



# Highlights 2010/2011



The Growth Track Programme is a partnership of Deloitte and FutureWorld to help Deloitte create its 'Business of Tomorrow' and in turn help Deloitte's clients understand, design and create their future

November 2010

1,000 new business ideas for 1,000 solar LED lights. As part of a Deloitte Innovation campaign lights are donated to Stichting Ghanasi

September 2010



Impact day;  
370 Deloitters  
participated

November 2010



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## Dedicated Sustainability Board established

June 2010

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For a number of service lines we analysed how sustainability can be integrated into our client offerings

January 2011



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## Deloitte Sustainability Report published 2009/2010 GRI A+

September 2010

Innovative CO<sub>2</sub> bonus system introduced in Green Lease policy

June 2010



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Annual partner meeting held around the themes of innovation and sustainability

September 2010



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## Platinum sponsor of the Sustainable Supply Chains and Sustainability Gala 2010

Leon Pieters, partner Deloitte together with Kofi Annan at the event, June 2010

# 6

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## Training sessions arranged on Sustainability Assurance for Deloitte Audit

June 2010 - May 2011

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Stakeholder dialogue process set up and being carried out. New targets for the coming three years will be set in Autumn 2011

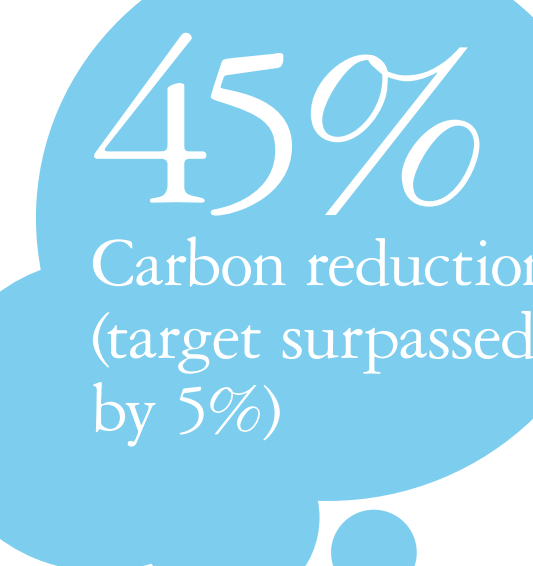
March 2011 – Onwards 2011

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## Deloitte collaborated on the WEF report, The Consumption Dilemma - Leverage Points for Accelerating Sustainable Growth

January 2011





45%

Carbon reduction  
(target surpassed  
by 5%)

## October and December 2010



December 2010

# About Deloitte

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Our mission is to deliver measurable value to our clients and stakeholders through a global network of diverse professionals who bring unmatched depth and breadth of expertise.

## **Our vision**

Our vision is to be the Standard of Excellence in the markets in which we operate.

## **Our sustainability vision**

Our vision on sustainability is to be the Standard of Excellence in making Deloitte and its clients sustainable for the future.

## **Our structure**

The Deloitte organisational structure (the organisational chart can be found in Deloitte's Annual Report 2010/2011) is divided into four core functions that collaborate across specialist industry and market segments.

## **European network**

The Deloitte firms of Denmark, Belgium, Germany, Austria, Luxembourg, Central Europe and the Netherlands work together internationally within Deloitte Société Européenne (DSE); a regional cooperation focused on servicing clients seamlessly, across borders. France is participating as an associate member.

## **Global cooperation**

Deloitte in the Netherlands is a member of Deloitte Touche Tohmatsu Limited (DTTL). Together we deliver integrated expertise and innovative services on a global and a local level with professionalism, quality and integrity.

## **Legal status**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu and its member firms.

Deloitte provides audit, tax, consulting and financial advisory services to public and private clients across multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has more than 170,000 professionals, committed to becoming the Standard of Excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other and strength from cultural diversity. They enjoy an environment of continuous learning, challenging experiences and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust and making a positive impact in their communities.

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# Letter from the Executive Board

Rotterdam, 22 July 2011

Dear reader,

We are delighted to present our Sustainability Report 2010/2011. Sustainability is an integral part of our shared values, ethical principles and the way we do business. In this document, we describe the elements that underpin our ambitious approach and chart the progress we have made to date.

In the year, we took important steps towards ensuring the long-term sustainability of our business. We understand that there are many areas where we need to contribute, not only in the advice and services we provide to our clients and transparency to our stakeholders but also in our investment in our people, our support for local communities and commitment to environmentally sustainable operations.

One of the key challenges we face is to embed sustainability in all of our service offerings. We have made progress in this area, but we are raising our ambitions every year.

One of our key initiatives was to start a comprehensive stakeholder engagement process that will soon allow us to sharpen our focus and develop better indicators to measure our success in future. The results of the stakeholders engagement process will become available in the next couple of months, and these results will provide significant input for our target setting in the coming year.

We hope you enjoy reading this report and are able to find the information you are looking for. The report is based on the G3 reporting guidelines of the Global Reporting Initiative (GRI) and classifies at GRI A+ level. We are always looking for ways to improve and would welcome any comments you have via our website: [www.deloitteannualreport.nl](http://www.deloitteannualreport.nl).



## Executive Board

### **R.J.M. Dassen**

Chairman of the Executive Board  
Chief Executive Officer

### **C.J.G.M. de Boer**

Member of the Executive Board  
Deputy CEO  
Chief Financial Officer  
Chief Operating Officer

### **J. Volkers**

Member of the Executive Board  
Chief Clients & Markets Officer



Executive Board: J. Volkers, R.J.M. Dassen, C.J.G.M. de Boer

# Shared values and ethical principles

Deloitte's shared values define the underlying beliefs that tie DTTL and its member firms together. Our ethical principles further determine the specific standards of behaviour expected of all Deloitte's leaders and people.

The shared values are:



Our ethical principles give guidance on appropriate professional conduct, covering the following issues:

## **Honesty and integrity**

"We act with honesty and integrity."

## **Professional behaviour**

"We operate within the letter and the spirit of applicable laws."

## **Competence**

"We bring appropriate skills and capabilities to every client assignment."

## **Objectivity**

"We are objective in forming our professional opinions and the advice we give."

## **Confidentiality**

"We respect the confidentiality of information."

## **Fair business practices**

"We are committed to fair business practices."

## **Responsibility to society**

"We recognise and respect the impact we have on the world around us."

## **Respect and fair treatment**

"We treat all our colleagues with respect, courtesy and fairness."

## **Accountability and decision making**

"We lead by example, using our shared values as our foundation."

# Letter from the Supervisory Board



A. Verberk (Chairman)

Rotterdam, 22 July 2011

Deloitte's vision is to be the Standard of Excellence and we believe important steps were taken in 2010/2011 to come closer to realising this ambition. The period was the first full year in which Deloitte implemented its new As One strategy.

Sustainability is a key element of this strategy and is comprised of two main focus areas. First of all, to ensure the organisation is practicing what it preaches by achieving a high level of sustainability across its own operations, and secondly, to benefit its clients by integrating sustainability across all the services it delivers.

Programmes have started in several target areas and a major focus is to undertake a comprehensive stakeholder dialogue process. This process continues until the next fiscal year and will help to further improve our reporting by taking us towards a fully integrated sustainability report. It also helps us to develop targets until end of 2015/2016.

The greatest impact that Deloitte can have is to support its clients in their journeys towards greater sustainability. Deloitte has therefore started an extensive sustainability embedding programme for many of its service lines and embarked on a sustainable innovation agenda, including collaborations with leading organisations in this field.

At the same time, Deloitte took further steps to reduce its environmental footprint through measures that included a green car leasing policy and constructing a sustainable office buildings in Amsterdam and Utrecht. Target setting will be further defined based on the outcome of our stakeholder dialogues.

This report outlines the important progress Deloitte has made in this regard and describes the measures Deloitte is taking to incorporate sustainability even further. >>

The Supervisory Board last year supported the decision by the Executive Board to appoint a dedicated Sustainability Board responsible for driving forward the new strategy. However, this early progress was overshadowed by the passing away of the Chair of the Sustainability Board, Mr. Ko van Leeuwen, who had just begun to enthusiastically shape the Board's agenda. In April 2011, Mr. Jos Koedijk took over the role as Chairman. We wish him all the best in his new function.

We realise that Deloitte's role in society is important, as we aim to provide sustainable, high quality solutions to our clients. The Board sees Deloitte Netherlands moving ahead with conviction and passion - which are the necessary ingredients for achieving our goals. This is also a specific responsibility for Deloitte overall, now being the biggest global accounting and advisory firm. Deloitte Netherlands, is committed to taking a leading role in this challenge towards a sustainable future for all.

The Supervisory Board is grateful to all partners and staff for their hard work and commitment throughout this fiscal year. We are confident that the Sustainability programme now underway will ensure Deloitte's leadership in the market for many years to come.

#### **The Supervisory Board**

A. Verberk (Chairman)

J.C. Kombrink

J. Schraverus

F.G. Barnard (Vice-Chairman)

J.G.C.M. Buné

F. R. Herreveld



#### Sustainability strategy

- Dedicated sustainability team
- Ambition to integrate sustainability into our way of thinking and in the services we offer to our clients
- Innovate existing and create new services
- Eight core sustainability service lines



#### Serving our clients

- Intend to integrate sustainability into our service offerings
- Innovate new offerings, including advisory and assurance services



#### Our people

- Sustainability learning programme for our audit professionals
- Diversity strategy
- Retention strategy



#### Our role in society

- The future of Audit
- Fair Chance Foundation
- Impact Day



#### Our ecological footprint

- Carbon reduction
- Sustainable buildings & IT
- Sustainable procurement
- Green Lease policy
- Reporting on performance



#### Governance and reporting

- Governance and risk management
- Structured stakeholder dialogue
- Reporting progress on performance indicators

# Sustainability strategy

As a leading professional services organisation, Deloitte has much to contribute to public policy, business and society. Our commitment to behaving in an ethical and responsible way is rooted in our core values. We demonstrate this commitment to sustainability through:

- The advice and services we provide to our clients
- Being transparent with our stakeholders
- Investment in our people
- Support of local communities and of society
- Environmentally sustainable operations

It has been three years since we first outlined the targets to progress our ambitious sustainability strategy. As we look ahead, we are heightening our aims and taking bolder steps towards having sustainability thinking incorporated in our ways of working. We have a sustainability team integrated within Deloitte Innovation B.V., which operates within our existing fast, innovator and growth track schemes. The sustainability team supports our audit, tax, consulting and financial advisory services functions in their innovation process to develop new services aligned with Deloitte's vision on sustainability. The functions are then responsible for creating capacity to embed and sell these services, working with the client teams to identify client needs, create demand and develop client proposals.

Central to our strategy for sustainability is our ongoing commitment to transparency and dialogue with our stakeholders. At Deloitte, we are mindful of the role we play towards helping to restore trust and confidence in global capital markets. Please also refer to our Transparency Report for further information.

We have taken steps to enhance our audit services to taking a more holistic view of the businesses we serve. Today, we deliver value to our clients by helping to foster innovation and increase the sustainability of their operations.

One of the most significant areas of public engagement to emerge for the audit profession in recent years is the European Commission's Green Paper, 'Audit Policy: Lessons from the Crisis', a regulatory initiative that aims to learn from the financial crisis and apply these learning across the industry in Europe.

For more information about Deloitte's response to this initiative, please refer to 'Our role in society' on page 30.

