



2025

Elevating Audit Quality: Deloitte's Commitment to Excellence, Innovation and Talent

**Deloitte.**

DELOITTE CANADA AUDIT QUALITY REPORT

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# Executive Summary





# Executive Summary

As independent auditors, we are dedicated to reinforce trust and transparency in the capital markets through unwavering integrity and ethical leadership. We foster a culture where quality comes first, holding ourselves to the highest standards of professionalism and continually elevating the quality of our audits. We are pleased to present this year's Audit Quality Report, which—together with our [2025 Transparency Report](#)—demonstrates our ongoing commitment to audit quality and our pursuit of excellence in Audit & Assurance (A&A).

This year, we continue to strengthen our world-class infrastructure through a robust system of quality management (SQM) and targeted audit quality initiatives. Our focus on transformation—powered by leading-edge technology and our multidisciplinary model—enables us to anticipate and respond to the evolving needs of our clients, stakeholders, and the public. By harnessing the full breadth of Deloitte's expertise, we are uniquely positioned as a “category of one” in delivering quality, insight, and innovation.

Within this report, you will find key data, insights, and an overview of Deloitte's audit approach. Our integrated transformation strategy along with our talent initiatives brings together advanced technology and skilled talent to deliver a superior audit experience. This approach enables us to proactively address marketplace uncertainties, evolving regulatory requirements, and the dynamic needs of key stakeholders. By continuously adapting to rapid technological change and broader macroeconomic trends, we ensure our audits remain resilient, relevant, and consistently high quality.

As we look to the future, we remain committed to transparency, continuous improvement, and proactive engagement with you—our valued stakeholders. We hope you find this report informative and look forward to ongoing dialogue as we work together to uphold trust and integrity in the capital markets.

# Highlights of Key Achievements





## Team Composition & Performance

**2,540**

**A&A PROFESSIONALS**  
of which 326 are **PARTNERS** and **DIRECTORS**

**96%**

**MILESTONE ACHIEVEMENT** where audit teams perform audit work by key deadlines at various stages of the engagement

**14%**

of total hours spent by **SPECIALISTS ON PUBLIC COMPANY AUDITS**

**137,000**

**HOURS INVESTED IN LEARNING** | 55 HOURS per professional



**26**

**ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) LEADERS** support engagements in A&A

## Technical Expertise

**>1,300**

**AUDIT CONSULTATIONS** completed in FY25



**>700**

**ACCOUNTING CONSULTATIONS** completed in FY25



**72** **SUBJECT MATTER EXPERTS**

in our consultations network that support our audit teams with complex matters across various subjects

## Quality, Ethics & Risk

**98%**



of our A&A professionals believe that Deloitte is an **ETHICAL PLACE TO WORK**

**>78,000**



**ENTITY RECORDS** within our Deloitte entity search and compliance system to monitor potential conflicts of interest

**23**

**PROFESSIONALS** support our firm-wide ethics function

**96%**



of our A&A professionals **FEEL SUPPORTED** to seek advice by others when faced with a complicated, complex or unfamiliar matter



**202**

**PROFESSIONALS** support quality and risk initiatives, including independence compliance

**6,000**

**PROFESSIONALS** monitored in our Deloitte Global Independence Monitoring System



**95%**

of our A&A professionals feel prepared to **RESPOND TO ETHICAL ISSUES** when confronted



**>5,000**

Hours spent on **SYSTEM OF QUALITY MANAGEMENT** implementation in FY25

**>5,800**

**CONFLICT CHECKS** performed in FY25

## Talent

**20**

Average years with Deloitte - **PARTNERS**



**10**

Average tenure - years as a **PARTNER**

**3**

**WELLNESS DAYS** provided to all Deloitte Talent



**6**

Dedicated **DELOITTE DAYS** provided to all DeloitteTalent



# Leadership Message

## Thank you for your partnership and trust in Deloitte

At Deloitte, our commitment to audit quality remains steadfast as we navigate a time shaped by continuous disruption and emerging opportunities. The accelerating pace of technological advancement—converging with shifting social and economic dynamics, is transforming the business landscape. In this context, the role of the Board of Directors and Audit Committees has never been more critical, and our responsibility as your audit partner has never been greater.

