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...it is our natural role  
to help our clients to  
face the challenges of  
today and preparing them  
for tomorrow...

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# Letter from the Executive Board

Rotterdam, 15 July 2015

Dear reader,

With an increasingly stronger recovery of the Dutch economy, confidence is making a sound comeback. Our periodic CFO Survey indicates that a growing number of CFOs from private sector companies is optimistic about the prospects of their company. But not only companies are optimistic. Recent figures show that in March 2015, for the first time since 2007, the consumer confidence index is positive, which results in higher consumer spending. This boost in confidence is amongst others sparked by favourable developments on the labour market. And finally, there is also good news from government with the country fully complying with the 3% budget deficit norm that has been agreed for the Euro zone. However, the recovery is still fragile and many economic indicators are still negative. In addition, there is the risk of deflation with interest rates hitting all-time lows in many countries. And finally, political instability in large parts of the world poses further threats to the economic stability of many countries. Deloitte is also experiencing the impact of the growing economy. Many of our businesses are growing again after years of declining or stable revenues. We have recruited over 1.300 new employees and interns during this book year, which required a major effort. Attrition is again on a normal level after years of retention at an all-time high.

Whilst the Dutch economy is improving, the confidence in the audit profession has been decreasing in the past few years as a result of shortcomings and deficiencies, negative publicity for the audit firms related to incidents and AFM inspection reports with unsatisfactory results. Deloitte takes its responsibility for restoring the confidence in the profession very seriously. We are committed to improving the quality of our audit services. For a detailed overview of these steps, please see the Transparency Report of Deloitte Accountants B.V. on our website. In the area of Advisory, we continue to work side-by-side with our clients allowing them to better grasp the opportunities that the present day offers and preparing them to respond to the resulting risks. Responsible tax has become an important topic widely discussed and Deloitte is actively engaged in the responsible tax debate.

With economic recovery and higher levels of economic activity, there is also increased pressure on our environmental impact. The Executive Board remains committed to execute our sustainability agenda, yet we acknowledge that our rapidly changing business environment sometimes requires us to make different choices that we foresaw when we defined our sustainability targets in 2012. We are currently finalising a new strategy for Deloitte: Strategy 2020. In this context we will also redefine our sustainability commitments going forward.

We are particularly proud of our new Amsterdam office 'The Edge', the most sustainable office building in the world. This state of the art building offers our colleagues an inspiring environment to work, meet and exchange ideas. An event that represents our unique integrated approach to sustainability was the launch of our report "Opportunities for the fermentation-based chemical industry" during the Chemical Conference 2014. Finally, our commitment to first class sustainability reporting was recognised in January 2015 when Deloitte became the first Dutch professional services provider to achieve the Advanced Level under the UNGC requirements.

As always, this Sustainability Report is designed to inform our stakeholders about our sustainability activities and achievements in the past reporting year. To keep our sustainability agenda fresh and relevant, we continue to actively seek the feedback of our stakeholders. Deloitte remains committed to live up to its responsibilities by making our organisation more sustainable. Among others this is demonstrated by our continued commitment to the UN Global Compact as well as to the Global Reporting Initiative (GRI). In line with last year, we have applied the GRI G4 (comprehensive level) in the preparation of this report. Furthermore, to safeguard continuity, comparability and accessibility, we have kept the structure of our reporting intact as much as possible.

We hope you will enjoy reading this report and that it contributes to your understanding of our organisation.

P.J. Bommel, Chief Executive Officer

# Letter from the Supervisory Board

Rotterdam, 15 July 2015

Dear reader,

Deloitte is continuously striving to strengthen its performance in a rapidly changing business environment. Within our audit practice, measures aimed at improving audit quality have been or are currently being implemented. In Advisory, we witness a rapid commoditisation of services meaning we have to constantly innovate and rethink our service offerings in order to maintain a competitive edge.

In this changing environment, Deloitte has to remain a trusted auditor and advisor with a rock solid reputation. Our sustainability programme greatly contributes to the way in which we are viewed by our stakeholders and underpins our commitment to making an impact that matters, in every aspect of our business.

In the year under review, Deloitte has continued to make an impact in the area of sustainability. A number of targets have been achieved ahead of planning, which is commendable. Same time, we see some areas where the firm will not reach its targets in the expected time. In this respect, the Supervisory Board would welcome more progress against these targets in the coming year. The new office building occupied this year demonstrates Deloitte's commitment towards sustainability and the Board considers this as a major step.

In the area of transparency, we are disappointed about the position that Deloitte has in the "Transparantiebenchmark" prepared by the Ministry of Economic Affairs. We realise that the current fifth position in the peer group is based on the 2012/2013 Sustainability Report and that already last year's report contains a number of improvements. But we are also convinced that at a time and in a business where transparency is needed to enhance public trust, Deloitte should do more to engage with its stakeholders. In this respect we welcome the new initiatives that the Executive Board has taken to issue an Integrated Report alongside with this Sustainability Report and the Annual Report.













Deloitte remains a company that is committed to continuous improvement in every aspect of its business, including in the area of sustainability. Hence sustainability is treated similar to other business challenges. This implies that we sometimes have to make choices as it is impossible to fully focus on every business aspect over the year. The Supervisory Board continuously discusses the priorities as defined by the Executive Board and is committed to keep sustainability high on the company agenda.

Much has been done over the past year and much still remains to be done. The Supervisory Board wishes to thank the partners and employees who have helped Deloitte progress to becoming a more sustainable company. Same time, we call upon all Deloitteers to maintain their focus and continue contributing their time and expertise towards creating a prosperous and sustainable future for Deloitte, its clients and society at large.

F.G.H. Deckers, Chairman Supervisory Board

# The status of our commitments

We remain committed to enhancing the sustainability of our organisation and our clients. You can read about our vision, mission and strategy on sustainability in the chapter “Sustainability in Deloitte”. We have defined concrete and measurable targets for the areas that we feel are of particular importance to Deloitte and our stakeholders. These targets have been set during the book year 2011/2012. It is becoming increasingly clear that it is a challenge to achieve our commitments set three years ago. Our business is changing rapidly as is our environment. We are currently finalising a new strategy for Deloitte: Strategy 2020. In this context we will also redefine our sustainability commitments going forward. We do not expect a significant change in what is material to us in the context of sustainability.

Target 2016	Status 2014	Level of completion 2014/2015	Level of completion 2013/2014
Deloitte is highest ranked professional services company in the 'Transparantiebenchmark'	Deloitte has dropped to the fifth place in the relevant benchmark group. This is mainly due to: <ol style="list-style-type: none"> <li>the fact that the benchmark is based on our two year old sustainability report (2012/2013) as a result of our broken book year, which still uses the G3 Guidelines</li> <li>the lack of an integrated report In the year under review</li> </ol>		
Development, improving and testing of a methodology to calculate the monetary value for the impact of our services on sustainability	A first discussion document has been published and is currently under discussion in the Working Group		
Each year, 10 new and innovative service offerings that contribute to the sustainability of our clients are developed	Because of our integrated approach to sustainability in the market (see pages 27-29), this target has become irrelevant		
75% score in employee engagement as measured by our Talent Survey	Employee engagement score is based on quarterly measurement and averaged 68% in 2014/2015		
Eight diversity initiatives are embedded in business practices	We have conducted a thorough research into diversity and have developed and implemented a Diversity Dashboard. Target is now achieved. However, our progress in improving diversity is disappointing		
Sickness leave below 3.0% as measured on an annual basis	Sickness leave amounted to 2.7% in 2014/2015		

70% of office space BREEAM certified to the level of at least "very good"	BREEAM certification stands at 33.8%. During the past years, all of our efforts focused on our new office in Amsterdam, which currently is the most sustainable office building in the world.		
15% reduction of carbon emissions caused by mobility	Mobility related CO2 emissions have increased with 10.6% as compared to the reference year 2011/2012. This is mainly caused by an increase both in mobility and in the number of employees		
Deloitte to reach Advanced level in Global Compact	Deloitte has achieved the Advanced level in January 2015		
100% of major suppliers in conformity with Deloitte Supplier Code	41.9% of our total spend is covered by the Deloitte Supplier Code. This equals 45.1% of our major suppliers		
Total of 1,500 volunteers deployed. 12,500 children in underprivileged areas have benefited from the foundation's activities	We estimate to have reached approximately 17,850 children deploying around 1,172 volunteers since 2012		

# Our year in highlights

This section outlines a selection of the sustainability activities and achievements in 2014/2015 that we are particularly proud of.

- June 2014:** According to Dutch career site 'Intermediar', Deloitte is the fastest climber in the 'Favourite companies to work for' outperforming the other Big-4 firms
- July 2014:** Deloitte's working in the area of Cyber Risk organise "Hacklab-High School", an ethical hacking workshop for high school students
- August 2014:** Research company WUA! Ranks Deloitte's career website ([www.werkenbijdeloitte.nl](http://www.werkenbijdeloitte.nl)) first in the segment financial/consultancy
- September 2014:** During the 'Agri meets Chemical' conference on 29 September, Deloitte publishes its report 'Opportunities for the fermentation-based chemical industry. An analysis of the market potential and competitiveness of North-West Europe'
- October 2014:** Deloitte switches off its neon signage during the Night-of-the-Night, an initiative from various environmental organisations to limit the effects of light pollution
- November 2014:** The Deloitte offices in Amsterdam and Amstelveen move to one new central location on the Amsterdam Zuid-as. The new office building 'The Edge' holds a BREEAM Outstanding certificate and is the most sustainable office building in the world
- December 2014:** Dutch band Racoon performs in our Rotterdam office ('Maastoren') for 3FM Serious Request. Deloitte donates € 10,000 to this fund raising event
- January 2015:** 23 students from the Marcanti College participate in flash internships in 'The Edge' themed Deloitte and Sustainability
- February 2015:** Her Majesty Queen Maxima receives the first issue of the renewed educational package for the NIBUD Money Exam that was co-developed and funded by our Fair Chance Foundation
- March 2015:** All lights in our Rotterdam offices are switched off for Earth Hour, an international campaign aimed at creating awareness for climate change
- April 2015:** The Maastoren challenge raises a record € 21,635 for Make-A-Wish Nederland
- May 2015:** Themed "Digitally Driven", Deloitte receives some 2,000 guests for the grand opening of The Edge, the new Amsterdam office of Deloitte



# About this report

Our Sustainability Report (published annually) contains an overview of the sustainability activities and performance of Deloitte Netherlands and its subsidiaries between June 1, 2014 and May 31, 2015. It contains, amongst others, an overview of the activities we have undertaken as follow up to the targets that were published in our previous report, published on August 19, 2014.

This report has been compiled using the G4 Reporting Guidelines, as published by the Global Reporting Initiative (GRI). Please refer to Appendix III (page 54) for the GRI Reference Table. In the preparation of this report, we have followed the 'Comprehensive In Accordance' option, externally assured by our auditors EY. Our Sustainability Report also serves as the Communication on Progress, as prescribed by UN Global Compact, to which Deloitte Netherlands is a signatory.

Our Sustainability Report is complementary to the Annual Report that is focussed on our financial and operational results and the Integrated Report that is intended for our long-term (financial and non-financial) stakeholders and that has a longer term orientation.

## Scope

In this report, Deloitte refers to Deloitte Holding B.V. and its fully owned subsidiaries as listed in the 'Notes to the specific items on the balance sheet' in the Annual Report 2014/2015. There are no changes in scope as compared to the Sustainability Report 2014/2015.

Deloitte Holding B.V. is the Netherlands' member firm of Deloitte Touch Tohmatsu Limited (DTTL). Please refer to [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of DTTL and its member firms. Like all member firms, Deloitte Holding B.V. is a separate and independent legal entity that provides its services subject to applicable local law and regulations. The results of Deloitte in The Netherlands are reported to DTTL to facilitate the publication of the DTTL Corporate Responsibility Report.

## Materiality

Deloitte operates in a complex stakeholder environment.



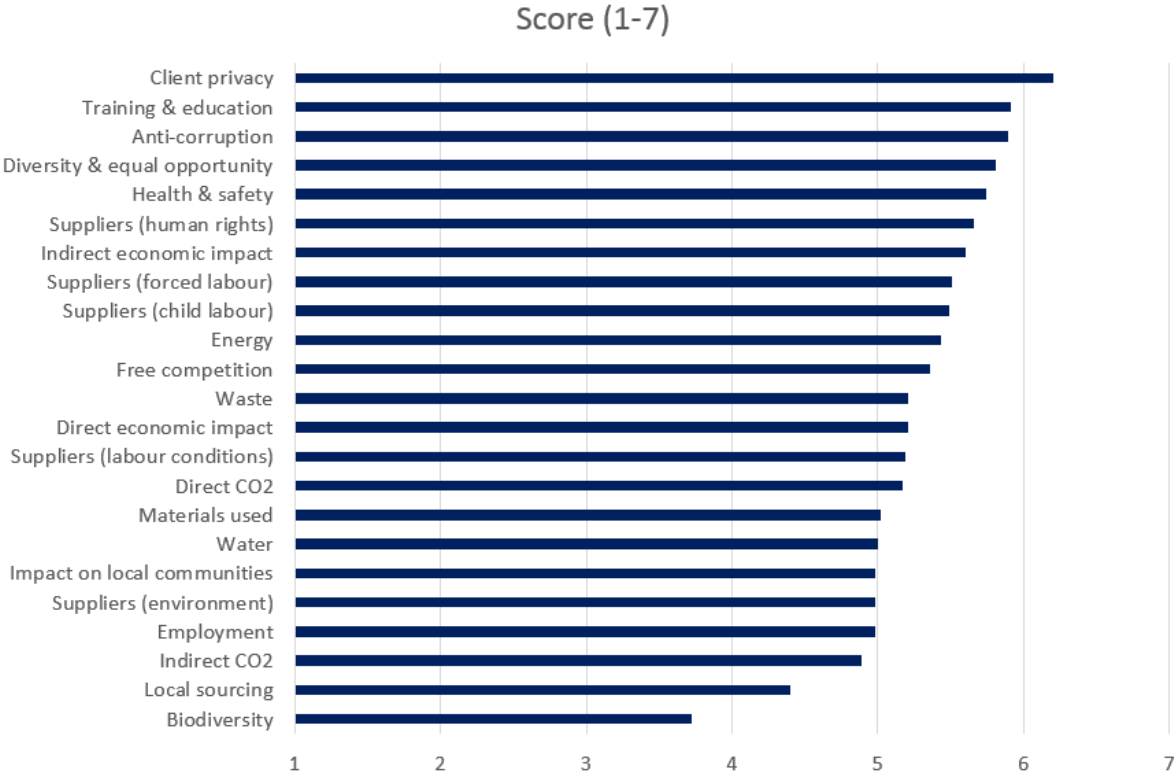
To determine what is material to our stakeholders in the context of sustainability, we focus on our two most important stakeholders: our clients and our people.

Last year we have made an inventory of sustainability related criteria that we typically find in the requests for proposals from our clients. For our people we have conducted an online survey in 2014.

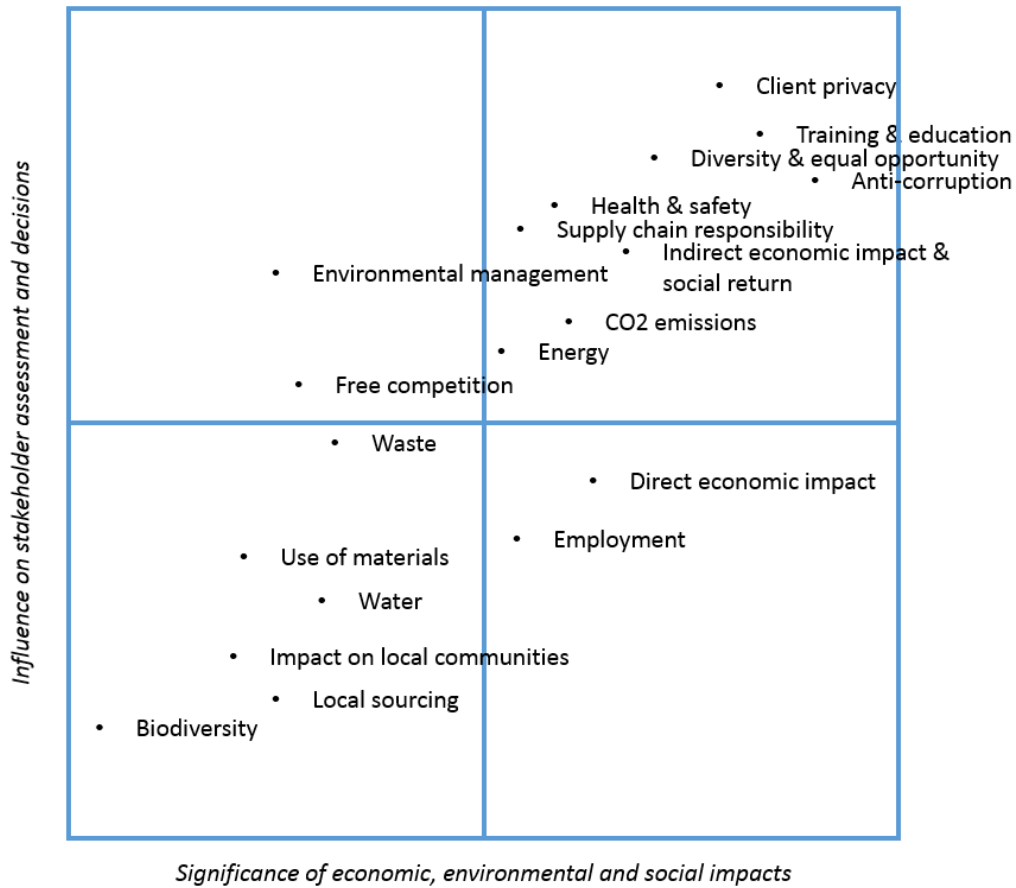
As disclosed in last year’s report, our clients raise the following topics relevant to sustainability:

- Compliance with their supplier codes (mainly with larger corporate clients). These codes typically contain requirements with regard to integrity, labour conditions, human rights and environmental protection
- Reduction of CO2 emissions and prevention of waste
- (certified) Environmental management systems
- Social return (mainly with local governments)
- Supply chain responsibility
- Privacy

The survey amongst our people provided insights into what Deloitte’s think are the most important sustainability related topics for Deloitte. The results show that no issue is deemed completely irrelevant. The top 5 are customer privacy, training & education, anti-corruption, diversity & equal opportunity and health & safety.



