

C0. Introduction

C0.1

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

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In conducting the carbon inventories reported upon herein, the individual member firms consolidated their own emissions using the operational control method. Consolidation of greenhouse gas emissions (GHGs) for the purpose of this report is therefore done by aggregating the inventories from individual member firms as described below. Some member firms choose to also publicly release their own carbon emissions. Emissions released separately by member firms may differ from the emissions used in this aggregation for multiple reasons. Examples of why these differences arise may be due to a regulatory mandate that requires the use of specific emission or other factors in disclosures in the country in which the member firm operates which differ from those used in the Deloitte Global established protocol (for example, 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 for the Deloitte network.

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
Row 1	June 1 2016	May 31 2017	No	<Not Applicable>
Row 2	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Row 3	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Row 4	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>

C0.3

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

Albania
Algeria
Andorra
Angola
Argentina
Armenia
Aruba
Australia
Austria
Azerbaijan
Bahamas
Bahrain
Barbados
Belarus
Belgium
Benin
Bermuda
Bolivia (Plurinational State of)
Bonaire, Sint Eustatius and Saba
Bosnia and Herzegovina
Botswana
Brazil
British Virgin Islands
Brunei Darussalam
Bulgaria
Burundi
Cambodia
Cameroon
Canada
Cayman Islands
Chad
Chile
China
China, Hong Kong Special Administrative Region
China, Macao Special Administrative Region
Colombia
Congo
Costa Rica
Cote 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
Laos, People's Democratic Republic of
Latvia
Lebanon
Lithuania
Luxembourg
Malawi
Malaysia
Malta
Marshall Islands
Mauritius
Mexico
Micronesia (Federated States of)
Monaco
Mongolia
Montenegro
Morocco
Mozambique
Myanmar
Namibia
Netherlands
New Zealand
Nicaragua
Nigeria
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
Sweden
Switzerland
Taiwan (Province of China)
Tajikistan
Thailand
The former Yugoslav Republic of Macedonia
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 consolidation approach to your Scope 1 and Scope 2 greenhouse gas 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) of the individual(s) on the board with responsibility for climate-related issues.

Position of individual(s)	Please explain
Chief Sustainability Officer (CSO)	During Fiscal Year 2017 (FY17) responsibility for climate-related strategy was led by the Deloitte Global Chief Sustainability officer, who assisted member firms to address internal sustainability issues. The Deloitte Global CSO position reported to the Deloitte Global Managing Principal – Talent, Brand & Communications. The Deloitte Global Board's Risk committee is tasked with risk management. Risks associated with climate change, such as business interruption, are reviewed as part of Deloitte Global's enterprise risk management system. In December 2017 Deloitte Global created the Societal Impact Council building on the work started by the Societal Impact Advisory Council established in 2015. The Societal Impact Council has the objective to position Deloitte as a responsible business that makes an impact that matters in society, through all that it does.

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	Please explain
Scheduled – some meetings	Reviewing and guiding risk management policies	The Deloitte Global Board's Risk committee is tasked with risk management. Risks associated with climate change, such as business interruption, are reviewed as part of Deloitte Global's enterprise risk management system. Additionally, the Societal Impact Council may make recommendations to the Board as relevant matters arise on their agenda. Environmental issues, including climate-related issues, are discussed by the Council, along with other sustainability, social and societal issues. The Deloitte Global Chairman serves as the chairperson of the Societal Impact Council and five members of the Deloitte Global Board sit on the Societal Impact Council.

C1.2

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

Name of the position(s) and/or committee(s)	Responsibility	Frequency of reporting to the board on climate-related issues
Other, please specify (Deloitte Global Managing Principal)	Both assessing and managing climate-related risks and opportunities	Not reported to the board

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.

In FY17, the Deloitte Global Managing Principal – Talent, Brand, and Communications served on the Deloitte Global Executive team and had oversight for climate-related issues. The Deloitte Global Managing Principal – Talent, Brand, and Communications oversaw Deloitte Global's Chief Sustainability Officer (CSO). The CSO led the Corporate Responsibility and Internal Sustainability group within Deloitte Global and was responsible for assisting member firms across the network to address internal sustainability issues. The Internal Sustainability group directly monitored climate-related issues through the management of processes, such as data collection and risk identification.

The Deloitte Global Managing Principal – Talent, Brand, and Communications is also the Vice-chair of the Societal Impact Council which considers climate-related issues which considers climate-related issues as described in question 1.1 a and 1.1b.

C1.3

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

Yes

C1.3a

(C1.3a) Provide further details on the incentives provided for the management of climate-related issues.

Who is entitled to benefit from these incentives?

All employees

Types of incentives

Monetary reward

Activity incentivized

Other, please specify (Sustainability services)

Comment

For the purposes of this question, "all employees" refers to all people who are employed by or are partners of Deloitte member firms and who offer client services related to sustainability. Client service personnel in many Deloitte member firms are eligible for bonuses based on a variety of metrics, including sales. For practitioners in the sustainability and climate change practice areas, the sale of climate change services would be considered in establishing annual bonus awards.

Who is entitled to benefit from these incentives?

Other, please specify (Eligible employees specified Member Firm)

Types of incentives

Monetary reward

Activity incentivized

Emissions reduction project

Comment

The Deloitte China Impact Award Program allows managers and above to recognize and reward Deloitte China professionals in a flexible and timely manner for specific actions and contributions that have made a positive difference to clients, people and society. Winners of the Impact Award receive an appreciation certificate and a monetary reward. As part of the incentive, individuals who contribute towards environmental protection and emissions reduction are eligible for nomination for the award.

Who is entitled to benefit from these incentives?

Other, please specify (Eligible employees specified Member Firm)

Types of incentives

Other non-monetary reward

Activity incentivized

Behavior change related indicator

Comment

Deloitte Belgium and Deloitte Finland offer commuting benefits through discounted tickets on public transport. Deloitte Germany has a car policy to encourage those with company cars to choose low emission vehicles by charging a fee for those exceeding a specified emissions target.

Who is entitled to benefit from these incentives?

Other, please specify (Eligible employees specified Member Firm)

Types of incentives

Other non-monetary reward

Activity incentivized

Emissions reduction project

Comment

Deloitte Finland provides all employees with the option to use Deloitte bicycles to reduce commuting emissions. Deloitte New Zealand has a Green Team program, which encourages behaviors such as biking to work and the use of keep-cups for all employees.

Who is entitled to benefit from these incentives?

Other, please specify (Managers and above in member firms)

Types of incentives

Monetary reward

Activity incentivized

Emissions reduction project

Comment

Deloitte Finland has set a maximum emission level on all company cars (180g/km), and if an employee selects a car with an emissions level lower than 140g/km, fuel costs are covered.

C2. Risks and opportunities

C2.1

(C2.1) Describe what your organization considers to be short-, medium- and long-term horizons.

	From (years)	To (years)	Comment
Short-term			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.
Medium-term			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.
Long-term			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.

C2.2

(C2.2) Select the option that best describes how your organization's processes for identifying, assessing, and managing climate-related issues are integrated into your overall risk management.

Integrated into multi-disciplinary company-wide risk identification, assessment, and management processes

C2.2a

(C2.2a) Select the options that best describe your organization's frequency and time horizon for identifying and assessing climate-related risks.

	Frequency of monitoring	How far into the future are risks considered?	Comment
Row 1	Annually	3 to 6 years	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. In addition, starting in early 2018 Deloitte Global commenced work to be able to report in line with the recommendations on 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 it is anticipated these discussions will be built upon in future years.

C2.2b

(C2.2b) Provide further details on your organization's process(es) for identifying and assessing climate-related risks.

Deloitte has a robust process for identifying, assessing and managing risks, both at member firm level and at the Deloitte Global level. Deloitte has established a dialogue process where every year member firms are consulted and required to update their Enterprise Risk Framework. The result of the consultation is then reported back to the Deloitte Global Executive and Risks Committee. They are responsible for deciding whether to include new risks in the Deloitte Global Enterprise Risk Framework and which risks should be considered as priority business risks, based on their likelihood of a risk crystallizing, the potential impact of the risk and the ability to mitigate that risk. Deloitte is also constantly monitoring emerging risks and trends, which might impact its business model and operations.

In FY17 climate change did not meet the threshold for a priority business risk. Because of this no additional assessment of climate risk was done by Deloitte Global. Instead detailed climate change risks and opportunities were assessed by Deloitte Global Internal Sustainability subject matter specialists. As noted above, engagement between Deloitte Global Risk and Deloitte Global Internal Sustainability regarding climate change is anticipated to grow in future years as a result of reporting in line with the TCFD recommendations.

