

**Deloitte.**



**The bigger the challenge,  
the bigger the opportunity**  
Reporting process

## Reporting process and materiality

### Understanding and responding to stakeholders

Annual reporting is an opportunity to provide our stakeholders with a big-picture view of the Deloitte network, our achievements for clients, and our ongoing commitments to our people and society. As a professional services network, understanding and engaging the interests and concerns of our stakeholders is embedded in our drive to for excellence. We identify key stakeholders as those who:

- Help influence Deloitte’s success;
- Are highly affected by what we do;
- Affect the markets, regulations, and industries in which we operate; or
- Affect the supply of resources that we need to serve our clients, talent, and society.

Continual engagement with key stakeholders by Deloitte professionals supported the materiality assessment undertaken for FY15 reporting. Please see the [“Basis of reporting”](#) section for additional details on the materiality assessment process. We anticipate undertaking and in-depth stakeholder engagement and materiality assessment in the future as we evaluate reporting in accordance with the new Global Reporting Initiative Standard.

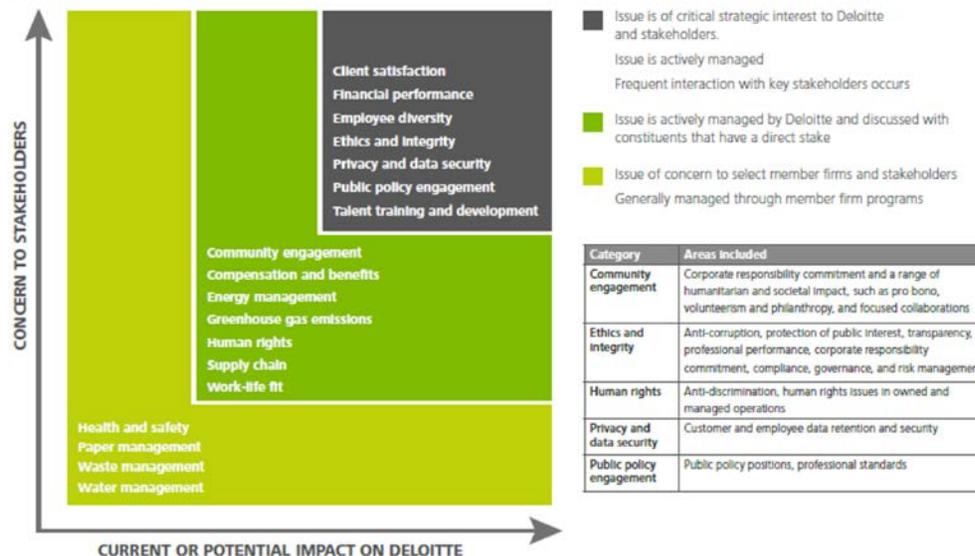
In the context of this report, material aspects are those that reflect Deloitte’s significant economic, environmental, and social impacts, or substantively influence the assessments and decisions of stakeholders. They were classified into three categories according to their relative rankings on a materiality matrix. Aspects can be material either within the boundaries of Deloitte, external to Deloitte, or both. They also can be geographically bound.

Except as noted below, all aspects shown in the matrix are material to Deloitte Touche Tohmatsu Limited, the member firm network, or both. Aspects material outside the organization include client satisfaction, privacy, and data security, which are material to clients; ethics and integrity, which are material to clients and regulators; and supply chain management and human rights, which are material to suppliers. Several issues are also material to society at large, such as community engagement, public policy engagement, and greenhouse gas emissions. Water is predominantly material outside of Deloitte (water used by suppliers in producing products or services we consume) and is primarily material to society in geographic locations with water scarcity issues.

A detailed description of this report’s boundaries and the performance measurement methods used is available in the [“Basis of reporting”](#) section.

A full list of the stakeholders with whom Deloitte engages and the issues they have identified to us as being of value is available in the [Stakeholder engagement summary](#).

MATERIALITY MATRIX



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