

**Deloitte.**



**The bigger the challenge,  
the bigger the opportunity**  
FY16 GRI G4 index

# FY16 GRI G4 index



## GENERAL STANDARD DISCLOSURES (General standard disclosures have not been externally assured)

| G4 Disclosure          | Disclosure Requirements   | FY16 Cross-reference/Direct answer                          |  |
|------------------------|---|---|--|
| Strategy and Analysis  |   |   |  |
| 1                      | <p>a. Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.</p> <p>The statement should present the overall vision and strategy for the short term, medium term, and long term, particularly with regard to managing the significant economic, environmental and social impacts that the organization causes and contributes to, or the impacts that can be linked to its activities as a result of relationships with others (such as suppliers, people or organizations in local communities). The statement should include:</p> <ul style="list-style-type: none"> <li>• Strategic priorities and key topics for the short and medium term with regard to sustainability, including respect for internationally recognized standards and how such standards relate to long term organizational strategy and success</li> <li>• Broader trends (such as macroeconomic or political) affecting the organization and influencing sustainability priorities</li> <li>• Key events, achievements, and failures during the reporting period</li> <li>• Views on performance with respect to targets</li> <li>• Outlook on the organization's main challenges and targets for the next year and goals for the coming 3-5 years</li> <li>• Other items pertaining to the organization's strategic approach</li> </ul> | <a href="#">Executive message</a>                           |  |
| Organizational Profile |   |   |  |
| 3                      | a. Report the name of the organization.   | <a href="#">Network structure</a>                           |  |
| 4                      | a. Report the primary brands, products, and services.   | <a href="#">Deloitte core services; Back page</a>           |  |
| 5                      | a. Report the location of the organization's headquarters.  | 30 Rockefeller Plaza<br>New York, NY 10112<br>United States |  |
| 6                      | a. Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.  | <a href="#">Locations</a>                                   |  |
| 7                      | a. Report the nature of ownership and legal form.   | <a href="#">Network structure; Back page</a>                |  |

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| G4 Disclosure | Disclosure Requirements  | FY16 Cross-reference/Direct answer   |
|---------------|--|--|
| 8             | a. Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).   | <a href="#">Executive message: Deloitte core services</a> ;<br><a href="#">Performance metrics: Revenue</a>  |
| 9             | a. Report the scale of the organization, including: <ul style="list-style-type: none"> <li>• Total number of employees</li> <li>• Total number of operations</li> <li>• Net sales (for private sector organizations) or net revenues (for public sector organizations)</li> <li>• Total capitalization broken down in terms of debt and equity (for private sector organizations)</li> <li>• Quantity of products or services provided</li> </ul>  | <a href="#">Performance metrics</a>  |
| 10            | a. Report the total number of employees by employment contract and gender.<br>b. Report the total number of permanent employees by employment type and gender.<br>c. Report the total workforce by employees and supervised workers and by gender.<br>d. Report the total workforce by region and gender.<br>e. Report whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors.<br>f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries). | <a href="#">Performance metrics: Talent</a><br>Contractor information is not tracked at the global level.  |
| 11            | a. Report the percentage of total employees covered by collective bargaining agreements.   | Deloitte Touche Tohmatsu Limited ("DTTL" or "Deloitte Global") has no employees covered by collective-bargaining agreements. Certain member firms have employees covered by collective-bargaining agreements; however, information is not tracked at the global level. |
| 12            | a. Describe the organization's supply chain.   | Significant elements of Deloitte's supply chain include talent benefits, travel and hospitality services, IT hardware and software, professional services, and real estate.  |
| 13            | a. Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including: <ul style="list-style-type: none"> <li>• Changes in the location of, or changes in, operations, including facility openings, closings, and expansions</li> <li>• Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations)</li> <li>• Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination</li> </ul>   | <a href="#">Executive message: Performance metrics: Global presence</a>  |

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|--|---|--|--|
| 14   | a. Report whether and how the precautionary approach or principle is addressed by the organization.   | The DTTL Corporate Responsibility Policy points to defining principles for establishing member firm policies. These defining principles include environmentally sustainable operations and a commitment to local communities and the wider society |  |
| 15   | a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.   | <a href="#">Executive message</a> ; <a href="#">Taking on corruption</a> ; <a href="#">Public policy</a> ; <a href="#">Ethics</a>  |  |
| 16   | a. List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: <ul style="list-style-type: none"> <li>• Holds a position on the governance body</li> <li>• Participates in projects or committees</li> <li>• Provides substantive funding beyond routine membership dues</li> <li>• Views membership as strategic</li> </ul> This refers primarily to memberships maintained at the organizational level.” | <a href="#">Taking on corruption</a> ; <a href="#">Public policy</a> ; <a href="#">Ethics</a>  |  |
| Identified Material Aspects and Boundaries |   |  |  |
| 17   | a. List all entities included in the organization's consolidated financial statements or equivalent documents.<br>b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.<br><br>The organization can report on this Standard Disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents.  | <a href="#">Network structure</a> ; <a href="#">Back page</a><br>This report covers DTTL and all of its member firms as set out in the report.   |  |
| 18   | a. Explain the process for defining the report content and the Aspect Boundaries.<br>b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.”   | <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>   |  |
| 19   | a. List all the material Aspects identified in the process for defining report content.   | <a href="#">Reporting process and materiality</a>  |  |

