Climate Change 2015 Information Request
Deloitte Touche Tohmatsu Limited

Module: Introduction

Page: Introduction

CC0.1

Introduction

Please give a general description and introduction to your organization.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 210,000 professionals are committed to becoming the standard of excellence.

"Deloitte" refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, 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 for a more detailed description of DTTL and its member firms.

For the convenience of the reader, a member firm of DTTL 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 member firm of DTTL in that country. Each DTTL 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 DTTL member firm provides all services, and certain services may not be available to attest clients under the rules and regulations of public accounting. DTTL and each DTTL member firm are legally separate and independent entities, which cannot obligate each other. DTTL and each DTTL 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 DTTL established protocol (for example, the inclusion of radiative forcing associated with aviation, which the DTTL protocol does not include), differences in the scope of what individual member firms choose to include in their own inventory and differences due to 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 DTTL 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
Sat 01 Jun 2013 - Sat 31 May 2014

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, electric utilities, companies with electric utility activities or assets, companies in the automobile or auto component manufacture sub-industries, companies in the oil and gas sub-industries, companies in the information technology and telecommunications sectors and companies in the food, beverage and tobacco industry group should complete supplementary questions in addition to the main questionnaire.
If you are in these sector groupings (according to the Global Industry Classification Standard (GICS)), the corresponding sector modules will not appear below but will automatically appear in the 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. If you wish to view the questions first, please see https://www.cdp.net/en-US/Programmes/Pages/More-questionnaires.aspx.

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, 2013 through May 31, 2014 or Fiscal Year 2014 (FY14), David Pearson, DTTL's Chief Sustainability Officer, led the internal sustainability group within DTTL and was directly responsible for assisting member firms across the network to address internal sustainability issues. Mr. Pearson is a member of the DTTL leadership team.
The DTTL Board's Risk committee is accountable for risk management. Climate change associated risks such as business interruption are reviewed as part of DTTL'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: relatedassurance services to sustainability reporting	For the purposes of this question, "all employees" refers to all people who are employed by or otherwise work for 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
Other: Client service personnel subject to member firm programs	Other non-monetary reward	Emissions reduction project Behaviour change related indicator	Deloitte Australia and Deloitte Finland offer commuting benefits through discounted tickets. In Australia, there is also a smartphone application to encourage car-sharing. 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 target and rewarding those below the target.
Other: Client service personnel subject to member firm programs	Monetary reward	Emissions reduction project	In Deloitte China, the Green Dot Award is a bi-monthly award designed to grant timely recognition to an individual who has achieved special accomplishments or contributions to the firm, or who has performed beyond normal responsibilities. Corporate Social Responsibility, including environmental contributions is one of the award categories. Winners of the Green Dot Award receive an Appreciation Certificate and RMB/HKD 1,000. Individuals who contribute towards the environmental management and carbon reduction goal are qualified for the nomination of the Green Dot Award.

Further Information

Page: CC2. Strategy

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	DTTL and each of its 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 strategy 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 DTTL Policies Manual.

CC2.1b

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

Annually, DTTL and its member firms perform comprehensive processes to identify new risks and validate existing risks. Risks may include potential threats, internal and external risks, emerging risks and failures to maximize opportunities. In addition, DTTL and its 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.

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 Deloitte member firms to the DTTL 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 which allow for the recognition of trends and identification of business opportunities. Because client service occurs at the member firm level (DTTL 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?

DTTL 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 firm and/or the Deloitte network 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 DTTL 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 interactions in the marketplace.

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. DTTL has a corporate responsibility vision that reflects both 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 establishes and communicates 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 for 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 (GHG) 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, Deloitte Korea has installed a lighting management system in offices to reduce energy use.

Deloitte member firms have also built up sustainability and climate change professional services. These services include: energy resources management, sustainability reporting, assurance and compliance, sustainable operations and supply chain, sustainability governance and risk intelligence, sustainability and climate change strategy, information technology for sustainability, and human capital and stakeholder engagement.

iii., iv. Deloitte member firms plan for both short- and long-term implications of climate change. Internally, DTTL's Global 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, DTTL firms report carbon emissions as part of an internal commitment to measure climate change impacts. Since carbon reporting began at Deloitte in 2009, the number of member firms that report on carbon emissions has more than doubled. During FY14, DTTL utilized software to improve management of carbon emissions among member firms. The software system has been implemented in the Deloitte U.S., Deloitte UK and Deloitte Canada.

As an example of how member firms are serious about taking long-term climate action, several firms have set GHG reduction targets for 2020. 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 initiatives are ways in which Deloitte is showing its commitment to sustainability on a global basis.

v. The commitment of Deloitte member firms to address climate change risks and incorporate 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 in the marketplace. During the reporting period a dedicated group of 800 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 that will deliver top- and bottom-line growth for the long term. Member firms' sustainability and climate change service offerings are designed to help clients 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.

