remain a part of life forever.

- **Make an impact that matters.** Deloitte’s history began almost

180 years ago, and now we serve clients from various sectors of the economy in 150 countries around the world. We create, use, and develop the best global business practices. We transform Ukrainian business, industries, and Ukraine as a whole. We solve issues that are vital for the communities in which we work and live.



- **Grow and improve.** Deloitte is a place of opportunities. We develop every day, taking part in interesting, complex, intensive, and diverse projects. We foster high standards and invest in the professional development of employees: professional certifications, in-person training, e-courses, and even training at

Deloitte University in the suburbs of Paris. We support everyone in their journey to success.

- **Act and feel confident.** Working at Deloitte enables us to plan our future. Working for the world's largest professional services firm and a company included in the list of the best employers in Ukraine



“We employ people who set ambitious goals, take on new challenges, and strive for professional development. And we help them realize their talents on the path to success. We are convinced that these five “pillars” will help us remain an attractive employer for talented professionals. In the next reporting period, we are planning to launch a series of events and communication campaigns to improve our employer value proposition.

*Oleksiy Zanoza,
Audit Director, Talent Leader*



means having opportunities for dynamic professional growth. Being part of our team means always acting confidently and making bold decisions, and most importantly, having the company's support and coworkers' helping hand in any situation.

to strengthen mental health of employees.

- **Work and live flexibly.** At Deloitte, we value flexibility and adaptability. We offer hybrid work arrangements, and also an improved social package. In addition, we are implementing initiatives aimed to promote an active lifestyle and have programs



Continuous development and learning

Deloittees' knowledge and skills are the most important resource of the company—their deep expertise and innovative thinking not only drive our activities but also shape the future of the world and change it for the better.

We welcome both experienced specialists and students or recent graduates. Deloitte accelerates professional development of young people, in particular, through such programs as Work & Study (dual education program), The Big Audit Theory audit school, and others. Learn more about Deloitte Ukraine's educational projects in the [Social](#) section.

We make every effort to ensure that our employees have up-to-date knowledge and develop the necessary skills. Deloitte encourages professional development and provides an opportunity of obtaining

professional certifications, such as ACCA, CFA, PMP, ISO, etc. Also, all Deloitte employees receive mandatory training to develop core competencies: induction and technical trainings for new hires, employee support programs when transitioning to a new role, off-site crash courses for each department. In addition, company employees may participate in trainings to develop their soft skills, take free e-courses, English courses, or even a speed-reading course.

In 2024, we renewed active cooperation with Deloitte University, which is a platform for learning and collaboration in the EMEA region. The university's mission is to help employees progress in their personal career journey by developing skills and expanding expertise. We plan to further engage colleagues in Deloitte University programs and deliver global programs locally in our office. At Deloitte, we make every effort to

support employees in their transition to leadership positions. This is evidenced by the number of hours of training covered by the company's investments. For example, in the "manager" category, this figure as at the end of the reporting period increased almost threefold compared to the end of the previous period. Special leadership programs for senior consultants, managers, and senior managers are designed to

help Deloitte employees improve their team management skills and understand the needs of their team members. This contributes to the adaptation to new roles and the professional growth of our leaders.

During the reporting period, the Talent team obtained accreditation from Deloitte University to conduct training on facilitation skills and training technologies.



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“Over the past two years, our cooperation within the New Senior School program has been professional and productive, which contributed to the effective conducting of trainings. It was a pleasure to see the company treat with great competence and give proper attention to each step on the path of the leadership competency development, from collecting needs to analyzing in detail the results of the program. I am proud of our partnership with Deloitte Ukraine and look forward to further fruitful cooperation.



*Hanna Krasyllyk,
Co-Owner and Head of Soft Skills Training,
Business Trainer and Coach at Savvy L&D Solutions*

This empowered us to offer new opportunities for development to our people, facilitating an effective exchange of knowledge and experience within the organization.

The company's matrix structure allows Deloitte employees to develop not only within their departments but also to engage in cross-functional projects

and strategic initiatives—thus contributing to the development of the entire organization.

At Deloitte, we understand that artificial intelligence (AI) is disrupting existing approaches to work, which necessitated the efforts to help Deloitte employees to harness the potential of AI in their daily work and improve their competence in this area. All employees may use a

virtual assistant created on the basis of a technology similar to ChatGPT but which is fully hosted in Deloitte's secure infrastructure, meaning it is completely safe for work and handling client information. Across Deloitte CE, Deloitte professionals may attend regular technical sessions and access materials and trainings on artificial intelligence.

In the summer of 2023—after a long pause caused by the pandemic and the start of the full-scale war—we resumed our practice of conducting annual off-site trainings. Each of Deloitte Ukraine's departments had their trainings at external locations, which ensured maximum focus on the learning process. Training plans for these events are developed according to the business needs of each department.

During the reporting period, our employees have obtained the following professional certifications:

33 – ACCA members,
23 – certified auditors according to the Register of the Audit Chamber of Ukraine,
3 – attorneys-at-law, and other specialized certificates as required by the company's business needs.



Photo: Savvy L&D Solutions Company

Fostering diversity and inclusion

At Deloitte, we know that an inclusive corporate culture and diversity in all its manifestations help attract talented specialists, implement innovations, and create comprehensive solutions for clients.

It is important for us to create a workplace where respect and support thrive and where everyone can be their true selves, developing and unlocking their potential. Given current challenges our country is facing, diversity and inclusion related issues require even greater attention and constant action. Therefore, in the reporting period, we introduced a new role at Deloitte Ukraine – DEI² Leader. In cooperation with Deloitte’s management, the Talent team and the Business Ethics Leader, the DEI Leader focuses on implementing positive changes within Deloitte and is also responsible for external thematic partnerships.

Our diversity, equality and inclusion activities ensure our adherence to the company’s global principles and are centered around the four key areas most relevant to our society:

Working shoulder-to-shoulder with people with disabilities – we integrate colleagues with visible and invisible disabilities as equal members of our team

Embracing neurodiversity – we strive to be an organization that supports and embraces neurodiversity in the workplace.

Supporting veterans and mobilized colleagues – we value the experience of veterans and support mobilized Deloitte people.

Ensuring gender equality – we consider gender equality to be the norm throughout the career cycle in the company. In the context of each of the above



Photo: Savvy L&D Solutions Company

areas, an important task is to raise awareness of our people and overcome prejudices and barriers. This includes regular mandatory training on respect and ethics, host lectures by external experts, information on channels for reporting unacceptable behavior, and attention to significant dates such as International Women’s

Day, International Day of Persons with Disabilities, and World Autism Awareness Day.

In the reporting period, we launched a new program for senior-level employees – the Respect & Inclusion Leader Workshop. These are two-hour discussion sessions in small groups dedicated to conscious

² Diversity, Equity & Inclusion.



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inclusive leadership. By the time of preparing this Report, almost all employees from senior specialists to senior managers successfully completed this program. As for directors and partners of the company, they participate in the mandatory interactive program Inclusive Leadership Lab aimed to contribute to the understanding of the value of inclusive leadership. We also prepared guides on “How to talk about neurodiversity?” and “On supporting veterans in the workplace” to raise awareness among colleagues and promote the creation of more diverse teams.

In addition, we try to promote the importance of equality and diversity in the society and business circles through:

- Partnerships with profile organizations: Inclusive Friendly, Veteran Hub, and others
- Sponsorship of external initiatives: CFA Fearless Girls corporate mentoring program for women in finance, support for the Superhumans rehabilitation center

- Research, such as the global survey [“Women @ Work: A Global Outlook”](#)

We believe that Deloitte Ukraine can—and should—be a catalyst for positive change and a place where everyone is respected, accepted, and valued.



Flexibility and support culture

Creating a safe and secure workplace, where the health and wellbeing of the entire team are protected, was one of our top priorities during the reporting period.

Employee safety is a key aspect of our Business Continuity Plan (BCP), which we regularly revise and take appropriate actions as necessary (Learn more about our BCP in the [Governance](#) section). After the start of the full-scale invasion, we began monitoring employee locations, which allows us to promptly respond to unforeseen events and provide support. We are fostering a culture of open communication, where every employee knows who to turn to for guidance, assistance or information when questions or needs arise.

We have implemented flexible working arrangements, allowing

employees to choose when to start their working day and work remotely. However, with an understanding that air raids adversely affect productivity and often cause overwork and stress, we have equipped a bomb shelter near the office and created comfortable working conditions in a safe environment. In addition to fitting the office and shelter

with uninterruptible power supply systems and Internet connection to ensure uninterrupted work during blackouts, we also covered the cost of purchasing backup power sources for employees.

Considering that a significant part of our employees has already been trained in providing first aid, we plan to change and expand this program in the next reporting period.

The war directly affected families of many of our colleagues. In addition to helping our fellow defenders and fundraising for the needs of their units, we also stand by employees whose relatives are serving in the Armed Forces. In particular, in the reporting period, we organized a webinar with a military psychologist on how to communicate with and support those who are at war.

Life and health insurance programs, as well as travel insurance, play

Chatbot Assistant Tool (CAT)

is a chatbot developed by Deloitte, which helps Deloittees to quickly and effectively find answers to questions about the Employee Lifecycle, internal initiatives and programs, and administrative processes.



Deloitte is always committed to creating a comfortable workplace for its employees. This is evident in everything—from small things like updating the office drink menu at employees' request to more significant initiatives such as the coaching program.

*Margarita Postupaieva,
Audit Director, Well-being
Leader*



an important role in ensuring wellbeing of our people. By collecting feedback on a regular basis, we pursue to improve insurance terms to best meet the needs of our people and guarantee them the necessary level of assistance.

Although public holidays are not applicable during wartime, Deloitte chose not to cancel them for the employees. In 2024, we introduced a new benefit—an additional paid day-off on birthdays (Birthday Leave). We believe that this will at least partially contribute to the rest and recovery of our people in such stressful times.

We offer Deloittees a variety of programs enabling them to strengthen their mental health. We continue our cooperation with Wellbeing Company,

providing our employees and their families with access to professional psychological support. In addition, as part of the integration into Deloitte Central Europe, we are preparing to launch the Employee Assistance Program in the next reporting period. This program includes free consultations on psychological, financial, and legal matters, as well as business coaching for our employees and their loved ones.

We believe that discussing mental health is an important element of a healthy working environment, and we encourage our people to share their challenges and personal experiences with their coaches, immediate superiors, or Talent team so that they are informed and able to provide support.



Photo: Rescue Cats | Facebook



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Career growth and recognition

At Deloitte Ukraine, we strive to create a culture of continuous career growth and development. We guarantee our employees an annual salary review, a transparent motivation and reward system, as well as career advancement, despite any external turbulence in Ukraine or in the world.

The main elements of our employee performance management system have been and are Team Pulse, Performance Snapshots, Career Coaching, Quarterly Performance Reviews, and Check-ins.

Our approach to performance management is aimed at helping everyone find and develop their strengths. Through regular communication with their immediate superiors and timely feedback, all Deloittees are able to track their progress and improve



the quality of their work throughout the financial year.

In the reporting period, performance assessments were conducted for all employees,

excluding those on parental leave, in military service, in the process of dismissal, as well as some employees under an employment contract. Overall, employee assessment covered 95% and 94% of the staff in 2023 and 2024, respectively. Based on the company's financial results, we continue to pay salary to our mobilized employees.

At Deloitte, we are fostering a culture of gratitude through a system of practices that stimulate and support the recognition of employees for achieving goals and contributing to the development of the company. This is important for us, since the culture of gratitude promotes the recognition not only of employees' successes but also of their everyday efforts.

The Well Done instant cash gratitude program is popular among employees. It allows our people to acknowledge one another for

“ Over the past few years, coaching has proven itself as a reliable tool that helps our employees maintain their effectiveness and morale in difficult conditions.

*Hanna Potapova,
Senior HR Manager*



their help, excellent work, or special contribution to the successful implementation of a project.

By the time of preparing the Report, the company had introduced a new convenient tool—the Thank You program—that allows you to thank a colleague for demonstrated behavioral markers. An important advantage of this program is the



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absence of limits: any employee at any job level has an unlimited number of “Thank Yous” at their disposal, which they can use to express their gratitude and recognize colleagues.

To celebrate meaningful moments together and thank each other, employees also take part in various social events organized by the company, including joint viewing of Ukrainian films, charity events, and joint volunteering.

In the reporting period, we observed a growing number of internal employee communities, which is indicative of the need, in the current conditions, for unity, communication, and spending time together enjoying shared interests. All Deloittees may join interest clubs (or create new ones), such as the Deloitte Running Club, Deloitte Reading Club, Deloitte Squash Club, Deloitte Board Games Club, etc.

The company has an informal the OMP Advisory Board—established at the initiative of Deloitte

Ukraine’s managing partner. The board helps the managing partner better understand the moral and psychological state of employees, collect and implement ideas of raising the level of comfort in the workplace and other important aspects, and also make Deloitte Ukraine an even better place to work. In the reporting period, the OMP Advisory Board team conducted an in-depth study; based on the results of the study, a number of initiatives were implemented, including speed-reading courses, bookcrossing, relaunch of the Book Club, among others.