On the basis of stakeholder input and internal discussion, we have plotted the various issues in a materiality matrix.



The conclusion of our materiality analysis is that we view the following aspects material to Deloitte (in italics we make reference to the chapter of this report where we included the information):

*Serving our clients*

- Indirect economic impact
- Client privacy

*Our people*

- Employment
- Training & education
- Diversity & equal opportunity
- Health & safety

*Our impact in society*

- Supply chain responsibility
- Anti-corruption
- Indirect economic impact
- Social return

*Our ecological footprint*

- Environmental management
- Energy
- CO2 emissions

- Waste

In 2014/2015, no information was obtained that justifies modification of the aspects that were deemed material in our Sustainability Report 2013/2014. It is our intention to conduct additional research into stakeholder perceptions early 2016.

### Reporting boundaries

There is a significant overlap in issues mentioned by our internal and external stakeholders. Some issues, especially employment, diversity, training & education and health & safety are only mentioned by internal stakeholders. However, these issues directly influence the quality and continuity of our services. We therefore conclude that all issues mentioned and the related aspects are material both within and outside our organisation.

### Restatement of figures

In this report, we have made the following restatements:

1. Due to a greater level of detail in our employment and turnover figures (table 1), we have restated the data provided for the two previous reporting years;
2. Due to a change in the definition of sickness leave (where we now exclude weekends and public holidays) we have recalculated the sickness leave for 2013/2014 (see table 11)
3. During the book year we discovered that the information provided by our supplier of lease cars in the past was not accurate. We had to restate prior years for the information on our lease cars (see table 13)

### Reliability

We have collected the relevant performance data from our business information systems and suppliers as supported by our internal controls system. This was centrally recorded and reviewed by our internal audit department and externally assured by EY on the level of reasonable assurance. The conclusions of EY can be found in the Assurance Report in Annex I. EY also acts as independent auditor for our Annual Report 2014/2015 and for the data tables in our Transparency Report 2014/2015.

# Section I: our company

## About Deloitte

### Our purpose

We are led by a purpose: *to make an impact that matters*. This purpose defines who we are. It endures—transcending the everyday and binding us together. It gives us our reasons to exist as an organisation.

### Our aspiration

Our vision is to be *the undisputed global leader in professional services*.

### Global cooperation

Deloitte in the Netherlands is a member of Deloitte Touche Tohmatsu Limited (DTTL). Together we deliver integrated expertise and innovative services on a global and local level with professionalism, quality and integrity.

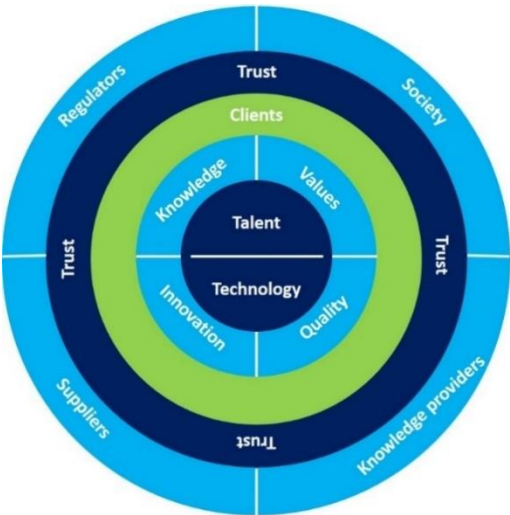
### Legal status

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu and its member firms. With a globally connected network of member firms in more than 150 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has around 195,000 professionals.

## Our business model

In this paragraph we describe the core elements of our business and our business model that enable us to create value for our stakeholders.

Deloitte is a professional services provider in the areas of Audit, Tax & Legal, Consulting and Financial Advisory. Our business model can be depicted as follows:



**Trust** is key a key attribute of our Brand. Our assurance work provides trust that the results that our clients publish to a wide variety of stakeholders are reliable. And client trust us that the business solutions and advice we provide create successful and sustainable impact on their business. This trust is a key element of the value we create for our stakeholders.

Central to everything we do are our **clients**. We have a wide variety of clients ranging from small business to large multinationals and a wide range of public sector entities. We want to serve our clients with the highest quality of service. In our service delivery we want to create value for our clients. That is the core of our business as a professional service provider.

Deloitte is powered by our **talent and technology**. We aim to employ the best and brightest people in their profession, people who are passionate about quality and client service and who are eager to learn and develop. Our people can be characterized by a can-do mentality, a passion for our client's success, easy to do business with and a mind-set of professional scepticism and independent thinking. Our people are supported by technology and working methodologies that are designed to enhance quality and solve complex issues. To have engaged talent we need to create value for our partners and people, by facilitating a high performance working environment where they can learn and develop, and have a sustainable financial reward that is consistent with the performance and the market.

Next to clients, talent and technology, we have four drivers that define how we execute: our Shared Values, Quality, Innovation and Knowledge.

Deloitte's **shared values** are the principles that guide our day-to-day actions. These values are:



Our shared values provide guidance on appropriate professional conduct, covering the following elements:

**Honesty and integrity**

"We act with honesty and integrity."

**Professional behaviour**

"We operate within the letter and the spirit of applicable laws."

**Competence**

"We bring appropriate skills and capabilities to every client assignment."

**Objectivity**

"We are objective in forming our professional opinions and the advice we give."

**Confidentiality**

"We respect the confidentiality of information."

**Fair business practices**

"We are committed to fair business practices."

**Responsibility to society**

"We recognise and respect the impact we have on the world around us."

**Respect and fair treatment**

"We treat all our colleagues with respect, courtesy and fairness."

**Accountability and decision making**

"We lead by example, using our shared values as our foundation."

**Quality** is our licence to operate, it is as simple as that. Without the highest quality of service, we cannot be successful. We see quality not in the context of compliance but at the heart of our business strategy and the ability to create value to our clients and other stakeholders. We have some of the most comprehensive quality assurance processes in the professional services industry given the importance of trust in our business. It is therefore one of the most important elements of our business, together with our Talent, because they actually deliver the quality.

The quality imperative is relevant for all of our businesses, but most important in those services where we provide assurance to clients and stakeholders. In our Transparency Report we report extensively on what we do to ensure the highest level of quality.

**Innovation** is key to sustain any business, also for Deloitte. Product/service life cycles become shorter and shorter, and only through innovation can businesses be successful on a sustainable basis. Deloitte has started investing in innovation some 6 years ago and during the crisis the level of investments have not been reduced. Today, we invest approximately 1% of our revenues in innovation and growth. And is it paying off in the way we create value for our clients, but also for our talent and other stakeholders. Data analytics and Cyber security are two areas where our investments in innovation have created significant value, in terms of business results, the ability for our people to grow relevant competencies and knowledge, and for the society through projects such as “State of the State” and our initiatives related to the Center for the Edge.

Our **Knowledge** is why clients come to us for business solutions. Through our combination of specialization in solution areas and industry focus, enforced by our global network of Deloitte member firms, we need to have the best and relevant knowledge for our clients through our people and knowledge repositories. And we create the biggest value by combining our areas of expertise into tailor-made solutions for our clients’ problems.

Other key stakeholders we have identified are our regulators, suppliers, society at large and knowledge providers such as universities.

## Strategy

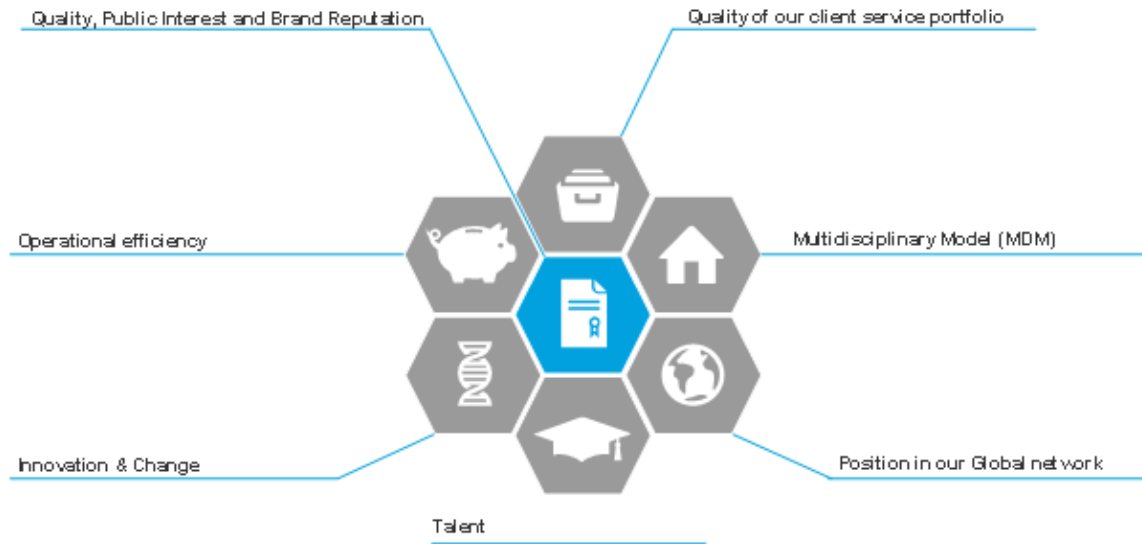
Our ‘As One’ strategy was launched in 2012 and focused on three pillars: Quality, Sustainable Growth and Return. The year 2014/2015 was the last year of this strategy. Looking back we are proud of what we accomplished as a result of the implementation of this strategy, although not all goals were met.

Quality – this pillar consisted of three elements: Talent, Quality of our services and Brand. On Talent we have improved the engagements scores over the last three years, but we are not satisfied with the result yet. And have not yet met our diversity targets. Obviously, talent will continue to be a core element of our new strategy. In the Annual Report we report on our quality initiatives. On Brand we have made excellent progress by focusing on innovation and our key focus areas: Data Analytics, Cyber Security and Digital.

Sustainable Growth – this part of our strategy focused on focused growth in key accounts, our specific growth areas, gain large audit mandates in the mandatory rotation process and innovation. We have been very successful in each of these areas, as explained in the Annual Report.

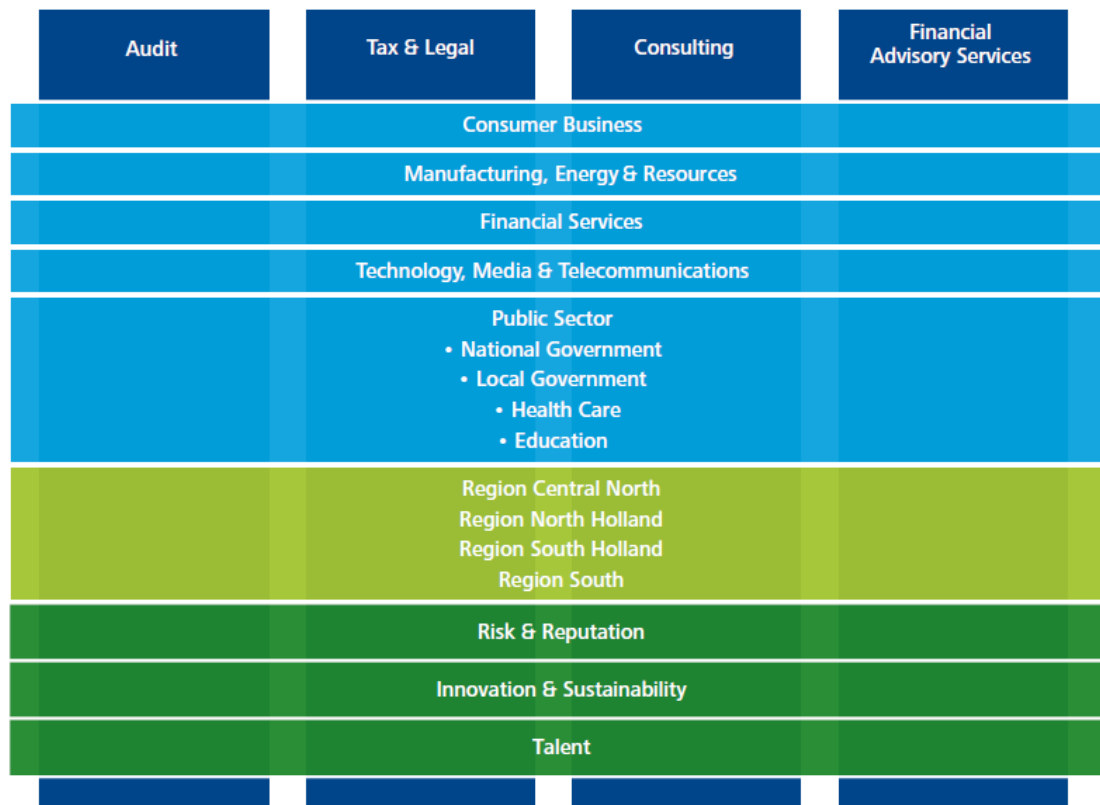
Return – the focus of the pillar Return is very much on operational excellence. We have successfully gone through a cost reduction program during the past three years to reduce overhead costs. Also in our business we have improved chargeability and indirect costs.

During this fiscal year we started the preparations for a new strategy effective as of 2015/2016. In preparation for defining our new strategy we started a process to understand the key trends impacting our clients and our business, which has resulted in a vision for our business in 2020. We are now translating our understanding of these trends and our vision into a new strategy: Strategy 2020. The seven core elements of our new strategy are as follows:



### Our services

Deloitte offers services in the areas of audit, tax, consulting and corporate finance. These core functions collaborate across specialist industry and market segments.



- Functions
- Industries
- Regions
- Central areas



## Regulatory environment

In response to various Dutch inspection reports from our external regulator, the *Autoriteit Financiële Markten* (AFM), the Dutch Institute of Chartered Accountants (NBA) issued a report (*'In het publiek belang'*) in September 2014 with recommendations to enhance audit quality. We have embraced the conclusions of this report and are implementing its recommendations to the fullest extent possible.

### In the public interest

Deloitte endorses the relevance of public trust in the audit profession. Deloitte derives its legitimacy from the quality, integrity and independence of its services, and the role it plays in society. Our strategy sets out those objectives and our Audit Quality Plan specifies the actions on quality to be taken in the near term. Our vision is to be recognized and acknowledged as the most trusted and innovative firm.

Most fundamentally, we address our culture and the required changes - after all, culture and behaviour are the drivers of excellent quality.

### Fundamental steps required

In addition to our own ambitions, the AFM findings and recommendations on statutory audit quality are strong drivers. We observed that our audit quality has improved compared with the previous regular AFM audit quality research. Still, we realize that we do not yet live up to our own ambitions and expectations in society. We summarize the outlines of the change process initiated and the related improvement measures as follows:

#### **1. It is our responsibility to have the right tone at the top**

Deloitte policymakers expressly assume responsibility for setting the right tone at the top, encouraging professionals to strongly focus on the public interest of their roles. We see it as one of our key responsibilities to lead in emphasizing and propagating our integrity and quality standards. For this reason, we actively foster an internal culture in which independence, quality and ethics rule.

Promoting a quality oriented corporate culture starts with clear, logical and recurring measures and messages that safeguard these relevant themes at all levels throughout the organization. This is done through Deloitte TV, newsletters, discussion meetings, internal webcasts and presentations. By making available partners and directors for the quality agenda Deloitte clearly demonstrates its willingness to make the related investments, too.

What's more, quality and public interest focus are expressly embedded in job profiles, target setting and appraisals and remuneration processes for professionals, to guarantee consistency with the direction taken and the corresponding initiatives.

#### **2. We foster a quality oriented culture**

Deloitte has carried out various culture assessments to monitor both awareness and success of the culture change initiated and observed that our culture is developing towards our own ambitions and expectations in society.

Four game changers support our audit strategy: *Aspire, Choose, Own and Partner*. Each of these game changers represents a behavioural and cultural component, jointly creating the basis of the game plan: the strategic plan for the auditors of Deloitte.

#### **3. Ongoing consolidation of quality management and control system**

Beside culture, audit excellence and clear ownership for external auditor quality, strict audit quality control systems and procedures are a major success factor for the desired quality. In this, the public interest is key, for example in client and engagement acceptance, engagement-specific quality control reviews (EQCR) and internal Practice Reviews. On top of that we also periodically perform more holistic impact analyses to evaluate the effectiveness of measures, or – in other words – to establish whether the quality initiatives taken meet the proposed goal. This is an important basis to calibrate the direction of existing and potentially new quality initiatives.

#### **4. We recognize the interest of solid internal supervision**

A solid governance structure is essential for reaching the proposed objectives. Since 2004, Deloitte's Supervisory Board consists of a majority of external, independent members. The Public Interest Committee, made up of external Supervisory Board members, was instituted in 2013.

The Public Interest Committee is a subcommittee of the Supervisory Board with a critical attitude and a special focus on aspects such as our social role, quality, risk management, transparency and communication. Audit quality is a fixed item on the agenda of the Supervisory Board as well as it's Public Interest Committee. Both the Supervisory Board and it's Public Interest Committee are committed to high standards in the field of quality, ethics and integrity as part of the tone and culture of Deloitte, and they expect the Executive Board to ensure this tone and culture reverberate throughout the firm.

Deloitte embraces the NBA Proposals and the AFM quality initiatives on governance. As described above, these are both already largely embedded in our structure. As regards their future structuring and composition, the Supervisory Board and Public Interest Committee currently await a draft bill to ensure they comply with the relevant statutory provisions. Concrete proposals to modify their articles of association and rules of procedure accordingly have been prepared by a taskforce including members of the Executive Board, Audit Management and experts.

#### **5. Strengthening ties with the community**

The lengthy public debate on audit services that is being conducted in the Netherlands and the rest of Europe has significantly impacted Deloitte's quality agenda. In that context, Deloitte has taken the initiative to consult its stakeholders on their expectations of the auditor's role and audit quality, and on how this is communicated in the annual transparency report. These consultations have inspired Deloitte to expressly address our role and social relevance for topical items in the transparency report.

In the past fiscal year much attention was paid to informative and company-specific audit opinions. Deloitte directly responded to client demands in the interest of their stakeholders to add more informative, company-specific audit opinions to the 2013 and 2014 financial statements.