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

In FY14, Deloitte's global approach continued to be regionally focused with leaders in three regions – the Americas, Asia Pacific and Europe/Middle East/Africa. In addition, Deloitte France completed its acquisition of French sustainability consultancy BIO Intelligence Service which added 90 professionals to reinforce the activities of Deloitte in the field of sustainable development auditing and consulting.

Member firm professionals continued to provide perspectives to clients and the public on climate change via point-of-view pieces during 2014. These ranged from webcasts to news articles to formal reports. Deloitte professionals also actively participated in international conferences such as those held by the United Nations Framework Convention on Climate Change. Deloitte's activities during FY14 also included professionals assisting the United Nations Global Compact to develop the Caring for Climate Progress Report 2013.
During FY14, Deloitte reported on FY13 corporate responsibility and sustainability activities in the Deloitte Global Report 2013 using the Global Reporting Initiative framework. Additionally, many member firms continued to produce annual reports on sustainability, including greenhouse gas emissions.

CC2.2c

Does your company use an internal price of carbon?

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

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

CC2.3b

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?
	Unknown	Based on information obtained via USCIB, USCIB promotes appropriate environmental protection… integrated with market oriented policies that promote open trade and investment; advances continuous	DTTL does not actively engage

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		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 involvement with USCIB is at the DTTL-level. Deloitte member firms may have been involved in other types of direct engagement and this response is not intended to be a comprehensive list of all public policy positions taken or supported.	with USCIB on their climate change work.

CC2.3g

Please provide details of the other engagement activities that you undertake

Starting in FY13 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 progress. SPI developed a measurement framework (Social Progress Index) to supports analysis of country performance to aid discussions, insights and investment decisions. SPI further drives the creation of strong and sustainable country networks made up of national partners across government, business and civil society, which 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 52 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 April of 2015 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 pro bono services for professional to assist the Foundation for the Global Compact to develop the Caring for Climate Progress Report 2013 made available through the Caring for Climate web site (http://caringforclimate.org/about/). Caring for Climate is the UN Global Compact, the UN Environment Programme and the secretariat of the UN Framework convention on Climate Change's initiative aimed at advancing the role of business in addressing climate change. It 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 since 2009 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 FY14 including as a council member, liaison delegate and participants in various working groups on measurement, valuation and reporting of the natural capital and water stewardship.

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

CC2.3h

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?

DTTL and each DTTL member firm are legally separate and independent entities, which cannot obligate each other. As such, global coordination is typically done through dialogue which is informed by the guiding principles in the DTTL Corporate Responsibility Policy. These guiding principles, which member firms are expected to follow, state:
"As leading professional services organizations, the Deloitte Touche Tohmatsu Limited Member Firms have much to contribute to public policy, business and society throughout the world. As such, we respect human dignity and expand our capabilities through inclusion and cultural diversity. We promote the highest levels of ethical behaviour, advance education and culture, and advocate sustainable use of natural resources and respect for the environment.
We demonstrate this through:
• Investments in our people
• The advice and services we provide to clients
• Environmentally sustainable operations m
• Commitment to our local communities and the wider society"

CC2.4

Would your organization's board of directors support an international agreement between governments on climate change, which seeks to limit global temperature rise to under two degree Celsius from pre-industrial levels in line with IPCC scenarios such as RCP2.6?

No opinion

CC2.4a

Please describe your board's position on what an effective agreement would mean for your organization and activities that you are undertaking to help deliver this agreement at the 2015 United Nations Climate Change Conference in Paris (COP 21)

While neither the DTTL board or the boards of the DTTL member firms have a public position on this matter, Eric Dugelay, Deloitte France partner and DTTL Global Leader for Sustainability Services, will participate in the debates of the working sessions organized by the World Business Council for Sustainable Development (WBCSD). The results of the working group on Sustainability Assurance led by Eric will be delivered in the context of COP21. Select Deloitte member firms will also issue a number of papers in advance of COP 21 on topics relevant to the global discussions including one on the carbon impact of the circular economy. Deloitte Netherlands will participate in, and actively contribute to, the Train to Paris 2015 initiative led by the Nederlandse Spoorwegen (Dutch railway) in cooperation with the International Union of Railways.