## Our sustainability definition

Create and innovate shared value for people, planet and profit:

- Secure long term economic value of business
- Mitigate risks and exploit opportunities
- Develop transparent and credible stakeholder relationships

### Sustainable solutions

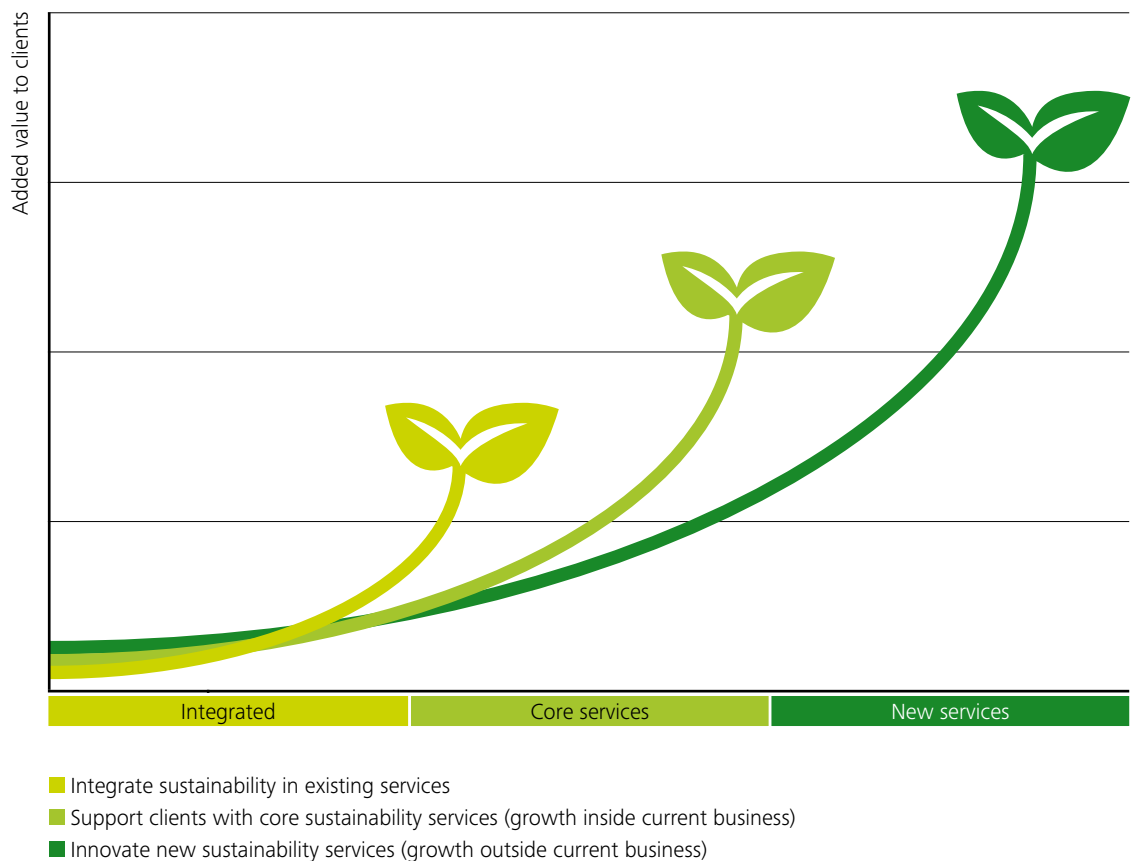
Sustainability is an integral part of our vision 2016 and As One strategy for the period 2011/2013 that will enable us to fulfil our vision to be the Standard of Excellence, while achieving sustainable growth and a leadership position in the market. We look to deliver integrated sustainability solutions that create shared value; benefiting our clients economically, while taking into account the interests of our main stakeholders. To achieve this we intend to:

- Design an integrated approach towards sustainability
- Innovate existing service offerings

- Build a cross functional collaboration platform
- Apply a multiple partner approach; Deloitte actively engages in external partnerships with other business associates and clients

We are undertaking a structured stakeholder dialogue to determine our strategic targets for the coming three years. A survey has been sent to our most important stakeholders and interviews are being carried out. Results will be assessed in the summer of 2011. This will be followed by a workshop in September 2011 that will drill deeper into the most material issues and dilemmas facing Deloitte. The results will provide significant input for our target setting in the coming year.

Figure 1: Creating shared value by delivering sustainable solutions



## Update on key initiatives in sustainability at Deloitte

As part of our As One strategy, we defined a set of key initiatives in 2010/2011 which translated our Vision 2016 into concrete actions. This table provides an update on these key initiatives.

**Table 1: Key initiatives**

Activity	Status	Comments	
Stakeholder management		Relevant stakeholder groups have been identified and are currently being engaged in a dialogue to identify and assess the material issues affecting Deloitte's sustainability agenda, performance and reporting. Results will be applied in target setting and reporting for the following years.	
Service impact assessment		The three-year programme aims to fully integrate sustainability in all existing service offerings. In this programme the (indirect) impact of the service on sustainability is assessed and opportunities to make the offering sustainable are explored.	
Operational sustainability management		A dedicated sustainability team has been appointed, responsible for defining and executing the sustainability strategy and initiatives. An internal sustainability manager responsible for internal sustainability management and reporting will be hired in the short-term.	
Sustainability learning		A sustainability learning programme has been developed and rolled out from within the Audit function.	
Carbon emission reduction		Carbon reduction targets for the three-year period have been achieved. Based on the outcome of the stakeholder dialogue, new measurement systems and targets for the next period will be defined.	
Corporate positioning		A corporate communications campaign has been rolled out internally and externally. We developed three campaigns, named 'Make your profit sustainable', 'Maximum strength' and 'Radical Innovation' (Translated from Dutch).	
Full alignment with other strategic initiatives		Sustainability is a key initiative in the As One strategy and is monitored by the Board, as with other strategic initiatives. Alignment is an ongoing effort to coordinate initiatives.	
Community platform		By actively engaging people in the sustainability initiatives we have carried out, a community is starting to take shape. Communication and collaboration between employees from various functions is facilitated and enforced by this community. Deloitte's are already participating.	
Sustainability risk assessment		Current risk assessment procedures such as client acceptance have been reviewed from a sustainability perspective. Sustainability aspects are inherently part of procedures, but more conscious decision-making will need to be included in the future.	
Improved and integrated reporting		The outcome of the stakeholder dialogue process will help to define the desired form of reporting. This outcome will be assessed for next year's report.	
Supply chain assessment		All tenders should include sustainability criteria. No comprehensive assessment on sustainable performance of our current supplier base has been undertaken yet.	
			
Planned	In progress	Objective nearly achieved	Objective achieved

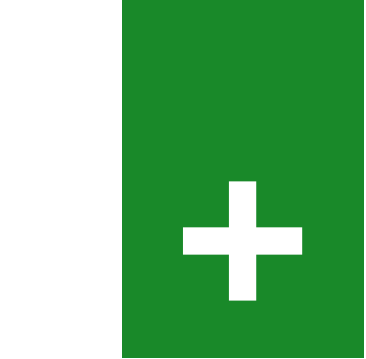
### Sustainability milestones 2011/2012

We have defined concrete milestones for 2011/2012, based on our sustainability over the last few years. Based on the results of our Stakeholder Dialogue in 2011 it will help us to define our strategic objectives towards 2016. In the coming year there are a number of planned activities around CO<sub>2</sub> reduction. We will also carry on with the development of our policy around making sustainability an integral part of our decision making process. This will not only include the reduction of CO<sub>2</sub> emission but look at sustainability in a broader sense. This will cover procurement policies and the inclusion of sustainability requirements on the basis of Breeam-NL for the extension of lease contracts. The internal decision making for this new policy and how it will be implemented will be finalized during this financial year.

**Table 2: Sustainability milestones**

Activity	Milestones 2011/2012
Stakeholder management	Comprehensive stakeholder dialogue completed. Results communicated and translated into concrete objectives towards 2016.
Service impact assessment	Ongoing execution of the embedding programme to integrate sustainability elements into at least 10 existing service offerings.
Operational sustainability management	A dedicated internal sustainability manager (1FTE) is responsible for coordinating internal sustainability management and the continuation of the external stakeholder dialogue process.
Sustainability learning	The sustainability learning programme will be further rolled out. This will entail learning programmes as well as learning on the job. At least 100 employees have been educated on the fundamental principles of sustainability, either from a generic perspective or related to a specific function.
Carbon emission reduction	Extend Carbon Targets to Ecological Footprint targets towards 2015/2016. Key performance indicators and respective targets are defined and enforced for all relevant involved parties. Progress is monitored and reported to the Sustainability Board on at least a semi-annual basis.
Corporate positioning	Evaluation of our sustainability performance as measured by the annual Group Market Study is increased by at least 5%.
Full alignment with other strategic initiatives	Ongoing effort to align and embed sustainability in all strategic initiatives.
Community platform	A community event will be organised for the employees who have joined the community. An intranet information platform on sustainability will be fully functional.
Sustainability risk assessment	A dedicated sustainability manager will report directly to the Risk & Reputation Leader.
Improved & integrated reporting	Based on the outcome of the stakeholder dialogue and trend development the current reporting strategy will be amended or revised.
Supply chain assessment	All tenders for suppliers include sustainability criteria. All current significant suppliers will be assessed on their sustainability performance.

‘We look to deliver integrated sustainability solutions that create shared value; benefiting our clients economically, while taking into account the interests of our main stakeholders’



# Serving our clients

As a professional services organisation, our most significant sustainability impact is realised through the services we provide to our clients. As such we try to practice what we preach and manage the direct and indirect impact we have on the environment, the economy and society.

Our vision is to embed sustainability into our service offerings and increase awareness amongst our employees and the organisations we provide advice to.

We have defined eight sustainability services (see next page) that we offer to our clients. Through these offerings we try to maximise the sustainability impact we have on our clients. Important for us is to continuously measure how our clients value our services.

Our Audit function started integrating sustainability in its reporting and assurance services a few years ago. Sustainability is increasingly becoming an important part of our clients’ organisations. As a result of this we have developed a three-year programme to integrate sustainability in all our existing services. The aim of this programme is to raise awareness of the sustainability issues faced by our clients and make the impact of our service offering more sustainable for the long term.

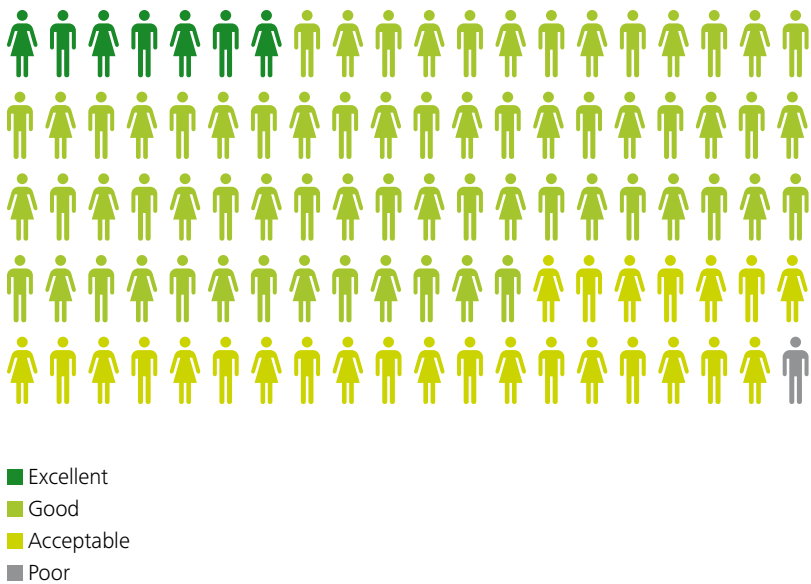
**Client engagement & relevance of sustainability**

Deloitte actively connects with its clients to improve its service output. Results of the annual Group Market Study (GMS)<sup>1</sup> indicate an average of 7.2 out of 10 on client satisfaction with Deloitte. We regularly perform Client Service Assessments (CSAs)<sup>2</sup> to receive feedback on our services and performance. The CSA results indicate that clients are satisfied with our sustainability performance (ratings: 66% good; 7% excellent).

Almost half of the respondents to the GMS value that sustainability forms part of the advice offered. This demonstrates a clear market need to integrate sustainability.

Source: CSA 2011

Figure 2: Client Service Assessment scores



1 The GMS is performed by an independent external research company that approaches clients of all the 'Big Four' companies, as well as smaller firms.

2 CSA is a Deloitte survey amongst clients, in 2010/2011. 343 clients rated our sustainability performance in the text.

## Our eight sustainability service offerings

1

### **Sustainability and climate change strategy**

Developing a roadmap to help address sustainability issues in support of objectives

2

### **Sustainability governance and risk intelligence**

Developing strategies and governance to address sustainability related risks

3

### **Energy and natural resource management**

Managing energy, natural resource consumption and emissions within sustainable limits

4

### **Human capital and stakeholder engagement for sustainability**

Strategic communications and organisational design to engage employees in sustainability initiatives and create lasting behavioural change

5

### **Sustainable operations and supply chains**

Integrate sustainability throughout supply chains, product lifecycles and internal operations

6

### **IT for sustainability**

Information management capabilities to enable sustainability strategies, programmes and processes

7

### **Sustainability reporting, assurance and compliance**

Collecting and reporting data in compliance with laws, regulations and stakeholder expectations

8

### **Sustainable innovation**

Create business opportunities focused on sustainable value, using Fast, Innovator or Growth Track methodologies.