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| G4 Disclosure                 | Disclosure Requirements   | FY16 Cross-reference/Direct answer  |  |
|-------------------------------|---|---|--|
| 20                            | a. For each material Aspect, report the Aspect Boundary within the organization, as follows: <ul style="list-style-type: none"> <li>• Report whether the Aspect is material within the organization                             <ul style="list-style-type: none"> <li>- If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either:                                     <ul style="list-style-type: none"> <li>- The list of entities or groups of entities included in G4-17 for which the Aspect is not material or</li> <li>- The list of entities or groups of entities included in G4-17 for which the Aspects is material</li> </ul> </li> </ul> </li> <li>• Report any specific limitation regarding the Aspect Boundary within the organization</li> </ul> | <a href="#">Reporting process and materiality</a>   |  |
| 21                            | a. For each material Aspect, report the Aspect Boundary outside the organization, as follows: <ul style="list-style-type: none"> <li>• Report whether the Aspect is material outside of the organization</li> <li>• If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified</li> <li>• Report any specific limitation regarding the Aspect Boundary outside the organization</li> </ul>   | <a href="#">Reporting process and materiality</a>   |  |
| 22                            | a. Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.  | <a href="#">Basis of reporting</a>  |  |
| 23                            | a. Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.   | <a href="#">Basis of reporting</a>  |  |
| <b>Stakeholder Engagement</b> |   |   |  |
| 24                            | a. Provide a list of stakeholder groups engaged by the organization.  | <a href="#">Reporting process and materiality; Stakeholder engagement summary; Basis of reporting</a> |  |
| 25                            | a. Report the basis for identification and selection of stakeholders with whom to engage.   | <a href="#">Basis of reporting</a>  |  |
| 26                            | a. Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.  | <a href="#">Reporting process and materiality; Stakeholder engagement summary; Basis of reporting</a> |  |
| 27                            | a. Report key topics and concerns that have been raised through stakeholder engagement summary, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.  | <a href="#">Reporting process and materiality; Stakeholder engagement summary</a>                     |  |
| <b>Report Profile</b>         |   |   |  |
| 28                            | a. Reporting period (such as fiscal or calendar year) for information provided.   | Fiscal year 2016: June 1, 2015–May 31, 2016   |  |
| 29                            | a. Date of most recent previous report (if any).  | The Deloitte 2015 Global Report was issued in September 2015.   |  |

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|----------------------|---|---|----|
| 30                   | a. Reporting cycle (such as annual, biennial).  | Annual  |    |
| 31                   | a. Provide the contact point for questions regarding the report or its contents.  | <a href="mailto:GlobalReport@Deloitte.com">GlobalReport@Deloitte.com</a>  |    |
| 32                   | a. Report the 'in accordance' option the organization has chosen.<br>b. Report the GRI Content Index for the chosen option.<br>c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.   | This report contains Standard Disclosures from the GRI G4 Sustainability Reporting Guidelines. While the FY2016 report is not "in accordance" with core or comprehensive G4 guidelines, it incorporates the material aspects from the G4 Core index. Standard Disclosures have not been externally assured. |    |
| 33                   | a. Report the organization's policy and current practice with regard to seeking external assurance for the report.<br>b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.<br>c. Report the relationship between the organization and the assurance providers.<br>d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report. | DTTL did not have the FY2016 report externally assured.<br>External assurance has been received for the greenhouse gas emissions of a limited number of member firms. These assurance statements are included in full in DTTL's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> .    |    |
| Governance           |   |   |    |
| 34                   | a. Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.   | <a href="#">Network governance</a>  |    |
| Ethics and Integrity |   |   |    |
| 56                   | a. Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.  | <a href="#">Ethics; Independence</a>  | 16 |

