



Deloitte UK

Business and ESG Performance
Metrics for FY25

This document provides a high level view of our [business](#) performance metrics, as well as the [environmental](#), [social](#) and [governance](#) (ESG) metrics that underpin our approach as a responsible business.

It is intended to be read in conjunction with the narrative in our [FY25 Annual Review](#) and the information in our [Financial Statements](#).

Alongside these performance metrics, we also report against the [WEF Stakeholder Capitalism framework](#).

Business performance metrics

	FY23	FY24	FY25
Revenue £m			
Total revenue	5,609	5,746	5,676
UK revenue	4,837	4,921	4,880 ⁽¹⁾
Switzerland revenue	772	825	796
Revenue by business £m (UK ⁽²⁾)			
Audit & Assurance		941	969
Strategy, Risk & Transactions Advisory		874	901
Tax & Legal		1,249	1,335
Technology & Transformation		1,857	1,675
Revenue by industry £m (UK)			
Financial Services	1,591	1,617	1,613
Consumer	859	942	966
Technology, Media & Telecomms	694	661	670
Energy, Resources & Industrials	560	551	563
Government & Public Services ⁽³⁾	708	761	652
Life Sciences & Healthcare	201	187	196
Other	224	202	220
Profit			
Distributable profit (£m)	756	756	789
Average profit per equity partner (£k)	1,060	1,012	1,051
Tax			
Average effective tax rate per equity partner % ⁽⁴⁾	50%	50%	49%
Tax paid to HMRC (£m) ⁽⁵⁾	613	603	643
Business taxes collected on behalf of HMRC (£m) ⁽⁶⁾	1,084	1,151	1,139
Total UK tax contribution (£m)	1,697	1,754	1,782

	FY23	FY24	FY25
Number of full-time equivalents (financial year average)			
Equity partners	714	749	751
Employees ⁽⁷⁾	26,503	26,824	25,205
Total average number of employees (financial year average) ⁽⁸⁾			
Equity partners	726	760	762
Employees	28,266	28,604	26,978
Quality and client care			
Net promoter score ⁽⁹⁾	55	57	62
Client satisfaction score ⁽¹⁰⁾	86	86	86

Footnotes

- (1) Includes UK of £4,873m and Gibraltar (A&A) and Sweden (T&T) of £7m.
- (2) The five Businesses reported in the prior year, being Audit & Assurance, Consulting, Financial Advisory, Risk Advisory and Tax & Legal, have been reorganised into four Businesses. Following this reorganisation the four businesses are: (1) Audit & Assurance; (2) Strategy, Risk & Transactions Advisory; (3) Tax & Legal; and (4) Technology & Transformation. For further commentary on Storefront changes, refer to our [Financial Statements](#).
- (3) The reduction in FY25 revenue was primarily due to the early announcement of the general election which resulted in delays to procurement decision making, contract award decisions and start dates of projects.
- (4) The tax and national insurance borne by the members of Deloitte relates to the profits earned by them. Income tax and national insurance payable by members on the current year profits arising in the UK is estimated to be £347m (FY24: £307m). The average effective rate of tax (including NIC) for members on their total profit entitlement is 49.39% (FY24: 49.87%). The average effective tax rate for a member is higher than the comparable effective tax rate of 45.92% an employee would incur on the same level of income, primarily because, as business owners, the members are required to meet the additional tax cost of disallowable expenditure within the business.
- (5) Includes corporate tax, income tax and NI.
- (6) Deloitte collects business taxes on behalf of the UK Exchequer, including employee tax, NI and VAT.
- (7) For FY25, this includes 707 salaried Partners. All Partners = 1,458.
- (8) Total average of employees differs from FTE in that each individual counts as one employee regardless of whether they are full time or part-time.
- (9) Net promoter score is used as an indicator of client loyalty and is calculated using the answer to a single question, using a 0-10 scale: "How likely is it that you would recommend Deloitte to peers and colleagues?".
- (10) Client satisfaction score indicates the extent to which Deloitte is exceeding expectations.

People metrics

Deloitte is an equal opportunities employer – we are committed to ensuring all our people receive fair and equitable treatment. Our people are the heart of our firm.

United by our shared values, each of us at Deloitte brings our own ideas, skills and perspectives to make an impact that matters for our colleagues, clients and society. We want everyone to feel able to be their true authentic selves, reach their full potential and know that they belong.

