



Deloitte.

Deloitte Sustainability Services
Making an impact that matters
with our clients

The sustainability mandate

Business and society are facing an array of urgent and critical social, environmental, ethical, and economic challenges.

In fact, six of the ten global risks of highest concern (in terms of impact) identified in 2016 by the World Economic Forum are environmental and societal issues.¹

Because of this, broad societal responses are playing out in the realms of policy, technology, and the marketplace, including a significant growth in the number of CSR indices launched by financial institutions.

Many of the fundamental factors that influence a company's performance and profitability today — energy prices and availability, supply chain reach and resilience, regulation, and public sentiment, among many others — are therefore changing quickly and dramatically. No business or organization is immune to these systemic challenges and societal responses.

This means it is critical to plot adaptive strategies for operating effectively and communicating transparently. While the risks of taking inadequate action are formidable, the sustainability imperative is also creating tremendous opportunities. Each vulnerability constitutes a call for innovation; each unmet need offers a prospect for growth. Consider a few issues representing both opportunity and risk:

- **Sustainability Reporting:** This has become increasingly commonplace. In fact, it is a membership requirement for the World Business Council for Sustainable Development (WBCSD), a member-led organization of approximately 200 global companies.² A number of organizations use corporate sustainability reports to rank companies, including the CDP, the WBCSD itself, the Dow Jones Sustainability Index, and a number of sustainability-focused investment platforms.
- **Water Risks:** This topic is regarded as "substantive" by more than two-thirds of the 174 Global 500 companies surveyed for the CDP's 2014 Global Water Report. Over 40 percent of these risks are expected to materialize within three years. On the other hand, some three-quarters of the companies in the survey have also identified new business opportunities related to water.³
- **Social impact:** The world has seen a number of societal issues not only persist but grow. There is increasing recognition that traditional approaches and business models for addressing intractable societal problems are proving ineffective. Translating visionary ideas to address these issues into practice requires often unprecedented action, drawing on diverse domains of expertise, emerging evidence about "what works," and progressive thinking in terms of social impact.

¹ World Economic Forum, Global Risks 2016

² World Business Council for Sustainable Development (WBCSD), Reporting Matters 2015

³ CDP, CDP Global Water Report 2014

In response to sustainability-related opportunities and risks, organizations need to:

- Comprehend sustainability pressures and societal responses to appropriately assess and prioritize risks,
- Convert this understanding into opportunities to reduce cost, increase revenue and profits and manage risks more effectively, and
- Capitalize by implementing sustainable practices across every aspect of their businesses and accounting for their impact in a credible manner.



How Deloitte can help

Deloitte member firms work with clients to make an impact that matters. For more than 25 years, part of our purpose has been helping clients address the sustainability mandate. Over 900 Deloitte member firm partners and professionals deliver sustainability-related services to clients in more than 50 countries.

These professionals collaborate across the Deloitte network's business lines — enterprise risk services, audit, tax, consulting, and financial advisory — to help clients transition to sustainable business models and practices that will deliver top and bottom line growth for the long term.

Deloitte's approach is built on a foundation of deep analytical methods and proprietary tools, and focuses on driving innovation and new business models across the nine key service areas highlighted below. These service areas are each supported by:

- A deep understanding of industries and sectors
- Detailed technical knowledge
- A broad complement of time-tested methods and capabilities
- Investment and contributions to multiple standard-setting and reporting initiatives working to advance transparency

Deloitte Sustainability Services Areas	
Resource Excellence	We assist our clients in managing the business and environmental impacts of natural resources consumption (such as water), energy, waste, and emissions by translating analytical insights into actionable cost savings, risk mitigation opportunities, and economic value.
Social Impact	We help organizations to identify, measure, value, monitor, and report the social impacts of projects, programs, and policies. We combine competence, experience, and methodological rigor to help clients maximize social impact and shared value opportunities.
Environment, Health & Safety	We help clients navigate their EH&S risk and compliance landscape through a pragmatic approach to integrating their critical EH&S processes into broader operational risk management and sustainability programs.
Sustainable Supply Chain	We help our clients refine supply chains, product lifecycles and internal operations by addressing diverse issues such as supplier engagement and extended producer strategy, sourcing and procurement, packaging, closed loop recycling, supply chain transparency, and upholding international human and labor rights.
Sustainable Finance	We help our clients incorporate environmental, social and governance (ESG) criteria into their investment decisions to enable more effective management and valuation of natural capital and ecosystem services and to drive tangible economic value and more positive environmental and societal impact in the financial sector.
Stakeholder Engagement & Partnerships	We assist our clients in advancing their sustainability agenda by advising on stakeholder engagement strategies and assessments, including engagement measurement and design services, in order to achieve performance objectives and demonstrate accountability to external stakeholders.