#### Four examples of our sustainability services



##### **Sustainable Innovation; energy & natural resource management**

###### **Client insight**

How can we both deliver value to our tenants and to communal CO<sub>2</sub> and cost savings targets based on the existing real estate portfolio?

###### **Description of service delivered**

Making real estate more sustainable leads to energy savings and CO<sub>2</sub> reduction, meeting requirements of legal and regulatory framework. Deloitte supports building owners with an innovative approach whereby saving energy measures can be charged budget neutral with guaranteed cost reduction. So both the tenant and the local authorities benefit from this holistic energy saving approach.

###### **Tool provided**

Building & Portfolio Retrofit:  
Grip on Energy



##### **Sustainable Operations & Supply Chains**

###### **Client insight**

We have implemented the most obvious efficiencies within the supply chain and now need an innovative approach to reach the next level of having a truly sustainable supply chain.

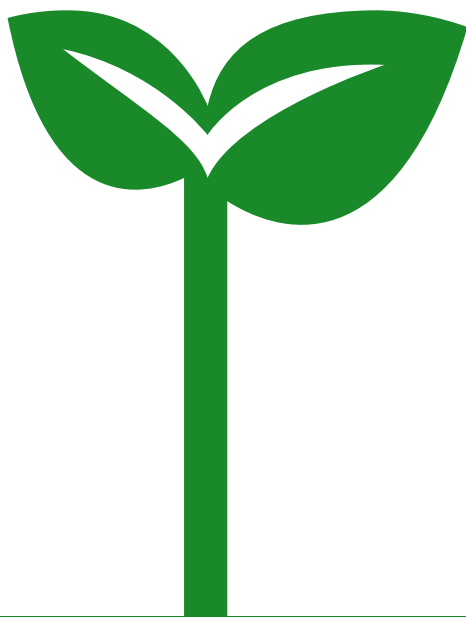
###### **Description of service delivered**

Sustainability improvement opportunities can be found in every stage of the supply chain. Examples of sustainability improvement opportunities include the optimisation of the whole supply chain network (location, supply chain operations) based on costs and carbon dioxide emissions, making the product more sustainable by reducing packaging and collaboration with selected suppliers to boost sustainable innovation. We help our clients to develop a business case for the identified opportunities and developing a roadmap for their implementation.

Our experience shows that focus on sustainability not only improves performance in terms of reduced carbon dioxide but also reduces costs. Deloitte has developed a DigiScan tool to assess and improve the performance of the complete distribution system. Typical results are 10-15% cost reduction and 12-15% reduction in carbon dioxide emissions.

###### **Tool provided**

Deloitte Transport Digiscan



### **Sustainability & Climate Change Strategy**

#### **Client insight**

In defining a feasible and efficient sustainability policy and objectives we need to know our current sustainability performance.

#### **Description of service delivered**

Owning 2.4 million housing units, the Social Housing Associations would like to contribute to lowering the CO<sub>2</sub> and energy costs of its housing units. Based on the Deloitte Sustainability Maturity Model, the level of sustainability in the sector was defined and best practices were gathered and analysed, resulting in a complete Handbook for Sustainability. Every Housing Association can now develop its own policy and objectives.

#### **Tool provided**

Deloitte Sustainability Maturity Model



### **Human Capital & Stakeholder Engagement for Sustainability**

#### **Client insight**

Sustainability should become a fixed part of the reward system of our company but it is hard to define the right KPI's.

#### **Description of service delivered**

Reward systems are typically still based on traditional values and performance indicators. Indicators tend to lack a broader reward framework that takes into account non-financial variables. On the other hand, stakeholders are increasingly demanding that organisations embed sustainability into their business targets. Deloitte developed a Sustainable Reward Framework (SRF) that can be adapted for individual companies to incorporate sustainable criteria in their remuneration policies.

The framework offers a methodology for the determination of (variable) remuneration, whereby the value of each performance is measured against its sustainability impact. Using either existing or new KPI's designed to meet the company's current sustainability needs, the 'profit corrected for sustainability' is then used to determine the final amount of the (variable) reward.

#### **Tool provided**

Sustainability Reward Framework



‘I was able to expand  
my national and  
international network’



**Yvette Estourgie, manager Organisation and Change (Human Capital, consulting), participant Manager Development Journey**

“At the start of the course we completed a personality test, the results of which gave me a lot of insight about myself and the areas I need to improve on. The course also provided input on the clients you work for and the team you work with. Besides this the programme really gave me the feeling that we had accomplished something and that ‘our journey’ had begun. Above all I was able to expand my national and international network.”

**See page 27**



At Deloitte, our people are our most important asset and we are committed to building sustainable relationships with them. We believe that attracting, engaging and retaining great people is fundamental to becoming the Standard of Excellence. Our ambition is to be a high performance organisation with a high performance culture. By attracting top talent we are and will be attractive for top clients. To strengthen our As One culture we are committed to investing in talent and leadership development.

Our top priority is to implement our leadership programme. Inspiring leadership is crucial for developing and motivating our talent within the firm. Another priority is to improve our formation planning to optimise the quantity and quality of the workforce. We have transferred our HR organisation to a new service delivery model. This ensures a more effective and efficient HR service towards the functions served.

#### **Leadership programme**

The LEAD programme is developed for all newly appointed senior managers: this is a two-year leadership programme that uses a mix of learning techniques, focused on strategy, authentic leadership and self-reflection, building and maintaining client relations and leading a team. In 2010, two new LEAD groups comprising 100 people started the programme.

#### **Milestone programme**

The Milestone programme helps newly appointed managers begin their development journey on the right foot to increase their effectiveness. This cross-functional programme enables managers to build their experience in a management role and develop key competencies from a personal, team member and client perspective.

#### **Workforce optimisation**

In 2010/2011 we started a programme that closely monitors and optimises our workforce, in accordance to our plan and business model. This programme will be developed further to enhance both profitability and the match between assignments and the competencies of our people.

#### **Diversity**

People diversity is important to Deloitte and our main focus is currently on the advancement of women in the workplace. At senior levels, women are significantly underrepresented. Our goal is to support, facilitate and nurture female employees to move through to the highest level and correct this imbalance over time.

During 2010/2011, 37% of our new recruits were women and our current percentage of female partners is seven. 29% of managers are women, 18% of the senior managers are women, 10% of the directors are women and 12.5% of the new partners are women. At the same time, we have seen too many talented women leave our organisation for various reasons. In order to retain our talented women, Deloitte has a diversity program in place.

Deloitte signed the Charter Talent to the Top, which is an initiative of Dutch government to increase the number of women in decision taking/ leadership positions. Signing means that Deloitte has the intention to support the objective of the Charter and increase the number of women in leadership positions. In the past senior women indicated that their reasons for leaving were: dissatisfaction with strategy of the firm, lack of career opportunities or they were dissatisfied about the advancement of women. For that reason a special programme was set up to address the issues, the woman partner/director development programme. In this programme the female senior managers are coached by the top of organisation to talk about the issues around advancement of women and to broaden their network within the organisation. In addition to this a combination of training and coaching for female employees, is available to female employees. Content is tailored to the years of experience and needs of participant. The programme or part of it can be used as a one-off or in series. Content of training is focused on personal career and presentation, vision, strategy and understanding and use of the political network, negotiation etc. Empowerment and advancement of women is something that Deloitte is taking very seriously.

Another important focus area covers ethnic diversity. We focused on a number of actions in 2010/2011, including:

- Appointing a diversity partner - Rob Zuiverloon - as per June 2010
- Determining the strategy for diversity at Deloitte for 2011/2013
- Formulating the business case for on six diversity-based global trends which were made applicable to Deloitte
- Monitoring and measuring processes such as recruitment, promotion, evaluation and retention

**International Women's Day:  
political drive, share and quality**

On March 7, Deloitte organised a meeting for female employees ahead of International Women's Day on March 8. The event was held in support of the advancement of women at Deloitte and featured a guest speaker at the Maastoren in Rotterdam.

Guest lecturer and member of the Lower House, Tanja Jadnanansing, spoke on the evening to 60 female Deloitteers and shared their opinions about political drive, share and quality.

**Recruiting**

We are focused on recruiting highly talented people to help build our sustainable organisation and deliver excellence to our clients. During the year we filled almost 1,000 vacancies and professionalised our social media hiring strategy, involving our colleagues. Our recruitment campaign was successfully merged with the Global Green Dot Hiring campaign. We recruited approximately 700 new hires of which around 200 were experienced hires and 500 were graduate hires. We also hired 300 interns and students.

During the coming year we expect the number of recruits to increase. Our focus will be on hiring experienced industry professionals, while also developing a flex force. We will continue to be innovative in our approach to campus recruitment, differentiating ourselves in a tight labour market and improving our recruitment process.

**Training in Sustainability Assurance**

This year we organised six sustainability training sessions within the audit function. Around 60 enthusiastic employees have already attended and will play an important role in realising our ambitions in sustainability.

During the intensive one day training session, the participants gain insight into the business case on sustainability for Deloitte and its clients. Relevant regulations and guidelines on sustainability, including COS 3410N and the guidelines from the Global Reporting Initiative (GRI), are explained. The session covers not only theoretical content but also learnings from practical application at existing clients. Important challenges and dilemmas Deloitte and its clients have faced are discussed and evaluated.

### **Learning and development**

We invest in the development of our people since it is a key driver of engagement and performance. In addition to thorough technical training for all client-facing professionals, some examples of business skill development delivered in 2010/2011 include:

#### ***Performance coaching workshops***

These workshops, for new managers, emphasise the importance of coaching, improve the coaching skills of our new managers and clarify the opportunities of Mass Career Customisation.

#### ***Manager Development Journey***

165 newly appointed managers took part in this initiative, which was run in collaboration with our European network in Prague and Warsaw. The development journey provides insights into cross-functional cooperation, increases awareness of our organisation and further builds competences, such as self-development, client focus, effective communications and relationship building. For new Dutch managers, this journey is preceded by a dedicated course in the Netherlands focused specifically on our firm.

#### ***Deloitte Leadership programme***

Leadership and teamwork is integral to our As One strategy. The Deloitte Leadership programme is based on the service offering of Deloitte consulting - 'the dialogical leader'. We place significant value on the fact that the leaders of our organisation act as role models and convey one coherent and explicit vision to empower our talent and make our people successful. The programme facilitates the dialogue around teaming, trust and our core values. During 2010/2011 the Group Management Committee and the Management Teams of the four functions have attended a number of workshops. In 2011/2012, this programme will be extended to other management teams.

### **Retention**

We aim to optimise the engagement of our people and partners. We believe that through effective engagement, our people will be more fulfilled and energised in their work.

The main drivers of engagement and retention are:

- appreciation and recognition
- career enhancement and learning
- equal opportunity to excel
- connecting with the company

These drivers have been prioritised and implementation activities have begun.

### **Mass Career Customisation (MCC)**

MCC is a tool that facilitates career development. The topics covered in MCC include pace, workload, location, schedule, travel and role. It increases flexibility and quality of the annual performance appraisals, helping to start a conversation with our people. This was the second year of our MCC programme and 76% of our people completed the profile in 2010/2011. We believe MCC has already become an important differentiator in the market.

### **Optimising employability**

In 2010, we carried out a six-month pilot on 'Optimising Employability', in which we focused on decreasing the rate of absenteeism by training managers to approach the absence of their people in a different way. The pilot made distinctions between illnesses and other serious health problems that cause absenteeism and taught managers how to react when a situation arose. The managers receive intensive support from our case managers.

### **Awareness and team engagement programmes**

We offer working programmes for specific teams, aiming to increase awareness on how to deal with and improve the influencing factors related to employability, staff turnover and team engagement. The working programmes are demand-driven and held at a team's request. We react directly to each team providing specific needs, problems or questions with a tailor-made programme.

Mostly, it are teams with high turnover rates that take part in these work programmes. The main goal for team members is to recognise factors that influence success and failure in leadership, engagement and productivity.