Further Information

Page: CC3. Targets and Initiatives

CC3.1

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

Absolute and intensity targets

CC3.1a

Please provide details of your absolute target

ID	Scope	% of emissions in scope	% reduction from base year	Base year	Base year emissions (metric tonnes CO2e)	Target year	Comment
Abs1	Other: Scope 1 & 3	3%	15%	2012	21659	2016	15% reduction of carbon emissions caused by mobility (Deloitte Netherlands)
Abs2	Scope 2	2.3%	5%	2013	5340	2015	Deloitte Germany is focused on Reduction of buildings electricity.
Abs3	Scope 3: Business travel	2.4%	5%	2013	14862	2015	Deloitte Germany is focused on reducing emissions from business travel
Abs4	Scope 1+2+3	2.2%	10%	2014	23260	2020	Deloitte Southern Africa has a 10% reduction goal for scope 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	Target year	Comment
Int1	Scope 1+2	6.2%	30%	metric tonnes CO2e per FTE employee	2011	1.45	2020	Deloitte UK has a goal to reduce emissions intensity from energy consumption
Int2	Scope 3: Business travel	4.2%	25%	metric tonnes CO2e per FTE employee	2011	2.71	2020	Deloitte UK's target includes emissions from air travel activities
Int3	Scope 1+2+3	1.8%	25%	metric tonnes CO2e per FTE employee	2012	2.7	2020	Deloitte China has a goal to reduce emissions from electricity, onsite fuels, air travel, hotel stays, company car & reimbursed driving, and paper
Int4	Scope 2	0.2%	5%	metric tonnes CO2e per square meter	2013	207	2014	Deloitte Finland is focused on reducing emission from energy use in buildings
Int5	Scope 3: Business travel	0.08%	5%	metric tonnes CO2e per FTE employee	2013	0.41	2014	Deloitte Finland has set a 5% reduction goal for impacts from business air travel
Int6	Scope 1+2	0.4%	10%	metric tonnes CO2e per FTE employee	2013	0.58	2020	Decarbonization of power generation will contribute at the macro level to Deloitte Ireland's target
Int7	Scope 3: Business travel	0.1%	10%	metric tonnes CO2e per FTE employee	2013	0.94	2020	Deloitte Ireland has a 10% 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	0.6	No change		Deloitte UK - reductions offset by growth in the firm's employee numbers
Int2	No change		Increase	0.5	Deloitte UK – reductions offset by growth in the firm's employee numbers
Int3	No change		No change		Deloitte China forecasts that the level of absolute emissions at target completion will be unchanged
Int4	Decrease	0.04	No change		
Int5	No change		Decrease	0.01	
Int6	Decrease	0.02	No change		
Int7	No change		Decrease	0.01	Deloitte Ireland - reductions offset by growth in the firm's staff

CC3.1d

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

ID	% complete (time)	% complete (emissions)	Comment
Abs4	0%	0%	This is the first year for this goal for Deloitte South Africa
Int1	33%	37%	Deloitte UK has decreased emissions intensity by 11% for scope 1 and 2 emissions
Int2	33%	20%	Deloitte UK has decreased emissions intensity by 13% for scope 3 business travel
Int3	25%	36%	Deloitte China has achieved 9% intensity reduction
Int4	14%	100%	Deloitte Ireland had a significant reduction in electricity emission factors
Int5	14%	0%	Deloitte Ireland saw an increase due to emerging markets and long haul flights

CC3.2

Does the use of your goods and/or services directly enable GHG emissions to be avoided by a third party?

No

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	16	110
To be implemented*	12	258
Implementation commenced*	13	139
Implemented*	50	2560
Not to be implemented	3	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: Building services	Many Deloitte member firms focus on energy efficiency in the buildings in which they operate. Many of these are leased and therefore the focus is often on lighting. For example, the Deloitte China, Korea, Ireland and Southern Africa member firms installed motion detectors and/or LED lighting or controls. Deloitte Korea also employs a business casual dress code to reduce energy demands from electricity in hotter months. These actions are voluntary and expected to impact overall scope 2 emissions from offices. The results from initiatives in the Deloitte China member firm are represented in the metrics for this row.	4	Scope 2	Voluntary	910	2080	1-3 years	6-10 years	This is reflective of estimated savings at the time of installation
Energy efficiency: Building services	The Deloitte UK firm installed LED lights and PIR sensors across their properties and improved building management systems and controls to make them more efficient	1056	Scope 1 Scope 2	Voluntary	312200	905300	1-3 years	6-10 years	This is not expected to have the same impact every year
Energy efficiency: Building fabric	The Deloitte Ireland firm upgraded its light fittings as part of a voluntary effort	5	Scope 2	Voluntary	1000			6-10 years	
Transportation: use	Deloitte France has also focused on reducing flight transport through technology such as video conference room availability for employees, new phone software to provide videoconferencing, and other hardware and software. These investments were supplemented by a mission-focused action plan. Deloitte France is working on limiting the air travel not linked to clients' meetings. In parallel they are also working on an operation to sensitize professionals to CO2 emissions reduction and sustainable mobility. This was a voluntary initiative and will reduce scope 3 emissions.	1255	Scope 3	Voluntary					
Behavioral change	Many Deloitte member firms focus on employee behavior and vehicle use as an opportunity for GHG reductions. Deloitte Australia has an iPhone app to encourage employees to carpool or share taxis. Deloitte Greece has replaced its company cars that were high fuel consumers with others with lower use. Deloitte Netherlands has a Green Lease policy to encourage employees to choose energy efficient leased cars. These voluntary actions would		Scope 1 Scope 2 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
	reduce emissions from scope 1, 2 and 3 though they are not quantified at this time.								
Energy efficiency: Building fabric	Deloitte Netherlands piloted green building standard (BREEAM) in their office in Eindhoven and has a goal of having 70% of office space in BREEAM certified locations. This voluntary action would reduce scope 1 and 2 emissions. Deloitte Australia will be merging two of their Canberra offices to one, a 5 Green Star rated building.		Scope 1 Scope 2	Voluntary					
Transportation: use	Deloitte Belgium reduced CO2 emissions of company cars by setting a maximum theoretical CO2 emission level.		Scope 1	Voluntary					