C2.2c

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

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	As noted above, in FY17 climate change did not meet the threshold for a priority business risk in the Deloitte Global Enterprise Risk Framework. As such, this risk type was not separately considered by Deloitte Global. Also, as described above, in 2018 Deloitte Global started work to report in line with the TCFD recommendations and this risk is considered in that process.
Emerging regulation	Relevant, always included	As noted above, in FY17 climate change did not meet the threshold for a priority business risk in the Deloitte Global Enterprise Risk Framework. As such, this risk type was not separately considered by Deloitte Global. Also, as described above, in 2018 Deloitte Global started work to report in line with the TCFD recommendations and this risk is considered in that process.
Technology	Relevant, always included	As noted above, in FY17 climate change did not meet the threshold for a priority business risk in the Deloitte Global Enterprise Risk Framework. As such, this risk type was not separately considered by Deloitte Global. Also, as described above, in 2018 Deloitte Global started work to report in line with the TCFD recommendations and this risk is considered in that process.
Legal	Relevant, always included	As noted above, in FY17 climate change did not meet the threshold for a priority business risk in the Deloitte Global Enterprise Risk Framework. As such, this risk type was not separately considered by Deloitte Global. Also, as described above, in 2018 Deloitte Global started work to report in line with the TCFD recommendations and this risk is considered in that process.
Market	Relevant, always included	As noted above, in FY17 climate change did not meet the threshold for a priority business risk in the Deloitte Global Enterprise Risk Framework. As such, this risk type was not separately considered by Deloitte Global. Also, as described above, in 2018 Deloitte Global started work to report in line with the TCFD recommendations and this risk is considered in that process.
Reputation	Relevant, always included	As noted above, in FY17 climate change did not meet the threshold for a priority business risk in the Deloitte Global Enterprise Risk Framework. As such, this risk type was not separately considered by Deloitte Global. Also, as described above, in 2018 Deloitte Global started work to report in line with the TCFD recommendations and this risk is considered in that process.
Acute physical	Relevant, always included	As noted above, in FY17 climate change did not meet the threshold for a priority business risk in the Deloitte Global Enterprise Risk Framework. As such, this risk type was not separately considered by Deloitte Global. Also, as described above, in 2018 Deloitte Global started work to report in line with the TCFD recommendations and this risk is considered in that process.
Chronic physical	Relevant, always included	As noted above, in FY17 climate change did not meet the threshold for a priority business risk in the Deloitte Global Enterprise Risk Framework. As such, this risk type was not separately considered by Deloitte Global. Also, as described above, in 2018 Deloitte Global started work to report in line with the TCFD recommendations and this risk is considered in that process.
Upstream	Relevant, always included	As noted above, in FY17 climate change did not meet the threshold for a priority business risk in the Deloitte Global Enterprise Risk Framework. As such, this risk type was not separately considered by Deloitte Global. Also, as described above, in 2018 Deloitte Global started work to report in line with the TCFD recommendations and this risk is considered in that process.
Downstream	Relevant, always included	As noted above, in FY17 climate change did not meet the threshold for a priority business risk in the Deloitte Global Enterprise Risk Framework. As such, this risk type was not separately considered by Deloitte Global. Also, as described above, in 2018 Deloitte Global started work to report in line with the TCFD recommendations and this risk is considered in that process.

C2.2d

(C2.2d) Describe your process(es) for managing climate-related risks and opportunities.

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

The Deloitte Global Policies Manual (DPM) is the central repository for policies applicable to Deloitte. It provides the basis for Deloitte member firms to establish and implement globally consistent and rigorous QRM processes, and sets forth policies for which compliance is mandatory. Deloitte member firms are required to develop, implement and document an enterprise risk framework that is integrated into their key decision-making processes.

The DPM also includes a specific policy requirement for each member firm to appoint a senior and experienced “reputation and risk leader” (RRL) who is responsible for leading his or her member firm’s QRM program and structure, with full support from senior risk leaders in each of the member firm’s businesses. The RRLs are part of the member firms’ executive leadership. The DPM also includes a specific policy requirement for corporate responsibility.

Climate-related risks are a distinct category in the Deloitte risk universe, but in FY17, climate change did not meet the threshold for a priority business risk in the Deloitte Global Enterprise Risk Framework. Therefore, Deloitte Global risk management processes do not separately address climate risk. However, many established processes already address these risks. For example, Deloitte maintains robust processes for business continuity, remote-working, flexible travel planning, and physical security.

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. Because client service occurs at the member firm level (Deloitte Global does not provide any services to clients), global recognition of opportunities typically results from numerous member firms recognizing similar opportunities.

Like other client services, these opportunities, and their associated risks are continuously evaluated by client service professionals within member firms through various means including interactions in the marketplace.

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?

Direct operations

Risk type

Transition risk

Primary climate-related risk driver

Policy and legal: Increased pricing of GHG emissions

Type of financial impact driver

Market: Abrupt and unexpected shifts in energy costs

Company- specific description

Deloitte professionals travel frequently by air and land for business needs. Deloitte could be affected by carbon taxes imposed on these transportation modes or the fuels they consume.

Time horizon

Current

Likelihood

Virtually certain

Magnitude of impact

Medium-low

Potential financial impact

18400000

Explanation of financial impact

Scenario analyses conducted by Deloitte model a tax of \$43 to \$46 per tCO₂ on flight costs. If such a tax were implemented across the globe and at the current level of travel, these taxes could result in an increase \$15.3 million and \$16.7 million annually in flight costs and an increase between \$1.6 to \$1.7 million annually in gasoline costs for member firms with owned fleets. The potential financial impacts shown represent the upper end of the estimate assuming the taxes apply globally. Some of these costs might also be passed on to clients.

Management method

To manage this risk, some Deloitte member firms are working on reducing travel and increasing the fuel efficiency of vehicle fleets. Deloitte has also actively invested in videoconferencing and in providing laptops and virtual private network (VPN) access to enhance virtual connectivity. Deloitte Global also monitors aviation developments around addressing climate change to understand industry efforts to address climate change.

Cost of management

1000000

Comment

The management costs associated with this include resource costs and implementation costs for change management. These costs are typically offset, at least partially, by travel reductions. Costs are also incurred for increasing and enhancing teleconferencing capabilities that require investment in technology and support resources. Management costs are estimated in excess of \$ 1 million.

Identifier

Risk 2

Where in the value chain does the risk driver occur?

Direct operations

Risk type

Transition risk

Primary climate-related risk driver

Policy and legal: Other

Type of financial impact driver

Market: Abrupt and unexpected shifts in energy costs

Company- specific description

The European Union's Renewable energy directive sets a binding target for energy and fuel consumption from renewable sources by 2020. To achieve this, EU countries in which Deloitte member firms operate have adopted national renewable energy action plans, including sectorial targets for electricity, heating and cooling, and transport.

Time horizon

Short-term

Likelihood

Virtually certain

Magnitude of impact

Low

Potential financial impact

Explanation of financial impact

The cost of energy from renewables may be higher than the cost of conventional electricity so electricity prices may increase. The magnitude of this risk is considered low because, currently, energy costs are less than 5% of operating costs and the potential price premium would represent a fraction of the current energy costs. Additionally some member firms including Deloitte Germany, UK, Belgium, and the Netherlands have chosen to already purchase renewable energy for all or a significant portion of their demand.

Management method

Continued emphasis on reducing energy demand through office design and operation and through behavior modification.

Cost of management

Comment

The management costs associated with this include resource costs and implementation costs for efficiency improvements, which are typically offset, at least partially, by reduced energy usage.

Identifier

Risk 3

Where in the value chain does the risk driver occur?

Customer

Risk type

Transition risk

Primary climate-related risk driver

Policy and legal: Mandates on and regulation of existing products and services

Type of financial impact driver

Policy and legal: Increased operating costs (e.g., higher compliance costs, increased insurance premiums)

Company- specific description

Key clients may require Deloitte to set carbon reduction targets as a contract requirement.

Time horizon

Short-term

Likelihood

Virtually certain

Magnitude of impact

Low

Potential financial impact

500000

Explanation of financial impact

Costs could increase due to the need for additional staff to manage reporting and promote behavioral changes. Operational costs could increase due to premiums associated with leases for high efficiency or green buildings, increased costs for emission reductions or offset purchases. Assuming offsets were purchased for a 20% reduction of Scope 2 emissions at a cost of \$15 per ton, the total cost would be approximately \$500,000.

Management method

To manage this risk, Deloitte annually collects and reports information on its overall energy usage and greenhouse gas emissions. It also has initiatives focused on reducing energy usage and greenhouse gas emissions. These are described elsewhere in this response.

Cost of management

1000000

Comment

The costs associated with Deloitte's measurement and with engagement are for human resources dedicated to internal sustainability and licensing fees for software. Aggregated Deloitte costs include software licensing fees and resources to manage the data collection and reporting process are estimated in excess of \$1,000,000 per year. Additional staff could be required to manage and promote emissions reduction activities

Identifier

Risk 4

Where in the value chain does the risk driver occur?

Supply chain

Risk type

Transition risk

Primary climate-related risk driver

Market: Increased cost of raw materials

Type of financial impact driver

Policy and legal: Increased operating costs (e.g., higher compliance costs, increased insurance premiums)

Company- specific description

Actions taken by national governments to meet commitments under COP21 may impose financial burdens on electricity suppliers that are then passed through to Deloitte.

Time horizon

Short-term

Likelihood

Very likely

Magnitude of impact

Low

Potential financial impact

Explanation of financial impact

The risk from international climate agreements, such as those resulting from COP21, is more likely than not to impact Deloitte; and the estimated financial impact would likely be a minimal increase to costs. The magnitude of this risk is considered low because, currently, electricity costs are less than 5% of operating costs and the costs associated with implementation of provisions included in international climate agreements is estimated to increase total operating costs by less than 1%. The cost would be incurred if suppliers who face regulation, particularly utility providers, pass through the financial impacts they would incur to Deloitte.