For several years, we have been at the forefront of audit transformation, proactively investing in advanced technologies and digital tools to enhance audit quality, efficiency, and insight. Our multidisciplinary model seamlessly brings together expertise from audit, risk, technology, and advisory—it allows us to address complex challenges holistically and deliver deeper perspectives that enhance effective oversight and support better and timely decision-making.

Looking ahead, we recognize that the future of audit quality will be shaped by continued economic uncertainty, evolving regulatory expectations, and heightened stakeholder scrutiny. We are continuing to enhance our quality resilience by embedding robust governance frameworks, maintaining rigorous monitoring, and fostering a culture grounded in

independence, integrity, and professional skepticism. Our teams are fully equipped with both deep technical skills and advanced technologies needed to respond to increased regulatory oversight, ensuring we consistently meet and exceed the highest professional standards.

Transparent engagement with Audit Committees and other stakeholders is at the core of our strategy. We proactively deliver timely, candid communication and actionable insights that enhance your oversight, empower your teams and strengthen stakeholder trust. As we drive innovation and embrace change, we are unwavering in our commitment to delivering audits of the highest quality, reinforcing the integrity of capital markets, and making an impact that matters.

Thank you for your partnership and trust in Deloitte.

Best regards,



**Anthony Viel (AV)**  
Executive Officer  
Deloitte LLP



# Our Audit Approach and Commitment to Quality





# Our Audit Approach and Commitment to Quality

## Our Audit Approach

Delivering top-tier A&A services remains our highest priority. We achieve this by cultivating a quality-first mindset within our engagement teams and upholding an unwavering commitment to professional excellence. Our dedication to raising standards across the profession is reflected in our strong culture of ethics and integrity.

We take pride in our comprehensive approach to audit quality, as highlighted in our [2025 Transparency Report](#).

### Key initiatives include:

#### **Audit Engagement Acceptance and Continuance:**

Accepting clients who demonstrate integrity,

transparency, and a commitment to high-quality financial reporting.

#### **Learning and Development:**

Ongoing investment in the skills and knowledge of our professionals.

#### **Independence, Objectivity, and Professional Skepticism:**

Ensuring every engagement is conducted with impartiality and rigor.

#### **Audit Quality Milestones:**

Driving consistency in project management and timing of when work is planned, prepared, supervised and reviewed.

#### **Consultations:**

Providing access to technical expertise and guidance for complex matters.

#### **Transformation, Technology, and Innovation:**

Leveraging digital tools and innovative practices to enhance audit quality and efficiency.

#### **Talent and Remuneration:**

Attracting, developing, and rewarding top talent to deliver exceptional client service.

These initiatives are underpinned by our robust SQM, which enables us to fulfill our responsibilities as independent auditors and reinforces trust and confidence in the capital markets.

*“Our professionals are dedicated to upholding a culture of quality and integrity, consistently delivering high-quality audits that serve the public interest. Guided by our purpose and strong ethical standards, we foster a quality-first mindset across our teams. Our ongoing digital audit transformation demonstrates our commitment to continuous improvement—enhancing the audit experience for our professionals, raising the bar for audit quality, and addressing the dynamic needs of capital markets.”*



**Susan Bennett**  
Managing Partner  
Audit & Assurance



# Our Audit Approach and Commitment to Quality

## Our Multidisciplinary Model

At Deloitte, we view auditing as more than a responsibility—it is an opportunity to deliver deeper business insights and build trust across the organizations we serve. As independent auditors, we play a vital role in enhancing confidence in both public and private markets by consistently striving for the highest standards of audit quality.

By leveraging the full breadth and depth of our multidisciplinary capabilities, we deliver valuable perspectives that help our clients strengthen their organizations. Our specialists contribute alternative viewpoints, diverse thinking,

innovative solutions, and industry experience to guide clients in managing risk and improving operations.

Deloitte Canada's A&A practice integrates IT assurance services into a single, seamless operating model. This seamless approach enables our audit teams to collaborate closely with a diverse group of IT specialists and subject matter experts, whose skills span areas such as cybersecurity, data analytics, cloud computing, enterprise systems, and emerging technologies. By leveraging the varied backgrounds, technical expertise, and innovative

thinking of our professionals, we are able to deliver deeper insights and tailored solutions that address the complex risks and opportunities facing our clients.