Deloitte monitors pay at all levels of the organisation and is committed to ensuring equal pay. We continue to take a progressive approach in our pay gap reporting, this year including Sexual Orientation in addition to Socio-Economic Background and Disability pay monitoring, as well as our already established Gender and Ethnicity pay reporting.

More detail on our pay gap metrics can be found in our [2025 Pay and Inclusion Report](#). This contains our statutory and voluntary pay gaps, progress against our inclusion agenda and more detail of how we shared our success with our people.

	FY23	FY24	FY25
Learning and Development			
Learning & development spend	£53.9m	£62.7m	£64.2m
Learning & development spend/FTE	£1,980	£2,274	£2,473
Learning & development hours ⁽¹⁾	736,951	907,395	908,966
Learning & development hours/FTE	27	33	35
Promotions, Recruitment and Attrition ⁽²⁾			
Number of promotions across the business	7,377	8,200	7,631
Number of partner and director promotions	501	485	341
Standard voluntary attrition rate	11.1%	9.4%	10.0%
Number of experienced hires ⁽³⁾	4,109	1,237	1,251
% female experienced hires	48.3%	52.1%	47.6%
% ethnic minority experienced hires	38.4%	32.7%	31.6%
Number of entry level hires (graduates, school leavers and interns) ^{(3), (4)}	2,767	2,150	1,908
% female entry level hires ^{(4), (5)}	48.1%	47.7%	41.6%
% ethnic minority entry level hires ^{(4), (6)}	37.4%	29.8%	28.1%

Footnotes

- (1) Learning & development hours now includes mandatory compliance learning from FY24 onwards.
- (2) Data shown is for 31 May 2025. This differs from our Pay and Inclusion report which shows data from 5 April 2025 and Partner promotion data from 1 June 2025.
- (3) FY24 saw a decline in hiring volumes compared to the exceptional hiring levels of FY23. This reduction can be attributed to market conditions. In FY25 we’ve had similar hiring conditions to the previous year.
- (4) Based on hiring data – confirmed new starters for entry level programmes (Graduate, BrightStart Apprentice, Industrial Placement, Summer interns).
- (5) FY25 saw a decline in female hiring volumes in Early Careers compared to FY23 and FY24. We remain committed to hiring a diverse and representative workforce – please see our [Pay & Inclusion report](#) for more details.
- (6) FY24 saw a decline in ethnic minority hiring volumes in Early Careers compared to FY23. We remain committed to hiring a diverse and representative workforce – please see our [Pay & Inclusion report](#) for more details.

	FY23	FY24	FY25
Representation ⁽⁷⁾			
Gender – % female			
Partner (Target: 37% by 2030)	27.7%	29.4%	31.0%
Director	36.3%	38.0%	38.8%
Senior Manager	42.1%	43.0%	44.2%
Manager	47.2%	49.1%	50.3%
Consultant	48.5%	48.8%	49.5%
Associate/Senior Associate	53.0%	53.6%	52.8%
Employees	46.9%	47.6%	48.0%
Employees & Partners	46.0%	46.7%	47.1%
UK Executive	29.0%	29.0%	38.0%
UK Oversight Board (including INEs) ⁽⁸⁾	50.0%	44.0%	44.0%
Audit Governance Board (including INEs) ⁽⁸⁾	43.0%	50.0%	71.0%
Ethnicity – % all ethnic minorities ⁽⁹⁾			
Partner (Target: 16% by 2030)	9.1%	11.2%	12.1%
Director	16.1%	16.2%	15.7%
Senior Manager	25.8%	26.2%	26.2%
Manager	31.7%	33.4%	32.3%
Consultant	33.4%	32.1%	32.7%
Associate/Senior Associate	30.1%	31.1%	23.7%
Employees	29.1%	29.3%	27.5%
Employees & Partners	28.1%	28.4%	26.6%
Ethnicity – % Black			
Partner (Target: 25 by 2030) ⁽¹⁰⁾	0.9%	1.0%	1.1%
Director	1.5%	1.6%	1.6%
Senior Manager	3.0%	3.0%	3.1%
Manager	5.6%	6.1%	5.9%
Consultant	8.0%	7.2%	6.4%
Associate/Senior Associate	4.7%	4.7%	3.8%
Employees	5.0%	4.9%	4.5%
Employees & Partners	4.8%	4.7%	4.3%

