

Module: Introduction**Page: Introduction****CC0.1****Introduction**

Please give a general description and introduction to your organization.

Deloitte provides audit, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 245,000 professionals make an impact that matters, please connect with us on Facebook, LinkedIn, or Twitter.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

For the convenience of the reader, a Deloitte member firm in a particular country is identified in the body of this report by the word "Deloitte" coupled with a country name (e.g., Deloitte Greece), in lieu of using the actual legal name of the Deloitte member firm in that country. Each Deloitte member firm is structured in accordance with national laws, regulations, customary practice, and other factors, and may secure the provision of professional services in its territory through subsidiaries, affiliates, and other related entities. Not every Deloitte member firm provides all services, and certain services may not be available to attest clients under the rules and regulations of public accounting. Deloitte Global and each Deloitte member firm are legally separate and independent entities, which cannot obligate each other. Deloitte Global and each Deloitte member firm are liable only for their own acts and omissions, and not those of each other. Further, certain Deloitte member firms cover more than one country or territory and are identified by the country in which a significant amount of its offices and business activity is based [e.g., Deloitte UK covers the countries of the United Kingdom, Channel Islands (Jersey and Guernsey), Isle of Man, Switzerland, and Northern Ireland].

In conducting the carbon inventories reported upon herein, the individual member firms consolidated their own emissions using the operational control method. Consolidation of greenhouse gas emissions (GHGs) for the purpose of this report is therefore done by aggregating the inventories from individual member firms as described below. Some member firms choose to also publicly release their own carbon emissions. Emissions released separately by member firms may differ from the emissions used in this aggregation for multiple reasons. Examples of why these differences arise may be due to a regulatory mandate that requires the use of specific emission or other factors in disclosures in the country in which the member firm operates which differ from those used in the Deloitte Global established protocol (for example, the inclusion of radiative forcing associated with aviation, which the Deloitte Global protocol does not include), differences in the scope of what

individual member firms choose to include in their own inventory, and differences in the availability of data at the time the report is prepared. In this response, the breakdown of member firm emissions is consistent with publicly reported numbers included in the member firm's corporate responsibility (CR) reports. As such, member firm emissions do not add up to the Deloitte Global totals.

CC0.2

Reporting Year

Please state the start and end date of the year for which you are reporting data.

The current reporting year is the latest/most recent 12-month period for which data is reported. Enter the dates of this year first.

We request data for more than one reporting period for some emission accounting questions. Please provide data for the three years prior to the current reporting year if you have not provided this information before, or if this is the first time you have answered a CDP information request. (This does not apply if you have been offered and selected the option of answering the shorter questionnaire). If you are going to provide additional years of data, please give the dates of those reporting periods here. Work backwards from the most recent reporting year.

Please enter dates in following format: day(DD)/month(MM)/year(YYYY) (i.e. 31/01/2001).

Enter Periods that will be disclosed

Mon 01 Jun 2015 - Tue 31 May 2016

CC0.3

Country list configuration

Please select the countries for which you will be supplying data. If you are responding to the Electric Utilities module, this selection will be carried forward to assist you in completing your response.

Select country

CC0.4**Currency selection**

Please select the currency in which you would like to submit your response. All financial information contained in the response should be in this currency.

USD(\$)

CC0.6**Modules**

As part of the request for information on behalf of investors, companies in the electric utility sector, companies in the automobile and auto component manufacturing sector, companies in the oil and gas sector, companies in the information and communications technology sector (ICT) and companies in the food, beverage and tobacco sector (FBT) should complete supplementary questions in addition to the core questionnaire.

If you are in these sector groupings, the corresponding sector modules will not appear among the options of question CC0.6 but will automatically appear in the ORS navigation bar when you save this page. If you want to query your classification, please email respond@cdp.net.

If you have not been presented with a sector module that you consider would be appropriate for your company to answer, please select the module below in CC0.6.

Further Information

Module: Management

Page: CC1. Governance

CC1.1

Where is the highest level of direct responsibility for climate change within your organization?

Senior Manager/Officer

CC1.1a

Please identify the position of the individual or name of the committee with this responsibility

During the period from June 1, 2015 through May 31, 2016 or Fiscal Year 2016 (FY16), David Pearson, Deloitte Global's Chief Sustainability Officer, led the internal sustainability group within Deloitte Global and was responsible for assisting member firms across the network to address internal sustainability issues. The Deloitte Global Board's Risk committee is accountable for risk management. Risks associated with climate change, such as business interruption, are reviewed as part of Deloitte Global's enterprise risk management system.

CC1.2

Do you provide incentives for the management of climate change issues, including the attainment of targets?

Yes

CC1.2a

Please provide further details on the incentives provided for the management of climate change issues

Who is entitled to benefit from these incentives?	The type of incentives	Incentivized performance indicator	Comment
All employees	Monetary reward	Emissions reduction project Emissions reduction target Energy reduction project Energy reduction target Efficiency project Efficiency target Other: Related assurance services to	For the purposes of this question, "all employees" refers to all people who are employed by or are partners of Deloitte member firms and who offer client services related to sustainability. Client service personnel in many Deloitte member firms are eligible for bonuses based on a variety of metrics, including sales. For practitioners in the sustainability and climate change practice areas, the sale of climate change services would be considered in establishing annual bonus awards.

Who is entitled to benefit from these incentives?	The type of incentives	Incentivized performance indicator	Comment
		sustainability reporting	
Other: All eligible employees in the indicated member firms	Monetary reward	Emissions reduction project Emissions reduction target Energy reduction project Energy reduction target Efficiency project Efficiency target	Deloitte China offers an Impact Award Program that recognizes and rewards employees for specific actions and contributions that have made a positive difference to clients, people and society, including contributions toward responsible environmental stewardship and carbon reduction goals. Winners of the Impact Award receive an Appreciation Certificate and a monetary reward.
Other: All eligible employees in the indicated member firms	Other non-monetary reward	Emissions reduction project Behavior change related indicator	Deloitte Australia and Deloitte Finland offer commuting benefits through discounted tickets on public transport. Deloitte Germany has a car policy to encourage those with company cars to choose low emission vehicles by charging a fee for those exceeding a certain emissions target.
Other: All eligible employees in the indicated member firms	Other non-monetary reward	Emissions reduction project Behavior change related indicator	Deloitte Chile introduced a platform to promote carpooling that has reduced CO2 emissions. Users are recognized with incentives such as store and restaurant coupons.
Other: All eligible employees in the indicated member firms	Other non-monetary reward	Emissions reduction project Energy reduction project Efficiency project	Deloitte Finland provides all employees with the option to use Deloitte bicycles to reduce commuting emissions. Deloitte New Zealand has a Green Team program, which encourages behaviors like home composting, worm farms, and Bokashi arrangements for all employees.
Other: Managers and above in the indicated member firm	Monetary reward	Emissions reduction project	Deloitte Finland has set a maximum emission level on all company cars (180g/km), and if an employee selects a car with an emissions level lower than 140g/km, the company covers fuel costs.

Further Information

CC2.1

Please select the option that best describes your risk management procedures with regard to climate change risks and opportunities

Integrated into multi-disciplinary company wide risk management processes

CC2.1a

Please provide further details on your risk management procedures with regard to climate change risks and opportunities

Frequency of monitoring	To whom are results reported?	Geographical areas considered	How far into the future are risks considered?	Comment
Six-monthly or more frequently	Board or individual/sub-set of the Board or committee appointed by the Board	Global	3 to 6 years	Deloitte Global and each of the Deloitte member firms have developed and implemented an enterprise risk framework (Framework) designed to identify, assess, prioritize, manage, and monitor risks that could have an impact on the ability of Deloitte member firms (and the Deloitte network as a whole) to achieve their strategies and objectives, including the protection of Deloitte's reputation and brand and the delivery of consistent, high-quality services. Framework policies and guidance are contained in the Deloitte Global Policies Manual.

CC2.1b

Please describe how your risk and opportunity identification processes are applied at both company and asset level

Annually, Deloitte Global and the member firms perform thorough processes designed to identify new risks and confirm existing risks. Risks may include potential threats, internal and external risks, emerging risks, and failures to maximize opportunities. In addition, Deloitte Global and the member firms have processes to regularly monitor their environments for changes that could impact their risk profiles, including existing risks and identifying (and appropriately responding to) new and/or emerging trends that could impact their resiliency to those risks. Risks associated with climate change, such as the impacts of increased severe weather events, are among a multitude of risks assessed.

The Deloitte network has implemented robust risk management processes and regularly evaluates these processes for improvements in light of emerging trends and risks. This includes compliance by the member firms to the Deloitte Global Policies Manual, which includes global quality and risk management requirements. All member firm partners and employees are responsible, individually and collectively, to identify and manage risks within their purview.

Opportunities are predominantly identified at the member firm level as a result of involvement by client service personnel in the marketplace and by their interactions with clients and other key stakeholders. Member firm organizational structures such as industry groups and service lines enable sharing of observations that allow for the recognition of trends and identification of business opportunities. Because client service occurs at the member firm level (Deloitte Global does not provide any services to clients), global recognition of opportunities typically result from numerous member firms recognizing similar opportunities.

CC2.1c**How do you prioritize the risks and opportunities identified?**

Deloitte Global has established criteria that member firms use in conducting their risk assessments to determine potential impact, likelihood, speed of onset, and trend for risks that could impact achieving the member firms' and/or the Deloitte network's strategy, including protection of Deloitte's reputation and brand and the delivery of consistent, high-quality services. Risks are prioritized based on the risk assessment results. Risks (including changes/developments in such risks) and related mitigation of those risks are frequently discussed with Deloitte Global and member firm management and governance bodies.

Climate change opportunities predominantly relate to member firms providing climate change services designed to meet the needs of clients. Like other client services, these opportunities, and their associated risks are continuously evaluated by client service professionals within member firms through various means including interactions in the marketplace.

CC2.1d

Please explain why you do not have a process in place for assessing and managing risks and opportunities from climate change, and whether you plan to introduce such a process in future

Main reason for not having a process	Do you plan to introduce a process?	Comment
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CC2.2

Is climate change integrated into your business strategy?

Yes

CC2.2a

Please describe the process of how climate change is integrated into your business strategy and any outcomes of this process

i. Deloitte Global has a corporate responsibility vision that includes consideration of both the internal operations of the Deloitte network and the sustainability and climate change services that Deloitte member firms provide to clients. To further that vision, each member firm is expected to establish and communicate a corporate responsibility policy following a set of defining principles that includes advocating sustainable use of natural resources and respect for the environment. The intended impact is a globally consistent approach to corporate responsibility.

ii. Climate change risks have influenced the efforts of many Deloitte member firms to establish absolute and intensity carbon reduction targets for operations as well as to focus on reducing impacts through programs, projects, and employee engagement. Many Deloitte member firms have programs focused on measuring and reducing greenhouse gas emissions and other environmental impacts related to business services and office functions. These programs align to Deloitte's focus on managing climate change risks. For example, multiple member firms have instituted policies that provide incentives for those eligible for company vehicles to choose lower emission models. Certain Deloitte member firms have also built up sustainability and climate change professional services. These services include: resource excellence, sustainability reporting, assurance and compliance, sustainable supply chain, sustainability finance, governance and risk intelligence, and stakeholder engagement.

