



Climate Change 2016 Information Request Deloitte Touche Tohmatsu Limited

Module: Introduction

Page: Introduction

CC0.1

Introduction

Please give a general description and introduction to your organization.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 225,000 professionals make an impact that matters, please connect with us on Facebook, LinkedIn, or Twitter.

"Deloitte" refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

For the convenience of the reader, a member firm of DTTL in a particular country is identified in the body of this report by the word "Deloitte" coupled with a country name (e.g., Deloitte Greece), in lieu of using the actual legal name of the member firm of DTTL in that country. Each DTTL member firm is structured in accordance with national laws, regulations, customary practice, and other factors, and may secure the provision of professional services in its territory through subsidiaries, affiliates, and other related entities. Not every DTTL member firm provides all services, and certain services may not be available to attest clients under the rules and regulations of public accounting. DTTL and each DTTL member firm are legally separate and independent entities, which cannot obligate each other. DTTL and each DTTL member firm are liable only for their own acts and omissions, and not those of each other. Further, certain Deloitte member firms cover more than one country or territory and are identified by the country in which a significant amount of its offices and business activity is based (e.g., Deloitte UK covers the countries of the United Kingdom, Channel Islands (Jersey and Guernsey), Isle of Man, Switzerland, and Northern Ireland).

In conducting the carbon inventories reported upon herein, the individual member firms consolidated their own emissions using the operational control method. Consolidation of greenhouse gas emissions (GHGs) for the purpose of this report is therefore done by aggregating the inventories from individual member firms as described below. Some member firms choose to also publicly release their own carbon emissions. Emissions released separately by member firms may differ from the emissions used in this aggregation for multiple reasons. Examples of why these differences arise may be due to a regulatory mandate that requires the use of specific emission or other factors in disclosures in the country in which the member firm operates which differ from those used in the DTTL established protocol (for example, the inclusion of radiative forcing associated with aviation, which the DTTL protocol does not include), differences in the scope of what individual member firms choose to include in their own inventory, and differences in the availability of data at the time the report is prepared. In this response, the breakdown of member firm emissions is consistent with publicly reported numbers included in the member firm's corporate responsibility (CR) reports. As such, member firm emissions do not add up to the DTTL totals.

CC0.2

Reporting Year

Please state the start and end date of the year for which you are reporting data.

The current reporting year is the latest/most recent 12-month period for which data is reported. Enter the dates of this year first.

We request data for more than one reporting period for some emission accounting questions. Please provide data for the three years prior to the current reporting year if you have not provided this information before, or if this is the first time you have answered a CDP information request. (This does not apply if you have been offered and selected the option of answering the shorter questionnaire). If you are going to provide additional years of data, please give the dates of those reporting periods here.

Work backwards from the most recent reporting year.

Please enter dates in following format: day(DD)/month(MM)/year(YYYY) (i.e. 31/01/2001).

Enter Periods that will be disclosed

Sun 01 Jun 2014 - Sun 31 May 2015

CC0.3

Country list configuration

Please select the countries for which you will be supplying data. If you are responding to the Electric Utilities module, this selection will be carried forward to assist you in completing your response.

Select country

CC0.4

Currency selection

Please select the currency in which you would like to submit your response. All financial information contained in the response should be in this currency.

USD(\$)

CC0.6

Modules

As part of the request for information on behalf of investors, electric utilities, companies with electric utility activities or assets, companies in the automobile or auto component manufacture sub-industries, companies in the oil and gas sub-industries, companies in the information technology and telecommunications sectors and companies in the food, beverage and tobacco industry group should complete supplementary questions in addition to the main questionnaire.

If you are in these sector groupings (according to the Global Industry Classification Standard (GICS)), the corresponding sector modules will not appear below but will automatically appear in the navigation bar when you save this page. If you want to query your classification, please email respond@cdp.net.

If you have not been presented with a sector module that you consider would be appropriate for your company to answer, please select the module below. If you wish to view the questions first, please see <https://www.cdp.net/en-US/Programmes/Pages/More-questionnaires.aspx>.

Further Information

Module: Management

Page: CC1. Governance

CC1.1

Where is the highest level of direct responsibility for climate change within your organization?

Senior Manager/Officer

CC1.1a

Please identify the position of the individual or name of the committee with this responsibility

During the period from June 1, 2014 through May 31, 2015 or Fiscal Year 2015 (FY15), David Pearson, DTTL's Chief Sustainability Officer, led the internal sustainability group within DTTL and was responsible for assisting member firms across the network to address internal sustainability issues. Mr. Pearson is a member of the DTTL leadership team. The DTTL Board's Risk committee is accountable for risk management. Risks associated with climate change, such as business interruption, are reviewed as part of DTTL's enterprise risk management system.

CC1.2

Do you provide incentives for the management of climate change issues, including the attainment of targets?

Yes

CC1.2a

Please provide further details on the incentives provided for the management of climate change issues

Who is entitled to benefit from these incentives?	The type of incentives	Incentivized performance indicator	Comment
All employees	Monetary reward	Emissions reduction project Emissions reduction target Energy reduction project Energy reduction target Efficiency project Efficiency target Other: Related assurance services to sustainability reporting	For the purposes of this question, "all employees" refers to all people who are employed by or are partners of Deloitte member firms and who offer client services related to sustainability. Client service personnel in many Deloitte member firms are eligible for bonuses based on a variety of metrics, including sales. For practitioners in the sustainability and climate change practice areas, the sale of climate change services would be considered in establishing annual bonus awards.
Other: Client service personnel subject to member firm programs	Other non-monetary reward	Emissions reduction project Behaviour change related indicator	Deloitte Australia and Deloitte Finland offer commuting benefits through discounted tickets on public transport. Deloitte Germany has a car policy to encourage those with company cars to choose low emission vehicles by charging a fee for those exceeding a certain emissions target and rewarding those below the target.
Other: Client service personnel subject to member firm programs	Monetary reward	Emissions reduction project Emissions reduction target	In Deloitte China, the Impact Award is a bi-monthly award designed to grant timely recognition to an individual who has achieved special accomplishments or contributions to the firm, or who has performed beyond normal responsibilities. The "Impact Award - Society" category includes corporate responsibility and environmental contributions. Winners of the Impact Award receive an Appreciation Certificate and RMB/HKD 1,000. Individuals who contribute towards the environmental management and carbon reduction goals are eligible for nomination for the Impact Award.
All employees	Other non-monetary reward	Behaviour change related indicator	Deloitte Belgium offered all employees who signed up to participate in the Steps Challenge a free a digital watch that counts steps in order to incentivize walking over taking cars or elevators. The Steps Challenge converted 500 000 km of employee steps into credits for the construction of a 12-metre solar-powered trailer that functions as a mobile IT lab to bring carbon-free computers and connectivity to students in the Western Cape of South Africa.
All employees	Other non-monetary reward	Emissions reduction project Energy reduction project Efficiency project	Deloitte UK has a "gold water bottle award" recognition scheme for good sustainability practices. Deloitte France organizes employee quizzes with prizes on the topic of environment and sustainable development.

Further Information

Page: CC2. Strategy

CC2.1

Please select the option that best describes your risk management procedures with regard to climate change risks and opportunities

Integrated into multi-disciplinary company wide risk management processes

CC2.1a

Please provide further details on your risk management procedures with regard to climate change risks and opportunities

Frequency of monitoring	To whom are results reported?	Geographical areas considered	How far into the future are risks considered?	Comment
Six-monthly or more frequently	Board or individual/sub-set of the Board or committee appointed by the Board	Global	3 to 6 years	DTTL and each of the Deloitte member firms have developed and implemented an enterprise risk framework (Framework) designed to identify, assess, prioritize, manage, and monitor risks that could have an impact on the ability of Deloitte member firms (and the Deloitte network as a whole) to achieve their strategies and objectives, including the protection of Deloitte's reputation and brand and the delivery of consistent, high-quality services. Framework policies and guidance are contained in the DTTL Policies Manual.

CC2.1b**Please describe how your risk and opportunity identification processes are applied at both company and asset level**

Annually, DTTL and the member firms perform thorough processes designed to identify new risks and confirm existing risks. Risks may include potential threats, internal and external risks, emerging risks, and failures to maximize opportunities. In addition, DTTL and the member firms have processes to regularly monitor their environments for changes that could impact their risk profiles, including existing risks and identifying (and appropriately responding to) new and/or emerging trends that could impact their resiliency to those risks.

The Deloitte network has implemented robust risk management processes and regularly evaluates these processes for improvements in light of emerging trends and risks. This includes compliance by the member firms to the DTTL Policies Manual, which includes global quality and risk management requirements. All member firm partners and employees are responsible, individually and collectively, to identify and manage risks within their purview.

Opportunities are predominantly identified at the member firm level as a result of involvement by client service personnel in the marketplace and by their interactions with clients and other key stakeholders. Member firm organizational structures such as industry groups and service lines enable sharing of observations that allow for the recognition of trends and identification of business opportunities. Because client service occurs at the member firm level (DTTL does not provide any services to clients), global recognition of opportunities typically result from numerous member firms recognizing similar opportunities.

CC2.1c**How do you prioritize the risks and opportunities identified?**

DTTL has established criteria that member firms use in conducting their risk assessments to determine potential impact, likelihood, speed of onset, and trend for risks that could impact achieving the member firms' and/or the Deloitte network's strategy, including protection of Deloitte's reputation and brand and the delivery of consistent, high-quality services. Risks are prioritized based on the risk assessment results. Risks (including changes/developments in such risks) and related mitigation of those risks are frequently discussed with DTTL and member firm management and governance bodies.

Climate change opportunities predominantly relate to member firms providing climate change services designed to meet the needs of clients. Like other client services, these opportunities, and their associated risks are continuously evaluated by client service professionals within member firms through various means including interactions in the marketplace.

