



Repair and
reshape
Creating a
better normal

**FY2020 GLOBAL REPORTING
INITIATIVE (GRI) INDEX**



GRI Standards disclosure number	Disclosure title	Report location / disclosure
102-01	Name of the organization	Deloitte organization structure
102-02	Activities, brands, products, and services	Deloitte core services
102-03	Location of headquarters	<p>Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities. DTTL (also referred to as “Deloitte Global”) and each of its member firms are legally separate and independent entities. As such, there is no Deloitte headquarters. For this question, we have provided a principal place of business for DTTL, as follows:</p> <p>1221 Avenue of the Americas New York, NY 10020 United States</p>
102-04	Location of operations	Locations
102-05	Ownership and legal form	Deloitte organization structure
102-06	Markets served	Deloitte core services; Locations; Revenue by industry
102-07	Scale of the organization	People: By the numbers
102-08	Information on employees and other workers	<p>People: By the numbers; Performance metrics</p> <p>The majority of Deloitte people are employed on a permanent basis, not as temporary contractors, although we do leverage specialized contractors for some areas; the majority of our workforce is employed full time, however Deloitte offers flexible working arrangements in all member firms and this includes part time contracts, compressed work weeks, nine day fortnights and annualized days.</p>
102-09	Supply chain	Major categories of Deloitte’s supply chain include talent/benefits, travel and meetings, technology, business services, real estate and office services.
102-10	Significant changes to the organization and its supply chain	Other than organic growth, there were no significant changes to the organization’s size, structure, ownership, or supply chain in FY2020.
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 wider society.
102-12	External initiatives	Ethics
102-13	Membership of associations	Public policy
102-14	Statement from senior decision-maker	Message from Deloitte Global CEO; Commitment to sustainable development
102-16	Values, principles, standards, and norms of behavior	Ethics; Independence; Global Principles of Business Conduct

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102-17	Mechanisms for advice and concerns about ethics	Ethics; Stakeholder engagement summary
102-18	Governance structure	<p>Leadership and governance</p> <p>Both the Deloitte Global Chair and the Deloitte Global CEO co-chair the Societal Impact Council (SI Council). The SI Council is a senior leadership group focused on Deloitte's wider ambition for its social impact and responsible business agenda. In addition to the Chair and the CEO, membership of the Council is drawn from the Deloitte Global Board of Directors, the Deloitte Global Executive and other senior Deloitte leaders. The SI Council meets quarterly and is accountable to the Deloitte Global Board and Deloitte Global Executive and its decisions and recommendations are presented to the Deloitte Global Board and Deloitte Global Executive at least annually.</p>
102-19	Delegating authority	Leadership and governance
102-20	Executive-level responsibility for economic, environmental, and social topics	<p>Leadership and governance</p> <p>Both the Deloitte Global Chair and the Deloitte Global CEO co-chair the Societal Impact Council (SI Council). The SI Council is a senior leadership group focused on Deloitte's wider ambition for its social impact and responsible business agenda. In addition to the Chair and the CEO, membership of the Council is drawn from the Deloitte Global Board of Directors, the Deloitte Global Executive and other senior Deloitte leaders. The SI Council meets quarterly and is accountable to the Deloitte Global Board and Deloitte Global Executive and its decisions and recommendations are presented to the Deloitte Global Board and Deloitte Global Executive at least annually.</p>
102-21	Consulting stakeholders on economic, environmental, and social topics	<p>Leadership and governance; Stakeholder engagement summary</p> <p>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.</p>
102-22	Composition of the highest governance body and its committees	<p>Leadership and governance</p> <p>Expanded Board composition attributes will be included in FY2021 Global Impact Report.</p>
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

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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 Deputy CEO and Chief People and Purpose Officer (one individual)
102-40	List of stakeholder groups	Stakeholder engagement summary
102-41	Collective bargaining agreements	Information for this indicator is not currently consolidated across the Deloitte organization. As most of our geographies are not unionized, the processes and systems required to monitor and record this information are not currently in place.
102-42	Identifying and selecting stakeholders	Reporting process and materiality; 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 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
102-48	Restatements of information	Performance Metrics
102-49	Changes in reporting	Basis of reporting
102-50	Reporting period	Fiscal year 2020: June 1, 2019 - May 31, 2020
102-51	Date of most recent report	The Deloitte 2020 Global Impact Report was issued in September 2020.
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	GlobalReport@Deloitte.com

