



## **Sustainability Risk Management**

Powering performance for  
responsible growth



# Why now?

There is a growing body of evidence indicating that sustainability factors influence financial returns and present an opportunity to drive long-term value. Over the last decade, environmental, social and governance (ESG) risks have gained increasing attention, particularly among investors, regulators, and customers. Today, some of the world's largest organisations are seeking to proactively manage and report on their ESG risks and to partner with or invest in “ESG ready” companies. Sustainability factors are part of the fundamentals needed to attain higher returns, organisational resilience, and stakeholder trust. Companies that neglect ESG risks do so at their own peril.

By understanding how to easily integrate the 17 Sustainable Development Goals (SDGs) into your value chain, you will be better positioned to uncover and act upon the most pressing threats and most promising opportunities facing your industry and your business.

The resulting benefits include:

- Brand differentiation
- Reputational risk mitigation
- Innovation and market opportunity creation
- Attracting, engaging, and retaining talent
- Increased operational efficiency and supply chain resilience
- Access to international investors or business partners
- Partnerships with international organisations

**Ask yourself**

- What sustainability information do we provide to our board or audit committee to enable long-term corporate performance?
- How frequently does the board discuss sustainability risks?
- Have we integrated sustainability risks into our management process?
- Have we incorporated sustainability priorities and initiatives into our business strategy?
- Do sustainability measurement and reporting practices enable management to effectively communicate how sustainability drives value for the organisation?
- Is there clear governance around our reporting processes and controls?

Overview	05
Key matters for investors	06-07
Integrating sustainability to achieve responsible growth	09
Sustainability risk management framework and approach	10-13
Sustainable Development Goals (SDGs)	14
1. No poverty	15
2. Zero hunger	16
3. Good health and well-being	17
4. Quality education	18
5. Gender equality	19
6. Clean water and sanitation	20
7. Affordable and clean energy	21
8. Decent work and economic growth	22
9. Industry, innovation and infrastructure	23
10. Reduced inequalities	24
11. Sustainable cities and communities	25
12. Responsible consumption and production	26
13. Climate action	27
14. Life below water	28
15. Life on land	29
16. Peace, justice and strong institutions	30
17. Partnerships for the goals	31
Our global alliances	32
Deloitte recognitions & integrated solutions	33
Contact us	34

# Overview

Corporate sustainability, which encompasses environmental, social, and governance (ESG) concerns, is increasingly positioned at the top of board agendas around the world. It is essential for corporate competitiveness and a company's continued ability to successfully operationalise its business model. Encompassing topics ranging from environmental degradation and labour relations to safety incidents and scandals, sustainability affects all sectors and challenges even the most progressive companies and the most thoughtful directors.

While investors have traditionally focused on the governance element (G), they increasingly demand a holistic view from corporate boards on the interrelations between strategy, risk, and corporate sustainability that considers environmental (E) and social (S) factors.

Among those companies that recognise the significance of sustainability for their success, Deloitte sees this topic securing more time at and in between board meetings. This is due to the fact that there is no single, standardised approach to incorporating ESG into boardroom discussions on corporate strategy and risk.

For this reason, Deloitte has developed the **Sustainability Risk Management Framework** to guide the integration of ESG factors based on the 17 Sustainable Development Goals (SDGs). Our approach incorporates a risk management perspective to formulate and implement a corporate strategy that builds the legacy, prosperity and continuity of your organisation.



# Key matters for investors

### Environmental (E) and social (S)

Investors believe that well-managed companies will deal effectively with the E and S aspects of their businesses. Therefore they expect companies to identify and report on their material, business-specific E and S risks and opportunities, and to explain how these are managed.

This explanation should make clear how the approach taken by the company best serves the interests of shareholders and protects and enhances the long-term economic value of the company. The key performance indicators in relation to E and S matters should also be disclosed and performance against them discussed, along with any peer group benchmarking and verification processes in place.

Deloitte’s Sustainability Risk Management Framework helps shareholders to better understand and assess how well a company’s management is dealing with the E and S aspects of the business.

### Governance (G)

Investors typically focus on a company’s board of directors. As the agent of shareholders, the board should set the company’s strategic aims within a framework of prudent and effective controls, which enables risks to be assessed and managed. Corporate governance practices vary internationally, and expectations in relation to individual companies are based on the legal and regulatory framework of each market. However, there are some overarching principles of corporate governance that apply globally to promote and protect shareholder interests by:

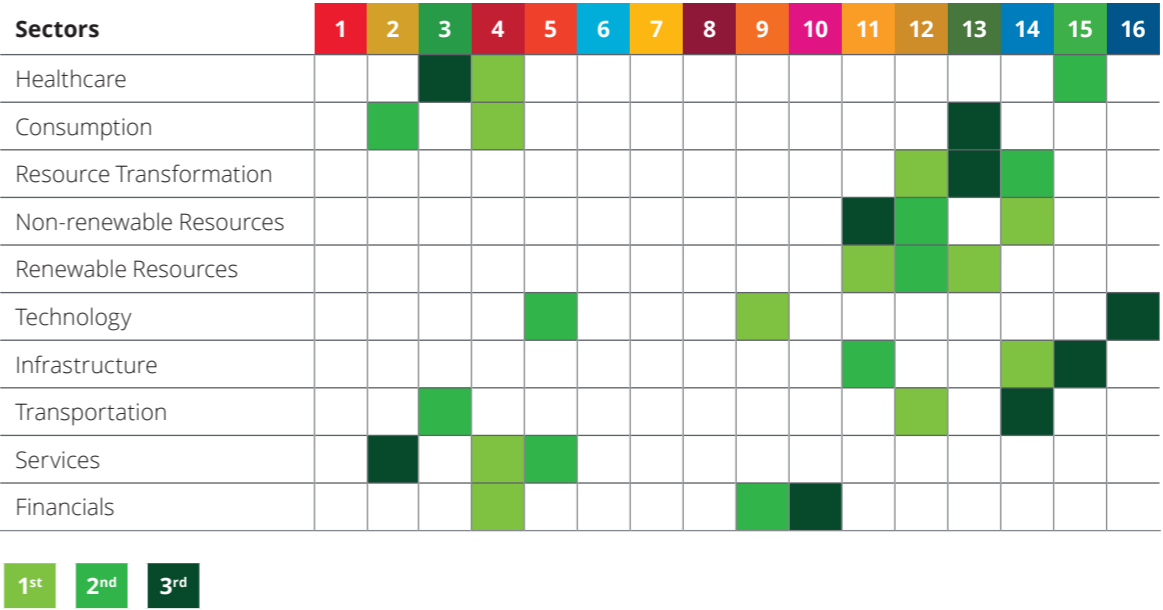
- Establishing an appropriate corporate governance structure
- Supporting and overseeing management in setting strategy
- Ensuring the integrity of financial statements
- Making decisions regarding mergers, acquisitions and disposals
- Establishing appropriate executive compensation structures
- Addressing business issues including environmental and social issues when they have the potential to materially affect the business

### ESG and The Sustainable Development Goals

The 17 Sustainable Development Goals (SDGs) are critical in guiding the actions of organisations around the world to contribute towards a more prosperous, socially-inclusive, and environmentally-sustainable world. Not all SDG targets, however, are addressable by businesses and among those that are, not all are equally material to the achievement of their strategic objectives.

While a company’s impact on the SDGs is concerned with its contribution towards the global sustainable development agenda, a company’s ESG performance is concerned with the achievement of material stakeholder interests. These measures can be overlapping. In fact, the private sector is increasingly called upon to maximise its contribution towards the achievement of the SDGs through its core business.

### Sectors and top 3 SDG impact based on ESG materiality\*



\*Top 3 SDGs per industry (excluding SDG 17), from: MIT Sloan Management Review (2018)



# Integrating sustainability to achieve responsible growth

## Sustainability Risk Management in your business

Risk management offers a systematic approach towards the management of a company's ESG performance and its impact on the SDGs. It allows directors and executives to embed the management of their companies' sustainability-related priorities in their business models and value chains. Risk management can help an organisation to determine its material ESG metrics, to design and deploy appropriate responses, and to measure and control progress, thereby increasing its ESG performance over time.

