

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2024 This Form is Open to Public Inspection
--	---	---

Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 06/02/2024 and ending 05/31/2025	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan DELOITTE PENSION PLAN FOR PARTNERS, PRINCIPALS AND MANAGING DIRECTORS
1b	Three-digit plan number (PN) ▶ 004
1c	Effective date of plan 03/01/2006
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) DELOITTE LLP 30 ROCKEFELLER PLAZA NEW YORK, NY 10112
2b	Employer Identification Number (EIN) 13-5133500
2c	Plan Sponsor's telephone number 212-489-1600
2d	Business code (see instructions) 541211

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	03/15/2026	JAMIE GROSS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	03/15/2026	JOANNA MARINO
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ Same as Plan Sponsor RETIREMENT COMMITTEE C/O JAMIE GROSS DELOITTE LLP 30 ROCKEFELLER PLAZA NEW YORK, NY 10112	3b Administrator's EIN 13-2857038 3c Administrator's telephone number 212-489-1600																						
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN																						
5 Total number of participants at the beginning of the plan year	5 4103																						
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2" style="height: 20px;"></td></tr> <tr><td style="width: 15%;">6a(1)</td><td style="text-align: right;">2956</td></tr> <tr><td>6a(2)</td><td style="text-align: right;">2833</td></tr> <tr><td>6b</td><td style="text-align: right;">792</td></tr> <tr><td>6c</td><td style="text-align: right;">264</td></tr> <tr><td>6d</td><td style="text-align: right;">3889</td></tr> <tr><td>6e</td><td style="text-align: right;">106</td></tr> <tr><td>6f</td><td style="text-align: right;">3995</td></tr> <tr><td>6g(1)</td><td></td></tr> <tr><td>6g(2)</td><td></td></tr> <tr><td>6h</td><td style="text-align: right;">0</td></tr> </table>			6a(1)	2956	6a(2)	2833	6b	792	6c	264	6d	3889	6e	106	6f	3995	6g(1)		6g(2)		6h	0
6a(1)	2956																						
6a(2)	2833																						
6b	792																						
6c	264																						
6d	3889																						
6e	106																						
6f	3995																						
6g(1)																							
6g(2)																							
6h	0																						
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7																						

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 1C 3B 3H 3J

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
---	---

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached _____
- (4) ☐ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
--	---	--

For calendar plan year 2024 or fiscal plan year beginning 06/02/2024 and ending 05/31/2025	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan DELOITTE PENSION PLAN FOR PARTNERS, PRINCIPALS AND MANAGING DIRECTORS	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DELOITTE LLP	D Employer Identification Number (EIN) 13-5133500
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 06 Day 02 Year 2024			
2	Assets:			
a	Market value	2a	3754299099	
b	Actuarial value	2b	3966691190	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	867	502376027	502376027
b	For terminated vested participants	314	378914756	378914756
c	For active participants	2956	2629579976	2629803111
d	Total	4137	3510870759	3511093894
4	If the plan is in at-risk status, check the box and complete lines (a) and (b). ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.12 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	351869008	
b	Expected plan-related expenses	6b	1645556	
c	Target normal cost	6c	353514564	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Signature of actuary TIMOTHY J. GEDDES Type or print name of actuary DELOITTE CONSULTING LLP Firm name 1001 WOODWARD, SUITE 700 DETROIT, MI 48226-1904 Address of the firm	02/23/2026 Date 23-06181 Most recent enrollment number 313-396-3954 Telephone number (including area code)
--------------------------	---	--

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1255646485
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	293349844
9 Amount remaining (line 7 minus line 8)	0	962296641
10 Interest on line 9 using prior year's actual return of <u>1.47</u> %	0	14145761
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		188723161
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.14</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		2774230
c Total available at beginning of current plan year to add to prefunding balance		191497391
d Portion of (c) to be added to prefunding balance		191497391
12 Other reductions in balances due to elections or deemed elections	0	10200000
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1157739793

Part III Funding Percentages

14 Funding target attainment percentage	14	80.00 %
15 Adjusted funding target attainment percentage	15	112.97 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/02/2025	125000000		08/29/2025	10000000	
06/10/2025	7000000		09/09/2025	2000000	
06/30/2025	8000000		09/30/2025	104000000	
07/15/2025	6000000		10/15/2025	10000000	
07/31/2025	16000000		10/31/2025	57000000	
08/12/2025	7000000		11/12/2025	8000000	
Totals ▶			18(b)	525000000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	491330461

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)		
10 Interest on line 9 using prior year's actual return of _____ %.....		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of _____ %		
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance		
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)		

Part III Funding Percentages

14 Funding target attainment percentage.....	14	%
15 Adjusted funding target attainment percentage	15	%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
11/26/2025	30000000		02/10/2026	10000000	
12/09/2025	10000000				
12/31/2025	10000000				
01/08/2026	25000000				
01/13/2026	30000000				
01/30/2026	50000000				
Totals ►			18(b)		18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?.....	☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
---------------	--

21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.05 %	3rd segment: 5.59 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 60
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI	Miscellaneous Items
----------------	----------------------------

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....		☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....		☐ Yes ☒ No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...		☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....		27

Part VII	Reconciliation of Unpaid Minimum Required Contributions For Prior Years
-----------------	--

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII	Minimum Required Contribution For Current Year
------------------	---

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)		31a	353514564
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		702142497	67898669
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....		34	421413233
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	303242550	303242550
36 Additional cash requirement (line 34 minus line 35)		36	118170683
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	491330461
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	373159778
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	303242550
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)
----------------	---

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2024 This Form is Open to Public Inspection.	
For calendar plan year 2024 or fiscal plan year beginning 06/02/2024 and ending 05/31/2025					
A Name of plan DELOITTE PENSION PLAN FOR PARTNERS, PRINCIPALS AND MANAGING DIRECTORS				B Three-digit plan number (PN) ▶ 004	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 DELOITTE LLP				D Employer Identification Number (EIN) 13-5133500	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: DELOITTE LLP MASTER PENSION TRUST					
b Name of sponsor of entity listed in (a): DELOITTE LLP					
c EIN-PN 27-6445994-005		d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3421793545		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-		

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection
For calendar plan year 2024 or fiscal plan year beginning 06/02/2024 and ending 05/31/2025		
A Name of plan DELOITTE PENSION PLAN FOR PARTNERS, PRINCIPALS AND MANAGING DIRECTORS		B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 DELOITTE LLP		D Employer Identification Number (EIN) 13-5133500

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	330000000	525000000
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	3431867652	3421793545
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3761867652	3946793545
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	2047618	2447034
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	2047618	2447034
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	3759820034	3944346511

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	525000000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		525000000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		197444747
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		722444747

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	547265110	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		547265110
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		547265110

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		175179637
l Transfers of assets:			
(1) To this plan	2l(1)		41125797
(2) From this plan	2l(2)		31778957

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☒ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **LPMC, PC**

(2) EIN: **62-1199757**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		50000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		☒	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
DELOITTE PENSION PLAN FOR INDEPENDENCE	13-5133500	003
DELOITTE DEFINED BENEFIT SAVINGS PLAN FOR PARTNERS AND PRINCIPALS	13-5133500	008

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 568210.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2024 This Form is Open to Public Inspection.	
For calendar plan year 2024 or fiscal plan year beginning 06/02/2024 and ending 05/31/2025					
A Name of plan DELOITTE PENSION PLAN FOR PARTNERS, PRINCIPALS AND MANAGING DIRECTORS				B Three-digit plan number (PN) ▶ 004	
C Plan sponsor's name as shown on line 2a of Form 5500 DELOITTE LLP				D Employer Identification Number (EIN) 13-5133500	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1 0	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 27-6445994					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3 261	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2024 v. 240311	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:

Public Equity: 20.00 % Private Equity: 0.00 % Investment-Grade Debt and Interest Rate Hedging Assets: 61.00 %

High-Yield Debt: 4.00 % Real Assets: 1.00 % Cash or Cash Equivalents: 1.00 % Other: 13.00 %

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☒ 10-15 years ☐ 15 years or more

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

- 21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☒ Yes ☐ No

- 21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

- 22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/___ (MM/DD/YYYY) and the Opinion Letter serial number_____.

Deloitte Pension Plan for Partners, Principals and Managing Directors

Employer ID No: 13-5133500
Plan Number: 004

Financial Statements as of and for the Years Ended May 31, 2025 and
June 1, 2024, and Independent Auditors' Report

The logo for LBMC, consisting of the letters "LBMC" in white, sans-serif font, centered within a solid blue rectangular background.

DELOITTE PENSION PLAN FOR PARTNERS, PRINCIPALS AND MANAGING DIRECTORS

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1 - 2
Financial Statements:	
Statements of Net Assets Available for Pension Benefits as of May 31, 2025 and June 1, 2024	3
Statements of Changes in Net Assets Available for Pension Benefits for the Years Ended May 31, 2025 and June 1, 2024	4
Notes to the Financial Statements as of and for the Years Ended May 31, 2025 and June 1, 2024	5 – 15

NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.