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| G4 Disclosure                              | Title   | Disclosure Requirements   | Cross-reference/Direct answer  |               |
|--|---|---|--|---------------|
| Generic Disclosures on Management Approach |   |   |  |               |
| DMA  | Generic Disclosures on Management Approach      | a. Report why the Aspect is material. Report the impacts that make this Aspect material.<br>b. Report how the organization manages the material Aspect or its impacts.<br>c. Report the evaluation of the management approach, including: <ul style="list-style-type: none"> <li>• The mechanisms for evaluating the effectiveness of the management approach</li> <li>• The results of the evaluation of the management approach</li> <li>• Any related adjustments to the management approach</li> </ul>  | Disclosure requirements will be addressed for each material specific standard disclosure. However, in consideration of space constraints the full list of all requirements are provided at the beginning of the specific standard disclosure section only. |               |
| Category: Economic                         |   |   |  |               |
| Aspect: Economic Performance               |   |   |  |               |
| DMA*                                       | Generic Disclosures on Management Approach      |   | <a href="#">Executive message</a><br>For disclosures on Management Approach to climate change, please refer to D TTL's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> .  |               |
| EC1  | Direct economic value generated and distributed | a. Report the direct economic value generated and distributed (EVG&D) on an accruals basis including the basic components for the organization's global operations as listed below. If data is presented on a cash basis, report the justification for this decision and report the basic components as listed below: <ul style="list-style-type: none"> <li>• Direct economic value generated:                             <ul style="list-style-type: none"> <li>- Revenues</li> </ul> </li> <li>• Economic value distributed:                             <ul style="list-style-type: none"> <li>- Operating costs</li> <li>- Employee wages and benefits</li> <li>- Payments to providers of capital</li> <li>- Payments to government (by country)</li> <li>- Community investments</li> </ul> </li> <li>• Economic value retained (calculated as 'Direct economic value generated' less 'Economic value distributed')</li> </ul> b. To better assess local economic impacts, report EVG&D separately at country, regional, or market levels, where significant. Report the criteria used for defining significance. | <a href="#">Executive message:</a><br><a href="#">Performance metrics: Societal impact</a>   | 2, 5, 7, 8, 9 |

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| G4 Disclosure                     | Title  | Disclosure Requirements   | Cross-reference/Direct answer  |                |
|-----------------------------------|--|---|--|----------------|
| EC2                               | Financial implications and other risks and opportunities for the organization's activities due to climate change | a. Report risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue or expenditure, including: <ul style="list-style-type: none"> <li>• A description of the risk or opportunity and its classification as either physical, regulatory, or other</li> <li>• A description of the impact associated with the risk or opportunity</li> <li>• The financial implications of the risk or opportunity before action is taken</li> <li>• The methods used to manage the risk or opportunity</li> <li>• The costs of actions taken to manage the risk or opportunity</li> </ul> | Risks posed to Deloitte by climate change that have potential financial implications include physical risks to member firm facilities from weather events, regulatory risk, and reputational risk. Through Deloitte member firms' Sustainability practices, member firms also have opportunities related to serving their clients as they respond to climate change risks and opportunities. DTTL and its member firms have quantitatively estimated the financial implications of some of the opportunities, but consider this information confidential. DTTL and its member firms have not quantitatively assessed the financial implications of the risks. For a detailed explanation of risks and opportunities, please refer to DTTL's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> . | 13             |
| Aspect: Indirect Economic Impacts |  |   |  |                |
| DMA*                              | Generic Disclosures on Management Approach   |   | <a href="#">Executive message: New homes, new hope: Opportunity on wheels</a>  |                |
| EC7                               | Development and impact of infrastructure investments and services supported                                      | a. Report the extent of development of significant infrastructure investments and services supported.<br>b. Report the current or expected impacts on communities and local economies. Report positive and negative impacts where relevant.<br>c. Report whether these investments and services are commercial, in-kind, or pro bono engagements.   | <a href="#">New homes, new hope: Giving and growing</a>  | 2, 5, 7, 9, 11 |

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| G4 Disclosure           | Title  | Disclosure Requirements  | Cross-reference/Direct answer   |                    |
|-------------------------|--|--|---|--------------------|
| EC8                     | Significant indirect economic impacts, including the extent of impacts | a. Report examples of the significant identified positive and negative indirect economic impacts the organization has. These may include: <ul style="list-style-type: none"> <li>• Changing the productivity of organizations, sectors, or the whole economy</li> <li>• Economic development in areas of high poverty</li> <li>• Economic impact of improving or deteriorating social or environmental conditions</li> <li>• Availability of products and services for those on low incomes</li> <li>• Enhancing skills and knowledge amongst a professional community or in a geographical region</li> <li>• Jobs supported in the supply chain or distribution chain</li> <li>• Stimulating, enabling, or limiting foreign direct investment</li> <li>• Economic impact of change in location of operations or activities</li> <li>• Economic impact of the use of products and services</li> </ul> b. Report the significance of the impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas. | <a href="#">Giving and growing: New homes, new hope: Opportunity on wheels</a>          | 1, 2, 3, 8, 10, 17 |
| Category: Environmental |  |  |   |                    |
| Aspect: Materials       |  |  |   |                    |
| DMA*                    | Generic Disclosures on Management Approach                             |  | <a href="#">Executive message: Smart approach to sustainability: Basis of reporting</a> |                    |
| EN1                     | Materials used by weight or volume                                     | a. Report the total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: <ul style="list-style-type: none"> <li>• Non-renewable materials used</li> <li>• Renewable materials used</li> </ul>  | <a href="#">Performance metrics: Environmental sustainability</a>                       | 8, 12              |
| EN2                     | Percentage of materials used that are recycled input materials         | a. Report the percentage of recycled input materials used to manufacture the organization's primary products and services.   | <a href="#">Performance metrics: Environmental sustainability</a>                       | 8, 12              |
| Aspect: Energy          |  |  |   |                    |
| DMA*                    | Generic Disclosures on Management Approach                             |  | <a href="#">Executive message: Smart approach to sustainability: Basis of reporting</a> |                    |

