



Sustainability Report  
2012/2013.

...it is our natural role to help our clients to face the challenges of today and preparing them for tomorrow...

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# Letter from the Executive Board

Rotterdam, 12 July 2013

Dear reader,

The economic downturn that we are witnessing is unprecedented for the current generations. It brings uncertainty and instability to companies, governments and society at large. There is no simple cure to improve the economic situation as the underlying causes of the current recession are too complex and too diverse. The current situation might even be the new reality.

As a professional services provider, it is our natural role to help our clients to face the challenges of today and preparing them for tomorrow: we are convinced that many of our clients will emerge from the current crisis as stronger, leaner and more agile organisations. At the same time, through our audit activities, we are working hard to restore public trust in business. This is not something that can be done overnight as it requires hard work, increased quality and an open ear to criticism from our stakeholders.

Helping clients and restoring trust requires a lot from our people and we are proud of the energy and professionalism that thousands of Deloitte's are displaying on a day-to-day basis. If ever there was the opportunity and the necessity to excel, today is the day and our people seem to be well aware of this.

Sustainability is more important than ever as it has everything to do with survival. A focus on sustainability decreases the likelihood that global or local economic, ecological and societal circumstances can harm your organisation and ensures that organisations are prepared to capture the opportunities in an ever changing business environment. As such it is a subject that is discussed in the Executive Board of Deloitte as it is with many of our clients.

Last year, we announced our new targets in the area of sustainability. We have made good progress on our targets concerning people and in the further reduction of our ecological footprint. In the area of serving our clients, however, we are not yet on track so we will increase our efforts to reach our 2016 objectives. In addition, we did not meet our previously announced objective to publish an integrated report as it took us more time than estimated to prepare the various content elements that we believe to be crucial for a truly integrated report as defined by the International Integrated Reporting Council. You can read more about this in the section "Our vision on reporting" in this report.

Through our current Sustainability Report, we aim to inform you on our sustainability activities and achievements in the period between 1 June 2012 en 31 May 2013. We have done a lot, but the work ahead of us is still tremendous and new insights and technologies emerge all the time. To keep our sustainability agenda fresh and relevant to all stakeholders, we continue to actively seek your feedback. In the new reporting year, we will organise a new structured stakeholder dialogue as a sequence to the dialogue that we concluded in October 2011.

Deloitte remains committed to live up to its responsibilities by making our organisation more sustainable. Among others this is demonstrated by our continued commitment to the UN Global Compact as well as to the Global Reporting Initiative (GRI). As in previous years, this report is qualified as GRI A+ on the basis of the GRI Guidelines 3.0. As from next year, we will be using the new reporting guidelines version 4.0 that were issued by GRI in May 2013.

We hope you will enjoy reading this report and that it contributes to your understanding of our organisation.

Mr P.J. Bommel, Chief Executive Officer

# Letter from the Supervisory Board

Rotterdam, 12 July 2013

Dear reader,

With the Dutch economy in a continuing recession, it has become increasingly difficult to formulate a long term outlook of our markets. Like many companies in the Netherlands, Deloitte has had to work hard; not only to address the impact of the economic downturn, but to become better prepared to face the challenges and opportunities that lie ahead.

The Supervisory Board is proud of the progress that has been made towards fulfilling our commitments in the areas of people, planet and profit. However, it also recognises that the current conditions demand that tough choices be made along the way, and that the pace at which we aim to reach our goals be aligned to the realities of the market. This should not result in loss of focus, and as a highly visible and leading company in its sector, Deloitte will remain transparent towards its stakeholders by explaining its course of action.

We are pleased to see that no such loss of focus has occurred, and this report outlines the broad stakeholder dialogue we will implement during the new fiscal year. Our previous stakeholder dialogue, which was the basis for the targets we have today, concluded two years ago when the recession was still fresh. Today, we must ensure that Deloitte's sustainability agenda continues to respond to the expectations of all our stakeholders and that we are taking the necessary steps to guarantee that it will continue to do so.

Much has been done to meet our 2016 targets and the Supervisory Board wishes to thank the many partners and employees who have helped make this possible. The road ahead will be equally challenging, and so we call on all our people to maintain their focus and continue contributing their time and expertise towards creating a prosperous and sustainable future for Deloitte and its stakeholders.

F.G.H. Deckers, Chairman Supervisory Board

# The status of our commitments

We remain fully committed to enhancing the sustainability of our organisation and our clients. You can read about our vision, mission and strategy on sustainability in the chapter “Sustainability in Deloitte”. Last year, to channel our activities, we have published concrete and measurable targets for the areas that we feel are of particular importance to Deloitte and our stakeholders. These targets are to be achieved by 2016. Throughout this report, we provide insight into the activities that were executed in pursuit of our targets. We realise that in some areas we still have considerable ground to cover over the coming years whilst in other areas we are ahead of planning. The fulfilment of all our targets, however, remains a top priority for our organisation. For the sake of transparency, in this chapter we provide an overview of all targets and their current status.

Target 2016	Status 2013	Level of completion
Deloitte is highest ranked professional services company in the Transparantiebenchmark	Deloitte ranks 3 <sup>rd</sup> in peer group (companies with a comparable scope of services)	
70% of clients are familiar with Deloitte's sustainability activities and appreciation score is >7.0 as measured by our Client Service Assessment	We will include measuring familiarity and appreciation as per FY14	
Sustainability is addressed in 75% of our engagement letters	We will start measurements in FY14	
Development, improving and testing of a methodology to calculate the monetary value for the impact of our services on sustainability	The decision was taken to start collaboration with a University to reach the target by 2016	
Each year, 10 new and innovative service offerings that contribute to the sustainability of our clients are developed	We performed 3 innovation tracks that included sustainability	
75% score in employee engagement as measured by our Talent Survey	In the reporting year, the Talent Survey was not conducted	
Eight diversity initiatives are embedded in business practices	A total of 5 diversity initiatives have been embedded since 2012	
Sick leave below 3.0% as measured on an annual basis	Sick leave amounted to 3.1%	
70% of office space BREEAM certified to the level of at least “very good”	Pilot for BREEAM In Use has started	
15% reduction of carbon emissions caused by mobility	8.4 % reduction of mobility caused carbon reduction has been achieved	
Deloitte to reach advanced level in Global Compact	Gap analysis performed	
100% of major suppliers in conformity with Deloitte Supplier Code	Deloitte Supplier Code launched and implementation under way	
Total of 1,500 volunteers deployed. 12,500 children in underprivileged areas have benefited from the foundation's activities	Over 430 volunteers deployed reaching over 4,000 children and young adults	

# Our year in highlights

This section outlines a selection of the sustainability activities and achievements in 2012/2013 that we are particularly proud of.

**June 2012** Deloitte publishes a report on sustainability and municipal real estate. The report finds that municipalities can save up to 30% on CO2 emissions in 2020

**July 2012** The Zero Impact Growth Monitor 2012 is launched. According to this monitor less than 10% of the leading global companies are ready to transform to a 'green economy'

**August 2012** Deloitte launches the Eat@Work programme, offering employees concrete and individual advice on how to improve their lifestyle

**September 2012** 200 children follow a lesson on money in the Deloitte HQ in Rotterdam, organised by the Fair Chance Foundation. Amongst others, board members Sandra Heuts and Peter Bommel act as tutors

**October 2012** The new Deloitte office in Utrecht is officially opened. The new Utrecht office holds the Greencalc-A label and features innovative sustainable solutions such as heat/cold storage and a zedem roof

**November 2012** Impact Day 2012, involving almost 500 Deloitteers in 40 different projects, takes place on November 15. The concluding Maastoren challenge, a race to the 44th floor of the Rotterdam office, raises a staggering € 11 thousand for Champs on Stage.

**December 2012** An internal campaign in support of the Deloitte Alumni Network is launched. Through the alumni network, Deloitte aims to support the exchange of ideas between present and past employees

**January 2013** As kick-off of a broader internal employee awareness campaign, Deloitte publishes all current sustainability initiatives in the area of facility management on its Intranet site on its intranet site

**March 2013** On March 23 during Earth Hour, the lights went out in our Rotterdam and Amstelveen offices

# Our vision on reporting

## **In an era of economic uncertainty, transparency is a prerequisite for the restoration of trust**

The current economic downturn, the increasing globalization of our economy and the magnitude of the social and environmental challenges that lay ahead, more than ever demand economic operators to be truthful, open and complete in their business communication.

The current economic crisis was preceded by the financial crisis and has caused the downfall of institutions that were previously perceived as robust. In this reporting year, we have again witnessed how a large Dutch private bank had to be nationalized and how European governments are struggling to get their finances in order. The decreased spending power from the public sector is creating uncertainties in the business environment of many private sector companies.

The restoration of public trust in the management of private sector companies and governments alike is crucial for the recovery of our economy. Creating a well-founded positive economic outlook, will boost both investments and consumer spending.

The traditional way in which organisations communicate on their state of affairs, seems inadequate and largely focuses on past time performance. Obviously, such information will always remain necessary as Boards have to justify the decisions to stakeholders. As for traditional sustainability reports, they often address the contribution that an organisation makes towards the resolution of issues that are much bigger than its direct sphere of influence but in many cases do not address how these big issues, such as climate change or social inequality, are likely to impact their continuity.

What is lacking in all traditional communication, is a clear indication of the direction that the organisation is heading towards in a changing operating environment. As the sense of direction is lacking, so is a description of the route it has chosen to reach its objectives.

Integrated reporting as defined by the International Integrated Reporting Council seems to fill the reporting gap as it combines trend analysis, strategy, performance, risk assessment and financial and non-financial impacts. The integrated report, however, in our view will not fully replace current financial and sustainability reporting: organisations will always need to provide adequate accountability information that fulfils legal requirements and specific sustainability information to their stakeholders. We therefore see a continued necessity for such reports.