## Deloitte Sustainability Radar



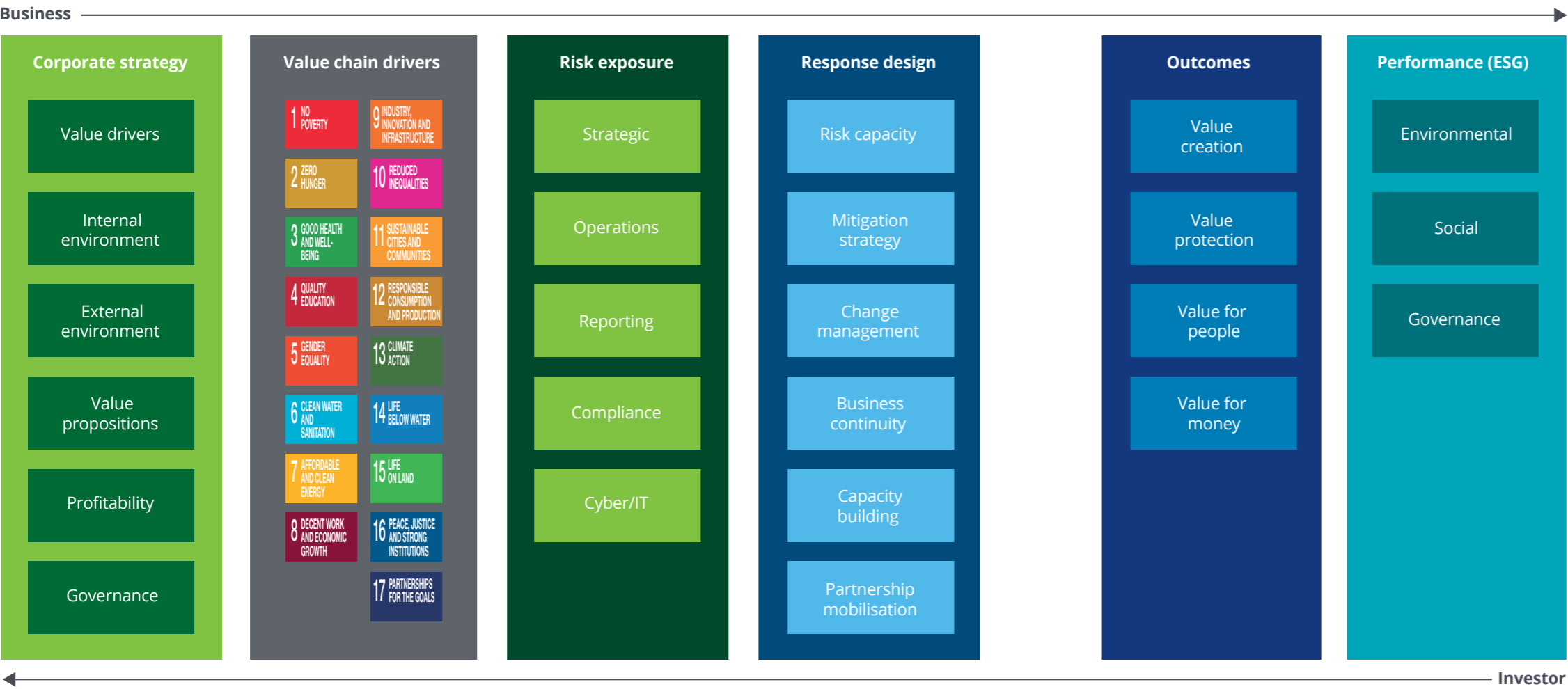
# The Sustainability Risk Management Framework

The Deloitte Sustainability Risk Management Framework addresses the key elements required to maximise stakeholder value and organisational performance. The framework considers your corporate strategy as the basis to make sustainability-related information more decision-relevant for the business and investors.

At Deloitte, we recognise the potential of risk powering performance. Therefore, our framework offers a comprehensive view on how to effectively align the interests of your business with those of investors and society through a risk-based approach towards your ESG performance.

Directors have an important role to play in overseeing how the strategy and risk management practices of their companies meet the ESG demands of a wide range of stakeholders, as a means of driving shareholder value. Managing relationships and creating trust and transparency are key to obtain approval and support from the firm's most relevant stakeholders. Through the lens of the SDGs, the Deloitte framework will enable you to acquire a detailed picture of your business's exposure.

The Sustainability Risk Management Framework summarises key dimensions to help executives and governance leaders to make an impact that matters by building legacy, prosperity and continuity for your business.



## ESG metrics recommended by the World Federation of Exchanges (2018)

### Environmental

- Greenhouse gas emissions
- Emissions intensity
- Energy usage
- Energy intensity
- Energy mix
- Water usage
- Environmental operations
- Environmental oversight
- Climate risk mitigation

### Social

- CEO pay ratio
- Gender pay ratio
- Employee turnover
- Gender diversity
- Temporary worker ratio
- Non-discrimination
- Injury rate
- Global health & safety
- Child & forced labour
- Human rights