	FY23	FY24	FY25
Representation <i>(continued)</i>			
Disability – % who identify as having a disability or long term health condition ⁽¹¹⁾			
Partner	4.7%	4.2%	4.5%
Director	4.7%	4.9%	4.9%
Senior Manager	5.3%	5.4%	5.2%
Manager	5.2%	5.1%	5.3%
Consultant	4.8%	4.9%	5.5%
Associate/Senior Associate	6.5%	7.1%	6.0%
Employees	5.4%	5.6%	5.4%
Employees & Partners	5.4%	5.5%	5.4%
Socio-economic background – % who identify as coming from a lower socio-economic background ⁽¹²⁾			
Partner		11.6%	11.9%
Director		10.7%	10.5%
Senior Manager		10.6%	10.9%
Manager		11.4%	12.1%
Consultant		11.6%	11.2%
Associate/Senior Associate		12.6%	11.7%
Employees		11.4%	11.4%
Employees & Partners		11.5%	11.4%
Sexual orientation – % who identify as being lesbian, gay or bisexual ⁽¹³⁾			
Partner	2.4%	2.4%	2.4%
Director	3.4%	3.8%	3.9%
Senior Manager	3.7%	3.8%	4.0%
Manager	4.5%	4.8%	5.0%
Consultant	4.8%	5.4%	5.7%
Associate/Senior Associate	6.0%	6.8%	5.6%
Employees	4.7%	5.1%	4.9%
Employees & Partners	4.6%	4.9%	4.8%

Footnotes

- (7) Data shown is for 31 May 2025, which differs to our Pay & Inclusion Report which shows data for 1 June 2025, and therefore includes new promotions.
- (8) Membership at 31 May 2025. For details of our current Leadership see [here](#).
- (9) Based on a disclosure rate of 78.8% (% of our people who have disclosed their ethnicity).
- (10) We have made the decision to add a target number for greater visibility of our Black partner representation. Due to the size of our partnership this would remain at 1%.
- (11) Based on a disclosure rate of 74.0% (% of people who have disclosed their disability or long-term health condition).
- (12) Based on a disclosure rate of 67.1% (% of our people who have disclosed their socio-economic background). Socio-economic background data was reported for the first time in FY24.
- (13) Based on a disclosure rate of 69.7% (% of our people who have disclosed their sexual orientation).

	FY23	FY24	FY25
Pay gaps (Deloitte UK total population; April 2025) ⁽¹⁴⁾			
Gender pay gap			
Gender pay gap using mean hourly pay	15.1%	13.7%	11.9%
Gender pay gap using median hourly pay	17.1%	14.7%	10.4%
Gender bonus gap using mean bonus	45.7%	45.6%	41.7%
Gender bonus gap using median bonus	34.7%	22.6%	26.0%
Total earnings gap using mean hourly pay	30.7%	28.8%	27.5%
Total earnings gap using median hourly pay	18.0%	15.2%	10.8%
Ethnicity pay gap (all ethnic minorities)			
Ethnicity pay gap using mean hourly pay	15.7%	15.0%	14.1%
Ethnicity pay gap using median hourly pay	12.6%	9.8%	5.8%
Ethnicity bonus gap using mean bonus	39.8%	49.1%	46.5%
Ethnicity bonus gap using median bonus	17.8%	24.4%	29.1%
Total earnings gap using mean hourly pay	41.9%	39.2%	38.5%
Total earnings gap using median hourly pay	14.2%	11.7%	8.6%
Sexual orientation pay gap ⁽¹⁵⁾			
Sexual orientation pay gap using mean hourly pay			17.5%
Sexual orientation pay gap using median hourly pay			20.3%
Sexual orientation bonus gap using mean bonus			41.5%
Sexual orientation bonus gap using median bonus			31.1%
Total earnings gap using mean hourly pay			29.1%
Total earnings gap using median hourly pay			21.2%
Disability pay gap ⁽¹⁶⁾			
Disability pay gap using mean hourly pay		6.3%	6.2%
Disability pay gap using median hourly pay		12.3%	10.8%
Disability bonus gap using mean bonus		11.9%	8.7%
Disability bonus gap using median bonus		15.0%	17.3%
Disability Total earnings gap using mean hourly pay		21.0%	21.0%
Disability Total earnings gap using median hourly pay		12.5%	11.6%
Socio-economic background pay gap ⁽¹⁶⁾			
Socio-economic background pay gap using mean hourly pay		10.7%	9.3%
Socio-economic background pay gap using median hourly pay		13.2%	9.7%
Socio-economic background bonus gap using mean bonus ⁽¹³⁾		3.9%	20.7%
Socio-economic background bonus gap using median bonus		18.1%	17.2%
Socio-economic background Total earnings gap using mean hourly pay		5.5%	5.2%
Socio-economic background Total earnings gap using median hourly pay		12.1%	9.6%