We regularly hold company-wide informal (teambuilding) events, and each department or individual team has its own traditions of how they spend time together: billiards every Friday evening or painting master classes. In addition to company-initiated events, employees also organize other initiatives on their own, from holding joint training sessions and art events to exchanging Secret Santa gifts and “raising” toy ducks in the office to cheer up colleagues.

“The company’s running tradition has a many-year history. Our corporate teams have participated in numerous runs. There are marathon runners among us. For the creation of the Deloitte Running Club, we are “indebted” to the COVID-19 pandemic, when everyone was working from home. My colleagues and I realized that we missed live communication, so we started looking for ways to meet in the fresh air. I am very glad that this initiative is alive, and we continue to meet up, despite the full-scale war.



*Kyrylo Pinskyi,
Audit Senior Manager, Coordinator of the Deloitte Running Club and the Deloitte Squash Club*

Environmental



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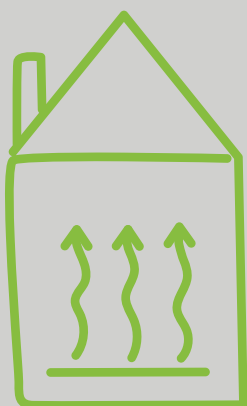


Environmental in numbers

Electricity consumption per FTE, kWh



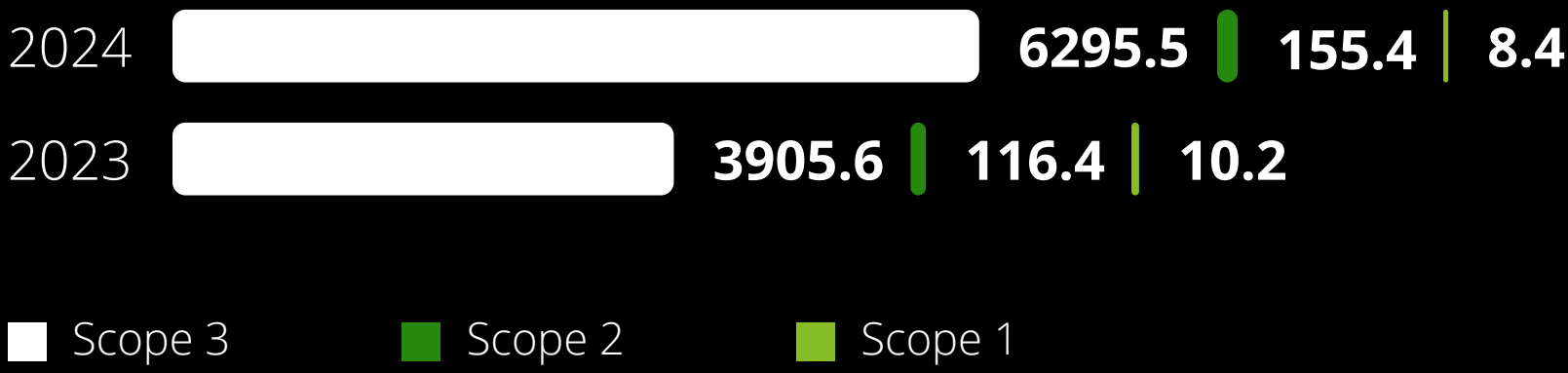
Thermal energy consumption per FTE, kWh



Water consumption per FTE, m³



CO₂ emissions by Scopes, t CO₂e



Embedding sustainability

Deloitte Ukraine is committed to the principles of responsible business conduct and strives to minimize its negative environmental impacts by promoting a caring attitude towards nature, both within the organization and among external stakeholders.

Deloitte's global *WorldClimate* strategy serves as our guide in reducing our carbon and waste footprint and in encouraging our employees, clients, and communities to implement sustainable practices.



The key areas of the Deloitte global *WorldClimate* strategy

<p>Cutting emissions</p> <p>Setting science-based targets to reduce GHG emissions by 70% (Scope 1 and Scope 2) by 2030, compared to 2019.</p>	<p>Embedding sustainability</p> <p>Reflecting climate goals in Deloitte's internal policies and practices, including building a responsible team and reporting on GHG emissions and environmental impact.</p>	<p>Empowering individuals</p> <p>Raising awareness of employees and supporting their aspirations to combat climate change, both at work and at home.</p>	<p>Engaging ecosystems</p> <p>Cooperation with clients, partners, NGOs, suppliers, and other stakeholders to address climate change issues.</p>
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In the reporting period, we focused on various aspects to ensure that our solutions are sustainable and consistent with the *WorldClimate* strategy. Thus, our cross-functional team—consisting of SCR and sustainability specialists, travel manager, office manager, procurement manager, and client consulting team, all united by the goal of implementing appropriate approaches to the environment—continued its operation. Among the team’s core tasks is the integration of “green office” principles and encouraging employees to participate in “green” volunteering.

In addition, we have a practice of regularly reporting on our progress in sustainability as part of our culture of transparency and openness, to strengthen our stakeholders’ awareness, etc. Reports are also a reliable tool for tracking progress, comparing performance over time, and refining our sustainability efforts.

Provisions on mitigating negative environmental impacts are incorporated into our Global Code of Business Conduct. In the Code, we reaffirm our collective commitment to serve with integrity and our employees’ dedication to the principles of social and environmental responsibility.

In its operations, Deloitte Ukraine ensures full compliance with all applicable environmental regulations. We conduct our activities and provide services, adhering to the national environmental legislation.



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Resource management

At Deloitte Ukraine, we recognize the importance of a responsible approach to the use of resources, including in maintaining the company's car fleet and office premises.

The general slowdown in business activity after the start of the full-scale invasion brought about a decreased consumption of resources, such as electricity, water, and fuel. However, in 2H 2023, we gradually returned to normal operations, and in 2024 we started to expand our activities, which required maintaining our office premises.

Thus, the resumption of business processes and the return of employees to the office premises led to larger greenhouse gas emissions—in particular Scope 2 and Scope 3—due to increased electricity and heat consumption, and higher employee travel, both

Scopes CO₂:

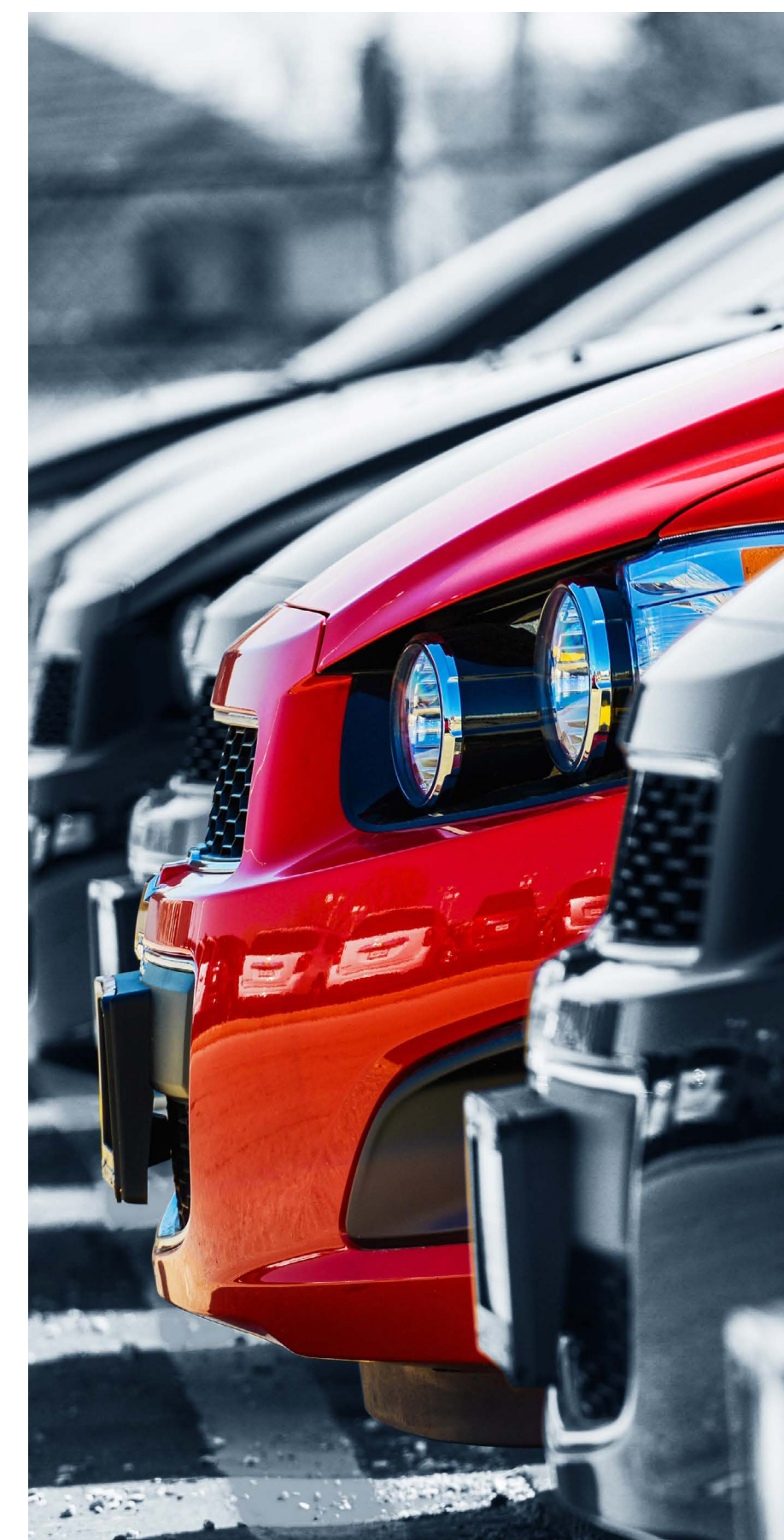
- **Scope 1** includes direct greenhouse gas emissions that occur from the company's fleet of cars.
- **Scope 2** includes indirect greenhouse gas emissions that occur from the use of electricity and heat in the office premises.
- **Scope 3** includes emissions that occur from employee business trips (by air, rail, and taxi).

within Ukraine and abroad. At the same time, we managed to reduce the amount of fuel consumed by our car fleet by 36% compared to the beginning of the reporting period, by decreasing the number of trips by company cars.

We also promote eco-friendly solutions for our employees' business trips. Deloitte Ukraine is a corporate client of a taxi service provider that tracks and strives to

reduce its carbon emissions, and also steadily increases the number of electric vehicles in its fleet.

Due to a nearly 50% increase in office attendance in 2024, electricity, heat, and water consumption also grew to meet the needs of our employees. This trend was further amplified during prolonged power outages, when the office became a vital work location for many employees.



Supporting client sustainability

The Deloitte global network significantly contributes to the mitigation of negative environmental impacts by consulting its clients on sustainability-related matters and ESG compliance. Thus, the company has supported thousands of businesses around the world in the implementation of sustainable solutions.

In 2024, Deloitte made available to the business community the [CxO Sustainability Report](#), which presented views of over 2,100 executives of international companies on impacts of climate change, key challenges, and recommendations on the implementation of sustainable practices.

In response to the challenges associated with long-term blackouts, we provided employees with backup laptop batteries and also developed recommendations on how to effectively use corporate laptops and LED lighting in the absence of electricity. This initiative was designed not only to increase productivity during power outages, but also to promote a conscious energy consumption in everyday life.

We also take a responsible approach to waste management and contract out a service provider to remove, store, and dispose of our office waste, including paper, plastic, metal, and glass.

It should be separately noted that we show no less commitment in having other waste, potentially hazardous for the environment, properly handled to create further resource value, including used batteries, monitors, printer cartridges, etc.



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Empowering individuals

As part of the onboarding for new hires, mandatory *WorldClimate* learning is designed to introduce them to the impacts of climate change, tell them how Deloitte responds to the climate crisis, and to empower them to take action.

Also, during onboarding, our new hires are familiarized with the

key components of our sustainable development strategy, including the *WorldClimate*.

To constantly engage in dialogue with our team and listen to their suggestions for the development of a “green” culture, we operate open and anonymous feedback channels.



During the reporting period, Deloitte Ukraine employees came together twice to symbolically celebrate the Earth Day by greening Kyiv. And thanks to charitable contributions from Deloitte employees within the “Give a Tree to a Deoccupied Community” initiative, 50 new trees are now growing in one of the villages of Bucha district.

We plan to continue developing similar initiatives, as they allow us to feel the importance of adhering to environmental principles, at both corporate and individual levels.

Engaging ecosystems

We collaborate with our stakeholders—including business partners, NGOs, and clients—in efforts to generate a positive environmental impact and combat climate change.

In all supplier relationships, Deloitte Ukraine adheres to the Deloitte Global Supplier Code of Conduct, which promotes environmental responsibility, in particular prudent use of resources, rational waste management, reuse and recycling of materials, and implementation of measures to minimize greenhouse gas emissions. Learn more about the Deloitte Supplier Code of Conduct in the [Governance](#) section.

We are proud of our external educational initiatives aimed at building the environmental capacity of businesses and communities.

