

C0. Introduction

C0.1

(C0.1) Give a general description and introduction to your organization.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the "Deloitte organization") serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 330,000 people make an impact that matters at www.deloitte.com.

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For the convenience of the reader, a Deloitte firm in a particular geography is identified in the body of this report by the word "Deloitte" coupled with the geography (e.g., Deloitte Japan or Deloitte US), in lieu of using the actual legal name of the particular Deloitte firm. Each Deloitte 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 Deloitte member firm provides all services, and certain services may not be available to attest clients under the rules and regulations of public accounting.

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 or countries in which the member firm operates which differ from those used in the Deloitte Global established protocol (e.g., the inclusion of radiative forcing associated with aviation, which the Deloitte Global 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 totals in this Deloitte Global response. The scope of this CDP response is Deloitte.

The Deloitte fiscal year runs June 1 through May 31 of the following year. Emissions results for FY2020 are not finalized at the time of submission to CDP therefore the emissions reported are those from FY2019 (period ending 31 May 2019) and we have defined this time frame as the reporting period. During June 2020, however, Deloitte set new and ambitious carbon reduction goals and agreed to strategies to address climate change. Additionally, during FY2020 climate change was recognized as an emerging risk in the Deloitte Global Enterprise Risk Framework. Even though these goals and the risk categorization were agreed to after the close of the reporting period, they are included here as they are likely of interest to stakeholders in understanding Deloitte's current actions in addressing climate change

C0.2

(C0.2) State the start and end date of the year for which you are reporting data.

	Start date	End date	Indicate if you are providing emissions data for past reporting years	Select the number of past reporting years you will be providing emissions data for
Reporting year	June 1 2018	May 31 2019	No	<Not Applicable>

C0.3

(C0.3) Select the countries/areas for which you will be supplying data.

- Albania
- Algeria
- Andorra
- Angola
- Argentina
- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahamas
- Bahrain
- Bangladesh
- Barbados

Belarus
Belgium
Benin
Bermuda
Bolivia (Plurinational State of)
Bosnia & Herzegovina
Botswana
Brazil
British Virgin Islands
Brunei Darussalam
Bulgaria
Burundi
Cambodia
Cameroon
Canada
Cayman Islands
Central African Republic
Chad
Chile
China
China, Hong Kong Special Administrative Region
Colombia
Congo
Costa Rica
Côte d'Ivoire
Croatia
Curaçao
Cyprus
Czechia
Democratic Republic of the Congo
Denmark
Dominican Republic
Ecuador
Egypt
El Salvador
Equatorial Guinea
Estonia
Finland
France
Gabon
Georgia
Germany
Ghana
Gibraltar
Greece
Greenland
Guam
Guatemala
Guernsey
Honduras
Hungary
Iceland
India
Indonesia
Iraq
Ireland
Isle of Man
Israel
Italy
Japan
Jersey
Jordan
Kazakhstan
Kenya
Kuwait
Kyrgyzstan
Lao People's Democratic Republic
Latvia
Lebanon
Lithuania
Luxembourg
Malawi
Malaysia
Mali
Malta
Marshall Islands
Mauritania
Mauritius
Mexico
Micronesia (Federated States of)
Monaco

Mongolia
Montenegro
Morocco
Mozambique
Myanmar
Namibia
Netherlands
New Zealand
Nicaragua
Niger
Nigeria
North Macedonia
Northern Mariana Islands
Norway
Oman
Pakistan
Palau
Panama
Papua New Guinea
Paraguay
Peru
Philippines
Poland
Portugal
Puerto Rico
Qatar
Republic of Korea
Republic of Moldova
Romania
Russian Federation
Rwanda
Saudi Arabia
Senegal
Serbia
Singapore
Slovakia
Slovenia
Solomon Islands
South Africa
Spain
Sri Lanka
State of Palestine
Sweden
Switzerland
Taiwan, Greater China
Tajikistan
Thailand
Timor-Leste
Togo
Trinidad and Tobago
Tunisia
Turkey
Turkmenistan
Uganda
Ukraine
United Arab Emirates
United Kingdom of Great Britain and Northern Ireland
United Republic of Tanzania
United States of America
United States Virgin Islands
Uruguay
Uzbekistan
Venezuela (Bolivarian Republic of)
Viet Nam
Yemen
Zambia
Zimbabwe

C0.4

(C0.4) Select the currency used for all financial information disclosed throughout your response.

USD

C0.5

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.

Operational control

C1. Governance

C1.1

(C1.1) Is there board-level oversight of climate-related issues within your organization?

Yes

C1.1a

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

Position of individual(s)	Please explain
Board Chair	Both the Deloitte Global Board Chair and the Deloitte Global CEO are directly involved with oversight of climate-related issues. Together they co-chair the Societal Impact Council (SI Council). The SI Council is a senior leadership group focused on Deloitte's wider ambition for its social impact and responsible business agenda. Climate change appears regularly on the agenda of the SI Council. In addition to the Board Chair and the CEO, membership of the Council is drawn from the Deloitte Global Board of Directors, the Deloitte Global Executive and other senior Deloitte leaders. The SI Council meets quarterly and is accountable to the Deloitte Global Board/Executive and; decisions and recommendations are presented to the Deloitte Global Board/Executive at least annually. The adoption of Deloitte's carbon reduction goals globally was overseen by the SI Council and agreed to by the Deloitte Global Board and the Deloitte Global Executive. The Deloitte Global Board Chair and the Deloitte Global CEO have been instrumental in driving climate change strategy for Deloitte. Deloitte Global's Risk Committee, a committee of the Deloitte Global Board, is tasked with oversight of Global's risk management activities. As part of Deloitte Global's Enterprise Risk Framework, Climate change has been identified as an emerging risk.
Chief Executive Officer (CEO)	Both the Deloitte Global Board Chair and the Deloitte Global CEO are directly involved with oversight of climate-related issues. Together they co-chair the Societal Impact Council (SI Council). The SI Council is a senior leadership group focused on Deloitte's wider ambition for its social impact and responsible business agenda. Climate change appears regularly on the agenda of the SI Council. In addition to the Board Chair and the CEO, membership of the Council is drawn from the Deloitte Global Board of Directors, the Deloitte Global Executive and other senior Deloitte leaders. The SI Council meets quarterly and is accountable to the Deloitte Global Board/Executive and; decisions and recommendations are presented to the Deloitte Global Board/Executive at least annually. The adoption of Deloitte's carbon reduction goals globally was overseen by the SI Council and agreed to by the Deloitte Global Board and the Deloitte Global Executive. The Deloitte Global Board Chair and the Deloitte Global CEO have been instrumental in driving climate change strategy for Deloitte. Deloitte Global's Risk Committee, a committee of the Deloitte Global Board, is tasked with oversight of Global's risk management activities. As part of Deloitte Global's Enterprise Risk Framework, Climate change has been identified as an emerging risk.
Other C-Suite Officer	Both the Deloitte Global Board Chair and the Deloitte Global CEO are directly involved with oversight of climate-related issues. Together they co-chair the Societal Impact Council (SI Council). The SI Council is a senior leadership group focused on Deloitte's wider ambition for its social impact and responsible business agenda. Climate change appears regularly on the agenda of the SI Council. In addition to the Board Chair and the CEO, membership of the Council is drawn from the Deloitte Global Board of Directors, the Deloitte Global Executive and other senior Deloitte leaders. The SI Council meets quarterly and is accountable to the Deloitte Global Board/Executive and; decisions and recommendations are presented to the Deloitte Global Board/Executive at least annually. The adoption of Deloitte's carbon reduction goals globally was overseen by the SI Council and agreed to by the Deloitte Global Board and the Deloitte Global Executive. The Deloitte Global Board Chair and the Deloitte Global CEO have been instrumental in driving climate change strategy for Deloitte. Deloitte Global's Risk Committee, a committee of the Deloitte Global Board, is tasked with oversight of Global's risk management activities. As part of Deloitte Global's Enterprise Risk Framework, Climate change has been identified as an emerging risk.

C1.1b

(C1.1b) Provide further details on the board's oversight of climate-related issues.

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	Scope of board-level oversight	Please explain
Scheduled – some meetings	Reviewing and guiding strategy Reviewing and guiding major plans of action Monitoring and overseeing progress against goals and targets for addressing climate-related issues	<Not Applicable>	The topic of climate change appeared on the agenda of all Societal Impact Council (SI Council) meetings during FY2019. The SI Council meets quarterly and its decisions and recommendations are presented to the Deloitte Global Board and the Deloitte Global Executive at least annually. In FY2019, the SI Council recommended the adoption of climate reduction goals which were subsequently reviewed by the Deloitte Global Board. Progress made in FY2019 towards achieving the goals was shared with the SI Council and the Deloitte Global Board. Additionally, in June 2020 more ambitious carbon reduction goals and an overall strategy to address climate change were presented and agreed to by the Deloitte Global Board and the Deloitte Global Executive. Deloitte Global's Risk Committee, a committee of the Deloitte Global Board, is tasked with oversight of Global's risk management activities. As part of Deloitte Global's Enterprise Risk Framework, Climate change has been identified as an emerging risk.

C1.2

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

Name of the position(s) and/or committee(s)	Reporting line	Responsibility	Coverage of responsibility	Frequency of reporting to the board on climate-related issues
Chief Executive Officer (CEO)	<Not Applicable>	Both assessing and managing climate-related risks and opportunities	<Not Applicable>	Annually
Other committee, please specify (Societal Impact Council)	<Not Applicable>	Both assessing and managing climate-related risks and opportunities	<Not Applicable>	Not reported to the board
Other, please specify (Chief People and Purpose Officer, Deloitte Global)	<Not Applicable>	Both assessing and managing climate-related risks and opportunities	<Not Applicable>	Annually

C1.2a

(C1.2a) Describe where in the organizational structure this/these position(s) and/or committees lie, what their associated responsibilities are, and how climate-related issues are monitored (do not include the names of individuals).

Management of climate-related risks and opportunities are conducted across three levels within Deloitte; at Deloitte Global, at the member firm level and at the country level.

At the Deloitte Global level, the Internal Sustainability leader (ISL) is responsible for aggregating greenhouse gas (GHG) emissions as reported from across Deloitte and reporting that information to stakeholders. The ISL also prepares an annual summary of climate-related risks, opportunities and actions for submission to the CDP based on input from the member firms and reports regularly to the SI Council. The Deloitte Global Internal Sustainability function also supports capacity building and encourages the sharing of leading internal sustainability practices across member firms. Deloitte Global Internal Sustainability is part of Deloitte Global Brand. The Deloitte Global Internal Sustainability leader reports up through four levels of management to the Deloitte Global Chief People and Purpose Officer. The Deloitte Global Chief People and Purpose Officer reports to the Deloitte Global CEO and is also a member of the Deloitte Global Executive and is vice chair of the Societal Impact Council (SI Council). The SI Council is a senior leadership group focused on Deloitte's wider ambition for its social impact and responsible business agenda. The SI Council is co-chaired by the Deloitte Global Board Chair and Deloitte Global CEO. Climate change appears regularly on the agenda of the SI Council. The SI Council meets quarterly and is accountable to the Deloitte Global Board and the Deloitte Global Executive and decisions and recommendations are presented to the Deloitte Global Board and the Deloitte Global Executive at least annually. The adoption of Deloitte's carbon reduction goals globally was overseen by the SI Council and agreed to by Deloitte Global Board and the Deloitte Global Executive. The Deloitte Global Board Chair and Deloitte Global CEO were instrumental in driving Deloitte's climate change strategy globally.

The Deloitte Global Risk Committee, a committee of the Deloitte Global Board, is tasked with risk management. Climate change risks are also considered through Deloitte Global's Enterprise Risk Framework.

Within member firms there are generally additional personnel assigned to manage internal sustainability matters including monitoring emissions and supporting action. The reporting structure for these roles vary depending on factors such as the size of the member firm and the level of attention on climate change matters in the region but typically include reporting up to an equity partner in the member firm.

Sustainability services also plays an important role at the member firm level with many member firms serving clients in addressing climate change. Practitioners involved in client service are typically those best positioned to identify opportunities related to climate change. While client service personnel serve clients in their own member firms, opportunities across geographies are also coordinated through the Deloitte Global Sustainability Services leader.

Lastly, where member firms include more than one country, the member firm structure described above for managing internal sustainability and for serving clients may be replicated within the country as well.

C1.3

(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?

	Provide incentives for the management of climate-related issues	Comment
Row 1	Yes	

C1.3a

(C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).

