

Deloitte.



Sustainability Services
Driving responsible growth for
your business

“Verdantix finds that Deloitte ranks first in brand preference for both Sustainability consulting and Sustainability assurance worldwide.”

Verdantix Press release

To respond effectively to increasing global challenges, all parts of society need to contribute. It is evident that businesses have a critical role to play, contributing to public and individual finances, providing products and services and influencing the evolution of society as a whole. The magnitude of this calls for greater, active participation in our collective challenges.

Business and society are facing an array of urgent and critical social, environmental, ethical, and economic challenges. Because of this, broad societal responses are playing out in the realms of policy, technology, and the marketplace. This can also be seen by the significant growth in the number of CSR indices launched by financial institutions.

Many of the fundamental factors that influence a company's performance and profitability today — energy prices and availability, supply chain reach and resilience, regulation, and public sentiment, among many others — are therefore changing quickly and dramatically. No business or organisation is immune to these systemic challenges and societal responses.

This means it is critical to plot adaptive strategies for operating effectively and communicating transparently. While the risks of taking inadequate action are formidable, the sustainability imperative is also creating tremendous opportunities. Each vulnerability constitutes a call for innovation; each unmet need offers a prospect for growth.



Importance of Sustainability



Consumers are becoming more aware about **ethical consumption patterns** and engaging in purchasing decisions based off environmental and ethical factors



Employee preferences are increasingly leaning towards working for companies with solid commitment to the environment and strong ethics



Organisations are operating in an age of **increased transparency and disclosure** during which media and the internet place them under increasing scrutiny



Regulatory environment is increasing due to pollution and climate change which still remains a huge challenge among key stakeholders

Global competition has provided impetus for businesses to operate **responsible and sustainable value chains**, when procuring from and outsourcing to developing countries



Early movers will **develop competencies** that rivals will be hard-pressed to match as sustainability is an integral part of development



Natural resources are in short supply, driving a focus on **resource efficiency** in addition to the prevalence of **climate change risk**



Application of **life cycle thinking** to the development of higher level screening tools and approaches to improve entire product portfolios



There is an urgent need for the world to find a more sustainable development path

Our Capabilities



Expertise and thought leadership

- Our Sustainability practitioners hail from more than 40 countries with over 900 employees across the globe with unparalleled expertise across the full spectrum of sustainability strategy, energy & resource management, carbon, supply chain sustainability, sustainability reporting and assurance. We have significant expertise in developing sustainability report to comply with stock exchange requirements and consistent with the requirements of the Global Reporting Initiative (GRI).



External engagement and collaboration

- We demonstrate our commitment to Sustainability through active participation in various initiatives with multiple standard-setting bodies like the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board and the International Integrated Reporting Council (IIRC).



Credentials

- Deloitte has extensive technical expertise and experience in delivering engagements across our portfolio of Sustainability offerings. Our significant experience in both Advisory and Assurance has been recognised by Sustainability analyst firm Verdantix. We have a team of Certified Sustainability Reporting Specialists and Professionals with Global Reporting Initiatives (GRI) Certified Training programme Certificate.



Inter-functional synergies

- Our model of cross-functional collaboration enables leveraging of synergies across our functions of risk advisory services, tax, audit, consulting and financial advisory services to bring most value to clients.



Tools and methodologies

- Deloitte possesses a robust set of methodologies and tools that are deployed to deliver successful outcomes on client projects.

Our Sustainability Services

Deloitte sustainability services extend over five broad categories. We help clients to successfully manage corporate responsibility and sustainable development issues that deliver top and bottom line growth for the long term.

Leveraging on our global service teams, we are equipped with best practice sustainability strategy, risk assessment, reporting and assurance, particularly as it relates to supply chain, environment, health and safety, social impact, and resource management.

- Sustainability Strategy, Risk Assessment, Reporting and Assurance
- Environment, Health & Safety Compliance and Advisory
- Resource Excellence Strategy
- Sustainable Supply Chain Advisory
- Social Impact Measurement and Valuation