CC3.3c

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

Method	Comment
Internal finance mechanisms	The Deloitte U.S. member firm operations 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, Deloitte Netherlands has a mobility program to promote efficient CO2 emission and use commuting alternatives. Deloitte South Africa offers video conferencing options to help keep international flights at a minimum. Deloitte China engages its employees through regular environmental trainings, communications and campaigns. Deloitte Germany's Environmental Program contains the promotion of employees' awareness related to sustainability topics. This includes direct participation in an ideas-competition, e-learnings, etc.
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.
Dedicated budget for other emissions reduction activities	Deloitte Germany carried out an implementation and certification of an internal environmental management system (ISO 14001)
Internal incentives/recognition programs	Deloitte Germany has a car policy for employees that includes incentives when choosing a low CO2-emission car. Deloitte France organizes employee quizzes with prizes on the topic of environment and sustainable development.

Further Information

Page: CC4. Communication

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
In voluntary communications	Complete	20	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC4.1/UK impact-report-2014.pdf
In voluntary communications	Underway - previous year attached	27	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC4.1/deloitte-au-responsible-business-2013-18082014.pdf
In voluntary communications	Complete	40	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC4.1/deloitte_rapport_RSE_2014.pdf
In voluntary communications	Underway - previous year attached	9	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC4.1/Memoria_RC_Deloitte_2013_190314 .pdf
In voluntary communications	Complete	43	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC4.1/Italy CR-Report_2014_190618.pdf
In voluntary communications	Complete	20-28	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC4.1/Deloitte South Africa 2014 Stakeholder Report.pdf
In voluntary communications	Complete	32	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC4.1/Ireland CSR Report 2013-14.pdf
In voluntary communications	Complete	39	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC4.1/NL Sustainability_Report_2013_2014.pdf
In voluntary communications	Complete	13	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC4.1/Tohmatsu Annual Review 2014.pdf

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
International agreements	International climate agreements such as the Kyoto Protocol and other potential future treaties may impose financial burdens on suppliers that are then passed through to Deloitte.	Increased operational cost	3 to 6 years	Indirect (Supply chain)	More likely than not	Low	The risk from international climate agreements is more likely than not to impact Deloitte; estimated financial impact would likely be a minimal increase to costs. This risk is considered low because, currently, energy costs are less than 5% of the operating costs of the Deloitte entities and the cost associated with implementation of provisions included in international climate agreements is estimated to increase the operating costs by less than 1% in total. The cost would be incurred if suppliers who face regulation, particularly energy providers, pass through the financial impacts they would incur to Deloitte.	To manage this risk, Deloitte annually collects information on overall energy usage and greenhouse gas emissions and is focused on reducing energy usage as part of reduction initiatives underway. In addition, Deloitte attends and observes key international policy-making forums, such as those hosted by the United Nations Framework Convention on Climate Change, in order to stay connected to the latest developments that would affect Deloitte operations or those of clients or suppliers.	The costs associated with Deloitte's measurement 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 involved with conferences. Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and DTTL-level are estimated in excess of $1,000,000 per year.
Cap and trade schemes	Various cap and trade schemes may result in increased operational costs for Deloitte as a result of emissions reductions requirements of suppliers.	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 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.	In FY14, Deloitte Japan continued with reduction activities started in previous years including lowering lighting, turning down the air 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.	The costs associated with monitoring climate change activities and operating in a geographic region with a cap and trade requirement 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	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.	To manage this risk, Deloitte member firms use software as appropriate to track emissions for reporting. During FY14, three of the largest member firms used a	Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and DTTL-level are estimated in excess of

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	member firms to disclose data that has not yet been gathered.						Financial implications of this risk include the incremental costs associated with data collection, analysis and reporting.	common reporting software system.	$1,000,000 per year.
Fuel/energy taxes and regulations	Taxes on fuel and energy 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 or travel may increase due to tax increases which 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 we view 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 building energy performance and reducing travel. Deloitte's technology solutions, including those related to use of laptops and virtual private network (VPN) access, allow for work virtually anywhere in the world.	The 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 Deloitte needing to implement more comprehensive emission reporting procedures.	Increased operational cost	Up to 1 year	Direct	Virtually certain	Low	Voluntary agreements on climate change may result in Deloitte member firms needing to implement more comprehensive emission reporting procedures, causing an increase in operational cost, though expected to be very low. This would likely be less than 1% of Deloitte's operational cost.	To manage this risk, DTTL works with member firms on capacity building to facilitate reporting and reporting quality.	The associated costs include those for human resources directly involved in gathering and reviewing emissions-related information and in preparing submittals 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 DTTL-level are estimated in excess of $1,000,000 per year.