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| G4 Disclosure | Title                                      | Disclosure Requirements  | Cross-reference/Direct answer  |              |
|---------------|--|--|--|--------------|
| EN3           | Energy consumption within the organization | a. Report total fuel consumption from non-renewable sources in joules or multiples, including fuel types used.<br>b. Report total fuel consumption from renewable fuel sources in joules or multiples, including fuel types used.<br>c. Report in joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> <li>• Electricity consumption</li> <li>• Heating consumption</li> <li>• Cooling consumption</li> <li>• Steam consumption</li> </ul> d. Report in joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> <li>• Electricity sold</li> <li>• Heating sold</li> <li>• Cooling sold</li> <li>• Steam sold</li> </ul> e. Report total energy consumption in joules or multiples.<br>f. Report standards, methodologies, and assumptions used.<br>g. Report the source of the conversion factors used. | <a href="#">Performance metrics: Environmental sustainability; Basis of reporting</a>  | 7, 8         |
| EN6           | Reduction of energy consumption            | a. Report the amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.<br>b. Report the types of energy included in the reductions: fuel, electricity, heating, cooling, and steam.<br>c. Report the basis for calculating reductions in energy consumption such as base year or baseline, and the rationale for choosing it.<br>d. Report standards, methodologies, and assumptions used.   | <a href="#">Performance metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting</a><br>For a detailed explanation of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, please refer to DTTL's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> . | 7, 8, 12, 13 |
| Aspect: Water |  |  |  |              |
| EN8           | Total water withdrawal by source           | a. Report the total volume of water withdrawn from the following sources: <ul style="list-style-type: none"> <li>• Surface water, including water from wetlands, rivers, lakes, and oceans</li> <li>• Ground water</li> <li>• Rainwater collected directly and stored by the organization</li> <li>• Waste water from another organization</li> <li>• Municipal water supplies or other water utilities</li> </ul> b. Report standards, methodologies, and assumptions used.   | See below**  |              |

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| G4 Disclosure     | Title  | Disclosure Requirements  | Cross-reference/Direct answer  |                   |
|-------------------|--|--|--|-------------------|
| Aspect: Emissions |  |  |  |                   |
| DMA*              | Generic Disclosures on Management Approach               | Aspect-specific guidance per the GRI G4 guidelines are also relevant for this DMA  | <a href="#">Performance metrics: Environmental sustainability</a><br>For disclosures on Management Approach to climate change, please refer to DTTL's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> . |                   |
| EN15              | Direct greenhouse gas (GHG) emissions (Scope 1)          | a. Report gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.<br>b. Report gases included in the calculation (whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all).<br>c. Report biogenic CO2 emissions in metric tons of CO2 equivalent separately from the gross direct (Scope 1) GHG emissions.<br>d. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.<br>e. Report standards, methodologies, and assumptions used.<br>f. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source.<br>g. Report the chosen consolidation approach for emissions (equity share, financial control, operational control). | <a href="#">Performance metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting</a>   | 3, 12, 13, 14, 15 |
| EN16              | Energy indirect greenhouse gas (GHG) emissions (Scope 2) | a. Report gross energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.<br>b. Report gases included in the calculation, if available.<br>c. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.<br>d. Report standards, methodologies, and assumptions used.<br>e. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.<br>f. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).   | <a href="#">Performance metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting</a>   | 3, 12, 13, 14, 15 |