The most substantial climate change-related business decisions during the reporting year occurred within Deloitte's internal operations and client services areas.

iii. In FY16, Deloitte's global approach to climate change continued to be regionally focused with leaders in three regions – the Americas, Asia Pacific and Europe/Middle East/Africa.

Member firm professionals continued to provide perspectives to clients and the public on climate change via point-of-view pieces during FY16. These ranged from webcasts to news articles to formal reports. Deloitte's activities during FY16 also included pro bono services provided by professionals to assist the United Nations Global Compact to develop the Caring for Climate Progress Report 2015. During FY16, Deloitte reported on FY15 corporate responsibility and sustainability activities in the Deloitte Global Report 2015 using the Global Reporting Initiative framework. Additionally, many member firms continued to produce annual reports on sustainability that included greenhouse gas emissions.

iv., v. Deloitte member firms plan for both short- and long-term implications of climate change. Internally, Deloitte Global's Security Office encourages all Deloitte member firms to implement crisis management, business continuity, and disaster recovery plans. As part of the process to develop these plans, member firms are expected to perform an assessment to identify key areas of risk. Each Deloitte member firm is responsible for creating its own plan that incorporates identified risks, which may include those associated with climate change.

Annually, Deloitte member firms report carbon emissions as part of an internal commitment to measure climate change impacts. During FY15, Deloitte Global started the implementation of a new carbon reporting software. The software system was rolled out over a two year period and in FY16 all reporting member firms

used the new system for reporting. The implementation and licensing of the software illustrate the strategic importance of ongoing measurement and reporting of emissions.

As an example of how Deloitte member firms are committed to addressing long-term climate action, several have set long-term GHG reduction goals that they target to attain by 2020. For example, Deloitte UK has developed Our Green Journey, a major long-term strategy with wide-reaching environmental targets across the business, projects that improve the sustainability of its estate and operations, and increase engagement with and involvement of its people. These Deloitte UK initiatives provide examples of ways in which Deloitte is showing its commitment to sustainability.

vi) Actions taken by national governments to meet commitments under COP21 may impose financial burdens on suppliers that are then passed through to Deloitte. To manage this risk, Deloitte Global annually collects and reports information on overall energy usage and greenhouse gas emissions. Certain member firms have also implemented initiatives focused on reducing energy usage and greenhouse gas emissions. In addition, Deloitte attends and observes key international policymaking forums, such as those hosted by the United Nations Framework Convention on Climate Change, in order to stay connected to the latest developments that could affect Deloitte operations or those of clients or suppliers.

As a result of the recent COP21 agreement, Deloitte member firms may realize opportunities to provide strategic consulting as well as specialized professional services to clients as they prepare and deal with implications of new agreement. Deloitte evaluates the opportunities that arise from progress achieved at the United Nations Framework Convention on Climate Change negotiations at both the member firm and global level. In addition, member firms proactively engage clients on these topics to understand services that may be needed to support them in dealing with regulatory change or to take voluntary steps to mitigate climate change.

vii. The commitment of Deloitte member firms to address climate change risks and incorporate consideration of them into service offerings is a source of competitive advantage in the marketplace. The growth in sustainability and climate change services demonstrates the robust positioning of the Deloitte member firms in the marketplace. During the reporting period, a group of over 900 Deloitte member firm sustainability specialists were associated with the Deloitte Sustainability Platform. These member firm professionals were committed to helping clients transition to sustainable business models and practices designed to deliver top- and bottom-line growth for the long term. Member firms' sustainability and climate change service offerings are designed to help clients as they strive to enhance shareholder value, mitigate business risk, and drive growth, efficiency and innovation through improved environmental, social and financial performance. This work represents one of the most important contributions that Deloitte member firms make to the sustainability agenda.

viii) Do you use forward-looking scenario analyses, including a 2oC scenario, to inform your organization's businesses, strategy, and/or financial planning? Not at this time as it pertains to climate change risk.

CC2.2b

Please explain why climate change is not integrated into your business strategy

CC2.2c

Does your company use an internal price on carbon?

No, and we currently don't anticipate doing so in the next 2 years

CC2.2d

Please provide details and examples of how your company uses an internal price on carbon

CC2.3

Do you engage in activities that could either directly or indirectly influence public policy on climate change through any of the following? (tick all that apply)

Trade associations
Other

CC2.3a

On what issues have you been engaging directly with policy makers?

Focus of legislation	Corporate Position	Details of engagement	Proposed legislative solution
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CC2.3b

Are you on the Board of any trade associations or provide funding beyond membership?

Yes

CC2.3c

Please enter the details of those trade associations that are likely to take a position on climate change legislation

Trade association	Is your position on climate change consistent with theirs?	Please explain the trade association's position	How have you, or are you attempting to, influence the position?
U.S. Council for International Business ("USCIB")	Unknown	Based on information obtained from USCIB and USCIB documents, USCIB promotes appropriate environmental protection integrated with market oriented policies that promote open trade and investment; advances continuous improvement in technological innovation and deployment within the context of economic growth as fundamental to sustainable development. USCIB supports cost-effective and cooperative international environment policies that favor multilateral solutions (including the role of business) to trans-boundary environment challenges, and avoidance of unilateral measures that hamper trade and market access. Examples of USCIB activities on climate change include: Green Economies Dialogue (GED) project, Rio +20, ICCM3, UNFCCC, and BizMEF. The trade association involvement with USCIB is at the Deloitte Global-level. Deloitte member firms may have been involved in other types of direct engagement.	Deloitte Global does not actively engage with USCIB on their climate change work.

CC2.3d

Do you publicly disclose a list of all the research organizations that you fund?

CC2.3e

Please provide details of the other engagement activities that you undertake

Starting in FY14, Deloitte has provided funding (both cash and value-in-kind services) to Social Progress Imperative (SPI), a non-profit organization committed to improving lives through provision of a robust, holistic and innovative measurement tool that equips leaders and change makers in business, government and civil society to advance social progress. SPI developed a measurement framework (Social Progress Index) that supports analysis of country performance to aid discussions, and provide insights on investment decisions. SPI further drives the creation of strong and sustainable country networks made up of national partners across government, business and civil society that use SPI's research to drive change. The Index measures multiple dimensions of social progress, benchmarking success, and catalyzing greater human wellbeing. It measures country performance using 53 indicators of social and environmental outcomes. One of these measurement areas is Ecosystem Sustainability, which includes 'Greenhouse gas emissions' as well as 'Water withdrawals as a percent of resources' and 'Biodiversity and habitat'. The Social Progress Index 2015, covering 133 countries, was publicly released in June of 2016 and information regarding the Index has been communicated via the internet, social media, and through the Social Progress Network organizations. Additional information can be found at

<http://www.socialprogressimperative.org/>

Deloitte's activities during the reporting year also included the provision of pro bono services by Deloitte member firm professionals to assist the Foundation for the Global Compact to develop the Caring for Climate Progress Report 2015, which is made available through the Caring for Climate web site (<http://caringforclimate.org/about/>). Caring for Climate is an initiative by the UN Global Compact, the UN Environment Programme and the secretariat of the UN Framework convention on Climate Change that is aimed at advancing the role of business in addressing climate change. The initiative provides a framework for business leaders to advance practical solutions and help shape public policy as well as public attitudes. The Progress Report examines trends in participation in Caring for Climate, including emissions performance of companies and progress made against the five commitments of the Statement endorsed by all signatories. By providing this analysis, Caring for Climate seeks to motivate signatories to take more significant action on climate change and to encourage greater participation in the initiative.

Deloitte is also active with the World Business Council for Sustainable Development (WBCSD), a business-driven forum for sharing knowledge and advocating positions on sustainability. The WBCSD sees cooperation including all elements of society, in particular governments and business, as essential to resolve climate change. Deloitte member firm partners and professionals participated with the WBCSD in numerous ways during FY16 including as a council member, liaison delegate, and participants in various working groups on measurement, valuation and reporting of natural capital, water stewardship and social impact. The Deloitte Global Leader for Sustainability Services, Eric Dugelay, devoted 20 percent of his time to this relationship in FY16.

The Deloitte Global Leader for Sustainability Services is one of the 32 members of the Task Force on Climate-related Financial Disclosures (TCFD) of the Financial Stability Board. Led by Michael Bloomberg, this task force was formed by the Financial Stability Board upon the request of the G20 to consider financial impacts of risks related to climate change. Various Deloitte professionals assisted the Deloitte Global Leader for Sustainability Services in the work of the task force.

Deloitte professionals also attended events associated with the 2015 United Nations Climate Change Conference in Paris (COP 21). Member firms also issued thoughtware before and after the event regarding the negotiations and its outcomes.

Support of the SPI initiative, WBCSD, the Caring for Climate Report, and the TCFD aligns with the Deloitte Global guiding principles expressed in the Corporate Responsibility Policy, including advocating for sustainable use of natural resources and respect for the environment.

CC2.3f

What processes do you have in place to ensure that all of your direct and indirect activities that influence policy are consistent with your overall climate change strategy?

CC2.3g

Please explain why you do not engage with policy makers

Further Information

Page: CC3. Targets and Initiatives

CC3.1

Did you have an emissions reduction or renewable energy consumption or production target that was active (ongoing or reached completion) in the reporting year?

- Absolute target
- Intensity target
- Renewable energy consumption and/or production target

CC3.1a

Please provide details of your absolute target

ID	Scope	% of emissions in scope	% reduction from base year	Base year	Base year emissions covered by target (metric tonnes CO2e)	Target year	Is this a science-based target?	Comment
Abs1	Other:	2.4%	15%	2012	19502	2016	No, and we do not anticipate setting one in the next 2 years	15% reduction of carbon emissions caused by mobility (Deloitte Netherlands). Scope 1 and Scope 3
Abs2	Scope 2 (location-based)	2.3%	5%	2015	4877	2017	No, and we do not anticipate setting one in the next 2 years	Deloitte Germany is focused on reduction of electricity consumption.
Abs3	Scope 1+2 (location-based)+3 (upstream)	2.2%	10%	2014	23260	2020	No, and we do not anticipate setting one in the next 2 years	Deloitte South Africa has a 10% reduction goal for Scopes 1, 2, and 3.

CC3.1b

Please provide details of your intensity target

ID	Scope	% of emissions in scope	% reduction from base year	Metric	Base year	Normalized base year emissions covered by target	Target year	Is this a science-based target?	Comment
Int1	Scope 1+2 (location-based)	2.3%	40%	Metric tonnes CO2e per unit FTE employee	2011	1.51	2021	No, but we anticipate setting one in the next 2 years	Deloitte UK has a goal to reduce emissions from energy consumption.
Int2	Scope 3: Business travel	4.2%	25%	Metric tonnes CO2e per unit FTE employee	2011	2.86	2021	No, but we anticipate setting one in the next 2 years	Deloitte UK's target includes emissions from business travel and hotel stays.
Int3	Scope 1+2 (location-based)+3 (upstream)	6.7%	35%	Metric tonnes CO2e per unit FTE employee	2011	4.29	2021	No, but we anticipate setting one in the next 2 years	Deloitte UK's target is to reduce total emissions intensity.
Int4	Scope 1+2 (location-based)	0.4%	10%	Metric tonnes CO2e per unit FTE employee	2013	1	2020	No, and we do not anticipate setting one in the next 2 years	Decarbonization of power generation will contribute at the macro level to Deloitte Ireland's target.
Int5	Scope 3: Business travel	0.1%	10%	Metric tonnes CO2e per unit FTE employee	2013	0.94	2020	No, and we do not anticipate setting one in the next 2 years	Deloitte Ireland has a 10% reduction goal from business travel.
Int6	Scope 1+2 (location-based)	0.7%	20%	Metric tonnes CO2e per unit FTE employee	2015	0.28	2020	No, and we do not anticipate setting one in the next 2 years	Deloitte France has a goal to reduce emissions from energy consumption.