INDEPENDENT AUDITORS' REPORT

To the Administrator and Retirement Committee of the
Deloitte Pension Plan for Partners, Principals and Managing Directors:

Opinion

We have audited the financial statements of the Deloitte Pension Plan for Partners, Principals and Managing Directors (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for pension benefits as of May 31, 2025 and June 1, 2024, the related statements of changes in net assets available for pension benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for pension benefits of the Plan as of May 31, 2025 and June 1, 2024, and the changes in its net assets available for pension benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

LBMC, PC

Brentwood, Tennessee
March 16, 2026

DELOITTE PENSION PLAN FOR PARTNERS, PRINCIPALS AND MANAGING DIRECTORS

STATEMENTS OF NET ASSETS AVAILABLE FOR PENSION BENEFITS AS OF MAY 31, 2025 AND JUNE 1, 2024

	May 31, 2025	June 1, 2024
Assets:		
Investments, at fair value -		
Interest in Deloitte LLP Master Pension Trust	\$ 3,421,793,545	\$ 3,431,867,652
Contribution receivable	525,000,000	330,000,000
Total assets	3,946,793,545	3,761,867,652
Liabilities – Accrued expenses	2,447,034	2,047,618
Net assets available for pension benefits	\$ 3,944,346,511	\$ 3,759,820,034

See accompanying notes to the financial statements.

DELOITTE PENSION PLAN FOR PARTNERS, PRINCIPALS AND MANAGING DIRECTORS

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PENSION BENEFITS FOR THE YEARS ENDED MAY 31, 2025 AND JUNE 1, 2024

	May 31, 2025	June 1, 2024
Additions:		
Employer contributions	\$ 525,000,000	\$ 330,000,000
Change in plan interest in Deloitte LLP Master Pension Trust	205,601,082	51,363,276
Total additions	730,601,082	381,363,276
Deductions:		
Benefits paid to participants	547,265,110	297,989,500
Administrative expenses	8,156,335	8,070,325
Total deductions	555,421,445	306,059,825
Net increase in net assets available for benefits	175,179,637	75,303,451
Transfers into the plan, net	9,346,840	36,425,161
Net assets available for pension benefits at the beginning of year	3,759,820,034	3,648,091,422
Net assets available for pension benefits at the end of year	\$ 3,944,346,511	\$ 3,759,820,034

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED MAY 31, 2025 AND JUNE 1, 2024

(1) Description of plan

The following description of the Deloitte Pension Plan for Partners, Principals and Managing Directors (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more information.

(a) General

The Plan is sponsored by Deloitte LLP ("Deloitte") and its subsidiaries (collectively the "U.S. Firms"). The Plan was created effective March 1, 2006.

The Plan is a cash balance defined benefit pension plan, which reports accrued benefits to participants in the form of hypothetical account balances. Account balances are increased each year by an interest crediting rate equal to the greater of 3.80% and the 30-year U.S. Treasury Securities as published by the Internal Revenue Service in September of the preceding calendar year plus a service credit at the end of the year based on a predetermined table set forth in the plan document. Prior to January 1, 1997, benefits were calculated under the Career Average Formula. Certain participants that performed Service prior to 1997 are grandfathered under the Career Average Formula. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

The Deloitte LLP Master Pension Trust ("Master Trust") holds the investments of assets for the Plan, and its affiliated plans, the Deloitte Pension Plan ("Deloitte Plan"), the Deloitte Pension Plan for Independence ("Independence Plan") and the Deloitte Defined Benefit Savings Plan for Partners and Principals ("Partner Cash Balance Plan").

During the years ended May 31, 2025 and June 1, 2024, the Plan transferred \$31,141,571 and \$17,238,178, of assets to the Independence Plan, and \$637,386, and \$1,108,117 to the Partner Cash Balance Plan. During the year ended June 1, 2024, the Plan transferred \$1,647,684 to the DTTS Pension Plan, an affiliated plan. In addition, during the years ended May 31, 2025 and June 1, 2024, the Plan received transfers of assets in the amount of \$41,125,797 and \$56,419,140 from the Deloitte Plan.

(b) Participation

The purpose of the Plan is to provide retirement benefits for certain eligible partners, principals (collectively "partners") and managing directors of Deloitte and its affiliates that have adopted the Plan, as well as to accept the transfer of assets and liabilities attributable to the accrued benefits of certain partners and managing directors. The Plan is intended to be identical in all material respects to the Pension Plan, except for different eligibility requirements.

Partners and managing directors who were eligible on March 1, 2006 became participants on that date. Prior to May 29, 2016, partners and managing directors who became eligible after March 1, 2006 became participants on the earliest semiannual plan entry date on which they completed one year of service, attained age 21 and became eligible employees.

Effective May 29, 2016, the Plan was amended to allow partners to commence participation in the Plan on the first day of the month after becoming an eligible participant. Effective May 30, 2016, the Plan was amended to allow certain managing directors to commence participation in the Plan on September 1 after becoming an eligible employee. Effective January 1, 2017, the Plan was amended to exclude future partners from participating in the Plan. The future partners are eligible to participate in the Deloitte Defined Savings Plan for Partners and Principals. Effective January 1, 2023, the Plan was amended to lower the age requirement to 18.

(c) Vesting and pension benefits

Participants are vested after three years of service or upon reaching retirement age of 62 while actively employed by the U.S. Firms. After becoming fully vested, participants have the right to their benefit even if they leave the U.S. Firms. Upon termination of employment and satisfaction of the vesting requirements, participants have various options in which to receive their retirement benefit. Each participant may have the option to elect to receive their benefit as a lump-sum payment or in the form of an automatic or optional form of annuity payment for their lifetime, the lifetime of a surviving spouse or the lifetime of a named beneficiary, as described under the Plan document.

(d) Plan funding

Deloitte makes contributions to the Plan as determined by the actuary for the Plan using the unit credit funding method in compliance with the Pension Protection Act of 2006. Deloitte's intention is to make annual contributions in amounts at least sufficient to meet the minimum funding requirements of ERISA.

(e) Plan termination

Although it has not expressed any intention to do so, Deloitte has the right to terminate the Plan subject to the provisions set forth in ERISA.

Should the Plan terminate at some future time, its net assets generally may not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation ("PBGC") at that time. Some benefits may be fully or partially provided by the Plan's then existing assets and the PBGC guaranty, while other benefits may not be provided at all. The priority order of participants' claims to the assets of the Plan upon termination complies with applicable sections of benefits guaranteed by the PBGC as detailed in the Plan document.

(f) Fiscal year

The Plan's fiscal year ends on the Saturday nearest May 31.

(2) Summary of significant accounting policies

(a) Basis of accounting

The financial statements of the Plan are prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP").

(b) Investment valuation and income recognition

The investments of the Plan reside in the Master Trust and are stated at fair value based on the quoted market prices of the underlying securities within each fund on the last day of the Plan year. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes gains and losses on investments bought and sold as well as held during the year.

(c) Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for pension benefits and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

(d) Administrative expenses

Administrative expenses of the Plan are paid by the Plan to the extent such expenses are not paid by Deloitte.

(e) Payment of benefits

Benefit payments to participants are recorded upon distribution.

(f) Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those estimated future periodic payments that are attributable under the Plan's provisions to service rendered by the employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits for active, retired or terminated employees or their beneficiaries are based on a career average formula or a hypothetical cash balance at the valuation date. Benefits payable under all circumstances – retirement, death, and termination of employment – are included to the extent the benefits are deemed attributable to employee service rendered as of the valuation date.

(g) Subsequent events

Management of the U.S. Firms has evaluated events and transactions that occurred between May 31, 2025 and March 16, 2026, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

(3) Actuarial present value of accumulated plan benefits

The actuarial present value of accumulated plan benefits is determined by an actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Actuarial present values of accumulated plan benefits at the beginning of the Plan years ended May 31, 2025 and June 1, 2024 are summarized as follows:

	<u>2025</u>	<u>2024</u>
Vested benefits:		
Participants currently receiving payments	\$ 493,925,683	\$ 485,241,005
Other participants	2,905,887,522	2,722,495,536
Total vested	3,399,813,205	3,207,736,541
Nonvested accrued benefits	217,903	88,912
Total	\$ 3,400,031,108	\$ 3,207,825,453

Significant assumptions and methods underlying the actuarial computations are as follows:

Actuarial Cost Method	- Unit Credit
Discount rate	- 5.75% for 2025 and 5.50% for 2024
Early Retirement Date	- Age 50 with 10 years of service or age 55 with 5 years of service
Normal Retirement Date	- Age 62
Mortality Basis	- Pri-2012 white collar mortality tables projected using Scale MP-2021 for 2025 RP-2006 Employee and Healthy Annuitant mortality tables for males and females with white collar adjustments and generational mortality improvements using Scale MP-2018 for 2024

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Changes in the actuarial present values of accumulated plan benefits at the beginning of the Plan years ended May 31, 2025 and June 1, 2024 are summarized as follows:

	<u>2025</u>	<u>2024</u>
Actuarial present value of accumulated plan benefits - beginning of prior year	\$ 3,207,825,453	\$ 3,287,294,123
Net additional benefits accumulated	324,060,606	182,108,708
Increase for interest due to decrease in discount period	168,097,667	141,460,180
Benefits paid	(303,008,474)	(287,469,127)
Changes in actuarial assumptions	(96,412,165)	(251,807,490)
Changes in plan provisions	66,532,640	91,951,509
Transfers into the plan	32,935,381	44,287,550
Actuarial present value of accumulated plan benefits - beginning of current year	<u><u>\$ 3,400,031,108</u></u>	<u><u>\$ 3,207,825,453</u></u>

Changes in actuarial assumptions

- The discount rate was changed from 5.50% in 2024 to 5.75% in 2025.
- The mortality assumption was updated from the RP-2006 white collar combined healthy mortality tables projected using scale MP-2018 to the Pri-2012 white collar mortality tables projected using Scale MP-2021.
- For the full list of assumption changes, please refer to the 2024 Actuarial Valuation Report for the Plan.

