



Are you ready for Industry 4.0?

FY2017 Global Reporting Initiative
(GRI) Index

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GRI Standards Disclosure Number	Disclosure title	Report location / Disclosure
General disclosures		
102-01	Name of the organization	Network structure
102-02	Activities, brands, products, and services	Deloitte core services ; Back page
102-03	Location of headquarters	30 Rockefeller Plaza New York, NY 10112 United States
102-04	Location of operations	Locations
102-05	Ownership and legal form	Network structure ; Back page
102-06	Markets served	Executive message ; Deloitte core services ; Metrics: Revenue
102-07	Scale of the organization	Metrics
102-08	Information on employees and other workers	Metrics: Talent 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	Executive message ; Bridging the physical-to-digital divide
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	Public policy ; Ethics
102-13	Membership of associations	Public policy ; Ethics
102-14	Statement from senior decision-maker	Outlook from leadership ; Executive message ;
102-16	Values, principles, standards, and norms of behavior	Ethics ; Independence

GRI Standards Disclosure Number	Disclosure title	Report location / Disclosure
General disclosures		
102-17	Mechanisms for advice and concerns about ethics	Ethics; Stakeholder engagement summary
102-18	Governance structure	Leadership and governance
102-19	Delegating authority	Leadership and governance
102-20	Executive-level responsibility for economic, environmental, and social topics	Leadership and governance
102-21	Consulting stakeholders on economic, environmental, and social topics	Leadership and governance 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	Leadership and governance
102-23	Chair of the highest governance body	Leadership and governance
102-24	Nominating and selecting the highest governance body	Leadership and governance
102-25	Conflicts of interest	Independence; Global Principles of Business Conduct
102-26	Role of highest governance body in setting purpose, values, and strategy	Leadership and governance
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	Reporting process and materiality; Stakeholder engagement summary; Basis of reporting
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	Basis of reporting
102-43	Approach to stakeholder engagement	Reporting process and materiality; Stakeholder engagement summary; Basis of reporting
102-44	Key topics and concerns raised	Reporting process and materiality; Stakeholder engagement summary
102-45	Entities included in the consolidated financial statements	Network structure; Back page 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	Reporting process and materiality; Basis of reporting
102-47	List of material topics	Reporting process and materiality

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
General Disclosures		
102-48	Restatements of information	Basis of reporting
102-49	Changes in reporting	Basis of reporting
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	GlobalReport@Deloitte.com
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	GRI index
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 www.cdp.net .
Material topics		
Economic performance		
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	Performance ; Outlook from leadership ; Reporting process and materiality ; Voluntary value ; Deloitte's WorldClass idea ; Basis of reporting
201-1	Direct economic value generated and distributed	Performance ; Metrics: Revenues, societal impact
201-2	Financial implications and other risks and opportunities due to climate change	Voluntary value 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' Sustainability 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 www.cdp.net .

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
Material topics		
Indirect Economic Impacts		
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	Outlook from leadership ; Reporting process and materiality ; Voluntary value ; Deloitte's WorldClass idea
203-1	Infrastructure investments and services supported	Deloitte's WorldClass idea ; Metrics: Societal impact ; Voluntary value
203-2	Significant indirect economic impacts	Deloitte's WorldClass idea ; Metrics: Societal impact ; Voluntary value
Anti-corruption		
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	Outlook from leadership ; Reporting process and materiality ; Ethics ; Independence ; Risk management ; Network challenges and responses ; Global Principles of Business Conduct
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	Ethics 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	Network challenges and responses
Materials		
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	Outlook from leadership ; Reporting process and materiality ; Sustainability ; Basis of reporting
301-1	Materials used by weight or volume	Metrics: Environmental sustainability
301-2	Recycled input materials used	Metrics: Environmental sustainability

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
Material topics		
Energy		
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	Outlook from leadership ; Reporting process and materiality ; Sustainability ; Basis of reporting
302-1	Energy consumption within the organization	Metrics: Environmental sustainability ; Basis of reporting
302-2	Energy consumption outside of the organization	Metrics: Environmental sustainability
302-3	Energy intensity	Metrics: Environmental sustainability
302-4	Reduction of energy consumption	Metrics: Environmental sustainability ; Reporting process and materiality ; Basis of reporting 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 www.cdp.net .
Water		
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	Outlook from leadership ; Reporting process and materiality ; Sustainability ; Basis of reporting 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.
Emissions		
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	Outlook from leadership ; Reporting process and materiality ; Sustainability ; Basis of reporting For disclosures on Management Approach to climate change, please refer to Deloitte's CDP response available at www.cdp.net .
305-1	Direct (Scope 1) GHG emissions	Metrics: Environmental sustainability ; Reporting process and materiality ; Basis of reporting

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
Material topics		
305-2	Energy indirect (Scope 2) GHG emissions	Metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting
305-3	Other indirect (Scope 3) GHG emissions	Metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting
305-4	GHG emissions intensity	Metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting
305-5	Reduction of GHG emissions	Basis of reporting; Metrics: Environmental sustainability Please refer to Deloitte Global's CDP response available at www.cdp.net for the amount of GHG emissions reductions achieved as a direct result of initiatives.
Waste		
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	Outlook from leadership; Reporting process and materiality; Sustainability; Basis of reporting 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.
Employment		
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	Outlook from leadership; Reporting process and materiality; Transforming talent

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
Material topics		
401-1	New employee hires and employee turnover	Metrics: Talent 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.
Training and Education		
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	Outlook from leadership; Reporting process and materiality; Transforming talent
404-1	Average hours of training per year per employee	Metrics: Learning 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	Transforming talent 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.
Diversity and Equal Opportunity		
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	Outlook from leadership; Reporting process and materiality; Transforming talent

GRI Standards Disclosure Number	Disclosure Title	Report location / Disclosure
Material topics		
405-1	Diversity of governance bodies and employees	Leadership and governance ; Metrics: Talent 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 Deloitte UK . 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.
Non-discrimination		
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	Outlook from leadership ; Reporting process and materiality ; Transforming talent
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.
Human Rights Assessment		
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	Outlook from leadership ; Reporting process and materiality ; Ethics
412-2	Employee training on human rights policies or procedures	All Deloitte people read and understand Deloitte’s Global Principles of Business Conduct , 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
Material topics		
Supplier Social Assessment		
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	Outlook from leadership; Reporting process and materiality 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.
Public Policy		
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	Outlook from leadership; Reporting process and materiality; Public policy
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.
Customer Privacy		
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	Outlook from leadership; Reporting process and materiality; Information security, privacy and confidentiality
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information security, privacy and confidentiality

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