GRI Standards disclosure number	Disclosure title	Report location / disclosure
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI standards: Core option. Deloitte applied GRI Standards 2016 in reporting, except for Water and Effluents 2018, Occupational Health and Safety 2018 and Waste 2020.
102-55	GRI content index	GRI Index
102-56	External assurance	Deloitte Global did not have the FY2020 report externally assured. The greenhouse gas emissions of a limited number of member firms have been externally assured. 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: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Message from Deloitte Global CEO; FY2020 Revenue announcement; Commitment to sustainable development; Reporting process and materiality; Basis of reporting
201-1	Direct economic value generated and distributed	Message from Deloitte Global CEO; FY2020 Revenue announcement; Metrics: Revenues, Societal impact Economic value distributed and retained is considered confidential.
201-2	Financial implications and other risks and opportunities due to climate change	CDP disclosure Financial impacts associated with risks and opportunities posed by climate change will be reported as a part of the 2021 Deloitte TCFD report.
Client satisfaction		
		Performance: Creating a better normal Due to the nature of the professional services industry, senior leaders are in regular contact with stakeholders on Deloitte client satisfaction and related topics via meetings with clients and participation in external events.

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Indirect economic impacts		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	FY2020 Revenue announcement; Societal investments; Commitment to sustainable development; Reporting process and materiality
203-1	Infrastructure investments and services supported	Societal impact; FY2020 Revenue announcement; Metrics: Societal impact
203-2	Significant indirect economic impacts	Societal impact; FY2020 Revenue announcement; Metrics: Societal impact
Anti-corruption		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Commitment to sustainable development; Reporting process and materiality; Ethics; Independence; Risk management; 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; Global Principles of Business Conduct The vast majority of Deloitte people confirmed that they have read the applicable member firm anti-corruption policies but exact numbers were not consolidated across the Deloitte organization for FY2020. Communication to member firm business partners regarding anti-corruption is managed at the member firm level and cannot be reported across the Deloitte organization. A process for anti-corruption training was in place in all member firms but metrics regarding training were not tracked at a global level during FY2020.

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Materials		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Environmental sustainability; Basis of reporting
301-1	Materials used by weight or volume	Metrics: Environmental sustainability
301-2	Recycled input materials used	Metrics: Environmental sustainability
Energy		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Environmental sustainability; CDP disclosure; 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; Basis of reporting
302-3	Energy intensity	Metrics: Environmental sustainability
302-4	Reduction of energy consumption	Metrics: Environmental sustainability; CDP disclosure
		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: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Environmental sustainability
		Deloitte mainly uses water for sanitation purposes in offices. Water used in operations at Deloitte facilities/offices, including in locations with water scarcity concerns, is managed locally by member firms. Deloitte also recognizes that water is embedded in our supply chain. Deloitte has not focused on action on water given its relative materiality ranking based on stakeholder engagement and instead we have focused on other environmental areas where we are in a stronger position to effect change.

GRI Standards disclosure number	Disclosure title	Report location / disclosure
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 availability is expected to increase 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: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Environmental sustainability; Basis of reporting; CDP disclosure
305-1	Direct (Scope 1) GHG emissions	Metrics: Environmental sustainability; Basis of reporting
305-2	Energy indirect (Scope 2) GHG emissions	Metrics: Environmental sustainability; Basis of reporting
305-3	Other indirect (Scope 3) GHG emissions	Metrics: Environmental sustainability; Basis of reporting
305-4	GHG emissions intensity	Metrics: Environmental sustainability; Basis of reporting
305-5	Reduction of GHG emissions	Metrics: Environmental sustainability; Basis of reporting; CDP disclosure
Waste		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Environmental sustainability; 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).