CC2.2**Is climate change integrated into your business strategy?**

Yes

CC2.2a**Please describe the process of how climate change is integrated into your business strategy and any outcomes of this process**

i. DTTL has a corporate responsibility vision that includes consideration of both the internal operations of the Deloitte network and the sustainability and climate change services that Deloitte member firms provide to clients. To further that vision, each member firm is expected to establish and communicate a corporate responsibility policy following a set of defining principles that includes advocating sustainable use of natural resources and respect for the environment. The intended impact is a globally consistent approach to corporate responsibility.

ii. Climate change risks have influenced the efforts of many Deloitte member firms to establish absolute and intensity carbon reduction targets for operations as well as to focus on reducing impacts through programs, projects, and employee engagement. Many Deloitte member firms have programs focused on measuring and reducing greenhouse gas (GHG) emissions and other environmental impacts related to business services and office functions. These programs align to Deloitte's focus on managing climate change risks. For example, Deloitte UK has installed energy metering software to enable tracking of office energy use and better tracking and management of emissions. Certain Deloitte member firms have also built up sustainability and climate change professional services. These services include: energy resources management, sustainability reporting, assurance and compliance, sustainable operations and supply chain, sustainability governance and risk intelligence, sustainability and climate change strategy, information technology for sustainability, and human capital and stakeholder engagement.

iii. iv. Deloitte member firms plan for both short- and long-term implications of climate change. Internally, DTTL's Global Security Office encourages all Deloitte member firms to implement crisis management, business continuity, and disaster recovery plans. As part of the process to develop these plans, member firms are expected to perform an assessment to identify key areas of risk. Each Deloitte member firm is responsible for creating its own plan that incorporates identified risks, which may include those associated with climate change.

Annually, Deloitte member firms report carbon emissions as part of an internal commitment to measure climate change impacts. Since carbon reporting began at Deloitte in 2009, the number of member firms that report on carbon emissions has more than doubled. During FY15, DTTL started implementation of a new carbon reporting software. The previous software vendor exited the market, and the implementation of a new system illustrates the strategic importance DTTL places on the ongoing commitment to tracking and reporting emissions on a global basis. The software system is being rolled out over a two year period and in FY15 Deloitte US used the new system for reporting.

As an example of how member firms are serious about taking long-term climate action, several Deloitte member firms have set long-term GHG reduction goals that they target to attain by 2020. For example, Deloitte UK has developed Our Green Journey, a major long-term strategy with wide-reaching environmental targets across the business, projects that improve the sustainability of its estate and operations, and increase engagement with and involvement of its people. These Deloitte UK initiatives provide examples of ways in which Deloitte is showing its commitment to sustainability.

v. The commitment of Deloitte member firms to address climate change risks and incorporate consideration of them into service offerings is a source of competitive advantage in the marketplace. The growth in sustainability and climate change services demonstrates the robust positioning of the Deloitte member firms in the marketplace. During the reporting period, a group of over 900 Deloitte member firm sustainability specialists were associated with the Deloitte Sustainability Platform. These member firm professionals were committed to helping clients transition to sustainable business models and practices designed to deliver top- and bottom-line growth for the long term. Member firms' sustainability and climate change service offerings are designed to help clients as they strive to enhance shareholder value, mitigate business risk, and drive growth, efficiency and innovation through improved environmental, social and financial performance. This work represents one of the most important contributions that Deloitte member firms make to the sustainability agenda.

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

In FY15, Deloitte's global approach to climate change continued to be regionally focused with leaders in three regions – the Americas, Asia Pacific and Europe/Middle East/Africa. In addition, Deloitte France completed its acquisition of French sustainability consultancy Synergence, which added 50 professionals to reinforce the activities of Deloitte France in the field of sustainable development and corporate social responsibility. Member firm professionals continued to provide perspectives to clients and the public on climate change via point-of-view pieces during FY15. These ranged from webcasts to news articles to formal reports. Deloitte's activities during FY15 also included pro bono services, provided by member firm professionals, to assist the United Nations Global Compact to develop the Caring for Climate Progress Report 2014. During FY15, Deloitte reported on FY14 corporate responsibility and sustainability activities in the Deloitte Global Report 2014 using the Global Reporting Initiative framework. Additionally, many member firms continued to produce annual reports on sustainability that included greenhouse gas emissions.

CC2.2c**Does your company use an internal price of carbon?**

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

CC2.3

Do you engage in activities that could either directly or indirectly influence public policy on climate change through any of the following? (tick all that apply)

Trade associations
Other

CC2.3b

Are you on the Board of any trade associations or provide funding beyond membership?

Yes

CC2.3c

Please enter the details of those trade associations that are likely to take a position on climate change legislation

Trade association	Is your position on climate change consistent with theirs?	Please explain the trade association's position	How have you, or are you attempting to, influence the position?
U.S. Council for International Business ("USCIB")	Unknown	Based on information obtained from USCIB and USCIB documents, USCIB promotes appropriate environmental protection integrated with market oriented policies that promote open trade and investment; advances continuous improvement in technological innovation and deployment within the context of economic growth as fundamental to sustainable development. USCIB supports cost-effective and cooperative international environment policies that favor multilateral solutions (including the role of business) to trans-boundary environment challenges, and avoidance of unilateral measures that hamper trade and market access. Examples of USCIB activities on climate change include: Green Economies Dialogue (GED) project, Rio +20, ICCM3, UNFCCC, and BizMEF. The trade association involvement with USCIB is at the DTTL-level. Deloitte member firms may have been involved in other types of direct engagement.	DTTL does not actively engage with USCIB on their climate change work.

CC2.3e

Please provide details of the other engagement activities that you undertake

Starting in FY14, Deloitte has provided funding (both cash and value-in-kind services) to Social Progress Imperative (SPI), a non-profit organization committed to improving lives through provision of a robust, holistic and innovative measurement tool that equips leaders and change makers in business, government and civil society to advance progress. SPI developed a measurement framework (Social Progress Index) to supports analysis of country performance to aid discussions, insights and investment decisions. SPI further drives the creation of strong and sustainable country networks made up of national partners across government, business and civil society that use SPI's research to drive change. The Index measures multiple dimensions of social progress, benchmarking success, and catalyzing greater human wellbeing. It measures country performance using 52 indicators of social and environmental outcomes. One of these measurement areas is Ecosystem Sustainability, which includes 'Greenhouse gas emissions' as well as 'Water withdrawals as a percent of resources' and 'Biodiversity and habitat'. The Social Progress Index 2015, covering 133 countries, was publicly released in April of 2015 and information regarding the index has been communicated via the Internet, social media, and through the Social Progress Network organizations. Additional information can be found at <http://www.socialprogressimperative.org/>.

Deloitte's activities during the reporting year also included the provision of pro bono services by Deloitte member firm professionals to assist the Foundation for the Global Compact to develop the Caring for Climate Progress Report 2014 made available through the Caring for Climate web site (<http://caringforclimate.org/about/>). Caring for Climate is the UN Global Compact, the UN Environment Programme and the secretariat of the UN Framework convention on Climate Change's initiative aimed at advancing the role of business in addressing climate change. The initiative provides a framework for business leaders to advance practical solutions and help shape public policy as well as public attitudes. The Progress Report examines trends in participation in Caring for Climate, including emissions performance of companies and progress made against the five commitments of the Statement endorsed by all signatories. By providing this analysis, Caring for Climate seeks to motivate signatories to take more significant action on climate change and to encourage greater participation in the initiative.

Deloitte is also active with the World Business Council for Sustainable Development (WBCSD), a business driven forum for sharing knowledge and advocating positions on sustainability. The WBCSD sees cooperation including all elements of society, in particular governments and business as essential to resolve climate change. Deloitte member firm partners and professionals participated with the WBCSD in numerous ways during FY15 including as a council member, liaison delegate and participants in various working groups on measurement, valuation and reporting of the natural capital and water stewardship.

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

CC2.3f

What processes do you have in place to ensure that all of your direct and indirect activities that influence policy are consistent with your overall climate change strategy?

Further Information

Page: CC3. Targets and Initiatives

CC3.1

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

Absolute target
Intensity target
Renewable energy consumption and/or production target

CC3.1a

Please provide details of your absolute target

ID	Scope	% of emissions in scope	% reduction from base year	Base year	Base year emissions covered by target (metric tonnes CO2e)	Target year	Is this a science-based target?	Comment
Abs1	Other: Scope 1 & 3	3%	15%	2012	21659	2016	No, and we do not anticipate setting one in the next 2 years	15% reduction of carbon emissions caused by mobility (Deloitte Netherlands)
Abs2	Scope 2 (location-based)	2.3%	5%	2013	5340	2015	No, and we do not anticipate setting one in the next 2 years	Deloitte Germany is focused on reduction of building electricity usage
Abs3	Scope 3: Business travel	2.4%	5%	2013	14862	2015	No, and we do not anticipate setting one in the next 2 years	Deloitte Germany is focused on reducing emissions from business travel
Abs4	Scope 1+2 (location-based)+3 (downstream)	2.2%	10%	2014	23260	2020	Don't know	Deloitte Southern Africa has a 10% reduction goal for Scopes 1, 2, and 3
Abs5	Scope 3: Fuel- and energy-related activities (not included in Scopes 1 or 2)	0.2%	5%	2015	70	2016	Don't know	Deloitte Finland is focused on reducing emissions from energy use in buildings
Abs6	Scope 3: Business travel	0.1%	5%	2015	415	2016	Don't know	Deloitte Finland has set a 5% reduction goal for impacts from business air travel