Entitled to incentive	Type of incentive	Activity incentivized	Comment
All employees	Monetary reward	Other (please specify) (Sustainability Services)	For the purposes of this question, "all employees" refers to all practitioners who are employed by or are partners of Deloitte member firms and who offer client services related to sustainability. Client service practitioners 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, please specify (Eligible professional in specified member firm)	Non-monetary reward	Behavior change related indicator	Deloitte Australia and Deloitte Belgium offer commuting benefits through discounted, or even free, 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 Deloitte Germany also uses nudges in its internal travel system before booking takes place – for example, suggestions are made to employees to share a taxi with others, or to consider using video technology instead of travelling. And Deloitte Germany has increased the number of bicycle parking stands to incentivize use of bicycles. The Deloitte China Culture Award Program recognizes and rewards employees for specific actions and contributions in line with the firm's values. Partners and staff can submit nominations for all Deloitte China staff across functions and individuals tackling environmental issues to achieve tangible impact meet the nomination criteria. Winners of the Culture Award receive an appreciation certificate and a gift.
Other, please specify (Eligible employees specified member firm - Manager and above in member firms)	Non-monetary reward	Emissions reduction project	Deloitte Finland has set a maximum emission level on all company cars and if an employee selects a car with a lower emissions level the fuel costs are covered. Deloitte Finland also has a public transportation option for employees whereby all employees using public transportation instead of car parking receive a fixed Euro per month public transportation benefit.

C2. Risks and opportunities

C2.1

(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?

Yes

C2.1a

(C2.1a) How does your organization define short-, medium- and long-term time horizons?

	From (years)	To (years)	Comment
Short-term	0	3	Deloitte member firms continually monitor risk and annually update their Enterprise Risk framework. Deloitte annually reviews priority business risks, and is constantly monitoring emerging risks and trends, which might impact its business model and operations. Time horizons for evaluating risks and opportunities can vary based on the area of concern, for example a long-term horizon for a fast-moving area such as technology may be considerably shorter than for other areas of the business. The time frames shown here were used in considering overall climate risks and opportunities across the broader organization.
Medium-term	3	8	Deloitte member firms continually monitor risk and annually update their Enterprise Risk Framework. Deloitte annually reviews priority business risks, and is constantly monitoring emerging risks and trends, which might impact its business model and operations. Time horizons for evaluating risks and opportunities can vary based on the area of concern, for example a long-term horizon for a fast-moving area such as technology may be considerably shorter than for other areas of the business. The time frames shown here were based in considering overall climate risks and opportunities across the broader organization.
Long-term	8		Deloitte member firms continually monitor risk and annually update their Enterprise Risk Framework. Deloitte annually reviews priority business risks, and is constantly monitoring emerging risks and trends, which might impact its business model and operations. Time horizons for evaluating risks and opportunities can vary based on the area of concern, for example a long-term horizon for a fast-moving area such as technology may be considerably shorter than for other areas of the business. The time frames shown here were used in considering overall climate risks and opportunities across the broader organization.

C2.1b

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

A substantive impact is anything that impairs Deloitte's ability to serve clients with distinction, to support the safety and security of Deloitte professionals, to attract and retain talent, and to engage with stakeholders in line with Deloitte's Shared Values and Responsible Business Practices statement.

C2.2

(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

Value chain stage(s) covered

Direct operations
Upstream
Downstream

Risk management process

Integrated into multi-disciplinary company-wide risk management process

Frequency of assessment

Annually

Time horizon(s) covered

Short-term
Medium-term

Description of process

Deloitte Global and each of the Deloitte member firms have developed and implemented an enterprise risk framework (ERF) 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. ERF policies and guidance are contained in the Deloitte Global Policies Manual. Discussions in FY2019, resulted in climate change being identified as an emerging business risk in the FY2020 Deloitte Global enterprise risk framework. As such, the Enterprise Risk Management group proactively monitors the risk of climate change impact across the organization, connects with subject matter specialists to better understand climate change as an emerging risk, and performs risk sensing. Climate change is included in a list of emerging risks that are communicated to all Deloitte member firms twice a year for review, in an annual refresh report and in an updated report. Climate change as an emerging risk spans the entire organization. Opportunities related to climate change 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. Recognition of broader opportunities typically results from numerous member firms recognizing similar opportunities.

C2.2a

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	Discussions in FY2019, resulted in climate change being identified as an emerging business risk in the FY2020 Deloitte Global Enterprise Risk Framework. As such, the Enterprise Risk Management group proactively monitors the risk of climate change impact across the organization, connects with subject matter specialists to better understand climate change as an emerging risk, and performs risk sensing. Climate change is included in a list of emerging risks that are communicated to all Deloitte member firms twice a year for review, in an annual refresh report and in an updated report. Climate change as an emerging risk spans the entire organization. Deloitte Global has commenced work to be able to report in line with the recommendations of the Task Force on Climate Change-related Financial Disclosures (TCFD). In working through the TCFD recommendations increased discussion were held between Deloitte Global Internal Sustainability and Deloitte Global Risk around climate change risk. Work for reporting in alignment with TCFD recommendations is in progress and further information will be forthcoming. An example of risk within current regulation is Deloitte US' compliance with Federal Acquisition Regulation (FAR) 52.223-22 Public Disclosure of Greenhouse Gas Emissions and Reduction Goals-Representation. Compliance with the regulation includes publicly disclosing greenhouse gas emissions and is mandatory if more than \$7.5 million or more in Federal contract awards are won in the prior fiscal year. Due to the amount the Deloitte US member firm receives in federal contract awards, Deloitte US complies with this regulation; a failure to do so would result in a compliance and reputational risk.
Emerging regulation	Relevant, always included	Discussions in FY2019 resulted in climate change being identified as an emerging business risk in the FY2020 Deloitte Global Enterprise Risk Framework. As such, the Enterprise Risk Management group proactively monitors the risk of climate change impact across the organization, connects with subject matter specialists to better understand climate change as an emerging risk, and performs risk sensing. Climate change is included in a list of emerging risks that are communicated to all Deloitte member firms twice a year for review, in an annual refresh report and in an updated report. Climate change as an emerging risk spans the entire organization. Deloitte Global has commenced work to be able to report in line with the recommendations of the Task Force on Climate Change-related Financial Disclosures (TCFD). In working through the TCFD recommendations increased discussion were held between Deloitte Global Internal Sustainability and Deloitte Global Risk around climate change risk. Work for reporting in alignment with TCFD recommendations is in progress and further information will be forthcoming. An example of emerging regulation includes increased reporting requirements and taxes on GHG emissions at federal, regional and local levels. An increase in environmental reporting regulations in countries or regions, for example the European Union, could require additional resources to monitor and manage compliance. Deloitte could be affected by carbon taxes through the use of transportation services and member firm vehicle fleets. Under certain scenarios, the cost of flights could increase through imposition of carbon taxes on airline emissions or aviation fuels.
Technology	Relevant, sometimes included	Discussions in FY2019, resulted in climate change being identified as an emerging business risk in the FY2020 Deloitte Global Enterprise Risk Framework. As such, the Enterprise Risk Management group proactively monitors the risk of climate change impact across the organization, connects with subject matter specialists to better understand climate change as an emerging risk, and performs risk sensing. Climate change is included in a list of emerging risks that are communicated to all Deloitte member firms twice a year for review, in an annual refresh report and in an updated report. Climate change as an emerging risk spans the entire organization. Deloitte Global has commenced work to be able to report in line with the recommendations of the Task Force on Climate Change-related Financial Disclosures (TCFD). In working through the TCFD recommendations increased discussion were held between Deloitte Global Internal Sustainability and Deloitte Global Risk around climate change risk. Work for reporting in alignment with TCFD recommendations is in progress and further information will be forthcoming. Deloitte's direct exposure to technology related risks is relatively low and is not considered substantive. Deloitte can be indirectly affected by technology risks to the extent that new technologies such as renewable energy, battery storage, and improvements in energy efficiency disrupt entire industry sectors that Deloitte services. This could result in certain client sectors reducing spend on professional services. This risk is somewhat mitigated as there would also be likely opportunities for Deloitte to serve those clients through organization and operational transformation.
Legal	Relevant, always included	Discussions in FY2019, resulted in climate change being identified as an emerging business risk in the FY2020 Deloitte Global Enterprise Risk Framework. As such, the Enterprise Risk Management group proactively monitors the risk of climate change impact across the organization, connects with subject matter specialists to better understand climate change as an emerging risk, and performs risk sensing. Climate change is included in a list of emerging risks that are communicated to all Deloitte member firms twice a year for review, in an annual refresh report and in an updated report. Climate change as an emerging risk spans the entire organization. Deloitte Global has commenced work to be able to report in line with the recommendations of the Task Force on Climate Change-related Financial Disclosures (TCFD). In working through the TCFD recommendations increased discussion were held between Deloitte Global Internal Sustainability and Deloitte Global Risk around climate change risk. Work for reporting in alignment with TCFD recommendations is in progress and further information will be forthcoming. If a company is materially impacted by climate change, parties affected by such losses may look to litigate if they believe the material risks were not adequately disclosed by the company. In such a situation, if a Deloitte member firm was engaged as the auditor of the company, Deloitte could become a target of litigation if the parties experiencing damages claim the auditor breached its duty of care in issuing opinions. Legal risk could also arise if severe weather events prevent or delay Deloitte's ability to serve clients and the Deloitte is not protected by contract terms that cover the particular situation
Market	Relevant, always included	Discussions in FY2019, resulted in climate change being identified as an emerging business risk in the FY2020 Deloitte Global Enterprise Risk Framework. As such, the Enterprise Risk Management group proactively monitors the risk of climate change impact across the organization, connects with subject matter specialists to better understand climate change as an emerging risk, and performs risk sensing. Climate change is included in a list of emerging risks that are communicated to all Deloitte member firms twice a year for review, in an annual refresh report and in an updated report. Climate change as an emerging risk spans the entire organization. Deloitte Global has commenced work to be able to report in line with the recommendations of the Task Force on Climate Change-related Financial Disclosures (TCFD). In working through the TCFD recommendations increased discussion were held between Deloitte Global Internal Sustainability and Deloitte Global Risk around climate change risk. Work for reporting in alignment with TCFD recommendations is in progress and further information will be forthcoming. While Deloitte does not operate in a carbon-intensive industry, Deloitte does service industries that could be significantly impacted by climate-related risks such as increased environmental regulation and carbon taxes. The financial impact of such events could reduce the demand for professional services. As climate-related regulation increases globally, it is important that Deloitte stays up-to-date on environmental regulation, green-technologies, and emerging market trends to reduce the risk of losing market share and/or clients. Failure to do so could mean a reduced ability to attract and retain clients

	Relevance & inclusion	Please explain
Reputation	Relevant, always included	Discussions in FY2019, resulted in climate change being identified as an emerging business risk in the FY2020 Deloitte Global Enterprise Risk Framework. As such, the Enterprise Risk Management group proactively monitors the risk of climate change impact across the organization, connects with subject matter specialists to better understand climate change as an emerging risk, and performs risk sensing. Climate change is included in a list of emerging risks that are communicated to all Deloitte member firms twice a year for review, in an annual refresh report and in an updated report. Climate change as an emerging risk spans the entire organization. Deloitte Global has commenced work to be able to report in line with the recommendations of the Task Force on Climate Change-related Financial Disclosures (TCFD). In working through the TCFD recommendations increased discussion were held between Deloitte Global Internal Sustainability and Deloitte Global Risk around climate change risk. Work for reporting in alignment with TCFD recommendations is in progress and further information will be forthcoming. Reputational risks arise from changing stakeholder's perceptions of an organization's contribution to, or detract from, the transition to a lower-carbon economy. Deloitte aggregate revenue can be impacted if clients perceive Deloitte as not adequately addressing climate change. Deloitte's ability to attract and retain talent may also be affected for the same reason. For example, professional services providers have traditionally relied heavily on travel to deliver their services; external stakeholders may look to understand how Deloitte is addressing this source of emissions. Requests for proposal received by Deloitte firms increasingly assign evaluation points to specific climate initiatives, such as carbon reduction goals and environmental management systems.
Acute physical	Relevant, always included	Discussions in FY2019, resulted in climate change being identified as an emerging business risk in the FY2020 Deloitte Global Enterprise Risk Framework. As such, the Enterprise Risk Management group proactively monitors the risk of climate change impact across the organization, connects with subject matter specialists to better understand climate change as an emerging risk, and performs risk sensing. Climate change is included in a list of emerging risks that are communicated to all Deloitte member firms twice a year for review, in an annual refresh report and in an updated report. Climate change as an emerging risk spans the entire organization. Deloitte Global has commenced work to be able to report in line with the recommendations of the Task Force on Climate Change-related Financial Disclosures (TCFD). In working through the TCFD recommendations increased discussion were held between Deloitte Global Internal Sustainability and Deloitte Global Risk around climate change risk. Work for reporting in alignment with TCFD recommendations is in progress and further information will be forthcoming. Physical risk arising from the increased severity of extreme weather events is a potential risk area for Deloitte. These types of events include forest fires, cyclones, typhoons, hurricanes and associated impacts such as flooding. As the severity and frequency of these types of events increase due to climate change, Deloitte could be financially impacted for the following reasons: A) Increased operating costs or loss of revenue affecting Deloitte professionals – examples could include loss of employee productivity due to displacement, office closures or travel disruptions and actions or programs undertaken to address safety and security of employees and their families; B) Increased capital costs – examples could include repairing damage to facilities, improving the safety of buildings and data centers, increasing need to build system redundancy; C) Increased insurance premiums or potentially reduced availability of insurance on assets considered to be in "high-risk" locations; D) Loss of revenue due to the impacts on clients which prevent or postpone service delivery temporarily or permanently.
Chronic physical	Relevant, always included	Discussions in FY2019, resulted in climate change being identified as an emerging business risk in the FY2020 Deloitte Global Enterprise Risk Framework. As such, the Enterprise Risk Management group proactively monitors the risk of climate change impact across the organization, connects with subject matter specialists to better understand climate change as an emerging risk, and performs risk sensing. Climate change is included in a list of emerging risks that are communicated to all Deloitte member firms twice a year for review, in an annual refresh report and in an updated report. Climate change as an emerging risk spans the entire organization. Deloitte Global has commenced work to be able to report in line with the recommendations of the Task Force on Climate Change-related Financial Disclosures (TCFD). In working through the TCFD recommendations increased discussion were held between Deloitte Global Internal Sustainability and Deloitte Global Risk around climate change risk. Work for reporting in alignment with TCFD recommendations is in progress and further information will be forthcoming. Physical risk arising from sea level rise is a potential risk area. These types of events include repeated flooding. As the severity and frequency of these types of events increase due to climate change, Deloitte could be financially impacted for the following reasons: A) Increased operating costs or loss of revenue affecting Deloitte professionals – examples could include loss of employee productivity due to displacement, office closures or travel disruptions and actions or programs undertaken to address safety and security of employees and their families; B) Increased capital costs – examples could include repairing damage to facilities, improving the safety of buildings and data centers, increasing need to build system redundancy; C) Increased insurance premiums or potentially reduced availability of insurance on assets considered to be in "high-risk" locations; D) Loss of revenue due to the impacts on clients which prevent or postpone service delivery temporarily or permanently.