Management method

To manage this risk, Deloitte annually collects information on its overall energy usage and greenhouse gas emissions and has initiatives focused on reducing energy usage and greenhouse gas emissions as described elsewhere in this response. In addition, Deloitte monitors key international policymaking forums, such as those hosted by the United Nations Framework Convention on Climate Change, in order to stay connected to the latest developments that could affect Deloitte operations or those of clients or suppliers.

Cost of management

Comment

The costs associated with Deloitte's engagement with international climate change activities are for human resources dedicated to internal sustainability for professional to attend industry events and subscribe to information services and associations.

Identifier

Risk 5

Where in the value chain does the risk driver occur?

Direct operations

Risk type

Physical risk

Primary climate-related risk driver

Acute: Increased severity of extreme weather events such as cyclones and floods

Type of financial impact driver

Reduced revenue from decreased production capacity (e.g., transport difficulties, supply chain interruptions)

Company- specific description

Tropical cyclones and flooding may disrupt Deloitte member firm operations by requiring office closures, causing property loss, or disrupting travel to client sites.

Time horizon

Current

Likelihood

Virtually certain

Magnitude of impact

Low

Potential financial impact

1000000

Explanation of financial impact

Financial implications due to the risk of tropical cyclones and flooding include loss of revenue from business interruption, destruction of property, and increases in insurance premiums. Additionally, travel delays caused by these events may decrease productivity and increase travel costs. Deloitte has estimated the potential impact of extreme weather events from direct and indirect damage would likely exceed \$1 million per event.

Management method

To manage this risk, Deloitte member firms hold insurance and have business continuity plans in place. In addition, the majority of personnel have the tools necessary to perform their jobs remotely.

Cost of management

0

Comment

The costs associated with these actions include the insurance policies and the resources required for the business continuity planning process and management, which is a standard cost of doing business for Deloitte and is not separately quantifiable for this risk.

Identifier

Risk 6

Where in the value chain does the risk driver occur?

Direct operations

Risk type

Physical risk

Primary climate-related risk driver

Chronic: Rising sea levels

Type of financial impact driver

Increased insurance premiums and potential for reduced availability of insurance on assets in "high-risk" locations

Company- specific description

Sea level rise may cause property loss and require relocation of offices and personnel.

Time horizon

Long-term

Likelihood

More likely than not

Magnitude of impact

Low

Potential financial impact**Explanation of financial impact**

Financial implications due to the risk of sea level rise include destruction of property, and increases in insurance premiums.

Management method

To manage this risk, Deloitte member firms hold insurance, often maintain short to mid-term office leases, and have business continuity plans in place. Additionally Deloitte Global's enterprise risk framework requires evaluation of risks and associated impacts on a periodic basis.

Cost of management**Comment**

The costs associated with these actions include the insurance policies, office portfolio management, and the resources required for the business continuity planning process and management, which is a standard cost of doing business for Deloitte and is not separately quantifiable.

Identifier

Risk 7

Where in the value chain does the risk driver occur?

Customer

Risk type

Physical risk

Primary climate-related risk driver

Acute: Increased severity of extreme weather events such as cyclones and floods

Type of financial impact driver

Reduced revenues from lower sales/output

Company- specific description

Clients may not be prepared for certain physical changes and as a result may experience business interruption or cease operations completely, which could reduce demand for services.

Time horizon

Current

Likelihood

More likely than not

Magnitude of impact

Low

Potential financial impact

Explanation of financial impact

Although magnitudes and types of physical risks to clients cannot be identified at this time, there is the possibility that physical changes may result in business interruption, business consolidations, or closures for clients unprepared for the physical events. This could reduce demand for services and thus have an adverse financial impact on business.

Management method

The variety of services, locations, and clients across the network of member firms reduces the potential impact of this risk.

Cost of management

0

Comment

There are no immediate costs associated with these actions.

Identifier

Risk 8

Where in the value chain does the risk driver occur?

Direct operations

Risk type

Transition risk

Primary climate-related risk driver

Reputation: Shifts in consumer preferences

Type of financial impact driver

Reputation: Reduced revenue from decreased demand for goods/services

Company- specific description

Not responding to client expectations regarding climate change services or regarding Deloitte's own sustainability performance and reporting could create reputational risk.

Time horizon

Current

Likelihood

Unlikely

Magnitude of impact

Medium-low

Potential financial impact

Explanation of financial impact

The financial risk to Deloitte member firms associated with reputation-affecting events could impact the demand for services in the short and long run. There is also a financial risk associated with increased recruiting costs. This is an unknown financial implication.

Management method

To manage this risk, Deloitte member firms have developed sustainability and climate change professional services for clients and have embedded climate considerations into other client services, such as those related to energy management, supply chain, and strategy development. Ongoing interaction with clients and key stakeholders is also used to help Deloitte better understand expectations regarding member firms' own sustainability efforts and to shape reporting.

Cost of management

Comment

While internal sustainability efforts require investments in resources and systems such as carbon accounting software, the services provided to clients are a source of revenue for member firms. Costs include licensing fees and resources to manage the data collection and reporting process at both the member firm and Deloitte Global-level are estimated in excess of \$1,000,000 per year.

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?

Customer

Opportunity type

Products and services

Primary climate-related opportunity driver

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

Type of financial impact driver

Better competitive position to reflect shifting consumer preferences, resulting in increased revenues

Company- specific description

Cap and trade schemes on a domestic, regional, or international scale present a variety of opportunities for Deloitte member firms to provide specialized professional services.

Time horizon

Current

Likelihood

Virtually certain

Magnitude of impact

Low

Potential financial impact

100000000

Explanation of financial impact

Cap and trade schemes present Deloitte member firms with a variety of ways to offer new professional client services to covered

entities that could lead to substantial revenue generation. For example, clients may need assistance with their compliance risks and regulatory processes when new schemes go into effect. The total of all opportunities for Deloitte member firms associated with climate change reporting, mitigation and adaptation are estimated to be in excess of \$100,000,000 over the next five years.

Strategy to realize opportunity

When evaluating new opportunities such as cap and trade schemes, member firm practitioners will typically form working groups to think through ways that new services can be developed due to changes in the regulatory landscape.

Cost to realize opportunity

Comment

The costs associated with efforts to build out new service offerings in this area are the incremental cost for professionals to adapt core offerings to the particular cap and trade scheme.

Identifier

Opp2

Where in the value chain does the opportunity occur?

Customer

Opportunity type

Products and services

Primary climate-related opportunity driver

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

Type of financial impact driver

Better competitive position to reflect shifting consumer preferences, resulting in increased revenues

Company- specific description

Carbon taxes would provide an opportunity for tax advisory services by Deloitte member firms.

Time horizon

Current

Likelihood

Virtually certain

Magnitude of impact

Low

Potential financial impact

100000000

Explanation of financial impact

Deloitte member firms offer tax services to clients and as such could benefit from increased revenues from clients requiring assistance in carbon tax service planning. The total of all opportunities for Deloitte member firms associated with climate change reporting, mitigation and adaptation are estimated to be in excess of \$100,000,000 over the next five years.

Strategy to realize opportunity

Tax practitioners at Deloitte member firms stay closely connected with the latest proposals and plans for new policies that could impose taxes on carbon emissions to stay prepared for future client engagement opportunities.

Cost to realize opportunity

Comment

The costs associated with this are the incremental costs associated with professionals' understanding of any new tax requirements.

Identifier

Opp3

Where in the value chain does the opportunity occur?

Customer

Opportunity type

Products and services

Primary climate-related opportunity driver

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

Type of financial impact driver

Better competitive position to reflect shifting consumer preferences, resulting in increased revenues

Company- specific description

Greenhouse gas emission reporting requirements provide significant opportunities for Deloitte member firms to assist clients with reporting and assurance-related services.

Time horizon

Current

Likelihood

Virtually certain

Magnitude of impact

Low

Potential financial impact

100000000

Explanation of financial impact

Deloitte member firms offer consulting services related to emissions reporting as well as assurance and verification of reported results. Additional reporting obligations provide greater opportunity for Deloitte member firms to provide these services that could result in the generation of additional client revenues. The total of all opportunities for Deloitte member firms associated with climate change reporting, mitigation and adaptation are estimated to be in excess of \$100,000,000 over the next five years.

Strategy to realize opportunity

Deloitte is committed to contributing its knowledge and experience to the development of new standards such as those related to integrated reporting, and member firms are committed to working with clients that are facing these types of obligations. Deloitte believes proactively engaging stakeholders of reporting initiatives is a key way to manage the opportunity.

Cost to realize opportunity**Comment**

The costs to member firms associated with this are the ongoing business costs of resources to provide client service as well as those related to professionals building their knowledge of any new reporting requirements.

Identifier

Opp4

Where in the value chain does the opportunity occur?

Customer

Opportunity type

Products and services

Primary climate-related opportunity driver

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

Type of financial impact driver

Better competitive position to reflect shifting consumer preferences, resulting in increased revenues

Company- specific description

Voluntary emission reduction agreements can lead to a variety of opportunities for Deloitte member firms to provide services to clients in both the private and public sectors.

Time horizon

Current

Likelihood

Virtually certain

Magnitude of impact

Low

Potential financial impact

100000000

Explanation of financial impact

Voluntary agreements create opportunities for Deloitte member firms to provide services to clients around management and

reporting of carbon emissions. As more companies choose to measure and manage their carbon footprint, engagement opportunities for Deloitte member firms are anticipated to increase. The total of all opportunities for Deloitte member firms associated with climate change reporting, mitigation and adaptation are estimated to be in excess of \$100,000,000 over the next five years.