Deloitte supports the establishment of the IIRC Framework and expects that it will greatly contribute towards the restoration of trust in business. We also fully support the new Global Reporting Initiative (GRI) Guidelines G4 which allow for greater adaptability by and comparability between economic operators. We are committed to discuss the impact of both the IIRC framework on our business and our own reporting with our main stakeholders over the coming year and to assist our clients in the same process.



# About this report

Our Sustainability Report – which is published annually - contains an overview of the sustainability activities and performance of Deloitte Netherlands and its subsidiaries between June 1, 2012 and May 31, 2013. It contains, amongst others, an overview of the activities we have undertaken as follow up to the targets that were published in our previous report that was published on July 18, 2012.

The current report has been compiled using the Sustainability Reporting Guidelines, version 3.0, as published by the Global Reporting Initiative (GRI). Please refer to Appendix III (pages XX – YY) for the GRI Reference Table. As a result of our strict application of the GRI Guidelines, this report is categorised A+. Our Sustainability Report also serves as the Communication on Progress, as prescribed by UN Global Compact, to which Deloitte Netherlands is a signatory. As in the preparation of this report, the new GRI G4 Guidelines were not yet formally adopted, we were unable to use this newer release. We intend to publish our next report in accordance with the GRI G4 Guidelines.

## Scope

In this report, Deloitte refers to Deloitte Holding B.V. and its fully owned subsidiaries as listed in the 'Notes to the specific items on the balance sheet' in the Annual Report 2012/2013.

Deloitte Holding B.V. is the Dutch member firm of Deloitte Touch Tohmatsu Limited (DTTL), a UK private company limited by guarantee, hereafter to be referred to as 'our global office'. Please refer to [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of DTTL and its member firms. Like all member firms, Deloitte Holding B.V. is a separate and independent legal entity that provides its services subject to applicable local law and regulations. Like all member firms, the results of Deloitte in The Netherlands are reported to DTTL to facilitate the publication of the DTTL Corporate Responsibility Report.

## Materiality

In 2011/2012, we concluded our comprehensive stakeholder dialogue on the basis of our 2009/2010 Sustainability Report. This dialogue served to determine materiality and to set our targets for 2016. In the reporting year, no feedback was received from stakeholders that would affect our previously determined materiality. In the reporting year 2013/2014, we plan to conduct a new structured stakeholder dialogue in order to discuss the progress we make on achieving our targets and to re-assess the materiality of our sustainability agenda.

## Reliability

We have collected the relevant performance data from our business information systems and suppliers as supported by our internal controls system. This was centrally recorded and reviewed by our internal audit department and externally assured by Ernst & Young on the level of reasonable assurance. The conclusions of Ernst & Young can be found in the Assurance Report in Annex I.

# Section I: our company

## About Deloitte

### Our vision

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

### 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. Next to DSE, Deloitte in the Netherlands is a member of the European Cooperation Agreement, a cooperation of the 10 largest EMEA member firms.

### Regional cooperation

The Deloitte member firms in Europe, the Middle East and Africa jointly form Deloitte EMEA, a regional cooperative organisation that acts as a platform for mutual cooperation and the provision of services to clients who have a presence in this region.

### 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 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. 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 195,000 professionals, committed to becoming the Standard of Excellence.

Deloitte's professionals are unified by our shared values: 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.

### Strategy

The downbeat prospects for the Dutch economy and on-going decline of the public sector, offer limited growth prospects for large parts of our highly mature markets. In this environment, we understand that growth will primarily be achieved through greater market penetration, by increasing the number of services available to our clients and by innovation. At the same time, acquisition opportunities may also arise, enabling us to increase scale and benefit from expected growth in the consulting and financial advisory services markets.

In FY13, we continued with our 'As one' strategy, our roadmap to fulfilling the vision to be the Standard of Excellence. This strategy has three drivers: quality, growth and return. For each of these drivers, strategic initiatives have been defined. In FY2013, we fully focused on these strategic initiatives and will continue to do so in the coming years.

#### Quality

It is vitally important to maintain and improve the quality of our services at all times. To be the 'Standard of Excellence' means that Deloitte has to meet the highest professional standards. We seek to strengthen our quality by investing in our people, who are our most valuable asset. Specific quality programmes have been implemented in the areas of talent, performance management and the quality measurement.

#### Growth

Growth is challenging in today's market, in particular for more mature businesses such as Audit and Tax. This is mainly being caused by price pressures. We are aiming for sustainable growth by building on deep industry knowledge, dedicated account teams, and an ongoing commitment to innovation. In Consulting, we have been able to deliver on this growth potential.

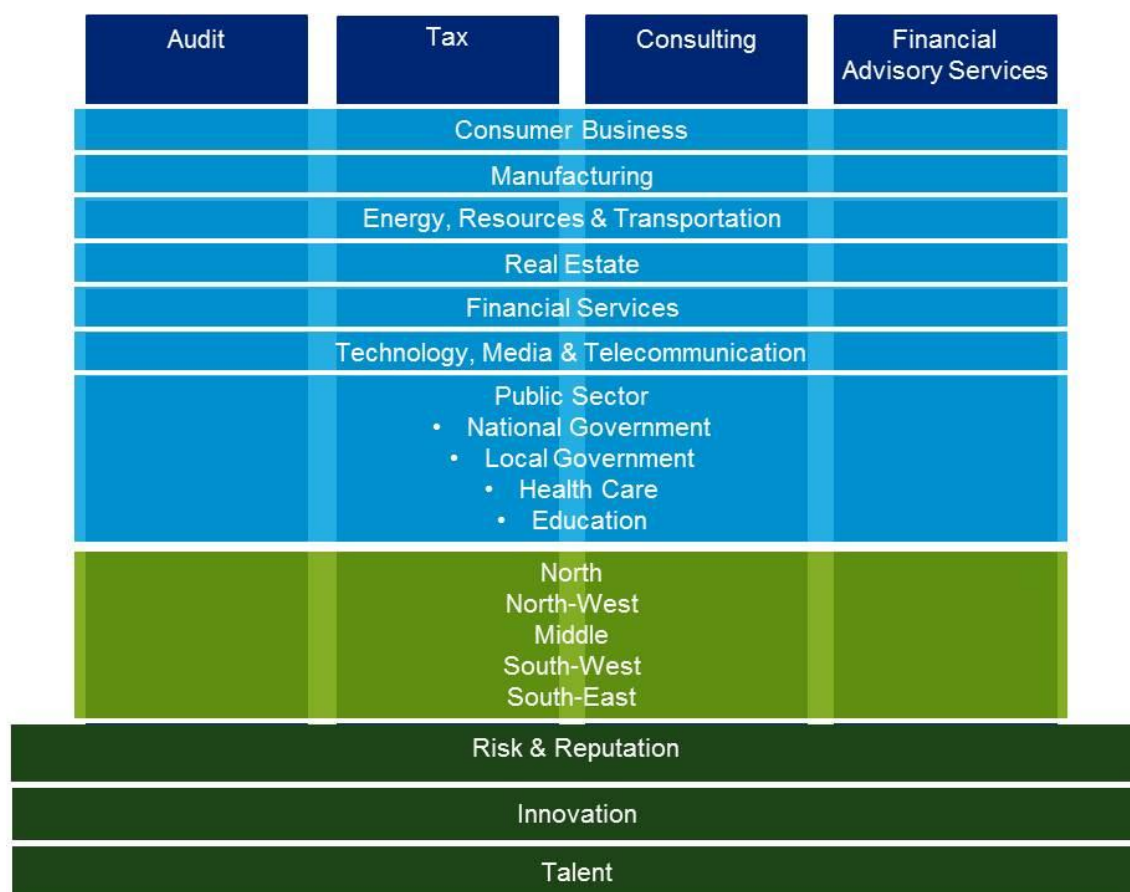
We are making sure that we develop new added value services based upon market trends, such as data analytics and digital services.

We invest over 1% of our revenues in Innovation programmes to develop new value propositions for our clients, enabled by breakthrough technologies. Some examples are Assuring the Cloud, Hacking as a service and Process X-ray.

In the fiscal year 2012/2013, Deloitte acquired IT services provider Vivens, a specialised technology service provider. Through this acquisition, Deloitte has become the market leader for Salesforce.com services in the Benelux and internationally it strengthens our position as one of the largest Salesforce.com partners.

#### Return

This year we started a 'Radical Cost Reduction' project that will substantially reduce our cost base going forward, and allows us to continue investing in quality and growth.



#### Our services

Deloitte offers services in the areas of audit, tax, consulting and corporate finance. These core functions collaborate across specialist industry and market segments.

#### Governance

Deloitte is managed by an Executive Board responsible for creating a strategic and policy framework and objectives, monitoring the implementation of policies and maintaining cohesion between the company's various units and disciplines. The Executive Board reports to the Supervisory Board and the General Meeting of Shareholders.

The Supervisory Board oversees and advises the Executive Board and supervises all general developments at Deloitte. The Supervisory Board is collectively responsible for the performance of its tasks and reports to the General Meeting of Shareholders.

Members of the Supervisory Board are appointed by the General Meeting of Shareholders on the basis of recommendations made by the Supervisory Board.

The General Meeting of Shareholders brings together the entire group of shareholders. The meeting helps maintain Deloitte's "checks and balances" system by exerting its influence on the policies of the Executive Board and the Supervisory Board. The company's budget, the company's long-term policy and various other matters referred to in the Articles of Association require the approval of the General Meeting of Shareholders.

For a more detailed description of our corporate governance, please refer to the Annual Report 2012/2013.

## Shared values and ethical principles

Deloitte's shared values define the underlying beliefs that bind Deloitte 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."

### Fair business practices

"We are committed to fair business practices."

### Professional behaviour

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

### Responsibility to society

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

### Competence

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

### Respect and fair treatment

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

### Objectivity

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

### Accountability and decision making

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

### Confidentiality

"We respect the confidentiality of information."