C2.3

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.3a

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Risk 1

Where in the value chain does the risk driver occur?

Upstream

Risk type & Primary climate-related risk driver

Emerging regulation	Carbon pricing mechanisms
---------------------	---------------------------

Primary potential financial impact

Increased indirect (operating) costs

Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

Company-specific description

Over the past few years, taxes on greenhouse gas (GHG) emissions have started to emerge in various jurisdictions. Deloitte professionals travel frequently by air and land for business needs. Deloitte could be affected by carbon taxes through its use of transport services and member firm vehicle fleets. Additionally, actions taken by national governments to meet climate change commitments may increase financial costs on electricity suppliers or fuel suppliers that are then passed through to Deloitte.

Time horizon

Short-term

Likelihood

Virtually certain

Magnitude of impact

Low

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

Under certain scenarios the cost of flights could increase through imposition of carbon taxes on airline emissions or aviation fuels. Sweden, for example, has already implemented a carbon tax on passengers flying to and from the country. These increased costs could encourage Deloitte to consider a more localized business model and expand the use of videoconferencing. Energy costs could increase if suppliers who face regulation, particularly utility providers, pass through the financial impacts they would incur to Deloitte. The magnitude of this risk is considered low because, currently, electricity costs are less than 5% of operating costs. As part of our TCFD analysis Deloitte is estimating the financial impacts of risks, but the quantitative analysis is not yet finalized.

Cost of response to risk

0

Description of response and explanation of cost calculation

Deloitte has set carbon reduction goals that include reducing business travel 50% per FTE by FY2030 from FY2019 levels.

Comment

Costs are not quantified at this time

Identifier

Risk 2

Where in the value chain does the risk driver occur?

Direct operations

Risk type & Primary climate-related risk driver

Emerging regulation	Enhanced emissions-reporting obligations
---------------------	--

Primary potential financial impact

Increased direct costs

Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

Company-specific description

Jurisdictions in which Deloitte operates may increase reporting requirements for climate-related disclosures

Time horizon

Short-term

Likelihood

Virtually certain

Magnitude of impact

Low

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

Costs could increase due to the need for additional staff to manage reporting or costs for having information independently verified. As part of our TCFD analysis Deloitte is estimating the financial impacts of risks, but the quantitative analysis is not yet finalized.

Cost of response to risk

0

Description of response and explanation of cost calculation

Resourcing will depend on the level of reporting required and the geographic boundaries affected.

Comment

Costs are not quantified at this time

Identifier

Risk 3

Where in the value chain does the risk driver occur?

Direct operations

Risk type & Primary climate-related risk driver

Acute physical	Increased severity and frequency of extreme weather events such as cyclones and floods
----------------	--

Primary potential financial impact

Decreased revenues due to reduced production capacity

Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

Company-specific description

Flight delays and cancellations are likely to increase due to the weather impacts associated with climate change. Because Deloitte practitioners can work on their laptops from virtually anywhere, the revenue impact of the flight delays is somewhat mitigated. There are still times, however, when flight disruptions are such that productivity is affected.

Time horizon

Short-term

Likelihood

Virtually certain

Magnitude of impact

Medium-low

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

It is impossible to predict the frequency and occurrence of these disruptions. Additionally, flight delays or cancellations may result in additional expenses such as nights in hotels, dinners or taxi expenses. As part of our TCFD analysis Deloitte is estimating the financial impacts of risks, but the quantitative analysis is not yet finalized.

Cost of response to risk

0

Description of response and explanation of cost calculation

Deloitte has set carbon reduction goals that include reducing business travel 50% per FTE.

Comment

Costs are not quantified at this time.

Identifier

Risk 4

Where in the value chain does the risk driver occur?

Direct operations

Risk type & Primary climate-related risk driver

Acute physical	Increased severity and frequency of extreme weather events such as cyclones and floods
----------------	--

Primary potential financial impact

Decreased revenues due to reduced demand for products and services

Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

Company-specific description

Deloitte offices and professionals have been, and will likely continue to be, impacted by extreme weather events such as hurricanes, cyclones, flooding, and droughts. An increase in the severity and frequency of extreme weather events is associated with climate change. The degree to which Deloitte is affected depends on the location of Deloitte offices, professionals' homes and locations of client engagements as well as the severity of the event and the preparedness of the community.

Time horizon

Short-term

Likelihood

Virtually certain

Magnitude of impact

Medium-low

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

Revenues may drop as a result of loss of productivity due to disruption in the lives of Deloitte professionals, impact to Deloitte facilities, and impacts at Deloitte client

locations which disrupt service delivery.

Cost of response to risk

0

Description of response and explanation of cost calculation

Deloitte has invested to improve virtual connectivity for Deloitte people.

Comment

Costs are not quantified at this time.

Identifier

Risk 5

Where in the value chain does the risk driver occur?

Upstream

Risk type & Primary climate-related risk driver

Chronic physical	Rising sea levels
------------------	-------------------

Primary potential financial impact

Other, please specify (Increased insurance premiums and potential for reduced availability of insurance on assets in "high-risk" locations)

Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

Company-specific description

Deloitte operates in more than 150 countries across the globe and some of our offices lie in coastal areas. Sea level rise may cause property loss and require relocation of offices and personnel. Financial implications due to the risk of sea level rise include destruction of property and increases in insurance premiums. The degree to which Deloitte is affected depends on the location of Deloitte offices as well as the severity of the rise in sea levels.

Time horizon

Long-term

Likelihood

More likely than not

Magnitude of impact

Low

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

Financial implications due to the risk of sea level rise include destruction of property and increases in insurance premiums. The degree to which Deloitte is affected depends on the location. As the majority of Deloitte office locations are leased, increases in insurance premiums passed through by landlords is the most likely impact. As part of our TCFD analysis Deloitte is estimating the financial impacts of risks, but the quantitative analysis is not yet finalized.

Cost of response to risk

0

Description of response and explanation of cost calculation

End dates of leases are staggered. As insurance rates increase, Deloitte will likely be able to consider acute impacts in decision making for future office locations.

Comment

Costs are not quantified at this time.

Identifier

Risk 6

Where in the value chain does the risk driver occur?

Downstream

Risk type & Primary climate-related risk driver

Reputation	Increased stakeholder concern or negative stakeholder feedback
------------	--

Primary potential financial impact

Decreased revenues due to reduced demand for products and services

Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

Company-specific description

Reputational risk arises from changing stakeholder's perceptions of an organization's contribution to or detraction from the transition to a lower-carbon economy. Clients looking to engage Deloitte may consider Deloitte's actions to address climate change. Deloitte traditionally has relied heavily on travel to deliver services. Changing client

preference and talent preferences could diminish the attractiveness of this delivery model.

Time horizon

Medium-term

Likelihood

Unlikely

Magnitude of impact

Medium-low

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

Clients looking for sustainability services may expect Deloitte to have implemented leading practices and policies addressing climate change. If Deloitte is unable to provide evidence of enacting such measures, clients may choose competitors when seeking sustainability services. Similarly, clients are increasingly looking to engage with suppliers whose values align with their own. Competitive bids and supplier questionnaires increasingly inquire about sustainability and climate change action, even when the services requested are unrelated to these areas. As responses to these environmental areas are increasingly factored into supplier selection processes, Deloitte could lose opportunities if it is rated lower in these areas relative to competitors. There could also be a financial cost associated with recruiting. Recruiting costs could increase either because Deloitte is not viewed as an employer of choice due to its actions to address climate change or because existing practitioners leave at a higher rate due to their perception of Deloitte's actions on climate change.

Cost of response to risk

0

Description of response and explanation of cost calculation

Deloitte has a comprehensive sustainability strategy and carbon reduction goals.

Comment

Costs are not quantified at this time

C2.4

(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.4a

(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Opp1

Where in the value chain does the opportunity occur?

Downstream

Opportunity type

Products and services

Primary climate-related opportunity driver

Development of new products or services through R&D and innovation

Primary potential financial impact

Increased revenues resulting from increased demand for products and services

Company-specific description

Deloitte firms offer sustainability services which have the potential to grow as Deloitte clients seek to respond to and report on climate change risks. Deloitte sustainability related services cover a wide range of practice areas including sustainability strategy, sustainable finance, renewable energy, and smart cities. Attest services are also offered to Deloitte clients reporting on their actions and emissions (subject to independence and other regulatory requirements). Growth in these services is expected, particularly under scenarios requiring large reductions in carbon emissions. Certain industries are likely to be highly impacted either due to climate change or by a shift towards a lower carbon economy. Challenges in these industry sectors, such as energy and mining, represent opportunities for Deloitte to grow revenues by helping Deloitte clients in these sectors address the climate change impacts on their business and mitigate transition risks.

Time horizon

Short-term

Likelihood

Virtually certain

Magnitude of impact

Medium

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

-

Cost to realize opportunity

0

Strategy to realize opportunity and explanation of cost calculation

The steps taken by Deloitte firms to grow their capabilities in this area are material investments that position Deloitte firms to generate increased revenue streams from these service lines. Cost can vary from several thousand dollars for activities related to committees and working groups on voluntary standards to more than a million for acquisition costs. The costs with efforts to build out new service offerings in this area are the incremental cost for practitioners to adapt core offerings to the particular market demands and for practitioner training.

Comment

Identifier

Opp2

Where in the value chain does the opportunity occur?

Direct operations

Opportunity type

Resource efficiency

Primary climate-related opportunity driver

Move to more efficient buildings

Primary potential financial impact

Reduced indirect (operating) costs

Company-specific description

Most Deloitte offices are leased rather than owned. As leases turn over, Deloitte has the opportunity to choose more efficient properties thereby reducing energy consumption in the medium to long-term. The magnitude of this impact is considered low because, currently, electricity costs are less than 5% of operating costs. As part of our TCFD analysis Deloitte is estimating the financial impacts of opportunities, but the quantitative analysis is not yet finalized.

Time horizon

Short-term

Likelihood

Very likely

Magnitude of impact

Low

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

-

Cost to realize opportunity

0

Strategy to realize opportunity and explanation of cost calculation

As new spaces are leased, building energy efficiency is one of several factors considered. For example the new Deloitte Africa headquarters office's energy performance goes well beyond the minimum standard required to reduce environmental and economic effects. It includes solar panels, backup power, enhanced ventilation, rainwater harvesting and storage, and indigenous landscaping. There are no additional costs associated with these actions as this is embedded in current practices.

Comment

C3. Business Strategy

C3.1

(C3.1) Have climate-related risks and opportunities influenced your organization’s strategy and/or financial planning?

