

# Deloitte.

德勤



## FY2020 Deloitte China Impact Report Appendix



**Analysis of material issues  
and communication with  
stakeholders**

**Alignment with the United  
Nations' Sustainable  
Development Goals (SDGs)**

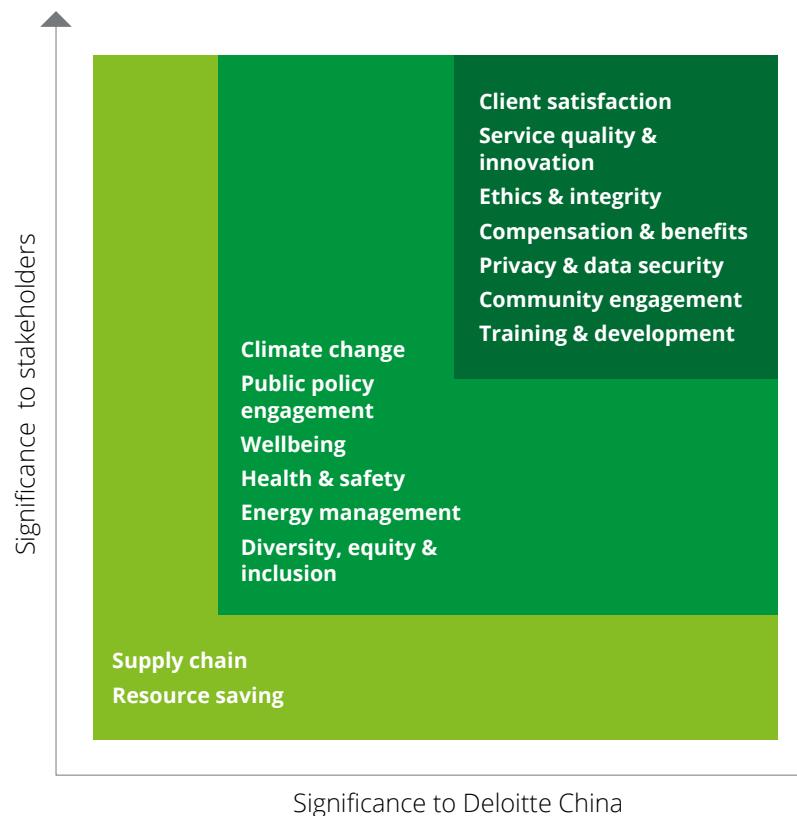
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# Analysis of material issues and communication with stakeholders

## Materiality Matrix

Based on discussions and communication with parties within and outside the firm, we have developed a matrix of material issues for Deloitte China as main focus areas in pursuing sustainability and for key disclosures in the report.



## Analysis of material issues and communication with stakeholders

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### Communication with stakeholders

We could only achieve common progress on our sustainability journey and expand our social impact by working with stakeholders. Deloitte China highly values the communication with stakeholders in our daily operations. We constantly works to improve communication mechanisms, listen to and understand the needs of stakeholders, and actively respond with concrete actions, with the hope to achieve common development with all stakeholders.