# Sustainability at Deloitte

## Vision

Over time, our insights into the mutually dependency of systems and organisms that make up our world has grown tremendously. Additionally, mankind has obtained an understanding that natural resources are not endless. Deloitte is fully aware that the creation of economic value can sometimes lead to the destruction of the well-being, habitats and dignity of others. We also know that the current growth in the world population and increasing global wealth means we are rapidly approaching barriers caused by stress factors. Continued growth, necessary for the continuity of our organisation, requires us to rethink what we do and how we do it.

As a professional services company, our operational impact on the economy, society and the environment is relatively small. However, as an active and integral part of society, we do not believe this exempts us from making a continuous effort to reduce negative direct and indirect impacts and enhance positive ones. To this end we will keep investing in greener offices, the more sustainable use of energy sources, and in the communities in which we operate. Although our operational footprint may be somewhat limited, our influence on the footprint of others is potentially larger. We are committed to helping our clients adapt to new market realities making their organisations fit for a new era, creating business opportunities for both Deloitte and our clients. By integrating sustainability throughout our core business services, Deloitte is fully equipped to be change leaders; a knowledgeable, visionary and inspirational team that can convey a sense of urgency to others and provide logical solutions, making human activity more sustainable.

## Ambition

In line with our overall vision, our sustainability ambition is to be the Standard of Excellence in making Deloitte and its clients sustainable for the future.

## Strategy

In line with our ambition, Deloitte has two main focal points: impacts from services and impacts from operations.

### Impacts from services

The impact from our services by far exceeds our operational impact. We act as financial auditor, consultant or sparring partner to around 20,000 clients, all of which have an impact on their own business environment. We serve our clients using a holistic approach where sustainability is an integral part of our work, rather than a bolted-on activity. This means that our Lead Client Service Partners are responsible for detecting sustainability opportunities with their clients inside and outside the scope of their assignment, and to then help design solutions. The Sustainability Advisory Team is continuously supporting our business with new and innovative service offerings that contribute to the sustainability of our clients and acts as a solid sounding board on sustainability internally. Through awareness and learning programmes, partners and consultants are kept up to speed with the latest developments.

### Target 2016

Deloitte is the highest ranked professional services company in the Transparantie Benchmark

#### Activities

- Performed self-assessment and submitted the results on the basis of our 2012/2013 Report but were informed that the Transparantie Benchmark 2012 did not take this into account due to the publication date of September 2012

#### Result

Deloitte ranks 3<sup>rd</sup> in Transparantie Benchmark 2012 (compared to similar organisations)

### Target 2016

70% of clients are familiar with Deloitte's sustainability activities and their appreciation score is >7.0 as measured by our Client Service Assessments

#### Activities

- We have not yet structurally included sustainability in our Client Services Assessments, however plan to start this activity in 2013/2014

#### Result

No measurement has taken place in 2012/2013

## Operational impacts

In reducing harm to our business environment and maximising positive, operational impacts, we have identified four areas that we believe are material to Deloitte. These areas are:

### 1. Integrity

It is vitally important that our business is a trusted partner to our clients and society at large. To ensure the integrity of our services, we maintain robust programmes to secure our independence and the quality of our work. In addition, we have implemented strict procedures for client acceptance. We actively maintain our Code of Ethics and our staff are regularly trained in the application of our ethical principles.

### 2. Our people

We hire the best talent in order to provide high added value to our clients. Through extensive training and career development programmes, we continuously harness and develop the talents and skills of our people. We challenge our diverse workforce to form multidisciplinary teams that utilise the wealth of experience within Deloitte in order to meet and exceed the expectations of our clients.

### 3. Our impact on society

We are a knowledge based company and we want the broader community to profit from the knowledge and experience we have in-house. We aim to make a positive contribution to the development of people in the communities in which we operate. Our way to achieve this goal is the Deloitte Fair Chance Foundation. The Foundation offers a variety of educational initiatives to help underprivileged children shape a better future for themselves and their families. We also aim to contribute to a better world through the implementation and maintenance of our Supplier Code and sustainable specifications for the products and services that we purchase.

### 4. Our ecological footprint

Although our energy consumption is limited, we believe we are all responsible for preserving natural resources for future generations. Furthermore, there is overwhelming evidence that CO2 emissions are driving climate change. We maintain strict policies regarding mobility with the aim of reducing fossil fuels consumption and related financial costs. Where we can, we power our offices with energy from renewable, CO2-neutral sources. In the minority of cases where we do not purchase the energy that we need ourselves, we buy certificates to offset CO2 emissions. When designing new offices, state-of-the-art technology is used and high standards, such as BREEAM, are met. We see waste as a raw material for new products and aim to conduct separated waste collection in all our premises. When we organise events, we do so in accordance with high sustainability standards.

## Enabler

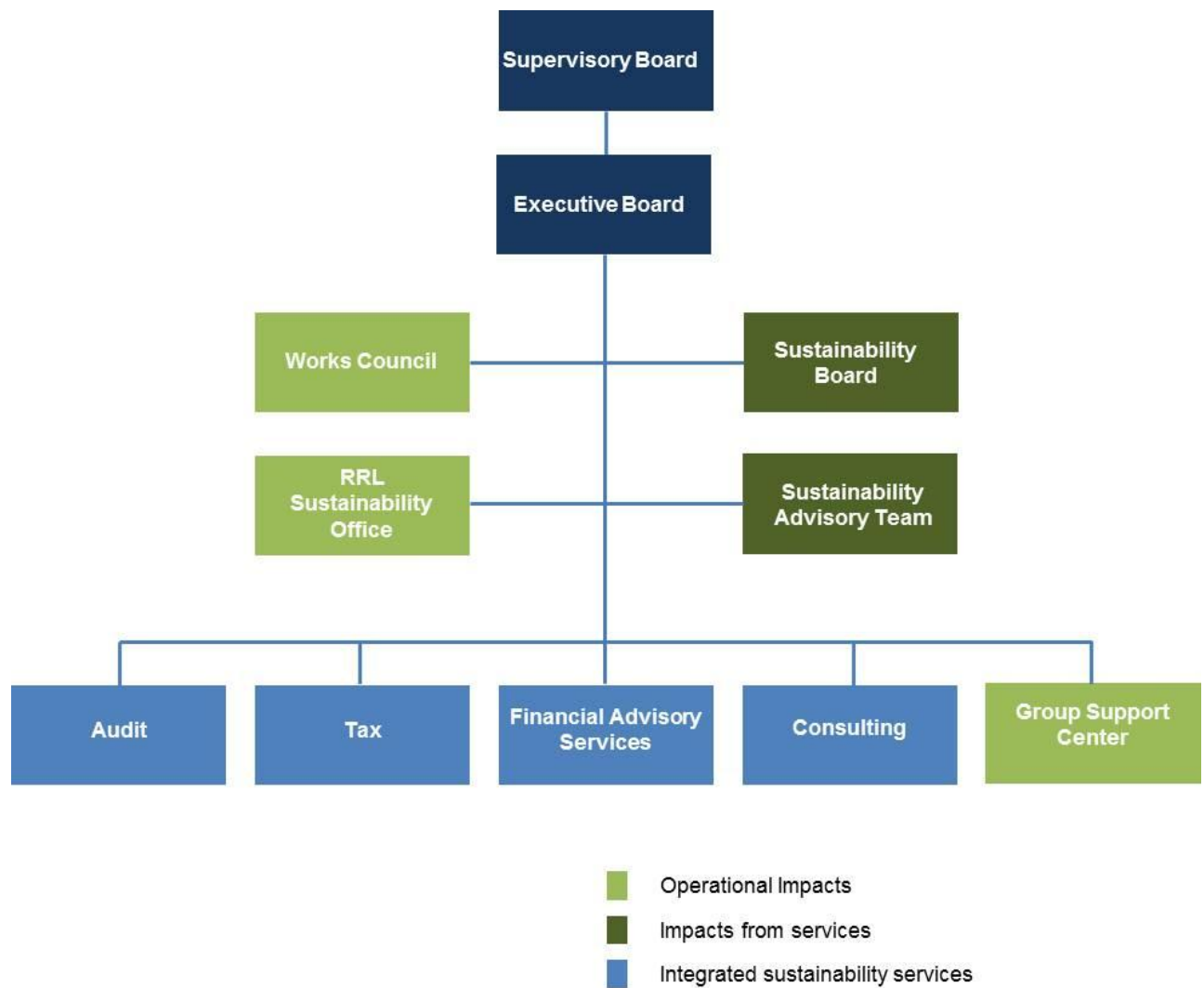
We believe that being transparent about our business helps to refine our strategy and improve our operations through the feedback we receive from our stakeholders. We publish a wide range of financial and non-financial information on our activities and performance and our publicly available reports provide a truthful reflection of our practice, externally assured to the highest level. Using a wide variety of feedback mechanisms, such as employee and client surveys, social media, webcasts, face-to-face meetings, and desktop research, we actively seek the opinions of the people and organisations that shape our business environment.

## Governance

Responsibility for our sustainability agenda and related activities is with the Executive Board that is in turn guided by the Supervisory Board. Deloitte has created an internal Sustainability Board to help manage the implementation of sustainability as an integral part of our business. This Board consists of representatives from our business areas as well as specialists within Deloitte. Our internal Sustainability Office that reports into our Risk and Reputation Leader, co-ordinates and supervises our internal sustainability priorities. Finally, it is the responsibility of our business to deliver our sustainability services to the client in an integrated manner.

## Measuring performance

Last year, we announced the restructuring of our data collection process to facilitate sound tracking of our sustainability targets. Unfortunately, we were unable to complete this project in 2012/2013. The main obstacle in the set-up of our performance dashboard is the timely availability of reliable data from external data providers. We expect to resolve all obstacles in 2013/2014.