Yes, and we have developed a low-carbon transition plan

C3.1a

(C3.1a) Does your organization use climate-related scenario analysis to inform its strategy?

No, but we anticipate using qualitative and/or quantitative analysis in the next two years

C3.1c

(C3.1c) Why does your organization not use climate-related scenario analysis to inform its strategy?

Deloitte Global commenced work to be able to report in line with the recommendations of the Task Force on Climate Change-related Financial Disclosures (TCFD). In working through the TCFD recommendations increased discussion were held between Deloitte Global Internal Sustainability and Deloitte Global Risk around climate change risk and scenario analysis was commenced but is not yet concluded. It is anticipated these discussions will be built upon in future years.

C3.1d

(C3.1d) Describe where and how climate-related risks and opportunities have influenced your strategy.

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	Growth in sustainability services and in incorporation of sustainability aspects into other services is expected to occur as more Deloitte clients consider climate impacts and respond to regulatory requirements and investor demands for increased disclosure and action. This has resulted in a re-evaluation of the market approaches organization wide through consultation with a broad range of industry and function leadership. Deloitte also recognizes that clients are increasingly looking to engage with suppliers whose values align with their own. Competitive bids and supplier questionnaires increasingly inquire about sustainability and climate change action, even when the services requested are unrelated to these areas. To respond to this market direction Deloitte created a new climate strategy globally, which focuses on creating awareness and changing behaviors—both within Deloitte and among those Deloitte influences—to reduce greenhouse gas emissions and address climate change. The strategy includes achieving net-zero emissions by 2030, "operating green" through new internal climate policies and practices, educating all Deloitte people globally to make responsible climate choices and engaging ecosystem to address climate change at a broader level.
Supply chain and/or value chain	Yes	As a professional services organization Deloitte must continue to attract and retain talent to deliver services. The Deloitte Global Millennial Surveys have shown the importance that millennials and Gen Zs, key talent demographics for Deloitte, place on business addressing climate change. This is one of the reasons Deloitte created a new climate strategy globally, which focuses on creating awareness and changing behaviors—both within the Deloitte organization and among those Deloitte influences—to reduce greenhouse gas emissions and address climate change. The strategy includes achieving net-zero emissions by 2030, "operating green" through new internal climate policies and practices, educating all Deloitte people globally to make responsible climate choices and engaging ecosystem to address climate change at a broader level. The net zero ambition part of Deloitte’s strategy also recognizes the need to influence the Deloitte supply chain and the goals globally include having 67% of the Deloitte supply chain set science-based targets.
Investment in R&D	Evaluation in progress	R&D related to climate change is an area where Deloitte may choose to produce more published research, develop more services as well as invest in technology.
Operations	Yes	Deloitte recognizes the physical risks to society and its own operations if carbon emissions are not reduced. To play its part in addressing climate change Deloitte created a new climate strategy globally, which focuses on creating awareness and changing behaviors—both at Deloitte and among those Deloitte influences—to reduce greenhouse gas emissions and address climate change. The strategy includes achieving net-zero emissions by 2030, "operating green" through new internal climate policies and practices, educating all Deloitte people globally to make responsible climate choices and engaging ecosystem to address climate change at a broader level.

C3.1e

(C3.1e) Describe where and how climate-related risks and opportunities have influenced your financial planning.

	Financial planning elements that have been influenced	Description of influence
Row 1	Revenues Direct costs	The costs of greenhouse gas management and reporting are included in operating budgets. In FY2019 budget was allocated to allow all air emissions resulting from Deloitte people traveling for business purposes to be offset by Deloitte Global. Deloitte Global has also analyzed the risk of flight delays and flight cancellations, which are likely to increase due to the weather impacts associated with climate change. Because Deloitte practitioners can work on their laptops from virtually anywhere, the revenue impact of the flight delays is somewhat mitigated. There are still times, however, when flight disruptions are such that productivity is affected. It is impossible to predict the frequency and occurrence of these disruptions. A simplified assumption of all client service personnel losing one hour of billable time annually at an assumed bill rate of \$100 per hour results in an annual loss in revenue of USD \$24 million.

C3.1f

(C3.1f) Provide any additional information on how climate-related risks and opportunities have influenced your strategy and financial planning (optional).

C4. Targets and performance

C4.1

(C4.1) Did you have an emissions target that was active in the reporting year?

Both absolute and intensity targets

C4.1a

(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.

Target reference number

Abs 1

Year target was set

2020

Target coverage

Company-wide

Scope(s) (or Scope 3 category)

Scope 1+2 (market-based)

Base year

2019

Covered emissions in base year (metric tons CO2e)

263671

Covered emissions in base year as % of total base year emissions in selected Scope(s) (or Scope 3 category)

100

Target year

2030

Targeted reduction from base year (%)

70

Covered emissions in target year (metric tons CO2e) [auto-calculated]

79101.3

Covered emissions in reporting year (metric tons CO2e)

263671

% of target achieved [auto-calculated]

0

Target status in reporting year

New

Is this a science-based target?

Yes, we consider this a science-based target, but this target has not been approved as science-based by the Science-Based Targets initiative

Please explain (including target coverage)

Deloitte commits to reduce absolute Scope 1 and 2 GHG emissions 70% by 2030 from a 2019 base year, commits to reduce Scope 3 business travel GHG emissions 50% per FTE by 2030 from a 2019 base year, and commits that 67% of its suppliers of goods and services and business travel by emissions, will have science-based targets by 2025. Deloitte considers these goals collectively as meeting science-based targets as Scope 1 and 2 goals were set using the Absolute Contraction approach and Scope 3 goals cover more than two thirds of scope 3 emissions. Deloitte Global submitted these goals to the Science Based Targets initiative for approval on 4 August 2020. These targets supersede any pre-existing absolute and intensity targets.

C4.1b

(C4.1b) Provide details of your emissions intensity target(s) and progress made against those target(s).

Target reference number

Int 1

Year target was set

2020

Target coverage

Company-wide

Scope(s) (or Scope 3 category)

Scope 3: Business travel

Intensity metric

Metric tons CO2e per unit FTE employee

Base year

2019

Intensity figure in base year (metric tons CO2e per unit of activity)

2.46

% of total base year emissions in selected Scope(s) (or Scope 3 category) covered by this intensity figure

100

Target year

2030

Targeted reduction from base year (%)

50

Intensity figure in target year (metric tons CO2e per unit of activity) [auto-calculated]

1.23

% change anticipated in absolute Scope 1+2 emissions

0

% change anticipated in absolute Scope 3 emissions

-1

Intensity figure in reporting year (metric tons CO2e per unit of activity)

2.46

% of target achieved [auto-calculated]

0

Target status in reporting year

New

Is this a science-based target?

Yes, we consider this a science-based target, but this target has not been approved as science-based by the Science Based Targets initiative

Please explain (including target coverage)

Deloitte commits to reduce absolute Scope 1 and 2 GHG emissions 70% by 2030 from a 2019 base year, commits to reduce Scope 3 business travel GHG emissions 50% per FTE by 2030 from a 2019 base year, and commits that 67% of its suppliers of goods and services and business travel by emissions, will have science-based targets by 2025. Deloitte considers these goals collectively as meeting science-based targets as Scope 1 and 2 goals were set using the Absolute Contraction approach and Scope 3 goals cover more than two thirds of scope 3 emissions. Deloitte Global submitted these goals to the Science Based Targets initiative for approval on 4 August 2020. These targets supersede any pre-existing absolute and intensity targets.

C4.2

(C4.2) Did you have any other climate-related targets that were active in the reporting year?

Target(s) to increase low-carbon energy consumption or production

Other climate-related target(s)

C4.2a

(C4.2a) Provide details of your target(s) to increase low-carbon energy consumption or production.

Target reference number

Low 1

Year target was set

2011

Target coverage

Country/region

Target type: absolute or intensity

Absolute

Target type: energy carrier

Electricity

Target type: activity

Consumption

Target type: energy source

Renewable energy source(s) only

Metric (target numerator if reporting an intensity target)

kWh

Target denominator (intensity targets only)

<Not Applicable>

Base year

2011

Figure or percentage in base year

98

Target year

2021

Figure or percentage in target year

100

Figure or percentage in reporting year

100

% of target achieved [auto-calculated]

100

Target status in reporting year

Underway

Is this target part of an emissions target?

Abs1

Is this target part of an overarching initiative?

No, it's not part of an overarching initiative

Please explain (including target coverage)

Deloitte UK maintains a target to procure 'green' electricity (where management is under direct control). These metrics include the UK and Switzerland.

C4.2b

(C4.2b) Provide details of any other climate-related targets, including methane reduction targets.

Target reference number

Oth 1

Year target was set

2020

Target coverage

Company-wide

Target type: absolute or intensity

Absolute

Target type: category & Metric (target numerator if reporting an intensity target)

Engagement with suppliers	Percentage of suppliers with a science-based target
---------------------------	---

Target denominator (intensity targets only)

<Not Applicable>

Base year

2019

Figure or percentage in base year

5

Target year

2025

Figure or percentage in target year

67

Figure or percentage in reporting year

5

% of target achieved [auto-calculated]

0

Target status in reporting year

New

Is this target part of an emissions target?

No

Is this target part of an overarching initiative?

Science Based Targets initiative

Please explain (including target coverage)

Deloitte commits to reduce absolute Scope 1 and 2 GHG emissions 70% by 2030 from a 2019 base year, commits to reduce Scope 3 business travel GHG emissions 50% per FTE by 2030 from a 2019 base year, and commits that 67% of its suppliers of goods and services and business travel by emissions, will have science-based targets by 2025. Deloitte considers these goals collectively as meeting science-based targets as Scope 1 and 2 goals were set using the Absolute Contraction approach and Scope 3 goals cover more than two thirds of scope 3 emissions. Deloitte Global submitted these goals to the Science Based Targets initiative for approval on 4 August 2020. These targets supersede any pre-existing absolute and intensity targets.

Target reference number

Oth 2

Year target was set

2015

Target coverage

Country/region

Target type: absolute or intensity

Absolute

Target type: category & Metric (target numerator if reporting an intensity target)

Resource consumption or efficiency	metric tons of paper consumed
------------------------------------	-------------------------------

Target denominator (intensity targets only)

<Not Applicable>

Base year

2015

Figure or percentage in base year

226.2

Target year

2020

Figure or percentage in target year

162.45

Figure or percentage in reporting year

171

% of target achieved [auto-calculated]

86.5882352941176

Target status in reporting year

Underway

Is this target part of an emissions target?

No

Is this target part of an overarching initiative?

Science Based Targets initiative

Please explain (including target coverage)

Deloitte Germany maintains a target to reduce paper consumption by 5 % annually by the end of FY2020. Remaining used printing paper is FSC certified.

Target reference number

Oth 3

Year target was set

2011

Target coverage

Country/region

Target type: absolute or intensity

Intensity

Target type: category & Metric (target numerator if reporting an intensity target)

Waste management	metric tons of waste generated
------------------	--------------------------------

Target denominator (intensity targets only)

unit FTE employee

Base year

2011

Figure or percentage in base year

0.16

Target year

2021

Figure or percentage in target year

0.128

Figure or percentage in reporting year

0.14

% of target achieved [auto-calculated]

62.5

Target status in reporting year

Underway

Is this target part of an emissions target?

No

Is this target part of an overarching initiative?

No, it's not part of an overarching initiative

Please explain (including target coverage)

Deloitte UK maintains a goal to reduce quantities of waste (general waste, mixed recyclables, paper, food) production 20% per FTE. These metrics include the UK and Switzerland.

Target reference number

Oth 4

Year target was set

2014

Target coverage

Country/region

Target type: absolute or intensity

Intensity

Target type: category & Metric (target numerator if reporting an intensity target)

Resource consumption or efficiency	Other, please specify (kg of paper purchased)
------------------------------------	---

Target denominator (intensity targets only)

unit FTE employee

Base year

2015

Figure or percentage in base year

0.06

Target year

2020

Figure or percentage in target year

0.05

Figure or percentage in reporting year

0.03

% of target achieved [auto-calculated]

300

Target status in reporting year

Underway

Is this target part of an emissions target?

No

Is this target part of an overarching initiative?

No, it's not part of an overarching initiative

Please explain (including target coverage)

Deloitte France measures the volume of paper bought and maintains a target with objective to reduce the amount bought per collaborator by 20% on the period 2015-2020.

