

[Click here for the FY2015 Stakeholder engagement summary](#)

This document provides additional details about the scope and calculation methods used in the Deloitte 2015 Global Report (the “Global Report”), available at www.deloitte.com/GlobalReport. It should be read in conjunction with the Global Report and all definitions used therein unless otherwise stated also apply to this document.

Defining Global Report content

Deloitte professionals engage continuously with key stakeholders, both internal and external, as part of routine business. Along with this ongoing engagement, DTTL commissioned a formal stakeholder engagement process and materiality assessment to assist DTTL in identifying key areas of impact upon which to focus the Global Report content.

The materiality assessment process was grounded in the Global Reporting Initiative (GRI) G4 principles of materiality and stakeholder inclusiveness. The strength of the materiality assessment methodology utilized revolves around the design and implementation of a systematic and disciplined approach to stakeholder engagement, as well as topic prioritization based upon a decision-sciences approach.

The first step in the process was to investigate the expectations for corporate responsibility and sustainability for Deloitte by analyzing supplier questionnaires, benchmarking reports of peers and sustainability award-winners, examining sustainability guidelines, and researching publications of internationally recognized nongovernmental organizations (NGOs). Using this process narrowed a large universe of issues down to a list of potential relevant topics.

To gather further stakeholder insight into material topics, Deloitte identified a specific list of stakeholders and identified engagement methods designed to maximize feedback from each group. We conducted interviews with external stakeholders including strategic member firm clients, academic institutions, and internationally recognized NGOs. The direct feedback from interviews helped identify emerging issues and prioritize each group’s concerns. Internally, we conversed with Deloitte leaders from across the network and DTTL regulatory affairs and governmental liaisons. The annual Deloitte Millennial Surveys provided insight into the interests of current and future talent. Involvement by DTTL personnel in external bodies working on standards development, such as the Professional Services Sustainability Roundtable (convened by the Boston College Center for Corporate Citizenship), also served as a source for industry perspectives. Systems and processes in place within Deloitte were also considered as they often reflect a response to stakeholder concerns (see the [Stakeholder engagement summary](#) for specific examples).

Finally, a systematic weighting methodology was applied to the feedback and research to prioritize the list of potential relevant topics. Parameters used in the weighting methodology included the prevalence of an issue across multiple sources, the identification and frequency of mention of specific issues by individuals interviewed, and the consideration of specific systems or processes put into place by Deloitte as a result of direct stakeholder feedback. The topics were prioritized across a materiality matrix comparing topics of importance to the business against topics of importance to stakeholders. DTTL also exercised some judgement to include a small number of topics that were not explicitly identified through the evaluation process; however, they were assumed to be fundamental business imperatives to both internal and external stakeholders. These consisted of financial performance, governance, and risk management.

Scope and methods for performance measurements

DTTL adhered to widely accepted standards in developing the Global Report. These standards define a systematic approach to understanding the issues that the Global Report should cover and measuring and documenting performance with regard to those issues. Performance measures for societal impact and environmental sustainability are based on widely recognized guidelines.

For reporting on societal impact, DTTL considered the reporting standards from the Committee Encouraging Corporate Philanthropy (CECP) and the London Benchmarking Group (LBG). The monetary value of community activities was estimated according to the type of service performed. The value of volunteer work was based on local member firms’ staff costs. Pro bono work, defined as work that the member firms have delivered to not-for-profit organizations free of charge or at a significantly reduced rate, has been valued at fair market rates representative of the local member firms’ client service rates for comparable services.

Estimates of carbon emissions were prepared according to the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard created by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) with emissions accounted for on the basis of operational control. While the reporting for FY2015 includes a significant number of Scope 3 sources, it does not consider full upstream and downstream emissions across all sources.