In the reporting period, we continued our engagement as an intellectual partner in the Chapter Zero Ukraine & Caucasus, an initiative aimed at supporting boards of directors in making strategic decisions with consideration of climate risks and promoting a “green” transition. In April 2024, Deloitte Ukraine, the European Bank for Reconstruction and Development, and the Kyiv School of Economics in joint efforts held the event “Green Agenda for Ukraine: Special Role and Unique Challenges for Banks” to discuss the ESG maturity of Ukrainian banks and their facilitating role in promoting sustainable development of business.

In 2024, we also participated in the launch of Be.Eco Ukraine, a program organized by the Polish Digital University Foundation in partnership with Deloitte. The goal of the program is to promote

environmental education and raise environmental awareness among Ukrainian teachers and students at schools in Poland. The Deloitte Ukraine team provided assistance in preparing educational materials and conducting webinars devoted to sustainable fashion, consumer culture, and waste management in everyday life, held on the special educational platform.

By participating in such initiatives, we demonstrate our willingness to invest in the dissemination of sustainable ideas, both in business and in the society.



Photo: Be.Eco Ukraine

Social



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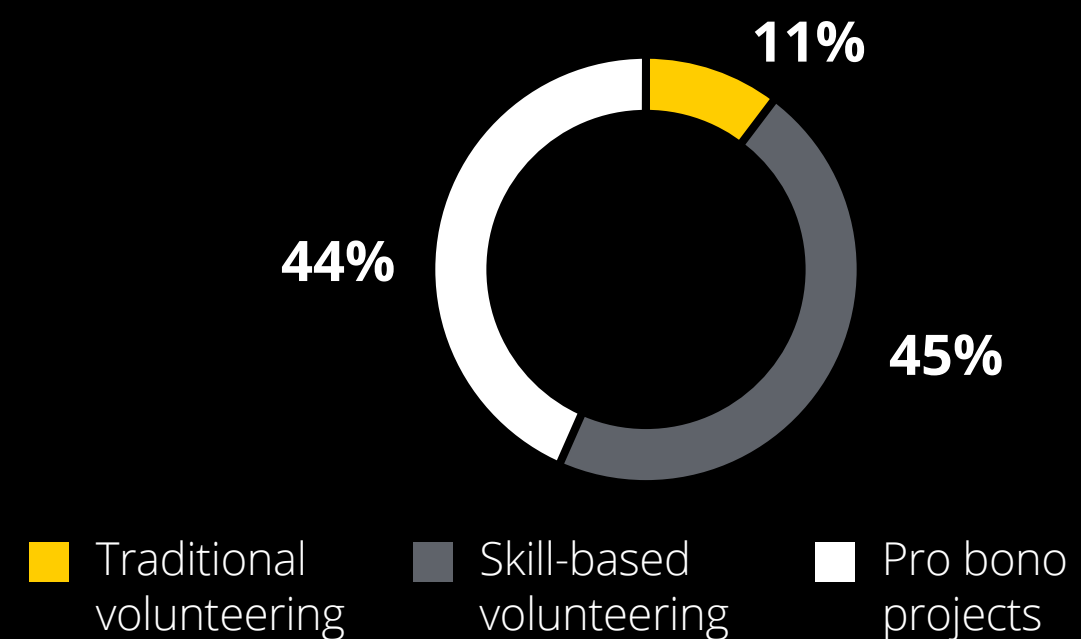
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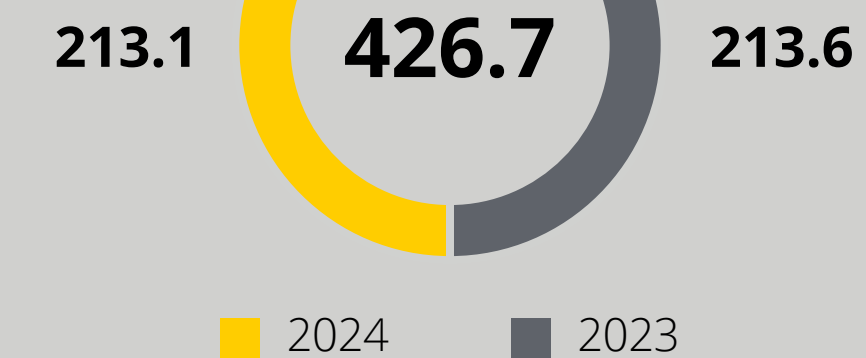
Social in numbers

**Total time invested in corporate volunteering
in fiscal years 2023–2024**

7030
hours



Total investments in social projects, EUR k



At Deloitte, we believe that true leadership is demonstrated not only through financial achievements, but also through our impact on society. Every day, we do what we can do best—we direct our knowledge and efforts towards positive change. We implement transformational projects that strengthen the public sector and contribute to the recovery and development

of Ukraine, create new educational opportunities for vulnerable groups of the population, and support important initiatives through corporate volunteering—all because we understand that only in collaboration can we ensure a significant impact and sustainable future.



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Creating educational opportunities

We continue to implement our educational projects within the framework of the WorldClass program, which is a priority focus area of our corporate

responsibility and sustainable development strategy. This program is designed to help people by providing access to new opportunities.

“For the Children of Heroes Charity Foundation, partnership with Deloitte is more than simply “having a helping hand”. It is a true manifestation of humanity and corporate social responsibility. Thanks to the contributions of the company and its employees, our children understand that they are not alone, not left on their own in their struggle with life’s challenges. They receive opportunities to develop, learn English, discover new horizons for themselves, and they grow beyond themselves. Sincere smiles of children when they receive gifts and support are the best evidence of how important it is to have such partners as Deloitte. Together, we are building a future where every child has a chance for a happy and successful life.



*Kateryna Pozinenko,
Head of Fundraising and Partnerships
at the Children of Heroes Charity Foundation*

In 2023–2024, we actively collaborated with the Children of Heroes Charity Foundation, which takes care of children who have lost one or both parents to the war and supports them until they reach adulthood, helping towards their education and active life. Deloitte supports the Foundation in various ways, in particular, the company and employees defrayed the cost of additional catch-up tutoring for children to improve their academic results. In addition, for two years in a row, we chose financial support to the Foundation’s educational programs as a social component of the Conductors of Changes Forum. Learn more about the Forum in the [Business](#) section.

During the reporting period, we continued to implement traditional initiatives for Ukrainian students:

- Annual Tax Your Brains case competition, which promotes

the development of practical skills in tax, corporate law, and international law.

- The Big Audit Theory audit school, which introduces students to the basics of audit and lets them immerse in the practical aspects of the profession.
- Special course “Business through the eyes of the owner: from startup to IPO”, which gives participants unique knowledge in various areas of business management, including finance, audit, tax and law, cybersecurity, operational management, etc.
- Support for CFA Institute Research Challenge, an annual global equity research competition, aimed at developing analytical skills and improving the professional qualification of participants.



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In 2023, we launched the Consulting Test Drive competition, which is an opportunity for students to test their skills and immerse themselves in the world of consulting when solving team cases under the mentorship of Deloitte professionals. Based on the results of the competition, almost half of the participants were invited to summer internships at Deloitte, where they got a chance to take part in real-world projects and receive additional training. More than 70% of the interns continued their careers with our company.

During the years of existence of The Big Audit Theory:

< 400 students have joined the school

≈ 100 participants have received offers to join our audit team

In addition, Deloitte Ukraine supported a number of initiatives aimed at developing young professionals in the agricultural sector. In particular, Deloitte employees were part of the expert council that selected candidates for the Agrogeneration 2023 rating. Also, they conducted free business planning trainings for participants of the Agrokebety project. The goal of these initiatives is to popularize careers in the agro-industrial complex and train highly qualified specialists to work in this field.

In the next reporting period, we plan to continue implementing current programs, further expand cooperation with regional educational institutions, and engage more participants in our projects. This will contribute to achieving the global goal of the Deloitte WorldClass program—to create educational opportunities for 100 million people worldwide by 2030.



Every day making an impact that matters

Corporate volunteering is what best embodies our value “Collaborate for measurable impact”. We believe that real change can be achieved only through joint effort. The success of our initiatives comes from the synergy of knowledge and experience of our specialists from different business units, industries, and even countries. This approach allows us to achieve significant results and create solutions capable of handling today's challenges. We encourage our employees to do good and help society and communities, offering them a variety of ways to make an impact. Through the Impact Every Day initiatives, which are part of the Deloitte global strategy [WorldImpact](#), we respond to the current needs of our society and promote a culture of responsibility and mutual support.

Deloitte’s corporate philanthropy encompasses four formats:

financial contributions, traditional volunteering, skills-based volunteering, and pro bono projects. We support our employees’ desire to contribute to society in the ways that feel most meaningful to them.

Participation in charity events

At Deloitte, we believe that by working together we can not only multiply good, but also effectively and quickly help those in need. Our company never stands aside during emergencies. For example, we supported an urgent collection and donated UAH 1,413,000 to help those affected by the Kakhovka HPP dam explosion. Our employees participate in almost all social initiatives implemented by the company, both through direct financial contributions and by donating part of their salaries. In the reporting period, the employees’ donations accounted for 32% of the total amount of charitable funds collected by Deloitte.

In addition to financial participation in charitable events, we also organize regular charity events of our own, among which, for example, collecting Christmas gifts for the children under care of the Children of Heroes Charity Foundation. In 2024, Deloitte employees granted wishes of 100 children.





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UNITED24

We continue to support the UNITED24 project and semiannually audit consolidated financial statements of the ministries responsible for the use of donations intended for defense and demining, humanitarian and medical assistance—on a free of charge basis.

Ambulance for Ukraine

During the reporting period, Deloitte purchased a new ambulance and delivered it to Ukraine. This became possible as result of cooperation among Deloitte CE, Deloitte Poland, Deloitte Global, Deloitte US



Photo: Deloitte Poland Foundation

teams, as well as individual financial contributions from Deloittees from different countries. The vehicle, manufactured in Poland at Deloitte's request, was equipped in Ukraine with the necessary equipment: a defibrillator-monitor, aspirator, capnograph, electrocardiograph, infusion device, vacuum mattress, etc. The ambulance is already in operation in one of the hospitals in Dnipro. This is another example of tangible achievements thanks to the openness and willingness of Deloittees to join their efforts.

Blood donation days

In the previous reporting period, blood donation events were held outside the office. Our employees donated blood in different donation points to avoid gathering in one place at the same time, and the company provided individual transfers to and from donation sites. We are very glad that in 2023 we managed to resume the tradition of regular office events "Give Blood, Give Life!". Now we feel even greater responsibility by joining this cause,



as part of the collected blood is sent to front-line hospitals. This is an opportunity to give a part of ourselves to those who need it most.

Watch Ukrainian!

Ukrainian cinema is a vital part of the nation's code—it reflects our history and our people, brings to the fore the most important social issues, and unites society around common values.

For the eighth consecutive year, Deloitte Ukraine supported the Association of Ukraine Cinema Development and Support – Watch Ukrainian!, which implements many

important projects, including the Cinema for Victory National Tour. At the time of preparation of the Report, with the support of Deloitte, a modern cinema space was opened in a medical rehabilitation center in the Kyiv region, where Ukrainian defenders are undergoing treatment and rehabilitation. The new facility allows them to watch Ukrainian films with high-quality image and sound on a regular basis.



Photo: Watch Ukrainian! Association

Contributing to Ukraine's development

The challenges facing our country demand bold decisions, innovative approaches, and coordinated work. At Deloitte, we strive to drive changes that will help Ukraine recover and take its rightful place on the world stage. In cooperation with state institutions, international organizations, and the business community, we implemented projects that not only help Ukraine overcome current challenges but also lay the foundation for sustainable economic development and further achievements.

As a global leader in professional services, we leverage our global experience, expertise, and diverse technical know-how to help solve the most pressing issues affecting Ukraine and its people. Thus, in response to the challenges of the full-scale invasion, Deloitte has launched The Future of Ukraine initiative. Through this global initiative, the Deloitte

network directs its resources to connect stakeholders and facilitate cooperation, aiming at restoring human capital and promoting innovation.

Deloitte was involved in the preparation of conferences on the recovery of Ukraine. In 2024, we supported the Ministry of Economy of Ukraine in building an investment pipeline for several sectors. Thus, during the preparation of the pipeline in the agro-industrial sector, we conducted market research to analyze the diversification of agribusiness and develop a strategy for the Ministry of Agrarian Policy and Food of Ukraine as part of the Ukraine's Recovery Plan. A set of investment options for different sub-sectors was developed and included in the Plan.

Also, ahead of the Ukraine Recovery Conference 2024, as part of The Future of Ukraine, Deloitte

organized a high-level event that brought together high-ranking officials, development partners, representatives of civil society and business. The event was organized



Photo: International Exhibition & Conference ReBuild Ukraine Construction & Energy

and facilitated with the involvement of Deloitte partners, among whom were Fabian Markstadt, Tomasz Ochrymowicz, Sofyan Yusufi, Sergii Kulyk, Yegor Hryhorenko, and Olena Boichenko. The event was primarily aimed to provide a platform for dialogue around four topics that key topics for Ukraine's recovery: economic development, human

capital and demography, energy and decarbonization, and public finance management. Following the discussions, an analytical document Investing in Ukraine's Human Capital was prepared, with Olena Boichenko contributing to its development.