# Section II: Our performance

## Serving our clients

The combined impact of our client base on people, planet and profit, far exceeds our own operational impact. As such, we work with our clients to improve their sustainability performance, which not only means good business sense for Deloitte as an auditor or advisor, but also allows our people the opportunity to contribute to a more sustainable world. Moreover, we aim to make sustainability an integral part of all our service offering to clients. This means that in addition to our specific sustainability services, we are including the effects on sustainability in all our engagements.

We still have considerable ground to cover until we reach this objective. Building the knowledge and understanding of sustainability for all Deloitte's working on client engagements is crucial to achieving our objective. In 2012/2013 we continued our focus to empower Deloitte's to include sustainability in their client proposals. The result is that now 35 partners and directors are capable of actively addressing and discussing sustainability issues with their clients.

In our specific sustainability work, we perform a holistic set of services that cover all the important aspects of sustainability management. This is in full alignment with Deloitte's international approach: from strategy to reporting to assurance, and from supply chain management to human capital deployment.

In our client engagements, we are able to mobilise our international network for our assignments. Our international network enables us to cooperate with colleagues, either through being actively involved and providing expertise in client projects or by acting as a sounding board for new proposals and activities. This enables us to work on a local level with SMEs with the same expertise that we provide to our multinational clients, where international teams are a prerequisite.

### Target 2016

Sustainability is addressed in 75% of our engagement letters

#### Activities

- Tools for proposals to address sustainability have been developed

#### Result

In 2012/2013, sustainability was addressed in many of our engagement letters yet we have not yet started measuring on a structural basis

As with all the services Deloitte provides, innovation is a crucial differentiator in our sustainability offerings. We work with our clients in a number of ways to connect sustainability and innovation:

- In Fast Tracks we make existing products and services more sustainable
- In Innovator Tracks we develop new products and service ideas for our clients
- In Growth Tracks we stimulate participants to think out of the box and to move the barriers

For a professional services provider in the area of sustainability, it is vitally important that we remain at the forefront of industry and sector debates. Therefore, we spend considerable time and effort in the development of fresh thinking on sustainability with organisations such as the Global Reporting Initiative, the International Integrated Reporting Council, and MVO Nederland. In addition, we participate in MBA curriculums and alumni programmes of Universities, and facilitate serious gaming sessions related to sustainability.

The success of our integrated approach is demonstrated by the growing number of sustainability related activities that are employed by our service lines.

### Target 2016

Development, improving and testing of a methodology to calculate the monetary value of the impact of our services on sustainability

#### Activities

We took the decision to start work on this project in 2013/2014 where we will collaborate with the academic world

#### Result

Project to start in FY14



## Audit

For the preservation of the value of an organisation, healthy financial results are no longer sufficient. Non-financial aspects such as sustainability, governance and risk management are of increasing relevance to organisations. With this trend, the importance of transparent reporting on non-financial information through sustainability and integrated reporting is still increasing. With our broad knowledge and experience in the area of non-financial reporting, Deloitte supports its clients in making their reporting more robust. We offer a wide range of services, ranging from GRI Gap Analysis and training in the application of the GRI Guidelines, but moreover we see that external assurance on sustainability reports is increasingly part and parcel of assurance assignments.

## Financial Advisory Services

Our Real Estate Advisory team - part of Financial Advisory Services - has undertaken various initiatives that support sustainability. For example, Deloitte has supported the Kwaliteitscentrum Woningcorporaties Huursector (quality centre for housing co-operatives in the rental sector) in establishing a Sustainability Label for housing. The Sustainability Label is a measurement that provides the co-operatives with insights in their sustainability performance, allowing them to further improve and develop in this area. The Label does not only concern relevant quantitative data, but also takes into account qualitative elements such as policy processes, the level of embedding of sustainability into daily operations, communication and management information. The Sustainability Label was piloted with three co-operatives and was officially launched on 15 May 2013.

Next to the Sustainability Label, Deloitte Real Estate Advisory has performed a study into the relevance and level of sustainability of municipal real estate portfolios. To this end, city council representatives from the 25 major Dutch cities were interviewed. In these interviews, questions were asked into the way in which the sustainability performance of the municipal real estate portfolio is enhanced and what critical success factors can be identified. This study was published digitally and has been circulated widely in the market place. We use the insights and expertise that we gained in the performance of the study on a daily basis in assignments that we perform for Dutch municipalities.

## Consulting

Deloitte Consulting supports many clients, for example in the area of supply chain management. Our Supply Chain Strategy team is specialised in rationalising the supply chain, minimising transport and reducing energy consumption.

For a client in the area of animal feed, we were able to realise an optimisation of the allocation of products and clients to factories. As a result, total transportation kilometres have decreased by 12%. We are continuing our work with this client to further improve business planning, which will result in an additional 10% saving of transport kilometres.

For a number of health facilities, we have optimised the transportation of clients from their homes to the day care centres. This has resulted in a strong reduction of the number of transport movements. As a consequence, cost reductions between 40-60% were reached as well as a CO2 reduction of 30%.

### Target 2016

Each year, 10 new and innovative service offerings that contribute to the sustainability of our clients are developed

### Activities

We actively approached clients to participate in innovation tracks. This resulted in three tracks that were organised on Integrated Reporting, sustainable housing and life cycle assessments

### Result

In 2012/2013, a total of 3 innovation tracks were conducted

# Our people

Deloitte needs the right people in order to provide excellent service to our clients. The recruiting, development and retention of people, is at the heart of our talent strategy. Even in the tough economic circumstances that we currently experience, we still actively hire new employees. This is important to our growth strategy as new talent deliver new insights and new experiences, which are vitally important to remain an innovative professional services provider.

**Table 1: Employment and turnover**

	2012/2013	2011/2012	2010/2011
Average FTE's	4,341	4,475	4,472
Average headcount	4,704	4,847	4,836
Total experienced hires (incl. partners)	160	164	190
Total partner hires	4	6	8
Total graduate hires	427	546	546
Total internship	204	240	226
Total exits	736	669	741
Total divestments	0	0	0

**Table 2: Part-time / Full time population (%)**

	Part-time 2012/2013	Full-time 2012/2013	Part-time 2011/2012	Full-time 2011/2012
Population of Fee-earners	19	81	19	81
Population of Support	43	57	47	53
Population of Deloitte	24	76	25	75

## Business ethics

Our Code of Ethics is based on our Shared Values and Ethical Principles. The Code of Ethics determines our attitudes and behaviours as a professional business services provider. The National Ethics Officer heads our Ethics Office and is responsible for the design and roll-out of our national Ethics & Compliance Programme, which is fully aligned with the Deloitte Global Ethics & Compliance Programme.

The Code of Ethics was updated during 2011/2012 and entered into force during the reporting year. The Dutch version of our Code is available to our employees on our intranet and in the course of 2013/2014 we will also make an English translation available. In addition we also implemented our Social Media Policy and developed an Alcohol & Drugs Policy that will be implemented in the year 2013/2014. Activities of our Ethics Office include, but are not limited to, being available for our colleagues to report

and/or discuss ethical dilemmas. This main task is a shared responsibility with our internal counsellors. As part of our internal policies, the National Ethics Officer is also involved in the performance management process for the Audit Function. For all partners, ethical behaviour is a compulsory element of the annual appraisals. During the reporting year, our ethics programme has focused on training and awareness. To clarify our Code of Ethics, ethical behaviour has been included in the Summer school curriculum for the Audit function. In addition, mandatory e-learning have been developed and implemented for Tax and Risk Services. Related issues such as privacy and security were also covered in these e-learning. All new employees are introduced to our Code of Ethics during the business game in the National Introduction Day that takes place every first working day of the month.

One activity that deserves special attention is the workshop on honour related violence that sometimes occurs in various cultures. To better pick up on signals that may indicate that an employee has become a victim of honour related violence, professionals from Talent, our support organisation and our internal counsellors were trained in the do's and don'ts in this specific area.

Employees, clients and other third parties have the possibility to file a complaint about unwanted behaviour, or they can ask the Ethics Officer or one of the counsellors for advice. Clients and other third parties are encouraged to solve an issue with their counterpart within Deloitte, but can also address the Complaints Committee if the issue is not solved according to their expectations. Table 3 provides an overview of the number of incidents that were brought to the attention of the Executive Board by Ethics Officer.

Besides the incidents mentioned in table 3, in 26 instances the Ethical Officer was pro-actively consulted by the organisation.

**Table 3: Incidents, number of occurrences**

Type	2012/2013	2011/2012
Sexual harassment	2	4
Intimidation	8	3
Stalking	0	1
Other disrespectful treatment of colleagues (incl. bullying)	38	20

## Attraction of talent

We are active on the labour market with our highly innovative recruitment website. We support this site with social media such as twitter and facebook. Furthermore, we actively seek the support of our 4,500

employees when searching for new talent. Around 30% of our experienced hires were attracted with the aid of our referral programme, a programme designed to attract new staff out of the networks of our 4,500 employees. For the attraction of new – inexperienced – hires, our recruiters actively organise events on university campuses.

## Retention of talent

The most important element of our retention strategy is the development of people within Deloitte. Our talent is offered continuous learning and development to further develop their skills and competences. A crucial role in the development of people lies with the manager: he or she acts as a coach, motivator and sounding board. Our managers help to determine what is best for his or her direct reports, a process that we refer to as management mastering.

To be the standard of excellence, our learning and development vision is the co-creation between Deloitte and the individual employee of a learning environment that builds the leaders of the world. The co-creation learning environment is built on four pillars:

- **Relevance:** learning must contribute to and drive strategy and provides current skills and attitudes that needed to provide excellent services to our clients
- **Leadership:** We aim to maintain a culture of leadership at all levels in our organisation with high performing teams
- **Integrated:** Learning, innovation, organisational development, career management, performance management and strategy are all connected
- **Self-directed:** pull and push of learning where we offer the most innovative, flexible learning support that is characterised by a modular, journey style approach.