	FY23	FY24	FY25
Pay ratios			
CEO to employee (25th percentile)	100:1	95:1	106:1
CEO to employee (Median)	61:1	58:1	65:1
CEO to employee (75th percentile)	39:1	39:1	44:1

Footnotes

(14) For commentary on the year on year movement of the pay gap metrics, refer to the [UK Pay & Inclusion Report](#).

(15) Sexual orientation pay gap metrics are being reported for the first time in FY25.

(16) This data has been reported for the first time in FY24.

Environment metrics

Our *WorldClimate* strategy drives progress towards our net zero ambition in the UK and globally ⁽¹⁾.

Transparent reporting of our greenhouse gas (GHG) emissions is important for us to demonstrate how we’re doing on our net zero journey. Please see the [WorldClimate](#) story in the Annual Review for further commentary and insight on our environmental performance.

The metrics below relate to Deloitte UK and have been compiled as part of a Deloitte NSE process, following this [Basis of Reporting](#). All metrics have undergone limited assurance from BDO at UK level, except where noted with an asterisk. See the [assurance statement](#) for details.

We have also created Carbon Reduction Plans, in line with UK Government PPN 006, for Deloitte LLP and Deloitte MCS.

WorldClimate Target Performance ⁽²⁾	FY19 (baseline year)	FY24	FY25
Reduce Scopes 1&2 emissions by 70% by 2030	–	-76%	-76%
Reduce business travel emissions by 55%/FTE by 2030 ⁽³⁾	–	-50%	-54%
100% of company vehicles to be EV/PHEV by 2030	0%	98%	99%
100% of electricity to be from renewables by 2030	72%	100%	100%

Footnotes

- (1) Deloitte’s near-term (2030) greenhouse gas reduction goals have been validated by the Science Based Targets initiative (SBTi) as 1.5°C-aligned, science-based targets. Deloitte has also committed to set long-term emissions reduction targets using the SBTi’s Net Zero Standard.
- (2) Our Global firm has an additional target that “67% of global strategic suppliers have set Science-Based Targets by 2025”. This is tracked at a Global level and progress will be published within our Global Impact report later this year.

- (3) The Full-Time Equivalents (FTE) data used here is sourced from Deloitte NSE internal management reporting. This is to ensure consistency of environmental reporting across Deloitte NSE. These FTE numbers may therefore vary slightly to those reported in our UK statutory financial statements.

Greenhouse Gas emissions (tCO ₂)	FY19 (baseline year)	FY24	FY25	% change to baseline
Scope 1	3,192	1,643	1,618	-49%
Fuel combustion	3,083	1,624	1,601	
Vehicle fleet (Internal Combustion Engine)	109	19	17	
Scope 2	3,614	0	16	-100%
Electricity (market-based) ⁽⁴⁾	3,353	0	0	
Electricity (location-based) ⁽⁵⁾	8,802	3,601	3,621	
District heating and cooling	258	0	16	
Vehicle fleet (Electric; market-based) ⁽⁴⁾	3	0	0	
Total Operational Emissions	6,806	1,643	1,634	-76%
Scope 3	109,091	112,534	99,525	-9%
Business travel (excl. radiative forcing)	50,999	38,263	33,154	-35%
Purchased goods and services ⁽⁶⁾	44,452 ⁽⁸⁾	65,745 ⁽⁷⁾	57,691	
Employee commuting and homeworking	13,640	8,526	8,680	
Total Gross Emissions	115,897	114,177	101,159	-13%
Certified Emission Reductions (CERs)	42,079	34,830 ⁽⁷⁾	50,580 ^{(9)*}	
Normalised Emissions (tCO₂/FTE)				
Scopes 1 & 2	0.38	0.06	0.06	-83%
Scope 3	6.06	4.21	3.94	-35%
Total Gross Emissions	6.44	4.27	4.01	-38%