#### **6. We recognize the need for change**

The need for change is recognized at every level in our firm. In the August 2014 Transparency Report, the Executive and the Supervisory Board indicated not to be satisfied yet with the quality status quo. What's more, in our response to the AFM report on statutory audit quality we concluded that "the standard is clear and Deloitte does not yet live up to the standard," emphasizing that our ambitions on audit quality have not yet been realized. We clearly showed to be aware of the need for change to strengthen our culture and enhance our audit quality to the right level.

We see and treat the change process as a journey involving implementation of a multitude of measures and changes in processes and procedures, and especially a change of our culture. So it is important to realize that - despite the obvious sense of urgency - this will take some time and hence we have impact reviews in place to constantly monitor the effectiveness of individual measures. We recognize that the attitude and behaviour of external auditors and staff determines the acceptance and effective functioning of the changes envisaged.

### **Governance**

Good corporate governance is essential to ensuring economic growth in a global economy. Companies and industries that operate according to clear and effective codes of conduct will be more competitive, better prepared for challenges and will inspire investor confidence. Corporate governance is not only a matter of rules and regulations, but of quality of management, transparency, accountability and integrity. Adherence to a code that governs these areas is essential to ensuring that an organisation is managed in the best interests of its stakeholders.

#### **The Dutch Corporate Governance Code**

In December 2009, the code Frijns was incorporated into Dutch Civil law. The Code is intended stimulate that Dutch businesses are run using sound, transparent methods, while simultaneously providing a framework of principles that allow for innovation and an entrepreneurial spirit with which to thrive.

In addition to an extensive program with its own policies, Deloitte applies the principles of the Code wherever possible and in addition to applicable Dutch Civil Law. As a non-listed company, Deloitte is different to the companies for which the Code was intended. All its shareholders contribute their labour and expertise, in addition to capital and subordinated loans. For this reason, Deloitte has modified its implementation of the Code in the two areas described below.

### **Deviations from the Dutch Corporate Governance Code**

#### **Supervisory Board**

The Supervisory includes up to three internal members, who are Deloitte shareholders working within the company. The decision was made deliberately in order to improve the quality of conscientious peer reviews. Pursuant to the articles of association, the majority of the members are external members. All external members are independent members as defined by the Code. All members of the Supervisory Board are appointed by the General Meeting at the recommendation of the Supervisory Board, according to the procedures laid down in the Articles of Association. Specific rules and procedures have been drawn up to resolve any conflict of interest that may arise between an internal member's duties as a member of the Board and the member's interest as a shareholder. Internal members receive no remuneration for their activities as members of the Supervisory Board.

#### **Best practice**

Given the nature of the company, some of the best practices required by the Dutch Corporate Governance Code cannot be applied in identical form within Deloitte such as best practice with regards to taking protective measures against takeovers, the certification of shares, the publication of price-sensitive information and the information supplied to and discussions held with parties in the financial markets. Neither Executive Board nor Supervisory Board members are granted share options. Furthermore, in line with legal requirements, only the total remuneration of the Executive Board and the Supervisory Board is disclosed.

#### **Governance Code for audit firms and the Public Interest Committee**

In June 2012, the Dutch auditing professional body (NBA) and a number of major audit firms, including Deloitte Accountants B.V., signed the Governance Code for audit firms. In April 2013, Deloitte introduced a Public Interest Committee pursuant to that Code. The Public Interest Committee comprises the external members of the Supervisory Board. The Committee focuses on public interest matters that may affect our firm, and supervises the implementation of regulations contained in the Governance Code. The Committee has an important role in our stakeholder dialogue. We refer to the Transparency Report for a full description of the activities of the Public Interest Committee and its focus point in rebuilding trust in the audit profession.

The Minister of Economic Affairs has announced new legislation concerning inter alia the composition and authorities of supervisory boards of the holding companies of audit firms. Deloitte is closely monitoring these developments to ensure its Board structure is aligned with new legislation. Meanwhile, the Supervisory Board and its Public Interest Committee remain dedicated to their public interest roles.

#### **Executive Board**

Deloitte is managed by an Executive Board responsible for creating a strategic and policy framework and objectives, monitoring the implementation of policies and maintaining cohesion between the company's various units and disciplines. The Executive Board reports to the Supervisory Board and to the General Meeting. The members of the Executive Board are collectively responsible for managing the company. The members of the Executive Board are appointed for a period of no more than four years, but may be re-appointed for consecutive four-year terms. The Supervisory Board is currently in the process of evaluating and remodelling the structure and composition of the Executive Board.

Responsibilities within the Executive Board are allocated as follows:

P.J. Bommel, Chief Executive Officer

C.J.G.M. de Boer, Chief Financial Officer & Chief Operations Officer

M.J. van der Vegte, Managing Partner Audit  
R.A.J. Roovers, Managing Partner Tax & Legal  
M. van Vliet, Managing Partner Consulting  
W.L. Smit, Managing Partner FAS  
S.H.C. Heuts, Managing Partner Clients & Markets Industries  
M. Beelen, Managing Partner Clients & Markets Regions

### **Tasks of the Executive Board**

The Executive Board acts in the company's best interest at all times when fulfilling its duties, taking into account the relevant interests of all stakeholders. It is responsible for observing relevant laws and regulations, managing the risks involved in the company's activities and overseeing its financial affairs. The Executive Board reports on these matters to the Supervisory Board.

### **Avoiding conflicts of interest**

No member of the Executive Board takes part in discussions or decision-making processes that may give rise to a conflict of interest between the Board member and Deloitte. In such cases, Deloitte is normally represented by another person, who is appointed specifically for this purpose by the Supervisory Board. No transactions involving any potential or real conflict of interest, as defined by the Dutch Corporate Governance Code, took place in the year under review. The remuneration granted to members of the Executive Board for their services is determined by the Supervisory Board on the basis of the financial regulations applicable to all partners, as approved by the General Meeting. Following the recommendations of the Dutch Professional Institute (Nederlandse Beroepsorganisatie van Accountants; NBA) in their report ('In het publieke belang'), Deloitte is currently in the process of aligning the remuneration of the members of the Executive Board in line with these recommendations.

### **Supervisory Board**

The Supervisory Board consists of four independent external members and three internal members (shareholders). The Supervisory Board oversees and advises the Executive Board and supervises all general developments at Deloitte. The Supervisory Board is collectively responsible for the performance of its tasks and reports to the General Meeting.

The composition of the Supervisory Board is as follows:

F.G.H. Deckers, Chairman  
A.F. van der Touw  
J.P. Rijsdijk  
F.E. Eelkman Rooda  
A.J.L.M. van Berkel  
C.A.M. Renne  
S. Kloosterhof

### **Tasks of the Supervisory Board**

In fulfilling its duties, the Supervisory Board always acts in the company's best interests, taking account of the relevant interests of all stakeholders. The Supervisory Board supervises the activities of the Executive Board in relation to the following:

- The realisation of the company's objectives
- The strategies pursued by the company and the risks involved
- The design and implementation of internal risk management, quality and control systems
- The company's financial reporting process
- The company's compliance with laws and regulations.

The Supervisory Board is responsible for ensuring that it performs its duties as effectively and efficiently as possible. It has therefore drawn up guidelines for its size and composition. These guidelines take into account the nature of the company and the expertise and experience required of Supervisory Board members. The Supervisory Board evaluates its own collective performance as well as the performance of individual Board members at least once a year.

### Appointment of Supervisory Board members

Members of the Supervisory Board are appointed by the General Meeting on the basis of recommendations made by the Supervisory Board. Members are appointed for a period of no more than four years. An external member may serve for no more than three four-year terms, an internal member for no more than two four-year terms.

### Gender diversity in Executive Board and Supervisory Board

The Executive Board is presently composed of one woman and seven men. The Supervisory Board will continue to look for diversity in the event of future re-appointments. In this respect it is important to note that Deloitte pursues a number of management development programmes aimed at increasing the number of women in Deloitte leadership positions. During the financial year 2014/2015 the Supervisory Board consisted of two women and five men.

### General Meeting

The General Meeting brings together the entire group of shareholders. The General Meeting helps maintain Deloitte's 'checks and balances' system. The company's budget, the company's long-term policy and various other matters referred to in the Articles of Association require the approval of the General Meeting.

### The engagement lifecycle, our business processes

Our standard business process can be depicted as follows<sup>1</sup>:



Our market focus is based on building relationships with existing and potential clients. The start of our business lifecycle begins with the identification of a business opportunity with an existing or potential client.

<sup>1</sup> This is a high level, overall process description. For more detailed process descriptions, please refer to our Transparency Report 2014/2015.

Deloitte has strict client and engagement acceptance processes to ensure we comply with all applicable laws (such as independence regulations), but also to ensure that we understand who we do business with, and that our clients and the type of services we provide are consistent with our values do not represent potential reputational issues. After the formal acceptance of a client or engagement, the engagement team is formed. To enable us to provide a high quality service, the formation of the appropriate team is a critical step.

Once there is a signed engagement letter and the team has been formed, the engagement can be executed. Deloitte has formal Quality Assurance policies for all of our services which stipulate for which type of engagements quality assurance procedures apply. The performance of such quality assurance procedures are tested frequently.

After the work has been completed, the engagement is closed and the engagement documents and files are archived. Client Service Assessment are conducted on a regular basis using interviews and online questionnaires. This feedback is used to continuously improve our services to clients. Additionally, we measure overall client satisfaction through our Group Market Study.

# Sustainability at Deloitte

## Vision

The creation of economic value can sometimes lead to the destruction of the well-being, habitats and dignity of others. Current growth in the world population and increasing global wealth means we are rapidly approaching barriers caused by a variety of stress factors. Continued growth, necessary for the continuity of our organisation, requires us to rethink what we do and how we do it.

As a professional services company, our operational impact on the economy, society and the environment is relatively small. However, as an active and integral part of society, we do not believe this exempts us from making a continuous effort to reduce negative direct and indirect impacts and enhance positive ones. To this end we keep investing in greener offices, the more sustainable use of energy sources, and in the communities in which we operate. Although our operational footprint may be somewhat limited, our influence on the footprint of others is (potentially) bigger. We are committed to helping our clients adapt to change by making their organisations ready for a new reality, creating business opportunities for both Deloitte and our clients. By integrating sustainability throughout our core business services, Deloitte is fully equipped to be change leaders; a knowledgeable, visionary and inspirational team that can convey a sense of urgency to others and provide logical solutions, making human activity more sustainable.

## Ambition

In line with our overall purpose, our sustainability ambition is to make an impact that matters in the area of sustainability by making Deloitte and its clients sustainable for the future.

## Strategy

In line with our ambition, Deloitte has two main focal points: impacts from services and impacts from operations.

### Impacts from services

The impact from our services by far exceeds our operational impact. We act as auditors and advisors to around 20,000 clients, all of which have an impact on their own business environment. We serve our clients using a holistic approach where sustainability is an integral part of our work, rather than a bolted-on activity. This means that our Lead Client Service Partners are responsible for detecting sustainability opportunities with their clients inside and outside the scope of their assignment, and to then help design solutions.

### Target 2016

Deloitte is the highest ranked professional services company in the “Transparantie Benchmark”

### Activities

We participated in the 2014 Benchmark with our 2012/2013 Sustainability Report that was based on the G3.0 Reporting Guidelines, because G4 guidelines were not yet officially introduced. Our peers report later than Deloitte and were able to apply the G4 guidelines, which resulted in a lower score in the “Transparantie Benchmark”. As the 2015 benchmark is performed on the basis of our 2013/2014 reporting where we did apply G4 guidelines, we expect an improvement in our scores. Deloitte has not yet issued an Integrated Report, which will impact the scores in the 2015 benchmark. We are planning to issue an Integrated Report for the book year 2014/2015, which will impact the benchmark 2016.

### Result

Deloitte ranks 5<sup>th</sup> in the relevant benchmark group

Our sustainability experts are continuously supporting our business with new and innovative service offerings that contribute to the sustainability of our clients and act as a solid sounding board on sustainability internally. Through awareness and learning programmes, partners and consultants are kept up to speed with the latest developments.

### **Operational impacts**

In reducing harm to our business environment and maximising positive, operational impacts, we have identified four areas that we believe are material to Deloitte. These areas are:

#### 1. Integrity

It is vitally important that our business is a trusted partner to our clients and society at large. To ensure the integrity of our services, we maintain robust programmes to secure our independence and the quality of our work. In addition, we have implemented strict procedures for client acceptance. We actively maintain our Code of Ethics and our staff are regularly trained in the application of our ethical principles.

#### 2. Our people

We hire the best talent in order to provide high added value to our clients. Through extensive training and career development programmes, we continuously harness and develop the talents and skills of our people. We challenge our diverse workforce to form multidisciplinary teams that utilise the wealth of experience within Deloitte in order to meet and exceed the expectations of our clients.

#### 3. Our impact on society

We are a knowledge based company and we want the broader community to profit from the knowledge and experience we have in-house. We aim to make a positive contribution to the development of people in the communities in which we operate. Our way to achieve this goal is the Deloitte Fair Chance Foundation. The Foundation offers a variety of educational initiatives to help underprivileged children shape a better future for themselves and their families. We also aim to contribute to a better world through the implementation and maintenance of our Supplier Code and sustainable specifications for the products and services that we purchase.

#### 4. Our ecological footprint

Although our energy consumption is limited, we believe we are all responsible for preserving natural resources for future generations. Furthermore, there is overwhelming evidence that CO2 emissions are driving climate change. As a part of our precautionary approach, we maintain strict policies regarding mobility with the aim of reducing fossil fuel consumption, related CO2 emissions and related financial costs. Where we can, we power our offices with energy from renewable, CO2-neutral sources. In the minority of cases where we do not purchase the energy that we need ourselves, we buy certificates to offset CO2 emissions. When designing new offices, state-of-the-art technology is used and high standards, such as BREEAM, are met. We see waste as a raw material for new products and aim to conduct separated waste collection in all our premises. When we organise events, we do so in accordance with high sustainability standards.

### **Enabler**

We believe that being transparent about our business helps to refine our strategy and improve our operations through the feedback we receive from our stakeholders. We publish a wide range of financial and non-financial information on our activities and performance and our publicly available reports provide a truthful reflection of our practice, externally assured to the highest level of assurance. Using a wide variety of feedback mechanisms, such as employee and client surveys, social media, webcasts, face-to-face meetings, and desktop research, we actively seek the opinions of the people and organisations that shape our business environment.

### **Governance**

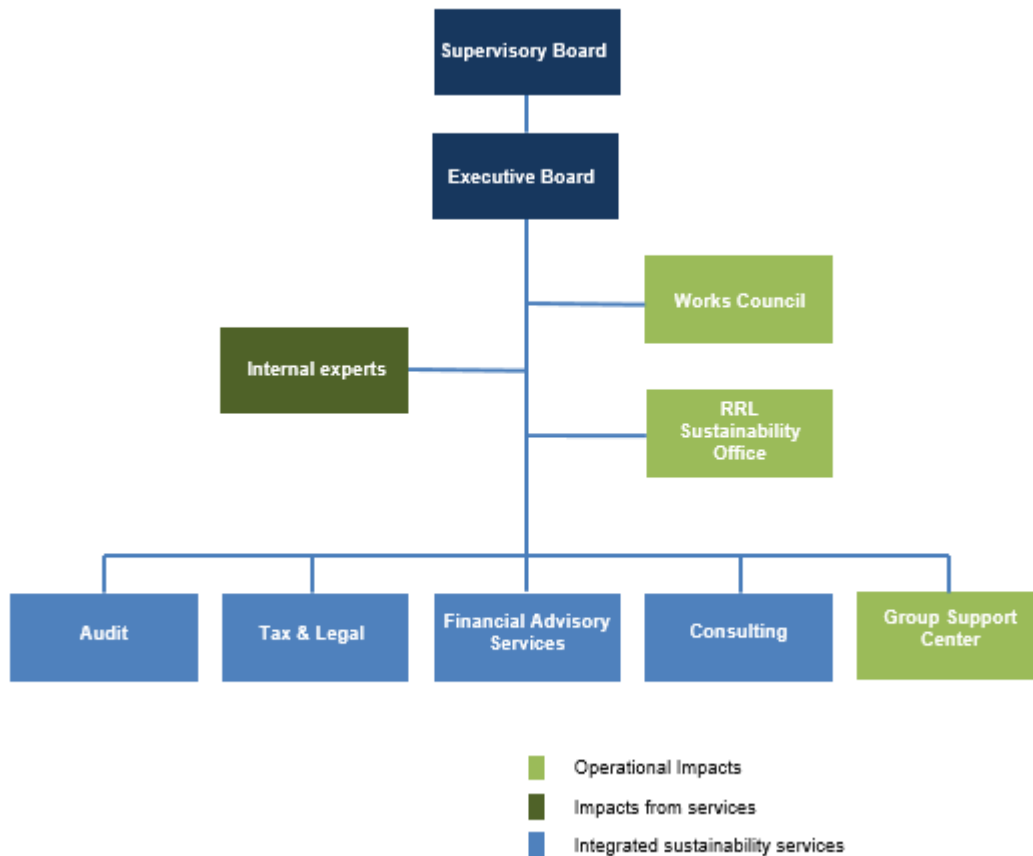
Responsibility for our sustainability agenda and related activities is with the Executive Board that is in turn guided by our external sustainability experts and our internal Sustainability Office. We have discontinued our internal Sustainability Board as it no longer served a purpose in the current phase that Deloitte is in. Our internal Sustainability Office that reports into our Risk and Reputation Leader, co-ordinates and supervises our internal sustainability priorities. To this end it liaises with the



various issue owners within our company. Finally, it is the responsibility of our business to deliver our sustainability services to the client in an integrated manner.

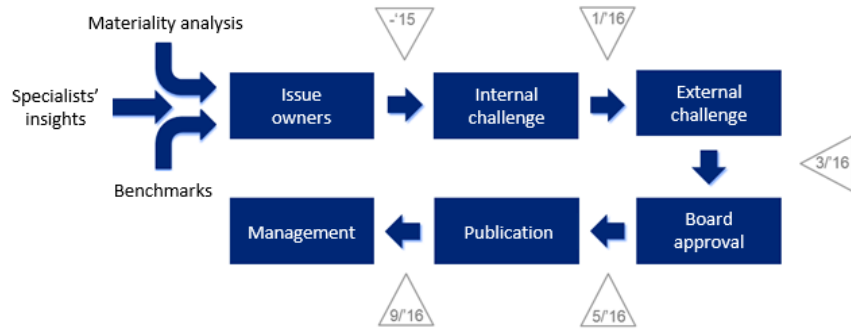
### Measuring performance

Progress is measured at least on an annual basis. In the area of ecological footprint, we have introduced quarterly reporting that enables us to intervene when specific targets are not met.



