



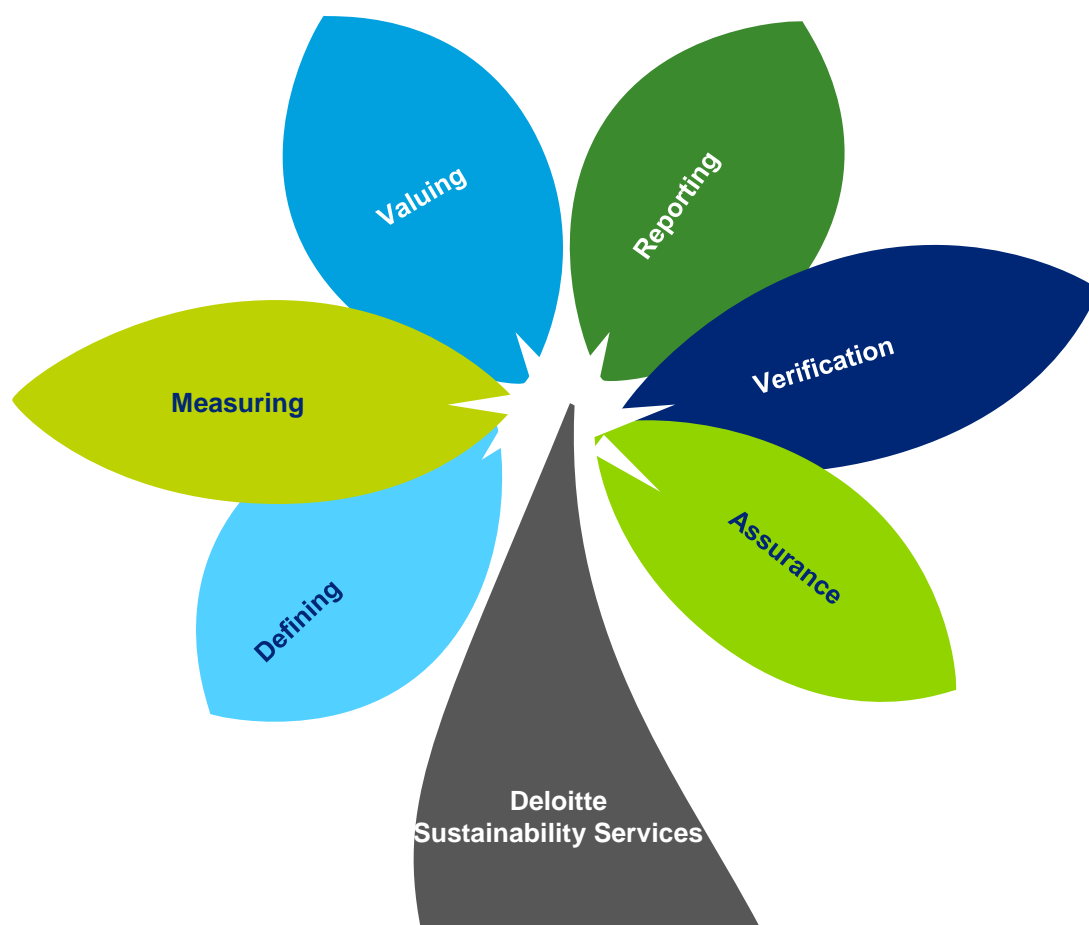
Deloitte Sustainability Services

“Where Making Change Makes Sense”



December 2015

Sustainability Service Offerings: Commitment to adding value to our clients



DEFINING



Helping clients define their sustainability strategy and objectives and develop a business model that integrates these with the overall corporate strategy. Conduct risk assessments for sustainable issues

MEASURING



Develop KPIs and metrics to measure and manage performance of sustainability strategy, programs and initiatives

VALUING



Conduct LCAs, develop calculators and score cards to measure the sustainability of products or processes. Calculate the “true price” and assess the total impact of a product or service

REPORTING



Support clients to develop their sustainability or Integrated reports. Develop reports that align with GRI or IIRC reporting standards

VERIFICATION



Assessment (audit) of the client’s suppliers to ensure compliance with client’s sustainability standards. Improving traceability of the supply chain

ASSURANCE



Assurance of sustainability reporting of selected KPIs or the entire report

Deloitte Service Offerings

Assurance

- Integrated reporting assurance
- Reasonable assurance
- Limited assurance on report
- Limited assurance on KPIs

Reporting Advisory

- Alignment with GRI G4 standards
- Support Report Development
- Improve Reporting Process
- Operationalize Integrated Reporting