GRI Standards disclosure number	Disclosure title	Report location / disclosure
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 availability is expected to increase 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.
Supplier Environmental Assessment		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Commitment to sustainable development; Reporting process and materiality; Supplier code of conduct; Commitment to responsible business practices
308-1	New suppliers that were screened using environmental criteria	All new suppliers responding to requests for proposals from the purchasing entity of Deloitte Global (which covers purchasing for the largest member firms) complete the Deloitte Global request for proposal questionnaire template. This includes questions about sustainability and corporate social responsibility policies and processes.
Employment		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Commitment to sustainable development; Reporting process and materiality; Commitment to responsible business practices
401-1	New employee hires and employee turnover	Metrics: Talent Turnover by age group is not currently aggregated across the Deloitte organization. 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.

GRI Standards disclosure number	Disclosure title	Report location / disclosure
Occupational Health and Safety		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Global security; Reporting process and materiality; People: Creating a better normal In response to the COVID-19 pandemic, Deloitte firms shut down all offices in accordance with local regulations, shifting to remote working for all, reopening where possible and adhering to local health and safety regulations when doing so. Deloitte firms demonstrated commitment and creativity, in the ways they engaged with people during these unprecedented times. Examples of actions taken during FY2020 include: <ul style="list-style-type: none"> • Deloitte leaders around the world have been communicating directly with our people to reinforce the message that our people’s health and safety is our top priority, and to instill confidence that Deloitte is taking all necessary action to protect our business for the future. • Member firms have embraced the importance of physical and mental well-being and have introduced programs, tips and help-lines to support individuals and teams as they adjust to a new, remote, way of working. • Deloitte has demonstrated how we can make an impact that matters in a time of crisis, and our people share their pride in these actions across social media platforms, inspiring others to join in the action, make a donation or show support in other ways. • To make it easier for professionals to work effectively and safely from home many member firms are providing one-off or ongoing financial support. • Member firms are measuring the impact of the above actions through regular pulse surveys and ongoing dialogue between leaders and their teams.
403-8	Workers covered by an occupational health and safety management system	An occupational health and safety management system has not been implemented as Deloitte firms do not typically engage in activities that could result in recordable work-related injuries and illnesses. The health and safety topic has become material to Deloitte member firms due to the COVID-19 pandemic, therefore disclosure on health and safety addresses Deloitte response to the pandemic.
Training and education		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Talent; Commitment to sustainability; Reporting process and materiality; Commitment to responsible business practices

GRI Standards disclosure number	Disclosure title	Report location / disclosure
404-1	Average hours of training per year per employee	<p>Metrics: Learning</p> <p>This information is not available across the Deloitte organization 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 across the Deloitte organization. It may be three or more years before the more granular information becomes available.</p>
404-2	Programs for upgrading employee skills and transition assistance programs	<p>Talent</p> <p>Deloitte provides a range of formal and informal learning opportunities for both new hires and experienced professionals alike.</p> <p>Deloitte offers a variety of flexible work arrangements, including sabbaticals; transition assistance is undertaken 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.</p>
404-3	Percentage of employees receiving regular performance and career development reviews	<p>Regular performance and career development conversations are core to Deloitte's focus on professional development. All member firms have in place a performance program that includes regular performance feedback and career development conversations however, member firm metrics for this indicator are not aggregated across the network.</p>
Diversity and equal opportunity		
103-1 103-2 103-3	<p>Management Approach:</p> <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	<p>Respect, inclusion and diversity; Talent; Commitment to sustainable development; Reporting process and materiality; Commitment to responsible business practices</p>