C4.3

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Yes

C4.3a

(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	5	
To be implemented*	7	0
Implementation commenced*	14	0
Implemented*	47	5145
Not to be implemented	0	

C4.3b

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

Initiative category & Initiative type

Transportation	Other, please specify (Employee Commuting and Business Travel - Employee Commuting, Flexible Work Location, and Mobility Options, including Use of Videoconferencing)
----------------	---

Estimated annual CO2e savings (metric tonnes CO2e)

0

Scope(s)

Scope 3

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

0

Investment required (unit currency – as specified in C0.4)

515000

Payback period

4-10 years

Estimated lifetime of the initiative

Ongoing

Comment

For example, Deloitte Brazil has expanded its virtual workplace project focused on teleworking. Deloitte Belgium has Mobility@Deloitte which has an aim to support employees in becoming more flexible in their day to day mobility by focusing on transportation alternatives and flexible work arrangements. Deloitte Germany continues to focus on using video conferencing to reduce travel and uses the renewable energy option on rail travel booked through its travel agency. Deloitte Ireland continues to support its employees by providing a range of commuting options, including adding space and security to the designated bicycle parking areas. Deloitte US provides flexibility in where and how people work subject to meeting client and service demands, and this often results in employees not commuting into offices daily and thereby reducing Scope 3 emissions from employee commuting. And in Deloitte Netherlands, to reduce car fleet emissions, the firm finished "The Edge Mobility Pilot" to stimulate employees to use mobility options other than lease cars. Metrics reflect Deloitte Belgium only.

Initiative category & Initiative type

Low-carbon energy consumption	Other, please specify (Hydropower and other renewable energies)
-------------------------------	---

Estimated annual CO2e savings (metric tonnes CO2e)

1389

Scope(s)

Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

0

Investment required (unit currency – as specified in C0.4)

Payback period

No payback

Estimated lifetime of the initiative

<1 year

Comment

Various Deloitte firms source renewable energy (hydroelectricity and other) for electricity needs. For example, Deloitte Netherlands has purchased Eneco Eco Guarantees (7,631 MWh in FY2019) guarantees of origin.

Initiative category & Initiative type

Energy efficiency in production processes	Process optimization
---	----------------------

Estimated annual CO2e savings (metric tonnes CO2e)

33.87

Scope(s)

Scope 1
 Scope 2 (location-based)
 Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

18000

Investment required (unit currency – as specified in C0.4)

0

Payback period

<1 year

Estimated lifetime of the initiative

Ongoing

Comment

Deloitte UK investigated optimizing the boilers of its London campus and implemented time controls that better matched the occupancy hours and demands of the buildings. Since the amendment of time controls, there have been cumulative electricity savings of 84,000Kwh and gas savings of 67,500kWh.

Initiative category & Initiative type

Energy efficiency in production processes	Process optimization
---	----------------------

Estimated annual CO2e savings (metric tonnes CO2e)

3.7

Scope(s)

Scope 1
 Scope 2 (location-based)
 Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

800

Investment required (unit currency – as specified in C0.4)

0

Payback period

<1 year

Estimated lifetime of the initiative

Ongoing

Comment

Deloitte UK amended its building management system strategy to only run one boiler when external temperatures drop below 5 °C. As a result of this, out of hours energy consumption attributed to frost protection has significantly reduced, by approximately 15,000kWh (over just two months). This reduction has resulted in a cost savings of around \$800.

Initiative category & Initiative type

Energy efficiency in buildings	Lighting
--------------------------------	----------

Estimated annual CO2e savings (metric tonnes CO2e)

3548

Scope(s)

Scope 2 (location-based)
 Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

4056

Investment required (unit currency – as specified in C0.4)**Payback period**

Please select

Estimated lifetime of the initiative

11-15 years

Comment

Deloitte Belgium invested in energy efficiency measures and realized a BREEAM Excellent award of its office refurbishment. Deloitte India changed light fittings to more efficient LED bulbs. Deloitte Italy installed an energy monitoring system. And Deloitte Sweden installed more efficient bulbs as it shifted workstation layout.

Initiative category & Initiative type

Energy efficiency in buildings	Other, please specify (relocation or retrofit to more sustainable buildings)
--------------------------------	--

Estimated annual CO2e savings (metric tonnes CO2e)**Scope(s)**

Scope 1

Scope 2 (location-based)

Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

0

Investment required (unit currency – as specified in C0.4)

0

Payback period

Please select

Estimated lifetime of the initiative

Please select

Comment

Deloitte Germany focuses on choosing office buildings with sustainable certifications like German Sustainable Building Council (DGNB) and new buildings are assessed regarding energy efficiency. Deloitte France headquarters in Paris moved locations and improved the energy efficiency of its offices, which are now certified by the HQE (High Environmental Quality) label (other offices in France, such as those in Lille and Lyon, have also moved to new, more energy-efficient buildings). Deloitte Norway's office in Bergen moved into the premises of Bergen Media City, a building that is environmentally certified BREEAM-NOR Very Good. Deloitte Canada's Toronto and Montreal office interiors are LEED Gold certified and operate within LEED Platinum towers, and Deloitte Canada continues to expand its Orbis workplace modernization program that has sustained an average nine percent annual reduction in building emissions since 2013. And as Deloitte US moves into newer office buildings and/or refurbishes existing space, LED lighting and lighting control systems are frequently incorporated as part of the new design, and recycled, regionally sourced, and low-emitting materials are given preference.

Initiative category & Initiative type

Company policy or behavioral change	Waste management
-------------------------------------	------------------

Estimated annual CO2e savings (metric tonnes CO2e)**Scope(s)**

Scope 3

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

0

Investment required (unit currency – as specified in C0.4)

0

Payback period

No payback

Estimated lifetime of the initiative

Ongoing

Comment

Many Deloitte firms run initiatives to reduce waste, whether focused on paper, plastic, food, or other reductions. For example, Deloitte Belgium's main office has implemented a bio-shredder to convert organic waste into biogas, and Deloitte Belgium has also implemented general waste sorting to enable recycling, removed all plastic cutlery across all offices, and has worked to cut paper consumption (with some regional offices having cut paper consumption by 75%). Deloitte Canada has shifted to a paper-lite environment and also donates unused paper. A Deloitte Germany nationwide project was run to encourage and enable easy separate collection and recycling of waste, through which new awareness material was developed. And Deloitte China, Deloitte Ireland, Deloitte Malta, Deloitte Nigeria, Deloitte CIS, Deloitte New Zealand, and Deloitte Trinidad and Tobago have all taken various steps to reduce solid waste generation with a particular focus on plastic waste.

Initiative category & Initiative type

Energy efficiency in buildings	Other, please specify (Energy policy)
--------------------------------	---------------------------------------

Estimated annual CO2e savings (metric tonnes CO2e)

170

Scope(s)

Scope 2 (location-based)
Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

0

Investment required (unit currency – as specified in C0.4)

0

Payback period

No payback

Estimated lifetime of the initiative

Ongoing

Comment

Deloitte Mexico's National Home Office energy policy has led to less electricity usage in its offices. Metrics reflect Deloitte Mexico only.

C4.3c

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Employee engagement	Many Deloitte firms engage employees in activities that address climate change. For example, extensive use is made of video conferencing throughout Deloitte, thereby reducing travel requirements. Several Deloitte firms provide regular communications to their professionals regarding actions and recommendations to address environmental impacts. Client service personnel in the sustainability and climate change practice areas are eligible for bonuses based on sales of sustainability services. Deloitte US has an increasing number of green teams operating in offices, and the team's efforts also support emission reduction through activities and encouragement of individual behaviors.
Compliance with regulatory requirements/standards	Certain Deloitte firms utilize compliance with regulatory requirements/ standards to help drive investment in emissions reduction activities. For example, Deloitte Central Europe and Deloitte Germany offices have pursued certification with ISO standards for environmental management and energy management (e.g., ISO 14001 and 50001). Deloitte UK pursues energy efficiency activity as part of its compliance with the UK CRC and Energy Savings Opportunity Scheme (ESOS) legislation. And Deloitte- Italy installed an energy monitoring system in 2019 in order to be in compliant with the Italian Legislative Decree 102/2014 (Energy Efficiency Decree)
Dedicated budget for energy efficiency	Certain Deloitte firms maintain a dedicated budget for energy efficiency investments. Deloitte UK's Green Journey group has a capital budget agreed to each fiscal year for use in driving emissions reductions across offices and operations. And Deloitte Canada's workplace modernization efforts, known as Orbis, involves upgrading offices to provide modern work environments in energy-efficient buildings, including features such as Energy Star ratings on appliances, lighting with motion sensors, and heat-reflecting windows.
Dedicated budget for other emissions reduction activities	Deloitte Germany focuses on choosing new office buildings with sustainable certifications such as DGNB, new buildings are assessed regarding energy efficiency, and smart building components are implemented to reduce overall GHG buildings emissions.
Financial optimization calculations	Certain Deloitte firms use financial optimization calculations to drive investment in emissions reduction activities. In some Deloitte firms there is a flexible approach to projects with a longer-term payback. For example, all energy efficiency investment in Deloitte UK is driven by payback calculations.
Internal finance mechanisms	The Deloitte US real estate 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.
Internal incentives/recognition programs	Deloitte France maintains an innovation program "D for Future" through which the firm selects and finances innovative projects such as Shift&Go, focused on transforming business travel to decrease GHG emissions, reduce costs, attract and retain talent, and increase organizational resilience in the time of climate change and the challenges of globalization.

C4.5

(C4.5) 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

C5. Emissions methodology

C5.1

(C5.1) Provide your base year and base year emissions (Scopes 1 and 2).

Scope 1

Base year start

June 1 2016

Base year end

May 31 2017

Base year emissions (metric tons CO2e)

49765

Comment

FY2017

Scope 2 (location-based)

Base year start

June 1 2016

Base year end

May 31 2017

Base year emissions (metric tons CO2e)

189533

Comment

FY2017

Scope 2 (market-based)

Base year start

June 1 2016

Base year end

May 31 2017

Base year emissions (metric tons CO2e)

190499

Comment

FY2017

C5.2

(C5.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

C6. Emissions data

C6.1

(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

Gross global Scope 1 emissions (metric tons CO2e)

61901

Start date

<Not Applicable>

End date

<Not Applicable>

Comment

Deloitte's Scope 1 emissions are comprised of building fuel usage and firm-owned fleet fuel usage.

C6.2

(C6.2) Describe your organization's approach to reporting Scope 2 emissions.

Row 1

Scope 2, location-based

We are reporting a Scope 2, location-based figure

Scope 2, market-based

We are reporting a Scope 2, market-based figure

Comment

Deloitte Global calculates Scope 2 emissions using both location-based and market-based methods. Market-based emission factors are applied where available; however, availability is limited (for example, Deloitte Global applies residual mix factors for member firms located in the European Union). Location emissions are calculated using country or regional emission factors from those published by the United States' Environmental Protection Agency (eGRID), the United Kingdom's Department for Environment, Food and Rural Affairs and the International Energy Agency, among others. Deloitte Global refreshes its emission factors database each year to reflect updates to these published emission factors. Electricity usage is captured from utility bills, obtained from the landlord, or estimated. District heating and cooling are excluded from Deloitte reporting as previous analysis across several years showed these emission sources were not material to Deloitte's overall GHG footprint.

C6.3

(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

Scope 2, location-based

201771

Scope 2, market-based (if applicable)

204025

Start date

<Not Applicable>

End date

<Not Applicable>

Comment

Deloitte Global calculates Scope 2 emissions using both location-based and market-based methods. Market-based emission factors are applied where available; however, availability is limited (for example, Deloitte Global applies electricity consumption from renewable energy purchases (55,163 MWh in FY2019) as well as residual mix factors for Deloitte firms located in the European Union). Location emissions are calculated using country or regional emission factors from those published by the United States' Environmental Protection Agency (eGRID), the United Kingdom's Department for Environment, Food and Rural Affairs and the International Energy Agency, among others. Deloitte Global refreshes its emission factors database each year to reflect updates to these published emission factors. Electricity usage is captured from utility bills, obtained from the landlord, or estimated. District heating and cooling are excluded from Deloitte reporting as previous analysis across several years showed these emission sources were not material to Deloitte's overall GHG footprint. Market-based emissions will evolve as the process continues to mature.

C6.4

(C6.4) 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

C6.4a

(C6.4a) 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

Refrigerants

Relevance of Scope 1 emissions from this source

Emissions are not relevant

Relevance of location-based Scope 2 emissions from this source

Emissions are not relevant

Relevance of market-based Scope 2 emissions from this source (if applicable)

Emissions are not relevant

Explain why this source is excluded

In FY2014 Deloitte Global made several changes to its environmental reporting. After reviewing several years of data, Deloitte Global chose to remove several sources of emissions from the aggregate network footprint. Deloitte Global 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 network emissions. Additionally, these emissions 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.

Source

District Cooling

Relevance of Scope 1 emissions from this source

No emissions from this source

Relevance of location-based Scope 2 emissions from this source

Emissions are not relevant

Relevance of market-based Scope 2 emissions from this source (if applicable)

Emissions are not relevant

Explain why this source is excluded

In FY2014 Deloitte Global made several changes to its environmental reporting. After reviewing several years of data, Deloitte Global chose to remove several sources of emissions from the aggregate network footprint. Deloitte Global 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 network emissions. Additionally, these emissions 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.