| Stakeholders                                            | Ways of communication                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Topics of concern                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Clients</b>                                          | <ul style="list-style-type: none"><li>• Interactions with clients during contract period</li><li>• Client satisfaction procedure</li><li>• Business development activities</li><li>• Client meetings</li></ul> <ul style="list-style-type: none"><li>• Client questionnaire</li><li>• Client labs and/or conferences chaired</li><li>• Replies to proposal &amp; actions following loss</li></ul>                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"><li>• Ethics &amp; integrity</li><li>• Client satisfaction</li><li>• Governance risks &amp; compliance</li><li>• Protection of public interests</li><li>• Anti-corruption</li></ul> <ul style="list-style-type: none"><li>• Corporate responsibility commitment</li><li>• Privacy &amp; data security</li><li>• Environmental performance</li><li>• Supply chain risks</li><li>• Value of services</li></ul>                                                                                                                                                                                                                                                                                     |
| <b>Deloitte staff, their family &amp; future talent</b> | <ul style="list-style-type: none"><li>• Social network platforms (internal &amp; external)</li><li>• Recruitment activities</li><li>• Internal discussions</li><li>• 24/7 support &amp; emergency hotline</li><li>• Confidential ethics hotline</li><li>• Professional development meetings</li><li>• Mentorship policy</li></ul> <ul style="list-style-type: none"><li>• Performance check/ review</li><li>• Community engagement &amp; volunteer opportunities</li><li>• Exit interview</li><li>• Deloitte alumni</li><li>• Career development talks</li><li>• Townhall meetings</li><li>• Leadership videos</li><li>• Deloitte China annual talent survey</li></ul> | <ul style="list-style-type: none"><li>• Career development</li><li>• Diversity &amp; equal treatment</li><li>• Inclusive leadership</li><li>• Ethics &amp; integrity</li><li>• Client satisfaction</li><li>• Privacy &amp; data security</li><li>• Governance risks &amp; compliance</li><li>• Corporate responsibility commitment</li><li>• Protection of public interests</li><li>• Public policy position</li></ul> <ul style="list-style-type: none"><li>• Environmental performance</li><li>• Health &amp; safety</li><li>• Community engagement</li><li>• Labor rights</li><li>• Compensation</li><li>• Work/life balance</li><li>• Professional standards</li><li>• Work performance</li><li>• Sense of happiness</li></ul> |
| <b>Government &amp; regulatory authorities</b>          | <ul style="list-style-type: none"><li>• Active engagement with regulators and decision makers on issues affecting the industry and capital market</li><li>• Contribution to development of new regulations</li></ul> <ul style="list-style-type: none"><li>• Participation in policy making</li><li>• Response to regulatory &amp; public policies</li><li>• Quality/performance check &amp; review</li><li>• Work meetings</li></ul>                                                                                                                                                                                                                                  | <ul style="list-style-type: none"><li>• Protection of public interests</li><li>• Ethics &amp; integrity</li><li>• Future development of audit</li><li>• Innovation &amp; disruptive technology</li><li>• Privacy &amp; data security</li><li>• Standardized model</li><li>• Governance risks &amp; compliance</li><li>• Anti-corruption</li></ul> <ul style="list-style-type: none"><li>• Diversity &amp; equal treatment</li><li>• Environmental performance</li><li>• Business &amp; staff safety risk aversion</li><li>• Inclusive growth</li><li>• International trade</li><li>• Future development of business</li><li>• Flexibility</li></ul>                                                                                |

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| Stakeholders                                            | Ways of communication                                                                                                                                                                                                 | Topics of concern                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                               |
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| <b>Professional associations</b>                        | <ul style="list-style-type: none"> <li>Participation in the work of committees and working groups</li> <li>Leading and representing committees</li> <li>Attending meetings</li> </ul>                                 | <ul style="list-style-type: none"> <li>Co-development of industry white papers</li> <li>Speaking engagements</li> <li>Participation in standards setting</li> </ul> <ul style="list-style-type: none"> <li>Protection of public interests</li> <li>Ethics &amp; integrity</li> <li>Governance risks &amp; compliance</li> <li>Professional standards</li> <li>Work performance</li> <li>Career development</li> </ul> | <ul style="list-style-type: none"> <li>Public policy position</li> <li>Open market</li> <li>Digital economy &amp; technology</li> <li>Future development of business</li> <li>Information disclosure &amp; reporting</li> </ul>                                                                                                                |                                                                                                                                                                                                                                                                                                               |
| <b>Non-profit organizations &amp; local communities</b> | <ul style="list-style-type: none"> <li>Engagement in local activities</li> <li>Pro bono activities</li> <li>Collaboration</li> <li>Volunteer services</li> </ul>                                                      | <ul style="list-style-type: none"> <li>Social media</li> <li>E-mails</li> <li>Meetings</li> <li>Speaking engagements</li> </ul>                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Youth education &amp; unemployment</li> <li>Diversity &amp; equal treatment</li> <li>Ethics &amp; integrity</li> <li>Anti-corruption</li> <li>Human rights</li> <li>Transparency</li> </ul>                                                                                                             | <ul style="list-style-type: none"> <li>Corporate responsibility commitment</li> <li>Public policy position</li> <li>Privacy &amp; data security</li> <li>Environmental performance</li> <li>Community engagement</li> <li>Protection of public interests</li> <li>Social progress &amp; equality</li> </ul>   |
| <b>International organizations</b>                      | <ul style="list-style-type: none"> <li>Serving as key member of committees</li> <li>Participation in stakeholder meetings of international organizations</li> </ul>                                                   | <ul style="list-style-type: none"> <li>Meetings &amp; communications</li> <li>Participation in working groups</li> </ul>                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>Ethics &amp; integrity</li> <li>Reliable financial system</li> <li>Diversity &amp; equal treatment</li> <li>Education</li> <li>Youth unemployment</li> <li>Governance risks &amp; compliance</li> <li>Privacy &amp; data security</li> <li>Environmental performance</li> <li>Climate change</li> </ul> | <ul style="list-style-type: none"> <li>Human rights</li> <li>Community engagement</li> <li>Physical safety</li> <li>Social progress &amp; equality</li> <li>Trade &amp; investment</li> <li>Inclusive growth</li> <li>Open market</li> <li>Future development of business</li> <li>Digital economy</li> </ul> |
| <b>Suppliers</b>                                        | <ul style="list-style-type: none"> <li>Negotiation</li> <li>Meetings</li> <li>Vendor purchases</li> </ul>                                                                                                             | <ul style="list-style-type: none"> <li>Industry conferences</li> <li>Ongoing supply chain management</li> </ul>                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Ethics &amp; integrity</li> <li>Anti-corruption</li> <li>Diversity &amp; equal treatment</li> </ul>                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>Privacy &amp; data security</li> <li>Sustainability implementation</li> </ul>                                                                                                                                                                                          |
| <b>Industry &amp; market analysis firms</b>             | <ul style="list-style-type: none"> <li>Global engagement strategy that involves Deloitte executive leadership, subject matter experts and other stakeholders of all geographies, businesses and industries</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Pros &amp; cons of digital development</li> <li>Technology and emerging technology</li> </ul>                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>Client experience</li> <li>Business transformation</li> <li>Cyber security</li> <li>Cultural change</li> <li>The future of advisory</li> </ul>                                                                                                                         |
| <b>Educational institutions</b>                         | <ul style="list-style-type: none"> <li>Project participation</li> <li>Cooperation</li> </ul>                                                                                                                          | <ul style="list-style-type: none"> <li>Recruitment</li> <li>Guest lectures &amp; speeches</li> </ul>                                                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>Education</li> <li>Ethics &amp; integrity</li> <li>Diversity &amp; inclusion</li> </ul>                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>Staff development</li> <li>Anti-corruption</li> <li>Human rights</li> </ul>                                                                                                                                                                                            |

