



**Are you ready for Industry 4.0?**

FY2017 Global Reporting Initiative  
(GRI) Index

# FY2017 Global Reporting Initiative (GRI) index

GRI Standards Disclosure Number	Disclosure title	Report location / Disclosure
<b>General disclosures</b>		
102-01	Name of the organization	<a href="#">Network structure</a>
102-02	Activities, brands, products, and services	<a href="#">Deloitte core services</a> ; <a href="#">Back page</a>
102-03	Location of headquarters	30 Rockefeller Plaza New York, NY 10112 United States
102-04	Location of operations	<a href="#">Locations</a>
102-05	Ownership and legal form	<a href="#">Network structure</a> ; <a href="#">Back page</a>
102-06	Markets served	<a href="#">Executive message</a> ; <a href="#">Deloitte core services</a> ; <a href="#">Metrics: Revenue</a>
102-07	Scale of the organization	<a href="#">Metrics</a>
102-08	Information on employees and other workers	<a href="#">Metrics: Talent</a>  Deloitte Touche Tohmatsu Limited (“DTTL” or “Deloitte Global”) does not currently aggregate employment by contract across the Deloitte network. Additional review would be required to assess the level of materiality of the issues at the Deloitte Global and member firm levels. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.
102-09	Supply chain	Significant elements of Deloitte's supply chain include talent benefits, travel and hospitality services, IT hardware and software, professional services, and real estate.
102-10	Significant changes to the organization and its supply chain	<a href="#">Executive message</a> ; <a href="#">Bridging the physical-to-digital divide</a>
102-11	Precautionary Principle or approach	The DTTL Corporate Responsibility Policy points to defining principles for establishing member firm policies. These defining principles include environmentally sustainable operations and a commitment to local communities and the wider society.
102-12	External initiatives	<a href="#">Public policy</a> ; <a href="#">Ethics</a>
102-13	Membership of associations	<a href="#">Public policy</a> ; <a href="#">Ethics</a>
102-14	Statement from senior decision-maker	<a href="#">Outlook from leadership</a> ; <a href="#">Executive message</a> ;
102-16	Values, principles, standards, and norms of behavior	<a href="#">Ethics</a> ; <a href="#">Independence</a>

GRI Standards Disclosure Number	Disclosure title	Report location / Disclosure
<b>General disclosures</b>		
102-17	Mechanisms for advice and concerns about ethics	<a href="#">Ethics; Stakeholder engagement summary</a>
102-18	Governance structure	<a href="#">Leadership and governance</a>
102-19	Delegating authority	<a href="#">Leadership and governance</a>
102-20	Executive-level responsibility for economic, environmental, and social topics	<a href="#">Leadership and governance</a>
102-21	Consulting stakeholders on economic, environmental, and social topics	<a href="#">Leadership and governance</a> Because of the nature of the professional services industry, senior leaders are in regular contact with stakeholders on these and other topics via meetings with clients and participation in external events.
102-22	Composition of the highest governance body and its committees	<a href="#">Leadership and governance</a>
102-23	Chair of the highest governance body	<a href="#">Leadership and governance</a>
102-24	Nominating and selecting the highest governance body	<a href="#">Leadership and governance</a>
102-25	Conflicts of interest	<a href="#">Independence; Global Principles of Business Conduct</a>
102-26	Role of highest governance body in setting purpose, values, and strategy	<a href="#">Leadership and governance</a>
102-32	Highest governance body's role in sustainability reporting	This report was reviewed by Deloitte Global's Managing Principal – Talent, Brand & Communications. Deloitte Global's Chairman of the Board reviewed the FY2017 GRI materiality matrix.
102-40	List of stakeholder groups	<a href="#">Reporting process and materiality; Stakeholder engagement summary; Basis of reporting</a>
102-41	Collective bargaining agreements	Not applicable. Collective bargaining agreements are not a material issue for Deloitte in a global context.
102-42	Identifying and selecting stakeholders	<a href="#">Basis of reporting</a>
102-43	Approach to stakeholder engagement	<a href="#">Reporting process and materiality; Stakeholder engagement summary; Basis of reporting</a>
102-44	Key topics and concerns raised	<a href="#">Reporting process and materiality; Stakeholder engagement summary</a>
102-45	Entities included in the consolidated financial statements	<a href="#">Network structure; Back page</a> This report covers Deloitte Global and all of its member firms as set out in the report.
102-46	Defining report content and topic boundaries	<a href="#">Reporting process and materiality; Basis of reporting</a>
102-47	List of material topics	<a href="#">Reporting process and materiality</a>