### **Leveraging our alumni network**

We see our former partners and employees as ambassadors for our company and we are keen to leverage this valuable network through our renewed alumni programme. The programme aims to maintain contact and strengthen relationships with former employees. Even after they have left Deloitte, our people continue to play a key role in introducing new recruits, bringing in new assignments and providing input to help us improve our service offering.

### **Alumni online**

In 2010/2011, we launched a new alumni website and as part of our social media strategy, we integrated the website with LinkedIn so alumni can register for the programme using their LinkedIn account. We launched an internal awareness campaign to make current employees familiar with the programme and encouraged them to invite former colleagues. More than 1,000 alumni registered for the programme within the first six months and we have organised our first consulting alumni meeting.

### **Health and safety**

The health, safety and vitality of our people is very important to us and we run various programmes and initiatives to ensure we maintain high standards in this area. Deloitte has an internal Health Services department, responsible for the support, monitoring and management of these programmes.

### **Risk inventory and evaluation**

The risk inventory and evaluation (RI&E) enables us to identify Deloitte's points of attention in the area of health, safety, welfare and environment. These points have been included in branch reports, a working conditions policy report and a psychosocial work-stress report.

### **Company fitness**

Deloitte offers company fitness and assistance through a number of programmes operated the workplace. In 2010, 170 Deloitteers took part in indoor fitness initiatives (through internal company fitness centres), while another 90 participated outdoors.

# Our role in society



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At Deloitte, we understand the importance of our role in society and the responsibilities we have towards it. We are committed to strengthening our community involvement through our social responsibility policies and helping to shape the future of audit services in our markets.

Our stakeholder dialogue process picks up on these important issues with a view to making a positive contribution through our operations and engagement efforts. As a professional business services firm, we recognise that we must play an active role in society and help to restore confidence in the financial sector and towards business in general.

## The future of audit

In the past year, discussions regarding the auditing profession and auditing firms have emerged in the public domain. These discussions focus on public expectation that an accountant should do more than just audit the financial figures, particularly in terms of flagging risks that threaten the financial stability of a company. These expectations are expressed by the public, the investment community and politicians as a result of the financial crisis.

One of the more prominent initiatives was the publication of a Green Paper on the future of audit by the European Commission. The most important elements of the Green Paper and subsequent reporting that affect us as an audit firm is as follows:

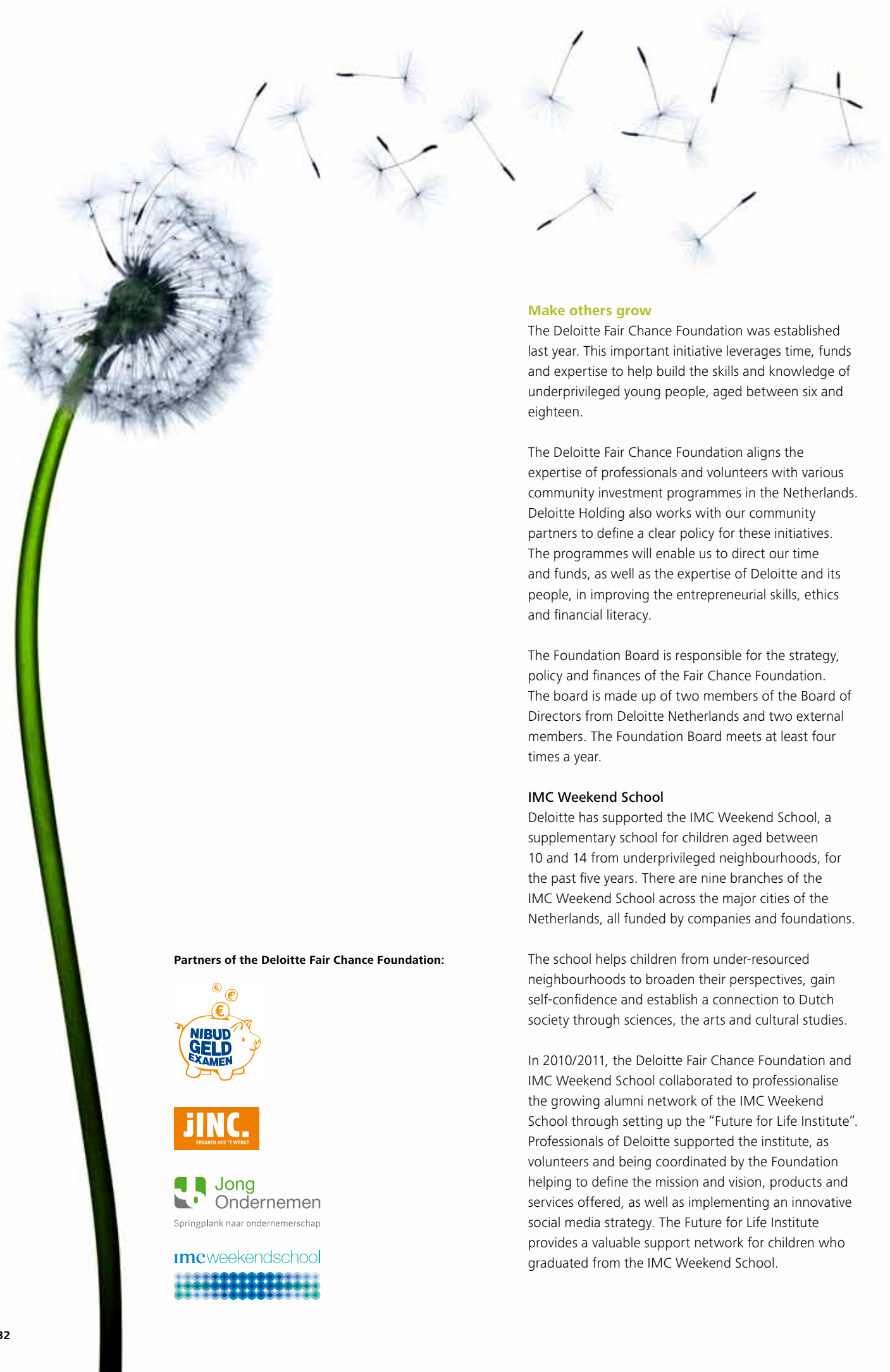
- Role of the auditor: Public expectation is that the accountant should be pro-active and provide critical feedback to the supervisory bodies regarding the risks within a company and where appropriate, inform external stakeholders if there are concerns about the (financial) stability of a company and the quality of reporting.
- Audit quality and independence: a professional critical mind, independence and audit quality form the foundations of a strong profession, with no conflicts of interest.

As Deloitte, we realise that we have to meet the changing expectations of society on the future role of the auditor. Our actions to address these issues are as follows:

1. Quality is a license to operate: we are taking significant actions to ensure we deliver top quality audits in a consistent manner. Constant monitoring form the basis for strengthening and improving our audit quality. Our Transparency Report will provide more details of our actions in this area
2. An elaborate dialogue with our most relevant stakeholders regarding their expectations is the basis for mutual commitment and trust in the future role of the auditor. We have started this dialogue in which we appoint the following themes (1) reporting regarding the outcome of the audit to supervisory bodies and the regulators, and the relationship between the auditors and the supervisory bodies (2) the scope of the audit, where stakeholders are looking for more focus on risk management, sustainability of business models and integrated reporting (non-financials).
3. We are actively involved in the discussion about the issues of audit quality and independence on a national and European level. We strongly support a solid and transparent system of regulation, which adequately secures the interests of society, but is based on a widely accepted European denominator.

We very much welcome the debate and will participate in a non-defensive manner as much as possible, always realising that we have many important stakeholders, including our clients and our people.

Our Transparency Report will address the debate regarding our profession and our opinions and actions in more detail.



### Make others grow

The Deloitte Fair Chance Foundation was established last year. This important initiative leverages time, funds and expertise to help build the skills and knowledge of underprivileged young people, aged between six and eighteen.

The Deloitte Fair Chance Foundation aligns the expertise of professionals and volunteers with various community investment programmes in the Netherlands. Deloitte Holding also works with our community partners to define a clear policy for these initiatives. The programmes will enable us to direct our time and funds, as well as the expertise of Deloitte and its people, in improving the entrepreneurial skills, ethics and financial literacy.

The Foundation Board is responsible for the strategy, policy and finances of the Fair Chance Foundation. The board is made up of two members of the Board of Directors from Deloitte Netherlands and two external members. The Foundation Board meets at least four times a year.

### IMC Weekend School

Deloitte has supported the IMC Weekend School, a supplementary school for children aged between 10 and 14 from underprivileged neighbourhoods, for the past five years. There are nine branches of the IMC Weekend School across the major cities of the Netherlands, all funded by companies and foundations.

The school helps children from under-resourced neighbourhoods to broaden their perspectives, gain self-confidence and establish a connection to Dutch society through sciences, the arts and cultural studies.

In 2010/2011, the Deloitte Fair Chance Foundation and IMC Weekend School collaborated to professionalise the growing alumni network of the IMC Weekend School through setting up the "Future for Life Institute". Professionals of Deloitte supported the institute, as volunteers and being coordinated by the Foundation helping to define the mission and vision, products and services offered, as well as implementing an innovative social media strategy. The Future for Life Institute provides a valuable support network for children who graduated from the IMC Weekend School.

#### Partners of the Deloitte Fair Chance Foundation:



"Deloitte Fair Chance Foundation is a dream partner for Future For Life since an inspired network needs a firm basis of logistics, planning and funding. Deloitte professionals thoroughly consider the basis while simultaneously keeping all options open for alumni initiatives and any unexpected developments. Exactly this combination of steadiness, professionalism and the ability to think outside the box matches the spirit of the Weekend School. Together, Future For Life and the Foundation are ready for a great future. I am looking forward to everything that we are going to achieve together", says Heleen Terwijn, Founder IMC Weekend School

#### **Stichting Jong Ondernemen (Young Entrepreneurs Foundation)**

The 'Jong Ondernemen' initiative aims to develop the entrepreneurial skills of Dutch youngsters. The scope of this programme includes teaching participants the necessary skills to develop real products and services in the field of innovative and sustainable businesses and to work with real money, suppliers and clients. The programme is rolled out free of charge in primary and secondary schools. This year, we worked on broadening the reach of Jong Ondernemen to include children in underprivileged areas.

#### **JINC**

JINC allows young people to acquaint themselves with the world of business. The main focus is on career orientation and the ability to master the skills necessary for finding work. The Fair Chance Foundation has been participating in JINC's projects since September 2010. Deloitte offers company visits and practical assignments, as well as providing mentors.

Deloitte's Executive Board and top management spent a day at the Marcanti College in Amsterdam with secondary school students aged between 14 and 16 to help improve their interview techniques and offer advice on the job application process.

The session made students aware of the effect that their attitude and appearance can have on an employer. It also taught them vital communications skills, such as shaking hands when introducing themselves and making eye contact with the person when both speaking and listening. It was a valuable experience not just for the students, but for Deloitte's too.

#### **Nibud Geldexamen (Nibud money exam)**

The Nibud money exam was initiated by Deloitte Holding in 2010 to teach school children aged between 11 and 12 about the value of money and provide life budgeting skills. We believe that all children should be able to manage their money. A pilot syllabus has been rolled out to 40 schools and we are awaiting feedback before launching the programme nationwide. The intention is for the children to take an exam in the last grade of primary schools that are comparable to the traffic exams and diplomas (Verkeersexamen) taken in the Netherlands.

The Fair Chance Foundation is also rolling out the Nibud money exam among young people in underprivileged areas. Volunteers of the Foundation give guest lessons at primary schools around the country.

#### **Impact Day 2010**

In the Netherlands, one of the best and most productive ways that Deloitte gives back to society is by participating as volunteers during Impact Day. This day is one of the core events of the Deloitte Fair Chance Foundation in its mission to help underprivileged children throughout the country.

In 2010, around 370 colleagues dedicated a day in support of 35 projects in cities across the Netherlands. The organisations benefiting from these projects were carefully selected based on the added-value they provide in educational programmes for underprivileged children.

The day was an extremely positive occasion for all involved, with more than 1,000 young people engaged in a range of activities, including a trip to De Nederlandsche Bank and the De Geldkoffer initiative – both of which aim to teach young people the value of money.