CC3.1b

Please provide details of your intensity target

ID	Scope	% of emissions in scope	% reduction from base year	Metric	Base year	Normalized base year emissions covered by target	Target year	Is this a science-based target?	Comment
Int1	Scope 1+2 (location-based)	6.2%	30%	Metric tonnes CO2e per unit FTE employee	2011	1.43	2021	No, but we anticipate setting one in the next 2 years	Deloitte UK has a goal to reduce emissions from energy consumption
Int2	Scope 3: Business travel	4.2%	25%	Metric tonnes CO2e per unit FTE employee	2011	2.86	2021	No, but we anticipate setting one in the next 2 years	Deloitte UK's target includes emissions from air travel activities
Int3	Scope 1+2 (location-based) +3 (downstream)	4.8%	35%	Metric tonnes CO2e per unit FTE employee	2011	4.29	2021	No, but we anticipate setting one in the next 2 years	Deloitte UK's target to reduce total emissions intensity
Int4	Scope 1+2 (location-based)	0.4%	10%	Metric tonnes CO2e per unit FTE employee	2013	1	2020	No, and we do not anticipate setting one in the next 2 years	Decarbonization of power generation will contribute at the macro level to Deloitte Ireland's target
Int5	Scope 3: Business travel	0.1%	10%	Metric tonnes CO2e per unit FTE employee	2013	.94	2020	No, and we do not anticipate setting one in the next 2 years	Deloitte Ireland has a 10% reduction goal from business travel

CC3.1c

Please also indicate what change in absolute emissions this intensity target reflects

ID	Direction of change anticipated in absolute Scope 1+2 emissions at target completion?	% change anticipated in absolute Scope 1+2 emissions	Direction of change anticipated in absolute Scope 3 emissions at target completion?	% change anticipated in absolute Scope 3 emissions	Comment
Int1	Increase	0.6	No change		Deloitte UK- reductions offset by growth in the firm's employee numbers
Int2	No change		Increase	0.5	Deloitte UK- reductions offset by growth in the firm's employee numbers
Int3	Increase	13	Increase	21	Deloitte UK assumes a 5% annual growth.
Int4	Decrease	0.04	No change		Deloitte Ireland expects no change in facility footprint but increase in staff numbers.
Int5	No change		Increase	0.03	Deloitte Ireland is seeing an increase in business travel associated with business growth and similar FTE growth.

CC3.1d

Please provide details of your renewable energy consumption and/or production target

ID	Energy types covered by target	Base year	Base year energy for energy type covered (MWh)	% renewable energy in base year	Target year	% renewable energy in target year	Comment
RE1	Electricity consumption	2011	31334.5	0%	2021	98%	Deloitte UK targets 100% renewables for directly procured electricity and expects to reach this level as existing contracts expire and procurement can be moved to the central renewable tariff.
RE2	All energy consumed	2014	90162.0	23%	2016	100%	Deloitte Germany expects to switch to 100% renewable energy on January 1, 2016.

CC3.1e

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

ID	% complete (time)	% complete (emissions or renewable energy)	Comment
Abs1	75%	0%	
Abs2	100%	100%	Goal exceeded – total reduction 8.6%.
Abs3	100%	0%	Did not achieve - significant business growth
Abs4	29%	4%	
Abs5	0%	0%	This is the first year for this goal for Deloitte Finland.
Abs6	0%		This is the first year for this goal for Deloitte Finland.
Int1	40%	10%	Deloitte UK decreased its emissions intensity by 31% per FTE for scope 1 and 2 emissions.
Int2	40%	36%	Deloitte UK decreased its emissions intensity by 9% per FTE for scope 3 business travel.
Int3	40%	47%	Deloitte UK decreased its emissions intensity by 16% per FTE for total emissions.
Int4	14%	100%	
Int5	14%	0%	
RE1	40%	98%	
	50%	37%	

CC3.2

Do you classify any of your existing goods and/or services as low carbon products or do they enable a third party to avoid GHG emissions?

No

CC3.3

Did you have emissions reduction initiatives that were active within the reporting year (this can include those in the planning and/or implementation phases)

Yes

CC3.3a

Please identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO2e savings

Stage of development	Number of projects	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	4	0
To be implemented*	6	0
Implementation commenced*	12	3534
Implemented*	29	60996
Not to be implemented	0	0

CC3.3b

For those initiatives implemented in the reporting year, please provide details in the table below

Activity type	Description of activity	Estimated annual CO2e savings (metric tonnes CO2e)	Scope	Voluntary/ Mandatory	Annual monetary savings (unit currency - as specified in CC0.4)	Investment required (unit currency - as specified in CC0.4)	Payback period	Estimated lifetime of the initiative	Comment
Energy efficiency: Building services	Many Deloitte member firms focus on energy efficiency in the buildings in which they operate. Many of these are leased; therefore, the focus is often on lighting. For example, the Deloitte China, Korea, Ireland, France, Southern Africa, US and UK member firms installed motion detectors and/or LED lighting or controls in one or more offices. Deloitte Korea also employs a business casual dress code to	414	Scope 2 (location-based)	Voluntary	51582	81585	1-3 years	6-10 years	This is reflective of estimated savings at the time of installation.

Activity type	Description of activity	Estimated annual CO2e savings (metric tonnes CO2e)	Scope	Voluntary/Mandatory	Annual monetary savings (unit currency - as specified in CC0.4)	Investment required (unit currency - as specified in CC0.4)	Payback period	Estimated lifetime of the initiative	Comment
	reduce energy demands from electricity in hotter months. These actions are voluntary and expected to impact overall Scope 2 emissions from offices. The results from initiatives in the Deloitte Ireland, China, and Korea member firms are represented in the metrics for this row.								
Energy efficiency: Building services	The Deloitte UK firm installed air conditioning controls, including zonal control and efficient burners for boilers, to make buildings more energy efficient.		Scope 1 Scope 2 (location-based)	Voluntary	30570		4-10 years	6-10 years	These devices were installed as part of energy enhancement works; therefore, individual impacts are not clear.
Energy efficiency: Building services	Deloitte France and Ireland have invested in various new systems to enhance energy efficiency including server consolidation technology, centralization of applications to reduce the power required to operate the information technology infrastructure, and upgrades to the server cooling system with new air conditioning units. Only the results from initiatives in the Deloitte France member firm are represented in the metrics for this row.	38889	Scope 2 (location-based)	Voluntary					
Energy efficiency: Building services	Deloitte Japan, through the landlord of its Tokyo office, participates in the Tokyo Cap and Trade Scheme. Ongoing energy efficiency efforts as part of this Scheme include lowering lighting, turning down the air conditioning, turning off lights at lunch breaks, and reducing the numbers of refrigerators, vending machines, and printers.		Scope 2 (location-based)	Voluntary					
Energy efficiency: Building fabric	Deloitte Belgium and Canada have invested in sustainable building design by achieving BREEAM and LEED certifications, respectively. Deloitte Australia has also merged two of their Canberra offices into one, a 5 Green Star rated building, and moved their Perth office to a 5 Green Star rated building.		Scope 2 (location-based)	Voluntary					
Transportation: use	Many Deloitte member firms including Deloitte France, Ireland, Spain and US have focused on reducing travel through technology, including making video conference rooms available to employees and providing hardware and software to enable other types of video connections (such as on laptops). Deloitte France is working on limiting air travel not linked to clients'		Scope 3	Voluntary					

Activity type	Description of activity	Estimated annual CO2e savings (metric tonnes CO2e)	Scope	Voluntary/Mandatory	Annual monetary savings (unit currency - as specified in CC0.4)	Investment required (unit currency - as specified in CC0.4)	Payback period	Estimated lifetime of the initiative	Comment
	meetings. In parallel they are also working to sensitize professionals to GHG emissions reduction and sustainable mobility.								
Behavioral change	Many Deloitte member firms focus on employee behavior and vehicle use as an opportunity for GHG reductions. Deloitte CIS has an iPhone app to encourage employees to carpool or share taxis. Deloitte Finland encourages employees to turn off lights, use stairs rather than elevators, and bike to work. Deloitte Belgium has launched a program for employees willing to acquire specific types of bicycles at a reduced cost. Deloitte Netherlands has a Green Lease policy to encourage employees to choose energy efficient leased cars. These voluntary actions reduce emissions from scope 1, 2 and 3; however, they are not quantified at this time.		Scope 1 Scope 2 (location-based) Scope 3	Voluntary			<1 year		
Transportation: fleet	Deloitte Belgium reduced GHG emissions of company cars by setting a maximum theoretical GHG emission level, and then created a Greener Car list with more choices for cars with lower CO2e emissions, notably hybrid cars, as well as choices for other means of transportation with monetary compensation.	3128	Scope 1 Scope 3	Voluntary					
Behavioral change	Deloitte France is working to sensitize employees to saving paper and to reinforce its dematerialization process. Employees have access to a green chart, "Charte de la main verte" that describes tips to avoid "wasting". Deloitte France has also implemented a new printing technology, "Follow me printing" that reduces paper consumption. Similarly, Deloitte Spain has instituted mandatory double-sided printing, while Deloitte Germany and New Zealand have switched to digital systems for payroll, invoicing, etc. to reduce paper use. Deloitte US has implemented secure printing and defaulted the settings for printers to double-sided printing. Only the results from initiatives in the Deloitte France member firm are represented in the metrics for this row.	20447	Scope 3	Voluntary					
Transportation: fleet	Deloitte Luxembourg has instituted a program to use green cars for courier transportation. Similarly, Deloitte Greece has replaced its company cars that were high fuel		Scope 1	Voluntary					

Activity type	Description of activity	Estimated annual CO2e savings (metric tonnes CO2e)	Scope	Voluntary/Mandatory	Annual monetary savings (unit currency - as specified in CC0.4)	Investment required (unit currency - as specified in CC0.4)	Payback period	Estimated lifetime of the initiative	Comment
	consumers with others with lower fuel consumption.								
Energy efficiency: Processes	Deloitte US has minimum efficiency standards for electronic equipment.		Scope 2 (location-based)	Voluntary					
Energy efficiency: Building fabric	Deloitte US utilizes alternative workplace practices that have reduced square footage by 30-50% upon lease turnover. This reduces lighting, heating, and cooling requirements.		Scope 2 (location-based)	Voluntary					
Other	Deloitte Ireland's laptop fleet was updated to new machines with extended battery life.			Voluntary					