### Target setting

Sustainability targets are developed jointly between the Sustainability Office and the issue owners on the basis of the outcome of our stakeholder dialogue. For the definition of the 2020 targets that will be announced in next year's report, due process has been developed that allows for stakeholder feedback and sign-off by the Executive Board. This process can be depicted as follows:



### International focus

Parallel to the target setting process of the Dutch Deloitte member firm, our global organisation (DTTL) is currently redesigning its sustainability focus and related activities. As we are a loyal member firm to our global network, this will undoubtedly influence our own agenda and target setting. We expect these influences to become clear during our target setting process, enabling to take them into full account.

#### Target 2016

Each year, 10 new and innovative service offerings that contribute to the sustainability of our clients are developed

#### Result

Because of our new approach to sustainability in the market, this target has become irrelevant (please see pages 27-29)

# Section II: Our performance

## Serving our clients

The combined impact of our client base on people, planet and profit, far exceeds our own operational impact. As such, we work with our clients to improve their sustainability performance, which not only means good business for Deloitte as an auditor or advisor, but moreover allows our people the opportunity to contribute to a more sustainable world. It is our ultimate aim to make sustainability an integral part of all our service offerings to clients.

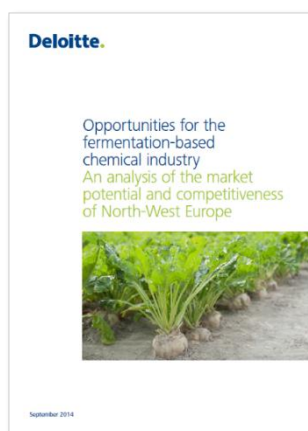
We still have considerable ground to cover until we reach this objective. Building the knowledge and understanding of sustainability for all Deloitte's working on client engagements is crucial to achieving our objective. In 2014/2015 we continued our focus to empower Deloitte's to include sustainability in their client proposals.

In our specific sustainability work, we perform a variety of services that cover all the important aspects of sustainability management. This is in full alignment with Deloitte's international approach: from strategy to reporting to assurance, and from supply chain management to human capital deployment.

One of the targets set in 2011/2012 was to develop 10 new service offerings that contribute to the sustainability of our clients. This target was based on our model at the time in which we had a centralised unit of people focusing on the development of client offerings in the context of sustainability. Since then we have learned that developing these solutions in our businesses is more effective, and therefore that target is not relevant anymore. Below, we have described examples of new solutions that have been developed during 2014/2015.

For a professional services provider in the area of sustainability, it is vitally important that we remain at the forefront of industry and sector debates. Therefore, we spend considerable time and effort in the development of fresh thinking on sustainability with organisations such as the Global Reporting Initiative, the International Integrated Reporting Council, and MVO Nederland. In addition, we participate in MBA curriculums and alumni programmes of universities, and facilitate serious gaming sessions related to sustainability.

## Biobased economy



On 29 September 2014, Deloitte and Rabobank, supported by TNO, VNCI and HollandBIO, hosted the Chemical Conference 2014. This year's central topic was "Agri meets Chemicals; the biobased (r)evolution in the chemical industry". Highlight of the event was the launch of Deloitte's latest study: "Opportunities for the fermentation-based chemical industry: An analysis of the market potential and competitiveness of North-West Europe". The event attracted a record audience of some 400 participants, including representatives of the chemical and agricultural sectors, industry associations, the financial sector and governmental bodies and universities. In the report, Deloitte explored the fermentation-based chemical industry and compared the cost position of North-West Europe and sugar beets to other crops and regions. This report, which generated a great deal of publicity, showed that The Netherlands has an attractive and strong feedstock position offering long-term security of supply to the fermentation industry. The efficient growth of Dutch sugar beets results in high sugar yield per hectare and low sugar production costs. With the lifting of the sugar quota, it is expected that more sugar beets and sugar will be produced in the Netherlands, creating an opportunity for fermentation-derived chemical building blocks such as lactic and succinic acid.

## Responsible Tax

Responsible Tax has become an important topic widely discussed. Action groups and media campaigns have woken public interest in the tax strategy employed by large companies and also look at specific tax incentives granted by individual countries. Governments in a large number of countries have reacted on this public debate with new legislation or proposals for new legislation. On a multinational level the G20 together with the OECD have prepared a large number of proposals (BEPS project) which will be finalised in September 2015. This will likely lead changes in local legislation and in tax treaties concluded by various countries. But also the EU plays an active role and has started a number of initiatives to change tax rules and enforce a higher level of transparency (both from governments as well as companies).

Deloitte Tax & Legal is actively engaged in the Responsible Tax debate. We contribute our technical expertise by providing comments on the various proposals from the OECD and Dutch government and also engage in conversations with external stakeholders including NGO's. Since the start of the debate, Deloitte Tax & Legal is actively discussing this topic with clients and we have also developed a number of tools that can help clients assess the impact of potential measures. We see it also as our responsibility to address this pro-actively with our clients in order to make them aware of the possible impact and also inform them about the impact outside the tax function. Our clients also indicate that they receive more and more questions from internal stakeholders (i.e. executive board, sustainability officers) and external stakeholders (i.e. NGO's, shareholders) on this topic. In a number of situations they have reached to us to help them to address these questions properly.

## Innovating sustainability services; environmental impact of digital platforms services

As more and more digital services are offered to customers around the globe, Deloitte has developed a new offering for clients who would like to understand and reduce the environmental footprint of their digital services (website, apps, data storage, etc.) across the supply and value chain.

For a global retailer we have calculated the footprint of their digital platform and identified areas for improvement. The client's digital platform is used to enable online & mobile shopping and make more informed decisions before physically going to the shop. As part of this project Deloitte assessed the impact of all the different user options of the App developed by the Retailer.

The main focus is to understand the sustainability opportunities and challenges with the digital media in order to define the best possibilities to lower the environmental impact. As this assessment is not yet widely done in the digital media space, Deloitte is a frontrunner in defining best metrics and improvement drivers that the digital developers, suppliers and consumers can use to lower their impact.

## Integrated reporting



In December 2014, Deloitte published the third edition of its annual analysis of the reporting practice of Dutch listed companies. Through a thorough analysis of companies' reports and interviews with reporting executives, we have been able to draw some promising conclusions. On the upside, we see that an increasing number of companies are moving towards Integrated Reporting and that the maturity of the reports (the adhesion to the guiding principles and the inclusion of the content elements) is growing. On the downside we found that many companies are still struggling with 'Consistency and comparability', 'Outlook' and 'Basis of preparation and presentation'. Nonetheless, a number of companies advanced from the 'Leading' status to the 'Innovator' status.

## Client privacy

As a result of our advisory and audit practices, Deloitte has access to a large amount of potentially sensitive data from its clients. To remain a trusted partner for our clients, our systems are designed to prevent data leakage. Some data that is stored by Deloitte (physically or digitally) is deemed privacy sensitive. The WBP (Wet Bescherming van Persoonsgegevens or Dutch Data Protection Act) determines that such data requires specific attention.

Non-compliance with the provisions of the WBP can have a negative influence on the necessary trust between our clients and Deloitte and may lead to significant monetary fines. To ensure compliance with the provisions of the WBP, Deloitte has adopted and implemented a policy on privacy and has appointed a dedicated Privacy Officer. The National Privacy Officer is part of our Privacy, Security & Confidentiality Team within the Reputation & Risk Leadership Office.

The tasks of the National Privacy Officer include but are not limited to examining privacy aspects of systems through our internal Privacy Impact Assessment (PIA), a tool that allows our Privacy Officer to perform a specific risk analysis for each new system. Secondly, all existing systems that have been assessed through our PIA are re-assessed in the event that changes have occurred regarding 1) the data used, 2) the data processing procedure that the system is part of or 3) the system itself. Furthermore, as part of our Incident Response Process, we re-assess systems when there is a suspected privacy breach or data loss. This way, we monitor privacy compliance of all our systems and processes with our policies and regulations. Thirdly, we train selected colleagues both within our functions and in Group Support Centre on privacy aspects in relation to the systems that we employ.

We evaluate all privacy related policies - both global and national - on a regular basis (annually or bi-annually), or sooner when developments give cause for an intermediate evaluation.

In 2014/2015 no complaints were received regarding breaches of client privacy or loss of customer data.

# Our people

People are crucial for Deloitte in delivering value to our clients. Creating and maintaining a unique and distinctive talent experience is at the heart of our talent strategy. Deloitte actively hires new employees, both graduates and experienced hires.

**Table 1: Employment and turnover**

	2014/2015	2013/2014*	2012/2013*
Average FTE's	4,521	4,320	4,341
Average headcount	4,876	4,666	4,704
Total experienced hires (incl. partners)	311	221	162
• < 30 years old	117	67	60
• 30 - 40 years old	139	101	66
• 40 - 50 years old	45	42	31
• > 50 years old	10	11	5
Total partner hires	8	9	4
Total graduate hires	760	576	443
• < 30 years old	739	559	427
• 30 - 40 years old	13	12	13
• 40 - 50 years old	8	3	1
• > 50 years old	0	2	2
Total internship	290	227	217
Total exits	778	700	760
• < 30 years old	377	319	367
• 30 - 40 years old	71	67	87
• 40 - 50 years old	264	236	254
• > 50 years old	66	78	52
Total divestments	0	0	0
Total hires	1,361	1,024	806
Total exits	778	700	760

\* Figures FY2012/2013 and 2013/2014 have been restated for comparative purposes

**Table 2: Part-time / Full time population (%)**

	Part-time 2014/2015	Full-time 2014/2015	Part-time 2013/2014	Full-time 2013/2014
Population of Fee-earners	18%	82%	18%	82%
Population of Support	48%	52%	49%	51%
Population of Deloitte	24%	76%	24%	76%

### Business ethics

Our Code of Ethics is based on our Shared Values and Ethical Principles. The Code of Ethics determines our attitudes and behaviours as a professional business services provider. The National Ethics Officer heads our Ethics Office and is responsible for the design and implementation of our national Ethics & Compliance Programme, which is fully aligned with the Deloitte Global Ethics & Compliance Programme.

The activities of our Ethics Office include, but are not limited to, being available for our colleagues to report and/or discuss ethical dilemmas. The Ethics Officer is supported by a team of four internal counsellors (“vertrouwenspersonen”).

As part of our internal policies, the National Ethics Officer is involved in the performance management process for our partners. For all partners, ethical behaviour is part and parcel of the annual appraisals. During the reporting year, our ethics programme has focused on training and awareness. To clarify our Code of Ethics, ethical behaviour has been included in the Summer School curriculum or e-learning. Related issues such as privacy and security were also covered in these courses. All new employees are introduced to our Code of Ethics during the business game in the National Introduction Day that takes place every first working day of the month. Finally, a training for our internal counsellors has taken place. During the 2014 training, recognising behaviour of people who are involved in an ethical situation was the central theme.

During the reporting year we conducted an Ethics Survey. The results of the survey have been discussed in the Executive Board and the Supervisory Board. The survey results indicate that:

1. in some groups of employees, high workload has a negative effect on the ethical climate
2. our awareness activities are increasingly effective
3. culture related ethical themes are not yet on a desired level, despite a slight increase in ethics survey scores in the reporting year.

To enhance our ethical culture, in 2015/2016 we will embed ethics learning in the learning curriculums of our Functions. Furthermore, we will redesign the introduction to our Ethics & Compliance Programme in the onboarding programme that we maintain for new employees.

Employees, clients and other third parties have the possibility to file a complaint about unethical behaviour, or they can ask the Ethics Officer or one of the counsellors for advice. Clients and other third parties are encouraged to solve an issue with their counterpart within Deloitte, but can also address the Complaints Committee if the issue is not solved according to their expectations. Table 3 provides an overview of the number of incidents that were brought to the attention of the Executive Board by the Ethics Officer.

**Table 3: Incidents, number of occurrences**

Type	2014/2015	2013/2014
Sexual harassment	0	2
Intimidation	8	11
Stalking	1	1
Other disrespectful treatment of colleagues (incl. bullying)	43	52

Besides the incidents mentioned in table 3, in 35 instances the Ethical Officer was pro-actively consulted by the organisation. We welcome the increase in consultations as in our view this indicates that in a growing number of cases, ethical dilemmas are recognised and addressed in an early phase, which helps prevent formal incidents from occurring.

### Our people strategy

As our business environment changes, the challenge for our people strategy is to constantly adapt to these changes. To support our high performance culture, in 2013/2014 we have implemented major changes in our Career, Remuneration and Labour Conditions policy that allows for:

- greater flexibility, with differentiation between service lines
- benchmarking of individual performance – both performance and competency driven - in our appraisal system
- greater predictability when awarding variable salary components

Over the past years, we have enhanced the ownership of our people strategy through the implementation of a business model that directly involves line managers. Consequently, the aim of our Talent department is to ensure further simplification in tools and processes and to remove unnecessary red tape so that line managers can fully focus on people and their development. In addition, we invest a great deal of time and effort in establishing a culture where coaching and feedback are normal business practices.

### Attraction of talent

We are active on the labour market with our highly innovative recruitment website. We support this site with social media such as Twitter, Facebook and LinkedIn. Furthermore, we actively seek the support of our 4,500 employees when searching for new talent. For the attraction of new – inexperienced – hires, our recruiters actively organise events on university campuses.

### Retention of talent

The most important element of our retention strategy is the development of people within Deloitte. Our talent is offered continuous learning and development to further develop their skills and competences.

To be the standard of excellence, our learning and development vision is co-creation between Deloitte and the individual employee of a learning and development plan. The learning environment is built on four pillars:

- **Relevance:** learning must contribute to and drive strategy and provide skills and attitudes needed to provide excellent services to our clients
- **Leadership:** We aim to maintain a culture of leadership at all levels in our organisation with high performing teams
- **Integration:** Learning, innovation, organisational development, career management, performance management and strategy are all connected
- **Self-direction:** pull and push of learning where we offer the most innovative, flexible learning support that is characterised by a modular, journey style approach.

We have conducted an analysis of our employer value proposition, highlighting the necessity to invest in people management and are in the process of taking the necessary follow-up actions.

Our learning curriculum components are designed as a continuous learning journey, including various delivery methods (such as on the job training, classroom and e-learnings, coaching) and blended learning to achieve the best level of embedding of the content.

To develop and implement our learning curriculum, we have established Deloitte University EMEA (Europe, Middle East and Africa). The unique co-operation of the EMEA member firms allows for an integrated international learning approach with a shared content and philosophy. With the aid of Deloitte University EMEA, we offer our people the chance to learn in a challenging international setting. Additionally, we offer local trainings to fulfil the specific needs for the Dutch market, such as training curriculums that are aimed at compliance with national laws and regulations.

The recent uptick in the economic cycle is reflected in an increased demand for our services, but also in an increase in the churn of our four service lines. In this respect, it is vitally important to maintain our course of personal development and a sound competitive position on the labour market. As part of a global initiative to reinvent performance management, we are



launching six pilots to radically improve our talent experience. This is vital project given the growing intensity in the 'war for talent'.

Below, we have provided information with the key data on our people.

**Table 4: Headcount male / female (excl. internships)**

Employment category	2014/2015	Male	Female	2013/2014	Male	Female
Partners	244	223	21	242	222	20
Directors	247	217	30	240	215	25
Senior managers	572	444	128	549	433	116
Managers	704	511	193	701	510	191
Aspirant / Jr. Managers	1339	873	466	1233	830	403
Other Staff	1658	791	867	1611	715	896

As part of our sustainability targets we executed eight diversity initiatives. Although we completed these initiatives, our progress on improving diversity is very disappointing. We will set new diversity targets for 2020.

**Table 5: Gender diversity**

Diversity figures female (%)	2014/2015	2013/2014	2012/2013
Partners	9%	8%	8%
Directors	12%	11%	10%
Senior managers	22%	21%	20%
Managers	27%	27%	28%
Aspirant / Jr. Managers	35%	33%	33%
Other Staff	52%	56%	55%

**Table 6: Turnover**

Employment category	Turnover male	Turnover % male	Turnover female	Turnover % female
Partners	9	4%	0	0%
Directors	17	8%	3	10%
Senior managers	62	14%	14	11%
Managers	81	16%	37	19%
Aspirant / Jr. Managers	156	18%	83	18%
Other Staff	184	23%	132	15%

**Table 7: Ethnic Diversity**

Employment category	% Foreign	% Native	% Unknown
Partners	2%	67%	31%
Directors	7%	78%	15%
Senior managers	9%	70%	21%
Managers	13%	74%	13%
Aspirant / Jr. Managers	17%	73%	10%
Other Staff	17%	73%	10%
Interns	15%	77%	8%

\* 'Native' refers to persons whose parents are originally of Dutch descent. 'Foreign' refers to persons from whom one or both parents are not originally of Dutch descent. 'Unknown' refers to persons from whom the place of birth or origin of one or both parents is not recorded due to the voluntary nature of the provision of this type of information.

**Table 8: Average training hours per employee**

	2014/2015	2013/2014	2012/2013
Total	61.2	57.3	59.7
<b>By gender</b>	<b>2014/2015</b>	<b>2013/2014</b>	<b>2012/2013</b>
Male	66.6	63.4	65.8
Female	51.4	46.6	49.2
<b>By category</b>	<b>2014/2015</b>	<b>2013/2014</b>	<b>2012/2013</b>
Partners	44.8	38.8	38.3
Directors	32.2	27.8	28.4
Senior managers	29.6	32.4	35.5
Managers	34.6	34.5	36.0
Aspirant / Jr. Managers	55.6	55.0	53.2
Other Staff	83.0	76.6	80.8
<b>By function (in training days)</b>	<b>2014/2015</b>	<b>2013/2014</b>	<b>2012/2013</b>
Audit	14.3	13.1	13.4
Consulting	1.2	1.2	2.0
FAS	6.5	5.1	6.2
Tax & Legal	9.9	8.5	6.7
Others	1.8	1.8	1.9

**Table 9: % of employees receiving regular performance & career development reviews**

	2014/2015	2013/2014	2012/2013
Total	79%	82%	84%
<b>By gender</b>	<b>2014/2015</b>	<b>2013/2014</b>	<b>2012/2013</b>
Male	79%	82%	83%
Female	81%	83%	85%
<b>By category</b>	<b>2014/2015</b>	<b>2013/2014</b>	<b>2012/2013</b>
Partners	39%	37%	34%
Directors	92%	93%	90%
Senior managers	96%	94%	94%
Managers	98%	94%	97%
Aspirant / Jr. Managers	94%	94%	98%
Other Staff	63%	75%	78%

**Diversity**

To support our high performance culture, Deloitte believes in a culture where diverse talent thrives. Diversity is critical to innovation and long term success. We see diversity not primarily as a demographic issue, but as variety in thinking, feeling and acting. Gender, ethnic background and sexual orientation are all indicators of potential diversity. Deloitte recognises and appreciates these differences. As an organisation, we need to increase the sense of inclusion for people with different backgrounds in order to strengthen the high performance culture we strive to have.