Her Royal Highness Princess Maxima of the Netherlands handing out money exams to graduates.

# Our ecological footprint



Deloitte aims to make a positive contribution in protecting the environment. We formulate initiatives at a local level, taking global developments into account. Firm commitments have been made to reduce the carbon emissions of our business and we are implementing a number of strategies to achieve this. We aim to reduce emissions through improved energy efficiency in travel, procurement, buildings, IT and when organising events.

## Carbon reduction target achieved

Fiscal year 2010/2011 was the final year of our three-year plan to reduce our CO<sub>2</sub> emissions. We aimed to reduce our CO<sub>2</sub> emissions by 40% from the baseline year, fiscal year 2006-2007. The overall target was exceeded as we actually achieved a reduction of 45%. This was realised through reductions in electricity use, heating, flights, paper and lease cars. Having met the target, we have also been able to improve the processes in place to measure our emissions.

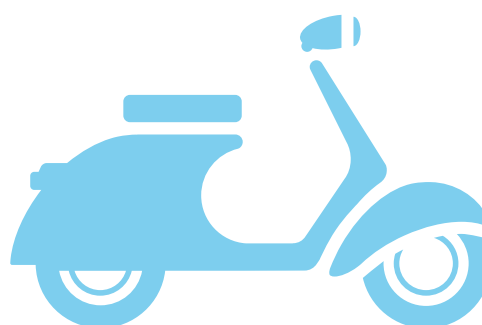
## Buildings

Deloitte's strategy on buildings is to consolidate our office space. This helps to improve multidisciplinary collaboration between the service lines and facilitates a more efficient use of space, as well as providing a good working environment.

### Combining Amsterdam and Amstelveen offices: Zuid-As Development

In 2007, when the plans were first made to combine the Amsterdam and Amstelveen offices (35,000m<sup>2</sup>), there was no suitable space available. In 2010, before the final decision for the Zuid-As development was made, we again investigated the availability of suitable existing office buildings in Amsterdam, but without success. Therefore, the decision was taken, and agreed this fiscal year, with OVG Real Estate (Project Development Company) and the Municipality of Amsterdam, to build a new sustainable office building in the 'Zuid-As' district in Amsterdam. This construction project will be carried out in accordance with the BREEAM-NL environmental assessment methodology. The goal is to obtain an 'Excellent' certification upon completion of the project, marking the development as one of the most sustainable offices in The Netherlands.

In February 2011, we contracted an energy coordinator for the project whose objective is to further improve the information gathering process of energy and water consumption. In addition the coordinator will propose and implement energy reduction initiatives in all our offices. During 2010/2011, some Audit firms were criticised for using development projects of new buildings to distribute development profits to their partners. At Deloitte, any share in development profits received are accounted for as a credit to the rent paid to the owner of the office building and not specifically distributed to our partners.





## Mobility

### Lease car policy revision

The green lease policy was implemented on September 1, 2010, aiming to contribute to creating a healthier environment. Deloitte has changed its lease car policy to reduce its impact on the environment. The new policy promotes 'greener' transportation alternatives that help reduce CO<sub>2</sub> emissions. All preferred lease cars in our scheme are more sustainable than before and employees are now able to select cars that have lower CO<sub>2</sub> emissions for example a hybrid car like the Toyota Prius, Honda Insight and the Lexus 200 CT. An additional stimulus for our employees is the bonus/penalty scheme, based on the average CO<sub>2</sub> emission levels of each category of car. If emissions of the selected car are lower than the average emissions, the employee will receive a bonus but if emissions exceed the average, a penalty will be imposed.

We are installing electric power sockets in a number of our parking garages. We have also ordered three electric cars which will be made available to employees that need flexible transportation during the day, while commuting to and from work by public transport (Green Wheels). The use of these electric cars will also help promote electric driving by our employees. Finally, we introduced a new scheme for car allowances for our partners and employees, with higher or lower allowances based on the CO<sub>2</sub> emissions.

### NS Business Card

In the last year the number of employees travelling by train has increased. This is partially due to the new head office in Rotterdam being more centrally located. All employees from Deloitte are also able to travel for business with the NS Business Card. The business card makes it easy to travel by train as you no longer need to buy a ticket and declare it afterwards, saving both time and money. The use of the NS Business Card in 2010/2011 provided 28,028 train journeys, an increase of over 7% compared to 2009/2010, accounting for an aggregate travel distance of 2.7 million km.

## Catering

Deloitte has completed a tender for the catering facilities for all its locations. Among the selection criteria are proven sustainability policies and procedures of the catering company. Points of interest are fair-trade, the use of healthy and seasonal products, the dissemination of information about unhealthy products, as well as sound employment conditions such as training and compensation policies for catering employees.

### Sustainability in events

We try to incorporate sustainability as much as possible when organising events. It is our ambition to minimise the negative effect of our events on society and the environment. In 2010/2011 we achieved the following:

Although our invitations are still mainly sent out in print, we prefer and try to use digital communication where possible. Registration is carried out by email or online and confirmations are always sent out by email.

More recently, we have begun to focus on identifying 'no shows' in order to minimise the wastage of food and materials. In the confirmations we send out, we add a 'no show' logo and ask guests to inform us if they are not able to attend.

When we book an external location we prefer locations with a 'Green Key' label - an international standard for environmentally-friendly venues. We also work very often with a climate neutral catering company, which uses local products, sustainable ingredients and compensates for their CO<sub>2</sub> emissions. In audio-visual equipment, we choose more sustainable alternatives such as LED, which are more energy efficient.

Some of our events also focus on sustainability as a theme, in addition to the measures taken to minimise the environmental impact of the event itself. Some examples of this include:

- Executive Breakfast – Ladies only: speaker Jacqueline Cramer on Sustainability, location with Green Key label, biological food and beverages
- Supervisory Board members Dinner: a high-level dinner in the Maastoren, that was catered for by our climate neutral catering company

We experience restrictions in our attempt to make events more sustainable. The law (Telecomwet) limits the possibilities of making the communication process completely digital and we cannot control the forms of transport used by our guests. Equally important is that sustainability measures can be expensive to implement, leading to cost concerns that can override environmental considerations.

### IT

In 2010/2011 the Deloitte Cyber Centre has reduced its energy use by around 11-12%, therefore achieving its commitment to reducing its total IT energy consumption by 10% every year. This saving is largely realised by implementing a new storage system in the Cyber Centre.

IT components are assessed for energy efficiency prior to their purchase and use, while older, less energy efficient hardware, is being constantly replaced.

The Deloitte data centre is monitored by sensors to ensure temperature and humidity is at an optimal level and minimum energy-cost. By decreasing the data centre temperature, the Cyber Centre diminishes energy necessary for cooling. Energy efficiency is monitored in monthly IT management meetings.

Additional savings in power, paper and ink have been realised with the introduction of secure printing that requires password-based activation of printing in all offices. For the period 2011/2012, IT has planned to further investigate opportunities to reduce energy usage by measuring power unit efficiency.

### Waste

In 2010/2011 we continued to implement our waste collection method: the five stream waste collection. The five streams of waste identified at Deloitte are:

- Paper;
- Refuse remaining after the separation of recyclable elements;
- Swill (e.g. food remains);
- Cardboard;
- Small hazardous waste (e.g. batteries).

We divide our waste into five categories to allow for efficient recycling, processing and disposal. On every floor in our offices, paper, cardboard and refuse are collected. Both small hazardous waste (e.g. batteries) and swill (limited to refuse related to catering), are collected centrally per office.





# Governance and reporting



At a global level, the Deloitte Corporate Responsibility (CR) agenda is overseen by the Global Corporate Responsibility Council and headed up by Deloitte Global Chairman John Connolly. Cees de Boer, member of the Deloitte Netherlands Executive Board, is a member of the Council. The council meets twice a year and has global oversight and responsibility for our overall CR agenda.

## Governance & Risk management

### Sustainability Board

Our dedicated Sustainability Board, reports directly to the office of the CEO and has overall responsibility to implement sustainability as an integral part of our business.

Jos Koedijk, a senior partner, has been appointed as our Sustainability Leader for the Netherlands from April 2011. The introduction of a proper stakeholder dialogue process, a multiyear strategy and operational plan gives the Board a solid foundation to fulfil its sustainability vision as part of Deloitte's overall Vision 2016 and the As One strategy.

### Reputation and risk management

Deloitte in the Netherlands has a National Reputation & Risk Leadership Office, responsible for governing risk and related policies in the areas of:

- Independence
- Issues regarding regulatory compliance
- Ethics
- Security
- Continuity and crisis management
- Pandemics
- Insurance and claims
- Acceptance centre
- Process risk and quality risk control

### Ethics and integrity

We maintain a high standard of integrity within our own organisation by reserving our advice and support for clients upon whose integrity we can rely. It is an important part of our own integrity guidelines to identify potential conflicts of interest in the work we perform and to ensure they do not become a reality.

It is part of our duty of care to our stakeholders to implement stringent "know your client" procedures before agreeing to undertake client work. We have a formal client and engagement acceptance procedure that must be carried out before a client or engagement is accepted. We evaluate clients according to their independence, ethics, type of business and reputation. In the case of ethical dilemmas, the matter is referred to our Ethical Officer. In other cases, the matter can be passed to the Executive Board. At this moment, areas of sustainability are not explicitly part of the integrity guidelines, although some aspects of sustainability performance may be taken into account.

### Complaints and whistleblower procedure

Our complaints and whistleblower procedure was set up in 2007 and is accessible for both internal and external complaints. The procedure can be viewed at [www.deloitte.nl](http://www.deloitte.nl) > about Deloitte > Complaints and whistleblower procedure.

This procedure is in addition to the existing processes we use to safeguard our integrity, quality awareness and ethical conduct. It is based on the following legal foundations:

- The Accountants' Organisations (Supervision) Act (WTA)
- The Accountants' Organisations (Supervision) Decree (BTA)
- The International Standard on Quality Control (ISQC) 1, on complaints procedures
- The Dutch Corporate Governance Code (Code Frijns)

The Complaints Committee, which reports to the Executive Board and the Works Council, deals with complaints from staff, clients and third parties and covers matters such as intimidation, violence, discrimination and bullying.

## Stakeholder dialogue

### Stakeholder engagement

Our most visible stakeholders are our employees and clients. However, we also look at the interests of other parties, such as professional associations, government bodies, suppliers and users of our audited information. In the year we developed a five-step stakeholder dialogue process [see table below]. Extensive desk research has helped to define a preliminary set of material issues that we expect stakeholders to raise. In order to prepare for a feasible and balanced discussion, we produced a 22-question survey for all stakeholder groups. The results will be presented at a roundtable workshop in September 2011, when we will also outline our vision for a feasible integrated reporting approach. From the roundtable workshop, we will create a new set of targets covering the period to 2016 when we expect to deliver on our Vision 2016. The whole process is conducted in close collaboration with our stakeholders, with the survey being carried out in a meeting with them, rather than anonymously. Meetings with our clients are attended by the Lead Client Service Partner (LCSP) to ensure maximum attention is given to the interviewee.

### Dialogue with our people

Dialogue with our people is very important to us.

We use their input to help formulate, validate and refine our people strategy and actions. In addition to the dialogue carried out for the continuation of our sustainability reporting strategy, our Executive Board frequently conducts Straight Talk sessions with our people on a variety of material issues. The sessions consist of direct discussions with our people at all levels across the organisation, providing a valuable source of information and insight.

**Table 3: Five-step stakeholder dialogue process**

Steps	Description
1. Identifying stakeholders	Identification of most relevant stakeholder groups. Determining the nature and objectives of the relationship with these stakeholders
2. Determining key themes	Desktop research for general trends and key themes identified Formulating questions and dilemmas to discuss with stakeholders
3. Dialogue	Approaching the most relevant stakeholders in a structured/systematic way Effectively collecting stakeholders' opinions and expectations
4. Analyse and validate	Analyse and collect stakeholder input to formulate draft policies Roundtable event with key stakeholders to validate draft policies
5. Formulation and implementation	Define the sustainability targets and KPIs Continue dialogue process

### **Straight Talk**

Following the success of our Straight Talk sessions last year, the Executive Board again held several sessions throughout the country in 2010/2011, focusing on the As One strategy. The Board aimed to find out how the strategy works for Deloitters in practice and determine how Deloitters can directly contribute to help the firm. The great strength of the Straight Talk sessions is the open dialogue it facilitates between employees and the Board. The Deloitters value the meetings and appreciate the Board's transparency in discussing issues they face. It is also an excellent way for the Board to better understand the sometimes unique issues to a specific office. In addition to the face-to-face sessions, CEO Roger Dassen, spoke with employees via an interactive chat on Yammer, which also focused on the As One strategy.

