

09/10

Acting as one
in a changing world
Sustainability Report
2009/2010

Deloitte in the Netherlands

About us

We are a high-quality player in the market, helping our clients provide reliable business reporting and working in an integrated way to deliver innovative, tailor-made solutions to our (advisory) clients.

Deloitte in the Netherlands is part of an international network. Together we deliver integrated expertise and innovative services on a global and a local level which are synonymous with professionalism, quality and integrity.

Our mission

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

Our vision

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

Our structure

The Deloitte organisational structure (the organisational chart can be found in Deloitte's Annual report 2009/2010) is divided into four core functions that collaborate across specialist industry and market segments.

European network

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

Legal status

Deloitte refers to one or more of Deloitte Touche Tohmatsu (DTT), a Swiss Verein, and its network of member firms each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients across multiple industries. With a globally connected network of member firms in more than 140 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has more than 169,000 professionals, committed to becoming the standard of excellence.

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

Scope of the report

Reporting process

Deloitte Holding BV, further referred to as 'Deloitte', reports on the most relevant sustainability activities in the Netherlands on an annual basis. This report refers to the period from 1 June, 2009 to 31 May, 2010 and includes data from Deloitte Holding BV and its fully owned entities. The scope of the report is similar to that of the Annual Report. This report expresses the sustainability performance of Deloitte in the Netherlands. Its content contributes to the overarching sustainability report of DTT.

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

The report is based on the G3 reporting guidelines of the Global Reporting Initiative (GRI) and also serves as the annual communication on progress regarding the UN Global Compact (UNGC). The GRI table can be found at the end of the report. Reference to performance that is related to the UNGC principles is included in the management approach table on page 40. We provide the required profile information, an overview of our management's approach and address all performance indicators, with due regard to the GRI materiality principle by either: a) reporting on the indicator or; b) explaining the reason for its omission. Based on a self-assessment and external verification by our auditors, this report classifies as a GRI A+ level report.

Data collection

Comprehensive communication with internal stakeholders was performed to identify the required sources of information to support this report. This information was either carefully collected from our business information systems or provided by our suppliers and then centrally recorded and reviewed.

With regard to CO₂ emissions we apply the mathematical model and conversion factors as described in the WBCSD/WRI GHG protocol and our internal DTT guidance on sustainability reporting. The text states whether the data is based on estimates. The registration of complaints occur on a voluntary base, hence we cannot assure completeness.

Table 1 Overview of stakeholder groups identified at DTT level

Stakeholder group	Approaches to engagement	Types of information stakeholders provide	How member firms use their input
Member firm clients	Ongoing contact during projects, satisfaction assessments, business development and proposal processes	Service needs, insights into challenges, areas of concern, suggestions for improvement	Creating new services, service improvement, opening new lines of communication
People: current and prospective member firm employees, alumni, and retired partners	People Survey (annual), meetings with supervisors and management, blogs, wikis, campus events and job fairs, alumni networks	Areas of satisfaction and dissatisfaction, ethical concerns, potential improvements	Setting management priorities, developing and expanding new talent programmes, remedying weak areas, addressing concerns
Community organizations and global advocacy groups	Collaboration on projects, memberships, board and advisory positions, involvement in meetings	Request for assistance, feedback on support, ideas for future initiatives, recommendations for better practices	Identifying and making investments, marshalling capabilities, orienting activities toward shared outcomes, adopting new approaches
Governments and regulators	Participation on advisory panels, direct dialogue, collaboration on policy and position statements	New or amended laws and rules, opinions about practices, warnings and penalties	Maintaining compliance, helping to shape effective policies, developing services, advising clients
Professional bodies in accounting and auditing	Leadership roles, involvement in committees and working groups	Accounting and auditing standards, education and other requirements, certification and licensing	Contributing to associations' standard-setting, educational, and other activities

Source: DTT global corporate responsibility report 2009, page 11

Stakeholders

Our most visible stakeholders are our employees and clients. However, we also look seriously at the interests of others, such as professional associations, government bodies, suppliers and users of our audited information.

Table 1 shows an overview of all relevant stakeholder groups, as identified by Deloitte.

Throughout the year we participated in several external stakeholder events and innovative brainstorming sessions about sustainability topics.

Materiality and selection of issues

In this report we detail Deloitte's sustainability vision and strategy, followed by our performance last year. The report has been structured according to our four material themes of corporate responsibility and sustainability: our clients, our people, our role in the society and our ecological footprint. Last year we identified integrity as a separate theme in our sustainability report. Through an evaluation of the relevance of the themes, we have concluded that integrity is a key element within all of the other themes and should therefore not be identified as a separate theme. The people responsible for these areas in our operations have helped to identify the issues that

would have a significant economic, environmental, and social impact or that would substantially influence the assessments and decisions of stakeholders. Consequently, they identified the dominant issues in this year's agenda, in accordance with our strategy.

More information on stakeholder dialogue and materiality related to this report can be found within the governance chapter.

Assurance of the report

Ernst & Young Accountants LLP audited the information provided in this report, resulting in reasonable assurance that this report, in all material respects, presents reliable and accurate information and fulfils the requirements for a GRI A+ classification. The assurance report can be found on page 37.