The Deloitte Ukraine team continued to provide analytical and practical support to Ukrainians who were forced to leave their homes due to the war. In the reporting period, we expanded the topics and formats of information assistance, including holding events dedicated



Photo: International Exhibition & Conference ReBuild Ukraine Construction & Energy



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to the temporary protection regime for Ukrainian nationals in Central Europe, tax consequences for displaced persons abroad, and the peculiarities of taxation of Ukrainians during the war.

State-Owned Enterprise Reform Activity in Ukraine

During the reporting period, we deepened our work on the USAID/UKaid project State-Owned Enterprise Reform Activity in Ukraine (SOERA), which we had been implementing together



with Deloitte US since 2021. The project aims to enhance the efficiency of state asset transfer and management, both at the national and local levels, improve the performance and transparency of state-owned enterprises, and to respond to war-related needs. SOERA operates across five key areas and cross-cutting activities that strengthen and complement each key area.

1. Supporting the transfer of state property into private hands – creating an environment for transparent privatization of state-owned enterprises and leasing of state assets

The project team supported the Ukrainian government in the privatization of state-owned enterprises. With the technical assistance provided by SOERA to the State Property Fund of Ukraine (SPF), the first wave of leasing auctions was successfully conducted. SOERA also provides support during the state asset leasing auctions.

2. Public sector property management – improving the system and strengthening institutional capacities for effective public sector property management

The project team cooperated with the SPF, the Ministry of Economy of Ukraine, the Verkhovna Rada of Ukraine, the Ministry of Justice of Ukraine, and local governments, and provided support in improving the public sector property management system and the regulatory framework, strengthening the capacity of the public sector property management, and developing plans for further reforms necessary en route to EU accession.

SOERA initiated the establishment of the Digital Transformation Office at the SPF and helped develop the required IT infrastructure. The project team continued to support the Digital Transformation Office in its daily operations and in the implementation of five strategic digitalization projects. In addition, SOERA developed 16 tools and processes to increase the

potential of state-owned enterprises and the SPF and strengthen partnerships.

SOERA provided support in the development and subsequent adoption of a new law elevating corporate governance in the public sector, establishing clear guidelines and requirements for state-owned enterprises as to the implementation of best practices, public accountability, and the protection of stakeholder interests.

SOERA launched the Reform Coordination Mechanism—a forum that brings together the Government of Ukraine, civil society, private sector, and international donors to jointly discuss key economic reforms—to create a model for interaction between the Government of Ukraine and international donors.

3. Supporting public and utility sectors – increasing the efficiency of selected SoEs and public utilities

The team was working hard on the revision of the five-year



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corporate strategy in a project for JSC Ukrzaliznytsia (UZ). To incorporate the experience and best practices of international railways and ensure the alignment with European standards, SOERA involved European experts and Deloitte specialists from Germany, Spain, Central Europe, Ukraine, and the USA in the project. For UZ, the project team developed three documents on information security

risk management and a plan for the implementation of an information security management system as required by ISO 27005:2022.

The project team actively supported the corporatization of Energoatom; this project resulted in a successful transformation of the company into a joint-stock company and therefore became a significant achievement in this reporting period.



In addition, in 2024, SOERA began cooperating with utility companies, particularly in the water supply and central heating sectors.

4. Supporting recovery and reconstruction – improving the efficiency, transparency, and accountability of the institutions involved in the recovery and reconstruction of Ukraine

In close cooperation with the Deloitte US team, we provided support and necessary assistance to key government institutions engaged in the recovery and reconstruction processes in Ukraine, including the Ministry of Communities and Territories Development of Ukraine and the State Agency for Ukraine's Infrastructure Restoration and Development (the Restoration Agency), local authorities, and other partners. In particular, the project team:

- analyzed the current state of operations, including organizational capacity, recovery

and reconstruction process management, and supply chain management, and provided recommendations on how to strengthen the institutional capacity of the Ministry of Communities and Territories Development, the Restoration Agency, and other government partners;

- facilitated the launch of the Business Advisory Group for Restoration, which strengthened the Ministry of Communities and Territories Development's collaboration with 433 private sector partners;
- supported the Ministry of Communities and Territories Development and the Ministry of Economy in preparing and holding the International Ukraine Recovery Conference in Berlin. This helped attract new investments in municipalities enabling them to implement critical recovery and reconstruction projects in Ukraine.

5. Accountable public finance management – strengthening the public finance management system

The project team supported the Government of Ukraine in enhancing transparency and efficiency of the use of direct budgetary aid from the United States (USD 28.2 billion at the time of the Report's preparation). This aid enabled the government of Ukraine to continue payment of salaries to Ukrainian teachers, medical workers, employees of the emergency response services (ERS), as well as to secure the uninterrupted payments of pensions and aid to internally displaced persons, low-income families, and persons with disabilities.

We analyzed existing processes, determined priority areas for improving control systems, developed recommendations, and actively assisted in and monitored the implementation of the proposed changes.

In addition, SOERA assisted the Ministry of Finance of Ukraine in developing reforms related to public finance management, specifically in the areas of internal control and internal audit.

For the Medical Procurement state-owned enterprise, we developed a solution for the implementation of the SAP Ariba automated procurement system and integrated it with Prozorro, which improved the enterprise's procurement activities.

Also, with the support of KfW, we worked towards the transformation of the Entrepreneurship Development Fund of Ukraine into a leading development institution that financially supports micro-, small- and medium-sized enterprises (MSMEs) in Ukraine. As part of this project, we conducted a comprehensive current state assessment, developed recommendations for institutional development and helped in their implementation. Key areas of work were improving the organizational structure, modernizing IT systems,





In the face of the growing role of technologies that shape the today's business landscape, we are actively supporting clients in the implementation of innovations; thus, we promote our EDM projects and jointly with our partners digitalize HR documentation of long-term retention.

strengthening risk management, and developing the necessary legislative changes to ensure the effective operation of the Fund.

Deloitte Ukraine acted as a legal advisor to one of the founders of FARMERHOOD, a unique charity project that is a platform uniting farmers from all over the world to help their Ukrainian colleagues

who suffered from the war. Our legal team was involved in the creation of a legal framework for the platform, and in close cooperation with stakeholders provided legal and regulatory advice so that it is not only effective, but also legally secure and transparent. FARMERHOOD is a tool for providing urgent aid and has the potential to become the foundation for the post-war revival of Ukraine's agro-industrial sector.

In the reporting period, we completed the development of the Digital Transformation Index of Territorial Communities, a project implemented jointly with the Ministry of Digital Transformation and supported by the Eastern Europe Foundation. During this project, we developed a concept of the Index and recommendations for its implementation. We also prepared a toolkit for calculating and interpreting the Index. Our efforts led to the first-ever assessment of the level of digital services and digital infrastructure development in local governments and territorial communities across Ukraine.

We continued evaluating the integrity of public utilities as part of cooperation with the EU Anti-Corruption Initiative in Ukraine (EUACI). The geography of research was expanded. Thus, a comprehensive integrity assessment and diagnostics of the activities of water service companies in Mykolaiv and Sheptytskyi were conducted. Furthermore, the project covered a new area—the healthcare sector. With respect to this component, an integrity assessment of healthcare institutions was carried out in Sheptytskyi and Zhytomyr. Based on the results of the analysis, experts developed roadmaps with clear recommendations on how to increase the efficiency of public utilities and healthcare institutions. These recommendations were focused on enhancing transparency, mitigating corruption risks, and improving corporate governance system.

Deloitte also contributes to municipal and regional development. To draw greater attention from the wider international community to the

challenges affecting Ukrainian cities and to help them build connections with international development partners, we co-hosted a session with the World Economic Forum at the Smart City Expo World Congress in November 2023. The event brought together leaders from several Ukrainian cities to discuss reconstruction plans aimed at making cities more resilient and environmentally sustainable using the latest technologies and modern sustainability practices.

Our company directs its efforts to the restoration and development of Ukraine, focusing on three key areas:

- Preserving the productive potential of the Ukrainian economy, including the attraction and development of human capital
- Supporting initiatives that contribute to European integration and the dynamic development of the Ukrainian economy in the future, including attracting investment and supporting anti-corruption measures

- Ensuring maximum efficiency of the state-owned assets management

At Deloitte, we remain committed to our values and continue to work towards a sustainable future of Ukraine, addressing challenges and needs arising from the current context.



Governance



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Our management team’s commitment to exemplary governance ensures Deloitte Ukraine’s leading position in the market. The professionalism and experience of our leaders allow us to quickly adapt to volatile market conditions and maintain our top positions in the industry.

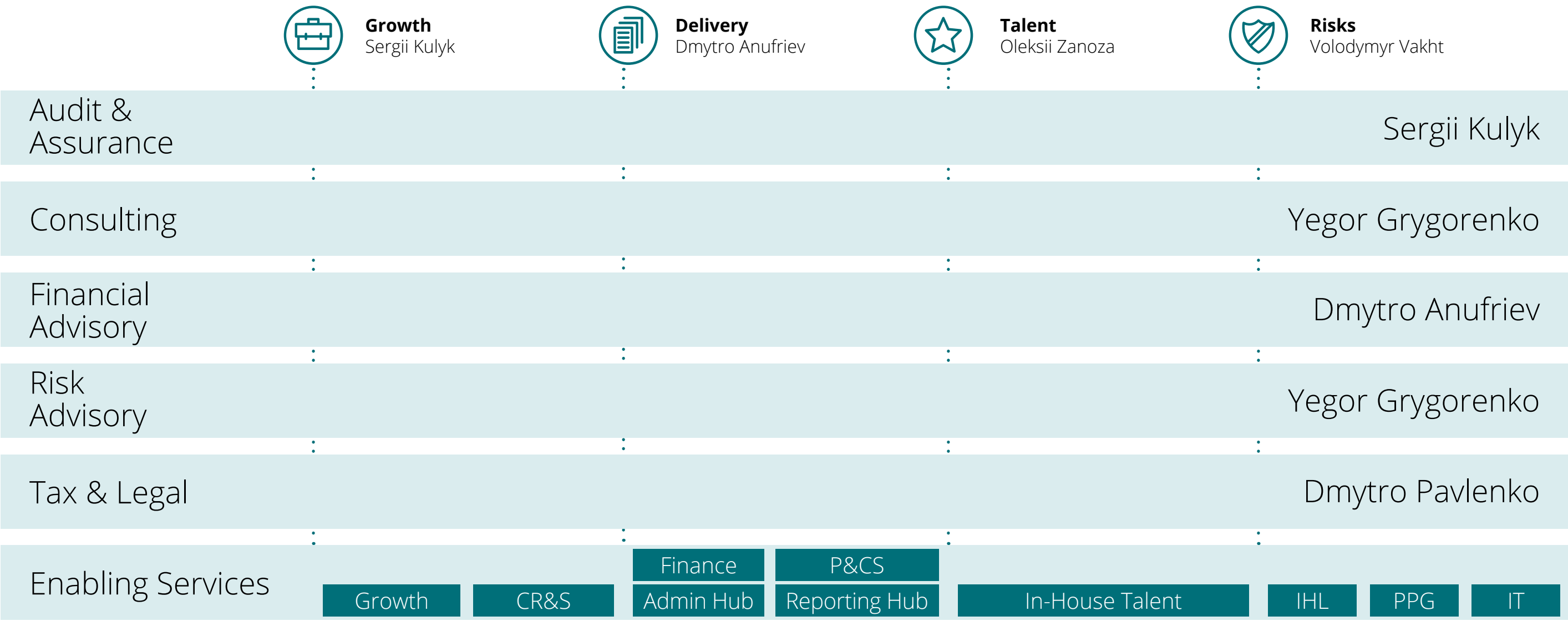
At the highest level, the person responsible for the company’s activities and corporate governance is Sergii Kulyk, Managing Partner. The company’s leadership structure also includes heads of department, functional leaders, and the partner-director group.

In the reporting period, the partner team was strengthened by the addition of Olena Boichenko, who joined the Consulting practice to lead Human Capital Advisory Services, Core Business Operations, and Strategic Risks (Corporate Governance and ESG).

Over the last two years, the company’s management focused on developing and supporting our teams, harmonizing processes and approaches in connection with joining Deloitte Central Europe and responding to the challenges of war.

We know that leadership diversity contributes to higher productivity and more effective company management and that diverse teams make better decisions and are more resilient. At the beginning of the reporting period, the share of men in the director and partner group was 82%, whereas women—only 18%. The main reason for the imbalance was the forced relocation and employment of women in other Deloitte offices. We managed to partially reduce this gap through internal promotions and external recruitment of female leaders. As of the date of this Report, women made up 25% of the director and partner group.

The company’s operating model



Growth — Business Development
CR&S — Corporate Responsibility & Sustainability
Finance — Financial Department
P&CS — Property & Corporate Services
Admin Hub — Administration Department
In-House Talent — HR Department

Reporting Hub — Reporting, Document
Flow and Language Services
IHL — In-House Legal
PPG — Practice Protection Group
IT — Information Technologies

... Function
■ Business Unit


Purpose and values

At Deloitte, we are united by a common purpose—to make an impact that matters. Our purpose is the North Star that guides us in all our actions and decisions and motivates us to excel ourselves, offering high-quality expertise in the market. It also elevates trust in the Deloitte brand.