FY2015 environmental performance data in the Global Report was directly collected from 29 member firms and from DTTL. These entities represent 87 percent of aggregate Deloitte people and 95 percent of aggregate member firm revenues. Extrapolations were used to account for the emissions of the remainder of the organization that did not directly report data. FY2015 societal impact data was reported by 35 member firms and DTTL, which represent 97 percent of aggregate

Deloitte people and 97 percent of aggregate member firm revenues. Estimates of societal impact contributions were not made for the member firms that did not report this data due to the variations in societal impact activities across member firms. It should be recognized that these reporting gaps limit the year-to-year comparability of the data. Comparability is expected to improve over time as the number of nonreporting member firms decreases. Data that formed the basis of the reporting was obtained from financial reporting systems, other internal records, and outside sources such as travel agencies, utilities, and property managers. In FY2014, DTTL streamlined the way it reported environmental sustainability data. We have continued with these practices in FY2015 including the following:

- Refrigerants, district heating, and district cooling are eliminated from aggregate network reporting.
- Paper consumption is tracked, but associated greenhouse gas emissions are not.
- Methane (CH₄) and nitrous oxide (N₂O) are not separately calculated in instances where published sources do not incorporate these into carbon-dioxide equivalent (CO₂e) factors.
- Global warming potentials (GWPs) incorporated into published emission factors are used “as is” and no attempt is made to reconcile to one common set of GWPs. Where choices can be made, we use the 100-year Fifth Assessment Report (AR5) with climate-carbon feedback incorporated as published by the Intergovernmental Panel on Climate Change.

For more information on the rationale behind these decisions, please see the [Deloitte 2014 Global Report](#).

Emission factors

DTTL recommends its member firms select the most accurate, source-specific, localized, and recently published GHG emission factor available for each emission source, such as specific emission factors for a local electric utility. DTTL also provides member firms with default emission factors, the majority of which come from the following sources:

- The GHG Protocol published by the WRI and WBCSD;
- The International Energy Agency (IEA);
- The UK’s Department for Environment, Food and Rural Affairs (DEFRA); and
- The US Department of Energy (US DOE).

A compilation of emission factors used to calculate the data in the Global Report is included at the end of this section.

Changes from FY2014

The Deloitte 2015 Global Report incorporates many of the GRI’s G4 guidelines, whereas the Deloitte 2014 Global Report met the G3.1 requirements for Application Level B. DTTL advanced toward reporting “in accordance” with G4 guidelines in the future by undertaking a formal stakeholder engagement exercise and materiality assessment during FY2015 that identified key areas of impact upon which to focus the content of the Global Report. While the FY2015 Global Report is not “in accordance” with core or comprehensive G4 guidelines, it includes the G4 index and identification of material indicators. DTTL anticipates continued exploration of the systems, policies, and approaches that will allow us to meet “in accordance” criteria for future reporting.

Building-related emission sources

Building-related emission sources included in the GHG emissions data of the Global Report were those associated with the use of electricity, heating oil, and natural gas in the office buildings and data centers that DTTL member firms either own or over which they have operational control. Upstream building-related emission sources, such as those associated with electric transmission and distribution line losses, were not included in the GHG emissions inventory.

Some of the activity data associated with building-related emission sources was available directly to the DTTL member firms. For example, some facilities have direct utility meters or submeters from which DTTL member firms obtain readings. For facilities that have no available meter data, activity data for the entire building was typically allocated on the basis of the percentage of total building floor space used (based on rentable square meters) by the DTTL member firm. Where building-specific data was unavailable, DTTL member firms estimated electricity and fuel usage using actual data from a similar building or an average from a recognized source.

A simplifying assumption is used for calculating the volume of diesel fuel used for backup power generation. It is assumed that diesel fuel purchased during the fiscal year is used that year. This method likely overestimates actual emissions in some years and underestimates them in others, but over time, captures the related emissions.

Business travel — Air

Reported GHG emissions from air travel are those resulting from professionals flying for business reasons in accordance with DTTL and member firm policies. GHG emissions from flights taken by non-Deloitte personnel are also reported in instances where flight activity data are captured in DTTL or member firm travel systems and reimbursed or paid for by DTTL or a member firm (such as travel by family members in accordance with policies or travel by prospective DTTL and member firm professionals). The majority of business air travel data was obtained from DTTL and member firm travel systems. Much of the rest was obtained from travel expense records.

The default GHG emission factors used to calculate emissions from air travel were based on information published by DEFRA. Flight segments were identified by distance, and emission factors were applied according to whether the flight segment was categorized as long haul (more than 1108 km), medium haul (463 to 1108 km) or short haul (less than 463 km). Seat class-specific emission factors (e.g., First, Business, Premium Economy, Economy) were used for a small number of member firms as experience in FY2014 led us to drop class-specific factors from Deloitte US data due to uncertainty associated with seat-class identification. The DEFRA emission factors used incorporated an uplift factor to account for nondirect routes, delays, and circling, but exclude radiative forcing and indirect emissions.