Deloitte Sustainability Services Areas	
Integrated Reporting	We assist organizations in applying the concept of integrated thinking to achieve strategic objectives and communicate corporate performance through integrated reporting. Integrated reporting requires the consideration of dependence and impact on a broader set of capitals beyond financial and manufactured capitals, to include natural, human, social and relationship, and intellectual capitals.
Sustainability Assurance	We assist our clients in increasing the credibility and reliability of sustainability disclosures by providing both internal and external assurance on sustainability reports, greenhouse gas (GHG) statements, and other forms of non-financial information.
Public Sector Sustainable Energy Services	We advise federal government clients on energy management and energy policy issues, and we assist international donor and development clients on expanding access to energy in developing countries. We provide cutting-edge, specialized technical assistance and a demonstrated ability to develop and implement energy services and solutions for developing countries and emerging markets.

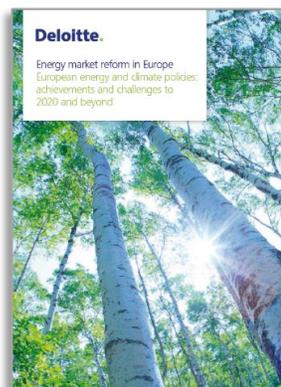
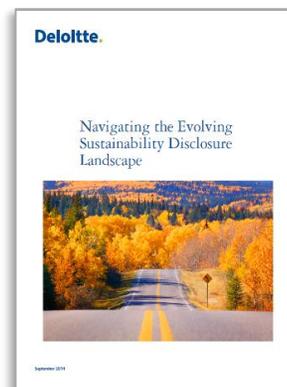
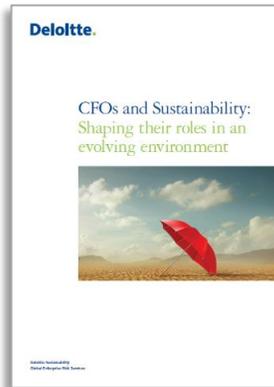
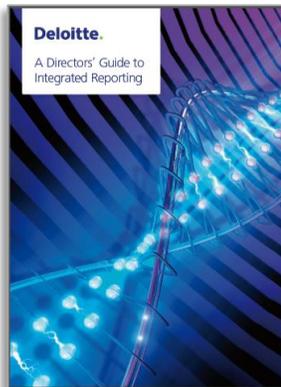
Recognition, thoughtware and relationships

“...Verdantix finds that Deloitte ranks first in brand preference for both sustainability consulting and sustainability assurance worldwide.”

Source: Verdantix Press release, 19 November 2014

Deloitte has been recognized as a leader in the sustainability services marketplace.

Deloitte maintains active involvement in the public discourse on sustainability issues by conducting research and publishing agenda-setting materials on sustainability challenges and opportunities.



Deloitte also maintains active involvement in the public discourse on sustainability issues through collaboration with leading global institutions that are dedicated to finding and promoting solutions to sustainability challenges.

A4S	<p>The Prince's Accounting for Sustainability Project</p> <ul style="list-style-type: none"> DTTL's Chairman is on the Advisory Council and Deloitte has provided secondments.
ACCA	<p>ACCA (the Association of Chartered Certified Accountants) Global Forum for Sustainability</p> <ul style="list-style-type: none"> Deloitte has a representative on the Global Forum
CDP	<p>Formerly the Carbon Disclosure Project</p> <ul style="list-style-type: none"> Deloitte is a past global and U.S. sponsor of CDP Water Disclosure, and DTTL has developed reports to Investor and Supplier questionnaires on CDP Climate Change.
GISR	<p>Global Initiative for Sustainability Ratings</p> <ul style="list-style-type: none"> Deloitte is a strategic sponsor, has committed financial and in-kind support on a multi-year basis, and has a seat on the Technical Review Committee.
GRI & GSSB	<p>Global Reporting Initiative & Global Sustainability Standards Board</p> <ul style="list-style-type: none"> Deloitte has been involved since the GRI's inception and has been an organizational stakeholder since 2004, and two Deloitte partners are members of the governance structure.
IIRC	<p>International Integrated Reporting Council</p> <ul style="list-style-type: none"> DTTL's Chairman is a Council Member and Deloitte has provided secondments.
SASB	<p>Sustainability Accounting Standards Board</p> <ul style="list-style-type: none"> Deloitte has provided funding and a secondment, participated in industry working groups, and has a seat on the Assurance Task Force.
SSE	<p>Sustainable Stock Exchanges Initiative</p> <ul style="list-style-type: none"> Deloitte has a representative on the SSE Corporate Working Group.
UNGC	<p>United Nations Global Compact</p> <ul style="list-style-type: none"> Deloitte was a founding signatory in 2000 with several high-impact pro-bono projects and secondments.
WBCSD	<p>World Business Council for Sustainable Development</p> <ul style="list-style-type: none"> Deloitte was a founding member in 1995, DTTL's Chairman is a Council Member and Social Cluster Board Member, and Deloitte has provided secondments and appointed Leadership Program members.
WEF	<p>World Economic Forum</p> <ul style="list-style-type: none"> Deloitte is a strategic partner, involved in the WEF Project Advisor Program, DTTL's Chairman is a Member of the Chairmen's Community, Deloitte has representatives in the Forum of Young Global Leaders.

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