Our values are at the heart of everything we do. They determine how we interact, how we make decisions, how we prioritize. During the full-scale invasion, we acutely felt the power of values that unite us across the Deloitte global network. We became much closer to the European offices and the global team. We began to cooperate more closely and make common plans for the future. At the level of meanings, our local values are completely in line with the global ones. Therefore, in the reporting period, Deloitte Ukraine transitioned to the global

formulations of values—ensuring that we speak the same language across the Deloitte network.

Our shared values




Lead the way

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



Take care of each other

We look out for one another and prioritize respect, fairness, development and wellbeing.




Serve with integrity

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



Foster inclusion

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



Collaborate for measurable impact

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

Every year, we hold a series of internal events called “Value Weeks”, which immerse Deloittees in each of our values, allowing them to better experience and embrace their essence. In addition, during the reporting period, Deloitte Ukraine in partnership with Happy Monday launched the *United by Values* media project, which highlighted how we are building a company that cares about the wellbeing of its employees.



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Ethics and integrity

One of Deloitte’s most important assets is its reputation, and responsible business conduct is a cornerstone of our corporate culture. We believe that integrity and professional ethics are the foundation of the trust placed in our company by all stakeholders.

Deloitte Ukraine has policies and procedures designed to ensure that all Deloitte people adhere to the highest ethical standards. In its operations, Deloitte Ukraine—just like other member firms of the global network—operates in line with the [Global Principles of Business Conduct](#) (or Global Code). Based on our Shared Values, the Global Code reflects our core belief that, at Deloitte, ethics and integrity are fundamental and non-negotiable.

Important aspects of ethical behavior—and procedures for addressing inappropriate

conduct—are set out in our policies on discrimination, bullying, and harassment.

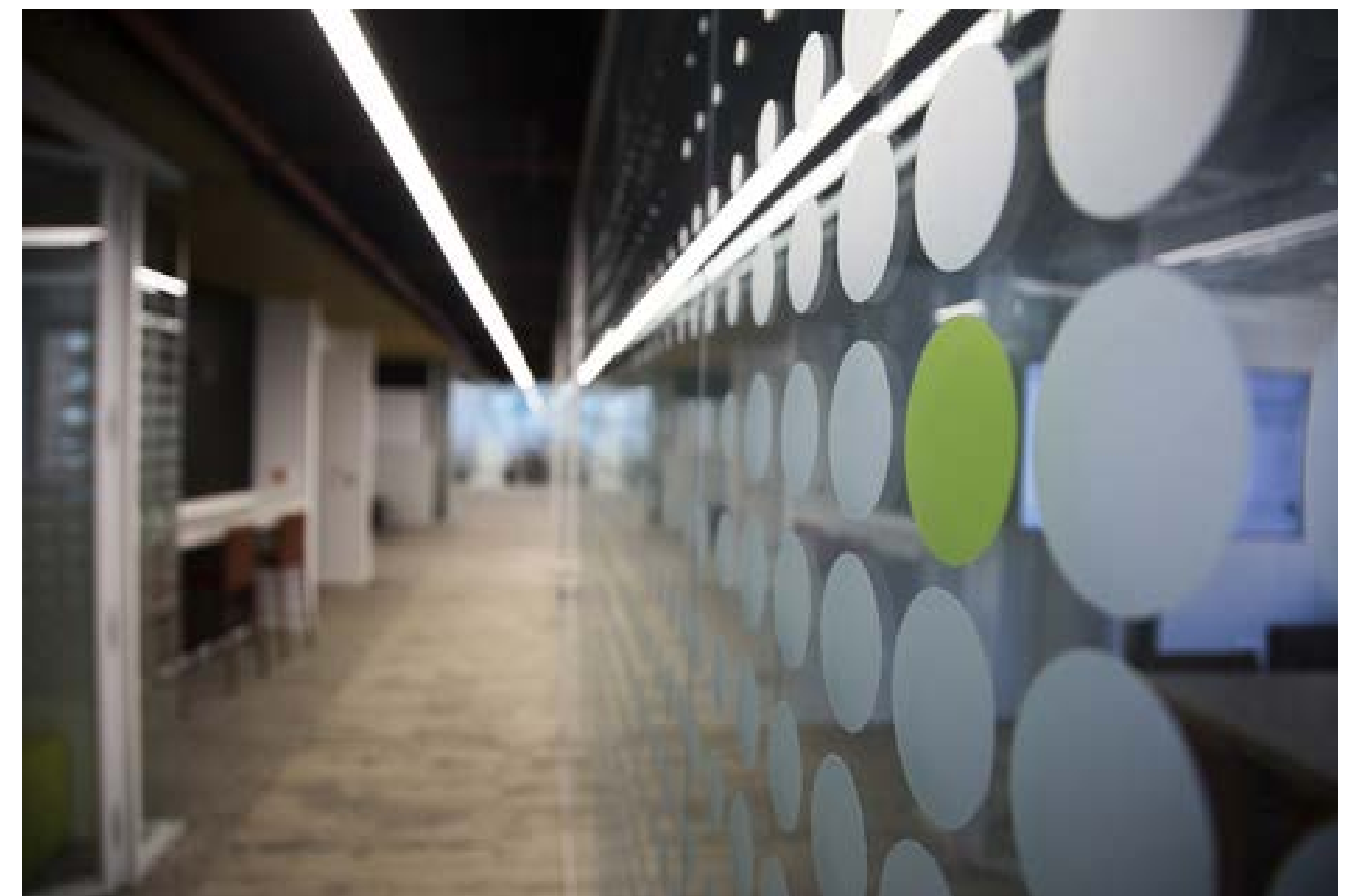
At Deloitte, a high level of awareness around respect and ethics is maintained through regular training

on ethics, expert lectures, and communication about channels for reporting inappropriate behavior. A detailed ethics training plan is given below.

“A company is not something abstract. A company is the people who work there. And when we talk about how Deloitte is perceived by the market or our clients, we are talking about how our people—and their actions—are perceived.



*Artur Ohadzhanyan,
Business Ethics Leader
at Deloitte Ukraine*



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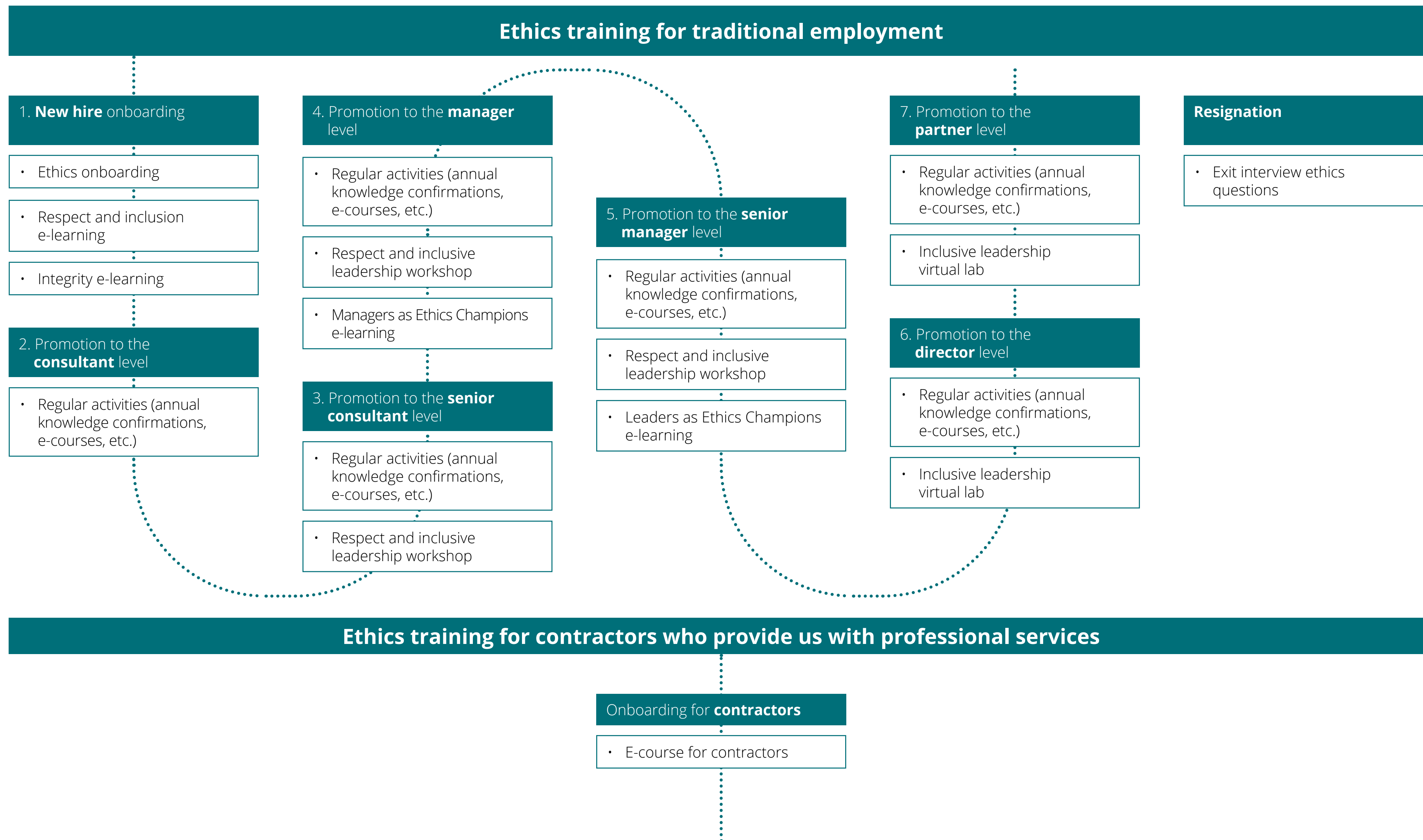
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In our company, all employees—regardless of their position—can count on support when making a difficult decision. Our employees

can discuss their ethical dilemmas regarding certain decisions or actions by appealing to:

Reporting channel

A department head or function leader, who is responsible for setting an example of ethical leadership and being available to advise employees on relevant matters.

The Talent team, which is always ready to listen to employees and lend them a helping hand.

The business ethics leader, who is to help find the best solution for employees who end up in an ethical dilemma.

Deloitte Speak Up, which allows employees to voice ethics-related concerns in a confidential and anonymous manner via the hotline and/or online platform available 24/7.

For external complaints related to business ethics violations, a special [form](#) is available on our website. We also expect our counterparties to adhere to ethical standards. Therefore, our cooperation with suppliers is governed by the [Deloitte Global Supplier Code](#)

[of Conduct](#), which includes such aspects as human rights, ethics in people management, integrity and anti-corruption, and environmental impact.



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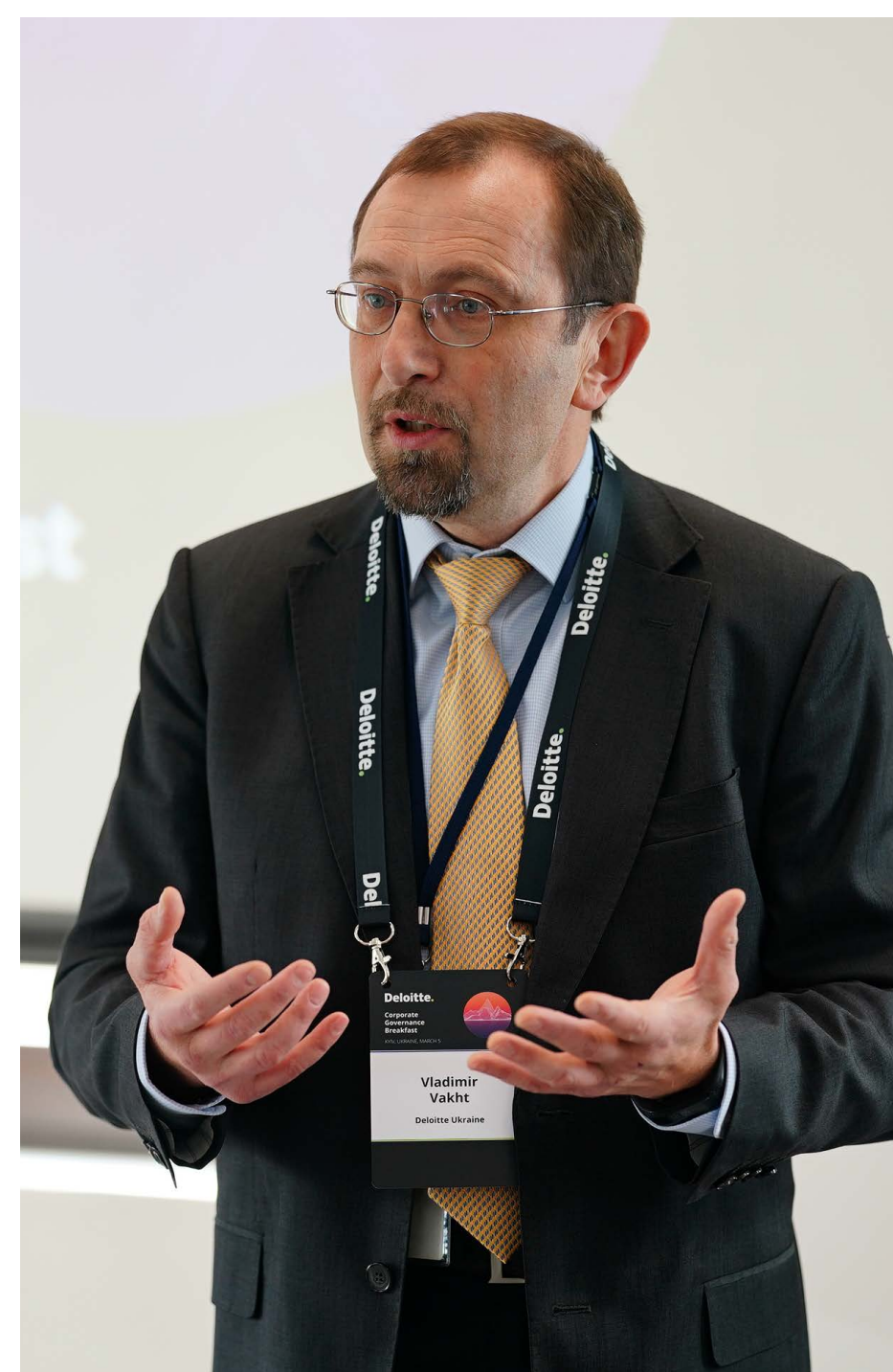
Risk management

We are proud of our reputation as a stable and responsible company, a successful risk manager, and an entity acting in a transparent and independent manner in every situation. It is achieved through strict adherence to risk management processes that ensure accountability, business continuity, and organizational resilience, and involve risk identification, analysis, and early warning.