Business travel — Road

Reported GHG emissions from business travel by automobiles includes travel in Deloitte-owned vehicle fleets (personnel driving in vehicles owned by DTTL and/or the member firm), reimbursed driving (personnel driving in personal cars for which they are reimbursed), rental cars (personnel driving in rented/hired cars for which the member firm pays), buses, and taxis (reimbursed personnel trips in buses, taxis, car-service vehicles, and limousines).

For road travel, activity data was gathered from expense reports, rental agency records, travel agency records, company 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 are 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 (emissions per kilometer travelled) for vehicles according to vehicle type (bus or car), fuel type (diesel, petrol, hybrid, or unknown), and location.

A very limited amount of personnel commuting activity data for was available from member firms. Where available, this information was added to the emissions total.

Business travel — Rail

Rail travel accounts for GHG emissions from trips by personnel on subways, railways, and trams, with different GHG emission factors used for each type of rail system. Activity data sources included travel agency reports, expense reports, company accounting systems, receipts, and other records indicating the distance and location of trip segments. In cases where actual distance was unavailable, estimates were made using travel expense data and average travel costs per unit of distance traveled.

Accommodations

The GHG emissions inventory in the report includes emissions from accommodations at hotels, guest houses, and apartments for business reasons and in accordance with DTTL and member firm policies. Data was collected from corporate travel agency records, travel expense reports, and internal records.

Estimations

In calculating emissions, various estimations and extrapolations were made to account for known data gaps.

For many travel activities, activity information and cost data were available both from travel providers (reservation systems, travel agencies, or travel vendors) and from DTTL or member firm expense systems. Travel expenses recorded in DTTL or member firm expense systems often exceeded the corresponding expenses recorded by travel providers because of travel arrangements made outside of reservation systems or without travel agencies. In cases where such differences were identified, the travel activity data associated with the incremental cost was estimated based on the same proportion of cost to activity that was reflected by the travel system reservations.

Not every member firm has the capacity to report activity data for GHG emissions, and some member firms report on some, but not all, of the activities within the report boundaries. Ratios of emissions per full-time equivalent (FTE) by emission source were calculated for the member firms that reported, and averages of these ratios were calculated based on clusters of geographic location and size. Using the appropriate cluster ratio, missing data was extrapolated based on the known FTE data. Consistent with other GRI indicators, emissions intensity per FTE was calculated using the FTE total at the reporting year-end (31 May 2015).

While the above description is intended to be as accurate as possible, invariably the inventory will contain some exceptions to this reporting basis. None of the known exceptions are considered to materially change the total emissions reported.

Emission factors

The following table shows emission factors that were used in the inventory.

Where factors are used in specific countries only, these are listed after the emission source.