Source

District Heating

Relevance of Scope 1 emissions from this source

No emissions from this source

Relevance of location-based Scope 2 emissions from this source

Emissions are not relevant

Relevance of market-based Scope 2 emissions from this source (if applicable)

Emissions are not relevant

Explain why this source is excluded

In FY2014 Deloitte Global made several changes to its environmental reporting. After reviewing several years of data, Deloitte Global chose to remove several sources of emissions from the aggregate network footprint. Deloitte Global 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 network emissions. Additionally, these emissions 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.

C6.5

(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

Evaluation status

Relevant, calculated

Metric tonnes CO₂e

1641769

Emissions calculation methodology

Emissions from Purchased Goods and Services were calculated using spend data and extrapolations. Emission factors used to calculate emissions from this category were based on information published by the UK's Department for Environment Food & Rural Affairs (DEFRA).

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

Capital goods

Evaluation status

Relevant, calculated

Metric tonnes CO2e

0

Emissions calculation methodology

See purchased goods and services. Emissions associated with capital goods are included in purchased goods and services given how data is made available. Emissions related to this category are shown as zero (0) in this row as they are already included under purchased goods and services.

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

Emissions associated with capital goods are included in purchased goods and services given how data is made available. Emissions related to this category are shown as zero in this row as they are already included under purchased goods and services.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

Evaluation status

Relevant, calculated

Metric tonnes CO2e

55829

Emissions calculation methodology

Emissions from fuel and energy related activities (55,829) were calculated to be less than three percent of total Scope 3 emissions, estimated using the Scope 3 Evaluator tool. These emissions are insignificant, or not relevant, compared with Deloitte's primary Scope 3 activities (Category 1 – Purchased Goods and Services, and Category 6 – Business Travel), and the ability to influence GHG reductions is limited.

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

Data is calculated via the Scope 3 Evaluator tool, and as described in the emissions calculation methodology column.

Upstream transportation and distribution

Evaluation status

Relevant, calculated

Metric tonnes CO2e

0

Emissions calculation methodology

See purchased goods and services. Emissions associated with upstream transportation and distribution are included in purchased goods and services given how data is made available. Emissions related to this category are shown as zero (0) in this row as they are already included under purchased goods and services.

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

Emissions associated with upstream transportation and distribution are included in purchased goods and services given how data is made available. Emissions related to this category are shown as zero in this row as they are already included under purchased goods and services.

Waste generated in operations

Evaluation status

Not relevant, calculated

Metric tonnes CO2e

40592

Emissions calculation methodology

Emissions from waste generated in operations (40,592) were calculated as less than 2 percent of total scope 3 emissions. Waste data was calculated per FTE in one geography and this ratio was applied to other geographies to estimate total waste emissions. These emissions are insignificant, or not relevant, compared with Deloitte's primary Scope 3 activities (Category 1 – Purchased Goods and Services, and Category 6 – Business Travel).

Percentage of emissions calculated using data obtained from suppliers or value chain partners

7

Please explain

Waste data was calculated per FTE in one geography and this ratio was applied to other geographies to estimate total waste emissions.

Business travel

Evaluation status

Relevant, calculated

Metric tonnes CO2e

754133

Emissions calculation methodology

Business travel emissions (754,133) 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 was obtained from Deloitte 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). 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. GHG emission factors were sourced from the Cornell Hotel Sustainability Benchmarking Index based on an average from reported properties.

Percentage of emissions calculated using data obtained from suppliers or value chain partners

95

Please explain

Percent of data from suppliers is an estimate and reflects that Deloitte Global only extrapolates business travel emissions for member firms not reporting on air travel and hotel stays.

Employee commuting

Evaluation status

Not relevant, calculated

Metric tonnes CO2e

20400

Emissions calculation methodology

Personnel commuting emissions (20,400) were calculated as less than one percent of total Scope 3 emissions, estimated using the Scope 3 Evaluator tool. This screening tool may underestimate emissions, but post-pandemic likely large structural changes that will reduce commuting. Also, Deloitte's commuting is likely less than other organizations because business travel to client sites is largely included under business travel emissions.

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

Data is calculated via the Scope 3 Evaluator tool, and as described in the Emissions calculation methodology column.

Upstream leased assets

Evaluation status

Relevant, calculated

Metric tonnes CO2e

0

Emissions calculation methodology

See purchased goods and services. Emissions associated with upstream leased assets are included in purchased goods and services given how data is made available. Emissions related to this category are shown as zero (0) in this row as they are already included under purchased goods and services.

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

Emissions associated with upstream leased assets are included in purchased goods and services given how data is made available. Emissions related to this category are shown as zero in this row as they are already included under purchased goods and services.

Downstream transportation and distribution

Evaluation status

Not relevant, explanation provided

Metric tonnes CO2e

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Deloitte does not sell or transport products, and therefore this category is not relevant.

Processing of sold products

Evaluation status

Not relevant, explanation provided

Metric tonnes CO₂e

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Deloitte does not sell or transport products, and therefore this category is not relevant.

Use of sold products

Evaluation status

Not relevant, explanation provided

Metric tonnes CO₂e

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Deloitte does not sell or transport products, and therefore this category is not relevant.

End of life treatment of sold products

Evaluation status

Not relevant, explanation provided

Metric tonnes CO₂e

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Deloitte does not sell or transport products, and therefore this category is not relevant.

Downstream leased assets

Evaluation status

Not relevant, explanation provided

Metric tonnes CO₂e

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Downstream asset leasing is only done in rare circumstances. Emissions assumed to be negligible compared to overall footprint

Franchises

Evaluation status

Not relevant, explanation provided

Metric tonnes CO₂e

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Deloitte does not own franchises, therefore this category is not relevant.

Investments

Evaluation status

Not relevant, explanation provided

Metric tonnes CO2e

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Deloitte is not a financial institution and therefore according to the GHG protocol, these emissions are not relevant.

Other (upstream)

Evaluation status

Metric tonnes CO2e

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

Other (downstream)

Evaluation status

Metric tonnes CO2e

<Not Applicable>

Emissions calculation methodology

<Not Applicable>

Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

Please explain

C6.7

(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

No

C6.10

(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Intensity figure

5.7

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

263671

Metric denominator

Other, please specify (Unit total revenue in millions of dollars)

Metric denominator: Unit total

46190

Scope 2 figure used

Location-based

% change from previous year

3.5

Direction of change

Decreased

Reason for change

Revenue grew at 6.9% while Scope 1 and Scope 2 emissions increased by 3.1% due to a variety of factors. While emissions did increase, Deloitte did realize approximately 3,756 mT CO2e reductions due to various emission reduction initiatives such as energy efficiency measures in buildings such as LED lighting and energy efficiency measures in production processes such as boiler optimization.

Intensity figure

0.8

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

263671

Metric denominator

full time equivalent (FTE) employee

Metric denominator: Unit total

312244

Scope 2 figure used

Location-based

% change from previous year

5.5

Direction of change

Decreased

Reason for change

Headcount grew by over 9% while Scope 1 and Scope 2 emissions increased by 3.1% due to a variety of factors. While emissions did increase, Deloitte did realize approximately 3,756 mT CO2e reductions due to various emission reduction initiatives such as energy efficiency measures in buildings such as LED lighting and energy efficiency measures in production processes such as boiler optimization.

Intensity figure

19.7

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

263671

Metric denominator

Other, please specify (partners and principles)

Metric denominator: Unit total

13411

Scope 2 figure used

Location-based

% change from previous year

5.8

Direction of change

Decreased

Reason for change

The number of partners and principles grew by 9.5% while Scope 1 and Scope 2 emissions increased by 3.1% due to a variety of factors. While emissions did increase, Deloitte did realize approximately 3,756 mT CO2e reductions due to various emission reduction initiatives such as energy efficiency measures in buildings such as LED lighting and energy efficiency measures in production processes such as boiler optimization.

C7. Emissions breakdowns

C7.1

(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?

No

C7.2

(C7.2) Break down your total gross global Scope 1 emissions by country/region.

Country/Region	Scope 1 emissions (metric tons CO2e)
Americas	8038
Asia Pacific (or JAPA)	4874
Europe, Middle East and Africa (EMEA)	48989

C7.3

(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By business division

By activity

C7.3a

(C7.3a) Break down your total gross global Scope 1 emissions by business division.

Business division	Scope 1 emissions (metric ton CO2e)
Deloitte Australia	0
Deloitte Brazil	3
Deloitte Central Europe	1425
Deloitte Greece	115
Deloitte Iceland	15
Deloitte Israel	511
Deloitte Italy	5968
Deloitte LATCO	6
Deloitte Mexico	296
Deloitte United Kingdom	3560
Deloitte United States	5131
All Other	40165

C7.3c

(C7.3c) Break down your total gross global Scope 1 emissions by business activity.

Activity	Scope 1 emissions (metric tons CO2e)
Stationary combustion	18174
Mobile combustion	43737

C7.5

(C7.5) Break down your total gross global Scope 2 emissions by country/region.

Country/Region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)	Purchased and consumed electricity, heat, steam or cooling (MWh)	Purchased and consumed low-carbon electricity, heat, steam or cooling accounted for in Scope 2 market-based approach (MWh)
Americas	124245	124481	237537	0
Asia Pacific (or JAPA)	33785	32086	55340	0
Europe, Middle East and Africa (EMEA)	43470	47458	149333	55163

C7.6

(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

- By business division
- By activity

C7.6a

(C7.6a) Break down your total gross global Scope 2 emissions by business division.

Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Deloitte Australia	5427	
Deloitte Brazil	306	
Deloitte Central Europe	4404	
Deloitte Greece	701	
Deloitte Iceland	286	
Deloitte Israel	726	
Deloitte Italy	3192	
Deloitte LATCO	2076	
Deloitte Mexico	1472	
Deloitte United Kingdom	3448	
Deloitte United States	108335	
All Other	71314	204025

C7.6c

(C7.6c) Break down your total gross global Scope 2 emissions by business activity.

Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Electricity	201771	204025

C7.9

(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Increased

C7.9a

(C7.9a) 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.

	Change in emissions (metric tons CO2e)	Direction of change	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	1389	Decreased	0.54	Deloitte's renewable energy consumption increased by 5,161 MWh year-over-year. Percentage change is calculated by the following: (Change in Scope 1 + Scope 2 emissions due to this reason / Previous year Scope 1 + Scope 2 emissions) * 100 or, (1389 / 255645) * 100 = 0.54%.
Other emissions reduction activities	3756	Decreased	1.47	Emission reduction activities such as increased efficiencies in lighting and other building operations and alternative workplace configurations drove approximately 3,756 metric tons CO2e savings in the reporting year, a total that matches the response to C4.3b. Multiple Deloitte firms, such as Deloitte UK which implemented time controls on its boilers that better matched the occupancy hours and demands of the buildings of its London campus, have implemented such emission reduction activities. Percentage change is calculated by the following: (Change in Scope 1 + Scope 2 emissions due to this reason / Previous year Scope 1 + Scope 2 emissions) * 100 or, (3756 / 255645) * 100 = 1.47%.
Divestment		<Not Applicable >		
Acquisitions		<Not Applicable >		
Mergers		<Not Applicable >		
Change in output	15304	Increased	5.98	Scope 1 and Scope 2 (market-based) emissions increased by nearly 4% in FY2019. Deloitte's various energy and emission reduction activities led to a decrease of approximately 2%. Revenues increased by approximately 6.9% and total FTEs increased by approximately 9% in the reporting year. This change in output likely caused an increase in emissions, but it is difficult to confirm a specific emissions value/percentage to such change. The estimated 5.98% emissions increase is attributed to this change in output and is calculated as follows: (Change in Scope 1 + Scope 2 emissions due to this reason / Previous year Scope 1 + Scope 2 emissions) * 100 or, (15304 / 255645) * 100 = 5.98%.
Change in methodology		<Not Applicable >		
Change in boundary		<Not Applicable >		
Change in physical operating conditions		<Not Applicable >		
Unidentified		<Not Applicable >		
Other		<Not Applicable >		

C7.9b

(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Market-based

C8. Energy

C8.1

(C8.1) What percentage of your total operational spend in the reporting year was on energy?