Strategy to realize opportunity

In order to manage this opportunity, Deloitte member firms have made strategic acquisitions over the last several years of specialty consulting firms. Additionally Deloitte professionals also frequently participate in committees and working groups developing voluntary standards.

Cost to realize opportunity

1000000

Comment

The steps taken by Deloitte member firms to grow their capabilities in this area are material investments that position member firms to generate increased revenue streams from these service lines. 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.

Identifier

Opp5

Where in the value chain does the opportunity occur?

Customer

Opportunity type

Products and services

Primary climate-related opportunity driver

Development of climate adaptation and insurance risk solutions

Type of financial impact driver

Better competitive position to reflect shifting consumer preferences, resulting in increased revenues

Company- specific description

Extreme weather events and shifting weather patterns may lead to opportunities for Deloitte member firms to provide services in a variety of areas including supply chain management, business continuity and insurance .

Time horizon

Current

Likelihood

Virtually certain

Magnitude of impact

Low

Potential financial impact

100000000

Explanation of financial impact

Tropical cyclones, hurricanes, and flooding that result in property loss or business interruption may lead to opportunities within Deloitte member firms' insurance claims and business management practices. More broadly, other physical climate drivers could lead to opportunities to provide consulting services. The total of all opportunities for Deloitte member firms associated with climate change reporting, mitigation and adaptation are estimated to be in excess of \$100,000,000 over the next five years.

Strategy to realize opportunity

To manage this, member firms continue to provide a broad suite of professional services to clients that include these offerings.

Cost to realize opportunity

0

Comment

The costs associated with this opportunity include marketing and business development costs associated with building eminence. There are no net costs associated with these actions as these are existing service offering to clients.

Identifier

Opp6

Where in the value chain does the opportunity occur?

Customer

Opportunity type

Products and services

Primary climate-related opportunity driver

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

Type of financial impact driver

Increased revenue through new solutions to adaptation needs (e.g., insurance risk transfer products and services)

Company- specific description

Changes to natural resource availability could negatively impact member firm clients but could create opportunities for Deloitte member firms to provide strategic advisory services to assist clients to overcome these issues.

Time horizon

Current

Likelihood

Virtually certain

Magnitude of impact

Low

Potential financial impact

100000000

Explanation of financial impact

Changes in natural resources due to climate change may lead to opportunities for Deloitte member firms to increase revenue by providing resource management professional services to clients. The total of all opportunities for Deloitte member firms associated with climate change reporting, mitigation and adaptation are estimated to be in excess of \$100,000,000 over the next five years.

Strategy to realize opportunity

Deloitte member firm professionals monitor the broader environmental trends such as resource availability in order to determine whether there are opportunities to provide additional value-added services to member firm clients.

Cost to realize opportunity

0

Comment

There are no additional costs associated with these actions at the moment as this is embedded in the work that Deloitte currently delivers to the marketplace.

Identifier

Opp7

Where in the value chain does the opportunity occur?

Customer

Opportunity type

Products and services

Primary climate-related opportunity driver

Shift in consumer preferences

Type of financial impact driver

Better competitive position to reflect shifting consumer preferences, resulting in increased revenues

Company- specific description

Deloitte sees an opportunity for member firms to be trusted advisors to clients on ways to manage changing consumer behavior in light of climate change.

Time horizon

Current

Likelihood

Very likely

Magnitude of impact

Low

Potential financial impact

100000000

Explanation of financial impact

As consumer behavior changes in response to increased scrutiny around environmental sustainability, Deloitte member firms anticipate increases in revenue-generating opportunities for client services such as strategy development. The total of all opportunities for Deloitte member firms associated with climate change reporting, mitigation and adaptation are estimated to be in excess of \$100,000,000 over the next five years.

Strategy to realize opportunity

Member firms constantly monitor the shifting consumer landscape in order to capitalize on the opportunities that arise to provide services to clients that help them evolve accordingly.

Cost to realize opportunity

Comment

Costs are associated with various studies and surveys to identify changes and trends in consumer behavior.

C2.5

(C2.5) Describe where and how the identified risks and opportunities have impacted your business.

	Impact	Description
Products and services	Impacted	<ul style="list-style-type: none">Physical Risk - Acute: Increased severity of extreme weather events: Severe weather events have impacted Deloitte service delivery by disrupting travel, closures at the client site or reduced productivity due to employees needing to address personal impacts.Changes in natural resources due to climate change have led to opportunities for Deloitte member firms to increase revenue by providing professional services to clients.
Supply chain and/or value chain	Impacted	<ul style="list-style-type: none">Enhanced emissions-reporting obligations: Some Deloitte clients are now requiring climate action by their suppliers or including consideration of climate action by their suppliers in competitive solicitations. Some clients have also set expectations around publicly reporting on emissions.
Adaptation and mitigation activities	Not yet impacted	
Investment in R&D	Not yet impacted	
Operations	Impacted for some suppliers, facilities, or product lines	Physical Risk - Acute: Increased severity of extreme weather events: Extreme weather events have disrupted Deloitte operations by requiring office closures.
Other, please specify	Impacted	Deloitte Global has chosen to disclose on climate change following the recommendations of the Task Force for Climate-related Financial Disclosures (TCFD). This has increased the reporting burden.

C2.6

(C2.6) Describe where and how the identified risks and opportunities have factored into your financial planning process.

	Relevance	Description
Revenues	Impacted	As is done for all business areas, revenues are projected for sustainability services and are included in overall revenue projections.
Operating costs	Impacted	The costs of greenhouse gas management and reporting are included in operating budgets.
Capital expenditures / capital allocation	Not evaluated	
Acquisitions and divestments	Not evaluated	
Access to capital	Not evaluated	
Assets	Not evaluated	
Liabilities	Not evaluated	
Other	Please select	

C3. Business Strategy

C3.1

(C3.1) Are climate-related issues integrated into your business strategy?

Yes

C3.1a

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

No, but we anticipate doing so in the next two years

C3.1c

(C3.1c) Explain how climate-related issues are integrated into your business objectives and strategy.

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

Climate change risks have influenced the efforts of some Deloitte member firms to establish absolute and intensity carbon reduction targets for operations as well as to focus on reducing impacts through programs, projects, and employee engagement. Many Deloitte member firms have programs focused on measuring and reducing greenhouse gas emissions and other environmental impacts related to business services and office functions. These programs align to Deloitte's focus on managing climate change risks. For example, multiple member firms have instituted policies that provide incentives for those eligible for company vehicles to choose lower emission models. Certain Deloitte member firms have also built up sustainability and climate change professional services. These services include: resource excellence, sustainability reporting, assurance and compliance, sustainable supply chain, sustainability finance, governance and risk intelligence, and stakeholder engagement.

In FY17, Deloitte's approach to climate change continued to be regionally focused, covering the Americas, Asia Pacific and Europe/Middle East/Africa. Member firm professionals continued to provide perspectives to clients and the public on climate change via point-of-view pieces during FY17. These ranged from webcasts to news articles to formal reports. Deloitte's activities during FY17 also included pro bono services provided by professionals to assist the United Nations Global Compact to develop the Caring for Climate Progress Report 2016. During FY17, Deloitte reported on FY16 corporate responsibility and sustainability activities in the Deloitte Global Impact Report 2016 using the Global Reporting Initiative framework. Additionally, many member firms continued to produce annual reports on sustainability that included greenhouse gas emissions.

Deloitte member firms plan for both short- and long-term implications of climate change. Internally, Deloitte Global's Security Office encourages all Deloitte member firms to implement crisis management, business continuity, and disaster recovery plans. As part of the process to develop these plans, member firms are expected to perform an assessment to identify key areas of risk. Each Deloitte member firm is responsible for creating its own plan that incorporates identified risks, which may include those associated with climate change. Annually, Deloitte member firms report carbon emissions as part of an internal commitment to measure climate change impacts. During FY15, Deloitte Global started the implementation of a new carbon reporting software. The software system was rolled out over a two year period and in FY16 all reporting member firms used the new system for reporting. The implementation and licensing of the software illustrate the strategic importance of ongoing measurement and reporting of emissions.

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

Actions taken by national governments to meet commitments under COP21 may impose financial burdens on suppliers that are then passed through to Deloitte. To manage this risk, Deloitte Global annually collects and reports information on overall energy usage and greenhouse gas emissions. Certain member firms have also implemented initiatives focused on reducing energy usage and greenhouse gas emissions. In addition, Deloitte follows outcomes from key international policymaking forums, such as those hosted by the United Nations Framework Convention on Climate Change, in order to stay informed on the latest developments that could affect Deloitte operations or those of clients or suppliers. As a result of the COP21 agreement, Deloitte member firms may realize opportunities to provide strategic consulting as well as specialized professional services to clients as they prepare and deal with implications of the agreement. In addition, member firms proactively engage clients on these topics to understand services that may be needed to support them in dealing with regulatory change or to take voluntary steps to mitigate climate change.

Deloitte's sustainability and climate change services demonstrates the robust positioning of Deloitte in the marketplace. During the reporting period, a group of over 800 Deloitte member firm sustainability specialists were associated with the Deloitte Sustainability client services. These Deloitte professionals were committed to helping clients transition to sustainable business models and practices designed to deliver top- and bottom-line growth for the long term. Member firms' sustainability and climate change service offerings are designed to help clients as they strive to enhance shareholder value, mitigate business risk, and drive growth, efficiency and innovation through improved environmental, social and financial performance. This work represents one of the most important contributions that Deloitte makes to the sustainability agenda.