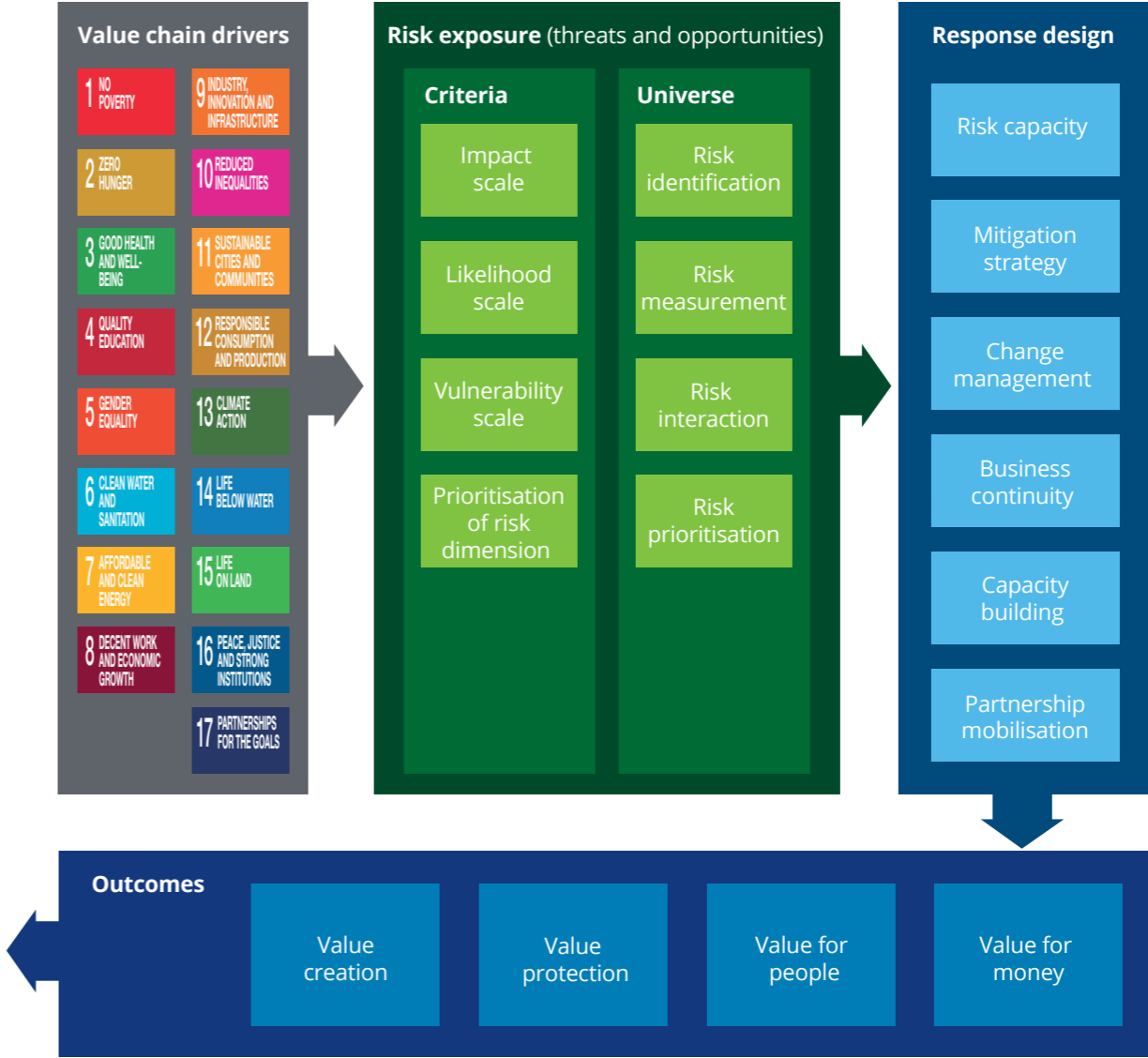
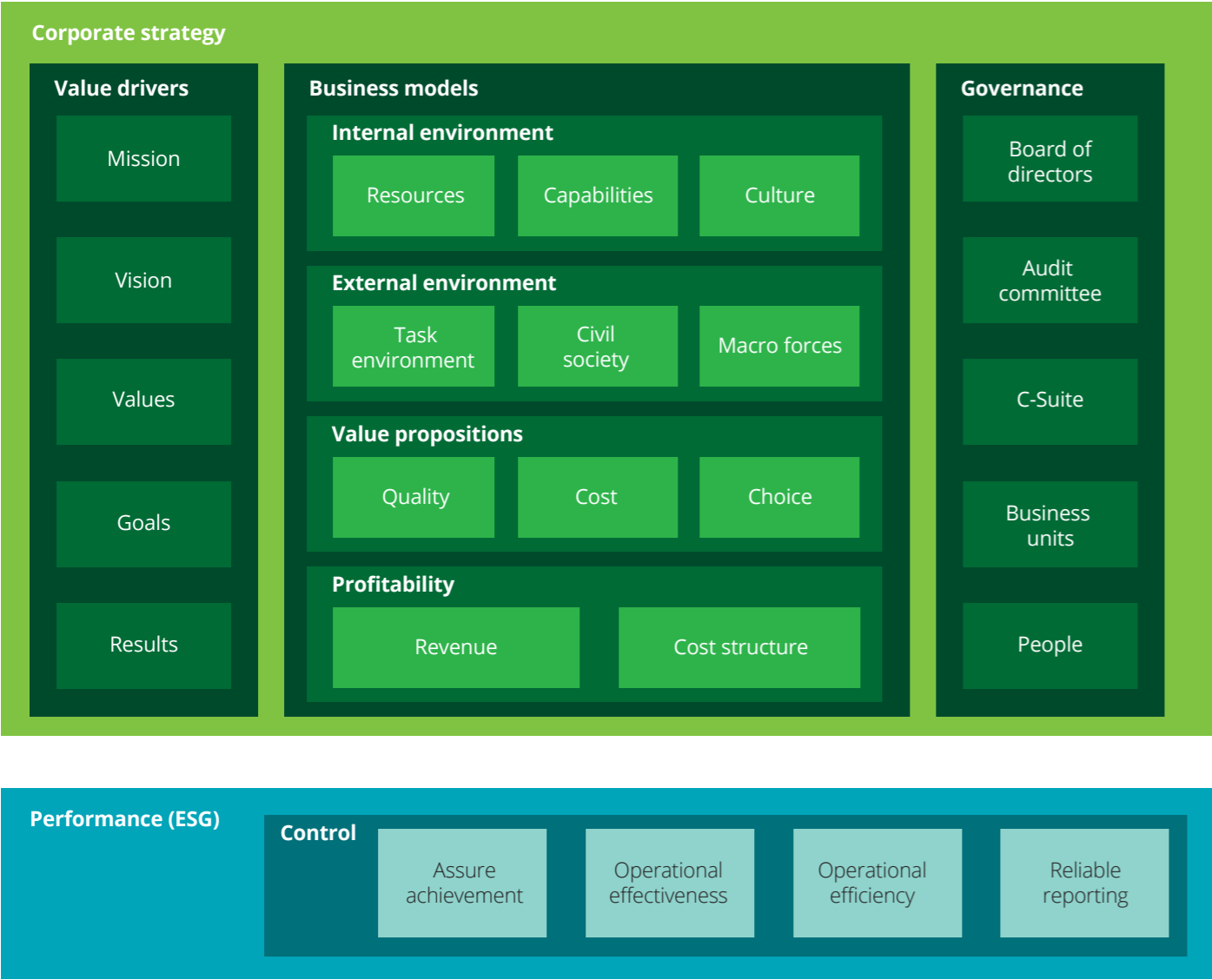
### Governance

- Board diversity
- Board independence
- Incentivised pay
- Collective bargaining
- Supplier code of conduct
- Ethics & anti-corruption
- Data privacy
- Sustainability reporting
- Disclosure practices
- External assurance

# The Sustainability Risk Management Approach

The adoption of the framework follows an iterative six-step approach that provides insight into how the organisation is integrating sustainability and stakeholder expectations into long-term strategy and governance. At the core lies a deep understanding of your current corporate strategy, including value drivers, business models and governance. Subsequently, appropriate responses will be designed and deployed to achieve outcomes that maximise value for your firm and its stakeholders.

Overall, this six-step approach enables executives and governance leaders to identify, measure, and respond to their organisations' most severe risks. Controlling and reporting on relevant indicators will increase effectiveness, efficiency and trust concerning your sustainable growth.



# The Sustainable Development Goals (SDGs)

Overview

In 2015, all 193 member countries of the United Nations adopted a resolution known as the “Agenda 2030”. The aim of this agenda is the achievement of sustainable development until 2030, that is the achievement of human development needs across the globe, taking into account the constraints of natural ecosystems. The achievement of the Agenda 2030 is guided by 17 Sustainable Development Goals (SDGs) or “Global Goals”, which are accompanied by a total of 169 targets and 231 indicators.

In order to fulfill the highly interdependent SDGs, all members of the global community, be that from civil society, intergovernmental bodies, academia, or the private sector, are called upon to maximise their respective contributions. Goal 17 recognises that this endeavour must be underpinned by global and cross-sector collaboration to bring together the requisite knowledge, technologies, financial capital, and political prowess.

The SDG imperative

The United Nations Conference on Trade and Development (UNCTAD) estimates that the financing gap to achieve the SDGs amounts to US\$2.5 trillion annually in developing countries alone.<sup>1</sup> In view of this challenge, financial institutions and businesses have a tremendous role to play for the attainment of the world’s sustainable development needs.

Engagement with the SDGs is not only a “nice-to-have”; it simply makes good business sense. In fact, it is estimated that the private sector can unlock more than US\$12 trillion in business opportunities by delivering on the most promising Global Goals.<sup>2</sup> Business leaders in Asia and around the world have already recognised that the pursuit of SDGs offers outstanding opportunities for value creation and value protection, resulting in measurable returns for businesses and society. At the same time, it is clear that business-as-usual will not suffice; the SDGs need to be integrated in core business activities for firms and society to thrive.

In the following pages, you will find a brief overview of each SDG, key insights from the ASEAN<sup>3</sup> region, what business can do to contribute to each SDG, and some examples of existing approaches.



1 UNCTAD (2014), from: <https://unctad.org/en/pages/PressRelease.aspx?OriginalVersionID=194>  
2 Business and Sustainable Development Commission (2017), from: <http://report.businesscommission.org/uploads/Better-Business-Better-World-Asia.pdf>  
3 ASEAN refers to The Association of Southeast Asian Nations, consisting of Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, Singapore, Thailand and Vietnam.