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# Alignment with the United Nations' Sustainable Development Goals (SDGs)

| SDGs                                                                                                                                                                       | Deloitte's support initiatives                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>     | <ul style="list-style-type: none"><li>• Deloitte China commits to establishing sound mechanisms for talent development and encourages all employees to pursue life-time learning and growth. We provide an open, transparent environment for career development as well as a clear path for promotion. We offer full care and support for employees, help them balance work and life, and create a favorable working and living environment to enhance their sense of happiness. In response to the COVID-19 pandemic, we have put the health and safety of our employees in the first place, with a full track of their whereabouts and safety, as well as real-time updates of policies and actions on COVID-19 prevention and control for all employees. We have kept our workplace disinfected in a regular manner, provided masks to employees, taken their temperatures on a daily basis, and worked to avoid or postpone business travel arrangements, in full efforts to continuously deliver high quality professional services.</li><li>• In light of China's reality, and aligning public welfare with the state's rural revitalization strategy, Deloitte China launched the WorldClass initiative in China on 29 August 2019, aiming to leverage our professional insights and capabilities to drive progress across three focuses – agricultural modernization, employment in professional services sector, and children and youth empowerment. Our goal is to positively impact 10 million rural children and farmers between now till 2030 in areas of education, skills and opportunities.</li></ul> |
| <br> | <ul style="list-style-type: none"><li>• Deloitte China works to build trust and respect among employees, and stand against any discrimination of any form. We actively promote cultural diversity, create equal opportunities for all employees, and provide opportunities and platform for all Deloitte people to pursue continuous learning and growth and realize their full potentials.</li><li>• Deloitte China has established the Diversity &amp; Inclusion Council, members of which include staff and partners from different regions, age groups and professional backgrounds who commit to using their power in collaboration to build an environment that supports and encourages diversity and inclusion. Deloitte China implements the ALL IN strategy, a global initiative that promotes diversity, inclusion and gender equality, with an aim to build a better work environment across the firm in which we support and help each other, making everyone feel being respected and included.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <br> | <ul style="list-style-type: none"><li>• Deloitte Global has formulated the WorldClimate strategy to contribute to the climate target adopted by the Paris Agreement, which commits to limiting global temperature rise to below 1.5 degrees Celsius. Based on the pillars that support the WorldClimate strategy, Deloitte China has also set up its own climate targets and plan.</li><li>• We aim to achieve net-zero greenhouse gas emissions for business operations by 2030. Leveraging a scientific approach, we will keep track of our completion rate, promote green operations, implement energy-saving models and policies, enhance actions from individuals, inspire positive staff engagement, and collaborate with supply chain to build an eco-friendly cycle.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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| SDGs                                                                                                                                                                   | Deloitte's support initiatives                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br> | <ul style="list-style-type: none"><li>• Deloitte China remains true to its quality and integrity commitments. Our Global Principles of Business Conduct outline Deloitte's ethical commitments and expectations for each Deloitte professional, providing a strong foundation for us to act upon: integrity, quality, objectivity, fair business practices built upon high-level competence and professional behavior, and privacy and data security. We have launched mandatory online courses on ethics for all partners and staff, contents of which are updated every year.</li><li>• Deloitte China stands against any corruption of any form, and strongly resists bribery. Deloitte Global has included a chapter on anti-corruption in the DTTL Policies Manual, and Deloitte China has also developed specific anti-corruption policies regarding purchase, gift, and entertainment. We conduct anti-corruption trainings every year and require every staff and partner to participate in and pass the test. We also establish a reporting procedure with smooth, easy access.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                                                                       | <ul style="list-style-type: none"><li>• On the basis of DTTL Policies Manual – Independence, we have developed a number of policies to ensure independence of our professional services. Professionals of every level serving at different business lines can all find specific guidelines regarding independence. Moreover, we have also integrated independence and conflict check into our standard business procedures, and developed a series of tools that require all business practitioners to learn and use.</li><li>• Deloitte attaches great importance to data security and privacy protection. All our staff must comply with Deloitte's IT policy to minimize the risk of information leakage. Meanwhile, our IT and security teams provide services via multiple channels including office work and online platform, to ensure security and reliability of our IT environment. All staff are required to go through trainings on privacy and confidentiality. In addition, we have set up a standard emergency procedure specifically in response to confidentiality, privacy and IT security incidents to ensure such incidents are properly handled once they occur.</li><li>• Deloitte China has put in place the Deloitte China Green Procurement Standard (DCGPS), which provides guidelines for us to screen targeted products based on the environmental criteria specified in respective product categories. Only products that comply with the DCGPS minimum level in terms of choice of material, energy consumption and other environmental factors would be included under consideration for procurement.</li></ul> |