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

During FY17 Deloitte did not undertake climate-related scenario analysis since, as noted above, climate change was not recognized as a priority risk in the Deloitte Global Enterprise Risk Framework. Note that during FY17 Deloitte expressed support for the recommendations of the Task Force on Climate-change related financial disclosures (TCFD). The TCFD recommendations include the use of climate-related scenario analysis and so this is being considered during FY18.

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

Scope

Scope 2 (location-based)

% emissions in Scope

2.3

% reduction from base year

5

Base year

2015

Start year

2015

Base year emissions covered by target (metric tons CO2e)

4877

Target year

2018

Is this a science-based target?

No, and we do not anticipate setting one in the next 2 years

% achieved (emissions)

100

Target status

Underway

Please explain

Deloitte Germany is focused on reduction of electricity consumption. Reduction due to switch to emission free green energy from January 2016 has allowed Deloitte Germany to already accomplish this goal.

C4.1b

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

Target reference number

Int 1

Scope

Scope 1+2 (location-based)

% emissions in Scope

5.4

% reduction from baseline year

25

Metric

Metric tons CO2e per unit FTE employee

Base year

2016

Start year

2017

Normalized baseline year emissions covered by target (metric tons CO2e)

3.2

Target year

2021

Is this a science-based target?

No, and we do not anticipate setting one in the next 2 years

% achieved (emissions)

21

Target status

Underway

Please explain

Deloitte Belgium intensity goal.

% change anticipated in absolute Scope 1+2 emissions

0.06

% change anticipated in absolute Scope 3 emissions

Target reference number

Int 2

Scope

Scope 3: Business travel

% emissions in Scope

2.6

% reduction from baseline year

10

Metric

Metric tons CO2e per passenger kilometer*

Base year

2016

Start year

2016

Normalized baseline year emissions covered by target (metric tons CO2e)

3.2

Target year

2018

Is this a science-based target?

No, and we do not anticipate setting one in the next 2 years

% achieved (emissions)

100

Target status

Underway

Please explain

Deloitte Germany has reached their target through a reduction of 11%.

% change anticipated in absolute Scope 1+2 emissions**% change anticipated in absolute Scope 3 emissions**

Target reference number

Int 3

Scope

Scope 1+2 (location-based)

% emissions in Scope

0.4

% reduction from baseline year

10

Metric

Metric tons CO2e per unit FTE employee

Base year

2013

Start year

2013

Normalized baseline year emissions covered by target (metric tons CO2e)

0.6

Target year

2020

Is this a science-based target?

No, and we do not anticipate setting one in the next 2 years

% achieved (emissions)

100

Target status

Underway

Please explain

Deloitte Ireland intensity goal.

% change anticipated in absolute Scope 1+2 emissions**% change anticipated in absolute Scope 3 emissions**

Target reference number

Int 4

Scope

Scope 3: Business travel

% emissions in Scope

0.1

% reduction from baseline year

10

Metric

Metric tons CO2e per unit FTE employee

Base year

2013

Start year

2013

Normalized baseline year emissions covered by target (metric tons CO2e)

0.9

Target year

2020

Is this a science-based target?

No, and we do not anticipate setting one in the next 2 years

% achieved (emissions)

100

Target status

Underway

Please explain

Deloitte Ireland

% change anticipated in absolute Scope 1+2 emissions

% change anticipated in absolute Scope 3 emissions

Target reference number

Int 5

Scope

Scope 1+2 (location-based) + 3 (upstream and downstream)

% emissions in Scope

0.2

% reduction from baseline year

8.7

Metric

Metric tons CO2e per unit FTE employee

Base year

2008

Start year

2008

Normalized baseline year emissions covered by target (metric tons CO2e)

2.2

Target year

2018

Is this a science-based target?

No, but we anticipate setting one in the next 2 years

% achieved (emissions)

100

Target status

Underway

Please explain

Deloitte New Zealand has reached their target and will now seek to maintain 2.0 mTCO2e /employee.

% change anticipated in absolute Scope 1+2 emissions

% change anticipated in absolute Scope 3 emissions

Target reference number

Int 6

Scope

Scope 1+2 (location-based) + 3 (upstream and downstream)

% emissions in Scope

6.7

% reduction from baseline year

35

Metric

Metric tons CO2e per unit FTE employee

Base year

2011

Start year

2011

Normalized baseline year emissions covered by target (metric tons CO2e)

4.3

Target year

2021

Is this a science-based target?

No, but we anticipate setting one in the next 2 years

% achieved (emissions)

100

Target status

Underway

Please explain

Deloitte UK - Target has been achieved ahead of time. New target currently being established.

% change anticipated in absolute Scope 1+2 emissions

% change anticipated in absolute Scope 3 emissions

Target reference number

Int 7

Scope

Scope 1+2 (location-based)

% emissions in Scope

2.3

% reduction from baseline year

40

Metric

Metric tons CO2e per unit FTE employee

Base year

2011

Start year

2011

Normalized baseline year emissions covered by target (metric tons CO2e)

1.5

Target year

2021

Is this a science-based target?

No, but we anticipate setting one in the next 2 years

% achieved (emissions)

100

Target status

Underway

Please explain

Deloitte UK- Target has been achieved ahead of time. New target currently being established.

% change anticipated in absolute Scope 1+2 emissions

1.62

% change anticipated in absolute Scope 3 emissions

Target reference number

Int 8

Scope

Scope 3: Business travel

% emissions in Scope

4.2

% reduction from baseline year

25

Metric

Metric tons CO2e per unit FTE employee

Base year

2011

Start year

2011

Normalized baseline year emissions covered by target (metric tons CO2e)

2.8

Target year

2021

Is this a science-based target?

No, but we anticipate setting one in the next 2 years

% achieved (emissions)

20

Target status

Underway

Please explain

In Deloitte UK, business travel has risen in FY17 as a result of the combination of Deloitte UK into Deloitte North West Europe NWE, which resulted in more travel in the region.

% change anticipated in absolute Scope 1+2 emissions

% change anticipated in absolute Scope 3 emissions

C4.2

(C4.2) Provide details of other key climate-related targets not already reported in question C4.1/a/b.

Target

Renewable energy consumption

KPI – Metric numerator

Consumption of renewable energy in offices

KPI – Metric denominator (intensity targets only)

Base year

2014

Start year

2016

Target year

2018

KPI in baseline year

23

KPI in target year

100

% achieved in reporting year

Target Status

Underway

Please explain

Deloitte Germany switched to 100% renewable energy on January 1, 2016.

Part of emissions target

Is this target part of an overarching initiative?

No, it's not part of an overarching initiative

Target

Waste

KPI – Metric numerator

Tonnes waste

KPI – Metric denominator (intensity targets only)

Base year

2015

Start year

2015

Target year

2018

KPI in baseline year

226

KPI in target year

215

% achieved in reporting year

Target Status

Underway

Please explain

Deloitte Germany is reducing printing paper consumption.

Part of emissions target

Is this target part of an overarching initiative?

No, it's not part of an overarching initiative

Target

Waste

KPI – Metric numerator

Tonnes waste

KPI – Metric denominator (intensity targets only)

Per FTE

Base year

2011

Start year

2011

Target year

2021

KPI in baseline year

0.16

KPI in target year

0.13

% achieved in reporting year

Target Status

Underway

Please explain

Deloitte UK aims to reduce quantities of waste production by 20% per FTE.

Part of emissions target

Is this target part of an overarching initiative?

No, it's not part of an overarching initiative

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 projects at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of projects	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	3	0
To be implemented*	2	0
Implementation commenced*	8	0
Implemented*	28	348
Not to be implemented	0	0

C4.3b

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

Activity type

Energy efficiency: Building fabric

Description of activity

Other, please specify (LEED Certification)

Estimated annual CO2e savings (metric tonnes CO2e)

Scope

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

0

Investment required (unit currency – as specified in CC0.4)

0

Payback period

Please select

Estimated lifetime of the initiative

6-10 years

Comment

Deloitte China has invested in sustainable building design by achieving LEED certifications for Deloitte China Greenhouse and KIC Learning Center at Shanghai, Hong Kong Office, Guangzhou Office, Shenzhen Office, Chongqing Office and Global Delivery Center.

Activity type

Energy efficiency: Processes

Description of activity

Process optimization

Estimated annual CO2e savings (metric tonnes CO2e)

Scope

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

0

Investment required (unit currency – as specified in CC0.4)

0

Payback period

Please select

Estimated lifetime of the initiative

Ongoing

Comment

Deloitte China has developed an Environmental Policy Implementation Guide that aims to guide all employees to minimize their negative impacts on the environment by seeking to reduce their carbon footprint steadily in day to day operations.

Activity type

Energy efficiency: Processes

Description of activity

Machine replacement

Estimated annual CO2e savings (metric tonnes CO2e)

45

Scope

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

10408

Investment required (unit currency – as specified in CC0.4)

29194

Payback period

1-3 years

Estimated lifetime of the initiative

11-15 years

Comment

Deloitte Ireland installed new pumps in one office location.