Footnotes

- (4) From FY20 all electricity has either been purchased on REGO-backed green tariffs, or covered by the purchase of Energy Attribute Certificates (EACs). Under the market-based method this means our electricity consumption is reported as zero-emissions. This is in accordance with the Climate Group's RE100 Technical Criteria and Global Reporting Initiative (GRI) topic standard GRI 302: Energy 2016.
- (5) In accordance with the Global Reporting Initiative (GRI) disclosure 305-2, Deloitte publishes purchased electricity emissions using both a location – and market-based methodology. The location-based method involves using an average national, regional or subnational emission factor that relates to the local grid from which electricity is drawn, whereas the market-based method involves deriving emissions factors from contractual instruments, allowing for a zero emission factor to be applied to portions of electricity consumption that is matched to a renewable energy source, resulting in lower emissions compared to the location-based method. Deloitte's near-term science-based targets use a market-based methodology for purchased electricity, hence this figure is shown in the primary emissions inventory whereas the location-based figure is shown for comparative purposes. Within the UK, renewable energy is sourced by most offices. Where renewable energy isn't provided at source, renewable energy certificates (RECs) are purchased to the value of consumption. This enables us to report market-based emissions as zero, which is included in Total Operational Emissions.
- (6) Since FY19 we have made changes to our methodology for reporting PG&S emissions due to changes in accepted practices, and improvements in data granularity and systems. This means not all changes can be applied retrospectively and thus limits the comparability of FY25 reported emissions against the baseline year.

Other Environmental Metrics	FY19 (baseline year)	FY24	FY25	% change to baseline
Fuel Consumption (kWh)	11,391,238	4,456,111	5,368,746	-53%
Owned Vehicles, Internal Combustion Engine	444,447	82,789	74,924	
Owned Vehicles, Electric	7,941	108,090	80,381	
% electric/plug-in hybrid vehicles in fleet	0%	98%	99%	
Reimbursed Mileage & Car Rentals	10,938,850	4,265,232	5,213,441	
Utilities Consumption (kWh)	49,441,472	26,237,385	26,163,406	-47%
Gas	16,758,611	8,876,694	8,751,599	
Electricity	31,661,469	17,360,691	17,323,666	
% electricity from renewables	72%	100%	100%	
District Cooling	736,160	0	0	
District Heating	285,232	0	88,141	
Total Energy Consumption (kWh)	60,832,710	30,693,496	31,532,152	-48%
Water Usage (m³)	141,010	69,496	61,801	-56%
Waste Production (tonnes)	2,635	972	1,015	-61%
Recycled (%)*	55%	61%	59%	
Diverted from Landfill (%)	99%	100%	100%	
Normalised Other Environmental Metrics*				
Utilities Consumption per floor area (kWh/m²)	304	217	173	-43%
Water usage per FTE (m³/FTE)	7.80	2.60	2.50	-68%
Waste production per FTE (tonnes/FTE)	0.15	0.04	0.04	-73%

- (7) Following a review of our GHG emissions reporting methodology, with the objective of improving data quality and completeness and a reduction in our use of estimates, we have recalculated our FY24 PG&S emissions data. As a result, we have restated prior year period emissions. This will result in a difference between 50% of our total gross emissions and the CERs purchased in FY24 (please refer to footnote 9). We will continue to invest in supporting the systems, processes and controls in our emissions reporting, as part of our ongoing improvements to the quality of our emissions reporting. As part of our Beyond Value Chain Mitigation (BVCM) strategy we are evolving our approach to compensate for emissions and will keep future investments under review accordingly.
- (8) As a result of a review of our GHG emissions reporting methodology, we do not expect there to be a material impact on FY19 (our baseline year). However, we propose to revisit the FY19 baseline year data in FY26 with the objective of improving data quality and completeness.
- (9) Since FY23, we have been implementing our Beyond Value Chain Mitigation (BVCM) strategy. Our BVCM strategy is in line with Science-Based Targets Initiative leading practice, and our CERs purchase is to the equivalent of 50% of our total gross emissions. We will additionally be providing direct investment and skills-based support to projects that will drive the net-zero transition outside of our value chain. The decision to purchase the CERs for FY25 has been committed to, but at the date of publication that purchase has not yet been completed and therefore this number has not been assured. We purchase and assure CERs collectively as Deloitte North and South Europe and this assurance statement will be available by end of November 2025.

Social impact metrics

The UK Social Impact strategy which includes our 5 Million Futures initiative is about using our expertise and resources to drive meaningful change on the issues that matter most to our people, clients and society. For us, that means building better futures with a focus on digital inclusion, education, sustainability and skills for the future. We collaborate with charities, schools and society partners to create positive change, providing a blend of pro bono, volunteering, fundraising and donations.