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

C8.2

(C8.2) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	No
Consumption of purchased or acquired steam	No
Consumption of purchased or acquired cooling	No
Generation of electricity, heat, steam, or cooling	No

C8.2a

(C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh
Consumption of fuel (excluding feedstock)	LHV (lower heating value)	0	277140	277140
Consumption of purchased or acquired electricity	<Not Applicable>	55163	442245	497412
Consumption of purchased or acquired heat	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of purchased or acquired steam	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of purchased or acquired cooling	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of self-generated non-fuel renewable energy	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Total energy consumption	<Not Applicable>	55163	719385	774552

C8.2b

(C8.2b) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Yes
Consumption of fuel for the generation of heat	Yes
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	No

C8.2c

(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Fuels (excluding feedstocks)

Diesel

Heating value

LHV (lower heating value)

Total fuel MWh consumed by the organization

112566

MWh fuel consumed for self-generation of electricity

112566

MWh fuel consumed for self-generation of heat

0

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self-cogeneration or self-trigeneration

<Not Applicable>

Emission factor

2.6908

Unit

kg CO2e per liter

Emissions factor source

Greenhouse Gas Protocol V1.3

Comment

Stationary combustion—diesel.

Fuels (excluding feedstocks)

Motor Gasoline

Heating value

LHV (lower heating value)

Total fuel MWh consumed by the organization

96543

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

0

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self-cogeneration or self-trigeneration

<Not Applicable>

Emission factor

2.4783

Unit

kg CO2e per liter

Emissions factor source

UK Department for Environment, Food & Rural Affairs (DEFRA) - 2018 version 1.07 (AR4 Applied) and Custom

Comment

Mobile combustion—motor gasoline. Average of country-based factors.

Fuels (excluding feedstocks)

Natural Gas

Heating value

LHV (lower heating value)

Total fuel MWh consumed by the organization

68031

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

68031

MWh fuel consumed for self-generation of steam

<Not Applicable>

MWh fuel consumed for self-generation of cooling

<Not Applicable>

MWh fuel consumed for self-cogeneration or self-trigeneration

<Not Applicable>

Emission factor

1.8895

Unit

kg CO2e per m3

Emissions factor source

Greenhouse Gas Protocol V1.3

Comment

Stationary combustion—natural gas (lower heating value).

C8.2e

(C8.2e) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero emission factor in the market-based Scope 2 figure reported in C6.3.

Sourcing method

Other, please specify (Contract with suppliers or utilities (e.g. green tariff), supported by energy attribute certificates & Energy attribute certificates, Guarantees of Origin)

Low-carbon technology type

Low-carbon energy mix

Country/region of consumption of low-carbon electricity, heat, steam or cooling

Europe

MWh consumed accounted for at a zero emission factor

55163

Comment

MWh reflect Deloitte's electricity consumption from renewable energy purchases in FY2019.

C9. Additional metrics

C9.1

(C9.1) Provide any additional climate-related metrics relevant to your business.

Description

Other, please specify (Water consumption)

Metric value

7.55

Metric numerator

Cubic meters (m3)

Metric denominator (intensity metric only)

FTE

% change from previous year

1

Direction of change

Increased

Please explain

Deloitte UK maintains a target to reduce potable water consumption 30% per FTE.

Description

Other, please specify (Paper usage)

Metric value

14.86

Metric numerator

Kilograms (kg)

Metric denominator (intensity metric only)

FTE

% change from previous year

15

Direction of change

Decreased

Please explain

Deloitte UK maintains a target to reduce paper consumption 50% per FTE.

C10. Verification

C10.1

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

C10.1a

(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

Deloitte - Italy_CR Report_Opinion_FY2019.pdf

Page/ section reference

All - note assurance is for Deloitte Italy only

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

Deloitte - UK_FY19 Deloitte LLP - ISAE 3000 3410 GHG Emissions Report.pdf

Page/ section reference

All - per assurance statement - The engagement covered all entities and all facilities either owned or under the operational control of Deloitte LLP in the UK, Switzerland, Sweden and Gibraltar

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

C10.1b

(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Scope 2 approach

Scope 2 location-based

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

Deloitte - Italy_CR Report_Opinion_FY2019.pdf

Page/ section reference

All - note assurance is for Deloitte Italy only

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

Scope 2 approach

Scope 2 location-based

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

Deloitte - UK_FY19 Deloitte LLP - ISAE 3000 3410 GHG Emissions Report.pdf

Page/ section reference

All - per assurance statement - The engagement covered all entities and all facilities either owned or under the operational control of Deloitte LLP in the UK, Switzerland, Sweden and Gibraltar

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

C10.1c

(C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Scope 3 category

Scope 3: Business travel

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

Deloitte - Italy_CR Report_Opinion_FY2019.pdf

Page/section reference

All - note assurance is for Deloitte Italy only

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

Scope 3 category

Scope 3: Waste generated in operations

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

Deloitte - UK_FY19 Deloitte LLP - ISAE 3000 3410 GHG Emissions Report.pdf

Page/section reference

All - per assurance statement - The engagement covered all entities and all facilities either owned or under the operational control of Deloitte LLP in the UK, Switzerland, Sweden and Gibraltar

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

Scope 3 category

Scope 3: Business travel

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

Deloitte - UK_FY19 Deloitte LLP - ISAE 3000 3410 GHG Emissions Report.pdf

Page/section reference

All - per assurance statement - The engagement covered all entities and all facilities either owned or under the operational control of Deloitte LLP in the UK, Switzerland, Sweden and Gibraltar

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

C10.2

(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?

Yes

C10.2a

(C10.2a) Which data points within your CDP disclosure have been verified, and which verification standards were used?

Disclosure module verification relates to	Data verified	Verification standard	Please explain
C9. Additional metrics	Other, please specify (Progress against other targets (water consumption))	ISAE3000	Deloitte UK receives a limited assurance review in accordance with ISAE 3000 and ISAE 3410 for its facilities and related Scope 1, 2 and 3 greenhouse gases, total tonnes of waste generated (in respect of recycled paper, composted waste and waste sent to/diverted from landfill), water consumption, paper usage, and electricity procured from green tariffs. Deloitte UK maintains targets related to procuring green electricity, reducing quantities of waste production, reducing potable water consumption, and reducing paper consumption.
C9. Additional metrics	Other, please specify (Progress against other targets (paper usage))	ISAE3000	Deloitte UK receives a limited assurance review in accordance with ISAE 3000 and ISAE 3410 for its facilities and related Scope 1, 2 and 3 greenhouse gases, total tonnes of waste generated (in respect of recycled paper, composted waste and waste sent to/diverted from landfill), water consumption, paper usage, and electricity procured from green tariffs. Deloitte UK maintains targets related to procuring green electricity, reducing quantities of waste production, reducing potable water consumption, and reducing paper consumption.

C11. Carbon pricing

C11.1

(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Yes

C11.1a

(C11.1a) Select the carbon pricing regulation(s) which impacts your operations.

Other ETS, please specify (Carbon Reduction Commitment Energy Efficiency Scheme (CRC))

C11.1b

(C11.1b) Complete the following table for each of the emissions trading schemes you are regulated by.

Other ETS, please specify

% of Scope 1 emissions covered by the ETS

2

% of Scope 2 emissions covered by the ETS

4

Period start date

April 1 2018

Period end date

March 31 2019

Allowances allocated

0

Allowances purchased

8649

Verified Scope 1 emissions in metric tons CO2e

1823

Verified Scope 2 emissions in metric tons CO2e

7451

Details of ownership

Other, please specify ((Facilities where utility bills are paid directly to supplier)

Comment

As part of the Carbon Reduction Commitment Energy Efficiency Scheme (CRC), Deloitte UK purchases allowances for facilities where the firm pays the energy bills directly to the supplier. Deloitte UK takes a "buy to comply" approach to complying with the Carbon Reduction Commitment Energy Efficiency Scheme. The required number of allowances are purchased to meet obligations, and allowances are not traded. The discrepancy with purchased allowances this year as compared to verified emissions is due to having excess allowances 'banked' from previous years.

C11.1d

(C11.1d) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

As part of the Carbon Reduction Commitment Energy Efficiency Scheme (CRC), Deloitte UK purchases allowances for facilities where the firm pays the energy bills directly to the supplier. Deloitte UK takes a "buy to comply" approach to complying with the Carbon Reduction Commitment Energy Efficiency Scheme. The required number of allowances are purchased to meet obligations, and allowances are not traded. The discrepancy with purchased allowances this year as compared to verified emissions is due to having excess allowances 'banked' from previous years.

C11.2

(C11.2) Has your organization originated or purchased any project-based carbon credits within the reporting period?

Yes

C11.2a

(C11.2a) Provide details of the project-based carbon credits originated or purchased by your organization in the reporting period.

Credit origination or credit purchase

Credit purchase

Project type

Forests

Project identification

Deloitte Brazil – Gomes de Mattos

Verified to which standard

VCS (Verified Carbon Standard)

Number of credits (metric tonnes CO2e)

3538

Number of credits (metric tonnes CO2e): Risk adjusted volume

3538

Credits cancelled

Yes

Purpose, e.g. compliance

Voluntary Offsetting

Credit origination or credit purchase

Credit purchase

Project type

Energy efficiency: households

Project identification

Deloitte Norway: Energy Efficiency and Improved Clean Burning

Verified to which standard

Gold Standard

Number of credits (metric tonnes CO2e)

238

Number of credits (metric tonnes CO2e): Risk adjusted volume

238

Credits cancelled

Yes

Purpose, e.g. compliance

Voluntary Offsetting

Credit origination or credit purchase

Credit purchase

Project type

Solar

Project identification

216 Mvac Kamuthi Solar Power Project

Verified to which standard

VCS (Verified Carbon Standard)

Number of credits (metric tonnes CO2e)

25000

Number of credits (metric tonnes CO2e): Risk adjusted volume

25000

Credits cancelled

Yes

Purpose, e.g. compliance

Voluntary Offsetting

Credit origination or credit purchase

Credit purchase

Project type

Other, please specify (WTE/Cogeneration)

Project identification

Hyundai Steel Waste Energy Cogeneration Project

Verified to which standard

VCS (Verified Carbon Standard)

Number of credits (metric tonnes CO2e)

329824

Number of credits (metric tonnes CO2e): Risk adjusted volume

329824

Credits cancelled

Yes

Purpose, e.g. compliance

Voluntary Offsetting

Credit origination or credit purchase

Credit purchase

Project type

Wind

Project identification

Ningxia Xiangshan Wind Farm Project

Verified to which standard

VCS (Verified Carbon Standard)

Number of credits (metric tonnes CO2e)

140000

Number of credits (metric tonnes CO2e): Risk adjusted volume

140000

Credits cancelled

Yes

Purpose, e.g. compliance

Voluntary Offsetting

C11.3

(C11.3) Does your organization use an internal price on carbon?

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

C12. Engagement

C12.1

(C12.1) Do you engage with your value chain on climate-related issues?

Yes, our suppliers

Yes, our customers

Yes, other partners in the value chain

C12.1a

(C12.1a) Provide details of your climate-related supplier engagement strategy.

Type of engagement

Information collection (understanding supplier behavior)

Details of engagement

Collect climate change and carbon information at least annually from suppliers

% of suppliers by number

3

% total procurement spend (direct and indirect)

19

% of supplier-related Scope 3 emissions as reported in C6.5

0

Rationale for the coverage of your engagement

Deloitte Ireland seeks to understand sustainability actions and collects related information (e.g., sustainability plans) from key suppliers who have direct impact on operations. Deloitte Australia has engaged its energy providers and gave signals that Deloitte Australia was interested in purchasing renewable energy at competitive prices. Deloitte Australia also gave signals to hotel suppliers that the firm wanted its hotel suppliers to operate in sustainable ways

Impact of engagement, including measures of success

In the case of Deloitte Australia and energy, the usage volumes did not make this offering price competitive and no changes were made to existing energy contracts. And for hotels, Deloitte Australia collected information whether the hotels offered a sustainable program, but did not award tenders based on this answer alone.

Comment

Deloitte Ireland and Deloitte Australia. Percentage suppliers and percentage total procurement spend shown are for the Deloitte Ireland level only.

Type of engagement

Compliance & onboarding

Details of engagement

Other, please specify (Suppliers must use green products or limit plastic use)

% of suppliers by number

1

% total procurement spend (direct and indirect)

1

% of supplier-related Scope 3 emissions as reported in C6.5

0

Rationale for the coverage of your engagement

High contractual monthly spend

Impact of engagement, including measures of success

Deloitte Africa engages in waste management, sorting waste and organic compostable materials to minimize waste to landfill. Success is measured by positive acceptance from professionals. Visible difference in the canteen noted by a number of professionals.. Professionals are conscious and pushed for the elimination of straws.

Comment

Deloitte Africa. Interactions are currently focused on consumables that can readily be changed.

Type of engagement

Information collection (understanding supplier behavior)

Details of engagement

Collect climate change and carbon information at least annually from suppliers

% of suppliers by number

26

% total procurement spend (direct and indirect)

26

% of supplier-related Scope 3 emissions as reported in C6.5

0

Rationale for the coverage of your engagement

Deloitte Caribbean and Bermuda Countries (CBC) has had initial discussions with suppliers related to catering and administrative supplies and the need for materials/containers supplied to be more environmentally friendly, specifically in compliance with recently passed legislation in CBC markets around single use plastics and other sustainable legislation. This may be 20 - 30% of goods supplied. Conversations are expected to extend into service/facilities providers in 2020 and beyond.