The activities to increase diversity, in line with our original 2016 target, are still being carried out. In addition, last year we have published quantitative targets for gender diversity, to be achieved by 2016. We have defined ratios both on category and on functional levels. Our objective is to have a more balanced male to female ratio in five years. Our performance against these targets that is summarised in table 10, indicates that we have been too optimistic when we issued our targets last year. We are in the process of defining more realistic targets for 2020, which we will disclose in our next Sustainability Report.

**Table 10: Gender diversity: performance against targets**

	2014/2015*	Target 2016
<b>Female representation by category</b>		
Partner	9%	12%
Director	12%	15%
<b>Female representation by function (fee earners)</b>		
Audit	28%	35%
Tax & Legal	35%	43%
Consulting	28%	32%
FAS	20%	27%

\*As a result of changes in the cost centre allocation of support staff, the inclusion of back data would result in incomparability. For this reason, back data is not provided

## Flexibility

Deloiters are highly trained and educated and each employee is a specialist in his or her own area of expertise. Part of our services, however, is characterised by seasonable patterns or a standardised approach. Hence we seek flexibility in order to best serve our clients within a reasonable time frame and try to avoid the deployment of our specialists for work that does not have a clear added value to our clients.

One way of achieving the desired flexibility is part of our Career, Remuneration and Labour Conditions Policy, which offers the opportunity to differentiate the number of working hours per day during the busy season and in calmer periods.

Another way to meet our clients' needs is using the flexible workforce that Deloitte deploys in its offices in India. Highly trained professionals in India act as a buffer that enables us to perform our tasks timely and in accordance with our vision, to be the standard of excellence. Active co-operation with other Deloitte member firms is also sought in order to achieve greater flexibility and offers the opportunity to deploy specialist knowledge to meet the expectations of our clients.

## Health & Safety

In order to reduce sickness leave, we deploy a number of activities. Our health coaches offer line managers a structured guidance from the first day of sick leave of their direct reports. In addition, we use preventive measures such as workshops and coaching sessions for managers to recognise and prevent downtime of employees. Furthermore, we maintain a robust operating model that involves company doctors, health coaches and managers working together on cases. Finally, we facilitate onsite influenza vaccination for all employees and have a vitality programme that is aimed to stimulate our employees to maintain a healthy lifestyle.

**Table 11: Absenteeism**

	2014/2015			2013/2014		
	Total	Male	Female	Total	Male	Female
Lost days	31,921	15,303	16,618	30,563	16,446	14,117
Sickness leave	2.7%	2.0%	4.1%	2.7%	1.9%	4.2%

## Alumni

Deloitte puts great effort in learning and personal development. As a result, Deloiters in general enjoy a high degree of employability. It is inevitable that at a certain moment in their lives, our people will leave Deloitte to pursue their careers elsewhere. It is our ambition that our former employees remain lifelong ambassadors of our company and remain in contact with their former colleagues. To this end, we have established the Deloitte Alumni Network. Each year, we spend considerable time and attention in strengthening our network. This has resulted in over almost 4,000 members of the network to date, of almost 400 people as compared to the previous year.

## Retirement benefits

Our retirement scheme covers all our employees. In this scheme, Deloitte pays a monthly premium to the individual investment accounts that have been opened for all employees. In addition, employees pay a modest contribution from their salaries.

**Target 2016**

Eight diversity initiatives are embedded in business practices

**Activities**

We conducted a broader research among Deloitters and alumni about diversity. For this research we developed a survey, organised round tables and conducted 1-on-1 conversations

We developed the Diversity Dashboard that is used to measure inflow/through flow/out flow, promotion, performance scores, salary and excellence bonus

**Result**

All eight diversity initiatives are now embedded

**Target 2016**

75% score in employee engagement as measured by our Talent Survey

**Activities**

We have introduced a new talent survey that is performed on a quarterly basis instead of every two years. We take direct and specific actions on the basis of the results, both on national and on business level

As a result of our new approach, the resulting employee engagement score cannot be fully compared to the base year 2002, when we achieved a 70% score

**Result**

In reporting year, on average we have scored 68% on employee engagement

**Target 2016**

Sickness leave below 3% as measured on an annual basis

**Activities**

In order to reduce sickness leave, we have continued our approach that consists of the following activities:

Active and structured guidance from health coaches to executives from the first day of sickness

The use of preventive measures such as workshops and coaching sessions for managers to recognise and prevent downtime of employees

Good operating model with company doctors, health coaches and managers working together on cases

Facilitating onsite influenza vaccination for all employees

**Result**

In reporting year, our sickness leave amounted to 2.7% calculated on the basis of lost calendar days

# Our impact on society

We have an impact that reaches beyond our employees, clients and the environment. Many social actors are in one way or another impacted by our work. Hence we feel a deeper responsibility that merits a focus beyond our core business activities. In our role as a customer, we can exercise a certain influence in our supply chain and where necessary stimulate our suppliers to enhance their own sustainability performance. Furthermore, we feel that by sharing our knowledge and experiences in the communities in which we operate, and by supporting organisations that share our vision, we can contribute to a better world and life for many.

## Supply chain responsibility

We purchase goods and services to run our business. We aim to prevent buying goods and services that jeopardise our ambition to be the Standard of Excellence. Some of our major contracts already include terms that are related to sustainability. For example, we maintain a strict policy on the types of lease cars that are available to our employees (see 'Our Ecological Footprint') through the lease car scheme.

Our suppliers deliver goods and services that are critical to our operations. The main categories of goods and services that we acquire include housing, insurance, lease cars, facility management, ICT hardware and software, temporary staff, energy, fuel and travel. We safeguard independence towards our supplier-clients through our business relations assessment process.

The association with suppliers with a poor performance in the areas of environmental management, labour conditions or human rights is not consistent with our sustainability ambitions and can cause damage to our reputation. In addition, we see that an increasing number of clients demand that we enhance our performance with respect to supply chain responsibility.

In response to these concerns, we have launched our Supplier Code of Conduct in 2013. This Code contains the basic organisational requirements that we want our suppliers to comply with in the areas of environmental management, labour conditions, human rights and business ethics. Each major supplier is asked to submit a self-assessment based on our requirements and – if non-compliant with one or more provisions – to indicate what measures he will take to reach compliance as well as the timeframe within which full compliance is expected. By the end of the reporting year, 41.9% of our total supplier spend is covered by our compliance statement.

Next to sending out the self-assessment to existing suppliers where we have a significant spend (> € 50,000 per annum), we have included supply chain responsibility in all new tenders that are initiated by our Procurement department.

In last year's report, we reported a number of open dilemma's concerning supply chain responsibility:

1. Our Purchasing department is not involved in all of our purchasing activities. We do business with a large number of very small companies or even single employee businesses, and for them it is difficult to actively comply with our Supplier Code of Conduct
2. In a number of cases, our first tier supplier acts as an agent for other companies (e.g. the travel agency we use to book our airplane tickets acts as an agent for the airline companies)
3. Our suppliers in the area of housing are sometimes foreign investment companies for whom our Supplier Code of Conduct is not relevant

We have resolved dilemma 1 by the inclusion of a supply chain responsibility loop in our Business Relations Assessment Tool, a mandatory tool that is used across our business to safeguard Deloitte from incidents in the areas of independence, privacy, security, confidentiality, ethics and sustainability. We expect this supply chain responsibility loop to be included in the course of 2015.

Concerning dilemma 2, we have concluded that we will aim our efforts at ensuring compliance with our first tier suppliers unless specific risks in our first tier suppliers' supply chain force us to go beyond this responsibility. Once we have achieved full compliance among our current supplier base, we will revisit this dilemma.

Finally, concerning dilemma 3 we are benchmarking how our peers deal with this issue and will define our position in 2015/2016.

In addition to the organisational requirements as set out in our Supplier Code, we have continued our approach of addressing relevant sustainability elements in the specifications that we maintain for the goods that we purchase. For example, in our new Amsterdam office 'The Edge' (please see the section about 'The Edge' in the chapter 'Our ecological footprint' in this report) we have included sustainability requirements in both the design of the building as for the inventory that we have purchased.

### Anti-corruption

We strongly believe that business decisions should be taken solely on the basis of professional criteria. Unduly influencing the outcome of decisions should be avoided at all time

With a score of 83 and the 8<sup>th</sup> position on the Corruption Perceptions Index 2014 as issued by Transparency International, the risk of exposure to unduly influence by corrupt practices in the Netherlands is relatively low. Working in a regulated industry (audit), legal and regulatory requirements regarding the avoidance of conflicts of interest and corruption are rigorous. Next to compliance with national requirements, Deloitte maintains international policies regarding independence, exposure to corruption and money laundering.

Conflicts of interest and exposure to corruption can have detrimental effects to our company. Non-compliance with regulations regarding independence can lead to termination of assignments and will have significant impact on our reputation.

Adherence to our policies regarding anti-corruption and conflicts of interest is a joint responsibility of our National Ethics Director and our Director of Independence. Our Independence Centre maintains strict policies regarding giving and receiving gifts, including hospitality. In accordance with the applicable regulations, all new Deloitte employees are trained in the application of these rules. Our Independence Centre aims to create maximum awareness throughout our organisation through weekly independence updates, independence e-learnings, consultation sessions and interviews. As conflict of interests and corruption are also included in our Code of Ethics, employees, clients and suppliers have access to our whistleblowing procedure should they want to report breaches of our relevant policies. Each year, we evaluate our practices and report the outcome in our Transparency Report.

Next to the prevention of active or passive corruption, we have evaluated our policies regarding indirect involvement in corruption. Indirect involvement in corruption can exist when our clients engage in unethical or illegal practices. To avoid indirect involvement, we have adopted our rules regarding client acceptance and continuance. The mandatory background check for new clients already included a check on association with money laundering. Last year we have expanded the scope of our background check to include corruption in our acceptance processes where we look at the country of origin of the client or its ultimate parent and make use of the Corruption Perceptions Index. For existing clients, we are performing additional checks based on the same criteria.

In the first half of 2015, a working group was established within DTTL charged with designing and executing an international learning curriculum regarding corruption. Deloitte the Netherlands is a member of this working group and actively participates in the discussions.

### Corporate Social Investments and the Fair Chance Foundation

The Fair Chance Foundation is our main platform for community investment. The focus of the Foundation's activities is to support underprivileged children in the Netherlands and to help to improve their knowledge and skills through a range of educational initiatives. It is estimated to have benefited more than 12 thousand young people in 2014/2015. Deloitte leverages the time and expertise of its employees to run projects for the Foundation and also provides funding.

Being an integral part of the communities in which we operate, challenging employees to share their knowledge and experience in an environment that is different from their normal habitat and strengthening the Deloitte brand name outside our typical target audiences are important reasons for us to continuously invest in the Fair Chance Foundation. By engaging



our own people in the Foundation's activities, we offer them great learning and personal development opportunities, enhancing both their emotional intelligence and social skills.

The Board of FCF currently consists of Mrs Sandra Heuts, member of the Executive Board of Deloitte, who acts as chairman and Mr Cees de Boer, CFO and COO and member of the Executive Board of Deloitte, who acts as board member of FCF. In line with the announcement made in our previous report, we have appointed Mr Markus Malbus as representative from Young Deloitte.

Part of the strategy of the Fair Chance Foundation is to fulfil its mission in partnership with other organisations with common goals. In these partnerships, the Foundation provides knowledge with the help of our people and financial support. We have opened up the Foundation to our clients and business relations so that they too have access to this meaningful learning and development opportunity. In the past year, FCF has partnered with JINC, Nibud and our new partner, Stichting Leeruniek. We have ended our cooperation with IMC Weekendschool. An increasing number of Deloitte's participate in the combined activities of Deloitte and its partners.



Her Majesty Queen Maxima participates in the Money Exam lessons in our Amsterdam office

## **JINC**

For the fourth consecutive year, the Fair Chance Foundation has participated in the activities of JINC, an organisation that aims to help underprivileged children to get a good start in the labour market. Through the Foundation, Deloitte offers coaching, internships and training for job interviews.



## **Nibud**

In January 2015, the Foundation has revised the materials for the Money Exam in cooperation with Nibud and Publisher Zwijsen. It is funded by the Fair Chance Foundation. Within four months, it has already been rolled out to 15,000 pupils from primary schools across the Netherlands.

During the national Money week, Deloitte has welcomed 282 students at the offices in Rotterdam and Amsterdam where it provided guidance and teaching on how to use money wisely. In cooperation with the City of Rotterdam, we organised a children's debate. Children from all over Rotterdam assembled to debate on how best to handle money. The debate took place in the Town Hall of Rotterdam and was opened by Alderman De Jong, who is responsible for education in the City Council).

The highlight of the year was the visit of Her Majesty Queen Máxima to the money lesson for 150 kids in our new office 'The Edge' in Amsterdam.

## **Leeruniek**

Leeruniek is a social enterprise that builds big-data tools to empower schools to monitor and improve literacy skills by giving real-time insight in student progress. Via the Fair Chance Foundation, Deloitte helps Leeruniek to accelerate and scale its impact. Right from the start of our collaboration in October 2014, we have decided to focus on a big and urgent issue for children in primary schools: Privacy and Security. Since mid-November a research pilot has started at a school with high literacy difficulties in Amsterdam. Besides that, in May 2015, 35 consultants advised Leeruniek how to prepare schools and how to create awareness of teachers for the big-data tools. The ambition for the next three years is to equip all Dutch primary schools with technology and skills to prevent low-literacy in a cost-effective and responsible way.

## **Maastoren Challenge**

On 18 April 2015, almost 300 employees, clients, business relations and other interested athletes from across our nation climbed the steps of our Rotterdam office, 'De Maastoren'. The winning time was 5 minutes and 16 seconds, some 14 seconds slower than the year before. Next to speed skater and Olympic champion Jorien ter Mors and top hockey player Jeroen Hertzberger, a number of special guests were present. Junior ambassador for Make-a-Wish and former 'wish-kid' Dave kicked off the event together with Rotterdam alderman Eerdmans and Jorien ter Mors. Next to Deloitte board members Peter Bommel and Cees de Boer, Dutch Make-A-Wish executive Peter Douwes climbed the 762 steps to the 44<sup>th</sup> floor. All participants raised a staggering € 21,635 for Make-A-Wish Nederland.

## **Career ladder**

On 21 November 2014, JINC and the Fair Chance Foundation have organised the 'career ladder' in Rotterdam. Eighty students participated in their own 'Challenge'. In small groups of 6-8 students and supported by a Deloitte, the students climbed the stairs of the Maastoren, our Rotterdam office. On their way to the top floor, they stopped occasionally for specific workshops and training sessions. During these sessions the students were taught how to act during job interviews, how to manage their personal finances and they were introduced to Deloitte through short internships.

**Table 12: Economic Value Added**

Component	€ in millions	Explanation
<b>Direct economic value generated</b>		
Revenues	656.1	Net sales plus revenues from financial investments and sales of assets
<b>Economic value distributed</b>		
Operating costs	251.1	Payments to suppliers, non-strategic investments, royalties and facilitation payments
Employee wages and benefits	302.9	Total monetary outflow for employees (current payments, not future commitments)
Payments to providers of capital	6.3	All financial payments made to the providers of the organisation's capital
Payments to government	0.3	Gross taxes
Community investments	0,2	Voluntary contributions and investment of funds in the broader community (incl. donations)
<b>Economic value retained</b>		
Economic value generated less economic value distributed	95.2	Investments, equity release, etc.

In 2014/2015, Deloitte spent a total of € 227 thousand in cash on Corporate Social Investments either directly or through the Foundation.

### Social return

An increasing number of clients, especially from the public sector, ask to invest a certain percentage of the fee in social return initiatives. In most cases these clients want us to temporary hire disadvantaged people, for example caused by a disability or due to the fact that they have been unemployed for a long time.

Deloitte fully understands the necessity for the private sector to take its responsibility in this area. Yet, we see a number of obstacles. Firstly, we question if it is ethical to hire someone with limited perspective on a good job for a limited period. Secondly, Deloitte is a knowledge intensive company with strict methodologies and internal processes. It is therefore extremely difficult to hire people on a temporary basis within our company, however highly they may be qualified.

In 2014/2015, we have established contact with a number of social enterprises that are specialised in the deployment of temporary employees with a distance to the labour market in the area of ICT. This means that for ICT related projects we are now equipped to meet the specific social return demands of our clients. In other areas, however, it remains difficult but we will continue our efforts to define socially acceptable solutions.

As part of this process, Deloitte has stepped up its pro bono activities in the area of ICT. Two important projects in this respect are the HackLab kidz and Hacking for charity. In Hacklab kidz, children between 12 and 16 and their parents are welcomed by Deloitte's ethical hackers, the threefold winners of the Global Cyberlympics. During HackLab High School they receive presentations on hacking, privacy and social engineering and learn the basics of ethical hacking from the experts.

In Hacking for charity, the experts from Deloitte test the integrity of the computer systems of charitable organisations and design solutions for detected flaws.

### Partnerships

Deloitte Netherlands fully supports the commitments made by the global DTTL organisation to the UN Global Compact (UNGC), the World Economic Forum's Partnering Against Corruption Initiative (PACI) Principles, the Global Corporate

Citizenship Initiative (GCCCI), and the Global Reporting Initiative (GRI). Wherever possible, we translate these initiatives into local activities and initiatives and share our knowledge and experience with other member firms and our clients.