CC3.3c

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

Method	Comment
Internal finance mechanisms	The Deloitte U.S. member firm operations team includes energy efficiency as part of normal investment criteria. Those efficiency projects that demonstrate a high return on investment are approved in the budgeting process.
Employee engagement	Many Deloitte member firms engage employees in climate change focused activities. For example, Deloitte Southern Africa offers video conferencing options to reduce international flights. Deloitte China engages its employees through regular environmental trainings, communications and campaigns. Deloitte Germany's Environmental Program promotes employee awareness of sustainability topics. This includes direct participation in an ideas-competition, e-learnings, etc. Similarly, Deloitte Canada uses its intranet to raise awareness about environmental issues, events, and resources such as its Junior PlanetSaver Day Camp, local office teams, orientation packages for new employees, commuter challenge competitions, strategies to engage with clients and share best practices, and practices for assessing the appetite for sustainability within client pool by tracking requests for proposals that have a sustainability element. Deloitte France organizes a week to educate employees on sustainability matters. Deloitte US sponsors activities for Earth Day in select offices.
Financial optimization calculations	In some member firms there is a flexible approach to projects with a longer-term payback. For example, in Deloitte Ireland there is the option to consider longer-term payback projects if there is an energy efficiency gain. In the UK, all energy efficiency investment is driven by payback calculations.
Internal incentives/recognition programs	Deloitte Germany has a car policy for employees that includes incentives when choosing a low CO2-emission car. Deloitte France organizes employee quizzes with prizes on the topic of environment and sustainable development.
Compliance with regulatory requirements/standards	Per French law, Deloitte France is required to report on its emissions performance. Additionally, Deloitte Japan participates voluntarily in the Tokyo Cap and Trade Scheme through its landlord.

Further Information

Page: CC4. Communication

CC4.1

Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s)

Publication	Status	Page/Section reference	Attach the document	Comment
In voluntary communications	Complete	Page 23	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/Deloitte New Zealand Progress Update to SBC FY15 pptx.pdf	Deloitte New Zealand's 2015 Progress Update to the Sustainable Business Council
In voluntary communications	Complete	Pages 56 - 71	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/Deloitte_France_Sustainable Development Report_2015.pdf	Since 2008, Deloitte France (Deloitte & Associés, Deloitte Conseil and Taj) has published its CO2 emissions in its sustainable development report.
In voluntary communications	Complete	Pages 22 - 25	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/Deloitte Australia Responsible Business report 2015.pdf	Deloitte Australia's 2015 Responsible Business Report
In voluntary communications	Complete	Pages 30 - 31	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/Chile-rse-reporte-sustentabilidad-14-15-3.pdf	Deloitte Chile's 2015 Sustainability Report
In voluntary communications	Complete	Pages 58 – 62, 73	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/CR-Report_2015_Italy.pdf	Deloitte Italy's 2015 Corporate Responsibility Report
In mainstream reports (including an integrated	Complete	Pages 1 – 3		Deloitte UK's 2015 environmental metrics

Publication	Status	Page/Section reference	Attach the document	Comment
report) but have not used the CDSB Framework			https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/CDP2015 Deloitte UK - Annual Report.pdf	
In voluntary communications	Complete	Pages 1 – 3	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/Environment _ Deloitte UK.pdf	Deloitte UK's 2015 online environmental overview
In voluntary communications	Complete	All	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/Norway miljofyrtaer.pdf	Deloitte Norway's 2015 online environmental report
In voluntary communications	Underway - previous year attached	All	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/2014 Brazil GHG Inventory.pdf	Deloitte Brazil's 2014 GHG Inventory
In other regulatory filings	Complete	All	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/Filing under Energy Saving Act (April 2014- March 2015).pdf	Deloitte Japan's report under the Energy Savings Act
In other regulatory filings	Complete	All	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/Deloitte Japan filing to local government (Tokyo).pdf	Deloitte Japan's 2015 report under Tokyo's Cap and Trade Scheme
In voluntary communications	Underway - previous year attached	All	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/Spain Resumen Ejecutivo FY14.pdf	Deloitte Spain's 2014 corporate responsibility report
In voluntary communications	Underway - previous year attached	All	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC4.1/Ireland CSR Report 2013 14.pdf	Deloitte Ireland's 2013 – 2014 corporate responsibility report

Further Information

Module: Risks and Opportunities

Page: CC5. Climate Change Risks

CC5.1

Have you identified any inherent climate change risks that have the potential to generate a substantive change in your business operations, revenue or expenditure? Tick all that apply

- Risks driven by changes in regulation
- Risks driven by changes in physical climate parameters
- Risks driven by changes in other climate-related developments

CC5.1a

Please describe your inherent risks that are driven by changes in regulation

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
International agreements	Actions taken by national governments to meet commitments under COP21 may result in Deloitte clients, such as national governments and multinational corporations, requiring Deloitte to set emission reduction targets and report publicly on progress towards achieving targets	Increased operational cost	1 to 3 years	Direct	Very likely	Low-medium	The risk from international climate agreements, such as those resulting from COP21, is very likely to impact Deloitte; the magnitude of the financial implications depend on the number of Deloitte member firms affected. Operating costs could increase due to the need for additional resources to promote behavioural changes, price premiums associated with leases for high efficiency or green buildings, increased capital or operational costs to reduce emissions or for offset purchases.	To manage this risk, Deloitte annually collects and reports information on its overall energy usage and greenhouse gas emissions. It also has initiatives focused on reducing energy usage and greenhouse gas emissions. These are described elsewhere in this response. In addition, Deloitte monitors national government policy development in these areas.	The costs associated with Deloitte's measurement and with engagement with international climate change activities are for human resources dedicated to internal sustainability and licensing fees for software. Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and DTTL-level and are estimated in excess of \$1,000,000 per year.
International agreements	Actions taken by national		3 to 6 years		Very likely	Low	The risk from international	To manage this risk, Deloitte	The costs associated with

Risk driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
	governments to meet commitments under COP21 may impose financial burdens on suppliers that are then passed through to Deloitte.	Increased operational cost		Indirect (Supply chain)			climate agreements, such as those resulting from COP21, is more likely than not to impact Deloitte; estimated financial impact would likely be a minimal increase to costs. The magnitude of this risk is considered low because, currently, energy costs are less than 5% of the operating costs of the Deloitte entities and the cost associated with implementation of provisions included in international climate agreements is estimated to increase total operating costs by less than 1%. The cost would be incurred if suppliers who face regulation, particularly energy providers, pass through the financial impacts they would incur to Deloitte.	annually collects information on its overall energy usage and greenhouse gas emissions and has initiatives focused on reducing energy usage and greenhouse gas emissions as described elsewhere in this response. In addition, Deloitte attends and observes key international policymaking forums, such as those hosted by the United Nations Framework Convention on Climate Change, in order to stay connected to the latest developments that could affect Deloitte operations or those of clients or suppliers.	Deloitte's measurement processes and with engagement with international climate change activities are for human resources dedicated to internal sustainability, licensing fees for software, and travel costs for those directly involved with conferences. Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and DTTL-level and are estimated in excess of \$1,000,000 per year.
Cap and trade schemes	Various cap and trade schemes, including those that may result from the COP 21 agreements, may result in increased operational costs for Deloitte as a result of emissions reductions requirements of suppliers.	Increased operational cost	Up to 1 year	Indirect (Supply chain)	Virtually certain	Low	Various cap and trade schemes may result in increased operational costs for Deloitte as a result of emissions reductions requirements of suppliers. This has already impacted Deloitte Japan via participation by the landlord of its Tokyo office in the Tokyo Cap and Trade Scheme.	In FY15, Deloitte Japan continued with reduction activities started in previous years including lowering lighting, turning down the air conditioning, turning off lights at lunch breaks, and reducing the numbers of refrigerators, vending machines, and printers. Additionally, Deloitte member firms typically actively follow development of cap and trade schemes in their respective geographies.	The costs associated with monitoring climate change activities and operating in a geographic region with a cap and trade requirement are for the human resources dedicated to internal sustainability and operations activities.
Emission reporting obligations	Mandatory reporting programs may create an additional operational cost burden such as the costs associated with requirements for Deloitte member firms to disclose data that has not yet been gathered.	Increased operational cost	Up to 1 year	Direct	Virtually certain	Low	Mandatory reporting programs may create an additional operational cost burden by requiring additional data collection or analysis. Financial implications of these mandatory reporting programs could include the incremental costs associated with data collection,	To manage this risk, Deloitte member firms use software, as appropriate, to track emissions for reporting. During FY15, implementation of a new carbon reporting software system began across the global network of member firms and will continue during FY16.	Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and DTTL-level and are estimated in excess of \$1,000,000 per year.