Our learning curriculum components are designed as a continuous learning journey, including various delivery methods (such as class room, online, simulations and on the job) and blended learning to achieve the best level of embedding of the content.

To develop and implement our learning curriculum, Deloitte University EMEA (Europe, Middle East and Africa) has been established. With the aid of Deloitte University EMEA, we offer our people the chance to learn in a challenging international setting. Additionally, we offer local trainings to fulfil the specific needs for the Dutch market.

**Table 4: Headcount male/female 2012/2013**

Employment category	2012/2013	Male '12/'13	Female '12/'13	2011/2012	Male '11/'12	Female '11/'12
Partners	245	226	19	249	231	18
Directors	241	216	25	227	202	25
Senior managers	517	411	106	502	403	99
Managers	698	501	197	697	499	198
Aspirant / Jr. Managers	1,076	723	353	1,098	723	375
Other Staff	1,926	887	1,039	2,074	981	1,093

**Table 5: Gender diversity**

Diversity figures female (%)	2012/2013	2011/2012	2010/2011
Partners	8	7	7
Directors	10	11	10
Senior managers	20	20	18
Managers	28	28	29
Aspirant / Jr. Managers	33	34	32
Other Staff	55	53	54

**Table 6: Turnover**

Employment category	Turnover male 2012/2013	Turnover % male	Turnover female 2012/2013	Turnover % female
Partners	6	3%	0	0%
Directors	24	11%	3	12%
Senior managers	49	12%	15	14%
Managers	67	13%	48	24%
Aspirant / Jr. Managers	113	16%	81	23%
Other Staff	148	18%	182	18%

**Table 7: Ethnic Diversity**

Employment category	% Foreign	% Native	% Unknown
Partners	3%	72%	25%
Directors	6%	84%	10%
Senior managers	10%	78%	12%
Managers	11%	78%	11%
Aspirant / Jr. Managers	16%	73%	11%
Other Staff	19%	68%	13%
Interns	16%	73%	11%

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

**Table 8: Average training days / FTE**

Function	2012/2013	2011/2012	2010/2011
Audit	13.4	13.9	14.8
Consulting	2.0	2.5	2.4
FAS	6.2	6.0	5.8
Tax	6.7	8.4	6.6
Others	1.9	2.3	2.5

Besides the development of people, our Career, Remuneration and Labour Conditions Policy is an important strategic element of our retention strategy. Our policy enables us to remain competitive and supports our high performance culture. Flexibility and career choices are crucial elements. Our new policy allows for a more mature relationship between the company and the employee, amongst others by introducing a new approach to performance reviews and financial incentives. In our performance review, we have raised the level of transparency by emphasising the importance of personal development, continuous feedback and clear expectations. Through this approach, we aim to get the best out of our people.

**Target 2016**

Eight diversity initiatives are embedded in business practices

**Activities**

In order to meet our target on diversity, we have performed the following activities:

- Research into and publication of a report on diversity in Supervisory Boards with the title "The Future of Leadership"
- The publication of our internal booklet "Careers Customized"
- Training and support of our nomination committees via "Mindbugs-workshops" and on the job observation
- Active deployment of Belbin team role methodology in the composition in internal and external team composition
- Audit Excellence Lab where we introduced the notion that viewing issues from different perspective enhances quality
- Train the trainer session for inclusive leadership, a two hour training that was developed internationally with the support of Deloitte
- In March, in the USA the Deloitte Centre for Inclusive Leadership was launched

**Result**

To date we have embedded diversity in 5 business practices

**Table 9: Number of performance reviews**

Performance reviews	2012/2013	2011/2012	2010/2011
Number of employees	4,704	4,847	4,836
Number of performance reviews	4,064	4,126	4,196
Percentage of performance reviews	86%	85%	87%

**Diversity**

To support our high performance culture, Deloitte believes in a culture where diverse talent thrives. Diversity is critical to innovation and long term success. We see diversity not primarily as a demographic issue, but as variety in thinking, feeling and acting. Gender, ethnic background and sexual orientation are all indicators of potential diversity. Deloitte recognises and appreciates these differences. As diversity covers so many aspects, it is impossible to catch all the different elements of our definition of diversity in measurable performance indicators. In the tables and graphs below, we present the data that we do collect.

As diversity is included in our Targets 2016, please refer to page the text box on this page for an overview of our activities in this area during the reporting year.

**Flexibility**

Deloitteers are highly trained and educated and each employee is a specialist in his or her own area of expertise. Part of our services, however, is characterised by seasonable patterns or a standardised approach. Hence we seek flexibility in order to best serve our clients within a reasonable time frame and try to avoid the deployment of our specialists for work that does not have a clear added value to our clients.

One way of achieving the desired flexibility is part of our Career, Remuneration and Labour Conditions Policy, which offers the opportunity to work more hours per day during the busy season and less hours in calmer periods.

Another way to meet our clients' needs is using the flexible workforce that Deloitte deploys in its offices in India. Highly trained professionals in India act as a buffer that enables us to perform our tasks timely and in accordance with our vision, to be the standard of excellence. Active co-operation with other Deloitte member firms is also sought in order to achieve greater flexibility and offers the opportunity to deploy specialist knowledge to meet the expectations of our clients.

## Alumni

As Deloitte puts a lot of effort in learning and personal development, Deloitteers enjoy a certain degree of popularity on the labour market. It is inevitable that at a certain moment in their lives, our people will leave Deloitte to pursue their careers elsewhere. It is our

ambition that our former employees remain lifelong ambassadors of our company and remain in contact with their former colleagues. To this end, we have established the Deloitte Alumni Network. To date, nearly 2,000 people have registered to the Alumni Network, which is an increase of approx. 500 people as compared to the previous reporting year.

### Target 2016

Sick leave below 3% as measured on an annual basis

### Activities

In order to meet our target on sick leave, we have performed the following activities:

- Active and structured guidance from health coaches to executives from the first day of sickness
- The use of preventive measures such as workshops and coaching sessions for managers to recognise and prevent downtime of employees
- Good operating model with company doctors, health coaches and managers working together on cases

### Result

In reporting year, our sick leave amounted to 3.1%

### Target 2016

75% score in employee engagement as measured by our Talent Survey

### Activities

In order to address the areas of improvement that came out of our Talent Survey in 2012, we have initiated the following activities:

- Investments in new Growth areas (Data Analytics, Cyber Security etc)
- Improved communication such as the introduction of Deloitte TV, As One updates and iD, our new internal magazine
- Development of a new Deloitte Competency Framework including excellence profiles enabling a careerpath based on the competencies of our employees

Furthermore, business practices initiated for their units various actions to address specific areas of improvement

### Result

As we did not perform our Talent Survey during this reporting year, we are unable to report on the result

# Our impact on society

We have an impact that reaches beyond our employees, clients and the environment. Many social actors are somehow affected by our work and we therefore feel a deeper responsibility that merits a focus beyond our core business activities. In our role as a customer, we can exercise a certain influence in our supply chain and where necessary stimulate our suppliers to enhance their own sustainability performance. Furthermore, we feel that by sharing our knowledge and experiences in the communities in which we operate, and by supporting organisations that share our vision, we can contribute to a better world and life for many.

## Supply chain responsibility

We purchase goods and services to run our business. We aim to prevent buying goods and services that jeopardise our ambition to be the Standard of Excellence. Some of our major contracts already include terms that are related to sustainability. For example, we maintain a strict policy on the types of lease cars that are available to our employees (see 'Our Ecological Footprint') through the lease car scheme. Yet, we were so far lacking a common framework that sets out requirements for all our suppliers.

In order to fill this gap, in 2013 we have launched our Supplier Code of Conduct. This Code contains the basic organisational requirements that we want our suppliers to comply with in the areas of environmental management, human rights and business ethics. Each major supplier is asked to submit a self-assessment based on our requirements and – if non-compliant with one or more provisions – to indicate what measures he will take to reach compliance as well as the timeframe within which full compliance is expected. As we started this process in April 2013, we cannot report at present on the level of compliance in our supply chain. We expect to be able to do so in our next report.

### Target 2016

100% of major suppliers in conformity with Deloitte Supplier Code

### Activities

- Deloitte Supplier Code approved
- Reporting framework developed
- Started roll out of compliance statements to major suppliers and inclusion of Supplier Code in new tenders

### Result

No measurements are presently available, yet we feel confident that we are on track to meeting our target

In addition to the organisational requirements as set out in our Supplier Code, we want to strengthen our sustainability performance by looking at relevant sustainability elements in the specifications that we maintain for the goods that we purchase. In 2013/2014, we will pilot such specifications that are based on the Dutch Pianoo database, for a number of product categories.

## Corporate Social Investments and the Fair Chance Foundation

The Fair Chance Foundation is our main platform for community investment. The focus of the Foundation's activities is to support underprivileged children in the Netherlands and to help to improve their knowledge and skills through a range of educational initiatives. It benefited around 4.000 young people in 2012/2013. Deloitte leverages the time and expertise of its employees to run projects for the Foundation and also provides funding.

By engaging our own people in the Foundation's activities, we offer them great learning and personal development opportunities, enhancing both their emotional intelligence and social skills. Part of the strategy of the Fair Chance Foundation is to fulfil its mission in partnership with other organisations with common goals. In these partnerships, the Foundation inputs people, knowledge and financial support. We have opened up the Foundation to our clients and business relations so that they too have access to this meaningful learning and development opportunity.

With society is becoming significantly more complex financially, money is increasingly intangible and the temptations of advertising are many – especially for children. Ordering through the Internet, paying by debit card and downloading apps are all common goods. For young people, it is often difficult to oversee the consequences their financial transactions. Young people's debts are an increasing social problem with sometimes dramatic consequences.