CC5.1b

Please describe your inherent risks that are driven by change 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. The financial effect is unknown at this time.	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.
Tropical cyclones (hurricanes	Tropical cyclones may disrupt	Reduction/disruption in production capacity	Up to 1 year	Direct	Virtually certain	Low	Financial implications due to the risk	To manage this risk, Deloitte member firms	The 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
and typhoons)	Deloitte member firm operations by requiring office closures, causing property loss, or disrupting travel to client sites.						of tropical cyclones include loss of revenue from business interruption and destruction of property. Property and casualty insurance costs are less than 1% of total operating expenses. However, an increase in insurance premiums due to climate change impacts could negatively impact on margins.	hold insurance and have business continuity plans in place. In addition, the majority of personnel have the tools necessary to perform their jobs remotely, facilitated by Deloitte's investment in technologies such as VPN.	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.
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 operating expenses increasing by less than 1%.	To manage this risk, Deloitte member firms hold insurance and have business continuity plans in place. Additionally DTTL'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 interruption or cease operations completely, which could reduce demand for services.	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 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.	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.

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

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 actions and reporting could create reputational risk.	Reduced demand for goods/services	Up to 1 year	Direct	Unlikely	Medium-high	The financial risk to Deloitte member firms associated with reputation-affecting events could impact the demand for services in the short and long run. 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 DTTL-level are estimated in excess of $1,000,000 per year.

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 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	3 to 6 years	Indirect (Client)	More likely than not	Low	International agreements on climate change can present financially significant opportunities for Deloitte member firms. Based on experience with the Kyoto Protocol, 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 new agreement.	Deloitte remains actively engaged with the United Nations Framework Convention on Climate Change (UNFCCC) process as an observer and evaluates the opportunities that arise from progress achieved at the negotiations on a rolling basis 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 any regulatory change.	Various costs are incurred by Deloitte when monitoring international climate agreements most obviously related to the time of senior leadership, their associated travel costs, and other internal resources tasked with tracking changes, supporting activities and producing related thoughtware.
Cap and trade schemes	Cap and trade schemes on a domestic, regional and	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Cap and trade schemes present Deloitte member firms	When evaluating new opportunities such as cap and trade	The costs associated with efforts to build out new service offerings in this

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	international scale present a variety of opportunities for Deloitte member firms to provide specialized professional services.						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 compliance risks and regulatory processes when new schemes go into effect.	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.	area are the incremental cost for professionals to adapt core offerings to the particular cap and trade scheme.
Carbon taxes	Carbon taxes would impact member firm clients directly and therefore provide an opportunity for additional tax advisory services	Increased demand for existing products/services	3 to 6 years	Indirect (Client)	More likely than not	Low	Deloitte member firms offer tax services to clients and as such could benefit from increased revenues from clients requiring assistance in tax service planning.	Tax advisory practitioners at Deloitte member firms stay closely connected with the latest proposals and plans for new policies that would impose taxes on carbon emissions so as to stay prepared for future client engagement opportunities.	The costs associated with this are the incremental costs associated with professionals' understanding of any new regulatory requirements.
Emission reporting obligations	Greenhouse gas emission reporting requirements provide significant opportunities for Deloitte member firms to assist clients with reporting and assurance-related services.	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 reported results. Additional reporting obligations provide greater opportunity for Deloitte member firms to provide these services which could result in the generation of additional client revenues.	Deloitte is committed to being a leader when it comes to emissions reporting by contributing its knowledge and experience to the development of new standards such as those related to integrated reporting and member firms are committed to working with clients that are facing these types of obligations. We believe proactively engaging stakeholders of reporting initiatives is a key way to manage the opportunity.	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 professionals building their knowledge of any new reporting requirements.
Product labelling regulations and standards	Product labeling 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 labeling presents an opportunity for Deloitte member firms to increase revenues by providing clients with product life cycle assessment (LCA) and broader sustainable supply chain services to help them strategically address emerging	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 services in this area.

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
							labeling requirements.		
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 including, most recently, the purchase of BIO Intelligence Service by the French member firm. Additionally member firms have continued to hire talent in this area, as needed, to serve the marketplace.	The steps taken by Deloitte member firms to grow their capabilities in this area are material investments that position member firms to generate increased revenues for the foreseeable future.