Changes in plan provisions

- Effective January 1, 2025, the Internal Revenue Code (IRC) Section 415 defined benefit limit increased from \$275,000 to \$280,000. This change is reflected for purposes of determining the 2024 Target Normal Cost for the plan year ending May 31, 2025, if applicable.

(4) Federal income tax status

The Internal Revenue Service has determined and informed Deloitte by a letter dated August 13, 2021, that the Plan was designed to be in accordance with the applicable regulations of the IRC. The Plan has been amended since receiving the determination letter. However, Deloitte and Plan management believe that the Plan, as amended, is currently designed and operating in compliance with the applicable requirements of the IRC and the Plan continues to be tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of May 31, 2025 and June 1, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(5) Exempt parties-in-interest transactions

During the years ended May 31, 2025 and June 1, 2024, transactions with parties-in-interest included purchases and sales of assets through JPMorgan Chase, the trustee. The Plan paid expenses to various service providers which also qualify as party-in-interest transactions.

(6) Interest in Master Trust

The Master Trust is comprised of various investment funds, some of which are specific to the participating plans. Each plan has a divided interest in the net assets of the Master Trust as allocated in accordance with the plans' provisions. Assets are allocated among the plans by assigning to each plan those transactions (primarily contributions, benefit payments, and administrative expenses) which can be specifically identified. Investment income (loss) is credited to each plan according to its specific interest in the investments in the Master Trust.

The Plan's interest in the net assets of the Master Trust totaled \$3,421,793,545 at May 31, 2025 and \$3,431,867,652 at June 1, 2024, which approximated 39% and 41% of the Master Trust's assets for each such year, respectively.

The net assets and investments of the Master Trust are summarized as follows as of May 31, 2025:

	<u>Master Trust</u>	<u>Plan's Interest</u>
Investments, at fair value:		
Fixed income funds	\$ 5,165,292,169	\$ 2,224,553,225
Equity funds	2,409,528,543	682,109,170
Real asset funds	177,250,681	40,082,844
Alternative risk premia	27,360,195	11,331,664
Hedge funds	821,747,908	435,829,451
Total investments, at fair value	8,601,179,496	3,393,906,354
Cash and accrued items	84,169,932	27,887,191
Total net assets	\$ 8,685,349,428	\$ 3,421,793,545

The net assets and investments of the Master Trust are summarized as follows as of June 1, 2024:

	<u>Master Trust</u>	<u>Plan's Interest</u>
Investments, at fair value:		
Fixed income funds	\$ 4,766,611,130	\$ 2,213,655,121
Equity funds	2,234,001,746	657,325,765
Real asset funds	121,937,230	37,524,648
Alternative risk premia	172,186,351	57,781,617
Hedge funds	744,693,713	392,722,643
Total investments, at fair value	8,039,430,170	3,359,009,794
Cash and accrued items	240,417,421	72,857,858
Total net assets	\$ 8,279,847,591	\$ 3,431,867,652

The following are the changes in net assets for the Master Trust for the years ended May 31, 2025 and June 1, 2024:

	<u>2025</u>	<u>2024</u>
Net appreciation in fair value of investments	\$ 255,829,714	\$ 148,171,868
Interest and dividend income	165,874,054	149,347,933
Total investment income	421,703,768	297,519,801
Net transfers	(16,201,931)	237,299,569
Increase in net assets	405,501,837	534,819,370
Net assets available at beginning of year	8,279,847,591	7,745,028,221
Net assets available at end of year	\$ 8,685,349,428	\$ 8,279,847,591

(7) Fair value measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at May 31, 2025 and June 1, 2024.

- (i) *Fixed income funds, equity funds, real asset funds, and alternative risk premia:* Level 1 fixed income funds, equity funds, and real asset funds are mutual funds which are valued at the closing price on the major market on which the investments are traded. Fixed income funds, equity funds, real asset funds, and alternative risk premia not actively traded are classified as level 2. The valuations of level 2 fixed income bond funds are sourced from independent pricing services and are primarily based upon a market approach, using matrix pricing and considering a security's relationship to other securities for which quoted prices in an active market may be available. Level 2 equity funds, real asset funds, and alternative risk premia are commingled funds which are valued at their net asset value (NAV) as calculated by the investment manager or sponsor of the fund and have daily, weekly, bimonthly, or monthly liquidity with a redemption notice period from 0 to 30 days. Funds meeting the practical expedient are included in the NAV column in the following tables. Level 2 equity funds for 2024 and fixed funds for 2025 also include credit derivatives which are over-the-counter credit default swap index investments and are valued by the investment managers using available market data.
- (ii) *Hedge funds and other investments measured at NAV:* Hedge funds and other investments measured at NAV are open ended funds, limited partnerships or commingled funds and are valued based on the NAV provided or calculated by the fund administrator or investment manager. These investments are valued using the practical expedient and are included in the investments measured at NAV column in the fair value hierarchy tables. Hedge funds are redeemable monthly, quarterly, semi-annually, or annually and have a redemption notice period from 30 to 120 days. The other investments measured at NAV have daily, bi-monthly or monthly liquidity with a redemption notice period ranging from 0 to 30 days. There are no unfunded commitments related to these investments.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the management of Deloitte believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth, by level within the fair value hierarchy, a summary of the Master Trust's assets measured at fair value on a recurring basis at May 31, 2025 and June 1, 2024. Investments valued using the NAV as a practical expedient are not leveled in the tables in accordance with Accounting Standards Update (ASU) 2015-07, but are included in the total column to allow for a reconciliation to the fair value of plan assets.

**Fair Value Measurements as of
May 31, 2025**

	Level 1	Level 2	Level 3	NAV	Total
Equity	\$ 422,546,287	\$ —	\$ —	\$ 1,986,982,256	\$ 2,409,528,543
Non-investment grade fixed income	57,475,591	—	—	459,392,697	516,868,288
Investment grade fixed income	105,522,257	2,415,688,283	—	2,127,213,341	4,648,423,881
Real assets	37,182,763	—	—	140,067,918	177,250,681
Alternative risk premia	—	13,747,833	—	13,612,362	27,360,195
Hedge funds	—	—	—	821,747,908	821,747,908
	-	-	-	-	-
Total	\$ 622,726,898	\$ 2,429,436,116	\$ —	\$ 5,549,016,482	\$ 8,601,179,496
Cash and accrued items					84,169,932
Total					\$ 8,685,349,428

**Fair Value Measurements as of
June 1, 2024**

	Level 1	Level 2	Level 3	NAV	Total
Equity	\$ 691,843,802	\$ 55,437,837	\$ —	\$ 1,486,720,107	\$ 2,234,001,746
Non-investment grade fixed income	80,231,473	—	—	—	80,231,473
Investment grade fixed income	96,923,023	2,250,332,134	—	2,339,124,500	4,686,379,657
Real assets	22,395,419	99,541,811	—	—	121,937,230
Alternative risk premia	—	18,851,688	—	153,334,663	172,186,351
Hedge funds	—	231,055,912	—	513,637,801	744,693,713
	-	-	-	-	-
Total	\$ 891,393,717	\$ 2,655,219,382	\$ —	\$ 4,492,817,071	\$ 8,039,430,170
Cash and accrued items					240,417,421
Total					\$ 8,279,847,591

The hedge funds and other investments measured at NAV are not direct filing entities. The investment strategy of these funds are described below.

- Fixed income funds - to seek maximum return consistent with prudent investment management by investing at least 80% in fixed income instruments and to provide income and generate capital gains over the long-term, primarily through investment in a diversified portfolio of debt securities.
- Equity funds - to achieve long-term capital appreciation by investing in a concentrated portfolio of common stocks of publicly traded companies selling at a value less than the intrinsic values of the companies.
- Alternative risk premia - to achieve long-term capital appreciation through professionally managed trading in various financial markets using derivative contracts and other financial instruments.
- Hedge funds - a mix of generating consistent long-term growth through active trading or long and short-term investments in both U.S. and non-U.S. securities (with a focus on undervalued securities) and closely approximate various indices.