This diversity of thought and experience not only enhances the quality and relevance of our audits, but also provides added value to our clients, investors, and the broader capital markets. By embracing this integrated and inclusive model, we reaffirm our commitment to audit excellence, innovation, and fostering the trust and transparency essential to healthy and resilient markets.





# Our Audit Approach and Commitment to Quality

## System of Quality Management

We recognize that an effective SQM is fundamental to consistently delivering high-quality audits. To this end, we continue to make significant investments in our people, processes, and technologies that support and strengthen our SQM. Our SQM encompasses all business processes contributing to audit quality, supported by comprehensive policies, procedures, and controls designed to achieve our quality objectives.

### This includes:

- Firm's Risk Assessment
- Governance and Leadership
- Ethical Requirements
- Resources – including human, intellectual and technological resources
- Engagement Performance
- Monitoring and Remediation

Regulators and standard setters globally have increasingly focused on strengthening firms' quality management systems. In the past year, we adhered to the Canadian Standard on Quality Management (CSQM 1) which is a risk-based approach to further reinforce transparency and accountability in the consistent delivery of high-quality A&A engagements.

In May 2024, the Public Company Accounting Oversight Board (PCAOB) adopted QC 1000, a new quality management standard. QC 1000 aligns closely with CSQM 1, while introducing more specific requirements in areas such as firm governance, monitoring and remediation, and evaluation of the quality management system. Although the effective date was recently postponed to December 15, 2026, Deloitte Canada is committed to substantially completing implementation by December 15, 2025.

Each year, firm leaders with operational responsibility for aspects of our SQM certify that their respective processes within the SQM are appropriately designed, implemented, and operating effectively. These certifications, along with monitoring results and other relevant information, are considered by the Executive Officer in the annual evaluation of whether our SQM objectives are being met.

The Board and the Quality Committee of the Board play a critical governance role, providing independent oversight of key elements of our SQM, including monitoring plans and results, independence, ethics and compliance matters, and talent and learning initiatives.

Comprised of independent directors, an external advisor and experienced partners with no direct operational responsibilities for the SQM, the Quality Committee delivers objective oversight and valuable insights to drive quality enhancements.

We leverage a global technology platform to support the design, maintenance, and integrated monitoring of our SQM. This platform enables efficient data management, facilitates identification of improvement opportunities, and allows for transparent self-reporting of significant changes or findings.

Our SQM monitoring group conducts continuous reviews to ensure our system is appropriately designed and operating as intended. Our most recent annual evaluation confirmed that our SQM meets the quality objectives prescribed by CSQM 1. Deloitte Canada concluded that the SQM provides the firm with reasonable assurance that objectives of the SQM are being achieved as of May 31, 2025. Reasonable assurance is obtained when the SQM reduces to an acceptably low level the risk that the objectives of the SQM are not achieved. Reasonable assurance is not an absolute level of assurance, because there are inherent limitations of an SQM.

# Leveraging Artificial Intelligence (AI) and Technology in Audits





*"It's a transformative era for the audit profession. AI is elevating our auditors' expertise and driving the evolution of Deloitte's powerful AI-enabled audit and assurance platforms, Omnia and Levvia. As we embrace the Digital Change era, we are uniting people, processes, and technology to set new standards of audit excellence. Our recognition at last year's inaugural 'AI Innovation Initiative of the Year' at the International Accounting Forum, highlights our leadership in AI capabilities. Each day, I wake up energized by the latest technological breakthroughs our AI Office experts and audit professionals achieve in tandem—delivering greater value to our clients, enhancing the experience for our teams, and enabling faster, more informed decision-making. By empowering our professionals with cutting-edge technologies and aligning opportunities with their unique strengths, Deloitte is not just adapting—we are pioneering the technology-enabled future of audit and assurance."*



**Gianmarco Lombardi**

Digital Change Leader  
Audit & Assurance





## Transformation to Digital Change

We must take time to celebrate and acknowledge the transformation success we have achieved as we complete the deployment of the Deloitte Omnia and Deloitte Lewia platforms. Since 2015, it has been an incredible journey — standardizing how we work and developing workflows to be able to automate our activities and processes with success, driving value for our business, our people, and our clients. We are proud to now offer the most advanced audit platforms on the market, which we continuously enhance with coding agility—integrating advanced AI, such as AI agents and other digital innovations, to deliver even greater value. After investing over US\$1.6 billion globally, we are now focused on delivering benefits to our clients while continuing to embrace change and an AI-driven digital future. Digital Change represents the next chapter in our vision for A&A, integrating digital capabilities, including AI, into everything we do.