Operational & Strategic Advisory

Defining:

- Strategy Definition
- Strategic Business Objectives
- Business Model Validation

Measuring:

- KPIs and Metrics
- Performance Management
- Risk Assessment & Mitigation

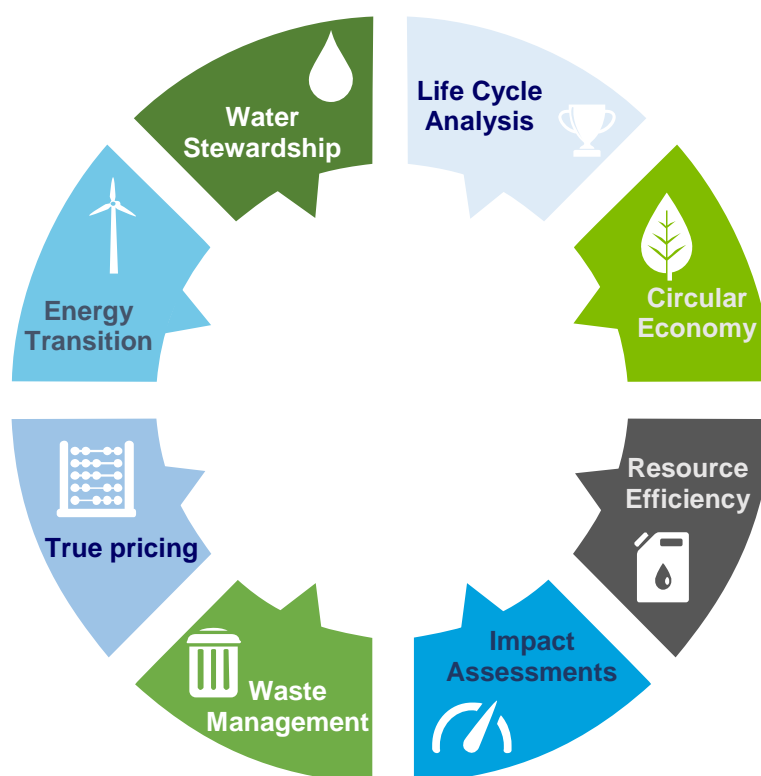
Valuing:

- Impact assessments / Life cycle assessments
- Product scorecards / Calculators
- True pricing/costs

Verification:

- Supplier Assessments
- Traceability Solutions

EMEA Centre of Sustainable Innovation & Expertise



Client Portfolio: Selection of value added projects

Assurance	Advisory
De Nederlandsche Bank	ABN AMRO
ARN	Liberty Global
Eneco	IHC Merwede
Kendrion	IKEA Foundation
Wavin	Inter IKEA systems
Desso	MN Services
IAD	European Commission
Mourik	CRH

Client Case: Inter IKEA Systems

Matthieu Leroy - Sustainability Specialist with Inter Ikea Systems:

"Working with Deloitte has really helped us to move our supplier engagement forward in structured and consistent way. Together, we will now pilot the new game changer in supply chain reporting, i.e. the GRI G4 XBRL taxonomy developed by Deloitte Netherlands and the Global Reporting Initiative. I can't wait to enter the world of digital reporting with the best partner in this area"

217 million copies of the IKEA catalogue were printed in 2014. Not only is this the world's largest print run but also the largest production ever to be printed on 100% Forest Stewardship Council (FSC) certified paper. As part of its commitment to sustainability (sustainable living), Inter IKEA Systems also wanted to understand the sustainability performance of its paper and print suppliers for the catalogue. Central to this was collecting information on energy, water, emissions and waste that would then be used to evaluate suppliers alongside price and quality.

Deloitte helped Inter IKEA Systems create a tool to collect and process this information. This tool collects raw input from suppliers and performs calculations to create standard metrics in each category to enable Inter IKEA Systems to compare suppliers. The definitions used in each category align with the Global Reporting Initiative 4 (GRI 4).

We also helped Inter IKEA Systems develop a process to engage suppliers and encourage them to improve their sustainability performance. After evaluating data, suppliers who are not performing well for a particular metric are asked to create a Corrective Action Plan stating what actions they take to improve their performance in this area. Inter IKEA Systems then monitors the supplier's progress.

As a result, data quality and completeness has improved significantly and Inter IKEA Systems has a clearer view of the sustainability performance of its suppliers. Inter IKEA Systems now also has a structure and process to truly engage suppliers and work with them to improve their performance. Supplier performance and improvement activities now appear in a dashboard that Inter IKEA Systems purchasers use in their procurement decisions.