(9) Risks and uncertainties

The Plan invests in various investment securities. These investments are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for pension benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors**EIN: 13-5133500****Plan Number: 004****Attachment to the 2024 Schedule SB (Form 5500)****Schedule SB, Part V – Statement of Actuarial Assumptions/Methods****Actuarial Assumptions**

Interest Rates		Pre-MAP-21 Segment Rates ¹	25-Year Average Segment Rates	Current	
				2024 Corridor (95%-105%)	Segment Rates ²
	Lookback Month	February 2024	N/A	N/A	N/A
	First Segment Rate	4.52%	5.00% ³	4.75% - 5.25%	4.75%
	Second Segment Rate	5.05%	5.13%	4.87% - 5.39%	5.05%
	Third Segment Rate	5.04%	5.88%	5.59% - 6.17%	5.59%
	Effective Rate	4.98%	N/A	N/A	5.12%
¹ Used for Maximum Deductible, PBGC Method for Variable-Rate Premium, ERISA §4010 reporting \$15M underfunded and 80% threshold, and excess assets for §420 transfers.					
² Used for minimum funding and benefit restrictions					
³ Actual rate of 3.33% was limited to a floor of 5.00% per the provisions of ARP.					
Cash Balance Interest Crediting Rate	4% per annum				
Mortality	As defined in Treasury Regulation §1.430(h)(3)-1(a)(1)(i). This table is based on the annuitant and non-annuitant mortality rates for males and females from IRS §1.430(h)(3)-1(d) with a base year of 2012 and generational projection of mortality improvements using the IRS 2024 Adjusted Scale MP-2021.				
Turnover Rates	Expected percentage of Participants terminating during the year, prior to meeting retirement				
<u>Active Managing Directors:</u>					
<u>First 10 Years of MD Service</u>					
<u>Age</u>		<u>Rate</u>		<u>After 10 Years of MD Service</u>	
≤ 44		4.0%		≤ 49	
45-49		5.0		50+	
50-55		8.0		N/A	
56-59		10.0			
60+		15.0			
<u>Partner</u>					
<u>Age</u>		<u>Rate</u>			
≤ 42		1.0%			
43+		2.0			

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors**EIN: 13-5133500****Plan Number: 004****Attachment to the 2024 Schedule SB (Form 5500)****Schedule SB, Part V – Statement of Actuarial Assumptions/Methods****Actuarial Assumptions**

Retirement Rates	Expected percentage of Participants retiring during the year, after meeting retirement eligibility.			
	<u>Active Managing Directors</u>		<u>Active Partners</u>	
	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
	50-58	5.0%	50-57	2.0%
	59-60	10.0	58-61	10.0
	61-64	15.0	62+	100.0
	65-69	25.0		
	70+	100.0		
	<u>Vested Terminated Participants</u>			
	<u>Age</u>	<u>Rate</u>		
	62	100.0%		
Salary Scale	Sample rates are as follows:			
	<u>Partners:</u>		<u>N/A</u>	
	<u>Managing Directors:</u>			
	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
	≤ 39	10.0%	47-54	5.0%
	40-41	8.0	55-56	4.0
	42-44	7.0	57-61	3.0
	45-46	6.0	62+	2.0
	Salary increases through FYE2025 are adjusted at all ages for underlying inflation by 1.0% per annum from the above rates, before reverting back for FY2026 and beyond.			
Social Security	For benefits accrued through August 31, 1989: Social Security law for 1989.			
	For benefits accrued after August 31, 1989: Social Security wage base used in the calculation of the Career Average Benefit increases at 4.75%.			
Expense Load	Expenses and PBGC premiums paid from trust based on actual expenses paid during prior year.			
Marriage Assumption	80% of participants are assumed to be married. Male participants are assumed to be 2 years older than their spouses. Female participants are assumed to be the same age as their spouses. Actual spousal data is used for retirees.			

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors

EIN: 13-5133500

Plan Number: 004

Attachment to the 2024 Schedule SB (Form 5500)

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial Assumptions

Form of Benefit Distribution	Benefit distributions are assumed to follow the below schedule:				
	<u>Active Participants who are Retirement Eligible</u>	<u>Immediate Lump Sum</u>	<u>Immediate Annuity</u>	<u>Deferred Lump Sum</u>	<u>Deferred Annuity</u>
	Partners and Principals:	90%	10%	0%	0%
	Managing Directors:	55%	25%	13%	7%
	<u>Active participants who are not yet Retirement Eligible</u>	<u>Immediate Lump Sum</u>	<u>Deferred Lump Sum</u>	<u>Deferred Annuity</u>	
	Partners and Principals:	50%	25.0%	25.0%	
	Managing Directors:	50%	32.5%	17.5%	
	<u>Terminated Vested Participants</u>	<u>Deferred Lump Sum</u>	<u>Deferred Annuity</u>		
	Partners and Principals:	50%	50%		
	Managing Directors:	65%	35%		
Benefit Commencement Age for Deferred Commencements	Participants are assumed to commence deferred benefits based on the following schedules:				
	<u>Age</u>	<u>Rate</u>			
	≤ 61	0%			
	62	50			
	63-64	0			
	65+	100			
Annuity Form Election	Assumed form of payment for participants assumed to elect annuities:				
	<u>Partners:</u>				
	Life Annuity	20%			
	75% Joint & Survivor Annuity	80%			
	<u>Managing Directors:</u>				
	Life Annuity	35%			
75% Joint & Survivor Annuity	65%				
Lump Sum Basis	Interest Rate:	The ERISA Funding Interest Rates as prescribed by the IRS, same as underlying valuation rates.			
	Mortality:	2024 IRS 417(e) published table			

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors

EIN: 13-5133500

Plan Number: 004

Attachment to the 2024 Schedule SB (Form 5500)

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial Methods for Funding

Liability Valuation Method

Funding Target and Target Normal Cost as Defined in PPA

The Funding Target is defined to be the present value of the benefits accrued or earned at the valuation date. The earned benefits include retirement-type benefits and ancillary benefits (1.430(d)-1(c)(1)(i)). If the amount of a benefit that is expected to be paid is neither a function of the accrued benefit at the time the benefit is expected to be paid nor a function of the participant's service at that time, then the portion of the benefit taken into account for purposes of determining the Funding Target for a plan year is based on the proportion of a participant's service as of the first day of the plan year relative to the service the participant will have when the participant decrements. The portion of the benefit that is taken into account in the Target Normal Cost is the increase in the proportional benefit for the plan year (1.430(d)-1(c)(1)(ii)(C)). The determination of the Funding Target and Target Normal Cost of a Plan for a plan year is not permitted to take into account any limitations or anticipated limitations under section 436 (1.430(d)-1(c)(1)(iii)).

The Target Normal Cost is the present value of all the benefits expected to accrue or to be earned during the year (benefits attributable to services performed in a prior year that are increased by reason of a compensation increase in the current year are treated as having accrued during the current year). Plan administrative expenses paid (or expected to be paid) from Actuarial Value of Assets for a plan year are not reflected in the determination of a plan's Funding Target for that plan year (1.430(d)-1(c)(2)), but are reflected in the determination of a plan's Target Normal Cost.

Generally if insurance contracts are held by the Plan, they are included in Actuarial Value of Assets and the related benefits are included in the liability. In the case of benefits that are funded through insurance contracts purchased from an insurance company licensed under the laws of a State, the Plan is permitted to exclude the benefits from the liability and the insurance policy from the assets, but only to the extent that the right to receive benefits is an irrevocable contractual right based on premiums paid prior to the valuation date (1.430(d)-1(c)(3)).

The determination of a Plan's Funding Target and Target Normal Cost for a plan year is based on Plan provisions that are adopted no later than the valuation date for the plan year and that become effective during that plan year. Section 412(d)(2) applies for purposes of determining whether a Plan amendment is treated as having been adopted on the first day of the plan year (including a Plan amendment adopted within two and one half months after the close of the plan year) (1.430(d)-1(d)).

For maximum deductible purposes, the cushion amount is equal to the sum of 50 percent of the Funding Target for the plan year and the amount the Funding Target for the plan year would increase if the Plan were to take into account increases in compensation which are expected to occur in succeeding plan years. If the Plan does not base benefits for service to date on compensation, increases in benefits which are expected to occur in succeeding plan years (determined on the basis of the average annual increase in benefits over the six preceding plan years) are taken into account in lieu of expected increases in compensation. For plans that have less than 100 participants, increases in benefits for highly compensated employees as a result of Plan amendments within the last two years are excluded from the calculation of the cushion amount.