## Leading in AI Capabilities

Deloitte has established itself as a leader in the exploration and application of AI technologies. By leveraging strategic alliances with leading AI industry providers, we have developed cutting-edge A&A platforms such as Deloitte Omnia and Deloitte Lewia. Our commitment to AI innovation is reflected in our continuous investment in developing AI-enabled solutions that transform audit execution and elevate service delivery.

Our audits are powered by Deloitte Omnia, an end-to-end, cloud-based, data-driven audit platform and Lewia, our platform specifically designed for the needs of smaller, less complex entities. Our audit platforms deliver a flexible, high-quality audit experience through:

- Data-driven risk identification and collaborative workflows
- Real-time monitoring and centralized dashboards for multi-location audits
- Embedded quality controls and standardized risk digital workflows
- Secure, centralized data management and streamlined communications
- Automation and proprietary algorithms for efficient, high-quality outcomes
- Innovative tools for digital asset audits and pricing valuations

### The Digital Audit



**These capabilities have earned global recognition, including awards for AI innovation and digital transformation.**



## Examples of areas where Deloitte is using and developing AI capabilities include:

### Audit Documentation

#### Drafting

AI is used to draft audit documentation, which increases digitization and streamlines the review process by generating standardized memos and workpapers through our audit platforms. This standardization not only accelerates reviews but also helps ensure consistency and quality across engagements.

#### Smart Review

AI automates the review of audit documentation, suggesting enhancements for clarity and consistency to improve quality of our documentation.



### Financial Statement Evaluation

A conversational AI that navigates financial statements more efficiently by highlighting areas of interest to auditors for deeper analysis, streamlining tie-out procedures, and mapping disclosures to accounting standards quickly providing insights into where required disclosures may be insufficient.



### Client-Facing Technologies

AI is embedded into tools like Deloitte Connect and Deloitte's accounting research tool (DART) to offer rapid results, personalized insights and recommendations, improving the client experience.



### Audit Evidence

#### Data Analysis and Insights

A conversational and interactive data analysis agent is used to analyze large volumes of financial data to identify patterns, trends, and anomalies, aiding auditors in gaining deeper insights and offering valuable recommendations.

#### Data extraction

Smart reader used to extract information relevant to the audit process from audit evidence and unstructured documents.





## Examples of areas where Deloitte is using and developing AI capabilities include:

### Drafting of memos and communications



GenAI-assisted drafting of accounting memos, audit-related communications and standard engagement templates.

### Risk sensing



Proactively manage risk by using AI to evaluate external information sources for risk events, and compile standardized risk reports for use in engagement planning.

### Research



An audit-content focused chatbot that helps auditors perform technical research in a more efficient way, allowing teams to query a comprehensive library of technical content and deliver timely responses to auditor and client queries.

### Data preparation



Converts raw client data into Deloitte's common data model, accelerating data preparation for audit procedures and further analysis.

### Performing audit procedures



GenAI capabilities that can extract relevant information from audit evidence, such as invoices, and automatically compare to the entity's general ledger, allowing the audit team to focus their attention on anomalies or discrepancies and the reasoning behind them.

### Gen-D



Deloitte also has its own advanced internal chatbot, Gen-D, which provides intelligent support and insights to over 2,500 A&A professionals, streamlining daily tasks and decision-making.



## Agentic AI is core to Deloitte's strategy and achievements

AI agents are a powerful advancement within the AI ecosystem that can add value to our clients by enhancing audit processes that were previously much more difficult to augment or automate. We have standardized our audit processes such that they can be performed in a consistent manner – whether by human, AI, or both. We have digitized our workflows within the global, cloud-based audit platforms so the data and actions within them can be natively and efficiently accessed by advanced AI, including AI agents. While this new AI technique is impactful and exciting, it also fits right in with our existing digital change strategy as another link in our long chain of innovation toward the AI-enabled audit of the future that we have been building since 2015.