## SDG 1

End poverty in all its forms everywhere

Targets<sup>4</sup>

- 1.1 Eradicate extreme poverty for all people everywhere
- 1.2 Reduce the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
- 1.3 Implement nationally appropriate social protection systems and measures for all
- 1.4 Ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services
- 1.5 Build the resilience of the poor and those in vulnerable situations and reduce their exposures and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters

Key insights

- Despite great progress in the last decade, the proportion of the population living below the national poverty line in the ASEAN region is still high in some countries, such as Myanmar (32.1%), Lao PDR (23.2%), the Philippines (21.6%), and Cambodia (14%).<sup>5</sup>

Business actions<sup>6</sup>

- 1. Engage in the creation of secure and decent jobs, especially in least developed countries and for vulnerable populations
- 2. Implement programmes to economically empower disadvantaged groups
- 3. Ensure decent working conditions for all employees across the business and supply chain
- 4. Create and market goods and services that specifically cater to, and aim to improve the lives of, vulnerable groups

Example

- A local bank in Myanmar and a Norwegian mobile operator formed a joint venture to provide mobile banking services to the unserved population, thereby building the market for their products and simultaneously contributing to the financial inclusion of rural communities.<sup>7</sup>
- A large agri-business in the Philippines developed a model to sustainably improve farmers’ livelihoods by offering them access to finance and specialised inputs, technical assistance, and guaranteed purchases. While farmers benefit from increased incomes and ownership, the company secures a stable supply of high quality agricultural inputs through this programme.<sup>8</sup>

4 All targets for SDG 1 to 17 have been derived from the United Nations Statistics Division (2018), from: <https://unstats.un.org/sdgs/indicators/indicators-list/>  
5 Asian Development Bank (2018), from: <https://www.adb.org/publications/key-indicators-asia-and-pacific-2018>  
6 All business actions for SDG 1 to 17 have been derived from the United Nations Global Compact (2017), from: <https://www.unglobalcompact.org/library/5461>  
7 Wave Money (NA), from: <https://www.wavemoney.com.mm/financial-inclusion/>  
8 Kennemer Foods (2017), from: <http://www.kennemerfoods.com/news-and-updates/>





## SDG 2

End hunger, achieve food security and improved nutrition and promote sustainable agriculture

### Targets

- 2.1 End hunger and ensure year-round access to safe, nutritious and sufficient food
- 2.2 End malnutrition and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
- 2.3 Double the agricultural productivity and incomes of small-scale food producers
- 2.4 Ensure sustainable food production systems and implement resilient agricultural practices
- 2.5 Maintain the genetic diversity of seeds, plants and animals through seed and plant banks and share benefits of genetic resources and traditional knowledge

### Key insights

- The prevalence of stunting among children under five years of age in the ASEAN region is high: roughly 4 in 10 in Lao PDR, 1 in 3 in Cambodia, Myanmar, Indonesia, and the Philippines, 1 in 4 in Vietnam, and 1 in 5 in Malaysia and Brunei.<sup>9</sup>
- Between 10% and 15% of the population in Cambodia, Lao PDR, Myanmar, the Philippines, and Vietnam still suffer from undernourishment.<sup>9</sup>

### Business actions

- Support farmers to increase yields and incomes from sustainable, small-scale agriculture
- Alter food manufacturing, distribution and retail to contribute to ending malnutrition and hunger in all communities surrounding company operations
- Work towards eliminating food waste and loss

### Example

- A Japanese insurer is providing agriculture-related products and developing new products in this field in Thailand, the Philippines, and Myanmar to reduce the burden of losses for agricultural producers while driving market development.<sup>10</sup>
- A Singaporean rice producer operating in several countries in the ASEAN region contributes to increased farmer income by buying directly from farmers, thereby circumventing middlemen, by providing inputs, and by facilitating the consolidation of land, thereby increasing efficiency.<sup>11</sup>



9 Asian Development Bank (2018), from: <https://www.adb.org/publications/key-indicators-asia-and-pacific-2018>

10 Gohara (2018), from: <https://k-learn.adb.org/materials/20180316/agricultural-market-efforts-southeast-asia-case-myanmar-and-thailand>

11 Dana Facility (2018), from: [http://www.danafacility.com/wp-content/uploads/2018/11/DaNa\\_IBReport.pdf](http://www.danafacility.com/wp-content/uploads/2018/11/DaNa_IBReport.pdf)



## SDG 3

Ensure healthy lives and promote well-being for all at all ages

### Targets

- 3.1 Reduce the global maternal mortality ratio to less than 70 per 100,000 live births
- 3.2 End preventable deaths of newborns and children under 5 years of age
- 3.3 End the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases
- 3.4 Reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being
- 3.5 Strengthen the prevention and treatment of substance abuse
- 3.6 Halve the number of global deaths and injuries from road traffic accidents
- 3.7 Ensure universal access to sexual and reproductive healthcare services
- 3.8 Achieve universal health coverage, including access to safe, effective, quality and affordable essential medicines and vaccines
- 3.9 Reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

### Key insights

- The incidence rates of tuberculosis in Cambodia, Myanmar, Indonesia, and the Philippines are among the highest in the world (between 345 and 554 per 100,000 population).<sup>12</sup>
- Roughly 1 in 4 premature deaths in Indonesia, Lao PDR, Myanmar, and the Philippines, and 1 in 5 premature deaths in Cambodia and Malaysia can be attributed to cardiovascular disease, cancer, diabetes, or chronic respiratory disease.<sup>12</sup>

### Business actions

- Ensure the best possible health outcomes for employees and surrounding communities across company and supply chain operations
- Research, develop, and deploy products, services, and business models for improved health outcomes
- Lead on multi-stakeholder initiatives that encourage healthy behaviours and improve access to healthcare

### Example

- A Swiss pharmaceutical firm has developed a business model aimed at increasing access of rural communities in India, Kenya, and Vietnam to health information, diagnostics, and products. By training and cooperating with doctors in community health centres and government entities, the firm is addressing priority healthcare-related needs in each country and simultaneously increasing its market penetration.<sup>13</sup>

12 Asian Development Bank (2018), from: <https://www.adb.org/publications/key-indicators-asia-and-pacific-2018>

13 Novartis (2017), from: <https://www.novartis.com/sites/www.novartis.com/files/2017-healthy-family-report.pdf>





## SDG 4

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

### Targets

- 4.1 Ensure that all girls and boys complete free, equitable and quality primary and secondary education
- 4.2 Ensure that all girls and boys have access to quality early childhood development, care and pre-primary education
- 4.3 Ensure equal access to affordable and quality technical, vocational and tertiary education, including university
- 4.4 Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
- 4.5 Eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable
- 4.6 Ensure that all youth and a substantial proportion of adults achieve literacy and numeracy
- 4.7 Ensure that all learners acquire the knowledge and skills needed to promote sustainable development

### Key insights

- Out of the 17 SDGs, SDG 4 has the highest chance of achievement by 2030 on part of countries in the region.<sup>14</sup> However, a focus on early childhood interventions, particularly targeted at disability-inclusion, will be required.<sup>15</sup>

### Business actions

1. Ensure that all employees across the business and supply chain have access to vocational training and life-long learning opportunities
2. Ensure that all employees across the business and supply chain earn a wage that allows them to support the education of dependents and that there is zero child labour
3. Implement programmes to support higher education and access to free, equitable, and inclusive primary and secondary education, focusing particularly on disadvantaged groups
4. Research, develop and deploy products and services that improve educational access and learning outcomes

### Example

- A Swiss power and automation group provides talented engineering students in Indonesia, Malaysia, Vietnam, and elsewhere with college scholarships, a company mentor, and an invitation to visit the group's Corporate Research Centre. The company increases the skill levels of local populations while bolstering their recruitment strategy.<sup>16</sup>



14 UNESCAP (2017), from: <https://www.unescap.org/sites/default/files/Asia-Pacific-SDG-Progress-Report-2017.pdf>

15 UNESCO (2018), from: <https://bangkok.unesco.org/content/education-and-disability-analysis-data-asia-pacific-countries>

16 ABB (NA), from: <https://new.abb.com/sustainability/society/foundation>



## SDG 5

Achieve gender equality and empower all women and girls

### Targets

- 5.1 End all forms of discrimination against all women and girls everywhere
- 5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation
- 5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
- 5.4 Recognise and value unpaid care and domestic work
- 5.5 Ensure women's full and effective participation and equal opportunities for leadership
- 5.6 Ensure universal access to sexual and reproductive health and reproductive rights

### Key insights

- The proportion of women in managerial positions is less than 1 in 5 in Malaysia and Indonesia and less than 1 in 3 in Cambodia, Lao PDR, Myanmar, and Thailand; at the same time it is one of the highest in the world in the Philippines with every second managerial position held by a woman.<sup>17</sup>
- Overall GDP losses due to gender gaps in labor participation are between 15% and 20% of GDP for the Philippines, Indonesia, and Malaysia.<sup>18</sup>

### Business actions

1. Implement policies and practices that are free from and prevent gender-based discrimination across the workplace, marketplace, and community
2. Support women's employment and strive for gender balance at all levels across the business and supply chain
3. Develop products and services and implement marketing practices that empower women
4. Promote gender equality through investment, community initiatives and advocacy