ID	Scope	% of emissions in scope	% reduction from base year	Metric	Base year	Normalized base year emissions covered by target	Target year	Is this a science-based target?	Comment
Int7	Scope 3: Business travel	2.1%	5%	Metric tonnes CO2e per unit FTE employee	2015	0.70	2020	No, and we do not anticipate setting one in the next 2 years	Deloitte France has a 5% reduction goal from business travel.

CC3.1c

Please also indicate what change in absolute emissions this intensity target reflects

ID	Direction of change anticipated in absolute Scope 1+2 emissions at target completion?	% change anticipated in absolute Scope 1+2 emissions	Direction of change anticipated in absolute Scope 3 emissions at target completion?	% change anticipated in absolute Scope 3 emissions	Comment
Int1	Increase	0.2	No change	0	Deloitte UK- reductions offset by growth in the number of member firm personnel.

CC3.1d

Please provide details of your renewable energy consumption and/or production target

ID	Energy types covered by target	Base year	Base year energy for energy type covered (MWh)	% renewable energy in base year	Target year	% renewable energy in target year	Comment
RE1	All energy consumed	2014	31334	0%	2021	100%	Deloitte UK met its target of 100% renewables for directly procured electricity.
RE2	All energy consumed	2014	90162	23%	2016	100%	Deloitte Germany switched to 100% renewable energy on January 1, 2016.

CC3.1e

For all of your targets, please provide details on the progress made in the reporting year

ID	% complete (time)	% complete (emissions or renewable energy)	Comment
Abs1	100%	0%	Deloitte Netherlands' metric tonnes CO2e per unit FTEs decreased by 7% between 2015 and 2016, while mobility related emissions increased by 11.6% compared to base year 2012.
Abs2	50%	100%	Deloitte Germany transitioned entirely to zero-emissions green energy.
Abs3	33%	0.4%	South Africa progress on Scopes 1, 2 and 3.
Int1	50%	91%	Deloitte UK decreased its emissions intensity by 32% per FTE for total emissions.
Int2	50%	100%	Deloitte UK decreased its emissions intensity by 73% per FTE for scope 1 and 2 emissions.
Int3	50%	36%	Deloitte UK decreased its emissions intensity by 9% per FTE for scope 3 business travel.
Int4	21%	100%	
Int5	21%	0%	
Int6	20%	50%	
Int7	20%	80%	
RE1	50%	100%	
RE2	100%	100%	

CC3.1f

Please explain (i) why you do not have a target; and (ii) forecast how your emissions will change over the next five years

CC3.2

Do you classify any of your existing goods and/or services as low carbon products or do they enable a third party to avoid GHG emissions?

No

CC3.2a

Please provide details of your products and/or services that you classify as low carbon products or that enable a third party to avoid GHG emissions

Level of aggregation	Description of product/Group of products	Are you reporting low carbon product/s or avoided emissions?	Taxonomy, project or methodology used to classify product/s as low carbon or to calculate avoided emissions	% revenue from low carbon product/s in the reporting year	% R&D in low carbon product/s in the reporting year	Comment

CC3.3

Did you have emissions reduction initiatives that were active within the reporting year (this can include those in the planning and/or implementation phases)

Yes

CC3.3a

Please identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO2e savings

Stage of development	Number of projects	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	1	
To be implemented*	2	
Implementation commenced*	9	261
Implemented*	31	133
Not to be implemented	0	

CC3.3b

For those initiatives implemented in the reporting year, please provide details in the table below

Activity type	Description of activity	Estimated annual CO2e savings (metric tonnes CO2e)	Scope	Voluntary/ Mandatory	Annual monetary savings (unit currency - as specified in CC0.4)	Investment required (unit currency - as specified in CC0.4)	Payback period	Estimated lifetime of the initiative	Comment
Energy efficiency:	Many Deloitte member firms focus on energy efficiency in the buildings in		Scope 2 (location-	Voluntary			1-3 years	6-10 years	

Activity type	Description of activity	Estimated annual CO2e savings (metric tonnes CO2e)	Scope	Voluntary/ Mandatory	Annual monetary savings (unit currency - as specified in CC0.4)	Investment required (unit currency - as specified in CC0.4)	Payback period	Estimated lifetime of the initiative	Comment
Building services	which they operate. Deloitte Ireland, Poland, CIS and US installed motion detectors and/or LED lighting or controls in one or more offices. Deloitte UK also formalized the sustainable office temperature ranges and plan run-time policies. Deloitte Poland moved its headquarters to a new building that is equipped with a sustainable heating and cooling system that utilizes outdoor air to lower the indoor temperature, and uses photovoltaic cells as a source of heat. Deloitte Finland has reduced office space by moving to open office layouts in all offices. Deloitte Ireland implemented upgrades to the server cooling system with new air conditioning units. Deloitte US has reduced occupied areas in a number of offices. These actions are voluntary and are expected to reduce overall Scope 2 emissions; however, they are not quantified at this time.		based)						
Energy efficiency: Building services	The Deloitte UK firm implemented management interventions to better control building HVAC units.	90	Scope 2 (location-based)	Voluntary	22422		<1 year	Ongoing	
Energy efficiency:	The Deloitte UK member firm implemented chiller enhancements	170	Scope 2 (location-	Voluntary	44843	298955	4-10 years	11-15 years	

Activity type	Description of activity	Estimated annual CO2e savings (metric tonnes CO2e)	Scope	Voluntary/ Mandatory	Annual monetary savings (unit currency - as specified in CC0.4)	Investment required (unit currency - as specified in CC0.4)	Payback period	Estimated lifetime of the initiative	Comment
Building services	by changing pumps and fans to increase their energy efficiency.		based)						
Energy efficiency: Building fabric	A number of member firms including Deloitte Belgium, US, Chile, Australia and China achieved green certification for new office space or moved into buildings with green certifications (BREEAM, LEED or Green Star).	0.5	Scope 2 (location-based)	Voluntary					
Transportation: use	Many Deloitte member firms including Deloitte France, US, Chile, Ireland and Germany continue to focus on using video conferencing to reduce travel. Technology solutions include installing video capabilities in new offices, and providing hardware and software to enable other types of video connections (such as on laptops). Deloitte Brazil replaced the mode of transportation for short-distance deliveries from motor bike to bicycle to reduce fuel consumption. Only the results from the initiatives in the Deloitte Brazil member firm are represented in the metrics of this row.	0.3	Scope 3	Voluntary					
Behavioral change	Many Deloitte member firms focus on employee behavior and vehicle use as an opportunity for GHG reductions. Deloitte Chile use an application to encourage employees	5.1	Scope 3	Voluntary			<1 year		

Activity type	Description of activity	Estimated annual CO2e savings (metric tonnes CO2e)	Scope	Voluntary/ Mandatory	Annual monetary savings (unit currency - as specified in CC0.4)	Investment required (unit currency - as specified in CC0.4)	Payback period	Estimated lifetime of the initiative	Comment
	<p>to carpool. Deloitte Belgium has expanded a program for employees willing to acquire specific types of bicycles at a reduced cost, and now provides bikes at the new Gateway office. Deloitte Poland promotes commuting via bicycle by providing parking spaces for cyclists, changing rooms and showers, and an area for bicycle repair. Deloitte Finland offers commuting benefits through discounted tickets to public transport to all employees as a substitute to free parking at the office. Deloitte Finland also aims to decrease emissions by providing access to Deloitte bicycles for all employees. Only the results from the carpooling initiative in Deloitte Chile are represented in the metrics of this row. Deloitte US provides flexibility in where and how people work subject to meeting client and service demands. This often results in professionals not commuting into offices daily thereby reducing Scope 3 emissions.</p>								
Transportation: fleet	Deloitte Netherlands, Germany and Finland have incentives in place to promote those entitled to company cars to choose cars with lower		Scope 1	Voluntary					

Activity type	Description of activity	Estimated annual CO2e savings (metric tonnes CO2e)	Scope	Voluntary/ Mandatory	Annual monetary savings (unit currency - as specified in CC0.4)	Investment required (unit currency - as specified in CC0.4)	Payback period	Estimated lifetime of the initiative	Comment
	emissions. During FY16, 7% of Deloitte Netherlands' leased fleet was electric.								
Process emissions reductions	Deloitte Ireland, Germany and Finland use digital systems for payroll and invoicing. Deloitte Finland offers most business publications to employees in digital format. Both these voluntary actions have decreased paper usage and its associated Scope 3 emission. Emissions are not quantified at this time.		Scope 3	Voluntary					
Behavioral change	To reduce paper consumption, Deloitte Finland has instituted mandatory double-sided printing Deloitte Luxembourg has implemented an "Eco-Tips" program to educate employees on waste reduction, including use of personal mugs instead of disposable cups. Only the results from the initiatives in Deloitte Germany are represented in the metrics of this row.	59	Scope 3	Voluntary					
Low carbon energy purchase	Select Deloitte member firms consume low carbon electricity through contracts with suppliers or utilities. These actions are voluntary and expected to reduce overall Scope 2 emissions from offices;		Scope 2 (location-based)	Voluntary					

Activity type	Description of activity	Estimated annual CO2e savings (metric tonnes CO2e)	Scope	Voluntary/ Mandatory	Annual monetary savings (unit currency - as specified in CC0.4)	Investment required (unit currency - as specified in CC0.4)	Payback period	Estimated lifetime of the initiative	Comment
	however, they are not quantified at this time.								
Waste recovery	Deloitte Central Europe joined with a third party in Kosovo on a project that encourages separation and upcycling of office-generated waste. Deloitte Chile donates recyclable paper to a charitable foundation that delivers the paper to a recycling company and contracts with a recycling company that removes waste and sorts it into recyclable components. These actions are voluntary and expected to reduce overall Scope 3 emissions however, they are not quantified at this time.		Scope 3	Voluntary					
Other	Deloitte US switched its source of paper for business cards and letterhead to 100% recycled paper. These actions are voluntary and expected to reduce overall Scope 3 emissions; however, they are not quantified at this time.		Scope 3	Voluntary					

CC3.3c

What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Internal finance mechanisms	The Deloitte US real estate team includes energy efficiency as part of normal investment criteria. Those efficiency projects that demonstrate a high return on investment are approved in the budgeting process.
Employee engagement	Many Deloitte member firms engage employees in climate change focused activities. For example, extensive use is made of video conferencing, thereby reducing travel requirements. Deloitte France and China engage their employees through regular environmental trainings, communications and campaigns. Client service personnel in the sustainability and climate change practice areas are eligible for bonuses based on sales of sustainability services. Deloitte Belgium employees are also given the opportunity to choose a Mobility Pack with various modes of lower-emissions transportation options in exchange for a smaller/no company car, or other financial compensation. Deloitte Australia has re-invigorated their Green Champions network, employees who volunteer their time to drive awareness and engagement initiatives such as battery recycling, speaker sessions etc. Deloitte US highlights sustainability actions via internal web page and sponsors activities for Earth Day in select offices.
Financial optimization calculations	In some member firms there is a flexible approach to projects with a longer-term payback. For example, in Deloitte Ireland there is the option to consider longer-term payback projects if there is an energy efficiency gain. In the UK, all energy efficiency investment is driven by payback calculations.
Internal incentives/recognition programs	Please see response to 1.2a
Compliance with regulatory requirements/standards	Per French law, Deloitte France is required to report on its emissions performance. Additionally, Deloitte Japan participates voluntarily in the Tokyo Cap and Trade Scheme through its landlord. Deloitte Ireland reviews compliance requirements and drives recommendations for new plant and/or equipment servicing as required.
Dedicated budget for other emissions reduction activities	Deloitte Ireland has a dedicated annual "Green Agenda" budget for use toward awareness, training, consultancy or other initiatives. Deloitte UK also has a dedicated annual "Green Journey" capital budget.
Other	Deloitte France engages its leadership and facility managers through operational targets that include requirements for the systematic purchase of the most efficient IT equipment, as well as a multi-year plan to move its offices into sustainable buildings.