Activity type

Energy efficiency: Processes

Description of activity

Process optimization

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

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

153479

Investment required (unit currency – as specified in CC0.4)

147962

Payback period

1-3 years

Estimated lifetime of the initiative

6-10 years

Comment

Deloitte Ireland has begun implementing 78 recommendations received in its most recent energy audit including various mechanical and building fabric controls, lighting projects, and other energy efficiency measures.

Activity type

Low-carbon energy purchase

Description of activity

Other, please specify (Wind power)

Estimated annual CO2e savings (metric tonnes CO2e)

976

Scope

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

63226

Investment required (unit currency – as specified in CC0.4)

0

Payback period

Please select

Estimated lifetime of the initiative

<1 year

Comment

Deloitte Luxembourg is purchasing wind power.

Activity type

Energy efficiency: Building services

Description of activity

Building controls

Estimated annual CO2e savings (metric tonnes CO2e)

100

Scope

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

16160

Investment required (unit currency – as specified in CC0.4)

0

Payback period

Please select

Estimated lifetime of the initiative

Ongoing

Comment

Deloitte UK has implemented no-cost management interventions to better control building HVAC.

Activity type

Energy efficiency: Processes

Description of activity

Machine replacement

Estimated annual CO2e savings (metric tonnes CO2e)

170

Scope

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

24240

Investment required (unit currency – as specified in CC0.4)

161600

Payback period

4 - 10 years

Estimated lifetime of the initiative

11-15 years

Comment

Deloitte UK is changing pumps and fans on chillers to increase efficiency.

Activity type

Energy efficiency: Processes

Description of activity

Process optimization

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

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

0

Investment required (unit currency – as specified in CC0.4)

0

Payback period

Please select

Estimated lifetime of the initiative

Ongoing

Comment

Deloitte UK is formalizing its office temperature ranges and plant run times in firm policies to reduce energy use.

Activity type

Energy efficiency: Processes

Description of activity

Process optimization

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

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

0

Investment required (unit currency – as specified in CC0.4)

0

Payback period

Please select

Estimated lifetime of the initiative

Ongoing

Comment

Deloitte UK is introducing office by office energy control procedures as part of ISO50001.

Activity type

Energy efficiency: Processes

Description of activity

Process optimization

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

Scope 3

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

0

Investment required (unit currency – as specified in CC0.4)

0

Payback period

Please select

Estimated lifetime of the initiative

Ongoing

Comment

Deloitte US firms provide flexibility in where and how people work subject to meeting client and service demands. This often results in professionals not commuting into offices daily thereby reducing Scope 3 emissions.

Activity type

Energy efficiency: Building services

Description of activity

Lighting

Estimated annual CO2e savings (metric tonnes CO2e)

Scope

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

0

Investment required (unit currency – as specified in CC0.4)

0

Payback period

Please select

Estimated lifetime of the initiative

6-10 years

Comment

As Deloitte US firms move into newer office buildings and/or refurbishes existing space, LED lighting and lighting control systems are frequently incorporated as part of the new design.

Activity type

Low-carbon energy purchase

Description of activity

Hydro

Estimated annual CO2e savings (metric tonnes CO2e)

Scope

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in CC0.4)

0

Investment required (unit currency – as specified in CC0.4)

0

Payback period

1-3 years

Estimated lifetime of the initiative

6-10 years

Comment

Deloitte Belgium bought certified green energy for 99% of its offices and will continue to do so.

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

Method	Comment
Employee engagement	Many Deloitte member 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 member 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.
Financial optimization calculations	In some member firms there is a flexible approach to projects with a longer-term payback. For example, in Deloitte UK all energy efficiency investments are driven by payback calculations. The Deloitte US firms' real estate teams 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. In Deloitte Ireland, ROI calculations are completed for all emission reduction investments and form part of the decision making process.
Internal incentives/recognition programs	Please see response to 1.3a.
Compliance with regulatory requirements/standards	Deloitte Ireland uses recommendations from compliance and mandatory audits such as energy audits as the basis for emissions reduction investments. In Deloitte Central Europe, new requirements in the area of energy efficiency have spurred the introduction of the ISO 50001 management system for selected legal entities of Deloitte Poland and an internal educational campaign for employees.

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 2015

Base year end

May 31 2016

Base year emissions (metric tons CO2e)

50195

Comment

Deloitte does not have global carbon reduction targets at this time, so the definition of base year is arbitrary.

Scope 2 (location-based)

Base year start

June 1 2015

Base year end

May 31 2016

Base year emissions (metric tons CO2e)

190703

Comment

Deloitte does not have global carbon reduction targets at this time, so the definition of base year is arbitrary.

Scope 2 (market-based)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

C5.2

(C5.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 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?

Row 1

Gross global Scope 1 emissions (metric tons CO2e)

51033

End-year of reporting period

<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 have operations where we are able to access electricity supplier emission factors or residual emissions factors, but are unable to report a Scope 2, market-based figure

Comment

Deloitte Global calculates Scope 2 emissions using the location-based method. 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?

Row 1

Scope 2, location-based

184043

Scope 2, market-based (if applicable)

<Not Applicable>

End-year of reporting period

<Not Applicable>

Comment

Market-based emissions data have not yet been calculated at an aggregate level as the process has not yet matured. Residual mix factors and emission factors specific to contractual instruments and/or energy attribute certificates are not consistently available or regularly updated.

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

No emissions from this source

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

No emissions from this source

Explain why the source is excluded

Starting in FY2014 Deloitte Global made a number of 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 the source is excluded

Starting in FY2014 Deloitte Global made a number of 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 the source is excluded

Starting in FY2014 Deloitte Global made a number of 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) Account for your organization's Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

Evaluation status

Relevant, not yet calculated

Metric tonnes CO2e

Emissions calculation methodology

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

Explanation

Deloitte Global has eliminated paper from the aggregate network carbon footprint while still tracking overall paper consumption. The paper emission factors historically relied upon included life-cycle analysis emissions and as such did not align with the concept of annual emissions inherent in the other footprint calculations. Deloitte Global's opinion is that the goal of reducing paper consumption can be tracked and managed by paper usage alone, without the addition of carbon calculations. Deloitte Global also chose to prioritize calculations for more substantial purchases, such as business air travel.

Capital goods

Evaluation status

Relevant, not yet calculated

Metric tonnes CO2e

Emissions calculation methodology

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

Explanation

Deloitte leases a majority of its offices and therefore Deloitte has limited building ownership. Deloitte also purchases other capital goods such as furniture. Deloitte Global prioritizes Scope 3 calculations based on an assessment of each source's overall contribution, the credibility and availability of data for GHG emissions calculations, the resources needed and the opportunity cost associated with reporting on the source. Deloitte Global also considers if the environmental effects of the source can be managed through other metrics or actions. As a result of this evaluation, this is one of several sources which Deloitte Global does not currently report.

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

Evaluation status

Relevant, not yet calculated

Metric tonnes CO2e

Emissions calculation methodology

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

Explanation

Extraction, production, and transportation of fuels are relevant to Deloitte as an end user of fuel and electricity. Deloitte does not have control over transmission and distribution losses, and does not sell electricity. Deloitte Global prioritizes Scope 3 calculations based on an assessment of each source's overall contribution, the credibility and availability of data for GHG emissions calculations, the resources needed and the opportunity cost associated with reporting on the source. Deloitte Global also considers if the environmental effects of the source can be managed through other metrics or actions. As a result of this evaluation, this is one of several sources which Deloitte Global does not currently report.

Upstream transportation and distribution

Evaluation status

Relevant, not yet calculated

Metric tonnes CO₂e

Emissions calculation methodology

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

Explanation

Upstream transportation and distribution are relevant to Deloitte as a result of transportation of goods and services purchase. Deloitte Global prioritizes Scope 3 calculations based on an assessment of each source's overall contribution, the credibility and availability of data for GHG emissions calculations, the resources needed and the opportunity cost associated with reporting on the source. Deloitte Global also considers if the environmental effects of the source can be managed through other metrics or actions. As a result of this evaluation, this is one of several sources which Deloitte Global does not currently report.

Waste generated in operations

Evaluation status

Relevant, not yet calculated

Metric tonnes CO₂e

Emissions calculation methodology

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

Explanation

Office waste is one of the areas that is relevant to Deloitte; however, Deloitte is not in control of waste management in the majority of buildings and credible data is difficult to obtain. Deloitte Global prioritizes Scope 3 calculations based on an assessment of each source's overall contribution, the credibility and availability of data for GHG emissions calculations, the resources needed and the opportunity cost associated with reporting on the source. Deloitte Global also considers if the environmental effects of the source can be managed through other metrics or actions. As a result of this evaluation, this is one of several sources that Deloitte Global does not currently report.

Business travel

Evaluation status

Relevant, calculated

Metric tonnes CO₂e

607817

Emissions calculation methodology

Business travel emissions include air travel, ground travel (reimbursed driving, rental cars; buses and taxis, rail travel), and emissions associated with accommodations at hotels, guest houses, and apartments for business reasons and in accordance with Deloitte policies. Air travel: Data 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 travelled. 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 Green Hotels Global based on an average from reported properties.

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

92

Explanation

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

Relevant, calculated

Metric tonnes CO2e

4800

Emissions calculation methodology

Personnel commuting emissions are calculated for automobile travel by Deloitte Central Europe, South Korea, Brazil, Belgium, and the India operations for the Deloitte US firms. Data consists of primary data in the form of kilometers driven by class of vehicle for which fuel efficiencies are estimated. These fuel economies are used to estimate liters of fuel burned. CO2 factors are applied to estimated emissions. Estimations are not made for non-reporting Deloitte member firms or where only partial information is available given the variations in geographies and commuting habits. As more member firms collect this data, reporting is expected to grow in future years.