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
<b>General Disclosures</b>		
102-48	Restatements of information	<a href="#">Basis of reporting</a>
102-49	Changes in reporting	<a href="#">Basis of reporting</a>
102-50	Reporting period	Fiscal year 2017: June 1, 2016 - May 31, 2017
102-51	Date of most recent report	The Deloitte 2016 Global Impact Report was issued in two parts. Part 1 in October 2016 and Part 2 in March of 2017.
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	<a href="mailto:GlobalReport@Deloitte.com">GlobalReport@Deloitte.com</a>
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI standards: Core option.
102-55	GRI content index	<a href="#">GRI index</a>
102-56	External assurance	Deloitte Global did not have the FY2017 report externally assured. External assurance has been received for the greenhouse gas emissions of a limited number of member firms. These assurance statements are included in full in Deloitte's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> .
<b>Material topics</b>		
<b>Economic performance</b>		
103-1 103-2 103-3	Management Approach: -Explanation of the material topic and its Boundary -The management approach and its components -Evaluation of the management approach	<a href="#">Performance</a> ; <a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Voluntary value</a> ; <a href="#">Deloitte's WorldClass idea</a> ; <a href="#">Basis of reporting</a>
201-1	Direct economic value generated and distributed	<a href="#">Performance</a> ; <a href="#">Metrics: Revenues, societal impact</a>
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">Voluntary value</a>  Risks posed to Deloitte by climate change that have potential financial implications include physical risks to member firm facilities from weather events, regulatory risk, and reputational risk. Through Deloitte member firms' <a href="#">Sustainability</a> practices, member firms also have opportunities related to serving their clients as they respond to climate change risks and opportunities. Deloitte Global and its member firms have quantitatively estimated the financial implications of some of the opportunities, but consider this information confidential. Deloitte Global and its member firms have not quantitatively assessed the financial implications of the risks. For a detailed explanation of risks and opportunities, please refer to Deloitte's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> .

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
<b>Material topics</b>		
<b>Indirect Economic Impacts</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Voluntary value</a> ; <a href="#">Deloitte's WorldClass idea</a>
203-1	Infrastructure investments and services supported	<a href="#">Deloitte's WorldClass idea</a> ; <a href="#">Metrics: Societal impact</a> ; <a href="#">Voluntary value</a>
203-2	Significant indirect economic impacts	<a href="#">Deloitte's WorldClass idea</a> ; <a href="#">Metrics: Societal impact</a> ; <a href="#">Voluntary value</a>
<b>Anti-corruption</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Ethics</a> ; <a href="#">Independence</a> ; <a href="#">Risk management</a> ; <a href="#">Network challenges and responses</a> ; <a href="#">Global Principles of Business Conduct</a>
205-1	Operations assessed for risks related to corruption	An analysis of geographic inherent anti-corruption risk level of each member firm based on various geographic corruption risk indices and factors is performed by Deloitte Global's Anti-Corruption team every year.
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Ethics</a>  The vast majority of Deloitte people confirmed that they have read the applicable member firm anti-corruption policies but exact numbers were not consolidated at a global level for FY2017.  Communication to member firm business partners regarding anti-corruption is managed at the member firm level and cannot be reported upon at a global level. Anti-corruption training was in place in all member firms but metrics regarding training were not tracked at a global level during FY2017.
205-3	Confirmed incidents of corruption and actions taken	<a href="#">Network challenges and responses</a>
<b>Materials</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Sustainability</a> ; <a href="#">Basis of reporting</a>
301-1	Materials used by weight or volume	<a href="#">Metrics: Environmental sustainability</a>
301-2	Recycled input materials used	<a href="#">Metrics: Environmental sustainability</a>

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
<b>Material topics</b>		
<b>Energy</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Sustainability</a> ; <a href="#">Basis of reporting</a>
302-1	Energy consumption within the organization	<a href="#">Metrics: Environmental sustainability</a> ; <a href="#">Basis of reporting</a>
302-2	Energy consumption outside of the organization	<a href="#">Metrics: Environmental sustainability</a>
302-3	Energy intensity	<a href="#">Metrics: Environmental sustainability</a>
302-4	Reduction of energy consumption	<a href="#">Metrics: Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>  For a detailed explanation of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, please refer to Deloitte Global's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> .
<b>Water</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Sustainability</a> ; <a href="#">Basis of reporting</a>  Deloitte mainly uses water for sanitation purposes in offices. Water use by operations at Deloitte facilities/offices is managed locally by member firms in regions with water scarcity issues. Deloitte recognizes that water is embedded in our supply chain; however, Deloitte has not taken action given other environmental priorities.
303-1	Water withdrawal by source	This information is unavailable. The majority of water used in Deloitte facilities is sourced from municipal supplies with direct billing to the landlord, not Deloitte. Data is expected to become more available over time as access to this type of information becomes more common place. It will likely be five or more years, however, before sufficient data becomes available to make global reporting meaningful.
<b>Emissions</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Sustainability</a> ; <a href="#">Basis of reporting</a>  For disclosures on Management Approach to climate change, please refer to Deloitte's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> .
305-1	Direct (Scope 1) GHG emissions	<a href="#">Metrics: Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
<b>Material topics</b>		
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting</a>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting</a>
305-4	GHG emissions intensity	<a href="#">Metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting</a>
305-5	Reduction of GHG emissions	<a href="#">Basis of reporting; Metrics: Environmental sustainability</a> Please refer to Deloitte Global's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> for the amount of GHG emissions reductions achieved as a direct result of initiatives.
<b>Waste</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership; Reporting process and materiality; Sustainability; Basis of reporting</a> Waste is generated in Deloitte offices and consists predominantly of paper waste, food waste, packaging and electronic waste. Electronic waste is often handled at a member firm or country level by technology services personnel due to regional requirements, contract provisions, and the nature of the waste stream. Other types of waste are generally managed at an office level by the office facility personnel and varies across offices as it is often subject to regional requirements related to recycling and dependent on the availability of services within a reasonable distance (for example composting).
306-2	Waste by type and disposal method	This information is unavailable. Waste created in Deloitte facilities is most frequently disposed of through the building landlord, not Deloitte. In many instances data is not available or is not of sufficient reliability for reporting purposes. Data is expected to become more available over time as access to this type of information becomes more common place and is being collected for certain locations and certain waste streams, when possible. It will likely be five or more years, however, before sufficient data becomes available to make global reporting meaningful.
<b>Employment</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership; Reporting process and materiality; Transforming talent</a>