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| G4 Disclosure | Title   | Disclosure Requirements  | Cross-reference/Direct answer   |                   |
|---------------|---|--|---|-------------------|
| EN17          | Other indirect greenhouse gas (GHG) emissions (Scope 3) | <p>a. Report gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent, excluding indirect emissions from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization (these indirect emissions are reported in Indicator G4-EN16). Exclude any GHG trades, such as purchases, sales, or transfers of offsets or allowances.</p> <p>b. Report gases included in the calculation, if available.</p> <p>c. Report biogenic CO2 emissions in metric tons of CO2 equivalent separately from the gross other indirect (Scope 3) GHG emissions.</p> <p>d. Report other indirect (Scope 3) emissions categories and activities included in the calculation.</p> <p>e. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>f. Report standards, methodologies, and assumptions used.</p> <p>g. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.</p> | <p><a href="#">Smart approach to sustainability; Reporting process and materiality; Basis of reporting</a></p>  | 3, 12, 13, 14, 15 |
| EN18          | Greenhouse gas (GHG) emissions intensity                | <p>a. Report the GHG emissions intensity ratio.</p> <p>b. Report the organization-specific metric (the ratio denominator) chosen to calculate the ratio.</p> <p>c. Report the types of GHG emissions included in the intensity ratio: direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3).</p> <p>d. Report gases included in the calculation.</p>   | <p><a href="#">Smart approach to sustainability; Performance metrics; Environmental sustainability; Reporting process and materiality; Basis of reporting</a></p>   | 13, 14, 15        |
| EN19          | Reduction of greenhouse gas (GHG) emissions             | <p>a. Report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions, in metric tons of CO2 equivalent.</p> <p>b. Report gases included in the calculation (whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all).</p> <p>c. Report the chosen base year or baseline and the rationale for choosing it.</p> <p>d. Report standards, methodologies, and assumptions used.</p> <p>e. Report whether the reductions in GHG emissions occurred in direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3) emissions.</p>  | <p><a href="#">Basis of reporting; Performance metrics; Environmental sustainability</a><br/>Please refer to DTTL's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> for the amount of GHG emissions reductions achieved as a direct result of initiatives.</p> | 13, 14, 15        |

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| G4 Disclosure                             | Title   | Disclosure Requirements   | Cross-reference/Direct answer  |  |
|---|---|---|--|--|
| Aspect: Effluents and Waste               |   |   |  |  |
| DMA*                                      | Generic Disclosures on Management Approach  |   | <a href="#">Smart approach to sustainability; Basis of reporting</a>   |  |
| EN23                                      | Total weight of waste by type and disposal method   | a. Report the total weight of hazardous and non-hazardous waste, by the following disposal methods: <ul style="list-style-type: none"> <li>• Reuse</li> <li>• Recycling</li> <li>• Composting</li> <li>• Recovery, including energy recovery</li> <li>• Incineration (mass burn)</li> <li>• Deep well injection</li> <li>• Landfill</li> <li>• On-site storage</li> <li>• Other (to be specified by the organization)</li> </ul> b. Report how the waste disposal method has been determined: <ul style="list-style-type: none"> <li>• Disposed of directly by the organization or otherwise directly confirmed</li> <li>• Information provided by the waste disposal contractor</li> <li>• Organizational defaults of the waste disposal contractor</li> </ul> | This information is not available at enough locations to allow meaningful reporting. Because office space is frequently leased, it is difficult to obtain reliable records of waste quantities. Waste management is the third (lowest) tier of the materiality matrix. Putting systems in place to report on waste will, therefore, be lower priority relative to other material aspects and it will likely be more than five years before for this information will be included in reporting. |  |
| Aspect: Supplier Environmental Assessment |   |   |  |  |
| EN33                                      | Significant actual and potential negative environmental impacts in the supply chain and actions taken | a. Report the number of suppliers subject to environmental impact assessments.<br>b. Report the number of suppliers identified as having significant actual and potential negative environmental impacts.<br>c. Report the significant actual and potential negative environmental impacts identified in the supply chain.<br>d. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.<br>e. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.                         | See below**  |  |
| Economic                                  |   |   |  |  |
| Labor Practices and Decent Work           |   |   |  |  |
| Aspect: Employment                        |   |   |  |  |
| DMA*                                      | Generic Disclosures on Management Approach  | Aspect-specific guidance per the GRI G4 guidelines are also relevant for this DMA   | <a href="#">Executive message; Public policy</a>   |  |