Emission source	Emission factor	Unit kg CO ₂ e/unit	Reference
Air Travel – Various lengths and seat classes	0.080-0.318	Passenger km	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2); various factors used depending on class and distance
Air Travel – Various lengths (Finland, Germany)	0.098-0.172	Passenger km	Travel agency records
Air Travel – Various lengths (Japan)	0.083-0.11	Passenger km	Ministry of Land, Infrastructure, Transport and Tourism (MLTI) 2015
Bus (Europe)	0.102	Passenger km	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Bus (Japan)	0.084	Passenger km	Ministry of Land, Infrastructure, Transport and Tourism (MLTI) 2015
Bus (Outside Europe)	0.067	Passenger km	WRI Emission Factors from Cross Sector Tools (April 2014)
Electricity (Australia)	200-1180	MWh	Australian Government - National Greenhouse & Energy Reporting Act
Electricity (Canada)	2-750	MWh	Environment Canada National Inventory Report 1990-2013
Electricity (Chile)	360-790	MWh	Ministry of Energy, Chilean Government 2014 data for Central Interconnected System (SIC)
Electricity (China)	890	MWh	China regional average - WRI Calculation Spreadsheet of China Regional Grid Emission Factors for Purchased Electricity
Electricity (Finland)	220	MWh	Finnish Electricity Company
Electricity (France)	78	MWh	Base carbone - Agence de l’Environnement et de la Maîtrise de l’Energie (ADEME)
Electricity (Germany)	541	MWh	Umweltbundesamt, Strommix Deutschland, UBA
Electricity (India)	978-981	MWh	India CO2 Baseline Database for the Indian Power Sector - User Guides – 2014
Electricity (Japan)	423-858	MWh	Various Japanese Power Companies
Electricity (Mexico)	402	MWh	Electricity Federal Commission Life Cycle Analysis (LCA)
Electricity (New Zealand)	120-140	MWh	New Zealand Ministry of Economic Development - Quarterly Energy Update
Electricity (South Africa)	1030	MWh	Eskom’s 2015 data
Electricity (Switzerland)	32	MWh	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Electricity (UK)	462	MWh	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Electricity (U.S.)	248-860	MWh	USEPA eGRID2010 Version 1.0
Electricity (Various countries)	137-1086	MWh	IEA Statistics, “CO2 Emissions from Fuel Combustion Highlights.” 2013 Edition
Hotel Stays	33.82	Nights	Based on select information from Green Hotels Global TM Q3 2014
Hotel Stays (Australia)	40.91	Nights	Emission factor provided by Vendors (average)
Hotel Stays (Japan)	31.5	Nights	Ministry of the Environment, Government of Japan, Law Concerning the Promotion of the Measures to Cope with Global Warming
Hotel Stays (New Zealand)	2.56-7.97	Nights	Ministry for the Environment, Guidance for voluntary, corporate greenhouse gas reporting, 2011 Calendar Year
Mobile Combustion – Car (Average) (Various Fuels) (Finland, Luxembourg)	0.12-0.147	Km	Actual information from the fleet company
Mobile Combustion – Car (Average) (Diesel) (Europe)	0.185	Km	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Mobile Combustion – Car (Diesel)	2.602	Liter	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Mobile Combustion – Car (Various Fuels) (Belgium)	2.834-2.947	Liter	Agence de l’Environnement et de la Maîtrise de l’Energie (ADEME)
Mobile Combustion – Car (Petrol) (Japan)	2.32	Liter	Ministry of the Environment, Government of Japan, Law Concerning the Promotion of the Measures to Cope with Global Warming

Emission source	Emission factor	Unit kg CO ₂ e/unit	Reference
Mobile Combustion – Car (Various fuels) (New Zealand)	2.36-2.72	Liter	Ministry for the Environment
Mobile Combustion – Car (Petrol/Gasoline)	2.191	Liter	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Mobile Combustion – Car (unknown fuel)	0.253	Km	D TTL estimated using data from WRI Emission Factors from Cross Sector Tools (April 2014)
Mobile Combustion – Car (unknown fuel) (Australia)	2.289	Liter	Australian Government - National Greenhouse & Energy Reporting Act 2008, Technical Guidelines 2012
Mobile Combustion – Car (unknown fuel) (New Zealand)	.231	Km	Ministry for the Environment, Guidance for voluntary, corporate greenhouse gas reporting
Mobile Combustion – Car or Van (Various fuels) (Netherlands)	1.86-3.14	Liter	Stichting Klimaatvriendelijk Aanbesteden en Ondernemen
Mobile Combustion – Car or Van (Various fuels) (France)	2.40-2.70	Liter	Specific fuel providers
Mobile Combustion – Car or Van (Various fuels) (France)	0.241	Km	Base carbone - Agence de l’Environnement et de la Maîtrise de l’Energie (ADEME)
Mobile Combustion – Car or Van (various fuels) (Europe)	0.082 – 0.231	Km	Specific fleet and rental car information
Mobile Combustion – Europe Car (Average) (Petrol)	0.194	Km	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Mobile Combustion – Europe/Car (Average) (unknown fuel)	0.189	Km	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Mobile Combustion – Motorcycle	0.120	Km	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Mobile Combustion – Outside Europe Car (Average) (Diesel)	0.280	Km	WRI Emission Factors from Cross Sector Tools (April 2014)
Mobile Combustion – Outside Europe/Car (Average) (Petrol)	0.237	Km	WRI Emission Factors from Cross Sector Tools (April 2014)
Mobile Combustion – Outside Europe/Car-Average (Unknown fuel) (Japan)	0.164-0.186	Km	Ministry of the Environment, Government of Japan, Law Concerning the Promotion of the Measures to Cope with Global Warming
Mobile Combustion – Taxi	0.143	Vehicle km	WRI Emission Factors from Cross Sector Tools (April 2014)
Mobile Combustion – Taxi (Australia)	0.250	Vehicle km	Calculation based on Australian Government Department of Climate Change (July 2012) National Greenhouse Accounts (NGA) Factors. Schedule 1
Mobile Combustion – Taxi (France)	2.40-2.41	Passenger km	Base carbone - Agence de l’Environnement et de la Maîtrise de l’Energie (ADEME)
Mobile Combustion – Taxi (Japan)	0.438	Vehicle km	Ministry of Land, Infrastructure, Transport and Tourism (MLTI) 2015
Mobile Combustion – Taxi (New Zealand)	0.307	Passenger km	Ministry for the Environment. June 2013
Mobile Combustion – Taxi / Car service (U.S.)	0.495	Passenger mile	Specific information from service providers
Mobile Combustion – Taxi/Car service (UK)	0.176-0.328	Passenger km	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Mobile Combustion – Van (Diesel)	0.251	Km	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Mobile Combustion – Van (Petrol)	0.211	Km	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Mobile Combustion – Van (UK)	0.268	Km	Defra’s 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)