CC3.3d

If you do not have any emissions reduction initiatives, please explain why not

Further Information

CC4.1

Have you published information about your organization’s response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s)

Publication	Status	Page/Section reference	Attach the document	Comment
In voluntary communications	Complete	Pages 55-59, 66-67	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC4.1/deloitte_rapport-performance-durable-2016.pdf	Deloitte France Rapport de performance durable 2016
In voluntary communications	Complete	Page 23	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC4.1/deloitte-au-responsible-business-report-2016.pdf	Deloitte Australia’s 2016 Responsible Business Report
In voluntary communications	Complete	Pages 85 – 88, 103, 109 - 110	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC4.1/Italy CR Report_2016_web.pdf	Deloitte Italy’s 2016 Corporate Responsibility Report
In mainstream reports (including an integrated report) but have not used the CDSB Framework	Complete	Page 44	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC4.1/uk-deloitte-impact-report-2016.pdf	Deloitte UK’s 2016 Impact report
In voluntary communications	Complete	Pages 1 – 3	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC4.1/Environment _ Deloitte UK.pdf	Environment Deloitte UK ; 2016 online environmental overview. Please also see https://www2.deloitte.com/uk/en/pages/about-deloitte-uk/articles/environment.html
In voluntary communications	Complete	Page 9	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC4.1/01-Resumen-Ejecutivo-Memoria-RC-20170607.pdf	Deloitte Spain’s 2016 Corporate Responsibility Report

Publication	Status	Page/Section reference	Attach the document	Comment
In mainstream reports (including an integrated report) but have not used the CDSB Framework	Complete	Page 50	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC4.1/deloitte-nl-integrated-annual-report-2015-2016.pdf	Deloitte Netherlands 2015-2016 Integrated Annual Report
In voluntary communications	Complete	Pages 39-41	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC4.1/Memoria Sostenibilidad Deloitte EC.pdf	Deloitte Ecuador 2016 Memoria de Sostenibilidad

Further Information

Module: Risks and Opportunities

Page: CC5. Climate Change Risks

CC5.1

Have you identified any inherent climate change risks that have the potential to generate a substantive change in your business operations, revenue or expenditure? Tick all that apply

- Risks driven by changes in regulation
- Risks driven by changes in physical climate parameters
- Risks driven by changes in other climate-related developments

CC5.1a

Please describe your inherent risks that are driven by changes in regulation

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Carbon taxes	Carbon taxes have been enacted or proposed in a growing number of countries worldwide.	Increased operational cost	Up to 1 year	Direct	Virtually certain	Low-medium	The cost of energy for travel may increase due to tax increases that could, in turn, raise expenses incurred for non-client travel and energy and may also increase the cost to member firm clients for reimbursed travel costs. Given the significant amount of air travel undertaken by Deloitte professionals, this as a low-medium level impact should aviation fuel be included in the tax regulations.	To manage this risk, Deloitte member firms are working on improving facility energy performance and reducing travel. Deloitte's technology solutions, including those related to videoconferencing, use of laptops and virtual private network (VPN) access, allow for work virtually anywhere in the world.	The management costs associated with this include resource costs and implementation costs for efficiency improvements, which are typically offset, at least partially, by reduced energy usage. Costs are also incurred for increasing and enhancing teleconferencing capabilities that require investment in technology and support resources as well as facility modifications.
Renewable energy regulation	The European Union's Renewable energy directive sets a binding target for energy	Increased operational cost	1 to 3 years	Direct	Virtually certain	Low	The cost of energy from renewables may be higher than the cost of conventional	Continued emphasis on reducing energy demand through office design and operation and	The management costs associated with this include resource costs and implementation

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	and fuel consumption from renewable sources by 2020. To achieve this, EU countries in which Deloitte member firms operate have adopted national renewable energy action plans, including sectorial targets for electricity, heating and cooling, and transport.						electricity so electricity prices may increase. The magnitude of this risk is considered low because, currently, energy costs are less than 5% of operating costs and the potential price premium would represent a fraction of the current energy costs. Additionally some member firms including Deloitte Germany, Austria and Belgium have chosen	through behaviour modification.	costs for efficiency improvements, which are typically offset, at least partially, by reduced energy usage.
International agreements	Actions taken by national or subnational governments to meet commitments under COP21 may result in Deloitte clients, such as national	Increased operational cost	1 to 3 years	Direct	More likely than not	Low-medium	Costs could increase due to the need for additional staff to manage reporting and promote behavioural changes. Operational	To manage this risk, Deloitte annually collects and reports information on its overall energy usage and greenhouse gas emissions. It also has initiatives focused on reducing energy usage and	The costs associated with Deloitte's measurement and with engagement with international climate change activities are for human resources dedicated to

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	governments and multinational corporations requiring Deloitte member firms to set emission reduction targets and report publicly on progress towards achieving targets.						costs could increase due to premiums associated with leases for high efficiency or green buildings, increased costs for emission reductions or offset purchases.	greenhouse gas emissions. These are described elsewhere in this response. In addition, Deloitte monitors national government policy development in these areas.	internal sustainability and licensing fees for software. Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and Deloitte Global-level and are estimated in excess of \$1,000,000 per year.
International agreements	Actions taken by national governments to meet commitments under COP21 may impose financial burdens on suppliers that are then passed through to Deloitte.	Increased operational cost	1 to 3 years	Indirect (Supply chain)	Very likely	Low	The risk from international climate agreements, such as those resulting from COP21, is more likely than not to impact Deloitte; and the estimated financial impact would likely be a minimal increase to costs. The magnitude of this risk is considered	To manage this risk, Deloitte annually collects information on its overall energy usage and greenhouse gas emissions and has initiatives focused on reducing energy usage and greenhouse gas emissions as described elsewhere in this response. In addition, Deloitte attends and observes key	The costs associated with Deloitte's measurement processes and with engagement with international climate change activities are for human resources dedicated to internal sustainability, licensing fees for software, and travel costs for those directly

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
							low because, currently, energy costs are less than 5% of operating costs and the costs associated with implementation of provisions included in international climate agreements is estimated to increase total operating costs by less than 1%. The cost would be incurred if suppliers who face regulation, particularly energy providers, pass through the financial impacts they would incur to Deloitte.	international policymaking forums, such as those hosted by the United Nations Framework Convention on Climate Change, in order to stay connected to the latest developments that could affect Deloitte operations or those of clients or suppliers.	involved with conferences. Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and Deloitte Global-level and are estimated in excess of \$1,000,000 per year.
Cap and trade schemes	Various cap and trade schemes, including those that may result from the COP 21 agreements, may result in increased	Increased operational cost	Up to 1 year	Indirect (Supply chain)	Virtually certain	Low	Various cap and trade schemes may result in increased operational costs for Deloitte as a result of emissions	In FY16, Deloitte Japan continued with reduction activities started in previous years including lowering lighting, turning down the air	The costs associated with monitoring climate change activities and operating in a geographic region with a cap and trade requirement

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	operational costs for Deloitte as a result of emissions reductions requirements of suppliers.						reductions requirements of suppliers. This has already impacted Deloitte Japan via participation by the landlord of its Tokyo office in the Tokyo Cap and Trade Scheme.	conditioning, turning off lights at lunch breaks, and reducing the numbers of refrigerators, vending machines, and printers. Additionally, Deloitte member firms typically actively follow development of cap and trade schemes in their respective geographies.	are for the human resources dedicated to internal sustainability and operations activities.
Emission reporting obligations	Mandatory reporting programs may create an additional operational cost burden such as the costs associated with requirements for Deloitte member firms to disclose data that has not yet been gathered.	Increased operational cost	Up to 1 year	Direct	Virtually certain	Low	Mandatory reporting programs may create an additional operational cost burden by requiring additional data collection or analysis. Financial implications of these mandatory reporting programs could include the incremental costs associated	To manage this risk, Deloitte use software to track emissions for reporting across the Deloitte member firm network.	Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and Deloitte Global-level and are estimated in excess of \$1,000,000 per year.

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
							with data collection, analysis, reporting and assurance.		
Fuel/energy taxes and regulations	Taxes on fuel and energy that could be established to meet COP 21 commitments or other mandatory or voluntary agreements may impose financial burdens on suppliers that are then passed through to Deloitte and will increase operational costs.	Increased operational cost	1 to 3 years	Indirect (Supply chain)	More likely than not	Low-medium	The cost of energy for travel may increase due to tax increases that could, in turn, raise expenses incurred for non-client travel and energy and may also increase the cost to member firm clients for reimbursed travel costs. Given the significant amount of air travel undertaken by Deloitte professionals, this considered a low-medium level impact should aviation fuel be included in the tax regulations.	To manage this risk, Deloitte member firms are working on improving facility energy performance and reducing travel. Deloitte's technology solutions, including those related to videoconferencing, use of laptops and virtual private network (VPN) access, allow for work virtually anywhere in the world.	The management costs associated with this include resource costs and implementation costs for efficiency improvements, which are typically offset, at least partially, by reduced energy usage. Costs are also incurred for increasing and enhancing teleconferencing capabilities that require investment in technology and support resources as well as facility modifications.
Voluntary agreements	Voluntary agreements on climate change may result in	Increased operational cost	Up to 1 year	Direct	Virtually certain	Low	Voluntary agreements on climate change may result in	To manage this risk, Deloitte Global works with member firms on capacity	The associated costs include those for human resources directly

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	Deloitte choosing to implement more comprehensive emission reporting procedures.						Deloitte member firms choosing to implement more comprehensive emission reporting procedures, causing an increase in operational cost, though the increase is expected to be very low. This would likely be less than 1% of operational costs.	building to facilitate reporting and reporting quality. Deloitte professionals also frequently participate in committees and working groups developing voluntary standards.	involved in gathering and reviewing emissions related information, in preparing submittals, in participating in standards development and the incremental cost of management at the global level. Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and Deloitte Global-level and are estimated in excess of \$1,000,000 per year.