**SPECIFIC STANDARD DISCLOSURES** (Specific standard disclosures have not been externally assured)



| G4 Disclosure                          | Title   | Disclosure Requirements  | Cross-reference/Direct answer   |      |
|--|---|--|---|------|
| LA1                                    | Total number and rates of new employee hires and employee turnover by age group, gender and region  | a. Report the total number and rate of new employee hires during the reporting period, by age group, gender and region.<br>b. Report the total number and rate of employee turnover during the reporting period, by age group, gender and region.  | <a href="#">Performance metrics: Talent</a><br>Turnover by age group is not currently aggregated across the global network.   | 5, 8 |
| LA2                                    | Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation | a. Report the benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: <ul style="list-style-type: none"> <li>• Life insurance</li> <li>• Health care</li> <li>• Disability and invalidity coverage</li> <li>• Parental leave</li> <li>• Retirement provision</li> <li>• Stock ownership</li> <li>• Others</li> </ul> b. Report the definition used for 'significant locations of operation'.                   | See below**   |      |
| LA3                                    | Return to work and retention rates after parental leave, by gender  | a. Report the total number of employees that were entitled to parental leave, by gender.<br>b. Report the total number of employees that took parental leave, by gender.<br>c. Report the total number of employees who returned to work after parental leave ended, by gender.<br>d. Report the total number of employees who returned to work after parental leave ended who were still employed twelve months after their return to work, by gender.<br>e. Report the return to work and retention rates of employees who took parental leave, by gender. | See below**   |      |
| Aspect: Occupational Health and Safety |   |  |   |      |
| DMA*                                   | Generic Disclosures on Management Approach  |  | <a href="#">Cultivating inclusion</a><br>Most member firms have health and wellness programs in place to educate, train, and assist personnel and, frequently, their families. Program focus varies, but includes health issues most likely to impact service workers such as ergonomic workstation setup, stress management, and travel security and safety. |      |

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| G4 Disclosure                  | Title   | Disclosure Requirements  | Cross-reference/Direct answer   |         |
|--------------------------------|---|--|---|---------|
| LA7                            | Workers with high incidence or high risk of diseases related to their occupation  | a. Report whether there are workers who are involved in occupational activities who have a high incidence or high risk of specific diseases.   | <a href="#">Keeping Deloitte's people safe and secure</a><br>Deloitte people travel frequently to serve clients or meet with stakeholders. Travel safety and security is, therefore, a focus area of Deloitte's safety programs.  | 3       |
| Aspect: Training and Education |   |  |   |         |
| DMA*                           | Generic Disclosures on Management Approach  |  | <a href="#">Cultivating inclusion: Giving and growing</a>   |         |
| LA9                            | Average hours of training per year per employee by gender, and by employee category   | a. Report the average hours of training that the organization's employees have undertaken during the reporting period, by:<br>• Gender<br>• Employee category  | <a href="#">Performance metrics: Learning</a><br>This information is not available at the global level broken down by employee category or gender.  | 3, 4, 5 |
| LA10                           | Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings | a. Report on the type and scope of programs implemented and assistance provided to upgrade employee skills.<br>b. Report on the transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. | Deloitte provide a range of formal and informal learning opportunities for both new hires and experienced professionals alike.<br><br>Deloitte offers a variety of flexible work arrangements, including sabbaticals; transition assistance is done in accordance with applicable laws. Pre-retirement planning is also offered by many member firms, for example by providing a secure online tool to plan financial goals for retirement. | 8       |
| LA11                           | Percentage of employees receiving regular performance and career development reviews, by gender and by employee category                              | a. Report the percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.   | Regular performance and career development reviews are core to Deloitte's ongoing success. Within DTTL, all permanent employees are covered by such a requirement, and all would typically have received reviews except for those on leave, terminated, or with minimal service hours during the fiscal year. Member firm metrics for this indicator are not aggregated across the organization.  | 5       |

**SPECIFIC STANDARD DISCLOSURES** (Specific standard disclosures have not been externally assured)



| G4 Disclosure                                   | Title  | Disclosure Requirements   | Cross-reference/Direct answer  |   |
|---|--|---|--|---|
| Aspect: Diversity and Equal Opportunity         |  |   |  |   |
| DMA*  | Generic Disclosures on Management Approach   |   | <a href="#">Cultivating inclusion; Network governance</a>  |   |
| LA12  | Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity | a. Report the percentage of individuals within the organization's governance bodies in each of the following diversity categories: <ul style="list-style-type: none"> <li>• Gender</li> <li>• Age group: under 30 years old, 30-50 years old, over 50 years old</li> <li>• Minority groups</li> <li>• Other indicators of diversity where relevant</li> </ul> b. Report the percentage of employees per employee category in each of the following diversity categories: <ul style="list-style-type: none"> <li>• Gender</li> <li>• Age group: under 30 years old, 30-50 years old, over 50 years old</li> <li>• Minority groups</li> <li>• Other indicators of diversity where relevant</li> </ul>   | <a href="#">Cultivating inclusion; Network governance; Performance metrics; Talent</a><br>Given the global nature of Deloitte operations, it is not possible to define "minority groups" on a worldwide scale. Disclosure by age group is not currently consolidated at the global level and additional internal discussions and agreements would need to occur to enable reporting by age. Systems for tracking and reporting would need to be implemented to enable this information to be gathered consistently at both the member firm and global levels. Assuming agreement is reached, it may be three or more years before this information is available. | 5 |
| Aspect: Equal Remuneration for Women and Men    |  |   |  |   |
| LA13  | Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation   | a. Report the ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.<br>b. Report the definition used for 'significant locations of operation'.  | See below**  |   |
| Aspect: Supplier Assessment for Labor Practices |  |   |  |   |
| LA15  | Significant actual and potential negative impacts for labor practices in the supply chain and actions taken  | a. Report the number of suppliers subject to impact assessments for labor practices.<br>b. Report the number of suppliers identified as having significant actual and potential negative impacts for labor practices.<br>c. Report the significant actual and potential negative impacts for labor practices identified in the supply chain.<br>d. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which improvements were agreed upon as a result of assessment.<br>e. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which relationships were terminated as a result of assessment, and why. | See below**  |   |