CC6.1b

Please describe the 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 strategic enterprise water management services.	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 management practices. Furthermore, issues involving water scarcity could lead to opportunities for Deloitte member firms to provide strategic water management services.	To manage this, member firms continue to offer a broad suite of professional services to clients that include these offerings. Deloitte's enterprise water strategy leaders are actively pursuing efforts on a global scale to position member firms at the forefront of professional service providers capable of working with clients on dealing with water-related impacts due to climate change.	The costs associated with this opportunity include marketing and business development costs associated with building eminence. There are no incremental costs associated with these actions as this is an existing service offering to clients.
Induced changes in natural resources	Changes to natural resource availability could negatively	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	Deloitte member firm professionals monitor the broader environmental	There are no additional costs associated with these actions at the moment as this is

Opportunity driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	impact member firm clients but could create opportunities for Deloitte member firms to provide strategic advisory services to assist clients to overcome these issues.						opportunities for Deloitte member firms to increase revenue by providing resource management professional services to clients.	trends such as resource availability in order to determine whether there are opportunities to provide additional value-added services to member firm clients.	embedded in the work that Deloitte currently delivers to the marketplace.

CC6.1c

Please describe the 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 sustainable development.	Costs arise from efforts to market sustainability and climate change services and to attract and retain talent appropriate to servicing the market place needs.
Changing consumer behaviour	Deloitte sees an opportunity for member firms to be trusted advisors to clients on ways to manage changing consumer behavior in light of climate change.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Very likely	Low	As consumer behavior changes in response to increased scrutiny around environmental sustainability, Deloitte member firms anticipate increases in revenue-generating opportunities for client services such as strategy development.	Member firms constantly monitor the shifting consumer landscape in order to capitalize on the opportunities that arise to provide services to clients that help them evolve accordingly.	Costs are associated with various studies and surveys to identify changes and trends in consumer behavior.

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 2009 - Mon 31 May 2010	82618
Scope 2	Mon 01 Jun 2009 - Mon 31 May 2010	221363

Scope	Base year	Base year emissions (metric tonnes CO2e)

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 Fourth Assessment Report (AR4 - 100 year)
CH4	IPCC Fourth Assessment Report (AR4 - 100 year)
N2O	IPCC Fourth Assessment Report (AR4 - 100 year)
HFCs	IPCC Fourth Assessment Report (AR4 - 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

Further Information

Attachments

https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/ClimateChange2015/CC7.EmissionsMethodology/FY14 GR BASIS OF REPORTING.pdf

Page: CC8. Emissions Data - (1 Jun 2013 - 31 May 2014)

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

86719

CC8.3
Please provide your gross global Scope 2 emissions figures in metric tonnes CO2e

228587

CC8.4
Are there are 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 Scope 2 emissions excluded from this source	Explain why the source is excluded
Refrigerants	Emissions are not relevant	No emissions from this source	In FY2014 DTTL made a number of changes to environmental reporting. After reviewing several years of data, DTTL chose to remove several sources of emissions from the global footprint. We 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 global 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 Heating	No emissions from this source	Emissions are not relevant	In FY2014 DTTL made a number of changes to environmental reporting. After reviewing several years of data, DTTL chose to remove several sources of emissions from the global footprint. We 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 global 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	In FY2014 DTTL made a number of changes to environmental reporting. After reviewing several years of data, DTTL chose to remove several sources of emissions from the global footprint. We 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 global 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 5% but less than or equal to 10%	Data Gaps Assumptions Extrapolation Other: Published Emissions Factors	FY14 environmental performance data in this report was directly collected from 28 member firms and from DTTL. These entities represent 91 percent of aggregate Deloitte people and 94 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, 21% were estimated in 2014 as a result of data gaps. Each member firm that reports actual data assigns an uncertainty factor to the activity data. As data is aggregated, uncertainty factors are also applied to the extrapolated activity data and to emission factors. Using the GHG Protocol's uncertainty tool, DTTL calculated overall uncertainty of scope 1 emissions by applying the sum of least squares method. The aggregated uncertainty associated with the scope 1 emissions was determined to be approximately 9%. The uncertainty calculated using this tool only accounts for statistical uncertainty, and is also heavily influenced by the subjectivity with which confidence limits are assigned. More difficult to quantify is uncertainty due to estimation uncertainty, parameter uncertainty, and systematic uncertainty. DTTL also recognizes that other uncertainties are inherent in the use of published emissions factors. Some emission factors relied upon in the calculations provide a factor per unit of carbon dioxide equivalent. In such cases, the Global Warming Potentials (GWPs) are embedded in the emission factor and may not be consistent with the overall approach adopted by DTTL of using the GWPs from the Fourth Assessment Report (AR4). Taking the nature of the scope 1 emissions sources and these various uncertainties into account and considering the statistical uncertainty of 9%, a range of 5% to 10% uncertainty was estimated to be reasonable.
Scope 2	More than 5% but less than or equal to 10%	Data Gaps Assumptions Extrapolation Other: Published Emissions Factors	FY14 environmental performance data in this report was directly collected from 29 member firms and from DTTL. These entities represent 91 percent of aggregate Deloitte people and 94 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, 9% were estimated in FY14. Each member firm that reports actual data assigns an uncertainty factor to the activity data. As data is aggregated, uncertainty factors are also applied to the extrapolated activity data and to emission factors. Using the GHG Protocol's uncertainty guidance, DTTL calculated overall uncertainty of scope 2 emissions by applying the sum of least squares method. The aggregated uncertainty associated with the scope 2 emissions was determined to be about 8.6%. As noted above, other types of uncertainties must also be factored in beyond statistical uncertainty. Taking into account the calculated statistical uncertainty of 8% as a lower bound and the nature of the components included in scope 2 emissions, a range of 5% to 10% uncertainty was estimated to be reasonable.