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors

EIN: 13-5133500

Plan Number: 004

Attachment to the 2024 Schedule SB (Form 5500)

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial Methods for Funding

Asset Valuation Method

Actuarial Value of Assets are determined using the two-year averaging method as set forth in Notice 2009-22. Under this method, the Actuarial Value of Assets is the average of the fair market value of the assets on the valuation date and the adjusted fair Market Value of Assets determined as of the two prior determination dates. The adjusted fair Market Value of Assets as of a determination date is the Market Value of Assets on that date, increased by contributions that were not included in the plan's asset balance on the determination date and decreased by benefits and administrative expenses between that determination date and the valuation date plus an adjustment for expected earnings as the sum of the expected earnings separately determined for each period between the determination date and the valuation date. The calculated value is then further constrained to be no more than 110% of the Market Value of Assets plus discounted receivable contributions and no less than 90% of the Market Value of Assets plus discounted contributions.

Procedures

Financial and census data: Financial data was submitted by the Trustee and census data was submitted by the employer. Information provided was reviewed for internal consistency and we have no reason to doubt its substantial accuracy.

No benefits of materiality were excluded from the valuation of the liabilities.

The limitations of the Internal Revenue Code 415(b) and 401(a)(17) have been incorporated into our calculations.

No liability is included for participants who terminated without vesting in their benefit prior to the valuation date.

The employer provided us with the data on its employees as of the valuation date, but only those employees who have completed the Plan's eligibility requirements are included in the valuation of liabilities.

The normal cost associated with participants who have transferred to or from the Deloitte Pension Plan, the Deloitte Pension Plan for Independence, the DTTs Pension Plan, and the Deloitte Defined Benefit Savings Plan for Partners and Principals have been calculated as of the beginning of the year, and allocated based on the transfer date of the transferred participants. This is not inconsistent with the requirements of Code section 430.

Model Use

Actuarial Standard of Practice No. 56 – Modeling requires disclosure of certain information regarding the actuary's use of models when issuing actuarial reports for work performed on or after October 1, 2020. For this valuation, the liability calculations were determined using industry-leading defined benefit valuation software developed and maintained by a third-party vendor. The model was designed specifically for the measurement of defined benefit pension liabilities and the actuary has updated the applicable parameters for the specific plan provisions and assumptions selected for this valuation.

An Excel-based model that calculates a supportable long-term rate of return on assets with inputs of a target asset allocation and publicly available capital market assumptions by asset class was used to assess the reasonableness of the long-term rate of return assumption.

Method Changes Since Last Year

There were no method changes since the prior valuation.

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors

EIN:13-5133500

Plan Number: 004

Attachment to the 2024 Schedule SB (Form 5500)

Schedule SB, Line 26a - Schedule of Active Participant Data

Alternative B¹ - Scatter 1
Years of Credited Service

Age Last Birthday		Under 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +
0-24	Number	-	-	-	-	-	-	-	-	-	-
	Average Pay	-	-	-	-	-	-	-	-	-	-
25-29	Number	-	-	-	-	-	-	-	-	-	-
	Average Pay	-	-	-	-	-	-	-	-	-	-
30-34	Number	-	-	-	-	-	-	-	-	-	-
	Average Pay	-	-	-	-	-	-	-	-	-	-
35-39	Number	-	-	2	-	-	-	-	-	-	-
	Average Pay	-	-	N/A	-	-	-	-	-	-	-
40-44	Number	1	6	29	65	-	-	-	-	-	-
	Average Pay	N/A	N/A	N/A*	N/A*	-	-	-	-	-	-
45-49	Number	13	36	139	307	26	66	21	-	-	-
	Average Pay	N/A	\$330,000	\$330,000	\$330,000	\$330,000	\$329,014	\$330,000	-	-	-
50-54	Number	20	48	168	261	250	115	103	11	-	-
	Average Pay	N/A*	N/A*	\$330,000	\$330,000	\$328,145	\$328,714	\$329,895	N/A	-	-
55-59	Number	22	25	129	215	247	106	55	37	7	-
	Average Pay	N/A*	N/A*	\$330,000	\$330,000	\$330,000	\$330,000	\$329,062	\$328,400	N/A	-
60-64	Number	14	28	47	82	56	70	28	15	11	2
	Average Pay	N/A	\$330,000	\$330,000	\$330,000	\$330,000	\$329,224	\$328,155	N/A	N/A	N/A
65-69	Number	-	3	15	16	13	10	3	1	4	-
	Average Pay	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
70+	Number	1	-	-	3	1	1	-	1	-	1
	Average Pay	N/A	-	-	N/A	N/A	N/A	-	N/A	-	N/A

Notes

1. Compensation data has been limited by IRC Section 401(a)(17) limitation of \$330,000.
2. Active Partners and USI Managing Directors without pensionable pay are excluded from the average pay calculation.

¹ As described in instructions to 2024 Schedule SB (Form 5500).

* All participants in this grouping are active Partners and USI Managing Directors without pensionable pay.

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors

EIN:13-5133500

Plan Number: 004

Attachment to the 2024 Schedule SB (Form 5500)

Schedule SB, Line 26a - Schedule of Active Participant Data

Alternative B¹ - Scatter 2
Years of Credited Service

Age Last Birthday		Under 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +
0-24	Number	-	-	-	-	-	-	-	-	-	-
	Average Cash Balance	-	-	-	-	-	-	-	-	-	-
25-29	Number	-	-	-	-	-	-	-	-	-	-
	Average Cash Balance	-	-	-	-	-	-	-	-	-	-
30-34	Number	-	-	-	-	-	-	-	-	-	-
	Average Cash Balance	-	-	-	-	-	-	-	-	-	-
35-39	Number	-	-	2	-	-	-	-	-	-	-
	Average Cash Balance	-	-	N/A	-	-	-	-	-	-	-
40-44	Number	1	6	29	65	-	-	-	-	-	-
	Average Cash Balance	N/A	N/A	\$68,236	\$89,869	-	-	-	-	-	-
45-49	Number	13	36	139	307	26	66	21	-	-	-
	Average Cash Balance	N/A	\$153,862	\$189,756	\$291,103	462,875	372,164	423,301	-	-	-
50-54	Number	20	48	168	261	250	115	103	11	-	-
	Average Cash Balance	\$164,243	\$337,286	\$719,992	\$876,437	\$1,081,922	\$464,638	\$509,067	N/A	-	-
55-59	Number	22	25	129	215	247	106	55	37	7	-
	Average Cash Balance	\$193,138	\$513,150	\$1,896,334	\$1,464,631	\$1,669,690	\$802,779	\$598,143	\$675,458	N/A	-
60-64	Number	14	28	47	82	56	70	28	15	11	2
	Average Cash Balance	N/A	\$204,559	\$948,708	\$1,473,909	\$1,539,881	\$1,525,913	\$893,109	N/A	N/A	N/A
65-69	Number	-	3	15	16	13	10	3	1	4	-
	Average Cash Balance	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
70+	Number	1	-	-	3	1	1	-	1	-	1
	Average Cash Balance	N/A	-	-	N/A	N/A	N/A	-	N/A	-	N/A

¹ As described in instructions to 2024 Schedule SB (Form 5500).

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
--	---	--

For calendar plan year 2024 or fiscal plan year beginning 06/02/2024 and ending 05/31/2025

▶ Round off amounts to nearest dollar.
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan DELOITTE PENSION PLAN FOR PARTNERS, PRINCIPALS AND MANAGING DIRECTORS	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DELOITTE LLP	D Employer Identification Number (EIN) 13-5133500
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>6</u> Day <u>2</u> Year <u>2024</u>	
2 Assets:	
a Market value	2a 3,754,299,099
b Actuarial value	2b 3,966,691,190
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants 867 (2) Vested Funding Target 502,376,027 (3) Total Funding Target 502,376,027
b For terminated vested participants.....	314 378,914,756 378,914,756
c For active participants	2,956 2,629,579,976 2,629,803,111
d Total.....	4,137 3,510,870,759 3,511,093,894
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 5.12 %
6 Target normal cost.....	
a Present value of current plan year accruals.....	6a 351,869,008
b Expected plan-related expenses	6b 1,645,556
c Target normal cost	6c 353,514,564

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	02/23/2026 Date
TIMOTHY J. GEDDES Type or print name of actuary		23-06181 Most recent enrollment number
DELOITTE CONSULTING LLP Firm name		(313) 396-3954 Telephone number (including area code)
1001 WOODWARD, SUITE 700 Address of the firm		
DETROIT MI 48226-1904 Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1,255,646,485
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	293,349,844
9 Amount remaining (line 7 minus line 8)	0	962,296,641
10 Interest on line 9 using prior year's actual return of <u>1.47</u> %	0	14,145,761
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		188,723,161
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.14</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		2,774,230
c Total available at beginning of current plan year to add to prefunding balance		191,497,391
d Portion of (c) to be added to prefunding balance		191,497,391
12 Other reductions in balances due to elections or deemed elections	0	10,200,000
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1,157,739,793