Our support for these commitments enables us to:

- Have an understanding of sustainability initiatives undertaken by other member firms and identify opportunities to leverage and learn from these activities
- Translate the commitments made by DTTL to the UNGC, World Economic Forum's PACI Principles and Global Corporate Citizenship Initiative and the GRI, into activities for Deloitte Netherlands
- Set targets for Deloitte Netherlands.

#### *UN Global Compact (UNGC)*

The UNGC is a voluntary international network of corporations, UN agencies, trade unions and non-governmental organisations that supports ten universal principles. Deloitte has made a public pledge to promote corporate responsibility in the areas of human rights, labour, the environment and anti-corruption.

The Netherlands Network of the UNGC is an initiative of Dutch business leaders that aims to further the contribution of private business – within its sphere of influence – to sustainable development. We actively participated in the Steering Committee of the Netherlands Network. This sustainability report serves as the annual communication on progress regarding the UNGC.

#### *GRI*

We are an organisational stakeholder of the Global Reporting Initiative (GRI) and have published external sustainability reports based on the GRI Reporting Guidelines for a number of years.

In 2012, Deloitte Netherlands launched the GRI Taxonomy which allows sustainability reporters to report on sustainability in an XBRL format. This gives users of the report the chance to compare and analyse data electronically. Additionally, the electronic format can assist the reporting organisation in the data collection phase, as XBRL can be linked with existing data information systems that the reporting organisation may use. We have used the taxonomy to publish our XBRL Sustainability Report since 2012.

In 2014, GRI published the taxonomy for the GRI G4 Guidelines that was developed by Deloitte. This current report made available in XBRL format using the new taxonomy and can be found on our company website [www.deloitteannualreport.nl](http://www.deloitteannualreport.nl).

#### *MVO Nederland*

We are an active member of the network of Sustainably Responsible Organisations (MVO) in the Netherlands.

#### *World Economic Forum*

Deloitte supports the World Economic Forum and its initiatives. In 2015, Deloitte continued to focus on the role of business in society; a theme that was originally introduced in 2012 and has consistently been built on since then. This year we specifically focused on the role that business can play in solving big issues in collaboration with other stakeholders.

#### *International Integrated Reporting Council (IIRC)*

Deloitte has joined the IIRC, an international body that aims to develop standards for integrated reporting. Integrated Reporting is a new approach to corporate reporting that demonstrates the linkages between an organization's strategy, governance and financial performance and the social, environmental and economic context within which it operates. By reinforcing these connections, Integrated Reporting can help business to take more sustainable decisions and enable investors and other stakeholders to understand how an organisation is really performing. On an international level, Deloitte is part of both the Council and the Working Group. For the past two years, Deloitte Netherlands has seconded one of its senior staff members to the IIRC to help develop the framework. This secondment has ended in December 2014.

**Target 2016**

Total of 1,500 volunteers deployed and 12,500 children in underprivileged areas have benefited from the foundation's activities

**Activities**

Maastoren Challenge, an event raising money for our partner JINC

Career ladder, an event aimed at improving childrens' employability skills

Volunteer Day 22 May 2014, during which children were trained on job application

We stepped up our efforts related to NIBUD money exam

**Result**

We estimate to have reached approximately 17,850 children deploying around 1,172 volunteers since 2012 and are well under way of achieving our 2016 target

**Target 2016**

Development, improving and testing of a methodology to calculate the monetary value of the impact of our services on sustainability

**Activities**

The Green Deal working group on monetising has met and various approaches were shared among participants

A consultation document titled "Principles on Methods for Impact Measurement and Valuation" was published

**Result**

We are confident that this phase of this project will come to a successful close in 2016

# Our ecological footprint

As recognised by our stakeholders in the materiality analysis, the ecological footprint of Deloitte in the Dutch economy is very limited. It consists mainly of the energy that we use and the goods that we consume in the delivery of our services. Nonetheless, our ecological footprint is material for a number of reasons. Firstly, we feel that it is our obligation to use scarce resources in the most efficient way and to actively search for alternatives that are better from an environmental perspective. To this end we maintain an environmental policy that is built on the hierarchy: reduce – reuse – recycle – recovery – disposal. Secondly, the reduction of environmental harm is important for our clients and for many of our employees. Finally, the consumption of energy and the disposal of waste come at a substantial financial cost.

## Environmental Management

To underpin and sustain our commitment to the reduction of our environmental footprint, in 2013 we have adopted the Deloitte Environmental Policy Statement that we submitted to a periodic review in 2015. The ISO 14001 certification of our Environmental Management System that was due for this fiscal year, has been postponed to the second half of 2015 due to other priorities. We are confident that as a result of last year's pre-audit and the action plans that were developed with our facility management supplier, we will obtain the desired certification.

As part of our management system, we internally report on the most relevant indicators on a quarterly basis. The quarterly reports are discussed between the various issue owners every three months and appropriate follow-up actions are defined.

## Energy and CO2

We consume energy to run our servers, to heat, cool and light our offices and to visit our clients or drive home after a rewarding working day. Our energy consumption results in CO2 emissions. To limit these emissions, in facilities where we are the main tenant, we purchase green electricity and gas, meaning that there are no direct and indirect emissions in relation to our energy consumption. In offices where we cannot purchase green energy, we offset related emissions through the acquisition of green certificates. Our energy coordinator is responsible for periodically collecting the energy data in our offices. Sometimes, this can be difficult as in multi-tenant buildings it is not always clear how much of the energy consumption can be attributed to Deloitte.

To underpin our commitment to green energy, Deloitte participated in Earth Hour on 28 March 2015. During Earth Hour, the lights in and on our offices in Rotterdam were switched off together with the lights of all the neighbouring buildings.

We maintain strict design and operations criteria for the buildings that we rent. To this end, we use the framework that is offered by the Dutch Green Building Council based on Building Research Establishment Environmental Assessment Method (BREEAM). On 16 July 2014, we received a BREEAM In Use certificate for our offices in Eindhoven. Our new office in Amsterdam ('The Edge'), which we occupied in November 2014, was awarded the BREEAM Outstanding certificate, the highest certificate in Europe at the moment. It has even achieved the highest ever score rewarded to an office building worldwide. For more information about 'The Edge', please see the special about this remarkable building elsewhere in this chapter. In the coming year, we will evaluate our experiences with BREEAM and will decide on the way ahead in light of our housing strategy and consequent target setting for 2020.

For a professional services provider such as Deloitte, mobility is vital. However, mobility (lease cars, flights and public transport) is an important contributor to our carbon footprint. For lease cars, Deloitte maintains a green lease policy that encourages eligible employees to choose energy efficient lease cars and discourages the lease of cars that do not meet our predefined criteria. In practice this means that we only include cars with a predetermined fuel economy on our preferred lease car list and - in addition to a maximum allowed CO2 emissions of 165 grams per kilometre - our lease car programme includes an environmental correction in the form of a bonus/penalty scheme. In addition, we have added electric cars to facilitate the employees' desire to limit their own carbon footprint.

Average CO2 emissions have been determined for each fuel type in each lease category. The employee receives a bonus if he opts for a company car with lower CO2 emissions. A penalty is calculated in the event of higher CO2 emissions. On an annual basis, the CO2 emissions are monitored – and where possible - further adjusted. Additionally, all employees are issued an NS Business Card which allows them to travel by train. The use of the NS Business Card provided for over 79 thousand journeys by train, accounting for a total of almost 4.4 million train kilometres.

At the end of our book year 2014/2015, we have started a pilot in which we will equip 450 lease cars with a device that allows for better monitoring the usage metrics of our employees. Through data analytics we will be able to provide individual employees with information that will help them reduce costs and emissions. Experiences with this type of equipment in other companies have been very positive. When the pilot is successful, we intend to implement it for all employees with a lease car.

### Restatement

In the compilation of this report, we have discovered that the information provided by our supplier of lease cars in the past was not accurate. As a result, we have to restate the information on our lease cars for prior years. The most significant change is that the CO2 emissions in our base year (2011/2012) has been adjusted to 19.502 tonnes instead of the 21,685 tonnes that we reported previously. Because of the change in the base year value, we now have to report that compared to 2011/2012, our mobility related CO2 emissions have increased. In the year 2014/2015, the increase of mobility related CO2 emissions amounted to 10.5% as compared to 2011/2012. The reasons for this increase are an increase in the number of lease cars, an increase in the total kilometres driven by lease cars and an increase in air travel as a result of the growing internationalisation of our business.

**Table 13: Energy consumption and related emissions**

	2014/2015	2013/2014	2012/2013	Related emissions 2015
<b>Housing</b>				
Total electricity consumption	11,690,244 kWh	13,550,598 kWh	14,209,605 kWh	
Specific electricity consumption	121.5 kWh/m2	128.5 kWh/m2	125.6 kWh/m2	
Total thermal energy consumption	24,016GJ	29,268 GJ	37,436 GJ	
Specific thermal energy consumption	0.25 GJ/m2	0.28 GJ/m2	0.33 GJ/m2**	
<b>Mobility</b>				
Total kilometres driven by lease cars	93,250,713 km	90,842,707 km	85,968,042 km	
Number of lease cars	3,069	3,036	2,951	
Kilometres/lease car	30,385 km	29,922 km	29,132 km	
Total petrol consumption	3,499,430 l	3,897,919 l	4,168,667 l	9,728 tonnes
Total diesel consumption	2,410,966 l	1,945,362 l	1,529,567 l	7,558 tonnes
Total LPG consumption	0 l	71 l	238 l	
Total kilometres travelled by air*	29,070,464 km	28,581,512 km	25,367,314 km	4,144 tonnes
Kilometres by air per FTE	6,430 km	6,616 km	5,843 km	
Total kilometres travelled by train	4,388,302 km	2,482,049 km	2,115,383 km	132 tonnes
Train kilometres/FTE	971 km	575 km	487 km	
CO2 emissions intensity**	170 g CO2/km	168 g CO2/km	172 g CO2/km	
<b>Totals</b>				
Total direct energy consumption	265,678 GJ	245,082 GJ	278,070 GJ	
Total CO2 emissions	21,563 tonnes	20,228 tonnes	19,489 tonnes	

\* The data for air travel exclude tickets that were purchased on behalf of DTTL.

\*\* This is the sum of all mobility related CO2 emissions divided by the total distance travelled by car, plane or train by Deloitte partners and employees

## Waste

Office waste is categorised as follows to allow for recycling:

- Paper
- Swill (such as food remains)
- Cardboard
- Small hazardous waste (such as batteries)
- Refuse (remaining after the separation of recyclable elements)

Paper, refuse and cardboard are collected on every office floor. Swill and small hazardous waste are collected centrally per office building. As part of our waste prevention programme, we only use FSC certified paper for printing and in 2014/2015 reduced the amount of paper we used to 177,697 kilograms, from 220,443 kilograms in 2013/2014.

**Table 14: Other environmental indicators**

	2014/2015	2013/2014	2012/2013
Total water consumption	19,548 m3	20,451 m3	23,232 m3
Specific water consumption	4.32 m3	4.7 m3	5.4 m3
Total paper consumption	177,697 kg	220,443 kg	284,198 kg
Paper consumption/FTE	39.3 kg	51.0 kg	65.5 kg
Total collected waste	378,048 kg	380,470 kg	455,833 kg
Total waste collected for recycling	218,052 kg	227,502 kg	260,968 kg
Waste recycling %	58%	60%	57%
Hazardous waste	222 kg	491 kg	282 kg

### Target 2016

15% reduction of carbon emissions caused by mobility

### Activities

We started the development process for our new targets for 2020

We continued our approach to energy management and reduction

We took measures that contribute to the realisation of our 2016 targets (strict compliance with policy on air travel, bonus scheme for electric and energy friendly lease cars)

### Result

Despite our efforts, in 2014/2015 our mobility related CO2 emissions increased with 10.6% as compared to 2011/2012. In view of the internationalisation of our business, the increase in the number of people we employ and the increased mobility of our work force, we foresee that we will not achieve our 2016 target



**Target 2016**

Deloitte to reach advanced level in Global Compact

**Activities**

We wrote last year's Sustainability Report in line with the requirements from UN Global Compact

We submitted our Communication on Progress on 23 January 2015

**Result**

Deloitte has reached the advanced level in Global Compact hence we have met our target one year ahead of planning

**Target 2016**

70% of office space is certified to the level of at least "very good"

**Activities**

On 16 July 2014 we obtained a BREEAM In Use certificate for our Eindhoven office

We closed our offices in Amstelveen and Amsterdam and moved to a new office that holds a BREEAM Outstanding certificate in November 2014

We will include our further plans to upscale BREEAM in our new housing strategy and our targets for 2020 meaning that we will not achieve our original 2016 target of 70%

**Result**

48.3% of our target has been achieved

**'The most innovative and sustainable office building in the world'**

In October 2014, Deloitte moved its existing Amsterdam and Amstelveen offices into one new Amsterdam based building, 'The Edge'. This office is the first building in Europe to hold a BREEAM outstanding certificate and has achieved the highest BREEAM score ever awarded worldwide for an office building. It was jointly developed by real estate developer OVG and Deloitte as the main tenant.

The design and orientation of 'The Edge' are based on the path of the sun, with a glass walled north facade to let in natural light and a solar panel covered south facade to block the heat from the sun and to generate sufficient power to charge all cell phones, lap tops and electric cars that are used by the occupants of the building. Solar panels on the roof power the aquifer thermal energy storage that generates the energy to cool or heat the building. The aquifer system consists of two 130 meter deep boreholes in combination with heat pumps.

Rain water is collected to flush toilets and to irrigate the ecological terrace and other garden areas surrounding the building.

The building has a connected LED lighting system that consists of some 2,000 LED luminaires. Every second luminaire is fitted with a multi-sensor that measures movement, light, temperature and infrared. Each luminaire is completely integrated in the IT-infrastructure of the building. When a floor is empty, all lighting and ventilation is switched off. Once someone enters the floor again, both are switched back on to their pre-set levels. Employees can access the system with their smart phone or tablet in order to adjust the settings to their individual workplace preferences.





# THE EDGE

The most sustainable office building in the world

## BREEAM-NL Outstanding

The Edge, located at the Zuidas in Amsterdam, is certified by BREEAM-NL's sustainable methodology and is the most sustainable office building in the world.

## BREEAM-NL

BREEAM is the longest-running and most widely-used method of assessing, rating, and certifying the sustainability of buildings worldwide.



**14%** AREA USED BY LOCAL COMMUNITY

**4%** BUILDING USED BY LOCAL COMMUNITY

## DESIGN BASED ON THE PATH OF THE SUN

The iconic design and orientation of The Edge is based on the path of the sun. The glass façade on the north side of the building bathes the workspaces in daylight, while the solar panels that are placed on the southern façade shield the workspaces from the sun. The solar panels that cover the roof provide electricity for the aquifer thermal energy storage that generates all energy required for heating and cooling the building.

> *The Edge is self-sufficient when it comes to energy supply*

**-0.3** ESTIMATED ENERGY CONSUMPTION  
*kWh/m<sup>2</sup>/yr*

**40.7** STANDARD ENERGY CONSUMPTION  
*kWh/m<sup>2</sup>/yr*

**Title**  
The Edge - Amsterdam

**Client**  
OVG Real Estate - Rotterdam

**Architect**  
Ron Bakker, RLP Architects

**Users**  
Among others Deloitte en AKD

**Location**  
Gustav Mahlerlaan 2930-297Q, Amsterdam

**BREEAM-NL score**  
BREEAM Outstanding, version BRL-2010 v1.11

**Website**  
[www.the-edge.nl](http://www.the-edge.nl)



**RE-USE OF RAINWATER**  
Rainwater is collected in two reservoirs underneath the building and re-used to flush the lavatories and to irrigate the rooftop garden.



**ECOLOGICAL CORRIDOR**  
In an area of The Edge, between the Amstel Park and the Amsterdamse Bos, an ecological corridor for bats and breeding birds has been created.



**SOLAR PANELS AT THREE LEVELS**  
With a total of more than 5,900 square metres of solar panels, The Edge is energy neutral and the first project in the Netherlands that uses area-based measurement for energy generation with solar energy. The roofs of the University of Amsterdam and the Hogeschool van Amsterdam are laid in solar panels over a total of 4,100 square metres. Next to this the south façade of The Edge has 720 square metres of solar panels and the roof is covered with 1,086 square metres of additional solar panels.



**LIGHT OVER ETHERNET**  
The connected lighting system – developed in cooperation with Philips – results in an energy consumption of 3.9 kWh/m<sup>2</sup> for lighting instead of the conventional 8 kWh/m<sup>2</sup>. The connected lighting system has a range of sensors that register daylight, movement and temperature. The system enables employees to use an application on their smartphone or tablet and regulate the climate and light over their individual workspaces.