CC8.6

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

Third party verification or assurance complete

CC8.6a

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

Type of verification or assurance	Attach the statement	Page/section reference	Relevant standard	Proportion of reported Scope 1 emissions verified (%)
Reasonable assurance	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC8.6a/NL 2013-2014 Sustainability Report 7.4 FINAL.pdf	Page 43	Other: Assurance Standard 3410N	20
Limited assurance	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC8.6a/Deloitte UK assurance.pdf	Page 1-3	ISAE3000	4

CC8.7

Please indicate the verification/assurance status that applies to your reported Scope 2 emissions

Third party verification or assurance complete

CC8.7a

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

Type of verification or assurance	Attach the statement	Page/Section reference	Relevant standard	Proportion of reported Scope 2 emissions verified (%)
Limited assurance	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC8.7a/0 - 2014 Report to Management.pdf	Page 1-3	ISAE3000	7
Limited assurance	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC8.7a/05.-Deloitte_MRC_informe_de_verificacion_2014.pdf	Page 1	ISAE3000	1

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
No additional data verified	

CC8.9

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

No

Further Information

Page: CC9. Scope 1 Emissions Breakdown - (1 Jun 2013 - 31 May 2014)

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	7878
Asia Pacific (or JAPA)	11328
Eastern Europe, Middle East, and Africa (EEMEA)	67513

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)
Deloitte Belgium	13356
Deloitte Brazil	13
Deloitte Chile	17
Deloitte China	224
Deloitte France	925
Deloitte Italy	3293
Deloitte Netherlands	17576
Deloitte United Kingdom	3190
Deloitte United States	5676
All other member firms	42959

CC9.2d
Please break down your total gross global Scope 1 emissions by activity

Activity	Scope 1 emissions (metric tonnes CO2e)
Stationary combustion	15449
Mobile combustion	71270

Further Information

Page: CC10. Scope 2 Emissions Breakdown - (1 Jun 2013 - 31 May 2014)

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 metric tonnes CO2e	Purchased and consumed electricity, heat, steam or cooling (MWh)	Purchased and consumed low carbon electricity, heat, steam or cooling accounted for in CC8.3 (MWh)
Americas	107634		
Asia Pacific (or JAPA)	47125		
Eastern Europe, Middle East, and Africa (EEMEA)	73829		

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 emissions (metric tonnes CO2e)
Deloitte Australia	5925
Deloitte Belgium	64
Deloitte Brazil	342
Deloitte Chile	1258
Deloitte China	19672
Deloitte France	1459
Deloitte Italy	2016
Deloitte Netherlands	5474
Deloitte United Kingdom	15438

Business division	Scope 2 emissions (metric tonnes CO2e)
Deloitte United States	94337
All other member firms	78570

CC10.2c

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

Activity	Scope 2 emissions (metric tonnes CO2e)
Electricity	228587

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 fuel, electricity, heat, steam, and cooling in MWh your organization has purchased and consumed during the reporting year

Energy type	MWh
Fuel	261120
Electricity	440890
Heat	
Steam	
Cooling	

CC11.3

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

Fuels	MWh
Diesel/Gas oil	105025
Motor gasoline	71244
Natural gas	84851

CC11.4

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

Basis for applying a low carbon emission factor	MWh associated with low carbon electricity, heat, steam or cooling	Comment
Supplier specific, backed by instruments	53	Deloitte Finland green power purchase; note this number is an estimate and likely represents a lower bound of all purchases
Tracking instruments, RECS (USA)	2469	Deloitte U.S. and Deloitte Canada purchase RECs

Further Information

Page: CC12. Emissions Performance

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	Comment
Emissions reduction activities	0.5	Decrease	Deloitte initiatives in FY14 accounted for about a 0.51% reduction in scope 1 and 2 emissions. This decrease likely represents a lower bound estimate as metrics are not available for all reduction activities
Divestment			
Acquisitions			
Mergers			
Change in output	1	Increase	Deloitte's global headcount (FTE) grew 3.7% year over year and total member firm revenues grew 5.6% year over year. This growth likely contributed to increased emissions.
Change in methodology	4.3	Decrease	In FY14, refrigerants, district heating and district cooling were excluded from the global footprint on the basis of materiality.
Change in boundary			
Change in physical operating conditions			
Unidentified			
Other			

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	Metric denominator	% change from previous year	Direction of change from previous year	Reason for change
9.07	metric tonnes CO2e	unit total revenue	8.6	Decrease	Deloitte's global revenue increased by 5.7% year over year while Scope 1 and 2 emissions decreased 3.5%

CC12.3

Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO2e per full time equivalent (FTE) employee