### **Sustainability community**

We have started to develop an internal sustainability community platform throughout Deloitte Netherlands. As the community continues to grow rapidly, we are shifting our focus from an individual approach to a community-wide approach. This is a more effective way of raising awareness about important sustainability topics and sharing knowledge throughout the organisation. The platform is open to everyone within Deloitte, while we have also been organising workshops, webcasts, blogs and seminars, and developing tools for our community, with the aim of serving our clients in the best and most sustainable way we can.

Our community platform will be linked to the DTTL community of practice on sustainability, a strong network of 750 practitioners.

As the representative of our staff, the Works Council (Ondernemingsraad) has a key role within our organisation. It advises the Board of Management in matters such as compensation and benefits, workforce planning and progress against our people strategy and it also has a proactive approach towards sustainability. It makes an invaluable contribution to company-wide initiatives, such as default double-sided and secure printing. The Works Council also initiated important steps towards making our lease car policies 'greener' and encouraging a more environmentally friendly use of our company cars.

We also carry out other surveys and forms of dialogue to engage with our key stakeholders, including using social media on our recruiting website; an As One diagnostic for partners and directors; and using groups of people as ambassadors to help test, plan and implement critical people initiatives.

### **External partnerships**

#### **Global partnerships**

Deloitte Netherlands fully supports the commitments made by the global DTTL organisation to the UN Global Compact (UNGC), the World Economic Forum's Partnering Against Corruption Initiative (PACI) Principles and Global Corporate Citizenship Initiative and the Global Reporting Initiative (GRI). We translate these wherever possible into local activities and initiatives and share our knowledge and experience with other member firms.

Our support for these commitments requires us to:

- Have an understanding of sustainability initiatives undertaken by other member firms and identify opportunities to leverage and learn from these activities
- Translate the commitments made by DTTL to the UNGC, World Economic Forum's PACI Principles and Global Corporate Citizenship Initiative and the GRI, into activities for Deloitte Netherlands
- Set targets for Deloitte Netherlands. The Sustainability Board will support the Executive Board in the setting of these targets for the next strategic period

## **UNGC**

The UNGC is a voluntary international network of corporations, UN agencies, trade unions and non-governmental organisations that supports 10 universal principles. Deloitte has made a public pledge to promote corporate responsibility in the areas of human rights, labour, the environment and anti-corruption.

The Netherlands Network of the UNGC is an initiative of Dutch business leaders that aims to further the contribution of private business – within its sphere of influence – to sustainable development. We actively participate in the Steering Committee of the Netherlands Network, take part in the yearly UNGC Netherlands Symposium and contribute where feasible to projects or workshops.

In June, we participated in the UNGC Leader's Summit. At the summit, the Deloitte Management Model for the UNGC was launched, an undertaking of DTTL and its member firms to contribute to the UNGC through our knowledge. We are using the UNGC Management Model for our own organisation and produce an annual Communication on Progress for the Netherlands as an integral part of this report.

The sustainability report is based on the G3 reporting guidelines of the GRI and also serves as the annual communication on progress regarding the UNGC.

## **GRI**

We are an organisational stakeholder of the Global Reporting Initiative (GRI) and this report follows GRI G3 guidelines for the fourth year. Based on a self-assessment and external verification by our auditor, this report classifies as a GRI A+ level report.

In 2010, Deloitte Netherlands participated in the European GRI Organisational Stakeholder Dialogue event, held in Milan. Furthermore, we attended an additional local Organisational Stakeholder event. Overall, Deloitte is supporting the GRI in various ways. Our US member firm is a sponsor of the GRI's Focal Point USA, while in the Netherlands, we sponsor GRI conferences and other events. We have also extended proposals to the GRI for the development of its forthcoming guidelines.

## **Duisenberg School of Finance (DSF)**

In 2010/2011, Deloitte became the first major international advisory firm to partner the DSF, aiming to bridge the gap between academia and business. The cooperation, which will last for an initial three years, is a knowledge and talent sharing initiative that recognises the importance of educating new leaders in finance and will enable Deloitte to make a positive and telling investment in the future of the financial world. As part of the collaboration, Jean-Pierre Boelen, partner and country leader of the Financial Services Industry at Deloitte, will also join the DSF board.

## **MVO Nederland**

We are an active member of the network of Sustainably Responsible Organisations (MVO) in the Netherlands. In the year, we participated in the Future Leaders event with four of our talented young managers. They worked with 250 other future leaders towards an agenda of domestic change. In March, they presented their results to the SER (Social-Economic Council) of the Dutch Government.

## **World Economic Forum – Sustainable consumption**

Deloitte supports the World Economic Forum and its initiatives. In 2010/2011 we contributed to its Sustainable Consumption Initiative, which aims to develop practical ideas to place sustainability and the vision of closed loop systems at the heart of business models. This requires collaboration from multiple industries across the entire value chain and full product lifecycles. The outcomes were presented in three reports, a collaborative effort between Deloitte and the World Economic Forum. In the Netherlands, we seconded a manager to support the development of the reports and our Director of Sustainability Strategies, Ralph Thurm, oversaw the developments and took part in various thought leader workshops.

## Reporting process

### Scope of the report

Deloitte Holding BV, referred to herein as 'Deloitte', reports on the most relevant sustainability activities in the Netherlands on an annual basis. This report refers to the period from 1 June, 2010 to 31 May, 2011 and includes data from Deloitte Holding BV and its fully owned entities. The scope of the report is similar to that of the Annual Report. This report expresses the sustainability performance of Deloitte in the Netherlands. Its content contributes to the overarching sustainability report of DTTL.

We have taken the utmost care to ensure the information in this report is accurate. When data relating to a different period or older data has been adjusted, the text explicitly says so. For continuity, we compare progress with similar charts from last year, where possible, so that the readers can benchmark our progress.

The report is based on the G3 reporting guidelines of the Global Reporting Initiative (GRI) and also serves as the annual communication on progress regarding the UN Global Compact (UNGC). We are a 'GC Active' member of the newly proposed UN Global Compact 'Differentiator Framework', which tries to define certain content coverage levels.

The GRI table can be found at the end of the report. Reference to performance that is related to the UNGC principles is included in the management approach table. We provide the required profile information, an overview of our management's approach and address all performance indicators, with due regard to the GRI materiality principle by either: a) reporting on the indicator, or; b) explaining the reason for its omission. Based on a self-assessment and external verification by our auditors, this report classifies as a GRI A+ level report.

This report also enables us to participate in the Dutch 'Transparantie Benchmark' that the Dutch Ministry for Economic Affairs, Agriculture and Innovation (ELI) is carrying out annually among the 500 largest companies in the Netherlands.

Our last report was number 41 in the ranking and classified as a runner up - the first time we took part. The outcomes of the rankings and the shortcomings that were identified have helped to further strengthen our approach and focus on areas for improvement in this report, e.g. regarding case studies, readability and supplier activity, amongst others.

### Materiality assessment

In developing last year's report, we conducted an internal stakeholder engagement process to identify all relevant processes and respective process owners that affect one or more of the relevant GRI G3 performance indicators. As in 2009/2010, all GRI G3 performance indicators are addressed in 2010/2011, either by a) reporting relevant performance data, or; b) explaining the reason for omission of performance data.

We acknowledge that agreeing on material topics should be part of an ongoing, structured dialogue with stakeholders. As we do not have all the outcomes of the current stakeholder dialogue process, we cannot ensure coverage of all material issues for our stakeholders in every instance. As mentioned previously, this process will take us into the next fiscal year and will include further target setting until 2016 and agreements regarding our outline of a first integrated report.

From the global stakeholder engagement process performed by DTTL in the past year, we have gained insights into some of the most significant material issues for Deloitte. This information, in combination with the output of the stakeholder dialogue process currently being undertaken, will support our materiality assessment from next year onwards.

**Data collection**

The internal controls system that was designed last year to collect reportable data was applied in 2010/2011 to facilitate data collection. Information has been collected by respective process owners from our business information systems or provided by our suppliers and then centrally recorded and reviewed.

With regards to CO<sub>2</sub> emissions, we apply the mathematical model and conversion factors as described in the WBCSD/WRI GHG protocol and our internal DTTL guidance on sustainability reporting. The text states whether the data is based on estimates. The registration of complaints occurs on a voluntary basis, hence we cannot assure completeness.

DTTL Global also requires a fixed set of data for the DTTL Global Sustainability report. We have been named the 'leading member firm' with regards to data quality and completeness in adherence to internal DTTL requirements.

**Economic value generated**

Table 4 presents the distribution of direct economic value generated during 2010/2011. This distribution provides insights into Deloitte's contribution to the sustainability of the economic system in which we operate. The data is compiled in the organisation's audited profit and loss statement and supplemented with specific data on community investment.

**Table 4: Distribution of economic value generated**

Component	€ in millions	Explanation
<b>Direct economic value generated</b>		
Revenues	632.7	Net sales plus revenues from financial investments and sales of assets
<b>Economic value distributed</b>		
Operating costs	243.6	Payments to suppliers, non-strategic investments, royalties and facilitation payments
Employee wages and benefits	283.3	Total monetary outflow for employees (current payments, not future commitments)
Payments to providers of capital	6.8	All financial payments made to the provider of the organisation's capital
Payments to government	0.6	Gross taxes
Community investments	0.3	Voluntary contributions and investment of funds in the broader community (including donations)
<b>Economic value retained</b>		
Economic value generated less economic value distributed	98.2	Investments, equity release, etc.

### Ethics and integrity

At Deloitte, we understand it is an imperative to maintain high standards of integrity within our organisation. Furthermore, we are acutely aware of the importance of ethical behaviour and integrity of all Deloitteers. The tables below indicate our commitment to ethics. As a result of improved reporting structures we have increased transparency in this year's by specifying the number of reported incidents based on their nature.

**Table 5: Incidents**

Type	Number of reported occurrences 2010/2011
Sexual harassment	4
Intimidation	3
Stalking	1
Other disrespectful treatment of colleagues (including bullying)	20

The information in this table is based on the number of incidents reported by the Ethics Officer.

In addition to the actual incidents reported (listed under Other disrespectful treatment of colleagues) the counsellors and the Ethics Officer receive requests for advice regarding ethical issues from Deloitte employees and Deloitte departments, such as HR and Legal.

All incidents are dealt with by an ethics officer or counsellors. Consult and advice was given to persons involved. If necessary professional support was offered and sanctions were imposed. In five situations the complaints procedure was used and dealt with by the complaint committee.

We attribute the increase in number of reported incidents to the fact that the role of the counselors and the Ethics Officer are becoming increasingly known to Deloitte employees. Through our internal news magazine (Deloitte) and other communication channels, we continue to raise awareness of available reporting mechanisms. Furthermore in 2010/2011 a globally initiated ethical survey has been conducted.

**Table 6: Plans and targets on our continuous commitment to ethics**

Actions 2010/2011	KPI
<b>Practical guidelines:</b>	
Implementation of the renewed uniform sanction escalation procedure	Practical guidelines functioning on escalation and sanctions of ethical issues
<b>Increase knowledge:</b>	
Roll out of a new communication plan and refreshed company code	Increased knowledge of Deloitte staff of the 'Bedrijfscode'.
<b>Ethical Survey:</b>	
Conduct Ethical Survey amongst all employees	Ethical Survey
<b>Proceed with:</b>	
Communication in Deloitte gazette on ethical dilemmas	Continued publications on ethical issues within Deloitte internal publications.
Participate in Global Ethics Deloitte community	Clear (recurring) training sequence for all Deloitte staff
Participate in Deloitte training programmes to discuss the practical aspects of business ethics with the practice.	Awareness about available ethics training materials
Supporting the practice with ethical dilemmas	

## People data for 2010/2011

Although overall retention improved, full-time staff levels decreased by 3,3% as a consequence of the ongoing economic downturn. Due to attrition and disposition of certain businesses at the end of last year, our average headcount dropped from 4,993 at the end of 2009/2010 to 4,836 at the end of 2010/2011.