AI agents are best suited for audit processes that contain the following attributes:

→ Multi-step or outcome-dependent decision making (i.e., ability to autonomously disaggregate objectives into sub-tasks, orchestrate activities, and interact with other tools to execute multiple sub-tasks to achieve a specified goal)

→ Dynamic or otherwise complex rules  
→ Heavy reliance on unstructured data like documents or complex spreadsheets

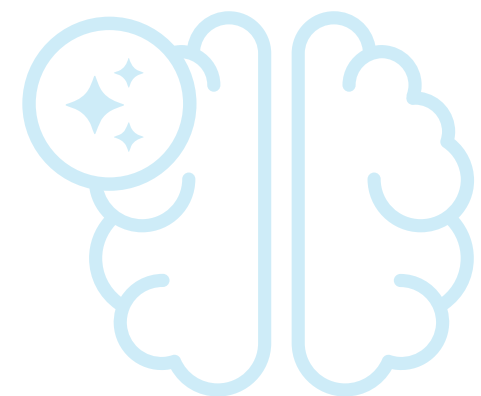
As the next step in the evolution of Omnia technology, Deloitte is integrating intelligent agent capabilities into the Omnia ecosystem functioning as digital specialists capable of performing specific tasks, recalling relevant information, and coordinating with other agents as an interconnected system.

### *Benefits to Our Clients*

The integration of AI into our A&A engagements offers significant benefits to our clients. AI enhances the client experience by streamlining information processing, reducing the burden placed on clients and providing more time to critically evaluate risks and potential issues, resulting in deeper insights. Automating repetitive tasks allows our auditors to focus on higher-value activities such as data interpretation and client interactions. By embedding AI in client-facing technologies from our audit platforms, we enhance personalized client experiences, delivering tailored information and auto-generating requests based on identified risks.

### *Benefits to Our Talent Experience*

Our commitment to AI integration extends to enhancing the talent experience at Deloitte. By upskilling our professionals in AI capabilities, we empower them to leverage advanced technologies for more efficient and insightful audits. AI serves as an assistant and accelerator, enabling our talent to focus on complex and judgment-intensive areas while AI handles routine tasks. This approach not only improves job satisfaction but also fosters a culture of continuous learning and innovation, positioning Deloitte as an attractive workplace for top talent.





## Risks and importance of continued human involvement

While AI presents numerous opportunities, it also poses risks that must be carefully managed. Potential challenges include data privacy concerns, algorithm biases, AI hallucinations and intellectual property issues. Deloitte is committed to responsible AI adoption, implementing robust safeguards to protect client data and ensure compliance with regulations. Central to these efforts is our SQM, which underpins the actions we have taken—and continue to take—in adopting AI across A&A.

Despite AI's capabilities, human judgment remains crucial in audit processes and quality. Our professionals exercise skepticism and critical thinking, evaluating AI outputs to maintain audit quality and uphold ethical standards. By integrating AI with human expertise, we ensure reliable and trustworthy audit outcomes.

## Framework for the use of AI

All AI capabilities are developed in alignment with Deloitte's Trustworthy AI™ framework, embedding governance, controls, and compliance throughout the AI lifecycle, driving Deloitte's quality imperative and improving user confidence and trust. We have implemented human-in-the-loop processes to assess the outputs of our AI models, ensuring that new capabilities deliver objectively high-quality results and build user confidence and trust.

Client data privacy is critical—confidential or personally identifiable information must never be entered into public GenAI tools (e.g., OpenAI, ChatGPT, Google BARD). Deloitte uses proprietary technology and internal servers to further protect client data, providing a competitive edge over firms relying on third-party platforms to introduce AI capabilities.

## AI in our DNA

AI is transforming the way we deliver high-quality audits, empowering our professionals with powerful tools to generate deeper insights, enhance client value, and elevate the user experience. Yet, the cornerstone of audit quality remains the skepticism and professional judgment exercised by our people. By combining cutting-edge AI capabilities with the expertise and critical thinking of our professionals, we not only strengthen the reliability of our audits but also build greater trust in our profession. As we continue to responsibly innovate, AI will be a catalyst for delivering even more value to our clients and reinforcing confidence in the markets we serve.

With a global team of over 500 professionals dedicated to the ongoing advancement of our digital audit platforms, we demonstrate a strong and sustained commitment to technology innovation, including the integration of AI, to deliver enhanced quality, efficiency, and value to our clients worldwide.