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
							analysis, and reporting.		
Fuel/energy taxes and regulations	Taxes on fuel and energy that could be established to meet COP 21 commitments or other mandatory or voluntary agreements may impose financial burdens on suppliers that are then passed through to Deloitte and will increase operational costs.	Increased operational cost	1 to 3 years	Direct	More likely than not	Low-medium	The cost of energy or travel may increase due to tax increases that could, in turn, raise expenses incurred for non-client travel and energy and may also increase the cost to member firm clients for reimbursed travel costs. Given the significant amount of air travel undertaken by Deloitte professionals, we view this as a low-medium level impact should aviation fuel be included in the tax regulations.	To manage this risk, Deloitte member firms are working on improving facility energy performance and reducing travel. Deloitte's technology solutions, including those related to videoconferencing, use of laptops and virtual private network (VPN) access, allow for work virtually anywhere in the world.	The costs associated with this include resource costs and implementation costs for efficiency improvements, which are typically offset, at least partially, by reduced energy usage. Costs are also incurred for increasing and enhancing teleconferencing capabilities that require investment in technology and support resources as well as facility modifications.
Voluntary agreements	Voluntary agreements on climate change may result in Deloitte needing to implement more comprehensive emission reporting procedures.	Increased operational cost	Up to 1 year	Direct	Virtually certain	Low	Voluntary agreements on climate change may result in Deloitte member firms needing to implement more comprehensive emission reporting procedures, causing an increase in operational cost, though the increase is expected to be very low. This would likely be less than 1% of Deloitte's operational cost.	To manage this risk, DTTL works with member firms on capacity building to facilitate reporting and reporting quality.	The associated costs include those for human resources directly involved in gathering and reviewing emissions related information and in preparing submittals and the incremental cost of management at the global level. Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and DTTL-level are estimated in excess of \$1,000,000 per year.

CC5.1b

Please describe your inherent risks that are driven by changes in physical climate parameters

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Change in precipitation extremes and droughts	Precipitation extremes and droughts may disrupt Deloitte member firm operations by requiring office closures, causing property loss, or disrupting travel to client sites.	Reduction/disruption in production capacity	Up to 1 year	Direct	Virtually certain	Low	Financial implications due to the risk of precipitation extremes include loss of revenue from business interruption and destruction of property. The financial effect is unknown at this time.	To manage this risk, Deloitte member firms hold insurance and have business continuity plans in place. In addition, the majority of personnel have the tools necessary to perform their jobs remotely.	The costs associated with these actions include holding insurance policies and maintaining resources required for the business continuity planning process and management, which is a standard cost of doing business for Deloitte and is not separately quantifiable for this particular risk.

Risk driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Tropical cyclones (hurricanes and typhoons)	Tropical cyclones may disrupt Deloitte member firm operations by requiring office closures, causing property loss, or disrupting travel to client sites.	Reduction/disruption in production capacity	Up to 1 year	Direct	Virtually certain	Low	Financial implications due to the risk of tropical cyclones include loss of revenue from business interruption and destruction of property. Property and casualty insurance costs are less than 1% of total operating expenses. However, an increase in insurance premiums due to climate change impacts could negatively impact on margins.	To manage this risk, Deloitte member firms hold insurance and have business continuity plans in place. In addition, the majority of personnel have the tools necessary to perform their jobs remotely, facilitated by Deloitte's investment in technologies such as VPN.	The costs associated with these actions include the insurance policies and the resources required for the business continuity planning process and management, which is a standard cost of doing business for Deloitte and is not separately quantifiable for this risk.
Sea level rise	Sea level rise may cause property loss and require relocation of offices and personnel.	Reduction/disruption in production capacity	Unknown	Direct	More likely than not	Low	Financial implications due to the risk of sea level rise include loss of revenue from business interruption and destruction of property. Property and casualty insurance costs are less than 1% of total operating expenses. Estimated increases in insurance premiums due to climate change impacts would likely result in total operating expenses increasing by less than 1%.	To manage this risk, Deloitte member firms hold insurance and have business continuity plans in place. Additionally DTTL's enterprise risk framework requires evaluation of risks and associated impacts on a periodic basis.	The costs associated with these actions include the insurance policies and the resources required for the business continuity planning process and management, which is a standard cost of doing business for Deloitte and is not separately quantifiable.
Uncertainty of physical risks	Member firm clients may not be prepared for certain physical changes and as a result may experience business interruption or cease operations completely, which could reduce demand for services.	Reduced demand for goods/services	Up to 1 year	Indirect (Client)	More likely than not	Low	Although magnitudes and types of physical risks to member firm clients cannot be identified at this time, there is the possibility that physical changes may result in business interruption, business consolidations, or closures for member firm clients unprepared for the physical events. This could reduce demand for member firm services and thus have an adverse financial impact on business.	The variety of services, locations and clients across the network of member firms reduces the potential impact of this risk.	There are no immediate costs associated with these actions.

CC5.1c

Please describe your inherent risks that are driven by changes in other climate-related developments

Risk driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Reputation	Not responding to member firm client expectations regarding climate change services or regarding Deloitte's own sustainability performance and reporting could create reputational risk.	Reduced demand for goods/services	Up to 1 year	Direct	Unlikely	Medium	The financial risk to Deloitte member firms associated with reputation-affecting events could impact the demand for services in the short and long run. This is an unknown financial implication.	To manage this risk, Deloitte member firms have developed sustainability and climate change professional services for clients and have embedded climate considerations into other client services, such as those related to energy management, supply chain, and strategy development. Ongoing interaction with clients and key stakeholders is also used to help Deloitte better understand expectations regarding member firms' own sustainability efforts and to shape reporting.	While internal sustainability efforts require investments in resources and systems such as carbon accounting software, the services provided to clients are a source of revenue for member firms. Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and DTTL-level are estimated in excess of \$1,000,000 per year.

Further Information

Page: CC6. Climate Change Opportunities

CC6.1

Have you identified any inherent climate change opportunities that have the potential to generate a substantive change in your business operations, revenue or expenditure? Tick all that apply

- Opportunities driven by changes in regulation
- Opportunities driven by changes in physical climate parameters
- Opportunities driven by changes in other climate-related developments

CC6.1a

Please describe your inherent opportunities that are driven by changes in regulation

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
International agreements	Global and regional climate agreements such as COP 21 could lead to a variety of opportunities for Deloitte member firms to provide both private and public sector clients with professional services.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Medium	International agreements on climate change can present financially significant opportunities for Deloitte member firms. As a result of the recent COP21 agreements, Deloitte member firms may realize opportunities to provide strategic consulting as well as specialized professional services to clients as they prepare and deal with implications of new agreements.	Deloitte evaluates the opportunities that arise from progress achieved at the United Nations Framework Convention on Climate Change negotiations at both the member firm and global level. In addition, member firms proactively engage clients on these topics to understand services that may be needed to support them in dealing with regulatory change or to take voluntary steps to mitigate climate change.	Various costs are incurred by Deloitte when monitoring international climate agreements including that related to the time of senior leadership, their associated travel costs, and other internal resources tasked with tracking changes, supporting activities and producing related thoughtware.

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Cap and trade schemes	Cap and trade schemes on a domestic, regional, and international scale present a variety of opportunities for Deloitte member firms to provide specialized professional services.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Cap and trade schemes present Deloitte member firms with a variety of ways to offer new professional client services to covered entities that could lead to substantial revenue generation. For example, clients may need assistance with their compliance risks and regulatory processes when new schemes go into effect.	When evaluating new opportunities such as cap and trade schemes, member firm practitioners will typically form working groups to think through ways that new services can be developed due to changes in the regulatory landscape.	The costs associated with efforts to build out new service offerings in this area are the incremental cost for professionals to adapt core offerings to the particular cap and trade scheme.
Carbon taxes	Carbon taxes would impact member firm clients directly and therefore provide an opportunity for additional tax advisory services by Deloitte member firms.	Increased demand for existing products/services	3 to 6 years	Indirect (Client)	More likely than not	Low	Deloitte member firms offer tax services to clients and as such could benefit from increased revenues from clients requiring assistance in carbon tax service planning.	Tax practitioners at Deloitte member firms stay closely connected with the latest proposals and plans for new policies that could impose taxes on carbon emissions to stay prepared for future client engagement opportunities.	The costs associated with this are the incremental costs associated with professionals' understanding of any new regulatory requirements.
Emission reporting obligations	Greenhouse gas emission reporting requirements provide significant opportunities for Deloitte member firms to assist clients with reporting and assurance-related services.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Deloitte member firms offer consulting services related to emissions reporting as well as assurance and verification of reported results. Additional reporting obligations provide greater opportunity for Deloitte member firms to provide these services that could result in the generation of additional client revenues.	Deloitte is committed to contributing its knowledge and experience to the development of new standards such as those related to integrated reporting, and member firms are committed to working with clients that are facing these types of obligations. We believe proactively engaging stakeholders of reporting initiatives is a key way to manage the opportunity.	The costs to member firms associated with this are the ongoing business costs of resources to provide client service as well as those related to professionals building their knowledge of any new reporting requirements.
Product labelling regulations and standards	Product labelling presents an opportunity for Deloitte member firms to both assist in the development of standards and help companies meet the requirements.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Very likely	Low	Product labelling presents an opportunity for Deloitte member firms to increase revenues by providing clients with product life cycle assessment (LCA) and broader sustainable supply chain	Deloitte member firms also engage directly with companies that could be most affected by product regulations and standards to identify additional opportunities to provide services.	Costs to member firms associated with developing life cycle analysis practices and participating in strategic initiatives are considered to be a strategic investment with financial returns realized through delivery of

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
							services to help them strategically address emerging labelling requirements.		services in this area.
Voluntary agreements	Voluntary emission reduction agreements can lead to a variety of opportunities for Deloitte member firms to provide services to clients in both the private and public sectors.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Voluntary agreements create opportunities for Deloitte member firms to provide services to clients around management and reporting of carbon emissions. As more companies choose to measure and manage their carbon footprint, engagement opportunities for Deloitte member firms are anticipated to increase.	In order to manage this opportunity, Deloitte member firms have made strategic acquisitions over the last several years of specialty consulting firms. Additionally member firms have continued to hire talent in this area, as needed, to serve the marketplace.	The steps taken by Deloitte member firms to grow their capabilities in this area are material investments that position member firms to generate increased revenue streams from these service lines.