**SPECIFIC STANDARD DISCLOSURES** (Specific standard disclosures have not been externally assured)



| G4 Disclosure              | Title   | Disclosure Requirements  | Cross-reference/Direct answer  |
|----------------------------|---|--|--|
| Human Rights               |   |  |  |
| Aspect: Investment         |   |  |  |
| DMA*                       | Generic Disclosures on Management Approach  |  | <a href="#">Ethics</a>   |
| HR2                        | Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained | a. Report the total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations.<br>b. Report the percentage of employees in the reporting period trained in human rights policies or procedures concerning aspects of human rights that are relevant to operations.   | <a href="#">Ethics</a><br>Ethics training is required for all new hires to Deloitte and for all Deloitte people every two years. This training builds awareness of Deloitte’s Global Principles of Business Conduct (‘Global Code’) which include respect, diversity and fair treatment, professional development and support, and social responsibility which addresses our support and respect for human rights standards. All Deloitte people annually confirm that they read, understand and comply with the Global Code and their member firm code of conduct which addresses local requirements. |
| Aspect: Non-Discrimination |   |  |  |
| HR3                        | Total number of incidents of discrimination and corrective actions taken  | a. Report the total number of incidents of discrimination during the reporting period.<br>b. Report the status of the incidents and the actions taken with reference to the following: <ul style="list-style-type: none"> <li>• Incident reviewed by the organization</li> <li>• Remediation plans being implemented</li> <li>• Remediation plans have been implemented and results reviewed through routine internal management review processes</li> <li>• Incident no longer subject to action</li> </ul> | See below**  |

**SPECIFIC STANDARD DISCLOSURES** (Specific standard disclosures have not been externally assured)



| G4 Disclosure                             | Title  | Disclosure Requirements  | Cross-reference/Direct answer  |  |
|---|--|--|--|--|
| Aspect: Supplier Human Rights Assessment  |  |  |  |  |
| HR11                                      | Significant actual and potential negative human rights impacts in the supply chain and actions taken               | a. Report the number of suppliers subject to human rights impact assessments.<br>b. Report the number of suppliers identified as having significant actual and potential negative human rights impacts.<br>c. Report the significant actual and potential negative human rights impacts identified in the supply chain.<br>d. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which improvements were agreed upon as a result of assessment.<br>e. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which relationships were terminated as a result of assessment, and why. | See below**  |  |
| Aspect: Human Rights Grievance Mechanisms |  |  |  |  |
| HR12                                      | Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms | a. Report the total number of grievances about human rights impacts filed through formal grievance mechanisms during the reporting period.<br>b. Of the identified grievances, report how many were: <ul style="list-style-type: none"> <li>• Addressed during the reporting period</li> <li>• Resolved during the reporting period</li> </ul> c. Report the total number of grievances about human rights impacts filed prior to the reporting period that were resolved during the reporting period.   | See below**  |  |
| Society                                   |  |  |  |  |
| Aspect: Anti-Corruption                   |  |  |  |  |
| DMA*                                      | Generic Disclosures on Management Approach   | Aspect-specific guidance per the GRI G4 guidelines are also relevant for this DMA  | <a href="#">Ethics</a> ; <a href="#">Risk management</a> ; <a href="#">Taking on corruption</a> ; <a href="#">Independence</a> ; <a href="#">Public policy</a> |  |