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
<b>Material topics</b>		
401-1	New employee hires and employee turnover	<a href="#">Metrics: Talent</a> Turnover by age group is not currently aggregated across the Deloitte network. Additional discussions with member firms are needed to understand the systems and processes needed to capture this data globally. It may be three or more years before the age-related information becomes available.
<b>Training and Education</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership; Reporting process and materiality; Transforming talent</a>
404-1	Average hours of training per year per employee	<a href="#">Metrics: Learning</a> This information is not available at a global level broken down by employee category or gender. Additional discussions with member firms are needed to understand the systems and processes needed to capture this data globally. It may be three or more years before the more granular information becomes available.
404-2	Programs for upgrading employee skills and transition assistance programs	Deloitte provides a range of formal and informal learning opportunities for both new hires and experienced professionals alike.  Deloitte offers a variety of flexible work arrangements, including sabbaticals; transition assistance is done in accordance with applicable laws. Pre-retirement planning is also offered by many member firms, for example by providing a secure online tool to plan financial goals for retirement.
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">Transforming talent</a> Regular performance and career development reviews are core to Deloitte's ongoing success. Within Deloitte Global, all permanent employees are covered by such a requirement, and all would typically have received reviews except for those on leave, terminated, or with minimal service hours during the fiscal year. Member firm metrics for this indicator are not aggregated across the network.
<b>Diversity and Equal Opportunity</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership; Reporting process and materiality; Transforming talent</a>



GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
<b>Material topics</b>		
405-1	Diversity of governance bodies and employees	<a href="#">Leadership and governance</a> ; <a href="#">Metrics: Talent</a> Given the global nature of Deloitte operations, it is not possible to define “minority groups” across the Deloitte network. Disclosure by age group is not currently consolidated at a global level and additional internal discussions and agreements would need to occur to enable reporting by age. Systems for tracking and reporting would need to be implemented to enable this information to be gathered consistently at both the member firm and global levels. Assuming agreement is reached, it may be three or more years before this information is available.
405-2	Ratio of basic salary and remuneration of women to men	Information for these indicators is not currently consolidated at a global level. It may be three or more years before this information is available. Data is available for <a href="#">Deloitte UK</a> . The UK Gender Pay Gap Regulations require organizations to report the difference between the average (mean and median) earnings of men and women across the organization as a whole; this is reported as a percentage of men’s earnings.
<b>Non-discrimination</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Transforming talent</a>
406-1	Incidents of discrimination and corrective actions taken	Information for these indicators is not currently consolidated at a global level. Additional review would be required to assess the level of materiality of the issues at the Deloitte Global and member firm levels. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.
<b>Human Rights Assessment</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Ethics</a>
412-2	Employee training on human rights policies or procedures	All Deloitte people read and understand Deloitte’s <a href="#">Global Principles of Business Conduct</a> , which addresses key human rights issues relevant to professional services, such as discrimination and harassment. This confirmation is done on an annual basis.

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
<b>Material topics</b>		
<b>Supplier Social Assessment</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership; Reporting process and materiality</a>  Supplier social assessment is an area that is of growing interest to many stakeholders. Contracts generally require suppliers to abide by applicable laws. Efforts are currently underway at the Deloitte Global level to consider additional requirements. Some member firms do have additional policies regarding supplier assessments and requirements.
414-2	Negative social impacts in the supply chain and actions taken	Information for these indicators is not currently consolidated at a global level. Additional review would be required to assess the level of materiality of the issues at the Deloitte Global and member firm levels. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.
<b>Public Policy</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership; Reporting process and materiality; Public policy</a>
415-1	Political contributions	Information for these indicators is not currently consolidated at a global level. Additional review would be required to assess the level of materiality of the issues at the Deloitte Global and member firm levels. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.
<b>Customer Privacy</b>		
103-1 103-2 103-3	Management Approach: Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	<a href="#">Outlook from leadership; Reporting process and materiality; Information security, privacy and confidentiality</a>
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">Information security, privacy and confidentiality</a>

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