Sustainability Strategy, Risk Assessment, Reporting and Assurance	<ul style="list-style-type: none"> • We help clients develop Reports (based on GRI standards, UNGC principles, etc.) for organisation to communicate sustainability performance and gain global recognition on sustainability achievements. • We help our clients incorporate environmental, social and governance (ESG) criteria into their investment decisions to enable more effective management and valuation of natural capital and ecosystem services and to drive tangible economic value and more positive environmental and societal impact in the financial sector. • We assist our clients in advancing their sustainability agenda by advising on stakeholder engagement strategies and assessments, including engagement measurement and design services, in order to achieve performance objectives and demonstrate accountability to external stakeholders. • We assist organisations in applying the concept of integrated thinking to achieve strategic objectives and communicate corporate performance through integrated reporting. Integrated reporting requires the consideration of dependence and impact on a broader set of capitals beyond financial and manufactured capitals, to include natural, human, social and relationship, and intellectual capitals. • We assist our clients in increasing the credibility and reliability of sustainability disclosures by providing both internal and external assurance on sustainability reports, greenhouse gas (GHG) statements, and other forms of non-financial information.
Environment, Health & Safety Compliance and Advisory	<ul style="list-style-type: none"> • We help clients navigate their EH&S risk and compliance landscape through a pragmatic approach to integrating their critical EH&S processes into broader operational risk management and sustainability programmes.
Sustainable Supply Chain Advisory	<ul style="list-style-type: none"> • We help our clients refine supply chains, product lifecycles and internal operations by addressing diverse issues such as supplier engagement and extended producer strategy, sourcing and procurement, packaging, closed loop recycling, supply chain transparency, and upholding international human and labour rights.
Resource excellence Strategy	<ul style="list-style-type: none"> • We assist our clients in managing the business and environmental impacts of natural resources consumption (such as water), energy, waste, and emissions by translating analytical insights into actionable cost savings, risk mitigation opportunities, and economic value. • We advise federal government clients on energy management and energy policy issues, and we assist international donor and development clients on expanding access to energy in developing countries. We provide cutting-edge, specialised technical assistance and a demonstrated ability to develop and implement energy services and solutions for developing countries and emerging markets.
Social Impact Measurement and Valuation	<ul style="list-style-type: none"> • We help organisations to identify, measure, value, monitor, and report the social impacts of projects, programmes, and policies. We combine competence, experience, and methodological rigor to help clients maximise social impact and shared value opportunities.

Our Global Alliances

Deloitte also 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	<p>The Prince's Accounting for Sustainability Project</p> <ul style="list-style-type: none"> • DTTL's Chairman is on the Advisory Council and Deloitte has provided secondments.
ACCA	<p>ACCA (the Association of Chartered Certified Accountants) Global Forum for Sustainability</p> <ul style="list-style-type: none"> • Deloitte has a representative on the Global Forum.
CDP	<p>Formerly the Carbon Disclosure Project</p> <ul style="list-style-type: none"> • 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.
GISR	<p>Global Initiative for Sustainability Ratings</p> <ul style="list-style-type: none"> • 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.
GRI & GSSB	<p>Global Reporting Initiative & Global Sustainability Standards Board</p> <ul style="list-style-type: none"> • Deloitte has been involved since the GRI's inception and has been an organizational stakeholder since 2004, and two Deloitte partners are members of the governance structure.
IIRC	<p>International Integrated Reporting Council</p> <ul style="list-style-type: none"> • DTTL's Chairman is a Council Member and Deloitte has provided secondments.
SASB	<p>Sustainability Accounting Standards Board</p> <ul style="list-style-type: none"> • Deloitte has provided funding and a secondment, participated in industry working groups, and has a seat on the Assurance Task Force.
SSE	<p>Sustainable Stock Exchanges Initiative</p> <ul style="list-style-type: none"> • Deloitte has a representative on the SSE Corporate Working Group.
UNGC	<p>United Nations Global Compact</p> <ul style="list-style-type: none"> • Deloitte was a founding signatory in 2000 with several high-impact pro-bono projects and secondments.
WBCSD	<p>World Business Council for Sustainable Development</p> <ul style="list-style-type: none"> • Deloitte was a founding member in 1995, DTTL's Chairman is a Council Member and Social Cluster Board Member, and Deloitte has provided secondments and appointed Leadership Program members.
WEF	<p>World Economic Forum</p> <ul style="list-style-type: none"> • Deloitte is a strategic partner, involved in the WEF Project Advisor Program, DTTL's Chairman is a Member of the Chairmen's Community, Deloitte has representatives in the Forum of Young Global Leaders.

Why Deloitte?

What our Sustainability platform can offer

- Identify priority focus goals
- Measure social and natural impact of organisation's activities
- Present your risks and opportunities
- Inspire solutions to overcome organisation's challenges
- Develop actionable and measurable plans
- Protect your activities
- Stay ahead of best practices and regulations
- Align priorities for cumulative impact



The Right Team



The Right Expertise



The Right Approach



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