### Example

- A British-Dutch consumer goods company created a network of female micro-entrepreneurs in India that it trains as sales agents in their communities. The firm thereby increased its market penetration in more than 160,000 villages that are difficult to reach through traditional marketing channels while simultaneously equipping rural women with entrepreneurial skills and income opportunities.<sup>19</sup>
- A major telecommunications company in Singapore has been ranked first in Asia Pacific and fifth among corporations globally in terms of gender equality because of its commitments to female board representation and fair compensation policies.<sup>20</sup>

17 Asian Development Bank (2018), from: <https://www.adb.org/publications/key-indicators-asia-and-pacific-2018>

18 Tan (2016), from: <https://www.weforum.org/agenda/2016/05/women-key-to-east-asia-economic-success/>

19 Mahajan (2016), from: <https://hbr.org/2016/12/how-unilever-reaches-rural-consumers-in-emerging-markets>

20 Starhub (2018), from: <http://www.starhub.com/about-us/newsroom/2018/october/starhub-ranked-top-in-asia-pacific-for-gender-equality.html>





## SDG 6

Ensure availability and sustainable management of water and sanitation for all

### Targets

- 6.1 Achieve universal and equitable access to safe and affordable drinking water for all
- 6.2 Achieve access to adequate and equitable sanitation and hygiene for all and end open defecation
- 6.3 Improve water quality by reducing pollution, eliminating dumping and minimising release of hazardous chemicals and materials
- 6.4 Substantially increase water-use efficiency across and ensure sustainable withdrawals and supply of freshwater to address water scarcity
- 6.5 Implement integrated water resources management at all levels, including through transboundary cooperation as appropriate
- 6.6 Protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes

### Key insights

- Per capita water availability in Asia Pacific is the lowest in the world and more than 80 per cent of wastewater in the developing countries of the region is not treated.<sup>21</sup>

### Business actions

- Develop and implement holistic water strategies that are socially equitable, environmentally sustainable, and economically beneficial in watersheds around company and supply chain operations
- Protect and/or restore water-based ecosystems around company operations and supply chain
- Ensure access to water and sanitation by addressing impacts of company and supply chain operations on local water supplies and supporting stakeholders to deliver clean water and sanitation

### Example

- A Dutch brewing company made significant commitments to reduce the use of water, which it relies on throughout its entire value chain, for example, by hosting stakeholder consultation workshops in Indonesia in collaboration with an UN agency, which resulted in the establishment of a cross-sector alliance. In addition, the company partnered with an NGO to replant trees and to restore land that is critical to the water supply and flood resilience of 30 million people.<sup>22</sup>



21 UNESCAP (2018), from: <https://www.unescap.org/resources/sdg6-goal-profile>  
22 Heineken (NA), from: <https://www.theheinekencompany.com/sustainability/case-studies/tackling-the-urgent-water-stewardship-challenge-in-indonesia>



## SDG 7

Ensure access to affordable, reliable, sustainable and modern energy for all

### Targets

- 7.1 Ensure universal access to affordable, reliable and modern energy services
- 7.2 Increase substantially the share of renewable energy in the global energy mix
- 7.3 Double the global rate of improvement in energy efficiency

### Key insights

- In Cambodia, half of the population lives without access to electricity, whereas this is the case for roughly four in ten people in Myanmar.<sup>23</sup>
- Energy demand in Southeast Asia is expected to more than double by 2040 but more than 65 million people currently have no access to electricity and 250 million people are dependent on traditional biomass for cooking.<sup>24</sup>

### Business actions

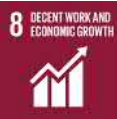
- Significantly increase energy efficiency, source remaining energy needs from renewable sources, and promote the same action across the supply chain through supplier selection and support
- Research, develop, and deploy affordable sustainable energy and energy efficiency products and services
- Develop and implement business models to deliver sustainable energy and energy efficiency technologies to new markets and communities

### Example

- A European aerospace corporation created a Centre of Excellence in Malaysia together with several local partners to develop processes for sustainable fuel usage in planes. The initiative aims to reduce greenhouse gas emissions while spearheading industry innovations.<sup>25</sup>
- An Indian conglomerate leveraged its core competencies to create affordable energy access to rural communities in the form of micro-grids, ownership of which was ensured through the development of village institutions. While the community benefited from a reduction of kerosene consumption, improved social interactions and longer periods in which children could study, the company built its brand and generated new revenue streams.<sup>26</sup>



23 Asian Development Bank (2018), from: <https://www.adb.org/publications/key-indicators-asia-and-pacific-2018>  
24 RENA (2018), from: [https://irena.org/-/media/Files/IRENA/Agency/Publication/2018/Jan/IRENA\\_Market\\_Southeast\\_Asia\\_2018.pdf](https://irena.org/-/media/Files/IRENA/Agency/Publication/2018/Jan/IRENA_Market_Southeast_Asia_2018.pdf)  
25 Airbus (2014), from: <https://www.airbus.com/newsroom/press-releases/en/2014/01/airbus-forms-a-sustainable-fuel-centre-of-excellence-in-malaysia.html>  
26 Tata Sustainability Group (2017), from: <http://www.tata.com/pdf/report-tata-group-and-the-SDGs.pdf>



## SDG 8

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

### Targets

- 8.1 Sustain per capita economic growth
- 8.2 Achieve higher levels of economic productivity
- 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation
- 8.4 Improve progressively global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation
- 8.5 Achieve full and productive employment and decent work for all women and men and equal pay for work of equal value
- 8.6 Substantially reduce youth unemployment
- 8.7 Eradicate forced labour, modern slavery, child labour and human trafficking
- 8.8 Protect labour rights and promote safe and secure working environments for all workers
- 8.9 Devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products
- 8.10 Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

### Key insights

- The youth unemployment rate stands at around 28.5% in Brunei, 15.8% in Indonesia, and 10.8% in Malaysia. The other countries in the region have less than 7.5% youth unemployment.<sup>27</sup>

### Business actions

- Support decent working conditions for all employees across the business and supply chain, with partnerships to build suppliers' capacity to do the same
- Educate and train the labour force, focusing on vulnerable and economically disadvantaged groups
- Create decent formal-sector jobs in labour-intensive sectors, especially in least-developed countries
- Drive economic growth and productivity by investing in R&D, upgrading skills, and supporting growing businesses, in a way that is compatible with sustainable development

### Example

- A French airport operator offers contract employment and full social welfare to 1,300 craftsmen in Cambodia and reinvests profit into developing this business. The operator gains access to artisan craftsmanship while locals benefit from social welfare packages and training programmes.<sup>28</sup>



27 World Bank (2018), from: <https://data.worldbank.org/indicator/SL.UEM.1524.ZS>

28 Air Transport Action Group (NA), from: <https://aviationbenefits.org/case-studies/cambodian-airports-keeping-khmer-culture-alive/>



## SDG 9

Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation

### Targets

- 9.1 Develop quality, reliable, sustainable and resilient infrastructure to support economic development and human well-being
- 9.2 Promote inclusive and sustainable industrialisation and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries
- 9.3 Increase the access of small-scale industrial and other enterprises to financial services, including affordable credit, and their integration into value chains and markets
- 9.4 Upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes
- 9.5 Enhance scientific research and upgrade the technological capabilities of industrial sectors

### Key insights

- The three countries in the region with the highest manufacturing value-added as a percentage of GDP are Thailand (27.0%), Myanmar (23.7%), and Malaysia (22.3%).<sup>29</sup>
- The three countries in the region with the lowest manufacturing value-added as a percentage of GDP are Lao PDR (7.5%), Brunei (12.7%), and Vietnam (15.3%).<sup>29</sup>

### Business actions

- Research, develop, and deploy products, services and business models to deliver sustainable and resilient infrastructure
- Support inclusive and sustainable upgrading of developing country industries in global value chains
- Create innovation systems for sustainable development by providing access to finance, fostering entrepreneurship, and pooling financial and research resources in a global knowledge base
- Upgrade and retrofit infrastructure and industry assets across company and supply chain operations to make them sustainable and resilient