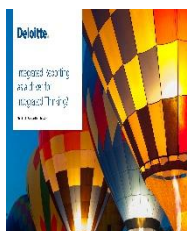
Deloitte Sustainability Services: An integrated approach

We are committed to bringing our best resources, ideas, and industry expertise, through people and services that are responsive to your needs and philosophies. Our team, consisting of experienced professionals, has successfully provided a great variety of clients with sustainability assurance and advisory services. We offer a broad range of audit, risk and consultancy, which continue to add value to your business through a unique blend of skills in the marketplace.

It is our ambition to be the most innovative, international and integrated sustainability assurance and advisory service provider

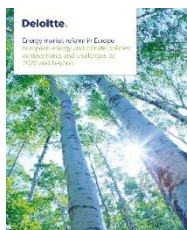
- Our integrated approach enables connecting the full range of our innovative service offerings to the specific challenges of your company.
- We differentiate ourselves in the market by delivering strong analytics capabilities to our clients.
- By leveraging the expertise and knowledge of our global sustainability practice we deliver value to a broad range of clients.

Thought Leadership



Integrated Reporting as a driver for Integrated Thinking?

Deloitte believes that reporting relevant information in an integrated and accessible manner, supports providers of financial capital and other relevant stakeholders. This will increase their understanding of an organization's ability to create and sustain value in the short, medium and long term.



European Energy Market Reform: Energy & Climate Policies

The EU is the only great economic power in the world that is adopting a new economic model that is less carbon-intensive and more renewables-oriented. In this report Deloitte however concludes that some measures inevitably lead to unintended and therefore counter-productive results, which exposes the whole EU climate policy to general criticism.



CFO & Sustainability: Shaping their role in an evolving environment

With greater involvement in sustainability, CFOs can provide a broad viewpoint informed by deep financial expertise while further shaping their executive roles. In expanding to the complementary roles of strategist and catalyst, Deloitte believes CFO's can assist in setting strategy and direction and instill a financial approach in all organizational activities – including sustainability.



Development of Guidance on Extended Producer Responsibility (EPR)

Deloitte's BIO team analysed the role of EPR for internalising environmental externalities, providing incentives for producers to take into account environmental considerations along the product's life, from design to their end-of-life. As such, EPR is to be considered as a major instrument in support for the implementation of the European Waste Hierarchy; increasing prevention, re-use and re-cycling.

Client service team

Our team of Sustainability professionals possesses broad experience and perspective into issues currently faced major industries. Sustainability is increasingly recognised as a discipline that delivers tangible benefits to business. Thinking differently about stakeholders, markets, processes and externalities leads to opportunities to better mitigate risk, identify new business models, improve resource efficiency and build trust. Below a selection of Deloitte Sustainability Leaders.

Key Contact Persons in the Netherlands



Patrick Seinstra
Partner
Core Audit
PSeinstra@deloitte.nl



Udeke Huiskamp
Senior Manager
Risk Services
Sustainability Services



Anneke Sipkens
Director
Risk Services
Sustainability Services
ASipkens@deloitte.nl



Sandra Bakkum – de Roos
Director
Risk Services
Data Analytics
Sbakkum@Deloitte.nl



Frank Geelen
Partner
CFO Services
FGeelen@deloitte.nl



Dave van den Ende
Director
XBRL Centre of Excellence
DGvandenEnde@deloitte.nl



Jan van Trigt
Partner
Tax
JvanTrigt@deloitte.nl



Olivier van Thuijl
Senior Manager
CFO Services
OvanThuijl@deloitte.nl



Willem Vaessen
Director
Consulting
WVaessen@deloitte.nl



Arjan ten Cate
Senior Manager
Risk Services
AtenCate@deloitte.nl

EMEA Centre of Sustainable Innovation & Expertise



Olivier Jan
Partner
Sustainability Services
France
Ojan@deloitte.fr



Mathieu Hestin
Director
Sustainability Services
France
Mhestin@deloitte.fr



Florence Didier-Noaro
Partner
Sustainability Services
France
Fdidiernoaro@deloitte.fr



Sébastien Soleille
Director
Sustainability Services
France
Ssoleille@deloitte.fr

Global Team Leadership



Eric Dugelay
Global Sustainability
Services Leader
Edugelay@deloitte.fr



Helena Barton
Partner
Sustainability Europe, the
Middle East and Africa
Hbarton@deloitte.dk