CC6.1b

Please describe the inherent opportunities that are driven by changes in physical climate parameters

Opportunity driver	Description	Potential impact	Timeframe	Direct/Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Other physical climate opportunities	Hurricanes and typhoons may lead to opportunities for Deloitte member firms to provide services related to insurance claims and climate adaptation.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Tropical cyclones that result in property loss or business interruption may lead to opportunities within Deloitte member firms' insurance claims and business management practices. More broadly, other physical climate drivers could lead to opportunities to provide adaptation services.	To manage this, member firms continue to provide a broad suite of professional services to clients that include these offerings.	The costs associated with this opportunity include marketing and business development costs associated with building eminence. There are no net costs associated with these actions as this is an existing service offering to clients.
Change in precipitation extremes and droughts	Extreme changes in precipitation and droughts may lead to opportunities for Deloitte member firms to provide strategic enterprise water management services.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Extreme changes in precipitation and droughts that result in property loss or business interruption may lead to opportunities within Deloitte member firms' insurance claim and business management practices. Furthermore, issues involving water scarcity could lead to opportunities for Deloitte member firms to provide strategic water	To manage this, member firms continue to offer a broad suite of professional services to clients that include these offerings. Deloitte's enterprise water strategy leaders are actively pursuing efforts on a global scale to position member firms at the forefront of professional service providers capable of working with clients on dealing with water-related	The costs associated with this opportunity include marketing and business development costs associated with building eminence. There are no incremental costs associated with these actions as this is an existing service offering to clients.

Opportunity driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
							management services.	impacts due to climate change.	
Induced changes in natural resources	Changes to natural resource availability could negatively impact member firm clients but could create opportunities for Deloitte member firms to provide strategic advisory services to assist clients to overcome these issues.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Virtually certain	Low	Changes in natural resources due to climate change may lead to opportunities for Deloitte member firms to increase revenue by providing resource management professional services to clients.	Deloitte member firm professionals monitor the broader environmental trends such as resource availability in order to determine whether there are opportunities to provide additional value-added services to member firm clients.	There are no additional costs associated with these actions at the moment as this is embedded in the work that Deloitte currently delivers to the marketplace.

CC6.1c

Please describe the inherent opportunities that are driven by changes in other climate-related developments

Opportunity driver	Description	Potential impact	Timeframe	Direct/ Indirect	Likelihood	Magnitude of impact	Estimated financial implications	Management method	Cost of management
Reputation	Deloitte sees an opportunity for member firms to leverage their reputation as leading providers of sustainability and climate change services.	Increased demand for existing products/services	Up to 1 year	Direct	Virtually certain	Low-medium	Deloitte sees building on the member firms' reputation in the marketplace as a significant client opportunity with indirect positive financial implications. Member firms have made strategic investments in their sustainability and climate change practices that position them to grow revenues over the long term. This assumption however relies directly on Deloitte member firms continuing to be perceived as leaders by both clients and the public at large.	Deloitte is pursuing multiple opportunities to manage its reputational capital when it comes to climate action such as staying engaged at global forums and member firms' work with clients and communities to advance corporate sustainability.	Costs arise from efforts to market sustainability and climate change services and to attract and retain talent appropriate to serving market place needs.
Changing consumer behaviour	Deloitte sees an opportunity for member firms to be trusted advisors to clients on ways to manage changing consumer behavior in light of climate change.	Increased demand for existing products/services	Up to 1 year	Indirect (Client)	Very likely	Low	As consumer behaviour changes in response to increased scrutiny around environmental sustainability, Deloitte member firms anticipate increases in revenue-generating opportunities for client services such as strategy development.	Member firms constantly monitor the shifting consumer landscape in order to capitalize on the opportunities that arise to provide services to clients that help them evolve accordingly.	Costs are associated with various studies and surveys to identify changes and trends in consumer behaviour.

Further Information

Module: GHG Emissions Accounting, Energy and Fuel Use, and Trading**Page: CC7. Emissions Methodology****CC7.1****Please provide your base year and base year emissions (Scopes 1 and 2)**

Scope	Base year	Base year emissions (metric tonnes CO2e)
Scope 1	Sun 01 Jun 2014 - Sun 31 May 2015	84724
Scope 2 (location-based)	Sun 01 Jun 2014 - Sun 31 May 2015	216033
Scope 2 (market-based)		

CC7.2**Please give the name of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions**

Please select the published methodologies that you use
The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

CC7.2a**If you have selected "Other" in CC7.2 please provide details of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions****CC7.3****Please give the source for the global warming potentials you have used**

Gas	Reference
CO2	IPCC Fifth Assessment Report (AR5 - 100 year)
CH4	IPCC Fifth Assessment Report (AR5 - 100 year)
N2O	IPCC Fifth Assessment Report (AR5 - 100 year)
HFCs	IPCC Fifth Assessment Report (AR5 - 100 year)

CC7.4**Please give the emissions factors you have applied and their origin; alternatively, please attach an Excel spreadsheet with this data at the bottom of this page**

Fuel/Material/Energy	Emission Factor	Unit	Reference

Further Information

Emissions factors applied and their origins.

Attachments

[https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/ClimateChange2016/CC7_EmissionsMethodology/Emission Factors used in Deloitte FY15 reporting.pdf](https://www.cdp.net/sites/2016/28/4528/Climate%20Change%202016/Shared%20Documents/Attachments/ClimateChange2016/CC7_EmissionsMethodology/Emission%20Factors%20used%20in%20Deloitte%20FY15%20reporting.pdf)

Page: CC8. Emissions Data - (1 Jun 2014 - 31 May 2015)**CC8.1****Please select the boundary you are using for your Scope 1 and 2 greenhouse gas inventory**

Operational control

CC8.2**Please provide your gross global Scope 1 emissions figures in metric tonnes CO2e**

84724

CC8.3**Does your company have any operations in markets providing product or supplier specific data in the form of contractual instruments?**

Yes

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

Scope 2, location-based	Scope 2, market-based (if applicable)	Comment
216033		We have not yet calculated market-based emissions data.

CC8.4**Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure?**

Yes

CC8.4a**Please provide details of the sources of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure**

Source	Relevance of Scope 1 emissions from this source	Relevance of location-based Scope 2 emissions from this source	Relevance of market-based Scope 2 emissions from this source (if applicable)	Explain why the source is excluded
Refrigerants	Emissions are not relevant	No emissions from this source		In FY2014 DTTL made a number of changes to its environmental reporting. After reviewing several years of data, DTTL chose to remove several sources of emissions from the global footprint. We eliminated reporting of refrigerants, district heating and district cooling at an aggregate network level. In FY2013 these sources collectively accounted for less than 2% of aggregate global emissions. Additionally these sources often required many assumptions, were frequently time-consuming to obtain and in the case of district heating and cooling used emission factors with very high levels of uncertainties.
District Heating	No emissions from this source	Emissions are not relevant		In FY2014 DTTL made a number of changes to its environmental reporting. After reviewing several years of data, DTTL chose to remove several sources of emissions from the global footprint. We eliminated reporting of refrigerants, district heating and district cooling at an aggregate network level. In FY2013 these sources collectively accounted for less than 2% of aggregate global emissions. Additionally these sources often required many assumptions, were frequently time-consuming to obtain and in the case of district heating and cooling used emission factors with very high levels of uncertainties.
District Cooling	No emissions from this source	Emissions are not relevant		In FY2014 DTTL made a number of changes to its environmental reporting. After reviewing several years of data, DTTL chose to remove several sources of emissions from the global footprint. We eliminated reporting of refrigerants, district heating and district cooling at an aggregate network level. In FY2013 these sources collectively accounted for less than 2% of aggregate global emissions. Additionally these sources often required many assumptions, were frequently time-consuming to obtain and in the case of district heating and cooling used emission factors with very high levels of uncertainties.

CC8.5

Please estimate the level of uncertainty of the total gross global Scope 1 and 2 emissions figures that you have supplied and specify the sources of uncertainty in your data gathering, handling and calculations

Scope	Uncertainty range	Main sources of uncertainty	Please expand on the uncertainty in your data
Scope 1	More than 5% but less than or equal to 10%	Data Gaps Assumptions Extrapolation Other: Published Emissions Factors	FY15 environmental performance data in this report was directly collected from 29 member firms and from DTTL. These entities represent 88 percent of aggregate Deloitte people and 95 percent of aggregate member firm revenues. Extrapolations were used to estimate the emissions of the remainder of the organization that did not directly report data. Of the scope 1 emissions reported, 5% were estimated in FY15 as a result of data gaps. Each member firm that reports actual data assigns an uncertainty factor to the activity data. As data is aggregated, uncertainty factors are also applied to the extrapolated activity data and to emission factors. Using the GHG Protocol's uncertainty tool, DTTL calculated overall uncertainty of scope 1 emissions by applying the sum of least squares method. The aggregated uncertainty associated with the scope 1 emissions was determined to be approximately 8%. The uncertainty calculated using this tool only accounts for statistical uncertainty, and is also heavily influenced by the subjectivity with which confidence limits are assigned. More difficult to quantify is uncertainty due to estimation uncertainty, parameter uncertainty, and systematic uncertainty. DTTL also recognizes that other uncertainties are inherent in the use of published emissions factors. Some emission factors relied upon in the calculations provide a factor per unit of carbon dioxide equivalent. In such cases, the Global Warming Potentials (GWPs) are embedded in the emission factor and may not be consistent with the overall approach adopted by DTTL of using the GWPs from the Fifth Assessment Report (AR5). Taking the nature of the scope 1 emissions sources and these various uncertainties into account and considering the statistical uncertainty of 8%, a range of 5% to 10% uncertainty was estimated to be reasonable.
Scope 2 (location-based)	More than 10% but less than or equal to 20%	Data Gaps Assumptions Extrapolation Other: Published Emissions Factors	FY15 environmental performance data in this report was directly collected from 29 member firms and from DTTL. These entities represent 88 percent of aggregate Deloitte people and 95 percent of aggregate member firm revenues. Extrapolations were used to account for the emissions of the remainder of the organization that did not directly report data. Of the scope 2 emissions reported for the Deloitte network, 12% were estimated in FY15. Each member firm that reports actual data assigns an uncertainty factor to the activity data. As data is aggregated, uncertainty factors are also applied to the extrapolated activity data and to emission factors. Using the GHG Protocol's uncertainty guidance, DTTL calculated overall uncertainty of scope 2 emissions by applying the sum of least squares method. The aggregated uncertainty associated with the scope 2 emissions was determined to be about 11%. As noted above, other types of uncertainties must also be factored in beyond statistical uncertainty. Taking into account the calculated statistical uncertainty of 11% as a lower bound and the nature of the components included in scope 2 emissions, a range of 10% to 20% uncertainty was estimated to be reasonable.
Scope 2 (market-based)			