For this reason, Deloitte Netherlands has developed a Money Exam for primary school pupils in partnership with NIBUD (National Institute for Budgeting) and publisher Thieme Meulenhoff. The Fair Chance Foundation donated the NIBUD Money Exam to all primary schools in socio-economical underprivileged neighbourhoods in the Netherlands. In addition, together with Deloitte, the city of Rotterdam has offered the NIBUD Money Exam training to all 300 primary schools in Rotterdam. Unfortunately, not all schools have implemented the training in their curriculum. In more cities in The Netherlands (Capelle aan den IJssel, Dordrecht and Amsterdam, Deloitte has teamed up with the city councils in supplying the NIBUD training to students.

The Fair Chance Foundation also participates in the activities of JINC, an organisation that aims to help youngsters from socially and economically marginalised neighbourhoods get a good start in the labour market. Through the Foundation, Deloitte offers coaching, internships and training for job interviews. Moreover, Deloitte contributed to the development of the 'Ondernemen doe je zo' curriculum that offers pupils in the final year of primary school the opportunity to experience what it takes to be an entrepreneur. The Foundation has supported IMC in professionalising their growing alumni network by helping to define their mission and vision, products, and service offering, as well as implementing an innovative social media strategy. Our volunteers also

support Young People's Advisory Councils for children aged between thirteen and sixteen. Children from these Councils are involved with issues that affect their neighbourhood and they receive mentoring in valuable skills such as listening, debating and decision-making. Foundation volunteers assist these children with this process and inspire them to resolve issues. Deloitte volunteers also act as guest teachers and coaches.

On November 15, 2012 our annual Impact Day took place. During this day, more than 432 volunteers from Deloitte and our clients took time to reach out to young people offering a wide variety of programs. These programs included social media training, lessons on the sustainable consumption of water, money lessons and job interview training to teenage mothers. Impact Day was concluded by the Maastoren Challenge, a race up the stairs of our 44 floors offices in Rotterdam. The Maastoren Challenge raised € 11,117 for Champs on Stage, an organisation with similar goals as the Fair Chance Foundation. In total, our volunteers participated in 40 different projects reaching a large amount of children.

Finally, in 2012/2013 the Fair Chance Foundation teamed up with Deloitte Recruitment in the context of the business Course Tax & Audit. During this course, 27 students have raised funds for Champs on Stage in Istanbul (Turkey) but have also shared their knowledge and experience on entering the labour market with 40 vmbo students.

**Table 10: Economic Value Added**

Component	€ in millions	Explanation
<b>Direct economic value generated</b>		
Revenues	632.1	Net sales plus revenues from financial investments and sales of assets
<b>Economic value distributed</b>		
Operating costs	253.6	Payments to suppliers, non-strategic investments, royalties and facilitation payments
Employee wages and benefits	283.7	Total monetary outflow for employees (current payments, not future commitments)
Payments to providers of capital	5.9	All financial payments made to the providers of the organisation's capital
Payments to government	0.4	Gross taxes
Community investments	0,4	Voluntary contributions and investment of funds in the broader community (incl. donations)
<b>Economic value retained</b>		
Economic value generated less economic value distributed	88.1	Equity release



For the new fiscal year, the Foundation intends to focus on reducing the number of secondary school dropouts. In 2012/2013, Deloitte spent a total € 373 thousand in cash on Corporate Social Investments either directly or through the Foundation. In addition, Deloitte has spent over 3,300 hours working as volunteers on projects for the Fair Chance Foundation, reaching around 4,000 children and young adults.

## 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, the Global Corporate Citizenship Initiative (GCCII), and the Global Reporting Initiative (GRI). Wherever possible, we translate these initiatives into local activities and initiatives and share our knowledge and experience with other member firms and our clients.

Our support for these commitments enables 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.

### *UN Global Compact (UNGC)*

The UNGC is a voluntary international network of corporations, UN agencies, trade unions and non-governmental organisations that supports ten 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 participated in the Steering Committee of the Netherlands Network. This sustainability report 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 3.0 Guidelines for the sixth consecutive year. Based on self-assessment and external verification by our auditor, this report classifies as a GRI A+ level report.

In 2012, Deloitte Netherlands launched the GRI Taxonomy which allows sustainability reporters to report on sustainability in an XBRL format. This gives

users of the report the chance to compare and analyse data electronically. Additionally, the electronic format can assist the reporting organisation in the data collection phase, as XBRL can be linked with existing data information systems that the reporting organisation may use. We have used the taxonomy to publish our XBRL Sustainability Report 2011/2012 in September 2012. This current report is also made available in XBRL format and can be found on our company website [www.deloitteannualreport.nl](http://www.deloitteannualreport.nl).

### *MVO Nederland*

We are an active member of the network of Sustainably Responsible Organisations (MVO) in the Netherlands.

### *World Economic Forum*

Deloitte supports the World Economic Forum and its initiatives. In 2012/2013, we contributed to its Resilient Dynamism initiative, which is intended to look at ways to catalyse dynamic growth and enable organizations to embrace strategic agility and risk resilience.

### *International Integrated Reporting Council (IIRC)*

Deloitte has joined the IIRC, an international body that aims to develop standards for integrated reporting. Integrated Reporting is a new approach to corporate reporting that demonstrates the linkages between an organization's strategy, governance and financial performance and the social, environmental and economic context within which it operates. By reinforcing these connections, Integrated Reporting can help business to take more sustainable decisions and enable investors and other stakeholders to understand how an organization is really performing. On an international level, Deloitte is part of both the Council and the Working Group. Deloitte Netherlands has seconded one of its staff members to the IIRC to help develop the framework and has committed to the publication of an integrated report in a pilot that involves around 80 companies.

### **Target 2016**

Total of 1,500 volunteers deployed and 12,500 children in underprivileged areas have benefited from the foundation's activities

### **Activities**

- Active internal campaigns were conducted to increase the number of Deloitte's involved with the Foundation
- NIBUD Money Exam made available to primary schools in the city of Rotterdam
- Scaling up Impact Day and opening up activities to clients and other business relations
- 

### **Result**

In 2012/2013, over 400 volunteers have contributed to the work of the Fair Chance Foundation reaching around 4,000 children.

# Our ecological footprint

Compared to the footprint of the entire Dutch economy, our ecological footprint is very limited and consists mainly of the energy that we use and the goods that we consume. Nonetheless, we feel that it is our obligation to use scarce resources in the most efficient way and to actively search for alternatives that are better from an environmental perspective. To this end we maintain an environmental policy that is built on the hierarchy: reduce – reuse – recycle – recovery – disposal.

## General

To underpin and sustain our commitment to the reduction of our environmental footprint, we have adopted the Deloitte Environmental Policy Statement. It is our intention to seek ISO 14000 certification of our Environmental Management System in the second half of 2013.

## Energy and CO2

We consume energy to run our servers, to heat, cool and light our offices and for mobility. Our energy consumption results in CO2 emissions. To limit these emissions, we purchase green electricity and gas, meaning that there are no direct and indirect emissions in relation to our consumption. Our energy coordinator is responsible for periodically measuring the energy data of our offices. Sometimes, this can be difficult as in multi-tenant buildings it is not always clear how much of the energy consumption should be attributed to Deloitte. In 2012/2013, our energy manager started to examine the possibilities for more efficient lighting solutions. This resulted in the identification of two locations that are eligible for more efficient lighting solutions. In the new fiscal year, we will enter into negotiations with the owners of the two buildings and reserve the necessary funds to implement the increased efficiency solutions.

To underpin our commitment to green energy, Deloitte participated in Earth Hour on 23 March 2013. During Earth Hour, the lights in and on our offices in Rotterdam and Amstelveen were completely switched off while we also switched off the Deloitte signs on the Amsterdam and The Hague offices.

We maintain strict design and operations criteria for the buildings that we rent. To this end we make active use of the framework that is offered by the Dutch Green Building Council based on Building Research Establishment Environmental Assessment Method (BREEAM). During the reporting year, we have made good progress with our pilot on the application BREEAM In Use for our current offices in Eindhoven.

However, it has not been feasible to reach our ambition to achieve an excellent certificate in 2012/2013 as set out in our previous report.

For a professional services provider such as Deloitte, mobility is vital. However, mobility (lease cars, flights and public transport) is an important contributor to our carbon footprint. For lease cars Deloitte maintains a green lease policy that encourages eligible employees to choose energy efficient lease cars and discourages the lease of cars that do not meet our criteria. This policy was amended as per February 1, 2013 to include stricter limits for CO2 emissions. In practice this means that we only include cars with a predetermined fuel economy on our preferred lease car list and - in addition to a maximum allowed CO2 emissions of 165 (was 175 in 2012) grams per kilometre - our lease car programme includes an environmental correction in the form of a bonus/penalty scheme. In addition, we have added electric cars to facilitate the employees' desire to limit their own carbon footprint.

### Target 2016

70% of office space is certified to the level of at least "very good"

### Activities

- Deloitte Real Estate has conducted a quick scan of our offices in order to determine which office buildings are suitable for BREEAM in Use certification to the level of at least 'Very Good'. Their findings serve as input to achieve our target.
- We started a pilot with BREEAM in Use for our offices in Eindhoven. When successful, Deloitte will be the first organisation that has achieved such a certificate based on its national policy rather than a local one. We intend to use our experiences from the Eindhoven pilot in the scaling up of our efforts.

### Result

Although currently we still stand at 0% of office space under BREEAM certification, we are confident that we will reach our 70% target by 2016.

Average CO2 emissions have been determined for each fuel type in each lease category. The employee receives a bonus if he opts for a company car with lower CO2 emissions. A penalty is calculated in the event of higher CO2 emissions. On an annual basis, the CO2 emissions are monitored – and where possible - further adjusted. Additionally, all employees are issued an NS Business Card which allows them to travel by train. The use of the NS Business Card provided for over 39 thousand journeys by train, accounting for a total of 2.1 million train kilometres.

