

CURRENT OR POTENTIAL IMPACT ON MEMBER FIRMS

| CATEGORY | AREAS INCLUDED |
|-------------------------------|-----------------------------------------------------------------------------------------|
| Ethics | Anti-corrpution |
| Protection of public interest | Transparency, public policy positions, professional standards, professional performance |
| Community engagement | Includes range of community engagement activities, for example, youth education |
| Environmental performance | Includes greenhouse gas emissions, energy usage, water, material usage, and waste |

Issue is of critical strategic interest to Deloitte member firms and stakeholders

Issue is actively managed

Frequent interaction with key stakeholders occurs





Generally managed through member firm programs