CC5.1b

Please describe your inherent risks that are driven by changes in physical climate parameters

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Change in precipitation extremes and droughts	Precipitation extremes and droughts may disrupt Deloitte member firm operations by requiring office closures, causing property loss, or disrupting travel to client sites.	Reduction/disruption in production capacity	Up to 1 year	Direct	Virtually certain	Low	Financial implications due to the risk of precipitation extremes include loss of revenue from business interruption and destruction of property. Additionally, travel delays caused by these events may decrease productivity and increase travel costs. Estimated increases in insurance premiums due to climate change impacts would likely result in total operating expenses increasing by less than 1%. The cost of travel delays cannot be estimated due to the unpredictable nature of occurrences and travel schedule variations.	To manage this risk, Deloitte member firms hold insurance and have business continuity plans in place. In addition, the majority of personnel have the tools necessary to perform their jobs remotely.	The costs associated with these actions include holding insurance policies and maintaining resources required for the business continuity planning process and management, which is a standard cost of doing business for Deloitte and is not separately quantifiable for this particular risk.

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Tropical cyclones (hurricanes and typhoons)	Tropical cyclones may disrupt Deloitte member firm operations by requiring office closures, causing property loss, or disrupting travel to client sites.	Reduction/disruption in production capacity	Up to 1 year	Direct	Virtually certain	Low	Financial implications due to the risk of tropical cyclones include loss of revenue from business interruption and destruction of property. Additionally, travel delays caused by these events may decrease productivity and increase travel costs. Estimated increases in insurance premiums due to climate change impacts would likely result in total operating expenses increasing by less than 1%. The cost of travel delays cannot be estimated due to the unpredictable nature of occurrences and travel schedule variations.	To manage this risk, Deloitte member firms hold insurance and have business continuity plans in place. In addition, the majority of personnel have the tools necessary to perform their jobs remotely.	The costs associated with these actions include the insurance policies and the resources required for the business continuity planning process and management, which is a standard cost of doing business for Deloitte and is not separately quantifiable for this risk.

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Sea level rise	Sea level rise may cause property loss and require relocation of offices and personnel.	Reduction/disruption in production capacity	Unknown	Direct	More likely than not	Low	Financial implications due to the risk of sea level rise include loss of revenue from business interruption and destruction of property. Property and casualty insurance costs are less than 1% of total operating expenses. Estimated increases in insurance premiums due to climate change impacts would likely result in total operating expenses increasing by less than 1%.	To manage this risk, Deloitte member firms hold insurance and have business continuity plans in place. Additionally Deloitte Global's enterprise risk framework requires evaluation of risks and associated impacts on a periodic basis.	The costs associated with these actions include the insurance policies and the resources required for the business continuity planning process and management, which is a standard cost of doing business for Deloitte and is not separately quantifiable.
Uncertainty of physical risks	Member firm clients may not be prepared for certain physical changes and as a result may experience business	Reduced demand for goods/services	Up to 1 year	Indirect (Client)	More likely than not	Low	Although magnitudes and types of physical risks to member firm clients cannot be identified at this time, there is the possibility that physical changes	The variety of services, locations and clients across the network of member firms reduces the potential impact of this risk.	There are no immediate costs associated with these actions.

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	interruption or cease operations completely, which could reduce demand for services.						may result in business interruption, business consolidations, or closures for member firm clients unprepared for the physical events. This could reduce demand for member firm services and thus have an adverse financial impact on business.		
Uncertainty of physical risks	Increased vendor cost due to the need for building redundancies into systems.	Increased operational cost	3 to 6 years	Indirect (Supply chain)	More likely than not	Low	Suppliers may need to increase redundancy to maintain service levels and may pass associated increased costs through to their clients.	To manage this risk, Deloitte maintains competitive procurement processes while maintaining our performance standards.	There are no incremental costs associated with this management approach.

CC5.1c

Please describe your inherent risks that are driven by changes in other climate-related developments

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Reputation	Not responding to member firm client expectations regarding climate change services or regarding Deloitte's own sustainability performance and reporting could create reputational risk.	Reduced demand for goods/services	Up to 1 year	Direct	Unlikely	Medium	The financial risk to Deloitte member firms associated with reputation-affecting events could impact the demand for services in the short and long run. There is also a financial risk associated with increased recruiting costs. This is an unknown financial implication.	To manage this risk, Deloitte member firms have developed sustainability and climate change professional services for clients and have embedded climate considerations into other client services, such as those related to energy management, supply chain, and strategy development. Ongoing interaction with clients and key stakeholders is also used to help Deloitte better understand expectations regarding member firms' own sustainability efforts and to shape reporting.	While internal sustainability efforts require investments in resources and systems such as carbon accounting software, the services provided to clients are a source of revenue for member firms. Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and Deloitte Global-level are estimated in excess of \$1,000,000 per year.

Please explain why you do not consider your company to be exposed to inherent risks driven by changes in regulation that have the potential to generate a substantive change in your business operations, revenue or expenditure

CC5.1e

Please explain why you do not consider your company to be exposed to inherent risks driven by changes in physical climate parameters that have the potential to generate a substantive change in your business operations, revenue or expenditure

CC5.1f

Please explain why you do not consider your company to be exposed to inherent risks driven by changes in other climate-related developments that have the potential to generate a substantive change in your business operations, revenue or expenditure

Further Information

Page: CC6. Climate Change Opportunities

CC6.1

Have you identified any inherent climate change opportunities that have the potential to generate a substantive change in your business operations, revenue or expenditure? Tick all that apply

Opportunities driven by changes in regulation

Opportunities driven by changes in physical climate parameters

Opportunities driven by changes in other climate-related developments

CC6.1a

Please describe your inherent opportunities that are driven by changes in regulation

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
International agreements	Global and regional climate agreements such as COP 21 could lead to a variety of opportunities for Deloitte member firms to provide both private and public sector clients with professional services.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Medium	International agreements on climate change can present financially significant opportunities for Deloitte member firms. As a result of COP21 agreement, Deloitte member firms may realize opportunities to provide strategic consulting as well as specialized professional services to clients as they prepare and deal with implications of the Paris	Deloitte evaluates the opportunities that arise from progress achieved at the United Nations Framework Convention on Climate Change negotiations at both the member firm and global level. In addition, member firms proactively engage clients on these topics to understand services that may be needed to support them in dealing with	Various costs are incurred by Deloitte when monitoring international climate agreements including the cost associated with senior leadership involvement, their associated travel costs, and the time for other internal resources tasked with tracking changes, supporting activities and producing related thoughtware.

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
							agreement. Opportunities for Deloitte member firms associated with climate change reporting, mitigation and adaptation are estimated to be in excess of \$100,000, 000 over the next five years.	regulatory change or to take voluntary steps to mitigate climate change. For example, as a result of the growing green bond market,	
Cap and trade schemes	Cap and trade schemes on a domestic, regional, and international scale present a variety of opportunities for Deloitte member firms to provide specialized professional services.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Cap and trade schemes present Deloitte member firms with a variety of ways to offer new professional client services to covered entities that could lead to substantial revenue generation. For example, clients may need assistance with their	When evaluating new opportunities such as cap and trade schemes, member firm practitioners will typically form working groups to think through ways that new services can be developed due to changes in the regulatory landscape.	The costs associated with efforts to build out new service offerings in this area are the incremental cost for professionals to adapt core offerings to the particular cap and trade scheme.

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
							compliance risks and regulatory processes when new schemes go into effect.		
Carbon taxes	Carbon taxes would provide an opportunity for tax advisory services by Deloitte member firms.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Deloitte member firms offer tax services to clients and as such could benefit from increased revenues from clients requiring assistance in carbon tax service planning.	Tax practitioners at Deloitte member firms stay closely connected with the latest proposals and plans for new policies that could impose taxes on carbon emissions to stay prepared for future client engagement opportunities.	The costs associated with this are the incremental costs associated with professionals' understanding of any new tax requirements.
Emission reporting obligations	Greenhouse gas emission reporting requirements provide significant opportunities for Deloitte member firms to assist clients with	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Deloitte member firms offer consulting services related to emissions reporting as well as assurance and verification of	Deloitte is committed to contributing its knowledge and experience to the development of new standards such as those related to	The costs to member firms associated with this are the ongoing business costs of resources to provide client service as well as those related to

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	reporting and assurance-related services.						reported results. Additional reporting obligations provide greater opportunity for Deloitte member firms to provide these services that could result in the generation of additional client revenues.	integrated reporting, and member firms are committed to working with clients that are facing these types of obligations. Deloitte believes proactively engaging stakeholders of reporting initiatives is a key way to manage the opportunity.	professionals building their knowledge of any new reporting requirements.
Product labeling regulations and standards	Product labelling presents an opportunity for Deloitte member firms to both assist in the development of standards and help companies meet the requirements.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Very likely	Low	Product labelling presents an opportunity for Deloitte member firms to increase revenues by providing clients with product life cycle assessment (LCA) and broader sustainable supply chain	Deloitte member firms also engage directly with companies that could be most affected by product regulations and standards to identify additional opportunities to provide services.	Costs to member firms associated with developing life cycle analysis practices and participating in strategic initiatives are considered to be a strategic investment with financial returns realized through delivery of

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
							services to help them strategically address emerging labelling requirements.		services in this area.
Voluntary agreements	Voluntary emission reduction agreements can lead to a variety of opportunities for Deloitte member firms to provide services to clients in both the private and public sectors.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Voluntary agreements create opportunities for Deloitte member firms to provide services to clients around management and reporting of carbon emissions. As more companies choose to measure and manage their carbon footprint, engagement opportunities for Deloitte member firms are anticipated to increase.	In order to manage this opportunity, Deloitte member firms have made strategic acquisitions over the last several years of specialty consulting firms. Additionally Deloitte professionals also frequently participate in committees and working groups developing voluntary standards.	The steps taken by Deloitte member firms to grow their capabilities in this area are material investments that position member firms to generate increased revenue streams from these service lines.

Please describe your inherent opportunities that are driven by changes in physical climate parameters

Opportunity driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Other physical climate opportunities	Hurricanes and typhoons may lead to opportunities for Deloitte member firms to provide services related to insurance claims and climate adaptation.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Tropical cyclones that result in property loss or business interruption may lead to opportunities within Deloitte member firms' insurance claims and business management practices. More broadly, other physical climate drivers could lead to opportunities to provide adaptation services.	To manage this, member firms continue to provide a broad suite of professional services to clients that include these offerings.	The costs associated with this opportunity include marketing and business development costs associated with building eminence. There are no net costs associated with these actions as this is an existing service offering to clients.
Change in precipitation extremes and droughts	Extreme changes in precipitation and droughts may lead to opportunities for Deloitte member firms to provide services in a variety of areas including supply chain	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Extreme changes in precipitation and droughts that result in property loss or business interruption may lead to opportunities within Deloitte member firms' insurance claim and business	To manage this, member firms continue to offer a broad suite of professional services to clients that include these offerings.	The costs associated with this opportunity include marketing and business development costs associated with building eminence. There are no incremental costs associated

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	management, business continuity and insurance.						management practices. Furthermore, issues involving supply chain interruptions could lead to supply chain consulting opportunities.		with these actions as these are existing service offerings to clients.
Induced changes in natural resources	Changes to natural resource availability could negatively impact member firm clients but could create opportunities for Deloitte member firms to provide strategic advisory services to assist clients to overcome these issues.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Changes in natural resources due to climate change may lead to opportunities for Deloitte member firms to increase revenue by providing resource management professional services to clients.	Deloitte member firm professionals monitor the broader environmental trends such as resource availability in order to determine whether there are opportunities to provide additional value-added services to member firm clients.	Deloitte member firm professionals monitor the broader environmental trends such as resource availability in order to determine whether there are opportunities to provide additional value-added services to member firm clients.