Impact of engagement, including measures of success

This engagement has been deemed successful, as it allowed for ease of transition to non-plastics across offices as well as the use of reusable bottles. The success was qualitative in relation to behavioral change among employees and also related to an environmentally positive action (adhering to local legislation). It also proved a visual commitment to staff that Deloitte CBC is committed to sustainable practices.

Comment

Percentage suppliers and percentage total procurement spend shown are for the Deloitte CBC only.

Type of engagement

Compliance & onboarding

Details of engagement

Code of conduct featuring climate change KPIs

% of suppliers by number

100

% total procurement spend (direct and indirect)

100

% of supplier-related Scope 3 emissions as reported in C6.5

0

Rationale for the coverage of your engagement

Applies to the Code of Conduct used for purchasing in the Netherlands. Compliance with the Supplier Code of Conduct is mandatory as a result of inclusion of the Code in the General Purchase Conditions.

Impact of engagement, including measures of success

The Supplier Code of Conduct contains provisions in the areas of integrity, human rights, labour conditions, and environmental care. New suppliers in the Netherlands are screened as part of the acceptance process to reduce the risk of Deloitte entering business with unqualified suppliers.

Comment

Deloitte Netherlands Percentage suppliers and percentage total procurement spend shown are for the Deloitte Netherlands only.

Type of engagement

Compliance & onboarding

Details of engagement

Other, please specify (Policy compliance)

% of suppliers by number

100

% total procurement spend (direct and indirect)

100

% of supplier-related Scope 3 emissions as reported in C6.5

0

Rationale for the coverage of your engagement

All suppliers according to the Deloitte CIS Sustainable Procurement Policy.

Impact of engagement, including measures of success

Deloitte CIS engages only with environmentally responsible and ethical suppliers according to Sustainable Procurement Policy.

Comment

Deloitte Commonwealth of Independent States (CIS) Percentage suppliers and percentage total procurement spend shown are for the Deloitte CIS only.

C12.1b

(C12.1b) Give details of your climate-related engagement strategy with your customers.**Type of engagement**

Other, please specify (Climate and sustainability services)

Details of engagement

Other, please specify (Climate and sustainability services)

% of customers by number**% of customer - related Scope 3 emissions as reported in C6.5****Portfolio coverage (total or outstanding)**

<Not Applicable>

Please explain the rationale for selecting this group of customers and scope of engagement

Deloitte firms offer a spectrum of climate-related services to clients. Offerings currently include services related to strategy, resource productivity, risk mitigation, attest services and supply chain. Renewable energy services are also expanding as clients explore innovative supply arrangements.

Impact of engagement, including measures of success

Not disclosed due to client confidentiality

C12.1d

(C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.

Deloitte engages with others in the value chain, including responding to industry analysts, engaging with professional groups focused on reporting matters, educating students and engaging in societal impact projects with foundations and NGOs. Deloitte's engagement strategy is focused on a variety of interactions as such a multi-faceted approach is best suited to success – interactions may be one-on-one discussions, meetings, conferences, or working groups. Success is measured through engagement with others, actionable items that are implemented by Deloitte firms, white paper development, publications, and overall professional development of those involved. Prioritization is influenced by areas of expertise and service offerings, participation of peers, importance of the particular issue to Deloitte, and availability of resources to support the undertakings.

Deloitte Germany participates in the German Sustainable Development forum called econsense, where climate change related strategies are discussed, and is a member of the UPJ network, which is the German national network of engaged businesses and local non-profit intermediary organizations that combines the experience and knowledge of its members in order to further promote Corporate Citizenship and CSR within Germany's business world. Deloitte US firms engage with the Sustainability Accounting Standards Board and the Professional Services Sustainability Roundtable convened by the Boston Center for Corporate Citizenship. Deloitte Ireland has a longstanding engagement with Business in the Community Ireland (BITCI) and was one of the original signatories of the low carbon pledge, the first action of BITCI's Leaders Group on Sustainability that was formed in 2018. Deloitte UK also engages with policy makers and industry bodies on sustainability issues through reports, thought pieces, forums, and consultation on white papers – for example, GeSI, the Global Enabling Sustainability Initiative, and a team of professionals from Deloitte, together published an innovative report which illustrates the relationship between the digital industry and the Sustainable Development Goals (SDGs), outlining a number of critical conditions and actions to maximize the benefit of this relationship to 2030 (<https://www2.deloitte.com/uk/en/pages/strategy/articles/digital-with-purpose-delivering-a-smarter-2030.html>).

Many of Deloitte firms, such as Deloitte US, Deloitte Australia, Deloitte France, Deloitte Mexico, and Deloitte Netherlands, engage in pro bono work with foundations and NGOs. Deloitte also engages with other international bodies including the Global Reporting Initiative (GRI), the International Integrated Reporting Council (IIRC), the World Business Council for Sustainable Development and the World Economic Forum. And certain Deloitte firms, such as Deloitte France, engage universities and institutes to train others on the topics of sustainability and climate change.

C12.3

(C12.3) Do you engage in activities that could either directly or indirectly influence public policy on climate-related issues through any of the following?

Trade associations
Other

C12.3b

(C12.3b) Are you on the board of any trade associations or do you provide funding beyond membership?

Yes

C12.3c

(C12.3c) Enter the details of those trade associations that are likely to take a position on climate change legislation.

Trade association

U.S. Council for International Business ("USCIB")

Is your position on climate change consistent with theirs?

Unknown

Please explain the trade association's position

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 favour 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 Deloitte Global-level. Deloitte firms may have been involved in other types of direct engagement.

How have you influenced, or are you attempting to influence their position?

Deloitte Global does not actively engage with USCIB on their climate change work.

C12.3e

(C12.3e) Provide details of the other engagement activities that you undertake.

Since FY2014, Deloitte has provided funding (both cash and value-in-kind services) to the Social Progress Imperative, a non-profit organization committed to improving lives of people around the world by fostering research and knowledge sharing on social progress and using data to catalyse action. The Social Progress Imperative use a robust, holistic and innovative measurement tool, the Social Progress Index, to capture how well countries and communities convert their resources into social and environmental outcomes. This fresh data and insight allows leaders and change makers in business, government and civil society to understand precisely how people are really living in order to craft evidence-based policies, better allocate resources and prioritize actions. Their strong and growing national and regional network across six continents engage local stakeholders to use Social Progress Index data and insight to drive local change. The index measures multiple dimensions of social progress, benchmarking success, and catalysing greater human wellbeing. It measures national and sub-national performance using indicators of social and environmental outcomes. One of these measurement areas is Environmental Quality, which includes 'Outdoor air pollution attributable deaths', 'Greenhouse gas emissions' and 'Biome protection'. The Social Progress Index 2019 measures and ranks the performance of 149 countries, and was publicly released in September of 2019. Additional information can be found at <http://www.socialprogress.org/>.

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 firm partners and professionals participated with the WBCSD in numerous ways during FY2019 including as a council member, liaison delegate, and the most relevant project this year is a business guide to decarbonization in Europe.

C12.3f

(C12.3f) 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?

To be determined.

C12.4

(C12.4) 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

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 0_Deloitte 2019 Global Impact Report.pdf

Page/Section reference

Pages: 17, 21, 26-27, 39, 44-52

Content elements

Emissions figures

Emission targets

Other metrics

Other, please specify (Client-focused capabilities, internal initiatives, SDGs, materiality, stakeholder engagement)

Comment

Global Impact Report

Publication

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 1_Deloitte Australia-about-social-impact-report-221019.pdf

Page/Section reference

Pages: 29-30

Content elements

Strategy

Emissions figures

Emission targets

Comment

Deloitte Australia

Publication

In voluntary sustainability report

Status

Please select

Attach the document

12.4_Row 2_Deloitte Austria-Transparency Report 2019.pdf

Page/Section reference

Pages: 38

Content elements

Emissions figures

Comment

Deloitte Austria

Publication

Other, please specify (Public Emissions Registry, Brazil)

Status

Underway – previous year attached

Attach the document

12.4_Row 3_Deloitte Brazil-Registro Público de Emissões.pdf

Page/Section reference

Pages All

Content elements

Emissions figures

Comment

Deloitte Brazil publishes to the Public Emissions Registry, a platform developed by the Brazilian GHG Protocol Program that assists in the publication of GHG inventories of member organizations. It is currently the largest database of corporate inventories in Latin America.

Publication

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 4_Deloitte Canada 2019 Impact Report.pdf

Page/Section reference

Pages: 38-43

Content elements

Emission targets

Comment

Deloitte Canada

Publication

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 5_Deloitte CE Impact Report FY19.pdf

Page/Section reference

Page 94 and GRI 305-1, 305-2, and 305-3 indicators

Content elements

Governance

Emissions figures

Comment

Deloitte Central Europe

Publication

In voluntary communications

Status

Complete

Attach the document

12.4_Row 6_Deloitte CBC-Bermuda_FY19CRSBrochure.pdf

Page/Section reference

"Measuring our impact" section

Content elements

Other metrics

Comment

Deloitte CBC

Publication

In voluntary communications

Status

Complete

Attach the document

12.4_Row 7_Deloitte CBC-BVI_FY19 Corporate Responsibility Brochure.pdf

Page/Section reference

"Measuring our impact" section

Content elements

Other metrics

Comment

Deloitte CBC

Publication

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 8_Deloitte CIS Impact Report FY19.pdf

Page/Section reference

"Environment" chapter

Content elements

Emissions figures

Comment

Deloitte CIS

Publication

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 9_Rapport RSE Deloitte France.pdf

Page/Section reference

Introduction and sections 4 & 5

Content elements

Governance

Comment

Deloitte France

Publication

In voluntary sustainability report

Status

Complete

Attach the document**Page/Section reference**

"Environment" section

Content elements

Emissions figures

Emission targets

Other metrics

Comment

Deloitte Ireland

Publication

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 11_Deloitte Italy - Corporate Responsibility Report as of 31 May 2019.pdf

Page/Section reference

Pages: 80-81, 84-85, 102

Content elements

Emissions figures

Comment

Deloitte Italy

Publication

In other regulatory filings

Status

Complete

Attach the document**Page/Section reference****Content elements**

Emissions figures

Comment

Deloitte Japan prepared the filing (April 2018- March 2019) under the provision of Energy Saving Act. Deloitte Japan filed the report to the government, but it is not published (except some parts).

Publication

In voluntary sustainability report

Status

Complete

Attach the document**Page/Section reference**

Pages: All

Content elements

Other, please specify (reducing single-use plastic items)

Comment

Deloitte Luxembourg (<https://www.impactatdeloitte.lu/stories/impacting-society---giving-back-to-the-community>)

Publication

In voluntary communications

Status

Complete

Attach the document

12.4_Row 14_Deloitte New Zealand 2019_Sustainability Snapshot.pdf

Page/Section reference

Pages: All

Content elements

Emissions figures

Emission targets

Comment

Deloitte New Zealand

Publication

In mainstream reports

Status

Complete

Attach the document

12.4_Row 15_Deloitte Netherlands-integrated-annual-report-2018-2019.pdf

Page/Section reference

Pages: 65 (chapter Establish Lean Operations, a chapter related to the reduction of greenhouse gas emissions).

Content elements

Strategy

Emissions figures

Emission targets

Comment

Deloitte Netherlands

Publication

In voluntary sustainability report

Status

Complete

Attach the document**Page/Section reference**

Pages: All

Content elements

Strategy

Emissions figures

Emission targets

Comment

Deloitte Norway (<https://www2.deloitte.com/no/no/pages/impact-report-2019.html>)

Publication

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 17_Deloitte-ES-EINF-Deloitte-SL.pdf

Page/Section reference

Pages: 22

Content elements

Emissions figures

Comment

Deloitte Spain

Publication

In voluntary sustainability report

Status

Complete

Attach the document

Page/Section reference

Pages: All

Content elements

Strategy
Emissions figures
Emission targets

Comment

Deloitte UK (<https://www2.deloitte.com/uk/en/pages/about-deloitte-uk/articles/impact-report-metrics-2019.html>)

Publication

In voluntary communications

Status

Complete

Attach the document

12.4_Row 19_Corporate Citizenship_Deloitte US.pdf

Page/Section reference

Pages: 3-4

Content elements

Emissions figures

Comment

Deloitte US

C15. Signoff

C-FI

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

C15.1

(C15.1) Provide details for the person that has signed off (approved) your CDP climate change response.

	Job title	Corresponding job category
Row 1	Deloitte Global Chief People and Purpose Officer, Deloitte Touche Tohmatsu Limited	Other C-Suite Officer

SC. Supply chain module