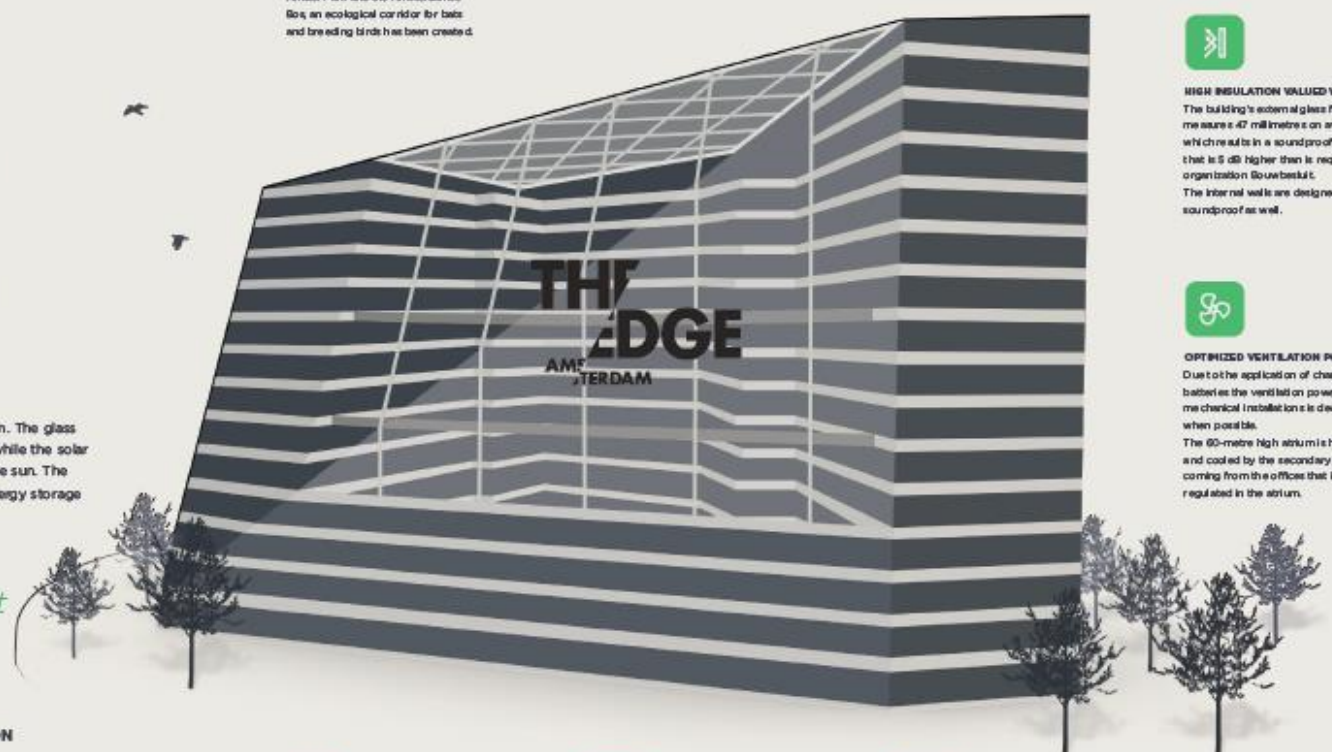
> *Rated at*  
**98.36%**  
*The Edge achieved the highest score ever recorded worldwide by BREEAM*



**HIGH INSULATION VALUE WALLS**  
The building's external glass façade measures 47 millimetres on average, which results in a soundproof value that is 5 dB higher than is required by organization Bouwbesluit. The internal walls are designed to be soundproof as well.



**OPTIMIZED VENTILATION POWER**  
Due to the application of charge-over battery on the ventilation power of the mechanical installation is decreased when possible. The 60-metre high atrium is heated and cooled by the secondary air coming from the office that is regulated in the atrium.



**SHARED PARKING FACILITIES**  
The bicycle storage is large enough to provide space for bicycles of employees of the Vrije Universiteit and the VUmc hospital. Before and after office hours the parking facility is publicly accessible, allowing for example people to visit the neighboring hospital.



**AQUIFER THERMAL ENERGY STORAGE**  
An aquifer thermal energy storage generates all energy required for heating and cooling the building. This installation is equipped with a new evaporator unit, which had never been applied before. It is estimated that the use of this concept will increase the profit of the system by 15 percent.



**CONSCIOUS CHOICE OF MATERIALS**  
95 per cent of the materials used have a responsible and demonstrable origin. All wood in The Edge is FSC-certified.

**OVG** real estate

# Annex I

## Assurance Report

To: Shareholders, Supervisory Board and Executive Board of Deloitte Holding B.V.

We have audited the sustainability information in the Sustainability Report 2014/2015 (hereafter: the Report) of Deloitte Holding B.V., Rotterdam (hereafter: Deloitte). The Report comprises a description of the policy, the activities, events and performance of Deloitte relating to sustainable development during the reporting year 2014/2015.

### **Limitations in our scope**

The Report contains prospective information, such as ambitions, strategy, targets, expectations and projections. Inherent to this information is that actual future results may be different from the prospective information and therefore may be uncertain. We do not provide any assurance on the assumptions and feasibility of this prospective information.

References in the Report (to [www.deloitte.nl](http://www.deloitte.nl), external websites and other documents) are outside the scope of our assurance engagement.

### **Management's responsibility**

Management of Deloitte is responsible for the preparation of the Report in accordance with the Sustainability Reporting Guidelines (G4-Comprehensive) of the Global Reporting Initiative (GRI), including the identification of the stakeholders and the determination of material issues, and the reporting criteria developed by Deloitte. The disclosures made by management with respect to the scope of the Report and the reporting criteria are included in chapter "About this report".

Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

### **Auditor's responsibility**

Our responsibility is to express an opinion on the Report based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standard 3810N "Assurance engagements relating to sustainability reports". This requires that we comply with ethical requirements and that we plan and perform the audit to obtain reasonable assurance about whether the Report is free from material misstatement.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant for the preparation of the Report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An assurance engagement aimed on providing reasonable assurance also includes evaluating the appropriateness of the reporting framework used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Report.

## Procedures performed

Our main procedures included the following:

- Performing an external environment analysis and obtaining an understanding of the sector, relevant social issues, relevant laws and regulations and the characteristics of the organization.
- Evaluating the acceptability of the reporting policies and their consistent application, such as assessment of the outcomes of the stakeholder dialogue and the reasonableness of accounting estimates made by management.
- Evaluating the application level in accordance with the Sustainability Reporting Guidelines (G4-Comprehensive) of GRI.
- Evaluating the design and implementation and operating effectiveness of the systems and processes for data gathering and processing of information as presented in the Report.
- Interviewing management (or relevant staff) at corporate level responsible for the sustainability strategy and policies.
- Interviews with relevant staff responsible for providing the information in the Report, carrying out internal control procedures on the data and the consolidation of the data in the Report.
- Investigating internal and external documentation, including examination of information on a test basis, to determine whether the information in the Report is reliable.
- Analytical review of the data and trend explanations at group level.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, and with due consideration of the limitations described in the paragraph "Limitations in our scope", the Report provides, in all material respects, a reliable and appropriate presentation of the policy of Deloitte for sustainable development, and of the activities, events and performance of the organization relating to sustainable development during 2014/2015, in accordance with the Sustainability Reporting Guidelines (G4-Comprehensive) of the GRI and the reporting criteria developed by Deloitte as disclosed in chapter "About this report".

Rotterdam, 15 July 2015

Ernst & Young Accountants LLP

signed by H. Hollander

# Annex II

## Basis of Reporting

The information presented in this report is collected from various online and offline, internal and external resources. In many cases, interviews with partners and employees took place in order to write the text. For the data, a variety of systems were used, including but not limited to our SAP systems, the Runbook scenario for sustainability that is part of our quality controls and specific project data.

### Our people

The employee engagement score is calculated by taking the average scores of the third and fourth quarters of 2014 and the first quarter of 2015.

Lost days is the total of absent planned work days in one year.

Sickness leave is calculated by dividing the number of lost days by the total planned work days in one year.

### Ecological footprint

The data included in the ecological footprint chapter of this report is gathered through a number of means:

- Total electricity consumption is measured through metering in our offices. In multi-tenant buildings the electricity consumption of public spaces is allocated on the basis of the relative share of the surface we rent in such buildings. All occupied offices have metering installed meaning that the figures for 2014/2015 can be compared with those for 2011/2012 but not with the preceding years
- In single tenant buildings, the total gas consumption is obtained by reading the available gas meters. In multi-tenant buildings, gas consumption is allocated on the basis of occupied office space by Deloitte
- In buildings where Deloitte has full control, we purchase green electricity and gas. For other buildings, CO2 emissions are offset by purchasing green certificates so that total CO2 emissions are zero.
- Total kilometres driven by lease cars as well as the number of lease cars in use are obtained from our supplier
- Total litres of petrol, diesel and LPG are obtained from our supplier. For conversion of petrol to CO2 emissions we used the most recent conversions as published by SKAO. For the current report these conversions are published in the Handboek CO2 Prestatieladder 2.2 ([www.skao.nl](http://www.skao.nl)):

Petrol: 1 litre equals 2.78 kilogrammes CO2

Diesel: 1 litre equals 3.135 kilogrammes CO2

LPG: 1 litre equals 1.86 kilogrammes CO2

As we do not separately monitor business trips, commuting and private use of lease cars, our data includes all these elements.

- For the conversion of fuel consumption to MJ, we used the following conversions as mentioned in the GRI G3.1 protocol for EN3, except in the case of LPG where we have opted for a locally accepted conversion value:

Natural gas: caloric value per m3 is 39,01 MJ

Petrol: caloric value per litre is 32.256 MJ

Diesel: caloric value per litre is 35.964 MJ

LPG: caloric value per litre is 24 MJ

- Total kilometres travelled by plane are obtained from our travel agents. It is standing policy that we use the most recent conversion factors. Hence, for the calculation of the related CO<sub>2</sub> emissions, we have used the 2013 conversion factors as provided by DEFRA ([www.defra.gov.uk](http://www.defra.gov.uk)) using a classification that distinguishes economy, premium economy, business class and first class and categorises air travel in domestic, short-haul international and long-haul international flights. For the various subgroups, the following CO<sub>2</sub> conversions are used:
  - Domestic average: 0.1583 kg CO<sub>2</sub>/kilometre per passenger
  - Short-haul international average: 0.0933 kg CO<sub>2</sub>/kilometre per passenger
  - Short-haul international economy class: 0.0889 kg CO<sub>2</sub>/kilometre per passenger
  - Short-haul international business class: 0.1334 kg CO<sub>2</sub>/kilometre per passenger
  - Long-haul international average: 0.1098 kg CO<sub>2</sub>/kilometre per passenger
  - Long-haul international economy class: 0.0802 kg CO<sub>2</sub>/kilometre per passenger
  - Long-haul international premium economy class: 0.1283 kg CO<sub>2</sub>/kilometre per passenger
  - Long-haul international business class: 0.2325 kg CO<sub>2</sub>/kilometre per passenger
  - Long-haul-international first class: 0.3207 kg CO<sub>2</sub>/kilometre per passenger
- The total kilometres travelled by train are obtained from our supplier Nederlandse Spoorwegen. For the calculation of related CO<sub>2</sub> emissions, we used a conversion factor of 0.030 kg CO<sub>2</sub>/kilometre per passenger as published by Nederlandse Spoorwegen.
- In multi-tenant buildings, we do not have individual metering for water. This means that water consumption in such building is attributed on the basis of the surface that Deloitte has in use

# Annex III

## GRI Reference Table

### General standard disclosures

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
<b>STRATEGY AND ANALYSIS</b>					
G4-1	Statement from the organisation's most senior decision-maker	Letter from the Executive Board	No omissions	Yes	
G4-2	Description of key impacts, risks and opportunities	Annual Report 2014/2015 pages 18-20; Serving our Clients	No omissions	Yes	
<b>ORGANISATIONAL PROFILE</b>					
G4-3	Name of the organisation	Cover	No omissions	Yes	
G4-4	Primary brands, products and services	About Deloitte	No omissions	Yes	
G4-5	Location of the organisation's headquarters	Back cover	No omissions	Yes	
G4-6	Number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report	About Deloitte	No omissions	Yes	
G4-7	Nature of ownership and legal form	Annual Report 2014/2015, page 37	No omissions	Yes	
G4-8	Markets served (including geographic breakdown, sectors served and types of customers and beneficiaries)	About Deloitte: our services	No omissions	Yes	
G4-9	Scale of the organisation, including: <ul style="list-style-type: none"> <li>Total number of employees</li> <li>Total number of operations</li> <li>Net sales</li> </ul>	Annual Report 2014/2015, page 5 Annual Report 2014/2015, page 49 Annual Report 2014/2015, page 52	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
	<ul style="list-style-type: none"> <li>Total capitalisation broken down in terms of debt and equity</li> <li>Quantity of products and services provided</li> </ul>				
G4-10	<p>a. Total number of employees by employment contract and gender</p> <p>b. Total number of permanent employees by employment type and gender</p> <p>c. Total workforce by employees and supervised employees and by gender</p> <p>d. Total workforce by region and gender</p> <p>e. Portion of work performed by self-employed workers, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors</p> <p>f. Significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries)</p>	Our people, tables 1, 2, 4, 5, 6 and 7	No omissions	Yes	Principle 4
G4-11	Percentage of total employees covered by collective bargaining agreements	Deloitte has its own, company specific compensation and benefits agreement, established in agreement with the Works Council (Ondernemingsraad). It is laid down in our Compensation, Benefits & Pension Agreement that is part of each employee contract.	No omissions	Yes	Principle 3
G4-12	Description of the organisation's supply chain	Our suppliers deliver goods and services which are critical to our organisation. This is further secured by our internal procurement department. To safeguard independence towards our clients, our Risk & Reputation Leadership Office is always involved in the procurement process. We aim to have a positive impact through our procurement and prevent negative (in-)direct side effects. To this end, all our major suppliers must sign our Supplier Code of Conduct.	No omissions	Yes	



GRI	Description	Reference/answer	Omissions	Assurance	UNGC
G4-13	<p>Significant changes during the reporting period regarding the organisation's size, structure, ownership or it's supply chain, including:</p> <ul style="list-style-type: none"> <li>• Changes in the location of, or changes in operations, including facility openings, closings and expansions</li> <li>• Changes in the share capital structure and other capital formation, maintenance and alteration operations</li> <li>• Changes in the location of suppliers, the structure of the supply chain or in relationships with suppliers, including selection and termination</li> </ul>	<p>In November 2014, our Amsterdam and Amstelveen offices moved to a new sustainable and energy efficient building, 'The Edge' in Amsterdam. Over the reporting year we reduced our office space 105,432 m2 in 2013/2014 to 96,245 m2 in 2014/2015 on average</p> <p>There have been no major changes in the share capital structure and other capital formation, maintenance and alteration operations</p> <p>There are no major changes in the location of our suppliers, the structure of the supply chain or in relationships with suppliers, including selection and termination</p>	No omissions	Yes	Principle 7 Principle 8
<b>COMMITMENTS TO EXTERNAL INITIATIVES</b>					
G4-14	How the precautionary approach or principle is addressed by the organisation	<p>Our potential environmental impact is addressed by monitoring and managing our greenhouse gas emissions with focus on reduction in CO2 emissions caused by mobility</p> <p>See also Ecological Footprint: Energy and CO2</p>	No omissions	Yes	
G4-15	Externally developed economic, environmental and social charters, principles or other initiatives that the organisation subscribes or which it endorses	Our impact on Society: Partnerships	No omissions	Yes	
G4-16	<p>Membership of associations (such as industry associations) and national or international advocacy organisations in which the organisation:</p> <ul style="list-style-type: none"> <li>• Holds a position on the governance body</li> <li>• Participates in projects or committees</li> <li>• Provides substantial funding beyond routine membership dues</li> <li>• Views membership as strategic</li> </ul>	Our impact on Society: Partnerships	No omissions	Yes	



GRI	Description	Reference/answer	Omissions	Assurance	UNGC
<b>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</b>					
G4-17	<p>a. Entities included in the organisation's financial statements or equivalent documents</p> <p>b. Disclosure of entities included in the financial statement or equivalent documents that are not covered by the report</p>	Annual Report 2014/2015, page 55	No omissions	Yes	
G4-18	<p>a. Explanation of the process for defining the report content and Aspect Boundaries</p> <p>b. Explanation of how the organisation has implemented the Reporting Principles for Defining Report Content</p>	About this Report: Materiality	No omissions	Yes	
G4-19	Material aspects identified in the process for defining report content	About this Report: Materiality	No omissions	Yes	
G4-20	<p>For each material aspect, report the Aspect Boundary within the organisation, as follows:</p> <ul style="list-style-type: none"> <li>• Report whether the Aspect is material within the organisation</li> <li>• If the Aspect is not material for all entities within the organisation (as described in G4-17), select one of the following two approaches and report either: <ul style="list-style-type: none"> <li>▪ The list of entities or the group of entities included in G4-17 for which the Aspect is not material or</li> <li>▪ The list of entities or the group of entities included in G4-17 for which the Aspect is material</li> </ul> </li> <li>• Report any specific limitation regarding the Aspect Boundary within the organisation</li> </ul>	About this Report: Reporting boundaries	No omissions	Yes	
G4-21	<p>For each material Aspect, report the Aspect Boundary outside the organization, as follows:</p> <ul style="list-style-type: none"> <li>• Report whether the Aspect is material outside of the organisation</li> <li>• If the Aspect is material outside of the organisation, identify the entities, groups of entities or elements for which the Aspect is</li> </ul>	About this Report: Reporting boundaries	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
	<p>material. In addition, describe the geographical location where the Aspect is material for the entities identified</p> <ul style="list-style-type: none"> <li>Report any specific limitation regarding the Aspect Boundary outside the organisation</li> </ul>				
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements	About this report: Restatement of figures	No omissions	Yes	
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries	There are no changes in scope or boundaries as compared to previous years.	No omissions	Yes	
<b>STAKEHOLDER ENGAGEMENT</b>					
G4-24	Provide a list of stakeholder groups engaged by the organisation	About this Report: Materiality In addition to the inventory of clients' demands and our employee engagement, we have performed a media scan on sustainability issues, analysed the reports from our competitors and looked into the practice of other Deloitte member firms.	No omissions	Yes	
G4-25	Report the basis for identification and selection of stakeholders with whom to engage	About this Report: Materiality	No omissions	Yes	
G4-26	Report the organisation's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process	About this Report: Materiality In addition to the inventory of clients' demands and our employee engagement, we have performed a media scan on sustainability issues, analysed the reports from our competitors and looked into the practice of other Deloitte member firms.	No omissions	Yes	
G4-27	Report key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns	About this Report: Materiality	No omissions	Yes	
<b>REPORT PROFILE</b>					