CC6.1c

Please describe your inherent opportunities that are driven by changes in other climate-related developments

Opportunity driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Reputation	Deloitte sees an opportunity for member firms to leverage their reputation as leading providers of sustainability and climate change services.	Increased demand for existing products/services	Up to 1 year	Direct	Virtually certain	Low-medium	Deloitte sees building on the member firms' reputation in the marketplace as a significant client opportunity with indirect positive financial implications. Member firms have made strategic investments in their sustainability and climate change practices that position them to grow revenues over the long term. This assumption however relies directly on Deloitte member firms continuing to be perceived as leaders by both clients and the public at large.	Deloitte is pursuing multiple opportunities to manage its reputational capital when it comes to climate action such as staying engaged at global forums and member firms' work with clients and communities to advance corporate sustainability.	Costs arise from efforts to market sustainability and climate change services and to attract and retain talent appropriate to serving market place needs.
Changing consumer behavior	Deloitte sees an opportunity for member firms to be trusted advisors to clients on ways to	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Very likely	Low	As consumer behaviour changes in response to increased scrutiny around environmental sustainability, Deloitte member	Member firms constantly monitor the shifting consumer landscape in order to capitalize on the	Costs are associated with various studies and surveys to identify changes and trends in

Opportunity driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	manage changing consumer behavior in light of climate change.						firms anticipate increases in revenue-generating opportunities for client services such as strategy development.	opportunities that arise to provide services to clients that help them evolve accordingly.	consumer behaviour.

CC6.1d

Please explain why you do not consider your company to be exposed to inherent opportunities driven by changes in regulation that have the potential to generate a substantive change in your business operations, revenue or expenditure

CC6.1e

Please explain why you do not consider your company to be exposed to inherent opportunities driven by changes in physical climate parameters that have the potential to generate a substantive change in your business operations, revenue or expenditure

CC6.1f

Please explain why you do not consider your company to be exposed to inherent opportunities driven by changes in other climate-related developments that have the potential to generate a substantive change in your business operations, revenue or expenditure

Further Information

Module: GHG Emissions Accounting, Energy and Fuel Use, and Trading

Page: CC7. Emissions Methodology

CC7.1

Please provide your base year and base year emissions (Scopes 1 and 2)

Scope	Base year	Base year emissions (metric tonnes CO2e)
Scope 1	Mon 01 Jun 2015 - Tue 31 May 2016	50195
Scope 2 (location-based)	Mon 01 Jun 2015 - Tue 31 May 2016	190703
Scope 2 (market-based)		

CC7.2

Please give the name of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions

Please select the published methodologies that you use

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

CC7.2a

If you have selected "Other" in CC7.2 please provide details of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions

CC7.3

Please give the source for the global warming potentials you have used

Gas	Reference
CO2	IPCC Fifth Assessment Report (AR5 - 100 year)
CH4	IPCC Fifth Assessment Report (AR5 - 100 year)
N2O	IPCC Fifth Assessment Report (AR5 - 100 year)
HFCs	IPCC Fifth Assessment Report (AR5 - 100 year)

CC7.4

Please give the emissions factors you have applied and their origin; alternatively, please attach an Excel spreadsheet with this data at the bottom of this page

Fuel/Material/Energy	Emission Factor	Unit	Reference
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Further Information

Please see attached Excel file for emission factors

Attachments

[https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/ClimateChange2017/CC7.EmissionsMethodology/DTTL CDP-Worksheet-for-question-CC7.4.xlsx](https://www.cdp.net/sites/2017/28/4528/Climate%20Change%202017/Shared%20Documents/Attachments/ClimateChange2017/CC7.EmissionsMethodology/DTTL%20CDP-Worksheet-for-question-CC7.4.xlsx)

Page: CC8. Emissions Data - (1 Jun 2015 - 31 May 2016)

CC8.1

Please select the boundary you are using for your Scope 1 and 2 greenhouse gas inventory

Operational control

CC8.2

Please provide your gross global Scope 1 emissions figures in metric tonnes CO₂e

50915

CC8.3

Please describe your approach to reporting Scope 2 emissions

Scope 2, location-based	Scope 2, market-based	Comment
We are reporting a Scope 2, location-based figure	We have operations where we are able to access electricity supplier emissions factors or residual emissions factors, but are unable to report a Scope 2, market-based figure	Deloitte Global calculates Scope 2 emissions using the location-based method. Emissions are calculated using country or regional emission factors as appropriate, from eGRID, Defra, and IEA, among others. Deloitte Global refreshes its emission factors database each year to reflect updates to emission factors. Electricity, natural gas and diesel fuel usage are captured from utility bills, obtained from the landlord or estimated. District heating and cooling are excluded from aggregate Deloitte network reporting as previous analysis across several years showed these emission sources were not material to the overall GHG footprint.

CC8.3a

Please provide your gross global Scope 2 emissions figures in metric tonnes CO2e

Scope 2, location-based	Scope 2, market-based (if applicable)	Comment
190703		At an aggregate level we have not yet calculated market-based emissions data, as the process has not yet matured. Residual mix factors and emission factors specific to contractual instruments and/or energy attribute certificates are not consistently available or regularly updated. The location-based result has been used as a proxy since a market-based result is not calculated.

CC8.4

Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure?

Yes

CC8.4a

Please provide details of the sources of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure

Source	Relevance of Scope 1 emissions from this source	Relevance of location-based Scope 2 emissions from this source	Relevance of market-based Scope 2 emissions from this source (if applicable)	Explain why the source is excluded
Refrigerants	Emissions are not relevant	No emissions from this source	No emissions from this source	Starting in FY2014 Deloitte Global made a number of changes to its environmental reporting. After reviewing several years of data, Deloitte Global chose to remove several sources of emissions from the aggregate network footprint. Deloitte Global eliminated reporting of refrigerants, district heating and district cooling at an aggregate network level. In FY2013 these sources collectively accounted for less than 2% of aggregate network emissions. Additionally these sources often required many assumptions, were frequently time-consuming to obtain and in the case of district heating and cooling used emission factors with very high levels of uncertainties.
District Cooling	No emissions from this source	Emissions are not relevant	Emissions are not relevant	Starting in FY2014 Deloitte Global made a number of changes to its environmental reporting. After reviewing several years of data, Deloitte Global chose to remove several sources of emissions from the aggregate network footprint. Deloitte Global eliminated reporting of refrigerants, district heating and district cooling at an aggregate network level. In FY2013 these sources collectively accounted for less than 2% of aggregate network emissions. Additionally these sources often required many assumptions, were frequently time-consuming to obtain and in the case of district heating and cooling used emission factors with very high levels of uncertainties.

CC8.5

Please estimate the level of uncertainty of the total gross global Scope 1 and 2 emissions figures that you have supplied and specify the sources of uncertainty in your data gathering, handling and calculations

Scope	Uncertainty range	Main sources of uncertainty	Please expand on the uncertainty in your data
Scope 1	More than 20% but less than or equal to 30%	Data Gaps Assumptions Extrapolation Other: Published Emissions Factors	FY16 environmental performance data in this report was directly collected from entities representing 95 percent of aggregate Deloitte people and 97 percent of aggregate member firm revenues. Extrapolations were used to estimate the emissions of the remainder of the organization that did not directly report data. Of the Scope 1 emissions reported, 4 percent were estimated in FY16 as a result of data gaps. With the switch to a new carbon reporting software the approach to uncertainty used in previous years is no longer practicable. A new methodology has not yet been developed, but uncertainty has been estimated based on previous years' uncertainty analysis and FY16 data sources. Scope 1 uncertainty has been increased as a result of changes to estimating methodology as well insight obtained during FY16 regarding member firm fleets.
Scope 2 (location-based)	More than 20% but less than or equal to 30%	Data Gaps Assumptions Extrapolation Other: Published Emissions Factors	FY16 environmental performance data in this report was directly collected from entities representing 95 percent of aggregate Deloitte people and 97 percent of aggregate member firm revenues. Extrapolations were used to account for the emissions of the remainder of the organization that did not directly report data. Of the Scope 2 emissions reported for the Deloitte network, 16% were estimated in FY16. With the switch to a new carbon reporting software the approach to uncertainty used in previous years is no longer practicable. A new methodology has not yet been developed, but uncertainty has been estimated based on previous years' uncertainty analysis and FY16 data sources. Scope 2 uncertainty has been increased as a result of changes to estimating methodology as well insight obtained during FY16 regarding member firm fleets.
Scope 2 (market-based)	More than 20% but less than or equal to 30%	Data Gaps Extrapolation Other: Published Emissions Factors	As detailed in 8.3a, the location-based result has been used as a proxy since a market-based result is not calculated.

CC8.6

Please indicate the verification/assurance status that applies to your reported Scope 1 emissions

Third party verification or assurance process in place

CC8.6a

Please provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements

Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/section reference	Relevant standard	Proportion of reported Scope 1 emissions verified (%)
Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC8.6a/Italy CR Report_2016_web.pdf	Deloitte Italy Report page 115	ISAE3000	8
Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC8.6a/UK FY16 Assurance Statement.pdf	Deloitte UK Assurance Report	ISAE3000	5
Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC8.6a/06-Informe-verificacion.pdf	Deloitte Spain Letter	ISAE3000	
Annual process	Complete	Reasonable assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC8.6a/deloitte-nl-integrated-annual-report-2015-2016.pdf	Deloitte Netherlands Report page 152	Other: Dutch Standard 3810N Assurance engagements relating to sustainability reports	33

CC8.6b

Please provide further details of the regulatory regime to which you are complying that specifies the use of Continuous Emission Monitoring Systems (CEMS)

Regulation	% of emissions covered by the system	Compliance period	Evidence of submission
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CC8.7

Please indicate the verification/assurance status that applies to at least one of your reported Scope 2 emissions figures

Third party verification or assurance process in place

CC8.7a

Please provide further details of the verification/assurance undertaken for your location-based and/or market-based Scope 2 emissions, and attach the relevant statements

Location-based or market-based figure?	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/Section reference	Relevant standard	Proportion of reported Scope 2 emissions verified (%)
Location-based	Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC8.7a/Italy CR Report_2016_web.pdf	115	ISAE3000	1
Location-based	Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC8.7a/UK FY16 Assurance Statement.pdf		ISAE3000	2

Location-based or market-based figure?	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/Section reference	Relevant standard	Proportion of reported Scope 2 emissions verified (%)
Location-based	Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC8.7a/06-Informe-verificacion.pdf	152	ISAE3000	1
Location-based	Annual process	Complete	Reasonable assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC8.7a/deloitte-nl-integrated-annual-report-2015-2016.pdf		Other: Dutch Standard 3810N Assurance engagements relating to sustainability reports	

CC8.8

Please identify if any data points have been verified as part of the third party verification work undertaken, other than the verification of emissions figures reported in CC8.6, CC8.7 and CC14.2

Additional data points verified	Comment
Other: Other environmental metrics	Environmental figures and information reported in Deloitte Italy's FY 15 Corporate Social Responsibility Report have been verified by a third party, on the basis of ISAE3000 standard for limited assurance engagement, as noted in the assurance statement included in the report. These figures and information are related to, for example, energy consumption and related GHG emissions and other environmental data (e.g. water consumption).
Other: Other environmental metrics	Deloitte Spain has had material data, including materials used by weight and volume, verified. Other metrics verified include percentage of materials used that have recycled input materials, energy intensity, total weight of waste by type and disposal method, and total water withdrawal by source.
Emissions reduction activities	Deloitte Spain has had its electricity emissions reduction activities verified.