In its activities, Deloitte Ukraine adheres to international risk management standards, which significantly contributes to well-informed decision-making aimed at minimizing risks. As part of the global network, we implement risk identification, assessment, mitigation, and monitoring processes applied throughout the network. During the reporting period, the risk management function at Deloitte Ukraine was

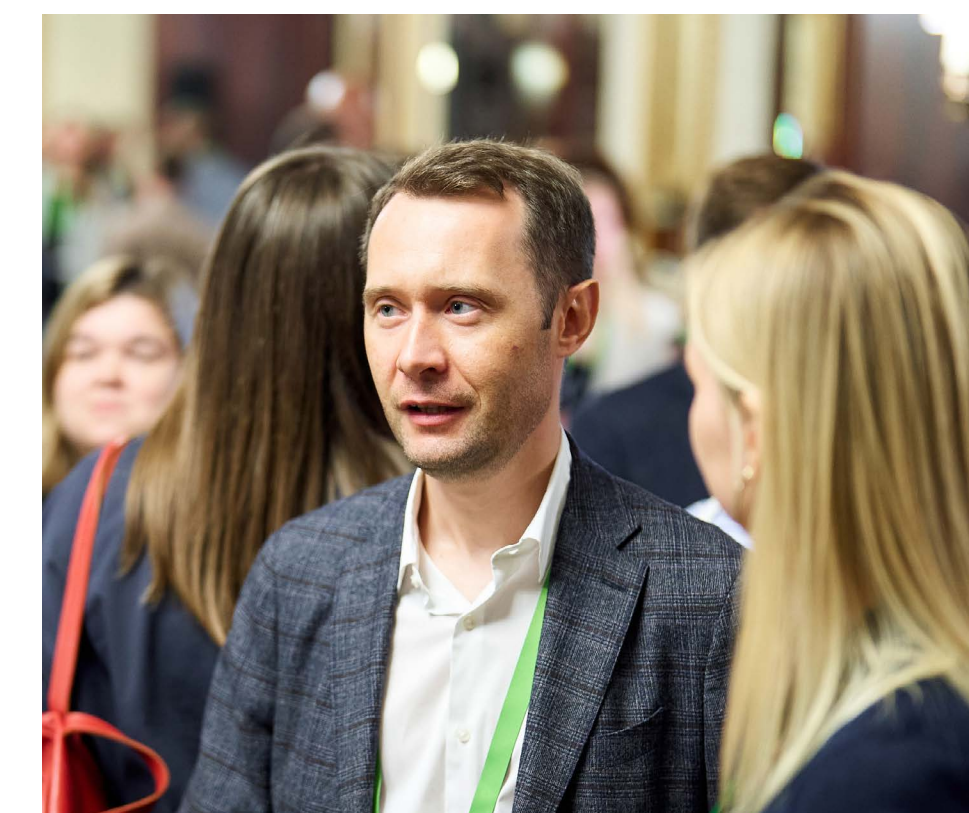
led by Volodymyr Vakht, Head of the Technology Business.

According to Ukrainian legislation, Deloitte Ukraine—as a provider



of audit, tax, and legal services—is subject to primary financial monitoring, which is state-regulated and overseen by the Ministry of Finance of Ukraine. This obliges us to perform client due diligence, as part of which we must verify our clients and identify their ultimate beneficiaries, in addition to other obligations of our company as a subject of primary financial monitoring.

At Deloitte Ukraine, the role of AML leader³ is performed by Yaroslav Serputko, Audit Director. The AML leader is appointed and granted authority as determined by the Law of Ukraine “On Prevention and Counteraction to Legalization (Laundering) of Criminal Proceeds, Terrorist Financing, Financing of Proliferation of Weapons of Mass Destruction”. In the reporting period, the AML leader successfully completed an advanced training program on financial monitoring



at the State Institution for Postgraduate Education “Academy of Financial Monitoring”, attended the seminar on “Client Due Diligence: Risk Categories and Ownership Structure” held by the Academy of Financial Monitoring, and was awarded a certificate of attendance and obtained the AML officer certification. In his day-to-day work, Yaroslav is supported by Maryna Postovoi, Senior Financial Monitoring Specialist, and a team of analysts and lawyers.

³ AML Leader (Anti-Money Laundering) is a responsible person who ensures the creation of proper conditions for effective financial monitoring within the company.



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Deloitte Ukraine stands strong against any actions that could constitute the legalization (laundering) of criminal proceeds, terrorist financing or financing of proliferation of weapons of mass destruction. In financial monitoring related matters, our internal policies and processes are aligned with applicable laws of Ukraine, international best practices, recommendations of the Ministry of Finance of Ukraine, the results of national risk assessments, and typology research held by the State Financial Monitoring Service of Ukraine.

Risk assessment during the client and project acceptance

We strive to have a portfolio of clients who share our values, respect our specialists, take on new challenges, and are committed to social responsibility. Therefore, we take a systematic approach to decision-making and risk consideration during project approval. Our company follows specific policies on and procedures

for accepting new clients and assessing risks in the implementation of all projects. This approach allows us to proceed with a client or project only if the company:

- is able to fulfill the project and has the required capabilities, including time and other resources;
- can operate in full compliance with all ethical requirements and professional standards, including assessment and consideration of independence matters and conflicts of interests;
- addressed matters related to the integrity of the potential client's management.

Before any client and project may be approved, the relevant project risks are assessed and rated as “normal”, “higher than normal” or “significantly higher than normal”. Depending on the risk classification level, the responsible persons determine whether Deloitte can accept the client and the project.

We continue to work on our risk management culture by raising awareness of risk management





processes among all the company employees. Deloitte's professionals can seek advice from the relevant department at any time. The company developed special graphic matrices for action algorithms during client or project acceptance.

Anti-corruption

Combating corruption is one of the key global responsibilities for all Deloitte member firms, and

this commitment applies to every partner and employee. We have zero tolerance for corruption in any form and have relevant policies and a program. The Deloitte Ukraine Anti-Corruption Program is aimed to ensure that the company has an effective system in place to prevent and combat corruption and that its activities are compliant with anti-corruption legislation. Among other things, the Program establishes anti-corruption principles and

provides for corruption risk management, prevention and verification measures, educational activities, etc.

All employees take obligatory anti-corruption training—right after the hiring, on an annual basis, and after promotion. Trainings are aimed at recapping the main principles of the relevant policies, possible scenarios, indications of corruption, and appropriate responses.

Privacy, data protection, and cybersecurity

As part of Deloitte's global network, we are very serious about confidentiality of both our clients and third parties. We protect confidentiality, based on the principles of responsible data management. In our daily work, we adhere to the rules of [Privacy Notice](#) available on our website for all the stakeholders. In the modern world where cyberattacks have become commonplace, posing a real and major threat to organizations,

it is vital to have an information security management system in place. In the reporting period, we once again confirmed the compliance of our management system with international standards and obtained ISO 27001:2022 certification. This is the leading international standard for implementing a comprehensive information security management system, focused on the identification, assessment, and management of information processing risks.

Deloitte Ukraine's Cyber Risk Management team closely cooperates with Deloitte Central Europe to maintain an effective and secure environment for both our clients and the firm itself.

We continue to embrace technology to better adapt to new challenges and market realities. This resulted in an increased number of projects involving machine learning, data science, and artificial intelligence—both for internal needs and for our clients—which we implemented



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in the reporting period. With their deep technical knowledge and business acumen, Deloitte Ukraine's specialists help clients effectively implement these new technologies and overcome existing difficulties. As a result, we offer leading-edge automated technology solutions, securing high standards and excellent servicing.

Business continuity

The development and implementation of a business continuity plan is an important part of risk management. This plan enables us to quickly adapt and adjust our processes to minimize disruption and loss in case of destabilizing events in the company. The top priorities of Deloitte Ukraine's business continuity are:

- Ensuring employee safety and wellbeing
- Protecting client information
- Coordinating actions to meet client needs and fulfill company obligations



Photo: Kyiv International Cyber Resilience Forum

- Protecting the company's assets
- Preventing financial losses

At Deloitte Ukraine, the Business Continuity Plan provides for a comprehensive approach to identifying and assessing potential threats. It includes the creation of a Business Continuity Team comprised of a Security Leader, heads of departments, and leaders of key internal processes. The Plan is reviewed on a regular basis to reflect any changes in business processes or the external environment, to ensure its relevance and effectiveness.

In 2024, we successfully achieved ISO 22301:2019 certification, which

concerns the business continuity management system.

Employee safety is always among Deloitte's priorities, becoming even more important in wartime. Office attendance is voluntary — the company and its leadership do not require employees to be physically present in the office. In the event of an air raid, employees must file into the shelter next to our office. We have an employee location monitoring process and a threat notification system in place (Learn more about the employee safety in the [Our people](#) section of this Report).

Independence and transparency

Deloitte Ukraine is responsible for solutions it develops for its clients and must therefore remain independent, adhere to its values, and make sometimes difficult but always right choices.

Our independence standards are dictated by law, professional requirements, and rules, as well as the expectations of society. Our independence policies and procedures are based on and comply with the Law of Ukraine “On Audit of Financial Statements and Auditing,” the Code of Ethics for Professional Accountants issued by IFAC’s International Ethics Standards Board for Accountants issued by the International Ethics Standards Board for Accountants, and, where applicable, the rules of the US Securities and Exchange Commission and the recommendations of the US Public Company Audit Oversight Board.

At Deloitte Ukraine, all employees are required to follow independence policies and procedures, which address professional and regulatory requirements related to the provision of services, business relationships, employment relationships, and financial interests. Deloitte professionals complete mandatory trainings and confirm their professional independence—right after the hiring, on an annual basis, and after each promotion.

When rendering services, we always assess potential conflicts of interests that could impair independence. We also consider the requirements for independence set out in jurisdictions of other Deloitte global network firms. Every year, all member firms, including Deloitte Ukraine, report to Deloitte Global on ensuring compliance with the requirements of global independence policies. In striving to run a transparent, independent,

and responsible business, Deloitte Ukraine introduces measures to regulate its activities:

- Deloitte & Touche USC LLC has successfully passed the audit by the Audit Public Oversight Body of Ukraine (APOB) on the audit service quality for the period from July 2021 to July 2024.
- In April 2024, Deloitte & Touche USC LLC published the annual Transparency Report, prepared in accordance with Article 37 of the Law of Ukraine “On Audit of Financial Statements and Auditing”. In the Transparency Report, Deloitte presented financial information for the fiscal year 2023 (up to 31 December 2023) and provided information on the quality management system, which ensures the highest audit quality even amid war and uncertainty.
- Deloitte & Touche USC LLC was an active participant of the

Methodological Accounting Council under the Ministry of Finance of Ukraine and the Committee on Best Practices for Organization of Audit Services Quality Control System.





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About the Report

This is Deloitte Ukraine’s fourth Non-Financial Information Disclosure Report (the “Report”). It covers the period of two fiscal years from 1 June 2022 to 31 May 2024 inclusive. The previous [Report](#) was published in December 2022 and covered the period from 1 June 2020 to 31 May 2022.

We disclose information about our employees, business activities, governance, and our societal and environmental impact. Our approach to non-financial reporting is based on disclosure in accordance with the Global Reporting Initiative (GRI) 2021 standards for sustainability reporting (core option).

Data owners help the special Report preparation team to verify the validity and reliability of all the data provided herein. All the major divergences are explained when referred to.

About our calculation methodology

When calculating the company’s performance indicators expressed in monetary units, the calculation methodology was changed: another foreign currency was used – the Euro.

When calculating the indicators demonstrating our impact on employees, we used the average headcount for the reporting period.

When calculating the indicators demonstrating our environmental impact, we applied the International Energy Agency’s conversion factors and FTE for the reporting period. In addition, in the reporting period, the electricity and heat consumption measurement methodology was changed (to kWh).