Emission source	Emission factor	Unit kg CO ₂ e/unit	Reference
Rail – Average (Light Rail or Tram)	0.101	Passenger km	WRI Emission Factors from Cross Sector Tools (April 2014)
Rail – National Rail	0.115	Passenger km	WRI Emission Factors from Cross Sector Tools (April 2014)
Rail – Subway	0.101	Passenger km	WRI Emission Factors from Cross Sector Tools (April 2014)
Rail (Eurostar)	0.012	Passenger km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Rail (France)	0.001-0.106	Passenger km	Base carbone - Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME)
Rail (Germany)	0.075	Passenger km	Deutsche Bahn
Rail (Japan)	0.024	Passenger km	Ministry of Land, Infrastructure, Transport and Tourism (MLTI) 2015
Rail (Netherlands)	0.030	Passenger km	National Rail
Rail (UK)	0.012-0.045	Passenger km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.2)
Stationary Combustion – Diesel	2.676	Liter	WRI Emission Factors from Cross Sector Tools (April 2014)
Stationary Combustion – Diesel (France)	0.319	kWh	Base carbone - Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME)
Stationary Combustion – Diesel or Heating Oil (Low Heating Value)	74.10	GJ	WRI Emission Factors from Cross Sector Tools (April 2014)
Stationary Combustion – Heating Oil (Japan)	2.71	Liter	Ministry of the Environment, Government of Japan, Law Concerning the Promotion of the Measures to Cope with Global Warming
Stationary Combustion – Liquefied Petroleum Gas (LPG)	1.61	Liter	WRI Emission Factors from Cross Sector Tools (April 2014)
Stationary Combustion – Natural Gas (Japan)	2.244-3.132	Cubic meters	HV-gas company
Stationary Combustion – Natural Gas (Low Heating Value)	56.10	GJ	WRI Emission Factors from Cross Sector Tools (April 2014)
Stationary Combustion – Natural Gas (UK, Switzerland)	0.184	kWh	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.12)
Stationary Combustion – Natural Gas (France)	0.235	kWh	Base carbone - Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME)