Part III Funding Percentages

14 Funding target attainment percentage	14	80.00%
15 Adjusted funding target attainment percentage	15	112.97%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.00%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/02/2025	125,000,000		08/29/2025	10,000,000	
06/10/2025	7,000,000		09/09/2025	2,000,000	
06/30/2025	8,000,000		09/30/2025	104,000,000	
07/15/2025	6,000,000		10/15/2025	10,000,000	
07/31/2025	16,000,000		10/31/2025	57,000,000	
08/12/2025	7,000,000		11/12/2025	8,000,000	
Totals ▶			18(b)	525,000,000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	491,330,461

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?..... ☒ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.05 %	3rd segment: 5.59 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions)	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute	

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Demographic and benefit information	
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	353,514,564	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	702,142,497	67,898,669	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	421,413,233	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	303,242,550	303,242,550
36 Additional cash requirement (line 34 minus line 35)	36	118,170,683	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	491,330,461	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	373,159,778	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	303,242,550	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

Plan Name	DELOITTE PENSION PLAN FOR PARTNERS, PRINCIPALS AND MANAGING DIRECTORS
Plan Sponsor's Name	DELOITTE LLP

PN: 004

[illegible]

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors

EIN: 13-5133500

Plan Number: 004

Attachment to the 2024 Schedule SB (Form 5500)

Schedule SB, Line 32 – Schedule of Amortization Bases

Date Established	Amortization Base Type	Remaining Number of Years	Annual Funding Shortfall Amortization Installment	Present Value of Remaining Amortization Installments as of June 2, 2024
June 2, 2024	Funding Shortfall	15	\$ 22,159,006	\$ 241,353,172
June 4, 2023	Funding Shortfall	14	\$ 18,316,644	\$ 190,312,935
May 29, 2022	Funding Shortfall	13	\$ 27,423,019	\$ 270,476,390
Total			\$ 67,898,669	\$ 702,142,497

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors

EIN:13-5133500

Plan Number: 004

Attachment to the 2024 Schedule SB (Form 5500)

Schedule SB, Line 26b - Schedule of Projection of Expected Benefit Payments

Funding Cash Flow

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	137,761,421	218,396,180	45,128,947	401,286,548
2025	245,136,244	9,362,833	44,361,328	298,860,405
2026	270,445,695	12,054,602	43,521,550	326,021,847
2027	309,015,968	10,646,239	42,603,411	362,265,618
2028	273,751,866	8,955,420	41,617,518	324,324,804
2029	245,355,647	17,270,987	40,547,561	303,174,195
2030	245,474,207	19,839,410	39,425,230	304,738,847
2031	262,898,858	12,341,940	38,216,853	313,457,651
2032	229,658,146	20,802,548	36,931,034	287,391,728
2033	210,820,307	16,912,977	35,611,825	263,345,109
2034	182,828,016	15,575,761	34,232,784	232,636,561
2035	152,530,484	14,410,948	32,824,338	199,765,770
2036	136,924,316	12,021,257	31,362,668	180,308,241
2037	105,926,785	13,953,993	29,880,532	149,761,310
2038	90,894,271	8,095,468	28,367,094	127,356,833
2039	78,327,062	8,107,826	26,824,419	113,259,307
2040	69,512,402	7,491,245	25,257,235	102,260,882
2041	60,053,543	6,663,740	23,671,022	90,388,305
2042	54,502,821	6,588,620	22,072,423	83,163,864
2043	50,051,578	6,290,421	20,469,521	76,811,520
2044	46,957,398	6,227,319	18,871,785	72,056,502
2045	45,140,918	6,002,026	17,290,028	68,432,972
2046	44,153,905	5,838,154	15,736,155	65,728,214
2047	42,007,190	5,660,099	14,222,427	61,889,716
2048	40,647,295	5,467,243	12,760,961	58,875,499
2049	39,239,070	5,259,037	11,363,152	55,861,259
2050	37,916,484	5,035,110	10,039,193	52,990,787
2051	36,597,505	4,795,361	8,797,815	50,190,681
2052	35,159,842	4,540,093	7,646,018	47,345,953
2053	33,625,033	4,270,095	6,588,897	44,484,025
2054	31,988,477	3,986,727	5,629,424	41,604,628
2055	30,255,308	3,692,116	4,768,423	38,715,847
2056	28,433,740	3,389,085	4,004,670	35,827,495

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors

EIN:13-5133500

Plan Number: 004

Attachment to the 2024 Schedule SB (Form 5500)

Schedule SB, Line 26b - Schedule of Projection of Expected Benefit Payments

Funding Cash Flow

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2057	26,535,074	3,081,135	3,335,140	32,951,349
2058	24,573,652	2,772,322	2,755,018	30,100,992
2059	22,567,014	2,467,063	2,258,040	27,292,117
2060	20,535,780	2,169,938	1,837,066	24,542,784
2061	18,503,008	1,885,258	1,484,319	21,872,585
2062	16,493,831	1,616,962	1,191,839	19,302,632
2063	14,534,601	1,368,364	951,759	16,854,724
2064	12,651,357	1,141,932	756,452	14,549,741
2065	10,868,866	939,293	598,845	12,407,004
2066	9,209,306	761,155	472,541	10,443,002
2067	7,690,426	607,353	371,924	8,669,703
2068	6,324,857	476,985	292,158	7,094,000
2069	5,119,686	368,529	229,130	5,717,345
2070	4,076,006	279,993	179,480	4,535,479
2071	3,189,632	209,098	140,443	3,539,173
2072	2,451,768	153,425	109,806	2,714,999
2073	1,849,872	110,559	85,823	2,046,254

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors

EIN:13-5133500

Plan Number: 004

Attachment to the 2024 Schedule SB (Form 5500)

Schedule SB, Line 24 – Change in Actuarial Assumptions

The following changes were made to the non-statutory assumptions used in the valuation. The impact of these changes on the funding shortfall was such that did not require specific Internal Revenue Service (IRS) approval, and such approval was not needed or requested. These changes were based on an assumption study conducted by Deloitte as of the fiscal year-end 2023.

- Turnover rates
- Retirement rates (no change for Partners)
- Salary scale (not applicable for Partners)
- Marriage – Spouse age difference
- Form of benefit distribution
- Benefit commencement age for deferred commencements
- Annuity form election

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors
EIN:13-5133500
Plan Number: 004
Attachment to the 2024 Schedule SB (Form 5500)
Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Description of Weighted Average Retirement Age - Active Partners

(1)	(2)	(3)	(4)
Age	<u>Lives at</u> <u>Beginning of Year</u>	<u>Retirement</u> <u>Rate</u>	<u>Expected</u> <u># Retiring</u> <u>During Year</u>
			(1) X (3)
50	100,000	2.00%	2,000
51	98,000	2.00%	1,960
52	96,040	2.00%	1,921
53	94,119	2.00%	1,882
54	92,237	2.00%	1,845
55	90,392	2.00%	1,808
56	88,584	2.00%	1,772
57	86,813	2.00%	1,736
58	85,076	10.00%	8,508
59	76,569	10.00%	7,657
60	68,912	10.00%	6,891
61	62,021	10.00%	6,202
62	55,819	100.00%	55,819

Weighted Average Retirement Age (rounded to the nearest whole age): 60

The weighted average retirement age is the sum of column (4) divided by 100,000 which represents the radix of the table.

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors
EIN:13-5133500
Plan Number: 004
Attachment to the 2024 Schedule SB (Form 5500)
Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Description of Weighted Average Retirement Age - Managing Directors

(1)	(2)	(3)	(4)
Age	<u>Lives at</u> <u>Beginning of Year</u>	<u>Retirement</u> <u>Rate</u>	<u>Expected</u> <u># Retiring</u> <u>During Year</u>
			(1) X (3)
50	100,000	5.00%	250,000
51	95,000	5.00%	242,250
52	90,250	5.00%	234,650
53	85,738	5.00%	227,204
54	81,451	5.00%	219,917
55	77,378	5.00%	212,790
56	73,509	5.00%	205,826
57	69,834	5.00%	199,026
58	66,342	5.00%	192,392
59	63,025	10.00%	371,847
60	56,722	10.00%	340,335
61	51,050	15.00%	467,109
62	43,393	15.00%	403,552
63	36,884	15.00%	348,552
64	31,351	15.00%	300,972
65	26,649	25.00%	433,039
66	19,986	25.00%	329,775
67	14,990	25.00%	251,079
68	11,242	25.00%	191,120
69	8,432	25.00%	145,448
70	6,324	100.00%	442,667

Weighted Average Retirement Age (rounded to the nearest whole age): 60

The weighted average retirement age is the sum of column (4) divided by 100,000 which represents the radix of the table.