**Table 7: People data 1**

	Realised 2010/2011	Targets 2010/2011	Realised 2009/2010	Targets 2009/2010
Average FTE's	4,472	4,434	4,624	4,662
Average headcount	4,836	4,786	4,993	4,881
Total partner hires	8	19 (ex GSC)*	3	14
Total staff hires	736	649 (ex GSC)*	479	535
Total experienced hires	190	286 (ex GSC)*	84	145
Total graduate hires	546	363 (ex GSC)*	395	390
Total internship	226	30 (ex GSC)*	182	-
Total exits	741		926	633
Total divestments	0		0	-

\* No specific targets are set for Group Support Center (GSC)

**Table 8: People data 2**

	2010/2011	2009/2010	2008/2009
Average age of Deloitte employee	34	34	33
Male (%)	63	63	63
Female (%)	37	37	37
Sick leave (%)	3.5	3.0	3,1
Total sick days	56,912	50,090	57,765
Total number of sick reports*	9,316	6,565	7,718

\* Total number of individual cases in which employees reported sick (as recorded by our HR desk).

**Table 9: People data 3**

Part-time / Full-time population (%)	Part-time 2010/2011	Full-time 2010/2011	Part-time 2009/2010	Full-time 2009/2010
Population of fee-earners	19	81	19	81
Population of support	47	53	46	54
Population of Deloitte	25	75	24	76

**Table 10a: Headcount male/female 2010/2011**

Employment category	Total 2010/2011	Male 2010/2011	Female 2010/2011	Total 2009/2010	Male 2009/2010	Female 2009/2010
Partner	240	223	17	241	226	15
Director	211	190	21	215	197	18
Senior Managers	469	383	86	432	355	77
Managers	676	481	195	676	493	183
Aspirant / Jr. Managers	1,131	770	361	1,162	801	361
Other staff	2,110	985	1,125	2,197	1,010	1,187

**Table 10b: Turnover 2010/2011**

Employment category	Turnover male 2010/2011	Turnover % male	Turnover female 2010/2011	Turnover % female
Partner	10	4%	0	0%
Director	11	6%	2	10%
Senior Managers	47	12%	11	13%
Managers	72	15%	25	13%
Aspirant / Jr. Managers	152	21%	74	20%
Other staff	304	31%	233	21%

**Table 11: Gender diversity**

Diversity figures - female (%)	Targets 2010/2011	Realised 2010/2011	Realised 2009/2010	Realised 2008/2009
Partner	8	7	6	5
Director	8	10	8	10
Senior Managers	20	18	18	16
Managers	25	29	27	25
Aspirant / Jr. Managers	35	32	31	31
Other staff	50	54	54	53

**Table 12: Ethnic diversity**

Job Level	% Foreign	% Native	% Unknown
Partners	3%	73%	24%
Directors	7%	80%	13%
Senior Managers	9%	78%	13%
Managers	8%	81%	11%
Aspirant/Jr. Managers	16%	75%	9%
Other staff	21%	68%	11%
Stagiairs	24%	65%	11%
Deloitte	16%	73%	11%

\* 'Native' refers to persons whose parents are originally of Dutch descent. 'Foreign' refers to persons from which one or both parents is not originally of Dutch descent. 'Unknown' refers to person for whom it is unknown (not registered) what the place of birth or origin of one or both parents is.

**Table 13: Training of employees**

Function	Average training days / fte 2010/2011
Audit	14.8
Consulting	2.4
FAS	5.8
Tax	6.6
Others	2.5

**Table 14: Number of performance reviews**

Performance reviews	2010/2011
Number of employees	4,836
Number of performance reviews	4,196
Percentage of performance reviews	87%

**Table 15: Number of new hires**

2010/2011	Fee Earners	Support	Total
Male new hires	581	28	609
Female new hires	322	31	353

**Table 16: Gender of new hires**

2010/2011 new hires	Male	Female	Total
Partner	7	1	8
Director/Staff Director	10	3	13
Senior Manager	32	8	40
Manager	20	8	28
Senior	70	31	101
Staff	194	98	292
Analyst/others	59	35	94
Secretary	0	37	37
Other support	11	9	20
Job on the side (Ideale bijbaner)	29	19	48
Working student	30	25	55
Internships	147	79	226
Hires excl. internship	462	274	736
Experienced hires	139	51	190
Inexperienced hires	323	223	546

## Ecological footprint

### Transport

Under our preferred lease car programme, all employees with mobility criterium can select a lease car from the preferred model list, which includes Hybrid cars (energy label A; 14% taxation).

**Table 17: Ecological footprint**

Category	Description	2010/2011	2009/2010	2008/2009	Unit
Travel	Number of lease cars	3,231	3,448	3,718	-
	Number of professional km per lease car	21,227	22,165	22,869	km
	CO <sub>2</sub> emissions per lease car based on km <sup>1)</sup>	4,35	4,54	4,69	tCO <sub>2</sub>
	CO <sub>2</sub> emissions per lease car based on litres <sup>1)</sup>	3,56	3,43	3,73	tCO <sub>2</sub>
	Number of flown km per FTE <sup>2)</sup>	4,362	2,772	2,788	Km
	CO <sub>2</sub> emissions of flights per FTE <sup>3)</sup>	0,51	0,30	0,32	tCO <sub>2</sub>
Building & energy	Square meters in use (year end)	114,439	116,654	124,765	m <sup>2</sup>
	Energy consumption (KWh per m <sup>2</sup> ) <sup>4)</sup>	135	129	122	kWh
	Energy consumption per FTE	3,461	3,322	2,975	kWh
	Increase / decrease in consumption (KWh per m <sup>2</sup> )	4.86%	5.5%	4%	%
	CO <sub>2</sub> emissions due to energy consumption <sup>5)</sup>	0	0	0	tCO <sub>2</sub>
	Percentage energy consumption Deloitte Datacentre	22%	23.5%	27%	%
Non-hazardous waste & disposables	Total paper in use	315,901	373,183	363,712	Kg

1) Reporting in litres is more realistic for CO<sub>2</sub> emissions

2) Data based on flights booked by our preferred travel agent

3) For continental flights we used the short haul conversion factor and for intercontinental flights we used the long haul conversion factor

4) Energy consumption is based on the weighted average of m<sup>2</sup> of which 60% is calculated and 40% estimated

5) We purchase all our electricity from renewable energy sources, the CO<sub>2</sub> emission is therefore 0.

'Greener' transportation is encouraged through the NS business card, which aims to make premium rail travel available to all employees. The use of the NS Business cards in 2010/2011 provided 28,028 train journeys, an increase of over 7% compared to 2009/ 2010, accounting for an aggregate travel distance of 2.7 million km.

**Table 18: NS Business card**

NS Business Card	2010/2011		2009/2010	
	Number of journeys	km	Number of journeys	km
Taxi	790	7,241	1,022	3,371
Train	28,028	2,675,287	26,162	2,770,001
Bicycle etc.	466	-	448	-
<b>Total</b>	29,284	2,682,528	27,632	2,773,372

# Assurance report

To: Shareholders, Supervisory Board and Executive Board of Deloitte Holding B.V.

## Engagement

We have performed an assurance engagement in accordance with Standard 3410, 'Assurance standard relating to social reports'. Our assurance engagement aimed to obtain reasonable assurance that the information in the sustainability report 2010/2011 of Deloitte Holding B.V. is, in all material respects, a reliable and adequate representation of the policy, activities, events and performance with respect to sustainability during 2010/2011. Our engagement did not include any quantitative or qualitative information relating to future information such as estimates, expectations or targets, or their achievability.

## Criteria

We assessed the sustainability report 2010/2011 against the Sustainability Reporting Guidelines (G3) published by the Global Reporting Initiative, the Guide to sustainability reporting of the Dutch Accounting Standards Board (Raad voor de Jaarverslaggeving) and Deloitte Holding B.V.'s own reporting policies. We believe that these criteria are suitable for our assurance engagement.

## Management's responsibility

Management is responsible for the preparation of the report and the information therein in accordance with the criteria mentioned above. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation of a sustainability report that is free of material misstatements, selecting and applying appropriate reporting policies that include the GRI reporting principles and using measurement methods and estimates that are reasonable in the circumstances. The choices made by management, the scope of this report and the reporting policy, including any inherent limitations that could affect the reliability of information, are set out on page 44 of the report.

## Auditor's responsibility

Our responsibility is to express a conclusion with regard to the sustainability report based on the engagement described above. An audit is aimed at obtaining a reasonable level of assurance for our conclusions. We performed our procedures in accordance with Dutch law and the requirements set out therein with respect to the independence of assurance team members.

We have performed all the procedures deemed necessary to obtain the evidence that is sufficient and appropriate to provide a basis for our conclusions. Our main procedures were:

- Assessing the acceptability and consistent application of the reporting principles used, and the significant estimates and calculations made in preparing the sustainability report 2010/2011.
- Assessing whether all relevant topics have been addressed.
- Auditing the reliability of the information in the sustainability report 2010/2011 of Deloitte Holding B.V. by:
  - obtaining an understanding of the sector and the relevant sustainability issues specific for the organization;
  - obtaining an understanding of the design and operation of the systems and methods used to collect and process the reported information, including the consolidation process;
  - identifying inherent risks relating to the reliability of the information and investigating the extent to which these risks are limited by internal controls;
  - assessing the concerning internal controls for their operating effectiveness, insofar as this was relevant for our assurance engagement;
  - perform based on a risk analysis further procedures related to the quantitative and descriptive information in the report, by a combination of:
    - interviews with relevant staff on strategy, policy, communication and management combined with document analysis to substantiate the related descriptive information in the report;
    - quantitative analyses to assess the quantitative data;
    - reconciliations with audited financial statements and underlying environmental and social data systems;
    - detailed checks of the data themselves on a test basis, using internal and external sources of information to substantiate the reliability of the information provided;
  - evaluating the sufficiency of the sustainability report 2010/2011 of Deloitte Holding B.V. and its overall presentation against the criteria mentioned above.

## Conclusions

Based on our procedures performed to obtain a reasonable assurance and taking into account the choices made by Deloitte Holding B.V. as reflected in the reporting policy, we believe that the information in the sustainability report 2010/2011 of Deloitte Holding B.V., in all material respects, provides a reliable and sufficient representation of the policy, activities, events and performance with respect to sustainability during 2010/2011, in accordance with the Sustainability Reporting Guidelines issued by the Global Reporting Initiative, the Guide to sustainability reporting of the Dutch Accounting Standards Board (Raad voor de Jaarverslaggeving) and the documented reporting policy of Deloitte Holding B.V.