FY2015 Stakeholder engagement summary

Key stakeholder groups	Engagement approach and typical frequency of interaction	Sample of representative members	Sample topics	Type of response (may vary across Deloitte)	Areas of high stakeholder concern
Member firm clients	<p>Ongoing</p> <ul style="list-style-type: none"> Client interaction during engagements Client satisfaction process Business development activities Conferences Proposal responses and follow up on losses Client questionnaires 	<ul style="list-style-type: none"> Publicly traded company clients, including their audit committees and boards of directors Closely held company clients Government clients Nonprofit clients Past and potential clients 	<ul style="list-style-type: none"> Service needs of clients Independence Ethics Security and privacy concerns Value of trusted advisor relationship Need for industry understanding Sustainability reporting Supply chain risks and standards 	<ul style="list-style-type: none"> New service offerings Organizing client service around industries Lead client service roles and responsibility Adoption of anti-corruption policy Adoption of policy regarding privacy programs and leadership IT security policies Voluntary sustainability reporting Supply chain policies and codes of conduct Chief Confidentiality Officer 	<ul style="list-style-type: none"> Ethics and integrity Client satisfaction Governance risk and compliance Protection of public interest Anti-corruption Corporate responsibility commitment Privacy and data security Environmental performance Supply chain risks/ issues Value of service
Deloitte people, their families, and future talent	<p>Ongoing</p> <ul style="list-style-type: none"> 24/7 support and emergency hotlines Internal discussions Alumni network Social media (external and internal) Recruiting events Exit interviews Confidential ethics hotline Training sessions Community involvement and volunteering opportunities <p>Multiple times a year</p> <ul style="list-style-type: none"> Performance reviews Employee councils Advisory councils Town-hall meetings Affinity groups Annual basis People survey Partner meetings 	<ul style="list-style-type: none"> Current, former, retired, and prospective employees Spouses/partners, children, and family members of Deloitte people 	<ul style="list-style-type: none"> Job satisfaction elements Work/life balance Career advancement Fair treatment Privacy Security Contributions to society Environmentally sustainable operations Access to technology Diversity Ethics Travel and mobility Wellness 	<ul style="list-style-type: none"> Flexible work arrangements Benefits package changes Extension of certain services to family members Mentoring programs Coaching programs Opportunities for global deployments Industry training Wellness programs Updates to software and hardware Education, safety and support mobile applications Volunteering programs Ensuring safety of engagement teams 	<ul style="list-style-type: none"> Employee development Diversity and fair treatment Ethics and integrity Client satisfaction Privacy and data security Governance, risk, and compliance Corporate responsibility commitment from leadership Protection of public interest Public policy positions Environmental performance Health and safety Community engagement Labor rights Compensation Work/life balance Professional standards Professional performance Wellness

Key stakeholder groups	Engagement approach and typical frequency of interaction	Sample of representative members	Sample topics	Type of response (may vary across Deloitte)	Areas of high stakeholder concern
Governments and regulators	<p>Ongoing</p> <ul style="list-style-type: none"> Proactive engagement with regulators on topics impacting the profession and the capital markets Contribution to shaping of new regulation Collaboration on policy development Participation in development of standards Website and current event monitoring Responsiveness to inquiries <p>Annual or regular recurring basis</p> <ul style="list-style-type: none"> Quality/performance reviews 	<ul style="list-style-type: none"> Audit oversight bodies National financial market regulators Finance ministers and central bank governors International law enforcement and security agencies Multinational fora Government ministers (aligned to topics) Embassies 	<ul style="list-style-type: none"> Audit quality Auditor independence Transparency Market competitiveness Corporate governance Diversity and inclusion Confidentiality and data privacy Safety and security threats, criminal incidents and crisis events International trade Jobs and skills Responsible tax Innovation 	<ul style="list-style-type: none"> Audit standards Advisory and advocacy groups Responses to regulatory inquiries Issuance of transparency reports Independence policies and monitoring Employee diversity programs Supplier diversity programs Threat assessments and safety recommendations Research and insights 	<ul style="list-style-type: none"> Protection of public interest Governance, risk, and compliance Anti-corruption Public policy positions Ethics and integrity Diversity and fair treatment Privacy and data security Transparency Environmental performance Security threats to operations and people Inclusive growth
Professional associations and networks	<p>Ongoing</p> <ul style="list-style-type: none"> Involvement in committees and working groups Representation on leadership councils Attendance at conferences <p>Ad hoc</p> <ul style="list-style-type: none"> Collaboration on industry white papers Speaking engagements Participation in development of standards 	<ul style="list-style-type: none"> Peer networks Associations of certified/chartered accountants Associations of tax professionals Management consulting professional associations Financial advisory professional associations 	<ul style="list-style-type: none"> Adherence to professional performance standards Governance Barrier-free trade Sustainable development Standards for auditing of nonfinancial information 	<ul style="list-style-type: none"> Standards for engagement acceptance and performance Peer reviews Commentaries on proposed standards Training Thoughtware Strategy formulation 	<ul style="list-style-type: none"> Protection of public interest Ethics and integrity Governance, risk, and compliance Professional standards Professional performance Employee development Public policy positions