### Example

- A Dutch paint manufacturer developed exterior paint for Singaporean and Malaysian markets, among others, that reduces heat absorption, drastically reducing energy usage and costs for citizens while achieving a strong market position through an important technological innovation.<sup>30</sup>
- A Swedish telecommunications company partnered with a Malaysian university to establish an Innovation Centre focusing on 5G technology. The centre enables the two organisations to showcase latest technological advancements, pursue cutting-edge research, and develop and deliver learning modules for industry representatives and students.<sup>31</sup>

29 Asian Development Bank (2018), from: <https://www.adb.org/publications/key-indicators-asia-and-pacific-2018>

30 Akzonobel (NA), from: <https://www.akzonobel.com/en/about-us/what-we-do/keepcool-sunreflect>

31 Ericsson (2016), from: <https://www.ericsson.com/my/en/press-releases/7/2016/ericsson-and-universiti-teknologi-malaysia-establish-innovation-center-for-5g-in-malaysia>





## SDG 10

Reduce inequality within and among countries

### Targets

- 10.1 Progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average
- 10.2 Empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status
- 10.3 Ensure equal opportunity and reduce inequalities of outcome
- 10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality
- 10.5 Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations
- 10.6 Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions
- 10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people

### Key insights

- Southeast Asia is the only sub-region in Asia Pacific in which income inequality is widening.<sup>32</sup>
- The ratio of the top 10% and the bottom 40% of the population in terms of income share (Palma ratio), is 2.6 in Malaysia, 1.9 in the Philippines, and 1.8 in Indonesia. For Myanmar, Thailand, Lao PDR, and Vietnam the ratio is between 1.7 and 1.4.<sup>33</sup>

### Business actions

1. Assess the distribution of economic value across stakeholder groups and implement policies and practices to make it more equal
2. Support the establishment and expansion of social protection measures at the national level
3. Implement policies and practices to support equality of opportunity, treatment and outcome for all across company and supply chain operations
4. Design and implement products, services, and business models that explicitly target the needs of disadvantaged and marginalised populations

### Example

- An American automobile manufacturer developed employee resource groups throughout the world to improve professional development support and employee engagement in local communities. At the same time, these employee resource groups improve the company's understanding of diverse consumer markets and contribute to tailored talent acquisition strategies.<sup>34</sup>

32 UNESCAP (2017), from: <https://www.unescap.org/publications/asia-and-pacific-sdg-progress-report-2017>

33 UNDP (NA), from: <http://hdr.undp.org/en/composite/IHDI>

34 Ford (NA), from: <https://corporate.ford.com/careers/diversity/employee-resource-groups.html>



## SDG 11

Make cities and human settlements inclusive, safe, resilient and sustainable

### Targets

- 11.1 Ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums
- 11.2 Provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport
- 11.3 Enhance inclusive and sustainable urbanisation and capacity for participatory, integrated and sustainable human settlement planning and management in all countries
- 11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage
- 11.5 Significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters
- 11.6 Reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management
- 11.7 Provide universal access to safe, inclusive and accessible, green and public spaces

### Key insights

- The proportion of the urban population living in slums, informal settlements, or inadequate housing is 55.1% in Cambodia, 41.0% in Myanmar, and 38.3% in the Philippines. Living in these conditions are almost 1 in 3 urban residents in Lao PDR, 1 in 4 urban residents in Thailand and Vietnam, and 1 in 5 urban residents in Indonesia.<sup>35</sup>
- In 2018, the ASEAN Smart Cities Network (ASCN) was established as a collaborative platform to synergise efforts of governments and the private sector to build smart and resilient cities in the region.<sup>36</sup>

### Business actions

1. Research, develop, and deploy products and services which improve access to resilient buildings, transport, green spaces, and utilities
2. Protect and invest in cultural and natural heritage
3. Support access to essential services across the workplace, marketplace, and community

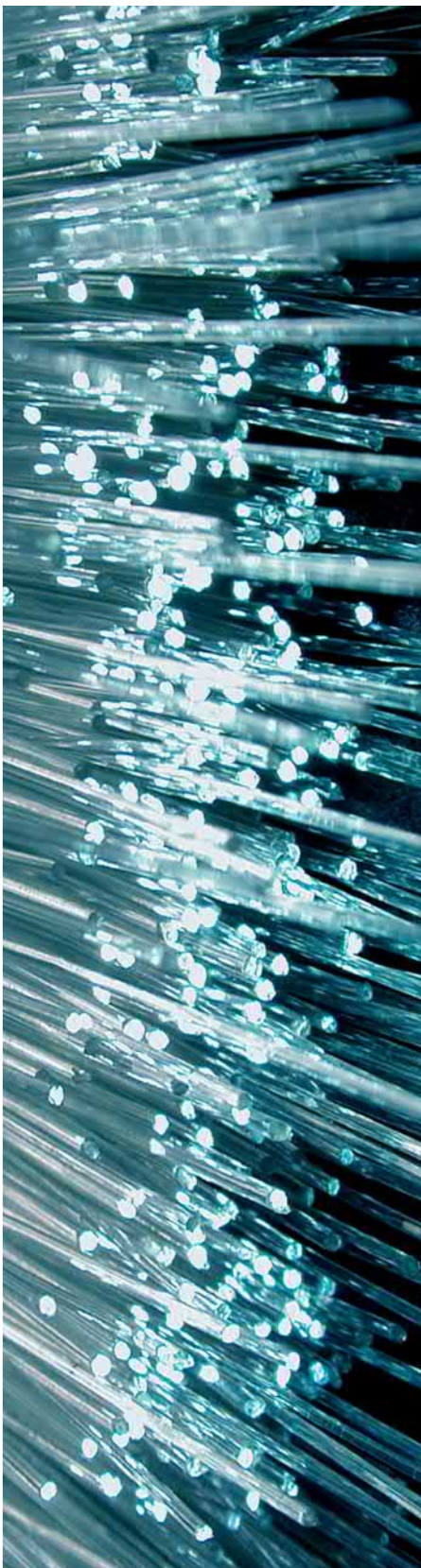
### Example

- An American bank offered climate finance research regarding sustainable infrastructure financing to the C40, a group of large cities (including six in Southeast Asia) that are devoted to combating climate change, providing cities with important perspectives and fostering relationships with city administrators and other relevant stakeholders.<sup>37</sup>

35 Asian Development Bank (2018), from: <https://www.adb.org/publications/key-indicators-asia-and-pacific-2018>

36 Centre for Liveable Cities (CLC), from: <https://www.clc.gov.sg/docs/default-source/books/book-asean-smart-cities-network.pdf>

37 C40 (NA), from: [https://www.c40.org/programmes/financing\\_sustainable\\_cities](https://www.c40.org/programmes/financing_sustainable_cities)





## SDG 12

Ensure sustainable consumption and production patterns

### Targets

- 12.1 Implement the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns
- 12.2 Achieve the sustainable management and efficient use of natural resources
- 12.3 Halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses
- 12.4 Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle and significantly reduce their release to air, water and soil
- 12.5 Substantially reduce waste generation through prevention, reduction, recycling and reuse
- 12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle
- 12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities
- 12.8 Ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

### Key insights

- Material footprints measured in million metric tons have drastically increased between 2000 and 2015 throughout Southeast Asia, e.g. in Myanmar (29.9 to 116.8), Indonesia (590.2 to 1,606.2), Thailand (403.1 to 750.6), and Vietnam (272.5 to 832.3).<sup>38</sup>

### Business actions

- Design and adopt a responsible and circular business model
- Significantly narrow or close material and energy loops across company and supply chain operations
- Shift to a portfolio of goods and services that require and promote negligible use of resources and produce negligible waste
- Develop, implement, and share solutions for tracing and reporting on sustainability of production and consumption across end-to-end operations and impact on surrounding communities

### Example

- A taxi-sharing company in Vietnam adopted a sustainable business model through promoting vehicle sharing and decreasing waste and fuel costs while accessing a market of interested lower income individuals.<sup>39</sup>
- Some of the largest consumer product companies in the world have joined forces to pilot a new business model, using reusable packaging such as glass and steel containers. This model holds the potential to address global pollution and to cater to the demands of eco-conscious consumers.<sup>40</sup>



38 Asian Development Bank (2018), from: <https://www.adb.org/publications/key-indicators-asia-and-pacific-2018>  
39 Dichtungtaxi (NA), from: <https://dichtungtaxi.com/en/about-us>  
40 Chaudhuri (2019), from: <https://www.wsj.com/articles/big-brands-to-test-refillable-containers-11548316801>



## SDG 13

Take urgent action to combat climate change and its impacts\*

### Targets

- 13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
- 13.2 Integrate climate change measures into national policies, strategies and planning
- 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

\*Acknowledging that the United Nations Framework Convention on Climate Change is the primary international, intergovernmental forum for negotiating the global response to climate change.