Zwolle, 22 July 2011

Ernst & Young Accountants LLP

D.A. de Waard

# GRI table

GRI performance indicator	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
<b>1. Strategy and analysis</b>				
1.1 Statement from the most senior decision-maker of the organisation (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation and its strategy.	Letter from the Executive Board	8		
1.2 Description of key impacts, risks, and opportunities.	Letter from the Executive Board. Governance	8, 40-45		
<b>2. Organisational profile</b>				
2.1 Name of the organisation	Cover	1		
2.2 Primary brands, products and/or services	Please refer to the Annual Report, Website <a href="http://www.deloitte.nl">www.deloitte.nl</a>	Annual Report		
2.3 Operational structure of the organisation	Please refer to the Annual Report	Annual Report		
2.4 Location of organisation's headquarters	Website - <a href="http://www.deloitte.nl">www.deloitte.nl</a>	Website		
2.5 Number of countries where the organisation operates	Website - <a href="http://www.deloitte.com">www.deloitte.com</a>	Website		
2.6 Nature of ownership and legal form	Please refer to the Annual Report	Annual Report		
2.7 Markets served	Scope of the report	44		
2.8 Scale of the reporting organisation.	Please refer to the Annual Report	Annual Report		
2.9 Significant changes during the reporting period regarding size, structure, or ownership	Please refer to the Annual Report	Annual Report		
2.10 Awards received in the reporting period	Website - <a href="http://www.deloitte.nl">www.deloitte.nl</a>	Website		
<b>3. Report parameters</b>				
3.1 Reporting period (e.g. fiscal/calendar year) for information provided	Cover, About us	1		
3.2 Date of most recent previous report (if any)	Scope of the report	44		
3.3 Reporting cycle (annual, biennial, etc.)	Scope of the report	44		
3.4 Contact point for questions regarding the report or its contents	Letter from the Executive Board	8		
3.5 Process for defining report content	Scope of the report	44		
3.6 Boundary of the report	Scope of the report	44		
3.7 State any specific limitations on the scope or boundary of the report	Scope of the report	44		
3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations and other entities that can significantly affect comparability from period to period and/or between organisations	Scope of the report	44		
3.9 Data measurement techniques	Scope of the report	44		
3.10 Explanation of the effect of any re-statements	Scope of the report	44		
3.11 Significant changes from previous reporting	Scope of the report	44		
3.12 Table identifying the location of the Standard Disclosures in the report	GRI Index Table	54-61		
3.13 Policy and current practice with regard to seeking external assurance for the report	Assurance Report	52		
<b>4. Governance, commitments and Engagement</b>				
4.1 Governance structure of the organisation	Governance and risk management	40		

GRI performance indicator	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
4.2 Indicate whether the Chair of the highest governance body is also an Executive Officer	Governance and risk management	40		
4.3 For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members	Letter from the Supervisory Board, Governance and risk management	11, 40		
4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	Letter from the Supervisory Board, Governance and risk management	11, 40-55		
4.5 Linkage between compensation for members of the highest governance body, senior managers and executives (including departure arrangements) and the organisation's performance (including social and environmental performance)	Letter from the Supervisory Board, Governance and risk management	11, 40		
4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided	Governance and risk management	40		
4.7 Process for determining the qualifications and expertise of the members of the highest governance body	Governance and risk management	40		
4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation	Deloitte shared values and ethical principles	10		
4.9 Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance	Governance and risk management	40		
4.10 Processes for evaluating the highest governance body's own performance	Governance and risk management	40		
4.11 Explanation of whether and how the precautionary approach or principle is addressed by the organisation	Governance and risk management	40		
4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses	Stakeholder Dialogue	42, 43		
4.13 Memberships in associations	Stakeholder Dialogue	42-43		
4.14 List of stakeholder groups	Stakeholder Dialogue	41		
4.15 Basis for identification and selection of stakeholders	Stakeholder Dialogue	41		
4.16 Approaches to stakeholder engagement	Stakeholder Dialogue	41-43		
4.17 Key topics and concerns that have been raised through stakeholder engagement	Stakeholder Dialogue	41-43		

GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
<b>Economic performance indicators</b>					
EC1 Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	Yes	Performance Distribution of economic value generated (table)	46		
EC2 Financial implications and other risks and opportunities for the organisation's activities due to climate change	Yes	Please refer to the Annual Report (AR) Risk management	AR	No material risks related to climate change have been identified in the risk assessment performed by the RRL. Specific risks related to our services are assessed as part of an ongoing key initiative 'service impact assessment', refer to page 15	

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
EC3	Coverage of the organisation's defined benefit plan obligations	Yes	Performance Distribution of economic value generated table	46		
EC4	Significant financial assistance received from government	No			Not material, as Deloitte has not received any significant financial assistance from government.	
EC5 add.	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation	No			Not material, as the ratio between standard entry level wage and local minimum wage is not a relevant steering instrument for Deloitte. The remuneration system is based on function level and performance.	n/a
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation	Yes	Our ecological footprint Our suppliers textbox	36-38, 51		
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation	Yes	Our people Diversity table	24-29, 49		
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in kind, or pro bono engagement	Yes	Our role in society	30-33		
EC9 add.	Understanding and describing significant indirect economic impacts, including the extent of impacts	No			No specific information available, an assessment of the impact of our services is part of an ongoing key initiative 'service impact assessment', refer to page 15.	n/a
Environmental performance indicators						
EN1	Materials used by weight or volume	Yes	Our ecological footprint	36-38	No raw, associated process or packaging materials are relevant to Deloitte services and products.	
EN2	Percentage of materials used that are recycled input materials	No			Not material, as this percentage is not significant for materials used considered significant, please refer to EN1.	
EN3	Direct energy consumption by primary energy source	Yes	Our ecological footprint Ecological footprint table	36-38, 51		
EN4	Indirect energy consumption by primary source	Yes	Our ecological footprint Ecological footprint table	36-38, 51		
EN5 add.	Energy saved due to conservation and efficiency improvements	Yes	Our ecological footprint Ecological footprint table	36-38, 51		n/a
EN6 add.	Initiatives to provide energy efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	Yes	Our ecological Footprint	36-38		n/a
EN7 add.	Initiatives to reduce indirect energy consumption and reductions achieved	Yes	Our ecological footprint	36-38		n/a
EN8	Total water withdrawal by source	No			Not material, as no water is directly withdrawn by Deloitte from natural sources.	
EN9 add.	Water sources significantly affected by withdrawal of water	No			Not reported, as no water is directly withdrawn or discharged by Deloitte.	n/a

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
EN10 add.	Percentage and total volume of water recycled and reused	No			Not reported, as no water is directly withdrawn or discharged by Deloitte.	n/a
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	No			Not applicable, as Deloitte does not own, lease or manage land in or adjacent to protected areas	
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	No			Not material, as Deloitte services and products have no direct impact on biodiversity.	
EN13 add.	Habitats protected or restored.	No			Not reported, as Deloitte does not own, lease or manage land in or adjacent to protected areas	n/a
EN14 add.	Strategies, current actions, and future plans for managing impacts on biodiversity	No			Not reported as Deloitte does not have significant direct impact on biodiversity	n/a
EN15 add.	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	No			Not reported as Deloitte does not have significant direct impact on biodiversity	n/a
EN16	Total direct and indirect greenhouse gas emissions by weight	Yes	Our ecological footprint table	51		
EN17	Other relevant indirect greenhouse gas emissions by weight	No			Not material, as Deloitte does not have significant other indirect greenhouse gas emissions.	
EN18 add.	Initiatives to reduce greenhouse gas emissions and reductions achieved	Yes	Our ecological footprint	36-38		n/a
EN19	Emissions of ozone-depleting substances by weight	No			Not material, as Deloitte does not have significant emission levels of ozone depleting substances.	
EN20	NO, SO, and other significant air emissions by type and weight	No			Not material, as Deloitte does not have significant NO, SO or other emissions.	
EN21	Total water discharge by quality and destination	No			Not reported, as no water is directly withdrawn or discharged by Deloitte.	
EN22	Total weight of waste by type and disposal method	Yes	Our ecological footprint	36-38, 51		
EN23	Total number and volume of significant spills	No			Not material, as no significant volumes of hazardous substances are processed by Deloitte	
EN24 add.	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	No			Not reported, as no significant volumes of hazardous substances are processed by Deloitte	n/a
EN25 add.	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff.	No			Not reported, as no water is directly withdrawn or discharged by Deloitte.	

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	Yes	Our ecological footprint	36-38		
EN27	Percentage of products sold and their packaging materials that are reclaimed by category	No			Not applicable, as Deloitte services and products do not involve packaging material	
EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for noncompliance to laws and regulations.	
EN29 add.	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce	Yes	Our ecological footprint Ecological footprint table	36-38, 51	Only transporting members of the workforce is applicable to Deloitte operations	n/a
EN30 add.	Total environmental protection expenditures and investments by type	No			Not available, as expenditures or investments for protection are not specifically recorded and tracked. Initiatives to reduce Ecological footprint are disclosed under EN26	n/a
Human rights performance indicators						
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening	No			Not reported, as human rights aspects are not directly relevant to operations in the Netherlands.	
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken	No			Not reported, as human rights aspects are not directly relevant to operations in the Netherlands.	
HR3 add.	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	No			Not reported, as human rights aspects are not directly relevant to operations.	n/a
HR4	Total number of incidents of discrimination and actions taken	Yes	Performance Ethics and Integrity incidents table	46		
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights	No			Not material, as no related significant risks apply to Deloitte's direct operations	
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	No			Not material, as no related significant risks apply to Deloitte's direct operations	
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.	No			Not material, as no related significant risks apply to Deloitte's direct operations	
HR8 add.	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations	No			Not material, as no related significant risks apply to Deloitte's direct operations	n/a
HR9 add.	Total number of incidents of violations involving rights of indigenous people and actions taken	No			Not reported as violations of rights of indigenous people is not applicable to operations in the Netherlands	n/a

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
	Labour practices and decent work performance indicators					
LA1	Total workforce by employment type, employment contract, and region	Yes	Our people Part-time fulltime population table	24-29, 48		
LA2	Total number and rate of employee turnover by age group, gender, and region.	Yes	Our people Turnover table	24-29, 48		
LA3 add.	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	No	Our people	24-29	Not material, as the indicator is no relevant steering instrument for Deloitte. The basic benefits provided to all employees are in compliance with Dutch laws and regulations	n/a
LA4	Percentage of employees covered by collective bargaining agreements	No		24-29	Not material, as Deloitte makes only collective agreements that are valid for all employees.	
LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements	No		24-29	Not material, as standard notice period(s) are in compliance with Dutch law and legislation and included in standard employment contracts.	
LA6 add.	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programmes	No		24-29	Not material, as health and safety monitoring and advisory is largely conducted in collaboration with our external service providers.	n/a
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region	Yes	Our people People data 2	24-29, 48		
LA8	Education, training, counselling, prevention, and risk-control programmes in place to assist workforce members, their families, or community members regarding serious diseases	Yes	Our people Health & Safety textbox	24-29, 28		
LA9 add.	Health and safety topics covered in formal agreements with trade unions	No	Our people Health & Safety textbox	24-29, 28		n/a
LA10	Average hours of training per year per employee by employee category	Yes	Our people	24-29		
LA11 add.	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Yes	Our people	24-29		n/a
LA12 add.	Percentage of employees receiving regular performance and career development reviews	Yes	Our people	24-29		n/a
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	Yes	Please refer to the Annual Report	Annual Report		
LA14	Ratio of basic salary of men to women by employee category	No			Not material, as the ratio between the salaries of men and women is not a relevant steering instrument for Deloitte. The remuneration system is based on function level and performance.	

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
Product responsibility performance indicators						
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures	Yes	Governance	40		
PR2 add.	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for non-compliance to laws and regulations.	n/a
PR3	Type of product and service information required by procedures and percentage of significant products and services subject to such information requirements	No			Not material, as no regulations or codes are applicable to the information and labelling of Deloitte services with respect to sustainability impacts.	
PR4 add.	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes	No			Not material, as no regulations or codes are applicable to the information and labelling of Deloitte services with respect to sustainability impacts.	n/a
PR5 add.	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	Yes	Serving Our clients	20		n/a
PR6	Programmes for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	Yes	Governance, Risk	40		
PR7 add.	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcome	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for non-compliance to laws and regulations.	n/a
PR8 add.	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	No			Proprietary information. An integral security policy and corresponding governance process is in place to ensure customer privacy.	n/a
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for non-compliance to laws and regulations.	
Society performance indicators						
SO1	Nature, scope, and effectiveness of any programmes and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting	No			Not material, as no significant direct societal impacts are relevant to the communities in which Deloitte operates. The indicator is not a relevant steering instrument for Deloitte. Indirect impacts of our services are assessed as part of an ongoing key initiative 'service impact assessment', refer to page 15.	
SO2	Percentage and total number of business units analysed for risks related to corruption	No				

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
SO3	Percentage of employees trained in organisation's anti-corruption policies and procedures	Yes	Our people	24-29		
SO4	Actions taken in response to incidents of corruption	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for non-compliance to laws and regulations.	
SO5	Public policy positions and participation in public policy development and lobbying	No	Governance	40	Not material, as no publicly-expressed positions can be held that could affect the integrity of the practice.	
SO6 add.	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country	No	Our role in society	30-35	Not material, as our charity related contributions focus on educational purposes.	n/a
SO7 add.	Total number of legal actions for anticompetitive behaviour, anti-trust, and monopoly practices and their outcomes	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for noncompliance to laws and regulations.	n/a
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for noncompliance to laws and regulations.	

\* The materiality of the indicators has been determined through an engagement process with relevant internal stakeholders and input from external stakeholders as described in the report.

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Our vision on sustainability is to  
be the Standard of Excellence in  
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