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
G4-28	Reporting period (such as fiscal or calendar year) for information provided	About this Report	No omissions	Yes	
G4-29	Date of most recent previous report (if any)	About this Report	No omissions	Yes	
G4-30	Reporting cycle (such as annual, biennial)	About this Report	No omissions	Yes	
G4-31	Provide the contact point for questions regarding the report or its contents	Back cover	No omissions	Yes	
G4-32	<p>a. Report the 'in accordance' option the organization has chosen</p> <p>b. Report the GRI Content Index for the chosen option</p> <p>c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines</p>	<p>About this Report</p> <p>Annex III</p> <p>Annex I</p>	No omissions	Yes	
G4-33	<p>a. Report the organisation's policy and current practice with regard to seeking external assurance for the report</p> <p>b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided</p> <p>c. Report the relationship between the organization and the assurance providers.</p> <p>d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organisation's sustainability report</p>	<p>About this Report: Reliability</p> <p>Annex I</p> <p>Annex I</p> <p>The findings of the external auditor (EY) have been discussed with a representative from the Executive Board, in the Audit Committee and in the Supervisory Board</p>	No omissions	Yes	
<b>GOVERNANCE AND ETHICS</b>					
G4-34	Report the governance structure of the organisation, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts	About Deloitte: Governance Annual Report 2014/2015, page 23-25	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
G4-35	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees	Annual Report 2014/2015, page 24 All function leaders in the Executive Board are supported by their respective management teams for the execution of policy. Our CFO/COO is supported by the GSC management team.	No omissions	Yes	
G4-36	Report whether the organisation has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body	Sustainability at Deloitte: Governance	No omissions	Yes	
G4-37	Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body	We consult our stakeholders throughout the year, both formally and informally. Ongoing formal consultation takes place with the Works Council and in our regular Partner and Director meetings. In addition, in 2013/2014 we have formally sought the opinions of our partners and employees through an employee survey in the preparation of this report. Another formal channel of seeking opinions from employees is the Talent Survey, which take place on a quarterly basis.  Throughout the year we organise a variety of corporate events, during which Deloitte's interact with a wide range of stakeholders where we actively seek feedback on issues such as reputation and quality.	No omissions	Yes	
G4-38	Report the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> <li>• Executive or non-executive</li> <li>• Independence</li> <li>• Tenure on the governance body</li> <li>• Number of each individual's other significant positions and commitments, and the nature of the commitments</li> <li>• Gender</li> </ul>	Annual Report 2014/2015, pages 27-29	No omissions	Yes	Principle 6

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
	<ul style="list-style-type: none"> <li>• Membership of under-represented social groups</li> <li>• Competences relating to economic, environmental and social impacts</li> <li>• Stakeholder representation</li> </ul>				
G4-39	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organisation's management and the reasons for this arrangement)	The chairman of the Executive Board (Mr Peter Bommel) is the Managing Partner in the Netherlands. The chairman of the Supervisory Board (Mr Floris Deckers) holds no executive responsibilities within Deloitte.	No omissions	Yes	
G4-40	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: <ul style="list-style-type: none"> <li>• Whether and how diversity is considered</li> <li>• Whether and how independence is considered</li> <li>• Whether and how expertise and experience relating to economic, environmental and social topics are considered</li> <li>• Whether and how stakeholders (including shareholders) are involved</li> </ul>	<p>Annual Report 2014/2015, pages 24-25 and 31-32</p> <p>Annual Report 2014/2015, page 25 Annual Report 2014/2015, page 24 All partners and employees are required to confirm their independence on an annual basis. These confirmations are checked using random testing.</p> <p>Candidates for the Executive Board are required to be seasoned experts regarding in their function's specific content. Due to the strategic nature of the board's tasks this always entails significant knowledge of either the national economy and/or the broader business environment of Deloitte. Having such in-depth knowledge is thus inherent to being a board member.</p> <p>Members of the Executive Board are appointed by the General Meeting of Shareholders</p>	No omissions	Yes	Principle 6

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
G4-41	<p>Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum:</p> <ul style="list-style-type: none"> <li>• Cross-board membership</li> <li>• Cross-shareholding with suppliers and other stakeholders</li> <li>• Existence of controlling shareholder</li> <li>• Related party disclosures</li> </ul>	<p>Annual Report 2014/2015, page 24</p> <p>As an Audit firm, we maintain strict policies and procedures regarding independence. All partners and employees are required to confirm their independence on an annual basis. These confirmations are checked using random testing. In addition, all partners and employees are required to disclose their private holdings and financial investments including those that their relatives hold</p>	No omissions	Yes	
G4-42	Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organisation's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts	<p>Annual Report 2014/2015, page 24</p> <p>Sustainability at Deloitte: Governance</p>	No omissions	Yes	
G4-43	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics	There are no specific programmes in this area	No omissions	Yes	
G4-44	<p>a. Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment</p> <p>b. Report actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organisational practice</p>	<p>Annual Report 2014/2015, page 24</p> <p>As the majority of the member of our Supervisory Board are independent, we deem their evaluation independent.</p> <p>Annual Report 2014/2015, pages 29-30</p>	No omissions	Yes	
G4-45	a. Report the highest governance body's role in the identification and management of economic, environmental and social	Annual Report 2014/2015, pages 20-22	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
	impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities	See G4-37			
G4-46	Report the highest governance body's role in reviewing the effectiveness of the organisation's risk management processes for economic, environmental and social topics	Annual Report 2014/2015, pages 20-22 Sustainability at Deloitte: Governance	No omissions	Yes	
G4-47	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities	The Executive Board meets every two weeks to discuss all issues relevant to Deloitte. Meetings of the Supervisory Board have taken place 17 times in the reporting year (also see Annual Report 2014/2015, page 29)	No omissions	Yes	
G4-48	Report the highest committee or position that formally reviews and approves the organisation's sustainability report and ensures that all material Aspects are covered	Our CFO/COO is responsible for the preparation of the Sustainability Report. Sign-off takes place in the Supervisory Board.	No omissions	Yes	
G4-49	Report the process for communicating critical concerns to the highest governance body	We maintain formal and informal ways of raising critical concerns. Formal ways include the General Meeting of Shareholders, functional meetings and the Works Council meetings.  Our culture is characterised by low thresholds. This is illustrated by open communication channels between the Board and employees. During special focus meetings and in internal media, employees are always invited to give their constructive feedback on policies and organisational performance.	No omissions	Yes	
G4-50	Report the nature and total number of critical concerns that were communicated to the	We do not keep records on the amounts of critical concerns that were raised on Board	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
	highest governance body and the mechanism(s) used to address and resolve them	level except in the case of ethical incidents for which we refer to the section Our People: Business Ethics.			
G4-51	<p>a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration:</p> <ul style="list-style-type: none"> <li>• Fixed pay and variable pay: <ul style="list-style-type: none"> <li>▪ Performance-based pay</li> <li>▪ Equity-based pay</li> <li>▪ Bonuses</li> <li>▪ Deferred or vested shares</li> </ul> </li> <li>• Sign-on bonuses or recruitment incentive payments</li> <li>• Termination payments</li> <li>• Clawbacks</li> <li>• Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees</li> </ul> <p>b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives</p>	<p>Annual Report 2014/2015, page 31 Transparency Report 2013/2014, page 56 (only available in Dutch)</p> <p>Annual Report 2014/2015, page 59</p> <p>No such bonuses or payments have occurred</p> <p>No termination payments have occurred</p> <p>All partners, including the members of the Executive Board are responsible for their own retirement provisions.</p> <p>Annual Report 2014/2015, page 31 Transparency Report 2013/2014, page 56 (only available in Dutch)</p>	No omissions	Yes	
G4-52	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organisation	See G4-51	No omissions	Yes	
G4-53	Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable	Quality and compliance are two important criteria in determining the profit share for partners. They are assessed internally as	No omissions	Yes	



GRI	Description	Reference/answer	Omissions	Assurance	UNGC
		well as externally by independent regulators such as AFM and PCAOB.			
G4-54	Report the ratio of the annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country	In the case of a partnership such as Deloitte, the Board members do not receive any remuneration other than their entitlement to the profit for the fiscal year. Please refer to G4-51.	No omissions	Yes	
G4-55	Report the ratio of percentage increase in annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country	In the case of a partnership such as Deloitte, the Board members do not receive any remuneration other than their entitlement to the profit for the fiscal year. Please refer to G4-51.	No omissions	Yes	
G4-56	Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics	About Deloitte: Shared values and ethical principles Our People: Business Ethics	No omissions	Yes	
G4-57	Report the internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organizational integrity, such as helplines or advice lines	Our People: Business Ethics	No omissions	Yes	
G4-58	Report the internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines	Our People: Business Ethics	No omissions	Yes	

### Specific standard disclosures

Material issue	GRI Aspect	DMA	Indicators	Omissions and , if applicable, reason for omission	External assurance	UNGC
<i>Serving our clients</i>						
Indirect economic impact	Indirect economic impacts	Our performance: Serving our clients	G4-EC7	No omissions	Yes	
			G4-EC8	Only qualitative as we lack the methodology to quantify our indirect economic impact. We do not have plans to develop and implement such a methodology at present	Yes	
Customer privacy	Product Responsibility: Customer privacy	Our performance: Customer privacy	G4-PR8	No omissions	Yes	
<i>Our people</i>						
Employment	Labour Practices an Decent Work: Employment	<p>People are crucial to Deloitte. Without the right people we would not be able to deliver our purpose. Therefore, creating a unique and distinctive talent experience is at the heart of our talent strategy. We actively hire new employees, both graduates and experienced hires. This is important to our growth strategy as new talent deliver new insights and new experiences, which are vitally important to maintain our position as an innovative professional services provider. The responsibility for our people strategy lies with our Talent Partner, who is end-responsible for the Talent department, run by our Talent Director.</p> <p>In 2013/2014, we have redefined our Career and Remuneration Policy to allow for greater flexibility and differentiation.</p>	G4-LA1	No omissions	Yes	
			G4-LA2	No omissions	Yes	
			G4-LA3	No omissions	Yes	

Training and education	Labour Practices an Decent Work: Training and education	Our people: Retention of talent	G4-LA9	No omissions	Yes	
			G4-LA10	No omissions	Yes	
			G4-LA11	No omissions	Yes	
Diversity and equal opportunity	Labour Practices an Decent Work: Diversity and Equal Opportunity	To support our high performance culture, Deloitte believes in a culture where diverse talent thrives. Diversity is critical to innovation and long term success. We see diversity not primarily as a demographic issue, but as variety in thinking, feeling and acting. Gender, ethnic background and sexual orientation are all indicators of potential diversity. Deloitte recognises and appreciates these differences. As diversity covers so many aspects, it is impossible to catch all the different elements of our definition of diversity in measurable performance indicators. To encourage diversity, within our Talent department we have appointed diversity managers who are tasked with setting the conditions that allow for a diverse workforce. Also see the text box on diversity in this Report.	G4-LA12	No omissions	Yes	6
Health and safety	Labour Practices an Decent Work: Occupational Health and Safety	The health and wellbeing of our employees are important to Deloitte as healthy employees have a higher productivity and absenteeism comes at a cost. Our Labour Circumstances Policy (Arbeidsomstandighedenbeleid) defines roles and responsibilities in the implementation of the policy. Certified external experts assist in the Risk Inventory and Evaluation (RI&E) that is location specific. On the basis of this RI&E, an action plan is drawn up that is executed within a 3-5 year period. Each year, on the basis this plan, a concrete detailed year plan is drawn up holding all planned measures. The overall policy was updated in September 2013.	G4-LA5	No omissions	Yes	
			G4-LA6	No omissions	Yes	
			G4-LA7	No omissions	Yes	
			G4-LA8	Not applicable	No	

<i>Our impact in society</i>						
Supply chain responsibility	Environmental: Supplier Environmental Assessment	Our impact on society: Supply chain responsibility	G4-EN32	No omissions	Yes	8, 9, 10
			G4-EN33	Partly covered as we have only began implementation in 2013/2014	Yes	8, 9, 10
	Social: Supplier Assessment for Labour Practices		G4-LA14	No omissions	Yes	4, 5, 6
			G4-LA15	Partly covered as we have only began implementation in 2013/2014	Yes	4, 5, 6
	Social: Supplier Human Rights Assessment		G4-HR10	No omissions	Yes	1, 2, 4, 5, 6
			G4-HR11	Partly covered as we have only began implementation in 2013/2014	Yes	1, 2, 4, 5, 6
Anti-corruption	Society: Anti-Corruption	Our impact on society: Anti-corruption	G4-S03	No omissions	Yes	10
			G4-S04	No omissions	Yes	10
			G4-S05	No omissions	Yes	10
Indirect economic impact	Indirect economic impacts	Our impact on society: Corporate Social Investments and the Fair Chance Foundation	G4-EC7	No omissions	Yes	
			G4-EC8	Only qualitative as we lack the methodology to quantify our indirect economic impact. We do not have plans to develop and implement such a methodology at present.	Yes	
<i>Our ecological footprint</i>						
Energy	Energy	We have set targets in 2012. Every year, an environmental action plan is drawn up holding the planned activities for the book year. Progress is measured on a quarterly basis and if necessary discussed with and between the relevant issue owners.	G4-EN3	No omissions	Yes	8, 9
			G4-EN4	No omissions	Yes	8, 9
			G4-EN5	No omissions	Yes	8, 9
			G4-EN6	No omissions	Yes	8, 9
			G4-EN7	No omissions	Yes	8, 9

		See also: Our ecological footprint: Energy and CO2				
CO2 emissions	Emissions	We have set targets in 2012. Every year, an environmental action plan is drawn up holding the planned activities for the book year. Progress is measured on a quarterly basis and if necessary discussed with and between the relevant issue owners. See also: Our ecological footprint: Energy and CO2	G4-EN15	No omissions	Yes	8, 9, 10
			G4-EN16	No omissions	Yes	8, 9, 10
			G4-EN17	No omissions	Yes	8, 9, 10
			G4-EN18	No omissions	Yes	8, 9, 10
			G4-EN19	No omissions	Yes	8, 9, 10
			G4-EN20	Not material	Yes	
		G4-EN21	Not material	Yes		
Waste	Effluents and waste	We have set targets in 2012. Every year, an environmental action plan is drawn up holding the planned activities for the book year. Progress is measured on a quarterly basis and if necessary discussed with and between the relevant issue owners. See also: Our ecological footprint: Waste	G4-EN22	Not material	Yes	
			G4-EN23	No omissions	Yes	8, 9, 10
			G4-EN24	Not material	Yes	
			G4-EN25	Not material	Yes	
			G4-EN26	Not material	Yes	
Other material issues	Reference				External assurance	UNGC
Social return	Our impact on society: Social return				Yes	
Environmental management	Our ecological footprint: Environmental management				Yes	

## Performance indicators

GRI Code	Description	Reference or direct answer	Omissions and, if applicable, reason for omission	External assurance	UNGC
<b>Economic</b>					
G4-EC7	Development and impact of infrastructure investments and services supported	Our impact on society: Corporate Social Investments and the Fair Chance Foundation	No omissions	Yes	
G4-EC8	Significant indirect economic impacts, including the extent of impacts	Impact from our services	Only qualitative as we lack the methodology to quantify our indirect economic impact. We do not have plans to develop and implement such a methodology at present.	Yes	
<b>Environmental</b>					
G4-EN3	Energy consumption within the organization	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN4	Energy consumption outside of the organization	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN5	Energy intensity	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN6	Reduction of energy consumption	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN7	Reductions in energy requirements of products and services	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN19	Reduction of greenhouse gas (GHG) emissions	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN23	Total weight of waste by type and disposal method	Our ecological footprint: Waste	No omissions	Yes	
G4-EN32	Percentage of new suppliers that were screened using environmental criteria	Our impact in society: Supply Chain Responsibility	No omissions	Yes	

G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	Our impact in society: Supply Chain Responsibility	Partly covered as we have only began implementation in this reporting year	Yes																								
<b>Social: Labour practices and decent work</b>																												
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	Our people	No figures provided for hires per age category as we do not believe that age is a differentiator	Yes																								
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	There are no differences in benefits provided to full-time employees as compared to part-time employees	No omissions	Yes																								
G4-LA3	Return to work and retention rates after parental leave, by gender	All employees are entitled to take parental leave in accordance with Dutch law.	No omissions	No																								
<p>□ <b>Table: Return to work and retention rates after parental leave, by gender*</b></p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">2014/2015</th> <th colspan="2">2013/2014</th> </tr> <tr> <th>Male</th> <th>Female</th> <th>Male</th> <th>Female</th> </tr> </thead> <tbody> <tr> <td>Employees who were entitled to parental leave</td> <td>3,131</td> <td>1,745</td> <td>2,984</td> <td>1,682</td> </tr> <tr> <td>Employees who took parental leave</td> <td>61</td> <td>118</td> <td>57</td> <td>112</td> </tr> <tr> <td>Employees returning from parental leave</td> <td>27</td> <td>54</td> <td>20</td> <td>35</td> </tr> </tbody> </table> <p>□ *of the 20 Male, 35 Female returning to work in FY14, ultimo FY15 still 11 Male, 27 Female were still employed, this is 55% Male, 77% Female</p>						2014/2015		2013/2014		Male	Female	Male	Female	Employees who were entitled to parental leave	3,131	1,745	2,984	1,682	Employees who took parental leave	61	118	57	112	Employees returning from parental leave	27	54	20	35
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Employees returning from parental leave	27	54	20	35																								
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	Deloitte does not have formal joint-management-worker health and safety committees. When necessary, health and safety policy and related issues are discussed in the Works Council	No omissions	No																								

G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	Our people: table 11	No omissions	Yes
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	Due to the nature of our work, all our employees run risks of Repetitive Strain Injuries (RSI)	No omissions	No
G4-LA8	Health and safety topics covered in formal agreements with trade unions	We have no formal agreements with trade unions	Not applicable	No
G4-LA9	Average hours of training per employee by gender, and by employee category	Our people: table 8	Only an overview of training hours per function is available. We do not keep track of gender in our training programme	Yes
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Our people: Retention of talent	No omissions	Yes
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	Our people: table 9	Partly covered as we can only provide overall figures at present	Yes
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	Annual Report 2014/2015, pages 25, 28-29 Our people, tables 5, 6 and 7	No omissions	Yes
G4-LA14	Percentage of new suppliers that were screened using labor practices criteria	Our impact in society: Supply Chain Responsibility	No omissions	Yes
G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	Our impact in society: Supply Chain Responsibility	Partly covered as we have only began implementation in this reporting year	Yes
<b>Social: Human rights</b>				
G4-HR10	Percentage of new suppliers that were screened using human rights criteria	Our impact in society: Supply Chain Responsibility	No omissions	Yes



G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	Our impact in society: Supply Chain Responsibility	Partly covered as we have only began implementation in this reporting year	Yes
<b>Social: Society</b>				
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	Our anti-bribery and insider trading policies are part and parcel of our daily operations and cross all our service lines	No omissions	Yes
G4-SO4	Communication and training on anti-corruption policies and procedures	Our impact on society: Anti-corruption	No omissions	Yes
G4-SO5	Confirmed incidents of corruption and actions taken	No incidents were reported in 2014/2015	No omissions	Yes
<b>Social: Product responsibility</b>				
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	Serving our clients: Customer privacy	No omissions	Yes

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