### Key insights

- Southeast Asia is one of the regions in the world that are most vulnerable to climate change: Myanmar, the Philippines, and Vietnam are among the 10 countries worldwide most affected by climate change-related risks, and Thailand and Cambodia are in the global top 20.<sup>41</sup>
- The International Renewable Energy Agency (IRENA) signed an agreement with ASEAN in late 2018 to support governments in the region in the transition towards sustainable energy and the reduction of carbon emissions. IRENA estimates that ASEAN's target of 23% primary energy being derived from renewable energy sources by 2025 will require investments of US\$27 billion annually.<sup>42</sup>

### Business actions

- Ensure climate resilience of company and supply chain operations, and the communities surrounding them
- Substantially reduce emissions associated with company and supply chain operations, in alignment with climate science
- Shift to a portfolio of goods and services that have, and promote, negligible emissions from use
- Promote climate conscious behavior and build capacity for climate action

### Example

- A Swiss insurance company implemented solutions to help make communities in Indonesia and elsewhere more resilient towards flooding, increasing the safety of at-risk communities while improving the firm's methodology for determining insurance premiums.<sup>43</sup>
- A Singapore-based real estate operating company has been ranked among the top 100 most sustainable companies in the world for 10 consecutive years as well as among the globally leading corporations concerning climate change because of its strategic management of environmental, but also social and governance (ESG) issues across the organisation.<sup>44</sup>

41 Germanwatch (2018), from: [https://www.germanwatch.org/sites/germanwatch.org/files/Global%20Climate%20Risk%20Index%202019\\_2.pdf](https://www.germanwatch.org/sites/germanwatch.org/files/Global%20Climate%20Risk%20Index%202019_2.pdf)  
42 IRENA (2018), from: <https://www.irena.org/newsroom/pressreleases/2018/Oct/IRENA-Signs-Partnership-with-Southeast-Asian-Countries-as-Region-Looks-to-Scale-Up-Renewable-Energy>  
43 Zurich Insurance Group (NA), from: <https://www.zurich.com/en/sustainability/flood-resilience/collaboration-with-ifrc>  
44 CDL (2019), from: <http://www.cdlsustainability.com/>





## SDG 14

Conserve and sustainably use the oceans, seas and marine resources for sustainable development

### Targets

- 14.1 Prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities
- 14.2 Sustainably manage and protect marine and coastal ecosystems and take action for their restoration
- 14.3 Minimise and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
- 14.4 Effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans
- 14.5 Conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information
- 14.6 Prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies
- 14.7 Increase the economic benefits to small island developing states and least developed countries from the sustainable use of marine resources

### Key insights

- The average proportion of marine key biodiversity areas covered by protected areas is less than one-third in Malaysia and Indonesia, less than one-fourth in Cambodia, less than one-fifth in Myanmar and only 1 in 33 in Singapore.<sup>45</sup>

### Business actions

- Implement policies and practices to protect ocean ecosystems that are affected by business and supply chain activities
- Research, develop, and deploy products, services, and business models which negate impacts on ocean ecosystems and contribute to their restoration
- Galvanise finance for the protection and further development of ocean ecosystems and water system flows
- Design and implement solutions to accurately value and respect natural capital, and drive wider adoption of these solutions

### Example

- A German sports apparel company partnered with an environmental NGO to source ocean plastic to be used in the manufacturing of its products, which resulted in the launch of several profitable product lines and the commitment to use only recycled plastic for its products by 2024.<sup>46</sup>
- An American carpet manufacturer encourages the collection and safe disposal of fishing nets in the Philippines through purchasing used fishing nets from locals and selling them to the firm's yarn supplier and partner.<sup>47</sup>



45 Asian Development Bank (2018), from: <https://www.adb.org/publications/key-indicators-aia-and-pacific-2018>

46 Rosane (2018), from: <https://www.ecowatch.com/adidas-recycled-plastics-2587520180.html>

47 Interface (NA), from: <https://www.interface.com/US/en-US/about/modular-carpet-tile/Net-Effect>



## SDG 15

Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

### Targets\*

- 15.1 Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services
- 15.2 Promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally
- 15.3 Combat desertification, restore degraded land and soil
- 15.4 Ensure the conservation of mountain ecosystems
- 15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and protect and prevent the extinction of threatened species
- 15.6 Promote fair and equitable sharing of the benefits arising from the utilisation of genetic resources and promote appropriate access to such resources
- 15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products

\*Most relevant selected.

### Key insights

- Less than half of important sites for both terrestrial and freshwater biodiversity are covered by protected areas in the majority of Southeast Asian countries, with the exception of Brunei, Malaysia, and Thailand.<sup>48</sup>

### Business actions

- Implement policies and practices to protect natural ecosystems that are affected by business and supply chain activities
- Research, develop, and deploy products, services, and business models to help decouple economic activity from the degradation of natural ecosystems
- Galvanise finance to create awareness, protect, and further develop natural ecosystems
- Design and implement solutions to accurately value and respect natural capital, and drive wider adoption of these solutions

### Example

- One of the largest pulp and paper companies in the world, based in Indonesia, is addressing deforestation through multiple activities. Among others, the company places emphasis on supply chain certification and monitoring using satellite technology. In addition, it organises community-based training programmes regarding sustainable agroforestry practices and collects baseline data to improve its reporting of progress.<sup>49</sup>



48 Asian Development Bank (2018), from: <https://www.adb.org/publications/key-indicators-asia-and-pacific-2018>

49 Edienet (2019), from: <https://www.edie.net/library/In-Action--How-Asia-Pulp---Paper-is-achieving-SDG-15-Life-On-Land/6869>



## SDG 16

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

### Targets

- 16.1 Significantly reduce all forms of violence and related death rates everywhere
- 16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children
- 16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all
- 16.4 Significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organised crime
- 16.5 Substantially reduce corruption and bribery in all their forms
- 16.6 Develop effective, accountable and transparent institutions at all levels
- 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels
- 16.8 Broaden and strengthen the participation of developing countries in the institutions of global governance
- 16.9 Provide legal identity for all, including birth registration
- 16.10 Ensure public access to information and protect fundamental freedoms

### Key insights

- Around 1 in 3 firms in Indonesia, Malaysia, and Myanmar experienced at least one bribe payment request in the last (available) year, while 2 in 3 firms experienced the same in Cambodia.<sup>50</sup>
- Countries in Southeast Asia rank low in terms of perceived public sector corruption globally. For example: Cambodia ranks 161<sup>st</sup>, Lao PDR and Myanmar rank 132<sup>nd</sup>, Vietnam ranks 117<sup>th</sup>, the Philippines and Thailand rank 99<sup>th</sup>, and Indonesia ranks 89<sup>th</sup>.<sup>51</sup>

### Business actions

1. Identify and take robust action against corruption and violence in company and supply chain operations
2. Work with government to strengthen institutions and increase respect and support for the rule of law
3. Work with government and/or international institutions in areas of conflict and humanitarian crises to contribute to peace and institution building

### Example

- A Norwegian mobile operator collaborated with a fund of the United Nations to establish a new birth and death registration system in Myanmar, which allows health officers to register data using mobile technology. In addition, the company provides financial support and free data to the users of this system, and thereby contributes to the government's ability to achieve universal birth registration.<sup>52</sup>



50 Asian Development Bank (2018), from: <https://www.adb.org/publications/key-indicators-asia-and-pacific-2018>  
51 Transparency International (NA), from: <https://www.transparency.org/cpi2018>  
52 UNICEF (2018), from: [https://www.unicef.org/myanmar/media\\_27871.html](https://www.unicef.org/myanmar/media_27871.html)



## SDG 17

Strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development

### Targets\*

- 17.1 Strengthen domestic resource mobilisation
- 17.3 Mobilise additional financial resources for developing countries
- 17.5 Adopt and implement investment promotion regimes for least developed countries
- 17.6 Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation
- 17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms
- 17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries
- 17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilise and share knowledge, expertise, technology and financial resources
- 17.17 Encourage and promote effective public, public-private and civil society partnerships
- 17.18 Enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data

\*Most relevant selected.