GRI Standards disclosure number	Disclosure title	Report location / disclosure
405-1	Diversity of governance bodies and employees	<p>Leadership and governance; Metrics: Talent</p> <p>Information for minority groups and age is not currently consolidated across the Deloitte organization; however, data is available for Deloitte US. For details please see https://www2.deloitte.com/content/dam/Deloitte/us/Documents/about-deloitte/dei-transparency-report.pdf</p> <p>Given the global nature of the Deloitte organization, it is difficult to define “minority groups” across Deloitte. Disclosure by age group is not currently consolidated across the Deloitte organization 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 level and Deloitte Global. Assuming agreement is reached, it may be three or more years before this information is available.</p>
405-2	Ratio of basic salary and remuneration of women to men	<p>Information for these indicators is not currently consolidated at a global level; however, data is available for Deloitte UK. The UK Gender Pay Gap Regulations require organizations with more than 250 employees to report their gender pay gap, which shows the difference in the average hourly rate of pay between male and female employees in an organisation, expressed as a percentage of the average male earnings. Official reporting excludes equity partners therefore, to further increase transparency, Deloitte UK also published two additional calculations - their equity partner earnings gap and their total gender earnings gap, which includes the earnings of both equity partners and employees. For details please see https://www2.deloitte.com/uk/en/pages/about-deloitte-uk/articles/reducing-our-pay-gap.html</p>
Non-discrimination	Disclosure title	Report location / disclosure
"103-1 103-2 103-3"	<p>Management Approach:</p> <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	<p>Respect, inclusion and diversity; Commitment to sustainable development; Reporting process and materiality; Deloitte's Global Principles of Business Conduct; Commitment to responsible business practices</p>

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406-1	Incidents of discrimination and corrective actions taken	<p>DTTL and its member firms are committed to providing a respectful and inclusive working environment, free from discrimination and harassment. Likewise, Deloitte Global and its member firms are committed to providing a work environment that promotes ongoing and open communication about ethics, compliance or other related matters and encourages reporting of violations or potential violations of any policy that applies across the Deloitte organization, professional standards, and the Global Principles of Business Conduct and/or member firm code of conduct without fear of retaliation. Accordingly, Deloitte Global has provided guidance that each member firm is responsible for the development, implementation, and ongoing support of a member firm policy that specifically and expressly prohibits harassment or discrimination. Deloitte has also provided guidance that each member firm should be responsible for the development, implementation and ongoing support of a member firm non-retaliation policy that promotes and encourages reporting of ethics, compliance or other related matters without fear of retaliation.</p> <p>Quantitative information for this disclosure is not currently consolidated across the Deloitte organization.</p>
Human rights assessment		
103-1 103-2 103-3	<p>Management Approach:</p> <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	<p>Message from Deloitte Global CEO; Commitment to sustainable development; Reporting process and materiality; Ethics; Deloitte's Global Principles of Business Conduct; Commitment to responsible business practices</p>
412-2	Employee training on human rights policies or procedures	<p>All Deloitte people read and understand Deloitte's Global Principles of Business Conduct, which addresses key human rights concerns relevant to professional services, such as discrimination and harassment. This confirmation is done on an annual basis.</p> <p>Total number of hours in the reporting period devoted to training on human rights policies is not currently consolidated across the Deloitte organization.</p>
Supplier social assessment		
103-1 103-2 103-3	<p>Management Approach:</p> <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	<p>Commitment to sustainable development; Reporting process and materiality; Supplier code of conduct; Commitment to responsible business practices</p>

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414-1	New suppliers that were screened using social criteria	All new suppliers completing the Deloitte Global proposal template at the Deloitte Global level are requested to answer questions about socially responsible policies and processes.
Public policy		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Commitment to sustainable development; Reporting process and materiality; Public policy
415-1	Political contributions	Information for these indicators is not currently consolidated across the Deloitte organization. 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: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Message from Deloitte Global CEO; Commitment to sustainable development; Reporting process and materiality; Confidentiality, privacy and cybersecurity For some time, Deloitte has followed a global security strategy focused on keeping information and systems secure, constantly watching for potential threats, and responding quickly to actual or potential incidents. During FY2020 we have continued to focus on these core activities, while also accelerating and enhancing certain strategy elements and our overall security posture. We continue to make significant investments in our cybersecurity capabilities consistent with our deep commitment to protect the information of member firm clients and network stakeholders.
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Deloitte addresses and resolves complaints regarding confidentiality and privacy when identified. Information on the substance and number of complaints is considered confidential.



Deloitte.

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