**Table 11: Energy consumption and related emissions**

	2013	2012	2011	Related emissions 2013
<b>Housing</b>				
Total electricity consumption	14,209,605 kWh	13,865,809 kWh	15,442,108 kWh	0 tonnes CO2
Specific electricity consumption	125,6 kWh/m2	125,3 kWh/m2	134,9 kWh/m2	
Total thermal energy consumption	37,436 GJ	78,018 GJ	n/a	0 tonnes CO2
Specific thermal energy consumption	0.33 GJ/m2**	0.74 GJ/m2	n/a	
<b>Mobility</b>				
Total kilometres driven by lease cars	86,992,049 km	88,445,227 km	93,624,678 km	
Number of lease cars	2,951	2,957	3,231	
Kilometres/lease car	29,474 km	29,910 km	28,977 km	
Total petrol consumption	4,168,667 l	4,760,122 l	5,618,675 l	11,589 tonnes CO2
Total diesel consumption	1,529,567 l	1,482,539 l	983,455 l	4,795 tonnes CO2
Total LPG consumption	238 l	4,044 l	23,694 l	0.4 tonnes CO2
Total kilometres travelled by air*	25,367,314 km	27,345,619 km	19,506,864 km	3,041 tonnes CO2
Kilometres by air per FTE	5,843 km	6,112 km	4,362 km	
Total kilometres travelled by train	2,115,383 km	2,363,060 km	2,675,287 km	63.4 tonnes CO2
Train kilometres/FTE	487 km	528 km	598 km	
Total kilometres by taxi	N/A	2,947 km	7,241 km	
Taxi kilometres/FTE	N/A	0,7 km	1,6 km	
<b>Totals</b>				
Total direct energy consumption	278,070 GJ	231,167 GJ	n/a	16,384 tonnes CO2
Total CO2 emissions	19,489 tonnes CO2	21,658 tonnes CO2	n/a	

\* The data for air travel in 2012/2013 exclude tickets that were purchased on behalf of DTTL. As the 2011/2012 data include such tickets, results between the two years cannot be compared

\*\* Due to a change in measurement methodology, the 2013 figure cannot be compared with the 2012 figure

## Other impacts

We only use FSC certified paper for printing and in 2012/2013 reduced the amount of paper we used to 284,198 kilograms, from 299,900 kilograms in 2011/2012. Office waste is categorised as the follows to allow for recycling:

- Paper

- Swill (such as food remains)
- Cardboard
- Small hazardous waste (such as batteries)
- Refuse (remaining after the separation of recyclable elements)

Paper, refuse and cardboard are collected on every office floor. Swill and small hazardous waste are collected centrally per office building.

**Table 12: Other environmental indicators**

	2013	2012	2011
Total water consumption	23,232 m3	27,037 m3	n/a
Specific water consumption	5.4 m3	6.0 m3	n/a
Total paper consumption	284,198 kg	299,900 kg	315,901 kg
Paper consumption/FTE	65,5 kg	67.0 kg	70.6 kg
Total collected waste	455,833 kg	475,608 kg	n/a
Total waste collected for recycling	260,968 kg	278,625 kg	n/a
Waste recycling %	57%	59%	n/a
Hazardous waste	282 kg	531 kg	n/a

### Target 2016

15% reduction of carbon emissions caused by mobility

#### Activities

- We have adopted a new travel policy that limits air travel in business class or higher.
- We made preparations to facilitate the choice of electric cars into our lease policy as per 1 July 2013. We will establish more loading platforms in our offices to enable employees to charge their cars whilst at work.
- We have adjusted the maximum CO2 emissions related to our 'bonus/malus' scheme. The maximum permitted level was lowered from 175 grams/km to 165 grams/km.
- We will continue to develop and stimulate the use of alternative means for physical meetings (such as videoconferencing, conference calls and webinars).

#### Result

In 2012/2013, our mobility related CO2 emissions were 8.4% lower than in the reference year 2012

### Target 2016

Deloitte to reach advanced level in Global Compact

#### Activities

- Gap analysis performed and timing of necessary activities determined
- Deloitte Supplier Code adopted

#### Result

Deloitte is still on basic level in Global Compact but target will be reached before 2016



# Annex I

## Assurance Report

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

### Engagement

Our assurance engagement is aimed at obtaining reasonable assurance that the information in the sustainability report 2012/2013 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 2012/2013. 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 2012/2013 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 sustainability 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 in the report.

### Auditor's responsibility

Our responsibility is to express a conclusion with regard to the sustainability report based on the engagement described above. We performed our procedures in accordance with Dutch law, including Standard 3410N 'Assurance engagements relating to sustainability reports'.

We have performed all the procedures deemed necessary to obtain the evidence that is sufficient and appropriate to provide a basis for our opinion. 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 2012/2013.
- Assessing whether all relevant topics have been addressed.
- Examining the reliability of the information in the sustainability report 2012/2013 of Deloitte Holding B.V. by:
  - obtaining an understanding of the sector and the relevant sustainability issues specific for the organisation;
  - 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;
- performing 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 2012/2013 of Deloitte Holding B.V. and its overall presentation against the criteria mentioned above.

## Opinion

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 2012/2013 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 2012/2013, 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.

Rotterdam, 12 July 2013

Ernst & Young Accountants LLP

Signed by H. Hollander

# Annex II

## Basis of Reporting

The information presented in this report is collected from various online and offline, internal and external resources. In many cases, interviews with partners and employees took place in order to write the text. For the data, a variety of systems were used, including but not limited to our SAP systems, the Runbook scenario for sustainability that is part of our quality controls and specific project data.

### Our people

Absentee rate is calculated by dividing the number of absentee days including weekends by the total employee population (in FTEs) in one year.

### Ecological footprint

The data included in the ecological footprint chapter of this report is gathered through a number of means:

- Total electricity consumption is measured through metering in our offices. In multi-tenant buildings the electricity consumption of public spaces is allocated on the basis of the relative share of the surface we rent in such buildings. All occupied offices have metering installed meaning that the figures for 2012/2013 can be compared with those for 2011/2012 but not with the preceding years
- In single tenant buildings, the total gas consumption is obtained by reading the available gas meters. In multi-tenant buildings, gas consumption is allocated on the basis of occupied office space by Deloitte
- In buildings where Deloitte has full control, we purchase green electricity and gas. For other buildings, CO2 emissions are offset by purchasing green certificates so that total CO2 emissions are zero.
- Total kilometres driven by lease cars as well as the number of lease cars in use are obtained from our supplier
- Total litres of petrol, diesel and LPG are obtained from our supplier. For conversion of petrol to CO2 emissions we used the conversions as published by SKAO ([www.skao.nl](http://www.skao.nl)):

Petrol: 1 litre equals 2.78 kilogrammes CO2  
Diesel: 1 litre equals 3.135 kilogrammes CO2

LPG: 1 litre equals 1.86 kilogrammes CO2

As we do not separately monitor business trips, commuting and private use of lease cars, our data includes all these elements

- For the conversion of fuel consumption to MJ, we used the following conversions as mentioned in the GRI protocol for EN3, except in the case of LPG where we have opted for a locally accepted conversion value:  
Natural gas: caloric value per m3 is 39,01 MJ  
Petrol: caloric value per litre is 32.256 MJ  
Diesel: caloric value per litre is 35.964 MJ  
LPG: caloric value per litre is 24 MJ
- Total kilometres travelled by plane are obtained from our travel agents. For the calculation of the related CO2 emissions are calculated using the conversion factors as provided by DEFRA ([www.defra.gov.uk](http://www.defra.gov.uk)) using a classification that distinguishes economy, premium economy, business class and first class and categorises air travel in domestic, short-haul international and long-haul international flights. For the various subgroups, the following CO2 conversions are used:  
  
Domestic average: 0.16513 kg CO2/kilometre per passenger  
Short-haul international average: 0.09429 kg CO2/kilometre per passenger  
Short-haul international economy class: 0.08985 kg CO2/kilometre per passenger  
Short-haul international business class: 0.13478 kg CO2/kilometre per passenger  
Long-haul international average: 0.10789 kg CO2/kilometre per passenger  
Long-haul international economy class: 0.07876 kg CO2/kilometre per passenger  
Long-haul international premium economy class: 0.12601 kg CO2/kilometre per passenger  
Long-haul international business class: 0.22840 kg CO2/kilometre per passenger  
Long-haul international first class: 0.31504 kg CO2/kilometre per passenger
- The total kilometres travelled by train are obtained from our supplier Nederlandse Spoorwegen. For the calculation of related CO2 emissions, we used



a conversion factor of 0.030 kg CO<sub>2</sub>/kilometre per passenger as published by Nederlandse SpoorwegenTaxi kilometres are gathered through expense reports. For the conversion of kilometres to tonnes of CO<sub>2</sub> we have used the conversion factor as published by SKAO for the average of

diesel engine cars. This figure is 0.205 kg/driven kilometre.