Intensity figure	Metric numerator	Metric denominator	% change from previous year	Direction of change from previous year	Reason for change
1.45	metric tonnes CO2e	FTE employee	6.9	Decrease	Deloitte's global FTE count increased by 3.7% year over year while Scope 1 and 2 emissions decreased 3.5%

CC12.4

Please provide an additional intensity (normalized) metric that is appropriate to your business operations

Intensity figure	Metric numerator	Metric denominator	% change from previous year	Direction of change from previous year	Reason for change
28.84	metric tonnes CO2e	Other: Partner	4	Decrease	The number of member firm partners increased by less than 1%year over year while Scope 1 and 2 emissions decreased 3.5%

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

CC13.2

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 of CO2e)	Number of credits (metric tonnes CO2e): Risk adjusted volume	Credits cancelled	Purpose, e.g. compliance
Credit Purchase	Forests	Forests	VER+ (TÜV SÜD standard)	2524	2524	No	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	Not relevant, explanation provided				DTTL eliminated paper from the global 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. DTTL'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.
Capital goods	Not relevant, explanation provided				Deloitte leases a majority of its offices and therefore Deloitte does not have

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
					ownership of major capital goods.
Fuel-and-energy-related activities (not included in Scope 1 or 2)	Not relevant, explanation provided				Extraction, production, and transportation of fuels are not relevant to Deloitte; Deloitte does not have control over transmission and distribution losses, and does not sell electricity.
Upstream transportation and distribution	Not relevant, explanation provided				Deloitte is not a major purchaser of products and does not have a logistics footprint and therefore this category of emissions is not relevant
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.
Business travel	Relevant, calculated	596870	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 in accordance with Deloitte policies. Air travel: Data were obtained from DTTL and member firm 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). GWPs were sourced from the Intergovernmental Panel on Climate Change (IPCC). 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 traveled. Hotels/guest houses, etc.: Data were collected from corporate travel agency records, employee travel expense reports, and internal records. The emission factors were applied according to the region where the accommodation is located.	88.00%	
Employee commuting	Relevant, calculated	4527	Personnel commuting emissions are calculated for automobile travel by Deloitte Central Europe and Deloitte U.S.' 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 liters. Kilometer data are used for CH4 and N2O factors and emission calculations. Extrapolations are not done for non-reporting firms given the variations in geographies and commuting habits. As more member firms collect this data, reporting is expected to grow in future years	100.00%	
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 have transportation or distribution impacts as they are service providers not manufacturers of products
Processing of sold products	Not relevant, explanation provided				Deloitte member firms do not manufacture products and therefor this category is not relevant
Use of sold products	Not relevant, explanation provided				Deloitte member firms do not manufacture products and therefor this category is not relevant
End of life treatment of sold products	Not relevant, explanation provided				Deloitte member firms do not manufacture products and therefor this category is not relevant
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 own franchises 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
Investments	Not relevant, explanation provided				This category is applicable to investors, which Deloitte member firms do not do 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 complete

CC14.2a

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

Type of verification or assurance	Attach the statement	Page/Section reference	Relevant standard	Proportion of Scope 3 emissions verified (%)
Limited assurance	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC14.2a/05.-Deloitte_MRC_informe_de_verificacion_2014.pdf	2	ISAE3000	1
Limited assurance	https://www.cdp.net/sites/2015/28/4528/Climate Change 2015/Shared Documents/Attachments/CC14.2a/Deloitte UK assurance.pdf	1	ISAE3000	6

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	3	Decrease	Decrease in business travel
Business travel	Change in output	3	Decrease	Ellimination of seat class categories for Deloitte U.S. footprint
Purchased goods & services	Change in methodology	100	Decrease	DTTL eliminated paper from the global 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. DTTL'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.
Employee commuting	Other: Increased employee count	2.4	Increase	Increase in number of employees in locations where emissions are calculated from commuting

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:
Many of Deloitte member firms engage suppliers in GHG emissions and climate change strategies. For example, Deloitte UK has a sustainable procurement policy to which suppliers are asked to adhere. Deloitte Ireland meets with suppliers and sends out questionnaires to them. Deloitte China has a Green Procurement standard with guidelines for central procurement.

Another method of engagement across the firms is the publication of public 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.

Deloitte also engages with others in the value chain such as analysts focused on sustainability through responding to their inquiries around Deloitte practices in this area.

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

Number of suppliers	% of total spend	Comment
50		DTTL member firms have programs to engage with their suppliers. This number is an estimate.

CC14.4c

If you have data on your suppliers' GHG emissions and climate change strategies, please explain how you make use of that data

How you make use of the data	Please give details
Other	Some Deloitte member firms use supplier engagement to help understand impacts as well as the opportunities for reduction through discussions.

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
Frank Friedman	Chief Operating Officer Deloitte Touche Tohmatsu Limited	Chief Operating Officer (COO)

Further Information

CDP: [W][-,-][AQ][Pu][E2]