### Collaborative AI



Gen-D



Research Portal Assistant



Smart Review documentation assistant



Scribe document creator



DocAI evidence extraction



AI-powered financial statement review



AI control walkthrough



# Strategic Focus On Talent Attraction, Retention and Well-being





*“We are committed to investing in our people to address the evolving needs of our clients, while providing our professionals with meaningful opportunities that align with their interests and strengths. By fostering a culture rooted in curiosity, continuous learning, and mentorship, our teams gain valuable industry insights, participate in diverse engagements, and stay at the forefront of emerging business trends and technologies. We encourage authenticity and inclusion throughout our organization, ensuring we consistently deliver high-quality audit and assurance services”*



**Caroline Nadeau**  
Quality and Risk Leader  
Audit & Assurance

## Strategic Focus on Talent Attraction, Retention, and Well-being

In today's highly competitive talent landscape, attracting and retaining skilled professionals is a strategic priority for Deloitte. As the world's largest professional services organization, we are committed to leading the profession with a forward-thinking mindset and a focus on building a vibrant future.



## Global Shared Values





## Our People: The Foundation of Audit Quality

At Deloitte, attracting, retaining, and supporting talented professionals is central to our ability to deliver high-quality audits. We are committed to transforming the A&A talent experience by reimagining work practices to attract top talent, fostering an inclusive and supportive culture, and promoting well-being. Aligned with our talent value proposition, our strategic focus on empowering our professionals with meaningful career growth, development opportunities, and a flexible hybrid workplace enables them to reach their full potential and thrive.

By continuously investing in our people—through innovative work models, a collaborative environment, and recognition as an employer of choice—we enhance both their experience and our capacity to deliver exceptional audit quality. This commitment is reflected in accolades such as Deloitte Canada's recognition as one of the Best Workplaces, underscoring our dedication to inclusion, development, and trusted leadership.



*Best Workplace in Canada (sixth place and the third time in the top 10)*



*Best Workplaces for Professional Services*



*Best Workplaces for Young Talent*



*Best Workplaces with Most Trusted Executive Teams*



*Best Workplaces for Women*



*Dialogue's Healthiest Workplaces*



## Investing in Our People

Deloitte's commitment to audit quality is reinforced by significant investments in learning and development. Our learning approach integrates formal training with on-the-job reinforcement, ensuring that professionals at all levels are equipped with the knowledge and skills needed to deliver high-quality audits in an increasingly complex and technology-driven environment.

Our agile, technology-enabled curriculum supports continuous professional growth through mandatory coursework in technical skills, ethics, risk management, and leadership

development. By embedding learning into the flow of work and maintaining rigorous requirements for continuing professional development, Deloitte sustains a culture of excellence, compliance, and innovation that underpins our audit quality while preparing our people for future challenges.

Our learning strategy incorporates modern instructional methods to create an engaging and personalized experience for our professionals. Examples of our ongoing enhancements to develop auditor capabilities include:

- Offering immersive, multi-day onboarding and leadership programs held at Deloitte University, our dedicated learning center in Toronto.
- Developing adaptive e-learning modules that customize technical content to each individual, ensuring proficiency of key concepts.
- Accessing guided, in-application support to facilitate learning as part of daily work activities.
- Engaging in hybrid learning programs that blend virtual and in-person experiences for maximum flexibility.
- Reinforcing important topics through leader-led webinars and focused discussions within local offices or engagement teams.
- Leveraging chatbots to remind learners of their commitments, assist with scheduling, and provide answers to frequently asked questions.



## Our Apprenticeship Model: Developing Talent Through Experience and Mentorship

At Deloitte, our apprenticeship model is a cornerstone of professional development, designed to foster continuous learning, practical experience, and meaningful mentorship. This model goes beyond traditional classroom training by integrating on-the-job learning with real-time feedback and support from experienced professionals.

### Key elements of our apprenticeship approach include:



#### Learning by Doing

New team members are immersed in client engagements and project work from the outset, enabling them to apply technical knowledge in real-world scenarios and develop critical problem-solving skills.



#### Mentorship and Coaching

Each professional is paired with experienced mentors and coaches who provide ongoing guidance, share insights, and support personal and professional growth.



#### Continuous Feedback Loop

Regular, constructive feedback is embedded in our model, helping individuals identify strengths and areas for development, and supporting their progression toward professional excellence.