- In multi-tenant buildings, we do not have individual metering for water. This means that water consumption in such building is attributed on the basis of the surface that Deloitte has in use

# Annex III

## GRI Reference 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	4		
1.2 Description of key impacts, risks, and opportunities.	Sustainability at Deloitte, strategy	13-14		
<b>2. Organisational profile</b>				
2.1 Name of the organisation	About this report, scope	9		
2.2 Primary brands, products and/or services	About Deloitte, our services; <a href="http://www.deloitte.nl">www.deloitte.nl</a>	11		
2.3 Operational structure of the organisation	Annual Report, governance	20-23		
2.4 Location of organisation's headquarters	Back cover	49		
2.5 Number of countries where the organisation operates	About this report, scope	9		
2.6 Nature of ownership and legal form	Annual Report, governance	20-23		
2.7 Markets served	About Deloitte, our services	11		
2.8 Scale of the reporting organisation.	Annual Report	5		
2.9 Significant changes during the reporting period regarding size, structure, or ownership	Annual Report	20-23		
2.10 Awards received in the reporting period	<a href="http://www.deloitte.nl">www.deloitte.nl</a>			
<b>3. Report parametres</b>				
3.1 Reporting period (e.g. fiscal/calendar year) for information provided	About this report	9		
3.2 Date of most recent previous report (if any)	Our previous report was published on 18 July 2012			
3.3 Reporting cycle (annual, biennial, etc.)	About this report	9		

GRI performance indicator	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
3.4 Contact point for questions regarding the report or its contents	Letter from the Executive Board	4		
3.5 Process for defining report content	About this report, materiality	9		
3.6 Boundary of the report	About this report, scope	9		
3.7 State any specific limitations on the scope or boundary of the report	About this report, scope	9		
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	About this report, scope	9		
3.9 Data measurement techniques	Annex II Reporting basis	32		
3.10 Explanation of the effect of any re-statements	No restatements have occurred			
3.11 Significant changes from previous reporting	Annex II Reporting basis	32		
3.12 Table identifying the location of the Standard Disclosures in the report	Annex III GRI Reference Table	34		
3.13 Policy and current practice with regard to seeking external assurance for the report	About this report, reliability	9		
<b>4. Governance, commitments and engagement</b>				
4.1 Governance structure of the organisation	Sustainability at Deloitte, governance	14-15		
4.2 Indicate whether the Chair of the highest governance body is also an Executive Officer	Sustainability at Deloitte, governance	14-15		
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			Not applicable as Deloitte does not have a unitary board structure	
4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	Annual Report, governance	20-23		

GRI performance indicator	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
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)	Annual Report, other notes to the financial statements; Transparantieverlag 2011/2012, p. 55-59	58		
4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided	Transparantieverlag 2011/2012, p. 31-38			
4.7 Process for determining the qualifications and expertise of the members of the highest governance body	Annual report	20		
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	About Deloitte, shared values and ethical principles	12		
4.9 Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance	Sustainability at Deloitte, governance	14		
4.10 Processes for evaluating the highest governance body's own performance	Annual report	22		
4.11 Explanation of whether and how the precautionary approach or principle is addressed by the organisation	Annual report, risk management	16-17		
4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses	Our impact in society, partnerships	25		
4.13 Memberships in associations	Our impact in society, partnerships	25		
4.14 List of stakeholder groups	Sustainability report 2011/2012	10		
4.15 Basis for identification and selection of stakeholders	Sustainability report 2011/2012	10		
4.16 Approaches to stakeholder engagement	About this report, materiality	9		

GRI performance indicator		Reference to disclosure in report	Page	Additional comments or external reference		GRI A+
4.17 Key topics and concerns that have been raised through stakeholder engagement		About this report, materiality	9			
GRI performance indicator		Reported?*	Reference to disclosure in report		Additional comments or external reference	GRI A+
Economic performance indicators						
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	Our impact in society, Corporate social investments and the Fair Chance Foundation	24		
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change	Yes	Annual Report, risk management	16-17	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'	
EC3	Coverage of the organisation's defined benefit plan obligations	Yes	Annual Report	37		
EC4	Significant financial assistance received from government	Yes			In 2012/2013, Deloitte did not receive government subsidies	
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	n/a

GRI performance indicator		Reference to disclosure in report		Page	Additional comments or external reference	GRI A+
					based on function level and performance	
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation	Yes	Our impact in society, supply chain responsibility	23		
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation	Yes	Our people, diversity	21		
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in kind, or pro bono engagement	Yes	Our impact in society, Corporate social investments and the Fair Chance Foundation	23-25		
EC9 add.	Understanding and describing significant indirect economic impacts, including the extent of impacts	Yes	Serving our clients	16-17		
Environmental performance indicators						
EN1	Materials used by weight or volume	Yes	Ecological footprint, other impacts	28	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	Ecological footprint, energy and CO <sub>2</sub>	27		
EN4	Indirect energy consumption by primary source	Yes	Ecological footprint, energy	27		

GRI performance indicator		Reference to disclosure in report	Page	Additional comments or external reference		GRI A+
				and CO <sub>2</sub>		
EN5 add.	Energy saved due to conservation and efficiency improvements	Yes	Ecological footprint, energy and CO <sub>2</sub>	26-27		
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	Ecological footprint, energy and CO <sub>2</sub>	26-27		
EN7 add.	Initiatives to reduce indirect energy consumption and reductions achieved	Yes	Ecological footprint, energy and CO <sub>2</sub>	26-27		
EN8	Total water withdrawal by source	Yes	Ecological footprint, other impacts	28	All water used by Deloitte comes from the municipal grid	
EN9 add.	Water sources significantly affected by withdrawal of water	No			Not applicable, as no water is directly withdrawn or discharged by Deloitte	n/a
EN10 add.	Percentage and total volume of water recycled and reused	No			Not applicable, 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 applicable, as Deloitte does not own, lease or manage land in or adjacent to protected areas	n/a

GRI performance indicator		Reference to disclosure in report		Page	Additional comments or external reference	GRI A+
EN14 add.	Strategies, current actions, and future plans for managing impacts on biodiversity	No			Not applicable 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 applicable as Deloitte does not have significant direct impact on biodiversity	n/a
EN16	Total direct and indirect greenhouse gas emissions by weight	Yes	Ecological footprint, energy and CO <sub>2</sub>	27		
EN17	Other relevant indirect greenhouse gas emissions by weight	No	Ecological footprint, energy and CO <sub>2</sub>		Not applicable as no such emissions occur	
EN18 add.	Initiatives to reduce greenhouse gas emissions and reductions achieved	Yes	Ecological footprint, energy and CO <sub>2</sub>	26-27		
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 applicable, as no water is directly withdrawn or discharged by Deloitte	
EN22	Total weight of waste by type and disposal method	Yes	Ecological footprint, other impacts	28		
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	No			Not applicable, as no significant volumes of	n/a



GRI performance indicator		Reference to disclosure in report		Page	Additional comments or external reference	GRI A+
	waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally				hazardous substances are processed by Deloitte	
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 applicable, as no water is directly withdrawn or discharged by Deloitte	
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	Yes	Serving our clients	17		
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			Not applicable as no such fines were received	
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	Ecological footprint, energy and CO <sub>2</sub>		Only transporting members of the workforce is applicable to Deloitte operations	
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.	n/a

GRI performance indicator		Reference to disclosure in report		Page	Additional comments or external reference	GRI A+
					Initiatives to reduce Ecological footprint are disclosed under EN26	
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 applicable, 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	Yes	Our impact in society, supply chain responsibility	23	We are in the process of implementing our supplier code. No screening has taken place to date	
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 applicable, as human rights aspects are not directly relevant to operations	n/a
HR4	Total number of incidents of discrimination and actions taken	Yes	Our people, business ethics	18-19		
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	No			Not material, as no related	

GRI performance indicator		Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
	significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.			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 are not applicable to operations in the Netherlands	n/a
<b>Labour practices and decent work performance indicators</b>					
LA1	Total workforce by employment type, employment contract, and region	Yes	Our people	18	
LA2	Total number and rate of employee turnover by age group, gender, and region.	Yes	Our people, diversity	20	
LA3 add.	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	No		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		Not material, as Deloitte makes only collective agreements that are valid for all employees	
LA5	Minimum notice period(s) regarding operational changes,	No		Not material, as standard notice period(s) are in	

GRI performance indicator		Reference to disclosure in report		Page	Additional comments or external reference	GRI A+
	including whether it is specified in collective agreements				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			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, retention of talent	19-21		
LA8	Education, training, counseling, prevention, and risk-control programmes in place to assist workforce members, their families, or community members regarding serious diseases	Yes	Our people, retention of talent	19-21		
LA9 add.	Health and safety topics covered in formal agreements with trade unions	No			Not applicable as Deloitte has no formal agreements with trade unions	n/a
LA10	Average hours of training per year per employee by employee category	Yes	Our people, retention of talent	21		
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, retention of talent	19-21		
LA12 add.	Percentage of employees receiving regular performance and career development reviews	Yes	Our people, retention of talent	21		n/a

GRI performance indicator		Reference to disclosure in report		Page	Additional comments or external reference	GRI 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	Our people, diversity	20-21		
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	

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	Serving our clients	16-17	In general, our services do not directly affect the health and safety of our clients. However, in some cases we will specifically address health and safety aspects as part of specific sustainability engagements	
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	No			Not material, as no	

GRI performance indicator		Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
	information required by procedures and percentage of significant products and services subject to such information requirements			regulations or codes are applicable to the information and labeling 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 labeling, by type of outcomes	No		Not material, as no regulations or codes are applicable to the information and labeling of Deloitte services with respect to sustainability impacts	n/a
PR5 add.	<i>Practices related to customer satisfaction, including results of surveys measuring customer satisfaction</i>	Yes	Sustainability Report 2011/2012, p. 17		
PR6	Programmes for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	Yes	Sustainability Report 2011/2012, p. 16		
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	No		Proprietary information. No	

GRI performance indicator	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
<p> finances for non-compliance with laws and regulations concerning the provision and use of products and services </p>			<p> 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 </p>	
<b>Society performance indicators</b>				
SO1	<p> Nature, scope, and effectiveness of any programmes and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting </p>	No		<p> 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 16 </p>
SO2	<p> Percentage and total number of business units analysed for risks related to corruption </p>	No		<p> Not material as corruption risks in the Netherlands are relatively low </p>
SO3	<p> Percentage of employees trained in organisation's anti-corruption policies and procedures </p>	Yes	18-19	<p> Due to the relatively low risk, we do not provide specific training on anti-corruption policy: it is part of our overall Code of Conduct training </p>
SO4	<p> Actions taken in response to incidents of corruption </p>	No		<p> Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non- </p>

GRI performance indicator		Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
				monetary sanctions for non-compliance to laws and regulations	
SO5	Public policy positions and participation in public policy development and lobbying	No		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		Not applicable, as our charity related contributions focus on educational purposes only	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 such 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	Yes		No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for noncompliance to such laws and regulations	



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