	Count	Weighted Average Retirement Age
Partners	1,952	60
Managing Directors	1,004	60

Combined Weighted Average Retirement Age (rounded to the nearest whole age): 60

Plan Name	Deloitte Pension Plan for Partners, Principals and Managing Directors
Plan Sponsor EIN	13-5133500
ERISA Plan #	004
Plan Year Ending	May 31, 2025

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors**EIN: 13-5133500****Plan Number: 004****Attachment to the 2024 Schedule SB (Form 5500)****Schedule SB, Part V – Summary of Plan Provisions****Plan Provisions Summary**

Effective Date of the Plan	March 1, 2006.
Plan Year	Plan years coincide with the firm's fiscal years (fiscal years begin on the Sunday following the Saturday closest to May 31).
Eligibility for Participation	• Partners who were actively participating in the Deloitte Pension Plan on February 28, 2006 became participants in the Deloitte Pension Plan for Partners, Principals and Managing Directors (PPMD Plan) on March 1, 2006. • Managing Directors who were actively participating in the Deloitte Pension Plan on February 28, 2006 and were vested under the Deloitte Managing Directors Protective Supplemental Retirement Income Plan (PSRIP) became participants in the Deloitte Pension Plan for Partners, Principals and Managing Directors on March 1, 2006. • Partners who participated in the Deloitte Pension Plan as an employee enter the PPMD Plan on the first day of the plan year following their partner promotion date. Otherwise, Partners enter the PPMD Plan on the first day of the plan year coincident with the day they become an "eligible partner". At the time they commence participation in the PPMD Plan, the assets and liabilities associated with their accrued benefit (if any) under the Deloitte Pension Plan will be transferred to the PPMD Plan. Effective May 29, 2011, all current active, terminated vested and retired partners are transferred into the PPMD Plan. Effective January 1, 2017, Partners and Principals hired or promoted on or after January 1, 2017 will no longer enter this plan. • Managing Directors who have completed one year of Service and are age 21 or older will become participants in the PPMD Plan once they are vested under the PSRIP. At the time they are transferred to the PPMD Plan, the assets and liabilities associated with their accrued benefit (if any) under the Deloitte Pension Plan will be transferred to the PPMD Plan. Plan entry dates are on the first day of the Plan Year or six months later. Effective June 1, 2014, Managing Directors can only be transferred to the PPMD Plan on the first day of the plan year following their vesting date under the PSRIP. Effective May 31, 2016, Managing Directors can only be transferred to the PPMD plan on September 1 next following the date such Managing Director satisfies the requirement for vested benefit under the PSRIP. Effective 6/4/2017, the PSRIP vesting requirements changed to eliminate references to a minimum age.
Eligible Partner	A Partner or Principal of Deloitte who, prior to January 8, 2017, as of any date within the prior Plan Year, has met the minimum requirements set forth in Section 6.05, 6.06, 6.07, D1.03, D1.04, D1.05, T1.03, T1.04, or T1.05 of the Partnership Agreement as in effect prior to January 8, 2017. On or after January 8, 2017, as of any date within the prior Plan Year has met the minimum requirements set forth in Section 6.02, D1.01, or T1.01 of the Partnership Agreement. Effective 6/4/2017, the Partnership Agreement vesting requirements changed to eliminate references to a minimum age.
Continuous Service	Elapsed time rule – subject to break-in-service rules.

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors**EIN: 13-5133500****Plan Number: 004****Attachment to the 2024 Schedule SB (Form 5500)****Schedule SB, Part V – Summary of Plan Provisions****Plan Provisions Summary**

Credited Service	The period of continuous service after first entering the Deloitte Pension Plan ("Employee Plan") or the Deloitte Pension Plan for Partners, Principals and Managing Directors Plan, except for former Deloitte Haskins & Sells Plan Participants. For former Deloitte Haskins & Sells Plan Participants after becoming a participant, service was granted retroactively to the first of the month following date of hire.
Compensation Considered	For benefits accruing after August 31, 1989 (or June 3, 1989, for Deloitte Haskins & Sells): Effective September 1, 1989 (or June 4, 1989, for Deloitte Haskins & Sells), compensation considered is W-2 earnings, including salary deferrals under the Deloitte and DTTS Savings and Investment Plan, the Deloitte and DTTS Flexible Spending Plan, and the Deloitte and DTTS transportation programs. Compensation is limited by IRS regulations. For the Plan Year commencing June 2, 2024, the Internal Revenue Code (IRC) Section 401(a)(17) compensation limit is \$345,000 per year.
Normal Retirement Date	Age 62 with payment commencing on the first day of the month coincident with or next following the participant's 62nd birthday.
Early Commencement Date (applicable for Participants who terminate on or after June 4, 2017)	Partners and Managing Directors are eligible to commence benefits upon completion of at least three years of service.
Early Retirement Date	The earlier of the participant's 50th birthday and completion of at least ten years of service and the participant's 55th birthday and completion of at least five years of service.
Normal and Deferred Retirement Benefit	A. For Former Touche Ross employees and Partners, benefits accrued through August 31, 1989: Monthly pension for life beginning at age 65 equal to 1/12 of 1.50% of final average pay (as of August 31, 1989) less 2.38% of Primary Social Security benefit based on 1989 Social Security law and 1989 earnings, assuming earnings remain unchanged to age 65, for each of the first 35 years of credited service. The minimum benefit is \$10 per month for each of the first 30 years of service. Benefits accrued after August 31, 1989: Effective September 1, 1989, benefits are accrued on a calendar-year basis with a transition period of September 1, 1989 to December 31, 1989. The total accrued benefit in any year is that year's accrual, plus the total accrued benefit for prior years. For each year of credited service up to 35 years, the monthly accrual equals 1/12 of the sum of 2% of compensation up to Social Security Covered Compensation and 2.5% of the excess of compensation over Social Security Covered Compensation. For each year of credited service over 35 years, the accrual equals 2.5% of compensation. The monthly benefit is payable for life beginning at age 62.

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors

EIN: 13-5133500

Plan Number: 004

Attachment to the 2024 Schedule SB (Form 5500)

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions Summary

**Normal and Deferred
Retirement Benefit
(continued)**

B. For other Participants, benefits accrued through June 3, 1989:

Monthly pension for life beginning at age 62 equal to 1/12 of 1% of Base Compensation up to Social Security Base, plus 1.5% of Base Compensation above Social Security Base, times years and months of credited service, where base compensation is the average over the highest paid five consecutive years in the last 10 years before June 4, 1989.

Benefits accrued after June 3, 1989:

Effective June 4, 1989, benefits are accrued on a calendar-year basis with a transition period of June 4, 1989, to December 31, 1989. The total accrued benefit in any year is that year's accrual plus the total accrued benefit for prior years. For each year of credited service up to 35 years, the monthly accrual equals 1/12 of the sum of 2% of compensation up to Social Security Covered Compensation and 2.5% of the excess of compensation over Social Security Covered Compensation. For each year of credited service over 35 years, the accrual equals 2.5% of compensation. The monthly benefit is payable for life beginning at age 62.

C. For all Participants effective January 1, 1997:

Effective January 1, 1997, the Plan was amended to provide benefits under a cash balance formula. The principal features of the cash balance formula are as follows:

Opening Balance – the accrued benefit as of December 31, 1996 for each active participant was converted into its actuarial equivalent single sum amount. This single sum amount represents the opening cash balance account.

Interest Credits – at the end of each calendar year, prior to crediting the service credit, each participant's cash balance account is credited with an interest credit equal to the beginning of the year account balance multiplied by the 30-Year U.S. Treasury Bond rate for November published in the month of December preceding the beginning of the calendar year. Effective January 1, 2012, the minimum interest crediting rate is 3.8%. In years following the application of the minimum, the Treasury rate will be adjusted down (not less than 3.8%), such that the aggregate interest crediting rate is the same as the unadjusted aggregate Treasury rates, over the same period of time.

Effective January 1, 2021, the interest credit will be based on the 30 -Year U.S. Treasury Bond rate for August published in the month of September preceding the beginning of the calendar year.

Service Credits – at the end of each calendar year, each participant's cash balance account is credited with a percentage of the participant's pensionable pay during the year, with the percentage determined according to the following schedule:

<u>Participant's age plus credited service at the end of the year</u>	<u>Percentage of pay credit</u>
less than 31	2.5%
30-40	3.0%
40-50	4.0%
50-60	5.0%
60-70	6.0%
70-80	7.0%
80-90	8.0%
90+	9.0%

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors**EIN: 13-5133500****Plan Number: 004****Attachment to the 2024 Schedule SB (Form 5500)****Schedule SB, Part V – Summary of Plan Provisions****Plan Provisions Summary**

Normal and Deferred Retirement Benefit (continued)	The following service credit schedule is in effect as of January 1, 2017:	
	<u>Participant's age plus credited service at the end of the year</u>	<u>Percentage of pay credit</u>
	less than 31	4.0%
	30-40	5.0%
	40-50	6.0%
	50-60	7.0%
	60-70	8.0%
	70-80	11.0%
	80-90	13.0%
	90+	16.0%
	The following service credit schedule is in effect as of January 1, 2023:	
	<u>Participant's age plus credited service at the end of the year</u>	<u>Percentage of pay credit</u>
	less than 41	6.0%
	40-50	7.0%
	50-60	8.0%
	60-70	9.0%
	70-80	11.0%
	80-90	13.0%
	90+	16.0%
	In the first year of participation only, the minimum service credit is \$2,500. For employees and managing directors entering the Deloitte Pension Plan on or after June 4, 2017, the minimum service credit is \$5,000.	
	<u>Minimum Benefit</u> – all Participants that performed an hour of service during 1997 ("grandfathered") are eligible to receive the greater of the benefit under the cash balance formula and the benefit that would have been earned as if the Plan in effect on December 31, 1996 had continued unchanged.	
Eligible Partner Benefits	For Partners and Principals hired or promoted before January 1, 2017, a portion (maximum 80%) of an Eligible Partner's PA retirement benefit is shifted to the Deloitte Pension Plan for Partners, Principals and Managing Directors, under the Legacy Partner Cash Balance formula, where a hypothetical Partner Cash Balance Account is established for each Eligible Partner. The value of Partner Cash Balance Account increases each year with the addition of a Partner Service Credit plus a Partner Interest Credit for all Participants with a Partner Cash Balance Account. The Plan's objective is to provide each Eligible Partner with an annual benefit at age 62 (payable for life) equal to the difference between (i) the maximum benefit permitted to be paid from a qualified pension plan under the Code and (ii) the benefits attributable to the service as an employee, if any.	
Early Commencement Benefit	The early commencement benefit is the benefit payable before the participant's Early Retirement Date, with further actuarial reduction to the participant's early commencement date.	