#### Collaborative Environment

Our Professionals work closely with diverse teams, learning from colleagues across service lines and levels, which broadens perspectives and builds strong professional networks.

By living our apprenticeship model, we not only equip our people with technical proficiency but also the leadership, communication, and critical thinking skills necessary to deliver high-quality client service. This approach is integral to our culture of continuous improvement and our commitment to developing the next generation of leaders.



## Empowering Our People's Well-being

At Deloitte, the well-being of our people plays an integral part in how our Firm delivers on our audit quality commitments. We adopt a comprehensive approach to

supporting our professionals—focusing on their mental, physical, and emotional health, as well as their ongoing professional development and work-life balance.

Through flexible, proactive, and practical programs and benefits, we foster a culture of holistic well-being.



### Deloitte Days

Deloitte Days are firm-wide designated days off, established to promote collective rest and well-being among our professionals. By scheduling these days in advance each fiscal year, we enable our people to pause, recharge, and maintain the resilience necessary to deliver high-quality audit services. This intentional approach to rest and recovery supports our commitment to audit excellence by helping our teams perform at their best. The timing of Deloitte Days is determined annually to align with our evolving business priorities and the dynamic needs of our profession. This initiative reflects our ongoing commitment to creating a supportive environment where our people can thrive—balancing high performance with personal well-being.



### Greenstars

GreenStars is our firm-wide recognition program, designed to provide an easy-to-use and accessible platform that enables equal opportunities for recognition across all business areas. This program allows both team members and leaders to express gratitude to colleagues seamlessly within the flow of work. By supporting our Talent Value Proposition (TVP), GreenStars helps to strengthen relationships, foster connections, and build trust among our people, teams, and leaders.



### Project True North

Project True North is an A&A initiative focused on enhancing employee well-being. The program is dedicated to supporting both mental and physical well-being, helping employees recharge, and strengthening connections—ultimately boosting productivity and retention. Achievements include onboarding new teams and hosting various events. Local activities like virtual gaming, fitness classes and nature-related activities have been implemented across various Deloitte offices. Activities are tailored to enhance mental and physical wellbeing and foster connections among team members.



### Voice of People

Deloitte Canada's Voice of People (VoP) Survey aims to gather valuable feedback from our people. This input is instrumental in:

- **Understanding priorities:** It helps identify what matters most to our people, ensuring their voices are at the center of our decision-making.
- **Enhancing well-being initiatives:** The insights collected enable us to refine and improve our well-being strategies, making them more effective and impactful.
- **Empowering leadership:** By sharing experiences and feedback, leaders gain the information needed to create a supportive and engaging work environment.
- **Fostering connections:** Participation strengthens meaningful connections and promotes both mental and physical well-being across the organization.



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## Closing Remarks

In conclusion, Deloitte's unwavering commitment to audit quality is evident across every facet of our organization. Throughout this report, we have highlighted our key achievements and the proactive steps we are taking to lead in an evolving audit landscape. Our leadership's vision reinforces the importance of strong collaboration with stakeholders, and a relentless pursuit of excellence.

Our audit approach, grounded in a multidisciplinary model and robust quality management system, ensures we consistently deliver work of the highest standard. By integrating advanced technologies—including artificial intelligence and Deloitte Omnia—into our audit processes, we are not only enhancing efficiency and accuracy but also positioning ourselves at the forefront of innovation in the profession. These initiatives are central to our ongoing transformation, enabling us to respond effectively to emerging risks and opportunities.

At the heart of our success are our people. We recognize that attracting, developing, and retaining top talent is fundamental to maintaining audit quality. Our apprenticeship model and focus on mentorship foster an environment of continuous learning and professional growth. Additionally, our commitment to the well-being of our professionals ensures they are supported, engaged, and empowered to deliver their best work.

By investing in talent, advancing our technological capabilities, and maintaining a clear focus on quality, Deloitte is building trust and delivering lasting value for our clients and stakeholders. As the audit landscape continues to evolve, we remain dedicated to shaping the future of A&A—driving positive change, upholding the public interest, and making an impact that matters in a dynamic and complex world.

The Deloitte logo is displayed in a large, bold, black font. The letter 'e' at the end of the word is white with a green dot above it. The logo is positioned in the lower right quadrant of the page, set against a background of a large window with a view of a mountain range at sunset.