	FY23	FY24	FY25
Social Impact ⁽¹⁾			
Total ‘Futures’ impacted ⁽²⁾	638,174	661,452	440,138
Total number of society partnerships	91	89	100
Community Contribution			
Total Community Investment ⁽³⁾	£10.4m	£10.7m	£10.8m
Number of community volunteers	4,966	5,287	6,756
Community volunteering hours ⁽⁴⁾	52,056	55,748	64,115
Number of pro bono hours ⁽⁵⁾	12,566	14,389	8,946

Footnotes

- (1) Social Impact data has been compiled following this [Basis of Reporting](#).
- (2) Futures are individuals impacted through skills development, education and access to employment opportunities. Data includes individuals upskilled through targeted Talent Acquisition programmes. FY25 variance was driven by a shift in the sustainable school leaders programme with Teach First, resulting in fewer Futures in FY25.
- (3) Total Community Investment is the financial value of our Social Impact activities including fundraising, donations, pro bono, volunteering hours and programme management.
- (4) Our people are making an impact that matters by using their skills and expertise through volunteering, amplifying the impact of our partnership charities, schools and Social Impact partnerships. The increase in FY25 was largely driven by our mass volunteer engagement campaign – Better Futures Month – in June 2024.
- (5) Offering professional expertise free of charge to charities is a core feature of the programme. Our professionals support our Social Impact partnerships like we do our clients, delivering projects to address their business challenges. A decrease in FY25 pro bono hours resulted from a strategic decision to deliver fewer projects but of higher quality.

Ethics metrics

Our people are encouraged to raise concerns about wrongdoing of any sort – whether it is about the behaviour of an individual or relating to organisational integrity. There are a number of reporting channels available (including an independent, externally hosted hotline), and these are regularly publicised in firmwide communications. The Ethics team engages with leadership and employees across the firm to improve understanding of our shared responsibilities and expectations around ethics, integrity and doing the right thing and how this manifests in our behaviours, decisions and actions. The Ethics team also provides regular training specifically tailored to different cohorts, and we aim to improve transparency and inspire confidence by sharing data internally with our people on a quarterly basis including information about the number and nature of ethics issues raised.

	FY23	FY24	FY25
Ethics			
Ethics cases raised ⁽¹⁾	320	348	350
Rate – per 100 FTE	1.2	1.3	1.3
% breakdown by top 5 issues ⁽²⁾			
Respect & Fair Treatment Matters: Disrespectful Treatment ⁽³⁾	29%	29%	25%
Policy Compliance, Regulatory Breaches & Professional Practice Matters ⁽³⁾	10%	14%	14%
Time & Expense Reporting & Client Billing ⁽⁴⁾	10%	9%	13%
Inquiries/Ask a Question ⁽⁵⁾	9%	12%	13%
Respect & Fair Treatment Matters: Discrimination ⁽³⁾	12%	12%	11%
% of respondents who agreed with this statement ‘Deloitte is an ethical place to work’ ⁽⁶⁾	97%	95%	96%

Footnotes

- (1) For FY25 this KPI is based on a financial year average FTE. Other reporting of this KPI is based on an FTE figure as at 31 May 2025. The FY24 figure has been restated due to a change of calculation methodology to align with using the FTE average figure for that financial year and to aid comparability of disclosed data. For more information on our approach to ethics, including channels for reporting concerns, see [here](#).
- (2) The top 5 issues vary from year to year. Categories shown here are the FY25 top 5 categories, with the same categories in prior years for comparison. For top 5 issues in previous years, please see the relevant Annual Report.
- (3) For FY25, some of our issue categories have been renamed and sub-categories have been introduced. For example, ‘*Respect & Fair Treatment*’ has become ‘*Respect & Fair Treatment Matters*’ with subcategories such as ‘*Disrespectful Treatment*’ and ‘*Discrimination*’, and ‘*Compliance*’ has become ‘*Policy Compliance, Regulatory Breaches & Professional Practice matters*’.
- (4) Includes all reports relating to *Time Reporting, Expense Fraud or Expense Reporting and Client Billing*.
- (5) “Inquiry/Ask a Question” issue type are usually questions or requests for advice.
- (6) Deloitte Ethics Survey FY25. All partners and staff invited to participate. Completion rate 36%.



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