#### About the United Nations' Sustainable Development Goals:



In September 2015, 193 member states adopted the United Nations' new Agenda for Sustainable Development. The agenda, consisting of 17 Global Goals, aims to complete the legacy tasks of the Millennium Development Goals and guide the work of global development from 2015 to 2030, addressing the many challenges that humanity faces including poverty, hunger, disease, inequality, climate change and environmental degradation.

# About Deloitte and Deloitte China



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legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

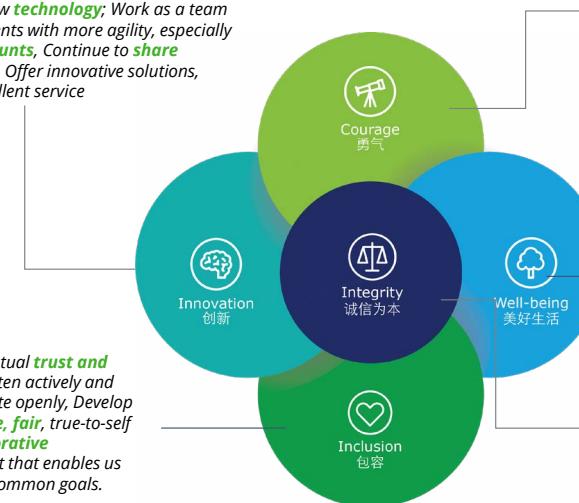
The Deloitte brand entered the China market in 1917 with the opening of an office in Shanghai. Today, Deloitte China delivers a comprehensive range of audit &

assurance, consulting, financial advisory, risk advisory and tax services to local, multinational and growth enterprise clients in China. Deloitte China has also made—and continues to make—substantial contributions to the development of China's accounting standards, taxation system and professional expertise. Deloitte China is a locally incorporated professional services organization, owned by its partners in China.

## Our culture

4+1 – Courage, Innovation, Inclusion, Well-Being and Integrity

*Develop an innovation mindset and embrace new technology. Work as a team with our clients with more agility, especially on big accounts. Continue to share knowledge. Offer innovative solutions. Deliver excellent service.*



*Courage to take up accountabilities, say/do the right things and challenge status quo. Empower to make decisions and take actions. Resilience in front of challenges and difficulties. Serve top clients and manage top talents*

*Keep ourselves positive and increase our sense of happiness. Develop a flexible and supporting environment that enables us to deliver 3H talent brand promise*

*Build on mutual trust and respect. Listen actively and communicate openly. Develop an inclusive, fair, true-to-self and collaborative environment that enables us to achieve common goals.*

*Apply the highest standards of professional conduct. Walk the talk. Behave in a manner that reinforces the reputation of our firm*

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## About the report

This is Deloitte China's first Social Impact Report, and covers the FY2020 reporting period from 1 June 2019 to 31 May 2020. To ensure continuity, some of the cases and data included are outside this time frame. The report has been prepared based on the GRI Standards published by the Global Reporting Initiative (GRI), with disclosures of Deloitte China's contributions to the United Nations' Sustainable Development Goals (SDGs).

For details about our GRI index, alignment with UN SDGs, analysis of material topics, communication with stakeholders, or an introduction to Deloitte and Deloitte China, please refer to our Social Impact Report release page and links on the Deloitte website.



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