Additional data points verified	Comment
Year on year emissions intensity figure	Deloitte UK has emissions, intensity factors, and progress against all targets verified.

CC8.9

Are carbon dioxide emissions from biologically sequestered carbon relevant to your organization?

No

CC8.9a

Please provide the emissions from biologically sequestered carbon relevant to your organization in metric tonnes CO2

Further Information

Page: CC9. Scope 1 Emissions Breakdown - (1 Jun 2015 - 31 May 2016)

CC9.1

Do you have Scope 1 emissions sources in more than one country?

Yes

CC9.1a

Please break down your total gross global Scope 1 emissions by country/region

Country/Region	Scope 1 metric tonnes CO2e
Americas	7421
Asia Pacific (or JAPA)	429
Europe, Middle East and Africa (EMEA)	43065

CC9.2

Please indicate which other Scope 1 emissions breakdowns you are able to provide (tick all that apply)

By business division

By activity

CC9.2a

Please break down your total gross global Scope 1 emissions by business division

Business division	Scope 1 emissions (metric tonnes CO2e)
Belgium	10225
Brazil	18.8
Chile	19

Business division	Scope 1 emissions (metric tonnes CO2e)
China	134
France	728
Ireland	241
Italy	4137
Korea	104
LATCO	2688
United Kingdom	2781
United States	5185

CC9.2b

Please break down your total gross global Scope 1 emissions by facility

Facility	Scope 1 emissions (metric tonnes CO2e)	Latitude	Longitude
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CC9.2c

Please break down your total gross global Scope 1 emissions by GHG type

GHG type	Scope 1 emissions (metric tonnes CO2e)
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CC9.2d

Please break down your total gross global Scope 1 emissions by activity

Activity	Scope 1 emissions (metric tonnes CO2e)
Stationary combustion	10672
Mobile combustion	40243

Further Information

Page: CC10. Scope 2 Emissions Breakdown - (1 Jun 2015 - 31 May 2016)

CC10.1

Do you have Scope 2 emissions sources in more than one country?

Yes

CC10.1a

Please break down your total gross global Scope 2 emissions and energy consumption by country/region

Country/Region	Scope 2, location-based (metric tonnes CO2e)	Scope 2, market-based (metric tonnes CO2e)	Purchased and consumed electricity, heat, steam or cooling (MWh)	Purchased and consumed low carbon electricity, heat, steam or cooling accounted in market- based approach (MWh)
Americas	116203			
Asia Pacific (or JAPA)	27390			
Europe, Middle East and Africa (EMEA)	47110			

CC10.2

Please indicate which other Scope 2 emissions breakdowns you are able to provide (tick all that apply)

By business division

By activity

CC10.2a

Please break down your total gross global Scope 2 emissions by business division

Business division	Scope 2, location-based (metric tonnes CO2e)	Scope 2, market-based (metric tonnes CO2e)
Australia	4113	4113
Belgium	1385	1385
Brazil	385	385
Chile	821	821
China	5300	5300

Business division	Scope 2, location-based (metric tonnes CO2e)	Scope 2, market-based (metric tonnes CO2e)
France	1393	1393
Ireland	949	949
Italy	1992	1992
Korea	541	541
LATCO	412	412
Southeast Asia	2957	2957
Spain	1981	1981
United Kingdom	3006	3006
United States	99249	99249
Netherlands	0	0

CC10.2b

Please break down your total gross global Scope 2 emissions by facility

Facility	Scope 2, location-based (metric tonnes CO2e)	Scope 2, market-based (metric tonnes CO2e)

CC10.2c

Please break down your total gross global Scope 2 emissions by activity

Activity	Scope 2, location-based (metric tonnes CO2e)	Scope 2, market-based (metric tonnes CO2e)
Electricity	190703	190703

Further Information

Page: CC11. Energy

CC11.1

What percentage of your total operational spend in the reporting year was on energy?

More than 0% but less than or equal to 5%

CC11.2

Please state how much heat, steam, and cooling in MWh your organization has purchased and consumed during the reporting year

Energy type	MWh
Heat	
Steam	
Cooling	

CC11.3

Please state how much fuel in MWh your organization has consumed (for energy purposes) during the reporting year

CC11.3a

Please complete the table by breaking down the total "Fuel" figure entered above by fuel type

Fuels	MWh
Diesel/Gas oil	106381
Motor gasoline	70619
Natural gas	52316

CC11.4

Please provide details of the electricity, heat, steam or cooling amounts that were accounted at a low carbon emission factor in the market-based Scope 2 figure reported in CC8.3a

Basis for applying a low carbon emission factor	MWh consumed associated with low carbon electricity, heat, steam or cooling	Emissions factor (in units of metric tonnes CO2e per MWh)	Comment
Contract with suppliers or utilities, with a supplier-specific emission rate, not backed by electricity attribute certificates	2682		Deloitte New Zealand has direct contracts with suppliers, with approximately 90% of purchased electricity generated from green/clean power. It is mainly hydro, geothermal and wind.
Contract with suppliers or utilities, supported by energy attribute certificates	7007		Deloitte Belgium purchases 97% Green Electricity certified by TÜV SÜD (Hydro energie Certificate AlpEnergy) supplied by Electrabel GDF Suez.
Energy attribute certificates, Guarantees of Origin	19100		Deloitte UK procured 72% of its electricity from renewable tariffs.

Basis for applying a low carbon emission factor	MWh consumed associated with low carbon electricity, heat, steam or cooling	Emissions factor (in units of metric tonnes CO2e per MWh)	Comment
Contract with suppliers or utilities, with a supplier-specific emission rate, not backed by electricity attribute certificates	59		Deloitte Finland increased its purchases of total electricity consumption through a green power purchase from 17% in FY15 to 25% in FY16.
Contract with suppliers or utilities, with a supplier-specific emission rate, not backed by electricity attribute certificates	1139		Deloitte Ireland has an agreement to purchase green tariff.
Contract with suppliers or utilities, with a supplier-specific emission rate, not backed by electricity attribute certificates	1040		Deloitte Austria purchases 100% of total electricity consumption through water power.

CC11.5

Please report how much electricity you produce in MWh, and how much electricity you consume in MWh

Total electricity consumed (MWh)	Consumed electricity that is purchased (MWh)	Total electricity produced (MWh)	Total renewable electricity produced (MWh)	Consumed renewable electricity that is produced by company (MWh)	Comment
190703	190703	0	0	0	

Further Information

CC12.1

How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year?

Decreased

CC12.1a

Please identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined) and for each of them specify how your emissions compare to the previous year

Reason	Emissions value (percentage)	Direction of change	Please explain and include calculation
Emissions reduction activities	10	Decrease	Overall Scope 1 and 2 emissions decreased by 10% as a result of emission reduction activities. This decrease likely represents a lower bound estimate of the effect of emissions reduction activities as this overall drop occurred while headcount grew by 8% and revenues grew by 4%.
Divestment			
Acquisitions			
Mergers			
Change in output	6		Deloitte's global headcount grew 8% between FY15 and FY16 and total member firm revenues grew 4% over the same period. This growth likely contributed to increased emissions. Quantification is an estimate.
Change in methodology	9		Changes were made in the extrapolation methodology for Scope 1 which resulted in a drop in reported emissions.
Change in boundary			
Change in physical operating conditions			
Unidentified			
Other			

CC12.1b

Is your emissions performance calculations in CC12.1 and CC12.1a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Location-based

CC12.2

Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO2e per unit currency total revenue

Intensity figure =	Metric numerator (Gross global combined Scope 1 and 2 emissions)	Metric denominator: Unit total revenue	Scope 2 figure used	% change from previous year	Direction of change from previous year	Reason for change
5.9	metric tonnes CO2e	36700000000	Location-based	14	Decrease	Between FY15 and FY16 Revenue grew 4 percent while emissions dropped by 10 percent as a result of emissions reduction activities.

CC12.3

Please provide any additional intensity (normalized) metrics that are appropriate to your business operations

Intensity figure =	Metric numerator (Gross global combined Scope 1 and 2 emissions)	Metric denominator	Metric denominator: Unit total	Scope 2 figure used	% change from previous year	Direction of change from previous year	Reason for change
0.9	metric tonnes CO2e	full time equivalent (FTE) employee	245000	Location-based	17	Decrease	Between FY15 and FY16 The number of Deloitte full time equivalents increased 8 percent while Scope 1 and 2 emissions decreased 10% over the same period as a result of emission reduction activities.

Further Information

Page: CC13. Emissions Trading

CC13.1

Do you participate in any emissions trading schemes?

No, and we do not currently anticipate doing so in the next 2 years

CC13.1a

Please complete the following table for each of the emission trading schemes in which you participate

Scheme name	Period for which data is supplied	Allowances allocated	Allowances purchased	Verified emissions in metric tonnes CO2e	Details of ownership

CC13.1b

What is your strategy for complying with the schemes in which you participate or anticipate participating?

CC13.2

Has your organization originated any project-based carbon credits or purchased any within the reporting period?