Key stakeholder groups	Engagement approach and typical frequency of interaction	Sample of representative members	Sample topics	Type of response (may vary across Deloitte)	Areas of high stakeholder concern
Nonprofit organizations and local communities	Ongoing <ul style="list-style-type: none"> Local representation Pro bono engagements Collaborations Volunteering Social media Electronic mail Meetings and conferences Speaking engagements 	<ul style="list-style-type: none"> CDP (formerly Carbon Disclosure Project) The Red Cross and Red Crescent Movement Achievement Worldwide Teach For All United Way Worldwide Local business and community organizations 	<ul style="list-style-type: none"> Training Performance improvement Funding Marketing Specific agendas germane to their cause (e.g. sustainability, education, humanitarian action, diversity) Local business promotion Transparency in reporting Cross-sector collaboration 	<ul style="list-style-type: none"> Skills-based volunteering Community volunteering IMPACT day Pro bono engagements Foundation and member firm monetary and in-kind gifts Voluntary sustainability reporting 	<ul style="list-style-type: none"> Youth education and unemployment Diversity and fair treatment Ethics and integrity Anti-corruption Human rights Transparency Corporate responsibility commitment Public policy positions Privacy and data security Environmental performance Community involvement Protection of public interest Social progress and equality
International multi-stakeholder organizations	Ongoing <ul style="list-style-type: none"> Steering committee memberships Organizational stakeholder meetings Meetings, conferences and correspondence 	<ul style="list-style-type: none"> United Nations Global Compact World Economic Forum World Business Council for Sustainable Development International Integrated Reporting Committee Global Reporting Initiative Cross-industry business alliances 	<ul style="list-style-type: none"> Establishment of and adherence to international norms Understanding of frameworks and initiatives Economic, social, and humanitarian development 	<ul style="list-style-type: none"> Pro bono engagements Internal and external training Thoughtware Changes to global report content Voluntary reporting on sustainability GHG reduction targets in place or in development (varies across member firms) 	<ul style="list-style-type: none"> Ethics and integrity Anti-corruption Public policy Protection of public Diversity and fair treatment Education Youth unemployment Governance, risk, and compliance Corporate responsibility commitment Privacy and data security Environmental performance Human rights Health and safety Community engagement Physical security Social progress and equality
Suppliers	Ongoing <ul style="list-style-type: none"> Negotiations Meetings Proposals Industry meetings 	<ul style="list-style-type: none"> Software suppliers Hardware suppliers Travel service suppliers Consultants 	<ul style="list-style-type: none"> Contract terms including pricing and payment Features and functionality Issue resolution Confidentiality Sales projections Opportunities for (mutual) sustainable solutions Opportunities for collaboration 	<ul style="list-style-type: none"> Establishment of alliances Establishment of preferred vendors Establishment of green purchasing practices Contracts Supply chain audits 	<ul style="list-style-type: none"> Ethics and integrity Anti-corruption Diversity and fair treatment Privacy and data security

Key stakeholder groups	Engagement approach and typical frequency of interaction	Sample of representative members	Sample topics	Type of response (may vary across Deloitte)	Areas of high stakeholder concern
Industry and market analysts	Ongoing <ul style="list-style-type: none"> Global engagement strategy involving Deloitte executive leadership, subject-matter specialists, and other stakeholders across geographies, capabilities, and industries 	<ul style="list-style-type: none"> Forrester Gartner IDC Kennedy Source for Consulting Verdantix 	<ul style="list-style-type: none"> Capabilities (e.g. Digital, Risk/ Cyber, Change, Innovation, Technology, Transformation) Client and market trends Competitive landscape Strategy 	<ul style="list-style-type: none"> Ongoing relationships Dialogue and shared insights Formal analyst inquiry and briefings Analyst events and advisory sessions virtual and in person Participation in evaluative research 	<ul style="list-style-type: none"> Digital disruption Customer experience Business transformation Security and privacy Change and people issues Consulting business model innovation
Educational institutions/ academia	Ongoing <ul style="list-style-type: none"> Participation in programs Collaborations Recruiting Guest lecturing and speaking engagements 	<ul style="list-style-type: none"> Students of high potential who receive educational scholarships from Deloitte 	<ul style="list-style-type: none"> Subject-matter knowledge New perspectives Leading research Career placement 	<ul style="list-style-type: none"> Volunteering Pro bono engagements Matching gifts Guest lecturers Funding of chairs and scholarships at universities 	<ul style="list-style-type: none"> Education Ethics and integrity Diversity and fair treatment Employee development Anti-corruption Human rights

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