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors

EIN: 13-5133500

Plan Number: 004

Attachment to the 2024 Schedule SB (Form 5500)

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions Summary

Early Retirement Benefit	<u>Pre-1997 Plan</u> – A Participant retiring on or after his Early Retirement Date and before his Normal Retirement Date is eligible to receive a monthly benefit payable for life. For Touche Ross employees and Partners, the monthly benefit equals the normal retirement benefit accrued for service through August 31, 1989, reduced by 1/180th for each of the first 60 months or fraction thereof by which the date of commencement of benefits precedes age 65, and reduced actuarially for the next 60 months, and with the benefit accrued for service after August 31, 1989, reduced by 1/2 of 1% for each month or fraction thereof by which the date of commencement of benefits precedes age 62. For Deloitte Haskins & Sells employees, the monthly benefit equals the normal retirement benefit, reduced by 1/2 of 1% for each month by which the date of commencement precedes age 62. For certain Deloitte Haskins & Sells employees that attained age 50 and had at least 10 years of service as of June 1, 1991, the benefit accrued for service through June 3, 1989, is reduced 1/2 of 1% per month before age 60. For Deloitte employees, the monthly benefit equals the normal retirement benefit accrued for service as of the date of termination reduced by 1/2 of 1% for each calendar month or fraction thereof that the participant's benefit commencement date precedes age 62. <u>Cash Balance Formula</u> – The early retirement benefit is the monthly benefit which is the actuarial equivalent of the cash balance accumulated to the participant's Early Retirement Date. If a participant is grandfathered, the minimum early retirement benefit is calculated under the provisions of the pre-1997 Plan as described above.
Disability Benefit	A participant that becomes totally disabled and qualifies for Social Security disability benefits will continue to accrue credited service towards a normal retirement benefit which commences on the first day of the month coincident with or next following attainment of age 62. If early retirement is elected, credited service accruals cease upon benefit commencement, and an early retirement reduction will apply if benefits start before age 62 (or age 65 for the pre September 1, 1989 portion for former Touche Ross Plan Participants).
Termination of Employment	Each participant will acquire a vested, nonforfeitable right to a deferred retirement benefit after completing three years of continuous service, in the form of a monthly benefit for life commencing at Normal Retirement Date (if elected) in an amount equal to 100% of his accrued benefit to the date of termination. Payment of benefits may commence prior to Normal Retirement Date, in which case the accrued benefit would be reduced as described under "Early Commencement Benefit" and "Early Retirement Benefit".

Plan Name: Deloitte Pension Plan for Partners, Principals and Managing Directors**EIN: 13-5133500****Plan Number: 004****Attachment to the 2024 Schedule SB (Form 5500)****Schedule SB, Part V – Summary of Plan Provisions****Plan Provisions Summary**

Pre-retirement Death Benefit	The pre-retirement death benefits are based on marital status, as follows: <u>Automatic Coverage - Single participant</u> If the participant is not married at the time of death, the Plan provides for payment of the vested benefit to the beneficiary in a single lump sum payment as soon as practicable following death (unless the beneficiary elects an optional preretirement death benefit in the form of an actuarial equivalent Life Only annuity or a Life and Term Certain Annuity). The beneficiary's benefit will be <i>the greater of</i>: • The value of the Cash Balance Account; • For grandfathered participants only, the present value of the participant's normal retirement benefit under the Career Average Formula; or • For grandfathered participants only, the present value of the payments that the beneficiary would receive, based on the Career Average Formula, as if the participant had retired immediately prior to his death and commenced payment in the form of a Joint and 100% Survivor Annuity. <u>Automatic Coverage - Married participant</u> If the participant is married at the time of death, the Plan provides for a Life Only Annuity payment to the surviving spouse (unless the spouse elects an optional preretirement death benefit in the form of an actuarial equivalent Lump Sum, or Life and Term Certain Annuity). The spouse's benefit will be a Life Only Annuity that is actuarially equivalent to the greater of: • The value of the Cash Balance Account; • For grandfathered participants only, the present value of the participant's normal retirement benefit under the Career Average Formula; or • For grandfathered participants only, the present value of the payments that the beneficiary would receive, based on the Career Average Formula, as if the participant had retired immediately prior to his death and commenced payment in the form of a Joint and 100% Survivor Annuity.
Normal & Disability Form of Benefit	Level monthly payments for life. Married Participants will receive an actuarially reduced Joint and 50% Survivor Benefit unless another form of benefit is specifically selected by the Participant with appropriate spousal consent.
Optional Forms	The following forms of benefit are payable from the Plan upon early commencement, early, normal, or deferred retirement: • Life Annuity • Life Annuity with a 120 or 150 month Term Certain • Joint and Survivor Annuity (50%, 75%, or 100%) • Joint and Survivor Annuity (50%, 75%, or 100%) with a 120 or 150 month Term Certain • Lump Sum
Plan Changes Since the Prior Plan Year	• Effective January 1, 2025 the Internal Revenue Code (IRC) Section 415 defined benefit limit increased from \$275,000 to \$280,000. This change is reflected for purposes of determining the 2024 Target Normal Cost for the plan year ending May 31, 2025, if applicable. • Effective January 1, 2024, the IRC Section 401(a)(17) compensation limit increased from \$330,000 to \$345,000.

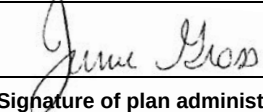
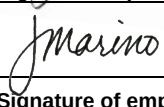
Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2024 This Form is Open to Public Inspection
--	---	---

Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 06/02/2024 and ending 05/31/2025	
A	This return/report is for: ☐ a multiemployer plan☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)☒ a single-employer plan☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report☐ the final return/report☐ an amended return/report☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558☐ automatic extension☐ the DFVC program☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan Deloitte Pension Plan for Partners, Principals and Managing Directors
1b	Three-digit plan number (PN) ▶ 004
1c	Effective date of plan 03/01/2006
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Deloitte LLP 30 Rockefeller Plaza New York NY 10112
2b	Employer Identification Number (EIN) 13-5133500
2c	Plan Sponsor's telephone number (212) 489-1600
2d	Business code (see instructions) 541211

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		03/16/2026	Jamie Gross
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		03/16/2026	Joanna Marino
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ Same as Plan Sponsor Retirement Committee C/O Jamie Gross Deloitte LLP 30 Rockefeller Plaza New York NY 10112	3b Administrator's EIN 13-2857038 3c Administrator's telephone number (212) 489-1600																						
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN																						
5 Total number of participants at the beginning of the plan year	5 4,103																						
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 90%;"></td> </tr> <tr> <td>6a(1)</td> <td style="text-align: right;">2,956</td> </tr> <tr> <td>6a(2)</td> <td style="text-align: right;">2,833</td> </tr> <tr> <td>6b</td> <td style="text-align: right;">792</td> </tr> <tr> <td>6c</td> <td style="text-align: right;">264</td> </tr> <tr> <td>6d</td> <td style="text-align: right;">3,889</td> </tr> <tr> <td>6e</td> <td style="text-align: right;">106</td> </tr> <tr> <td>6f</td> <td style="text-align: right;">3,995</td> </tr> <tr> <td>6g(1)</td> <td></td> </tr> <tr> <td>6g(2)</td> <td></td> </tr> <tr> <td>6h</td> <td style="text-align: right;">0</td> </tr> </table>			6a(1)	2,956	6a(2)	2,833	6b	792	6c	264	6d	3,889	6e	106	6f	3,995	6g(1)		6g(2)		6h	0
6a(1)	2,956																						
6a(2)	2,833																						
6b	792																						
6c	264																						
6d	3,889																						
6e	106																						
6f	3,995																						
6g(1)																							
6g(2)																							
6h	0																						
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7																						

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1C 3B 3H 3J

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
---	---

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached _____
- (4) ☐ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____