CC8.6

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

Third party verification or assurance process in place

CC8.6a

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

Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/section reference	Relevant standard	Proportion of reported Scope 1 emissions verified (%)
Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC8.6a/Deloitte Italy Assurance.pdf		ISAE3000	4
Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared		ISAE 3410	3

Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/section reference	Relevant standard	Proportion of reported Scope 1 emissions verified (%)
			Documents/Attachments/CC8.6a/Deloitte UK assurance.pdf			
Annual process	First year it has taken place	Third party verification/assurance underway			Other: Grenelle II : French Law; assurance of Deloitte & Associés (an entity of Deloitte France) reporting	
Annual process	Complete	Reasonable assurance	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC8.6a/NL assurance statement_2014_2015.pdf		Other: Dutch law, including the Dutch Standard 3810N	20

CC8.7

Please indicate the verification/assurance status that applies to at least one of your reported Scope 2 emissions figures

Third party verification or assurance process in place

CC8.7a

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

Location-based or market-based figure?	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/Section reference	Relevant standard	Proportion of reported Scope 2 emissions verified (%)
Location-based	Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC8.7a/Deloitte Italy Assurance.pdf		ISAE3000	1
Location-based	Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC8.7a/Deloitte UK assurance.pdf		ISAE 3410	6
Location-based	Annual process	Underway but not complete for reporting year – previous statement of process attached	Limited assurance	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC8.7a/Deloitte Spain Verification.pdf		ISAE3000	1
Location-based	Annual process	First year it has taken place	Third party verification/assurance underway			Other: Grenelle II : French Law; assurance for Deloitte France reporting	

CC8.8

Please identify if any data points have been verified as part of the third party verification work undertaken, other than the verification of emissions figures reported in CC8.6, CC8.7 and CC14.2

Additional data points verified	Comment
Other: Other environmental metrics	Environmental figures and information reported in Deloitte Italy's FY 15 Corporate Social Responsibility Report have been verified by a third party, on the basis of ISAE3000 standard for limited assurance engagement, as noted in the assurance statement included in the report. These figures and information are related to, for example, energy consumption and related GHG emissions and other environmental data (e.g. water consumption).
Other: Other environmental metrics	Deloitte Spain has had material data, including materials used by weight and volume, verified. Other metrics verified include percentage of materials used that have recycled input materials, energy intensity, total weight of waste by type and disposal method, and total water withdrawal by source.
Emissions reduction activities	Deloitte Spain has had its electricity emissions reduction activities verified.
Year on year emissions intensity figure	Deloitte UK has emissions, intensity factors, and progress against all targets verified.
	Deloitte Finland has year on year change in Scope 1 emissions verified.

Additional data points verified	Comment
Year on year change in emissions (Scope 1)	

CC8.9

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

No

Further Information

[Page: CC9. Scope 1 Emissions Breakdown - \(1 Jun 2014 - 31 May 2015\)](#)

CC9.1

Do you have Scope 1 emissions sources in more than one country?

Yes

CC9.1a

Please break down your total gross global Scope 1 emissions by country/region

Country/Region	Scope 1 metric tonnes CO2e
Americas	9900
Asia Pacific (or JAPA)	10321
Europe, Middle East and Africa (EMEA)	64503

CC9.2

Please indicate which other Scope 1 emissions breakdowns you are able to provide (tick all that apply)

By business division
By activity

CC9.2a

Please break down your total gross global Scope 1 emissions by business division

Business division	Scope 1 emissions (metric tonnes CO2e)
Belgium	10267
Brazil	12
Central Europe	1327
China	235
Chile	13
CIS	39
France	1
Ireland	222
Italy	3792
Mexico	2305
Netherlands	17286
Southern Africa	92
Southeast Asia	35
United Kingdom	2834
United States	5824

CC9.2d

Please break down your total gross global Scope 1 emissions by activity

Activity	Scope 1 emissions (metric tonnes CO2e)
Stationary Combustion	14957
Mobile combustion	69768

Further Information

[Page: CC10. Scope 2 Emissions Breakdown - \(1 Jun 2014 - 31 May 2015\)](#)

CC10.1

Do you have Scope 2 emissions sources in more than one country?

Yes

CC10.1a

Please break down your total gross global Scope 2 emissions and energy consumption by country/region

Country/Region	Scope 2, location-based (metric tonnes CO2e)	Scope 2, market-based (metric tonnes CO2e)	Purchased and consumed electricity, heat, steam or cooling (MWh)	Purchased and consumed low carbon electricity, heat, steam or cooling accounted in market-based approach (MWh)

Country/Region	Scope 2, location-based (metric tonnes CO2e)	Scope 2, market-based (metric tonnes CO2e)	Purchased and consumed electricity, heat, steam or cooling (MWh)	Purchased and consumed low carbon electricity, heat, steam or cooling accounted in market-based approach (MWh)
Americas	115027			0
Asia Pacific (or JAPA)	30912			0
Europe, Middle East and Africa (EMEA)	70095			0

CC10.2

Please indicate which other Scope 2 emissions breakdowns you are able to provide (tick all that apply)

By business division
By activity

CC10.2a

Please break down your total gross global Scope 2 emissions by business division

Business division	Scope 2 emissions, location based (metric tonnes CO2e)	Scope 2 emissions, market-based (metric tonnes CO2e)
Belgium	1323	
Brazil	547	
Central Europe	3142	
China	6415	
Chile	633	
CIS	1262	
France	1	
Ireland	876	
Italy	2165	
Mexico	1813	
Netherlands	0	
Southern Africa	10556	
Southeast Asia	2727	
United Kingdom	12331	
United States	103048	

CC10.2c

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

Activity	Scope 2 emissions, location based (metric tonnes CO2e)	Scope 2 emissions, market-based (metric tonnes CO2e)
Electricity	216033	

Further Information

Page: **CC11. Energy**

CC11.1

What percentage of your total operational spend in the reporting year was on energy?

More than 0% but less than or equal to 5%

CC11.2

Please state how much heat, steam, and cooling in MWh your organization has purchased and consumed during the reporting year

Energy type	Energy purchased and consumed (MWh)
Heat	
Steam	
Cooling	

CC11.3

Please state how much fuel in MWh your organization has consumed (for energy purposes) during the reporting year

283769

CC11.3a

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

Fuels	MWh
Diesel/Gas oil	105301
Motor gasoline	75048
Natural gas	103420

CC11.4

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

Basis for applying a low carbon emission factor	MWh consumed associated with low carbon electricity, heat, steam or cooling	Comment

Basis for applying a low carbon emission factor	MWh consumed associated with low carbon electricity, heat, steam or cooling	Comment
Direct procurement contract with a gridconnected generator or Power Purchase Agreement (PPA), where electricity attribute certificates do not exist or are not required for a usage claim	2613	Deloitte New Zealand has direct contracts with suppliers.
Direct procurement contract with a gridconnected generator or Power Purchase Agreement (PPA), supported by energy attribute certificates	6752	Deloitte Belgium purchases 100% Green Electricity certified by TÜV SÜD (Hydro energie Certificate AlpEnergy) supplied by Electrabel GDF Suez
Energy attribute certificates, Guarantees of Origin	27553	Deloitte UK procured 98% of its electricity from renewable tariffs.
Contract with suppliers or utilities, with a supplier-specific emission rate, not backed by electricity attribute certificates	53	Deloitte Finland purchases 17% of total electricity consumption through a green power purchase.
Contract with suppliers or utilities, supported by energy attribute certificates	10535	Deloitte Ireland has an agreement to purchase green tariff.
Energy attribute certificates, Renewable Energy Certificates (RECs)	396	Deloitte Canada purchases RECs.
Contract with suppliers or utilities, supported by energy attribute certificates	1	Deloitte Sweden purchases wind / water power.

CC11.5

Please report how much electricity you produce in MWh, and how much electricity you consume in MWh

Total electricity consumed (MWh)	Consumed electricity that is purchased (MWh)	Total electricity produced (MWh)	Total renewable electricity produced (MWh)	Consumed renewable electricity that is produced by company (MWh)	Comment
216033	216033	0	0	0	

Further Information

Page: **CC12. Emissions Performance**

CC12.1

How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year?

Decreased

CC12.1a

Please identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined) and for each of them specify how your emissions compare to the previous year

Reason	Emissions value (percentage)	Direction of change	Please explain and include calculation
Emissions reduction activities	4.6	Decrease	Deloitte initiatives in FY15 accounted for a 4.6 % reduction in scope 1 and 2 emissions. This decrease likely represents a lower bound estimate as metrics are not available for all reduction activities.
Divestment			
Acquisitions			
Mergers			
Change in output	3	Increase	Deloitte's global headcount grew 7% between FY14 and FY15 and total member firm revenues grew 3% over the same period. This growth likely contributed to increased emissions. Quantification is an estimate.
Change in methodology			
Change in boundary			
Change in physical operating conditions			
Unidentified			
Other			

CC12.1b

Is your emissions performance calculations in CC12.1 and CC12.1a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Location-based

CC12.2

Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO₂e per unit currency total revenue

Intensity figure =	Metric numerator (Gross global combined Scope 1 and 2 emissions)	Metric denominator: Unit total revenue	Scope 2 figure used	% change from previous year	Direction of change from previous year	Reason for change
8.5	metric tonnes CO ₂ e	35200000000	Location-based	7.4	Decrease	Deloitte's global revenue increased by 3% between FY14 and FY15 to USD \$35.2 Billion while Scope 1 and 2 emissions decreased 4.6%.