It should also be noted that the scopes of greenhouse gas emissions are defined as follows:

- Scope 1 emissions are the direct greenhouse gas emissions from the use of the company’s car fleet
- Scope 2 emissions are the indirect greenhouse gas emissions from consumption of electricity and heat energy in office premises
- Scope 3 emissions are the emissions from business trips of employees travelling by air, railway, and taxis



Stakeholder engagement and materiality

To update the list of our stakeholders, we regularly hold strategic sessions with the director and partner group. In 2024, the session identified 15 stakeholder groups that collaborated with Deloitte Ukraine. The stakeholder list was complemented by Deloitte Central Europe, given its important impact on our current projects and the scope of our cooperation.

In terms of engagement and business impact, we consider the following five groups as our key stakeholders:

- Clients
- Talent
- Deloitte Central Europe
- Deloitte network of member firms
- Regulators

In addition to the above, we also give due consideration to such stakeholder groups as future

talent, suppliers, professional associations and networks, international organizations, state and local authorities, other players in the professional services market, educational institutions, not-for-profit organizations and local communities, Deloitte Alumni community, and the media.

In 2024, to identify material topics relevant to Deloitte's key stakeholders and business so as to disclose the most meaningful information, we conducted a two-stage materiality assessment that included:

• **Compiling a list of material topics**

When reviewing the material topics defined earlier, we conducted a benchmarking market study to explore leading ESG practices in Ukraine and in the international arena. We analyzed the company's performance in the reporting period, the results of stakeholder engagement, and comments

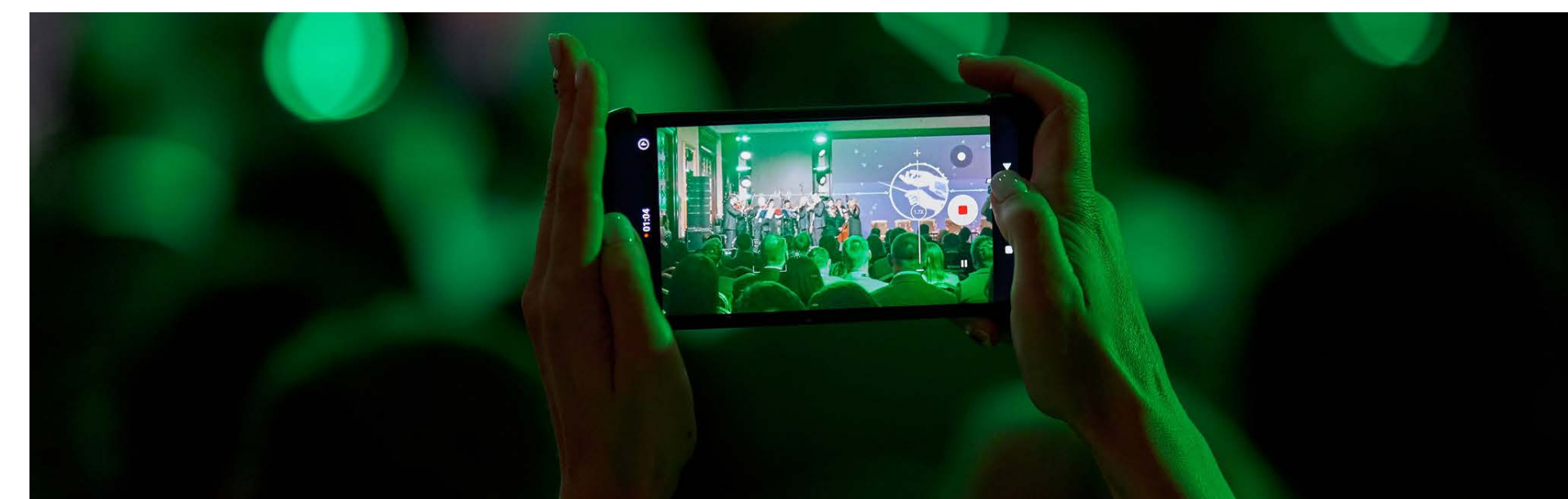
received during interviews with Deloitte Ukraine's director and partner group.

• **Prioritizing material topics**

We are convinced that all the selected topics are important to our business; however, some were identified as more significant, considering their importance for stakeholders and impact on the company. Based on the results of surveys and the strategic session with the company's leadership, twenty topics were identified as material, with eight of them (arranged in alphabetical order)

being assigned the highest degree of materiality in terms of their importance for both Deloitte Ukraine and its stakeholders:

- Ethics and integrity
- Client satisfaction
- Confidentiality and data protection
- Post-war recovery of Ukraine
- Transparency
- Social projects
- Financial stability
- Service quality and value



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Material topics⁴, indicating the relevant sections of the Report

	Business	Our people	Environmental	Social	Governance
Key:					
Ethics and integrity					✓
Client satisfaction	✓				
Confidentiality and data protection					✓
Post-war recovery of Ukraine	✓			✓	
Transparency					✓
Social projects	✓	✓		✓	
Financial stability	✓				
Service quality and value	✓				
Very important:					
Employee satisfaction		✓			
Employee health and wellbeing		✓			
Innovations	✓	✓			✓
Employee learning and development		✓			
Occupational health and safety		✓			✓
An organization with shared values		✓			✓
Corruption prevention				✓	✓
Diversity, equity, and inclusion		✓			✓
Reward system		✓			
Energy management			✓		
Important:					
Environmental sustainability			✓		
Waste / paper waste management			✓		

⁴ Material topics are arranged alphabetically within each impact group.

Stakeholder engagement and interaction with them within the material topics are described below:

Stakeholder groups	Engagement type	Material topics ⁵
Clients	Interaction during project implementation. Bilateral implementation of agreements. Client satisfaction surveys. Go-to-market activities. Conferences and educational events. Responses to service requests. Conducting research and informing on the most important changes	Ethics and integrity Client satisfaction Innovations Confidentiality and data protection Transparency Corruption prevention Social projects Financial stability Service quality and value
Talent	Regular meetings. Internal communication. Quarterly conference calls with management. Annual joint meetings to present Deloitte’s results and plans. Learning and development programs and events. Employee satisfaction surveys. Business ethics reporting channels (including anonymous ones). Participation in the work of various functions and internal initiatives. Coaching. Goal setting and performance assessments. Feedback on performance. Employee Assistance Program (EAP). Psychological support service. Insurance. Awards and recognition. Thank You program. Brand Ambassadors program. Weeks dedicated to values. Informal communities and clubs. Social and environmental initiatives. Traditional and intellectual volunteering. Public speaking on behalf of the company. Meetings and events held by Deloitte Central Europe	Environmental sustainability Ethics and integrity Employee satisfaction Employee health and wellbeing Innovations Employee learning and development Occupational health and safety An organization with shared values Diversity, equality, and inclusion Reward system Energy management Waste / paper waste management Financial stability

⁵ The material topics are given alphabetically.

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Stakeholder groups	Engagement type	Material topics
Deloitte Central Europe	Integration of processes, networks and systems. Access to regional resources. Interaction during project implementation. Joint events and internal communication. Joint research and surveys. Exchange of best practices. Learning and development programs. Internal communication	Ethics and integrity Employee health and wellbeing Confidentiality and data protection Innovations Employee learning and development An organization with shared values Corruption prevention Diversity, equality, and inclusion Social projects Financial stability Service quality and value
The Deloitte network of professional member firms	Interaction during project implementation. Regional and global management meetings. Conference calls. Internal communication	Ethics and integrity Employee health and wellbeing Confidentiality and data protection Innovations Employee learning and development An organization with shared values Post-war recovery of Ukraine Corruption prevention Diversity, equality, and inclusion Financial stability Service quality and value
Regulators	Responses to inquiries of regulatory bodies. Participation in reforms. Joint meetings. Conferences and public discussions	Ethics and integrity Transparency Corruption prevention Service quality and value

Stakeholder groups	Engagement type	Material topics
Future talent	Internships. Training programs and courses for students. Career events. Conducting surveys. Raising awareness	Ethics and integrity Employee learning and development An organization with shared values Diversity, equality, and inclusion Social projects
Suppliers	Maintaining existing relationships and negotiations. Annual joint company management meeting with the suppliers. Social and pro bono projects. Current relationships, negotiations. Bilateral implementation of agreements	Environmental sustainability Ethics and integrity Transparency Corruption prevention Social projects Financial stability
Professional associations and networks	Membership in industry associations and business associations. Participation in committees and working groups. Surveys and studies. Meetings. Conferences and environmental initiatives	Ethics and integrity Innovations Employee learning and development Post-war recovery of Ukraine Social projects Service quality and value
International organizations	Cooperation during the project implementation. Participation in committees and working groups. Responses to service requests. Correspondence and meetings. Conferences and public discussions. Surveys and studies	Ethics and integrity Innovations Post-war recovery of Ukraine Transparency Corruption prevention Social projects Service quality and value
State and local governments	Ukraine restoration efforts. Participation in reforms. Pro bono projects. Correspondence and meetings. Conferences and public discussions. Municipal and regional development projects. Partnerships to develop local communities. Surveys and studies	Ethics and integrity Post-war recovery of Ukraine Transparency Corruption prevention Social projects Service quality and value

Stakeholder groups	Engagement type	Material topics
Other professional services players	Go-to-market activities. Conferences and educational events. Professional network development. Exchange of experience. Social and environmental initiatives	Ethics and integrity Post-war recovery of Ukraine Transparency Social projects Service quality and value
Educational institutions	Recruitment events. Internships. Training programs and courses. Surveys and studies	Innovations Employee learning and development Social projects
Not-for-profit organizations and local communities	Social and environmental initiatives. Traditional and intellectual volunteering. Membership in industry associations and business associations. Municipal and regional development projects. Partnerships to develop local communities. Surveys and studies	Environmental sustainability Ethics and integrity Post-war recovery of Ukraine Transparency Corruption prevention Diversity, equality, and inclusion Social projects
Deloitte Alumni	Informing on clients’ available vacancies. Business events. Social and environmental initiatives.	Ethics and integrity An organization with shared values Social projects
Media	Social media. Business events. Joint media projects. Conferences.	Ethics and integrity Innovations An organization with shared values Post-war recovery of Ukraine Social projects Service quality and value

Company performance

Company performance: Our people	2022	2023	2024
Average headcount employed	441	359	419
by gender:			
male	153	145	149
female	288	214	270
by employee category:			
Intern consultants	207	170	205
Senior consultants	146	119	128
Management	98	70	86
Total headcount by employment type (full-time):	411	323	382
male	143	132	141
female	268	191	241
Total headcount by employment type (part-time):	30	36	37
male	11	13	8
female	19	23	29



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Company performance: Our people <i>(continued)</i>	2022	2023	2024
Diversity of governance bodies and employees			
Personnel structure			
by age category:			
under 30 years old	57%	57%	59%
30–50 years old	40%	39%	37%
50+ years old	3%	4%	4%
by gender:			
male	35%	40%	36%
female	65%	60%	64%
Management structure			
by age category:			
under 30 years old	5%	5%	10%
30–50 years old	88%	88%	78%
50+ years old	7%	7%	12%
by gender:			
male	53%	60%	55%
female	47%	40%	45%

Company performance: Our people <i>(continued)</i>	2022	2023	2024
Total number of new hires	142	122	144
<i>by age category:</i>			
under 30 years old	113	93	111
30–50 years old	27	28	32
50+ years old	2	1	1
<i>by gender:</i>			
male	49	31	51
female	93	91	93
% of new hires	32%	34%	34%
<i>by age category:</i>			
under 30 years old	26%	26%	26%
30–50 years old	6%	8%	8%
50+ years old	0%	0%	0%
<i>by gender:</i>			
male	11%	9%	12%
female	21%	25%	22%
Total number of employees who left the company	212	116	81
<i>by age category:</i>			
under 30 years old	138	71	56
30–50 years old	73	42	24
50+ years old	1	3	1

Company performance: Our people <i>(continued)</i>	2022	2023	2024
<i>by gender:</i>			
male	43	47	33
female	169	69	48
% of employees who left the company	48%	32%	19%
<i>by age category:</i>			
under 30 years old	31%	20%	13%
30–50 years old	17%	12%	6%
50+ years old	0%	0%	0%
<i>by gender:</i>			
male	10%	13%	8%
female	38%	19%	11%
Parental leave			
Total number of employees on parental leave:			
male	0	0	0
female	26	17	16
Employees who returned from parental leave in the previous reporting period and continued working in the company in the reporting period:			
male	0	0	0
female	6	6	6

Company performance: Our people <i>(continued)</i>	2022	2023	2024
Total number of employees who returned from parental leave in the current reporting period:			
male	0	0	0
female	13	6	3
Total number of employees who are to return from parental leave:			
male	0	0	0
female	13	15	16
Average hours of training undertaken by employees during the reporting period			
by employee category:			
Intern consultants	65	70	80
Senior consultants	39	20	62
Management	34	28	95
Employees' performance assessment			
by gender:			
male	95%	97%	98%
female	90%	94%	93%
by employee category:			
Intern consultants	93%	97%	95%
Senior consultants	90%	93%	92%
Management	94%	94%	98%

Company performance: Environmental	2022	2023	2024
greenhouse gas emissions, t CO ₂ equiv.			
CO ₂ emission volume (Scope 1)	13.1	10.2	8.4
CO ₂ emission volume (Scope 2)	123.0	116.4	155.4
CO ₂ emission volume (Scope 3)	2843.0	3905.6	6295.5
Total CO ₂ emission	2979.1	4032.1	6459.3 ⁶
CO ₂ emission per employee (FTE)	7.3	10.3	13.3
Fuel consumption, liters			
Total fuel consumption from the use of the company's car fleet	4787.0	3721.7	3047.8
Electricity consumption, kWh ⁷			
Total electricity consumption	121137.7	101425.0	114682.8 ⁸
Total electricity consumption per employee (FTE)	295.3	260.1	235.4
Heat consumption, kWh			
Total heat consumption	152248.3	157198.9	230755.7 ⁹
Total heat consumption per employee (FTE)	371.1	403.2	473.7
Water consumption, m ³			
Total water consumption	458	294	606 ¹⁰
Total water consumption per employee (FTE)	1.1	0.8	1.2

⁶ In the reporting period, CO₂ emissions increased as Deloitte Ukraine intensified its business activity, which slowed down after the start of the full-scale war, with the return of employees to the office premises, resulting in increased electricity and heat consumption, and higher employee travel, both within Ukraine and abroad.