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

36

Explanation

Data is estimated as described in the Emissions calculation methodology column.

Upstream leased assets

Evaluation status

Relevant, not yet calculated

Metric tonnes CO2e

Emissions calculation methodology

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

Explanation

This category would include leased technology assets and has not yet been calculated.

Downstream transportation and distribution

Evaluation status

Not relevant, explanation provided

Metric tonnes CO2e

Emissions calculation methodology

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

Explanation

Deloitte does not manufacture products and therefor this category is not relevant.

Processing of sold products

Evaluation status

Not relevant, explanation provided

Metric tonnes CO2e

Emissions calculation methodology

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

Explanation

Deloitte does not manufacture products and therefor this category is not relevant.

Use of sold products

Evaluation status

Not relevant, explanation provided

Metric tonnes CO₂e

Emissions calculation methodology

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

Explanation

Deloitte does not manufacture products and therefor this category is not relevant.

End of life treatment of sold products

Evaluation status

Not relevant, explanation provided

Metric tonnes CO₂e

Emissions calculation methodology

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

Explanation

Deloitte does not manufacture products and therefor this category is not relevant.

Downstream leased assets

Evaluation status

Not relevant, explanation provided

Metric tonnes CO₂e

Emissions calculation methodology

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

Explanation

Deloitte does not typically lease assets that are not already accounted for in the Scope 1 and 2 boundaries.

Franchises

Evaluation status

Not relevant, explanation provided

Metric tonnes CO₂e

Emissions calculation methodology

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

Explanation

Deloitte does not typically own franchises and therefore this category is not relevant.

Investments

Evaluation status

Not relevant, explanation provided

Metric tonnes CO₂e

Emissions calculation methodology

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

Explanation

This category is applicable to investors, and Deloitte does not perform investment services as a primary business.

Other (upstream)

Evaluation status

Metric tonnes CO2e

Emissions calculation methodology

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

Explanation

Other (downstream)

Evaluation status

Metric tonnes CO2e

Emissions calculation methodology

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

Explanation

C6.7

(C6.7) Are carbon dioxide emissions from biologically sequestered 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

6.1

Metric numerator (Gross global combined Scope 1 and 2 emissions)

235075

Metric denominator

Other, please specify (unit total revenue in millions of dollar)

Metric denominator: Unit total

38801

Scope 2 figure used

Location-based

% change from previous year

7.4

Direction of change

Decreased

Reason for change

Revenue grew at over 5% while Scope 2 dropped by 2% due to a variety of factors such as increased purchasing of renewable electricity, alternative workplace practices that reduced office area, and lighting improvements.

Intensity figure

0.9

Metric numerator (Gross global combined Scope 1 and 2 emissions)

235075

Metric denominator

full time equivalent (FTE) employee

Metric denominator: Unit total

263900

Scope 2 figure used

Location-based

% change from previous year

9.5

Direction of change

Decreased

Reason for change

Headcount grew by over 8% while Scope 2 dropped by 2% due to a variety of factors such as increased purchasing of renewable electricity, alternative workplace practices that reduced office area, and lighting improvements.

Intensity figure

20.7

Metric numerator (Gross global combined Scope 1 and 2 emissions)

235075

Metric denominator

Other, please specify (partners, principles, managing directors)

Metric denominator: Unit total

11378

Scope 2 figure used

Location-based

% change from previous year

4.5

Direction of change

Decreased

Reason for change

The number of partners grew by 2% while Scope 2 dropped by 2% due to a variety of factors such as increased purchasing of renewable electricity, alternative workplace practices that reduced office area, and lighting improvements.

C7. Emissions breakdowns

C7.1

(C7.1) Does your organization have greenhouse gas emissions other than carbon dioxide?

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	5242
Asia Pacific (or JAPA)	2352
Europe, Middle East and Africa (EMEA)	43438

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)
Belgium	10604
Brazil	6
Central Europe	1051
China	184
Greece	90
Ireland	238
Italy	4833
Korea	118
South Africa	90
United Kingdom	2685
United States	4775

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	12531
Mobile combustion	38502

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 in market-based approach (MWh)
Americas	117383	117383		
Asia Pacific (or JAPA)	27596	27596		
Europe, Middle East and Africa (EMEA)	39063	39063		

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 emissions (metric tons CO2e)	Scope 2, market-based emissions (metric tons CO2e)
Belgium	3	
Brazil	429	
Central Europe	2317	
Chile	2391	
China	5486	
Greece	542	
Ireland	997	
Italy	2120	
Korea	509	
South Africa	9171	
Spain	2010	
United Kingdom	3230	
United States	101677	

C7.6c

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

Activity	Scope 2, location-based emissions (metric tons CO2e)	Scope 2, market-based emissions (metric tons CO2e)
Electricity	184043	184043

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?

Decreased

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		<Not Applicable>		
Other emissions reduction activities	6542	Decreased	2.78	Increased efficiencies in lighting and other building operations, alternative workplace configurations, overall grid emissions reductions, and increased renewable consumption to meet increased electricity demand.
Divestment		<Not Applicable>		
Acquisitions		<Not Applicable>		
Mergers		<Not Applicable>		
Change in output		<Not Applicable>		
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?

Location-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 undertakes this energy-related activity
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 MWh
Consumption of fuel (excluding feedstock)	LHV (lower heating value)	0	225751	225751
Consumption of purchased or acquired electricity	<Not Applicable>	47543	415828	463371
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>	47543	641580	689122

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 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

111269

MWh fuel consumed for the self-generation of electricity

111269

MWh fuel consumed for self-generation of heat

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>

Fuels (excluding feedstocks)

Natural Gas

Heating value

LHV (lower heating value)

Total fuel MWh consumed by the organization

57031

MWh fuel consumed for the self-generation of electricity

MWh fuel consumed for self-generation of heat

57031

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>

C8.2d

(C8.2d) List the average emission factors of the fuels reported in C8.2c.

Diesel

Emission factor

2.69

Unit

metric tons CO₂e per liter

Emission factor source

WRI Emission Factors from Cross Sector Tools (April 2014)

Comment

Stationary combustion—diesel/heating oil. See the Basis of Reporting section in the 2017 Global Impact Report for more information.

Natural Gas

Emission factor

1.889

Unit

kg CO₂e per liter

Emission factor source

WRI Emission Factors from Cross Sector Tools (March 2017)

Comment

Stationary combustion—natural gas (lower heating value). See the Basis of Reporting section in the 2017 Global Impact Report for more information.

C8.2f

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

Basis for applying a low-carbon emission factor

Contract with suppliers or utilities (e.g. green tariff), supported by energy attribute certificates

Low-carbon technology type

Solar PV

Wind

Hydropower

Biomass (including biogas)

Other low-carbon technology, please specify (landfill gas; mine gas; geothermal)

MWh consumed associated with low-carbon electricity, heat, steam or cooling

8047

Emission factor (in units of metric tons CO₂e per MWh)

0

Comment

Deloitte Germany

Basis for applying a low-carbon emission factor

Energy attribute certificates, Guarantees of Origin

Low-carbon technology type

Wind

Hydropower

MWh consumed associated with low-carbon electricity, heat, steam or cooling

19119

Emission factor (in units of metric tons CO₂e per MWh)

0

Comment

Deloitte UK procured energy from renewable tariffs

Basis for applying a low-carbon emission factor

Energy attribute certificates, Guarantees of Origin

Low-carbon technology type

Hydropower

MWh consumed associated with low-carbon electricity, heat, steam or cooling

7830

Emission factor (in units of metric tons CO2e per MWh)

0

Comment

Deloitte Belgium

Basis for applying a low-carbon emission factor

Power Purchase Agreement (PPA) without energy attribute certificates

Low-carbon technology type

Wind

Hydropower

Other low-carbon technology, please specify (Geothermal)

MWh consumed associated with low-carbon electricity, heat, steam or cooling

2457

Emission factor (in units of metric tons CO2e per MWh)

0

Comment

Deloitte New Zealand has direct contracts with suppliers, with approximately 90% of purchased electricity generated from green / clean power. Renewable energy sources are mainly hydro, wind and geothermal.

C9. Additional metrics

C9.1

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

Description

Please select

Metric value

Metric numerator

Metric denominator (intensity metric only)

% change from previous year

Direction of change

<Not Applicable>

Please explain

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 and/or Scope 2 emissions and attach the relevant statements.