CC12.3

Please provide any additional intensity (normalized) metrics that are appropriate to your business operations

Intensity figure =	Metric numerator (Gross global combined Scope 1 and 2 emissions)	Metric denominator	Metric denominator: Unit total	Scope 2 figure used	% change from previous year	Direction of change from previous year	Reason for change
1.3	metric tonnes CO2e	full time equivalent (FTE) employee		Location-based	10.9	Decrease	The number of Deloitte full time equivalents increased 7% between FY14 and FY15 Scope 1 and 2 emissions decreased 4.6% over the same period.

Further Information

Page: CC13. Emissions Trading

CC13.1

Do you participate in any emissions trading schemes?

No, and we do not currently anticipate doing so in the next 2 years

CC13.2

Has your organization originated any project-based carbon credits or purchased any within the reporting period?

Yes

CC13.2a

Please provide details on the project-based carbon credits originated or purchased by your organization in the reporting period

Credit origination or credit purchase	Project type	Project identification	Verified to which standard	Number of credits (metric tonnes of CO2e)	Number of credits (metric tonnes CO2e): Risk adjusted volume	Credits cancelled	Purpose, e.g. compliance
Credit purchase	Biomass energy	Projeto Maracá purchased by Deloitte Brazil	VCS (Verified Carbon Standard)	1000	1000	Yes	Voluntary Offsetting

Further Information

Page: CC14. Scope 3 Emissions

CC14.1

Please account for your organization's Scope 3 emissions, disclosing and explaining any exclusions

Sources of Scope 3 emissions	Evaluation status	metric tonnes CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
Purchased goods and services	Not relevant, explanation provided				DTTL has eliminated paper from the global carbon footprint while still tracking overall paper consumption. The paper emission factors historically relied upon included life-cycle analysis emissions and as such did not align with the concept of annual emissions inherent in the other footprint calculations. DTTL's opinion is that the goal of reducing paper consumption can be tracked and managed by paper usage alone, without the addition of carbon calculations.
Capital goods	Not relevant, explanation provided				Deloitte leases a majority of its offices and therefore Deloitte does not have ownership of major capital goods.
Fuel-and-energy-related activities (not included in Scope 1 or 2)	Not relevant, explanation provided				Extraction, production, and transportation of fuels are not relevant to Deloitte; Deloitte does not have control over transmission and distribution losses, and does not sell electricity.

Sources of Scope 3 emissions	Evaluation status	metric tonnes CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
Upstream transportation and distribution	Not relevant, explanation provided				Deloitte is not a major purchaser of products and does not have a logistics footprint, and therefore this category of emissions is not relevant.
Waste generated in operations	Relevant, not yet calculated				Office waste is one of the areas that is relevant to Deloitte; however, Deloitte is not in control of waste management in the majority of buildings and credible data is difficult to obtain.
Business travel	Relevant, calculated	628830	Business travel emissions include air travel, ground travel (reimbursed driving, rental cars; buses and taxis, rail travel), and emissions associated with accommodations at hotels, guest houses, and apartments for business reasons and in accordance with Deloitte policies. Air travel: Data were obtained from DTTL and member firm travel systems and from travel expense records. Default emission factors used to calculate emissions from air travel were based on information published by the UK's Department for Environment Food & Rural Affairs (DEFRA). GWPs were sourced from the Intergovernmental Panel on Climate Change (IPCC). Ground travel: Data were gathered from expense reports, rental agency records, travel agency records, Deloitte accounting systems, fuel receipts, odometer logs, and receipts or other records indicating distance and location of trip segments. When fuel information was available, GHG emissions were calculated on the basis of mobile combustion factors for the given fuel type. When only distance information was available, GHG emissions were calculated on the basis of average emissions factors for vehicles according to vehicle type, fuel type, and location. Rail travel: Data sources included travel agency reports, employee expense reports, Deloitte accounting systems, receipts, and other records indicating the distance and location of trip segments. When actual distance was unavailable, estimates were made using travel expense data and average travel costs per unit of distance traveled. Hotels/guest houses, etc.: Data were collected from corporate travel agency records, employee travel expense reports, and internal records. The emission factors were applied according to the region where the accommodation is located.	87.00%	
Employee commuting	Relevant, calculated	3966	Personnel commuting emissions are calculated for automobile travel by Deloitte Central Europe and Deloitte U.S.' operations in India. Data consists of primary data in the form of kilometers driven by class of vehicle for which fuel efficiencies are estimated. These fuel economies are used to estimate liters of fuel burned. CO2 factors are applied to estimated liters. Estimations are not made for non-reporting firms or where only partial information is available given the variations in geographies and commuting habits. As more member firms collect this data, reporting is expected to grow in future years.	96.00%	
Upstream leased assets	Not relevant, explanation provided				Deloitte member firms do not typically lease assets that are not already accounted for in the Scope 1 and 2 boundaries.
Downstream transportation and distribution	Not relevant, explanation provided				Deloitte member firms do not have transportation or distribution impacts as they are service providers not manufacturers of products.
Processing of sold products	Not relevant, explanation provided				Deloitte member firms do not manufacture products and therefore this category is not relevant.
Use of sold products	Not relevant, explanation provided				Deloitte member firms do not manufacture products and therefore this category is not relevant.
End of life treatment of sold products	Not relevant, explanation provided				Deloitte member firms do not manufacture products and therefore this category is not relevant.
Downstream leased assets	Not relevant, explanation provided				Deloitte member firms do not typically lease assets that are not already accounted for in the Scope 1 and 2 boundaries.
Franchises	Not relevant, explanation provided				Deloitte member firms do not own franchises and therefore this category is not relevant.
Investments	Not relevant, explanation provided				This category is applicable to investors, which Deloitte

Sources of Scope 3 emissions	Evaluation status	metric tonnes CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Explanation
Other (upstream)					member firms do not do as a primary business.
Other (downstream)					

CC14.2

Please indicate the verification/assurance status that applies to your reported Scope 3 emissions

Third party verification or assurance process in place

CC14.2a

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

Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/Section reference	Relevant standard	Proportion of reported Scope 3 emissions verified (%)
Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC14.2a/Deloitte Italy Assurance.pdf		ISAE3000	1
Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC14.2a/Deloitte UK assurance.pdf		ISAE 3410	6
Annual process	Complete	Limited assurance	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC14.2a/Deloitte Spain Verification.pdf		ISAE3000	1
Annual process	First year it has taken place	Third party verification/assurance underway			Other: Grenelle II	
Annual process	Complete	Reasonable assurance	https://www.cdp.net/sites/2016/28/4528/Climate Change 2016/Shared Documents/Attachments/CC14.2a/NL assurance statement_2014_2015.pdf		Other: Dutch law, including the Dutch Standard 3810N	

CC14.3

Are you able to compare your Scope 3 emissions for the reporting year with those for the previous year for any sources?

Yes

CC14.3a

Please identify the reasons for any change in your Scope 3 emissions and for each of them specify how your emissions compare to the previous year

Sources of Scope 3 emissions	Reason for change	Emissions value (percentage)	Direction of change	Comment
Business travel	Change in output	5	Increase	Increase in business travel
Employee commuting	Change in methodology	12	Decrease	Due to changes in policies data can no longer be readily obtained.

CC14.4

Do you engage with any of the elements of your value chain on GHG emissions and climate change strategies? (Tick all that apply)

Yes, our suppliers
Yes, our customers
Yes, other partners in the value chain

CC14.4a

Please give details of methods of engagement, your strategy for prioritizing engagement and measures of success

Supplier Engagement:
Several Deloitte member firms engage suppliers in GHG emissions and climate change strategies. For example, Deloitte UK has a sustainable procurement policy to which suppliers are asked to adhere. Deloitte Ireland and Deloitte Sweden meet with suppliers to discuss opportunities to reduce inefficiencies and help achieve set objectives. Deloitte China has a Green Procurement standard with guidelines for central procurement.

Another method of engagement across the member firms is the publication of publicly-available reports about sustainability activities and disclosure of GHG emissions. These publications are listed in the communication section of this report.

Client Engagement:
Deloitte member firms engage with clients through provision of sustainability services. In some cases clients are also suppliers to Deloitte. Sustainability services

provided by member firms include reporting, assurance, resources management, sustainability strategy and sustainable supply chain. Engagements are not prioritized; however, all engagements are subject to the successful completion of a conflict check and acceptance process prior to proceeding with the engagement. Success is measured informally through client feedback and formally through client satisfaction surveys that assess the overall satisfaction of the client with the services delivered. Due to client confidentiality, specific project outcomes cannot be disclosed. In addition to client services, many Deloitte member firms also provide training and insights to clients, suppliers and others through external activities such as webcasts, covering various topics. Success is measured by the number of individuals attending and by satisfaction surveys.

Deloitte also engages with others in the value chain including responding to industry analysts and engaging with professional groups focused on reporting matters.

CC14.4b

To give a sense of scale of this engagement, please give the number of suppliers with whom you are engaging and the proportion of your total spend that they represent

Number of suppliers	% of total spend (direct and indirect)	Comment
60		Several member firms have programs to engage with their suppliers. This number is an estimate.

CC14.4c

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

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

Further Information

Module: Sign Off

Page: CC15. Sign Off

CC15.1

Please provide the following information for the person that has signed off (approved) your CDP climate change response

Name	Job title	Corresponding job category
Michele Parmelee	Deputy CEO Deloitte Touche Tohmatsu Limited	Board/Executive board

Further Information

CDP: [D][-,][D2]