### Key insights

- The ASEAN Community Vision 2025 offers an excellent reference for member countries to achieve the SDGs through enhanced integration and collaboration, particularly with regards to finance-, trade-, and technology-related matters.<sup>53</sup>

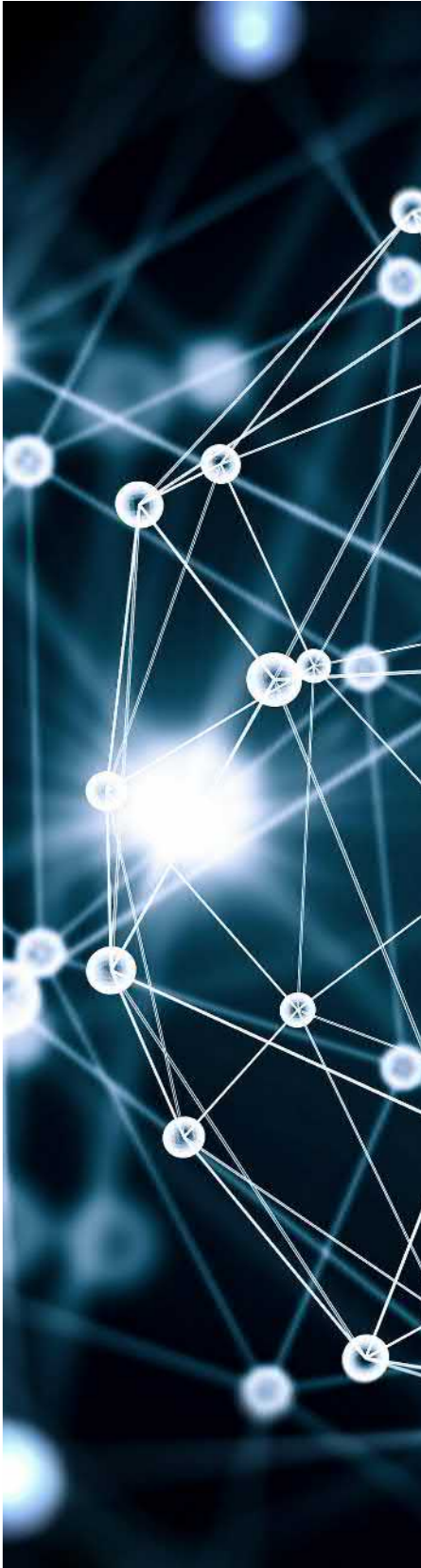
### Business actions

1. Lead on partnerships to improve domestic resource mobilisation through responsible tax practices
2. Galvanise private sector finance to support sustainable development initiatives in developing countries
3. Lead on partnerships to develop and share new and existing technology, knowledge, and business models
4. Build regulatory, organisational, and staff capacity in developing countries
5. Lead on partnerships that address systemic challenges for achieving the SDGs

### Example

- A multi-stakeholder initiative based in Singapore collaborates with and brings together over 500 actors, including farmers, businesses, governments and civil society organisations to transform the regional agriculture-sector through market-based approaches.<sup>54</sup>

53 UNESCAP (2017), from: [https://asean.org/storage/2017/11/FINAL\\_Complementarities-Report-no-graphic-on-cover.pdf](https://asean.org/storage/2017/11/FINAL_Complementarities-Report-no-graphic-on-cover.pdf)  
54 Grow Asia (NA), from: <https://www.growasia.org/>



# Our global alliances

Deloitte maintains active involvement in the public discourse on sustainability issues through collaboration with leading global institutions that are dedicated to finding and promoting solutions to sustainability challenges.

A4S	<b>The Prince’s Accounting for Sustainability Project</b> <ul style="list-style-type: none"><li>Deloitte has provided secondments.</li></ul>
ACCA	<b>ACCA (the Association of Chartered Certified Accountants) Global Forum for Sustainability</b> <ul style="list-style-type: none"><li>Deloitte has a representative on the Global Forum.</li></ul>
CDP	<b>Formerly the Carbon Disclosure Project</b> <ul style="list-style-type: none"><li>Deloitte is a past global and U.S. sponsor of CDP Water Disclosure, and DTTL has developed reports to Investor and Supplier questionnaires on CDP Climate Change.</li></ul>
GISR	<b>Global Initiative for Sustainability Ratings</b> <ul style="list-style-type: none"><li>Deloitte is a strategic sponsor, has committed financial and in-kind support on a multi-year basis, and has a seat on the Technical Review Committee.</li></ul>
GRI & GSSB	<b>Global Reporting Initiative &amp; Global Sustainability Standards Board</b> <ul style="list-style-type: none"><li>Deloitte has been involved since the GRI’s inception and has been an organisational stakeholder since 2004, and two Deloitte partners are members of the governance structure.</li></ul>
IIRC	<b>International Integrated Reporting Council</b> <ul style="list-style-type: none"><li>Deloitte has provided secondments.</li></ul>
SASB	<b>Sustainability Accounting Standards Board</b> <ul style="list-style-type: none"><li>Deloitte has provided funding and a secondment, participated in industry working groups, and has a seat on the Assurance Task Force.</li></ul>
SSE	<b>Sustainable Stock Exchanges Initiative</b> <ul style="list-style-type: none"><li>Deloitte has a representative on the SSE Corporate Working Group.</li></ul>
UNGC	<b>United Nations Global Compact</b> <ul style="list-style-type: none"><li>Deloitte was a founding signatory in 2000 with several high-impact pro bono projects and secondments.</li></ul>
UNLEASH	<ul style="list-style-type: none"><li>Deloitte was a lead innovation partner for UNLEASH 2017 and 2018, and facilitated labs for social entrepreneurs.</li></ul>
WBCSD	<b>World Business Council for Sustainable Development</b> <ul style="list-style-type: none"><li>Deloitte was a founding member in 1995, has provided secondments, and has appointed Leadership Programme members.</li></ul>
WEF	<b>World Economic Forum</b> <ul style="list-style-type: none"><li>Deloitte is a strategic partner, involved in the WEF Project Advisor Programme and has representatives in the Forum of Young Global Leaders.</li></ul>

# Deloitte recognitions

- Number 1 in consulting service providers** by market share, by ALM Intelligence and Gartner, and named as a Leader by IDC MarketScape
- Leader in transformation** by Forrester, calling transformation “the most complex and highest-risk projects an organisation can take on”
- Global leader firm in enterprise risk management**, based on our capabilities, including factors such as resources, proprietary methodologies, and intellectual properties, by ALM Intelligence
- Global leader in IT operations consulting**, based on our robust methodology to identify and quantify value opportunities, by ALM Intelligence
- Number 1 professional service provider to the life sciences & healthcare industry**, based on our ability to provide one of the widest ranges of capability in the industry and the relationship models to support large programme initiatives, by Kennedy
- ISO 27001 certified**: Internationally recognised standard that specifies the requirements for establishing, implementing, maintaining and continually improving an information security management system within the context of an organisation

### Integrated solutions

The Sustainability Risk Management brochure is part of a set of brochures that Deloitte has developed to offer targeted solutions to not-for-profit and international organisations, businesses, and partnerships between these entities. The two complementary offerings are:



NPO and International Organisation: Help to drive transparency, efficiency and accountability



Partnership Mobilisation: Discovering and leveraging synergies for mutual value creation



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities. DTTL (also referred to as “Deloitte Global”) and each of its member firms and their affiliated entities are legally separate and independent entities. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 286,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities provide services in Australia, Brunei Darussalam, Cambodia, East Timor, Federated States of Micronesia, Guam, Indonesia, Japan, Laos, Malaysia, Mongolia, Myanmar, New Zealand, Palau, Papua New Guinea, Singapore, Thailand, The Marshall Islands, The Northern Mariana Islands, The People's Republic of China (incl. Hong Kong SAR and Macau SAR), The Philippines and Vietnam. In each of these, operations are conducted by separate and independent legal entities.