Scope

Scope 1

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Underway but not complete for reporting year-previous statement of process attached

Type of verification or assurance

Limited assurance

Attach the statement

Verification Statement_Deloitte Italy.pdf

Page/ section reference

Pages 115-118

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

Scope

Scope 2 location-based

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Underway but not complete for reporting year-previous statement of process attached

Type of verification or assurance

Limited assurance

Attach the statement

Verification Statement_Deloitte Italy.pdf

Page/ section reference

Pages 115-118

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

Scope

Scope 1

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Underway but not complete for reporting year-previous statement of process attached

Type of verification or assurance

Limited assurance

Attach the statement

Verification Statement_Deloitte Spain.pdf

Page/ section reference**Relevant standard**

ISAE3000

Proportion of reported emissions verified (%)

100

Scope

Scope 2 location-based

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Underway but not complete for reporting year-previous statement of process attached

Type of verification or assurance

Limited assurance

Attach the statement

Verification Statement_Deloitte Spain.pdf

Page/ section reference**Relevant standard**

ISAE3000

Proportion of reported emissions verified (%)

100

Scope

Scope 1

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

Verification Statement_Deloitte UK.pdf

Page/ section reference**Relevant standard**

ISAE3000

Proportion of reported emissions verified (%)

100

Scope

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

Verification Statement_Deloitte UK.pdf

Page/ section reference**Relevant standard**

ISAE3000

Proportion of reported emissions verified (%)

100

C10.1b

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

Scope

Scope 3- all relevant categories

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Underway but not complete for reporting year – previous statement of process attached

Attach the statement

Verification Statement_Deloitte Italy.pdf

Page/section reference

Relevant standard

ISAE3000

Scope

Scope 3- all relevant categories

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Underway but not complete for reporting year – previous statement of process attached

Attach the statement

Verification Statement_Deloitte Spain.pdf

Page/section reference

Relevant standard

ISAE3000

Scope

Scope 3- all relevant categories

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Attach the statement

Verification Statement_Deloitte UK.pdf

Page/section reference

Relevant standard

ISAE3000

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
C8. Energy	Other, please specify (Data in Deloitte Italy's FY17 CSR Report)	ISAE 3000	Environmental figures and information reported in Deloitte Italy's FY17 Corporate Social Responsibility Report will be verified by a third part, on the basis of ISAE3000 standard for limited assurance engagement, as it will be stated in the assurance report included at the end of the Report. These figures and information are related to, for example, energy consumption and related GHG emissions and other environmental data.
C8. Energy	Renewable energy products	REGO	Deloitte UK has its electricity procured from green tariffs verified.

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 (CRC Energy Efficiency Scheme)

C11.1b

(C11.1b) Complete the following table for each of the emissions trading systems in which you participate.

Other ETS, please specify

% of Scope 1 emissions covered by the ETS

2

Period start date

April 1 2017

Period end date

March 31 2018

Allowances allocated

Allowances purchased

10000

Verified emissions in metric tons CO2e

9907

Details of ownership

Other, please specify (Where bills 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 (as head tenant).

C11.1d

(C11.1d) What is your strategy for complying with the systems in which you participate or anticipate participating?

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.

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 – Project Ecomapuá

Verified to which standard

VCS (Verified Carbon Standard)

Number of credits (metric tonnes CO2e)

6

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

6

Credits cancelled

Yes

Purpose, e.g. compliance

Voluntary Offsetting

Credit origination or credit purchase

Credit purchase

Project type

Forests

Project identification

Deloitte Brazil – Project Ecomapuá

Verified to which standard

VCS (Verified Carbon Standard)

Number of credits (metric tonnes CO2e)

827

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

827

Credits cancelled

Yes

Purpose, e.g. compliance

Voluntary Offsetting

Credit origination or credit purchase

Credit purchase

Project type

Biomass energy

Project identification

Deloitte Brazil – Project Menegalli

Verified to which standard

VCS (Verified Carbon Standard)

Number of credits (metric tonnes CO2e)

0.38

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

0.38

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 customers

Yes, other partners in the value chain

C12.1b

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

Type of engagement

Education/information sharing

Details of engagement

Run an engagement campaign to education customers about your climate change performance and strategy

Size of engagement

11

% Scope 3 emissions as reported in C6.5

7

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

Applies to all Deloitte UK customers

Impact of engagement, including measures of success

C12.1c

(C12.1c) 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 and engaging in societal impact projects. For example, Deloitte Belgium engages with a charity through which it and its clients give a second life to computer hardware, extending its life and ultimately reducing carbon emissions. Deloitte Germany participates in the German Sustainable Development forum called econsense, where climate change related strategies are discussed. Deloitte Ireland attends meetings and workshops held by local bodies on sustainability. 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 UK also engages with policy makers and industry bodies on sustainability issues through reports, thought pieces, forums, and consultation on white papers. 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.

Engagement in the above is through a variety of interactions such as one-on-one discussions, meetings, conferences and working groups. Success is measured through engagement with others, actionable items that are implemented by Deloitte member firms, publications, white paper development, actions taken by suppliers, 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.

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 favor multilateral solutions (including the role of business) to trans-boundary environment challenges, and avoidance of unilateral measures that hamper trade and market access. Examples of USCIB activities on climate change include: Green Economies Dialogue (GED) project, Rio +20, ICCM3, UNFCCC, and BizMEF. The trade association involvement with USCIB is at the Deloitte Global-level. Deloitte member firms may have been involved in other types of direct engagement.

How have you, or are you attempting to, influence the 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 FY14, Deloitte has provided funding (both cash and value-in-kind services) to the Social Progress Imperative, a non-profit organization committed to improving lives through provision of a robust, holistic and innovative measurement tool that equips leaders and change makers in business, government and civil society to advance social progress. The Social Progress Imperative developed a measurement framework, the Social Progress Index (SPI), which supports analysis of national and sub-national performance to aid discussions, provide insights on investment decisions and guide action. They further drive the creation of strong and sustainable networks made up of national and regional partners across government, business and civil society that use SPI data and insight to drive change. The index measures multiple dimensions of social progress, benchmarking success, and catalyzing 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', 'Wastewater treatment', 'Biome protection' and 'Greenhouse gas emissions'. The Social Progress Index 2017, covering 128 countries, was publicly released in June of 2017. The Social Progress Index 2018, covering 146 countries, will be publicly released in September 2018, and information regarding the index has been communicated via the internet, social media, and through the Social Progress Network organizations. Additional information can be found at <http://www.socialprogress.org/>.

Deloitte's recent activities also included the provision of pro bono services by Deloitte member firm professionals to assist the Foundation for the Global Compact to develop the Caring for Climate Progress Report 2016, which is made available through the Caring for Climate web site (<http://caringforclimate.org/about>). Caring for Climate is an initiative by the UN Global Compact, the UN Environment Programme and the secretariat of the UN Framework convention on Climate Change that is aimed at advancing the role of business in addressing climate change. The initiative provides a framework for business leaders to advance practical solutions and help shape public policy as well as public attitudes. The Progress Report examines trends in participation in Caring for Climate, including emissions performance of companies and progress made against the five commitments of the Statement endorsed by all signatories. By providing this analysis, Caring for Climate seeks to motivate signatories to take more significant action on climate change and to encourage greater participation in the initiative.

Deloitte is also active with the World Business Council for Sustainable Development (WBCSD), a business-driven forum for sharing knowledge and advocating positions on sustainability. The WBCSD sees cooperation including all elements of society, in particular governments and business, as essential to resolve climate change. Deloitte member firm partners and professionals participated with the WBCSD in numerous ways during FY17 including as a council member, liaison delegate, and participants in various working groups on measurement, valuation and reporting of natural capital, water stewardship and social impact.

The Deloitte Global Leader for Sustainability Services in FY17 devoted 20 percent of his time to this relationship. The Deloitte Global Leader for Sustainability Services is one of the 32 members of the Task Force on Climate-related Financial Disclosures (TCFD) of the Financial Stability Board. Led by Michael Bloomberg, this task force was formed by the Financial Stability Board upon the request of the G20 to consider financial impacts of risks related to climate change. Various Deloitte professionals assisted the Deloitte Global Leader for Sustainability Services in the work of the task force.

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

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?

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

Content elements

Governance
Strategy
Risks & opportunities
Emissions figures
Emission targets
Other metrics

Publication

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 1_deloitte-au-about-responsible-business-report-2017-061017.pdf

Content elements

Emissions figures

Publication

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 2_deloitte-au-about-responsible-business-report-2017-061017.pdf

Content elements

Emissions figures

Publication

In voluntary communications

Status

Underway – previous year attached

Attach the document

12.4_Row 3_Brazil_Inventário 2016.pdf

Content elements

Emissions figures

Publication

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 4_ce-impact-report-2017.pdf

Content elements

Emissions figures

Publication

In voluntary communications

Status

Underway – previous year attached

Attach the document

12.4_Row 5_Chile Reporte RSE FY16-17 Final.pdf

Content elements

Emission targets

Publication

In mainstream reports

Status

Complete

Attach the document

12.4_Row 6_deloitte-nl-integrated-annual-report-2016-2017.pdf

Content elements

Strategy

Publication

In voluntary sustainability report

Status

Complete

Attach the document

12.4_Row 7_IE_HR_CRreport_1117_landscape_draft6 (002).pdf

Content elements

Emissions figures

Emission targets

Publication

In voluntary communications

Status

Underway – previous year attached

Attach the document

12.4_Row 8_CR Report_2016_web.pdf

Content elements

Emissions figures

Publication

In voluntary sustainability report

Status

Underway – previous year attached

Attach the document

12.4_Row 10_Spain.pdf

Content elements

Emissions figures

Publication

In mainstream reports

Status

Complete

Attach the document

12.4_Row 11_UK.pdf

Content elements

Emissions figures

C14. 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.

C14.1

(C14.1) Provide details for the person that has signed off (approved) your CDP climate change response.

	Job title	Corresponding job category
Row 1	Deloitte Global Managing Principal –Talent, Brand and Communications Deloitte Touche Tohmatsu Limited	Other, please specify (Deloitte Global Managing Principal)