**SPECIFIC STANDARD DISCLOSURES** (Specific standard disclosures have not been externally assured)



| G4 Disclosure | Title   | Disclosure Requirements  | Cross-reference/Direct answer   |    |
|---------------|---|--|---|----|
| SO1           | Percentage of operations with implemented local community engagement, impact assessments, and development programs      | a. Report the percentage of operations with implemented local community engagement, impact assessments, and development programs, including the use of: <ul style="list-style-type: none"> <li>• Social impact assessments, including gender impact assessments, based on participatory processes</li> <li>• Environmental impact assessments and ongoing monitoring</li> <li>• Public disclosure of results of environmental and social impact assessments</li> <li>• Local community development programs based on local communities' needs</li> <li>• Stakeholder engagement plans based on stakeholder mapping</li> <li>• Broad based local community consultation committees and processes that include vulnerable groups</li> <li>• Works councils, occupational health and safety committees and other employee representation bodies to deal with impacts</li> <li>• Formal local community grievance processes</li> </ul> | <a href="#">New homes, new hope; Opportunity on wheels</a>  |    |
| SO3           | Total number and percentage of operations assessed for risks related to corruption and the significant risks identified | a. Report the total number and percentage of operations assessed for risks related to corruption.<br>b. Report the significant risks related to corruption identified through the risk assessment.   | An analysis of geographic anti-corruption risk level of each member firm based on Transparency International's Corruption Perceptions Index was completed by the DTTL Anti-Corruption Officer in FY16.  | 16 |
| SO4           | Communication and training on anti-corruption policies and procedures   | a. Report the total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.<br>b. Report the total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.<br>c. Report the total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region.<br>d. Report the total number and percentage of governance body members that have received training on anti-corruption, broken down by region.<br>e. Report the total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.                    | <a href="#">Ethics</a><br>The vast majority of Deloitte people confirmed that they have read the applicable member firm anti-corruption policies but exact numbers were not consolidated at the global level for FY2016.<br>Communication to member firm business partners regarding anti-corruption is managed at the member firm level and cannot be reported upon at a global level. Anti-corruption training was in place in many member firms but metrics regarding training were not tracked during FY2016. | 16 |

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| G4 Disclosure                        | Title   | Disclosure Requirements   | Cross-reference/Direct answer |  |
|--------------------------------------|---|---|-------------------------------|--|
| SO5                                  | Confirmed incidents of corruption and actions taken   | a. Report the total number and nature of confirmed incidents of corruption.<br>b. Report the total number of confirmed incidents in which employees were dismissed or disciplined for corruption.<br>c. Report the total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.<br>d. Report public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases. | See below**                   |  |
| Aspect: Public Policy                |   |   |                               |  |
| SO6                                  | Total value of political contributions by country and recipient/beneficiary   | a. Report the total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.<br>b. Report how the monetary value of in-kind contributions was estimated, if applicable.   | See below**                   |  |
| Aspect: Compliance                   |   |   |                               |  |
| SO8                                  | Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations | a. Report significant fines and non-monetary sanctions in terms of: <ul style="list-style-type: none"> <li>• Total monetary value of significant fines</li> <li>• Total number of non-monetary sanctions</li> <li>• Cases brought through dispute resolution mechanisms</li> </ul> b. If the organization has not identified any non-compliance with laws or regulations, a brief statement of this fact is sufficient.<br>c. Report the context against which significant fines and non-monetary sanctions were incurred.              | See below**                   |  |
| Product Responsibility               |   |   |                               |  |
| Aspect: Product and Service Labeling |   |   |                               |  |
| PR5                                  | Results of surveys measuring customer satisfaction  | a. Report the results or key conclusions of customer satisfaction surveys (based on statistically relevant sample sizes) conducted in the reporting period relating to information about: <ul style="list-style-type: none"> <li>• The organization as a whole</li> <li>• A major product or service category</li> <li>• Significant locations of operation</li> </ul>  | See below**                   |  |

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| G4 Disclosure            | Title  | Disclosure Requirements   | Cross-reference/Direct answer |    |
|--------------------------|--|---|-------------------------------|----|
| Aspect: Customer Privacy |  |   |                               |    |
| PR8                      | Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data                                | a. Report the total number of substantiated complaints received concerning breaches of customer privacy, categorized by: <ul style="list-style-type: none"> <li>• Complaints received from outside parties and substantiated by the organization</li> <li>• Complaints from regulatory bodies</li> </ul> b. Report the total number of identified leaks, thefts, or losses of customer data.<br>c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient. | See below**                   | 16 |
| Aspect: Compliance       |  |   |                               |    |
| PR9                      | Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services | a. Report the total monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.<br>b. If the organization has not identified any non-compliance with laws or regulations, a brief statement of this fact is sufficient.   | See below**                   |    |

\*Disclosure requirements will be addressed for each material specific standard disclosure; however, for consideration of space constraints the full list of all requirements are only provided at the beginning of the specific standard disclosure section.

\*\*Information for these indicators is not currently consolidated at the global level. Additional review would be required to assess the level of materiality of the issues at the DTTL and member firm levels. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.

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