⁷ In the reporting period, the electricity and heat consumption measurement methodology changed, compared to the previous period. The 2022 consumption volumes were recalculated using the updated measurement methodology.

⁸ The increased electricity, heat, and water consumption was due to the increased number of employees working in the office premises, and to the resumption of the business center's normal operation. At the same time, the consumption of electricity was more stable than that of heat and water, which was attributed to the specifics of lighting zones.

⁹ See Note 8.

¹⁰ See Note 8.



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Company performance: Social	2022	2023	2024
Direct economic value, generated and distributed			
Investments in communities, including employees' financial contributions and time in monetary value, EUR k	n/a ¹¹	213.6	213.1
Hours of corporate volunteering activities by categories, hours			
Traditional volunteering	1397	329	462
Intellectual volunteering: skills-based volunteering	772	2003	1171
Intellectual volunteering: pro bono projects	4031	1962	1103
Share of intellectual volunteering in the total time of Deloitte people participation in corporate volunteering	78%	92%	83%

¹¹ Not applied due to the change of the approach to calculations and the transition to another currency – EUR.

Company performance: Governance

2022

2023

2024

Communication and training about anti-corruption policies and procedures

% of the company's executives aware of anti-corruption policies and procedures	100%	100%	100%
% of the company's employees aware of anti-corruption policies and procedures	100%	100%	100%
Number and % of the company's suppliers aware of anti-corruption policies and procedures	134 100%	98 100%	121 100%

Business ethics queries and corrective actions taken

Total number of business ethics incidents reported during the reporting period	2	5	2
<i>Status of the incidents and actions taken with reference to the following:</i>			
Number of incidents investigated	2	5 ¹²	2
Number of incidents handled through corrective measures aimed at preventing similar situations in the future	2	2	2
Number of incidents reviewed as for the implemented measures outcome	1	2	1
Number of incidents no longer subject to action, in the reporting period	1	5	1

Substantiated complaints concerning breaches of customer privacy and losses of customer data

Total number of complaints received concerning breaches of customer data confidentiality	0	0	0
Total number of identified leak, theft or loss of confidential customer data	0	0	0

Non-compliance with laws and regulations in the social and economic area

Amount of significant fines	0	0	0
Number of non-monetary sanctions	0	0	0
Cases brought through dispute resolution mechanisms	0	0	0

¹² Following the relevant analysis, three out of five incidents were qualified as groundless.



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Reporting indicators in accordance with GRI standards

Deloitte Ukraine’s report has been prepared based on the Reporting indicators in accordance with GRI standards and covers the company’s performance from 1 June 2022 to 31 May 2024.

Reporting item	Description	Section of the Report and/or comments
GRI 2: General Disclosures 2021		
2-1	Organizational details	Business. Our brand Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte Organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.
2-2	Entities included in the organization’s sustainability reporting	LLC “Deloitte & Touche”, LLC “Deloitte & Touche USC” and LLC “Deloitte Technology Services”.
2-3	Reporting period, frequency and contact point	The report is issued every two years. This release covers the period from 1 June 2022 to 31 May 2024 inclusive. This Report was published in February 2025. For any questions regarding the Report, please contact Kateryna Yurchenko, Corporate Responsibility and Sustainability Manager: kiurchenko@deloittece.com
2-4	Restatements of information	The electricity and heat consumption measurement changed in the reporting period, compared to the previous one. Investments in communities were not reflected in 2022 due to a change in the calculation methodology and the transition to another foreign currency – the Euro.
2-5	External assurance	The Report is not subject to assurance by an external auditor.



Reporting item	Description	Section of the Report and/or comments
2-6	Activities, value chain and other business relationships	Business in numbers Business. Core services
2-7	Employees	Our people in numbers Company performance: Our people
2-8	Workers who are not employees	Our people in numbers
2-9	Governance structure and composition	Our people in numbers Governance Company performance: Our people
2-10	Nomination and selection of the highest governance body	Governance
2-11	Chair of the highest governance body	At the highest level, the company's managing partner is responsible for corporate governance.
2-12	Role of the highest governance body in overseeing the management of impacts	Governance
2-13	Delegation of responsibility for managing impacts	At the highest level, the responsible person is the managing partner at Deloitte Ukraine. In addition, there is an internal corporate responsibility and sustainability team accountable to the Managing Partner.
2-14	Role of the highest governance body in sustainability reporting	Non-financial report is prepared under the supervision of the Managing Partner with quality assurance by the partner responsible for sustainable development services.
2-15	Conflicts of interest	Governance. Independence and transparency Global Principles of Business Conduct
2-16	Communication of critical concerns	Governance. Ethics and integrity Company performance: Management Global Principles of Business Conduct
2-17	Collective knowledge of the highest governance body	The CSR & Sustainability team is accountable to the Managing Partner of the company.

Reporting item	Description	Section of the Report and/or comments
2-19	Remuneration policies	Our people. Career growth and recognition
2-20	Process to determine remuneration	Confidential information
2-21	Annual total compensation ratio	Confidential information
2-22	Statement on sustainable development strategy	Message from the Managing Partner World/Impact strategy
2-23	Policy commitments	Governance. Ethics and integrity Governance. Risk management Global Principles of Business Conduct Global commitment to responsible business practices
2-24	Embedding policy commitments	Governance. Ethics and integrity Governance. Risk management Global Principles of Business Conduct Global commitment to responsible business practices Supplier Code of Conduct
2-25	Processes to remediate negative impacts	Governance. Ethics and integrity Feedback form Global Principles of Business Conduct
2-26	Mechanisms for seeking advice and raising concerns	Governance. Ethics and integrity Feedback form Global Principles of Business Conduct
2-27	Compliance with laws and regulations	No non-compliance cases were observed in the reporting period.
2-28	Membership associations	The American Chamber of Commerce in Ukraine, The U.S.-Ukraine Business Council (USUBC), the European Business Association, the Association of Family Business Owners of Ukraine.
2-29	Approach to stakeholder engagement	Stakeholder engagement and materiality
2-30	Collective bargaining agreements	Social and labor relations between the company and its employees, including resolution of labor disputes, are governed by the Labor Code of Ukraine.

Reporting item	Description	Section of the Report and/or comments
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	Stakeholder engagement and materiality
3-2	List of material topics	Stakeholder engagement and materiality
3-3	Management of material topics	Stakeholder engagement and materiality
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	Business in numbers Company performance: Social
GRI 203: Indirect economic impacts 2016		
203-2	Significant indirect economic impacts	Company performance: Social
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	Governance. Anti-corruption
205-2	Communication and training about anti-corruption policies and procedures	Governance. Anti-corruption Company performance: Governance All employees take obligatory anti-corruption training—right after the hiring, on an annual basis, and after promotion.
205-3	Confirmed incidents of corruption and actions taken	No incidents of corruption or violations of antitrust laws were identified during the reporting period.
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Governance. Independence and transparency No incidents of corruption or violations of antitrust laws were identified during the reporting period.

Reporting item	Description	Section of the Report and/or comments
GRI 207: Tax 2019		
207-1	Approach to tax	Deloitte is a general taxpayer, subject to paying value added tax and income tax. The approach to taxation, calculating the income and loss, and financial reporting complies with Ukrainian laws. The company is a large taxpayer which incurs and pays taxes when they fall due, as required by the Tax Code of Ukraine.
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	Environmental in numbers Environmental. Resources management Company performance: Environmental
GRI 303: Water and Effluents 2018		
303-5	Water consumption	Environmental in numbers Environmental. Resources management Company performance: Environmental
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	Environmental in numbers Environmental. Resources management Company performance: Environmental
305-2	Energy indirect (Scope 2) GHG emissions	Environmental in numbers Environmental. Resources management Company performance: Environmental
305-3	Other indirect (Scope 3) GHG emissions	Environmental in numbers Environmental. Resources management Company performance: Environmental
305-4	GHG emissions intensity	Environmental in numbers Environmental. Resources management Company performance: Environmental

Reporting item	Description	Section of the Report and/or comments
GRI 306: Waste 2020		
306-2	Management of significant waste-related impacts	Environmental. Resources management
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	Company performance: Our people
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our people
401-3	Parental leave	Company performance: Our people
GRI 402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	Deloitte Ukraine informs its employees two months before the introduction of significant operational changes, according to the requirements of the Labor Code of Ukraine.
GRI 403: Occupational Health and Safety 2018		
403-5	Worker training on occupational health and safety	Deloitte employs the officials specifically in charge of occupational health and fire safety and responsible for implementation of related safety measures.
403-6	Promotion of worker health	Our people. Culture of flexibility and support
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	Company performance: Our people
404-2	Programs for upgrading employee skills and transition assistance programs	Our people. Continuous development and learning
404-3	Percentage of employees receiving regular performance and career development reviews	Company performance: Our people



Reporting item	Description	Section of the Report and/or comments
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	Our people in numbers Our people. Fostering diversity and inclusion Governance Company performance: Our people
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	Governance. Ethics and integrity Company performance: Governance
GRI 412: Human Rights Assessment 2016		
412-2	Employee training on human rights policies or procedures	All Deloitte employees are familiar with the Code of Business Conduct, which outlines key human rights matters—discrimination and harassment in particular—related to professional services. All employees confirm their compliance annually.
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	Social. Contributions to Ukraine’s development Company performance: Social
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Company performance: Governance

Abbreviations

ACCA	Association of Chartered Certified Accountants	JICA	Japan International Cooperation Agency
AML	Anti-Money Laundering	KfW	Kreditanstalt für Wiederaufbau
CAT	Chatbot Assistant Tool	L&D	Learning and Development
CE	Central Europe	LED	Light-emitting diode
CEO	Chief Executive Officer	M&A	Mergers and acquisitions
CFA	Chartered Financial Analyst	n/a	Not applicable
COVID-19	Coronavirus disease 2019	OMP	Office Managing Partner
CSR	Corporate Social Responsibility	PMP	Project Management Professional
CxO	Chief x Officer	SAP	System Applications and Products
DEI	Diversity, Equity & Inclusion	SOERA	State-Owned Enterprise Reform Activity
EAP	Employee Assistance Program	UKaid	UK aid
EMEA	Europe, the Middle East and Africa	US	United States of America
ESG	Environmental, Social, and Corporate Governance	USAID	United States Agency for International Development
EUACI	The EU Anti-Corruption Initiative	USUBC	U.S.-Ukraine Business Council
FTE	Full-time equivalent	XBRL	eXtensible Business Reporting Language
Gen Z	Generation Z	JSC	Joint Stock Company
GRI	Global Reporting Initiative	CPD	Continuing Professional Development
HR	Human Resources	CF	Charitable Foundation
IDO	International Development Organizations	HEPP	Hydroelectric Power Plant
IPO	Initial Public Offering	UAH	Ukrainian hryvnia
ISO	International Organization for Standardization	USD	US dollars
ITR	International Tax Review	SoE	State-Owned Enterprise
JETRO	Japan External Trade Organization	SESU	State Emergency Service of Ukraine



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DTTL	Deloitte Touche Tohmatsu Limited	MSM	Micro, small and medium enterprises
EDM	Electronic document management	MHU	Ministry of Health of Ukraine
EBRD	The European Bank for Reconstruction and Development	IFRS	International Financial Reporting Standards
EC	The European Union	NHSU	National Health Service of Ukraine
HCF	Healthcare facility	APOB	The Audit Public Oversight Board of Ukraine
IT	Information Technology	CO ₂	Carbon dioxide
kW	Kilowatt	CO ₂ екв.	Carbon dioxide equivalent
kWh	Kilowatt-hour	USA	The United States of America
LCU	Labor Code of Ukraine	t	Tons
CSR	Corporate Social Responsibility	LLC	Limited Liability Company
Number	Number	TP	Transfer pricing
l	liter	UZ	Ukrzaliznytsia
m ³	Cubic meter	SPF	State Property Fund of Ukraine
M	Million	AI	Artificial intelligence
B	Billion		



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