Yes

CC13.2a

Please provide details on the project-based carbon credits originated or purchased by your organization in the reporting period

Credit origination or credit purchase	Project type	Project identification	Verified to which standard	Number of credits (metric tonnes CO2e)	Number of credits (metric tonnes CO2e): Risk adjusted volume	Credits canceled	Purpose, e.g. compliance
Credit purchase	Biomass energy	Projeto Maracá purchased by Deloitte Brazil	VCS (Verified Carbon Standard)	1329	1329	Yes	Voluntary Offsetting
Credit purchase	Biomass energy	Projeto Menegalli by Deloitte Brazil	VCS (Verified Carbon Standard)	0.56	0.56	Yes	Voluntary Offsetting
Credit purchase	Forests	Projeto Ecomapuá by Deloitte Brazil	VCS (Verified Carbon Standard)	7213	7213	Yes	Voluntary Offsetting

Further Information

Page: CC14. Scope 3 Emissions

CC14.1

Please account for your organization’s Scope 3 emissions, disclosing and explaining any exclusions

Sources of Scope 3 emissions	Evaluation status	metric tonnes CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
Purchased goods and services	Relevant, not yet calculated				Deloitte Global has eliminated paper from the aggregate network carbon footprint while still tracking overall paper consumption. The paper emission factors historically relied upon included life-cycle analysis emissions and as such did not align with the concept of annual emissions inherent in the other footprint calculations. Deloitte Global's opinion is that the goal of reducing paper consumption can be tracked and managed by paper usage alone, without the addition of carbon calculations. Deloitte Global also chose to prioritize calculations for more substantial purchases, such as business air travel.
Capital goods	Relevant, not yet calculated				Deloitte leases a majority of its offices and therefore Deloitte has limited building ownership. Deloitte also purchases other capital goods such as furniture. Deloitte Global prioritizes Scope 3 calculations based on an assessment of each source's overall contribution, the availability of credible and readily available data for GHG emissions calculations, the resources needed and the opportunity cost associated with reporting on the source. Deloitte Global also considers if

Sources of Scope 3 emissions	Evaluation status	metric tonnes CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
					the environmental effects of the source can be managed through other metrics or actions. As a result of this evaluation, this is one of several sources for which Deloitte Global does not currently report.
Fuel-and-energy-related activities (not included in Scope 1 or 2)	Relevant, not yet calculated				Extraction, production, and transportation of fuels are relevant to Deloitte as an end user of fuel and electricity. Deloitte does not have control over transmission and distribution losses, and does not sell electricity. Deloitte Global prioritizes Scope 3 calculations based on an assessment of each source's overall contribution, the availability of credible and readily available data for GHG emissions calculations, the resources needed and the opportunity cost associated with reporting on the source. Deloitte Global also considers if the environmental effects of the source can be managed through other metrics or actions. As a result of this evaluation, this is one of several sources for which Deloitte Global does not currently report.
Upstream transportation and distribution	Relevant, not yet calculated				Upstream transportation and distribution are relevant to Deloitte as a result of transportation of goods and services purchase. Deloitte Global prioritizes Scope 3 calculations based on an assessment of each source's overall contribution, the availability of credible and readily available data for GHG emissions

Sources of Scope 3 emissions	Evaluation status	metric tonnes CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
					calculations, the resources needed and the opportunity cost associated with reporting on the source. Deloitte Global also considers if the environmental effects of the source can be managed through other metrics or actions. As a result of this evaluation, this is one of several sources for Deloitte Global does not currently report.
Waste generated in operations	Relevant, not yet calculated				Office waste is one of the areas that is relevant to Deloitte; however, Deloitte is not in control of waste management in the majority of buildings and credible data is difficult to obtain. Deloitte Global prioritizes Scope 3 calculations based on an assessment of each source's overall contribution, the availability of credible and readily available data for GHG emissions calculations, the resources needed and the opportunity cost associated with reporting on the source. Deloitte Global also considers if the environmental effects of the source can be managed through other metrics or actions. As a result of this evaluation, this is one of several sources for which Deloitte Global does not currently report.
Business travel	Relevant, calculated	675342	Business travel emissions include air travel, ground travel (reimbursed driving, rental cars; buses and taxis, rail travel), and emissions associated with accommodations at hotels, guest houses, and apartments for business reasons and	88.00%	Percent of data from suppliers is an estimate and reflects that Deloitte Global only extrapolates business travel emissions for member firms not reporting on air travel and hotel stays.

Sources of Scope 3 emissions	Evaluation status	metric tonnes CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
			<p>in accordance with Deloitte policies. Air travel: Data was obtained from Deloitte travel systems and from travel expense records. Default emission factors used to calculate emissions from air travel were based on information published by the UK's Department for Environment Food & Rural Affairs (DEFRA). Ground travel: Data were gathered from expense reports, rental agency records, travel agency records, Deloitte accounting systems, fuel receipts, odometer logs, and receipts or other records indicating distance and location of trip segments. When fuel information was available, GHG emissions were calculated on the basis of mobile combustion factors for the given fuel type. When only distance information was available, GHG emissions were calculated on the basis of average emissions factors for vehicles according to vehicle type, fuel type, and location. Rail travel: Data sources included travel agency reports, employee expense reports, Deloitte accounting systems, receipts, and other records indicating the distance and location of trip segments. When actual distance was unavailable, estimates were made using travel expense data and average travel costs per unit of distance travelled. Hotels/guest houses, etc.: Data were collected from corporate travel agency records, employee travel expense reports, and internal records.</p>		

Sources of Scope 3 emissions	Evaluation status	metric tonnes CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
Employee commuting	Relevant, calculated	6897	Personnel commuting emissions are calculated for automobile travel by Deloitte Central Europe, South Korea, Brazil, and Deloitte US' operations in India. Data consists of primary data in the form of kilometers driven by class of vehicle for which fuel efficiencies are estimated. These fuel economies are used to estimate liters of fuel burned. CO2 factors are applied to estimated emissions. Estimations are not made for non-reporting Deloitte member firms or where only partial information is available given the variations in geographies and commuting habits. As more member firms collect this data, reporting is expected to grow in future years.	0.00%	Data is estimated as described in the 4th column.
Upstream leased assets	Not relevant, explanation provided				Deloitte member firms do not typically lease assets that are not already accounted for in the Scope 1 and 2 boundaries.
Downstream transportation and distribution	Not relevant, explanation provided				Deloitte member firms do not manufacture products and therefore this category is not relevant.
Processing of sold products	Not relevant, explanation provided				Deloitte member firms do not manufacture products and therefore this category is not relevant.
Use of sold products	Not relevant, explanation provided				Deloitte member firms do not manufacture products and therefore this category is not relevant.
End of life treatment of sold products	Not relevant, explanation provided				Deloitte member firms do not manufacture products and therefore this category is not relevant.

Sources of Scope 3 emissions	Evaluation status	metric tonnes CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
Downstream leased assets	Not relevant, explanation provided				Deloitte member firms do not typically lease assets that are not already accounted for in the Scope 1 and 2 boundaries.
Franchises	Not relevant, explanation provided				Deloitte member firms do not typically own franchises and therefore this category is not relevant.
Investments	Not relevant, explanation provided				This category is applicable to investors, and Deloitte member firms do not perform investment services as a primary business.
Other (upstream)					
Other (downstream)					

CC14.2

Please indicate the verification/assurance status that applies to your reported Scope 3 emissions

Third party verification or assurance process in place

CC14.2a

Please provide further details of the verification/assurance undertaken, and attach the relevant statements

Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/Section reference	Relevant standard	Proportion of reported Scope 3 emissions verified (%)
Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC14.2a/Italy CR Report_2016_web.pdf	115	ISAE3000	1
Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC14.2a/UK FY16 Assurance Statement.pdf			6
Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC14.2a/06- Informe-verificacion.pdf		ISAE3000	1
Annual process	Complete	Reasonable assurance	https://www.cdp.net/sites/2017/28/4528/Climate Change 2017/Shared Documents/Attachments/CC14.2a/deloitte-nl-integrated-annual-report-2015-2016.pdf	152	Other: Other: Dutch Standard 3810N Assurance engagements relating to sustainability reports	3

CC14.3

Are you able to compare your Scope 3 emissions for the reporting year with those for the previous year for any sources?

Yes

CC14.3a

Please identify the reasons for any change in your Scope 3 emissions and for each of them specify how your emissions compare to the previous year

Sources of Scope 3 emissions	Reason for change	Emissions value (percentage)	Direction of change	Comment
Business travel	Change in output	8.4	Increase	Increase in business travel due primarily to air travel and hotel stays and likely a result of increased headcount as well as well as travel.
Employee commuting		74	Increase	More member firms reported on this emission source. Note Deloitte Global does not extrapolate for missing data in this category due to uncertainty.

CC14.4

Do you engage with any of the elements of your value chain on GHG emissions and climate change strategies? (Tick all that apply)

Yes, our suppliers

Yes, our customers

Yes, other partners in the value chain

CC14.4a

Please give details of methods of engagement, your strategy for prioritizing engagements and measures of success

Supplier Engagement:

Several Deloitte member firms engage suppliers in GHG emissions and climate change strategies. For example, Deloitte UK, Australia, and Netherlands have sustainable procurement policies and requirements to which suppliers are asked to adhere. Deloitte Ireland has established sustainability requirements for certain key suppliers and monitors if these are being met.

Another method of engagement across the member firms is the publication of publicly-available reports about sustainability activities and disclosure of GHG emissions. These publications are listed in the communication section of this report.

Client Engagement:

Deloitte member firms engage with clients through provision of sustainability services. In some cases clients are also suppliers to Deloitte. Sustainability services provided by member firms include reporting, assurance, resources management, sustainability strategy and sustainable supply chain. Engagements are not prioritized; however, all engagements are subject to the successful completion of a conflict check and acceptance process prior to proceeding with the engagement. Success is measured informally through client feedback and formally through client satisfaction surveys that assess the overall satisfaction of the client with the

services delivered. Due to client confidentiality, specific project outcomes cannot be disclosed. In addition to client services, many Deloitte member firms also provide training and insights to clients, suppliers and others through external activities such as webcasts, covering various topics. Success is measured by the number of individuals attending and by satisfaction surveys.

Other partners in the value chain

Deloitte also engages with others in the value chain, including responding to industry analysts, engaging with professional groups focused on reporting matters and engaging in societal impact projects. For example Deloitte Belgium engages with a charity through which it and its clients give a second life to computer hardware, extending its life and ultimately reducing carbon emissions.

Deloitte Greece conducts pro bono engagements with non-profit organizations. Deloitte Germany participates in the German Sustainable Development forum called Econsense, where climate change related strategies are discussed. Deloitte Ireland attends meetings and workshops held by local bodies on sustainability. Deloitte US and Deloitte Global engage with peers in the professional services sector and with other internal sustainability professionals through both formal and informal meetings to discuss climate change issues. Deloitte Netherlands is an active member of the network of Sustainably Responsible Organizations (MVO). Deloitte Netherlands has also joined the Dutch Climate Coalition, a group of organizations that have vowed to work towards zero emissions.

Deloitte also engages with other international bodies including the Global Reporting Initiative (GRI), the International Integrated Reporting Council (IIRC) and the World Economic Forum. Due to continued support to the GRI, Deloitte Netherlands was awarded inclusion in the GRI Gold community.

Engagement in the above is through one-on-one discussions, meetings, conferences and working groups. Success is measured through engagement with others, actionable items that are implemented by Deloitte, publications, white paper development, actions taken by suppliers and overall professional development of those involved.

Prioritization is influenced by our areas of expertise and service offerings, participation of peers, importance of the particular issue to Deloitte and availability of resources to support the undertakings.

CC14.4b

To give a sense of scale of this engagement, please give the number of suppliers with whom you are engaging and the proportion of your total spend that they represent

Type of engagement	Number of suppliers	% of total spend (direct and indirect)	Impact of engagement
Active engagement	60	1%	This activity has only recently begun in a select number of member firms in recent years. Deloitte Global expects more measurable impacts as the program evolves. Several member firms have programs to engage with their suppliers. The metrics are estimates based on limited reporting.

CC14.4c

Please explain why you do not engage with any elements of your value chain on GHG emissions and climate change strategies, and any plans you have to develop an engagement strategy in the future

Further Information

Module: Sign Off

Page: CC15. Sign Off

CC15.1

Please provide the following information for the person that has signed off (approved) your CDP climate change response

Name	Job title	Corresponding job category
Michele Parmelee	Global Managing Principal –Talent, Brand & Communications Deloitte Touche Tohmatsu Limited	Other: Global Managing Principal –Talent, Brand & Communications

Further Information

CDP