Letter from the Executive Board

Rotterdam 20 July 2010

We are delighted to present our Sustainability Report 2009/2010. This document contains a comprehensive summary of our approach to sustainability and charts the progress we have made.

There has been a significant step change in our sustainability strategy. The launch of our “As One” strategy includes an ambitious programme that aims to embed sustainability throughout our organisation and into our service offerings. We have appointed a dedicated Sustainability Board to oversee its implementation and provide overall direction.

By incorporating sustainability more fundamentally into our vision and strategy we are demonstrating our commitment to our stakeholders. Our success will be evident in the advice and services we provide to our clients, our investments in people, our continued support for local communities and through more environmentally sustainable operations.

As a leading professional services company, we are acutely aware of our role in society and the responsibilities we have towards it. We have the right framework in place to make a positive contribution through our core business activities while helping our clients to be successful in a more sustainable way.

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

Executive Board

R.J.M. Dassen
Chief Executive Officer

C.J.G.M. de Boer
Chief Financial Officer /
Chief Operations Officer

J. Volkers
Chief People & Partner Officer



Letter from the Supervisory Board

Rotterdam 20 July 2010

The 2009/2010 period was a time of enormous challenges for Deloitte, but also one in which the company took significant steps in its approach to sustainability. This report outlines the important progress we have made in this regard and describes the measures we are taking to incorporate sustainability into everything we do.

The Supervisory Board supports the decision by the Executive Board to appoint a dedicated Sustainability Board, responsible for driving the new strategy forward. We recognise that the actions it contains are central to our ability to position ourselves as leaders in the market while fulfilling our commitments to society.

Deloitte's sustainability programme comprises measurable targets to be achieved by 2013. It includes a comprehensive plan for developing the competencies that will deliver high-quality sustainability offerings, as well as performance indicators and initiatives in the areas of our clients, our people, our role in society and our ecological footprint, so that we practice what we preach.

The Supervisory Board is grateful to all partners and staff for their hard work and commitment throughout these most difficult market conditions. We are confident that the sustainability vision and strategy now underway will ensure Deloitte's leadership in the market for many years to come.

Supervisory Board

A. Verberk (Chairman as of 22 July 2009)

J.C. Kombrink

J. Schraeverus (as of 1 June 2010)

F.G. Barnard

J.G.C.M. Buné

F. R. Herreveld (as of 6 July 2010)

Our vision and strategy

At Deloitte, we believe that sustainability is an integral part of any successful vision and strategy. Therefore, we have incorporated sustainability into our vision and strategy, with a renewed emphasis on corporate responsibility and transparency. On the one hand, we seek to embed sustainability into our service offerings. On the other, we are acting more responsibly and strengthening our role in society.

In collaboration with DTT Global, a Deloitte Corporate Responsibility Policy has been developed and is communicated, effective 31 March 2010. The policy states the following:

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

- Advice and services we provide to our clients
- Investment in our people
- Support of local communities and of society
- Environmentally sustainable operations

Acting locally

Deloitte Netherlands fully supports the commitments made by the global DTT organisation to the UN Global Compact, the World Economic Forum's PACI Principles and Global Corporate Citizenship Initiative and other similar commitments. We translate these into local activities and initiatives. We also share knowledge and experience with other member firms.

Our support for these commitments requires us to:

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

Strategy

In response to the changing business environment, in 2010, we refreshed our corporate strategy for the period of 2010/2011 to 2012/2013. This update in strategy and vision has taken our ambitious sustainability mission a step further.

The renewed strategy, 'As One', was formulated by focusing on our three strategic priorities of quality, sustainable growth and efficiency. In doing so, we aim to provide unrivalled value to our clients, find new ways to channel our knowledge through innovation, embed sustainability throughout our services and ensure efficient work processes.

This strategy outlines an internal and external sustainability programme with measurable goals. These objectives require that sustainability is fully embedded into all of Deloitte's service offerings.

Our clients

Our sustainability policy is demonstrated in the high-quality services we provide to clients. As part of our commitment to creating a comprehensive Sustainability Management System, we are integrating our sustainability principles in our services to clients and supporting this process through innovation and integrated service offerings.

Our aim is to have a positive influence on key themes such as economic growth, environmental protection, and social equity. We will advance these through our core business activities: delivering high-quality client service, conceiving and promoting solutions to large-scale problems and creating ideas that help our clients become more successful in a sustainable way.

New ways to channel our knowledge

During the year under review, under the theme "when you see the light, they see the light," Deloitte launched a new internal campaign to solicit innovative business ideas from its employees. Deloitte Innovation, was launched two years ago and has successfully overseen a number of innovations and brought them to the market.

As a result of the campaign, colleagues submitted over 250 ideas through the Deloitte Innovation website, to help drive long-term, sustainable growth in the business. For each idea submitted, a special Philips solar energy reading light is being donated to underprivileged children in Africa.

"My Reading Light" is a Philips innovation that delivers high-quality LED lighting on a scratch-resistant, coated Perspex sheet. It is charged by solar cells during the day, is very light and can be easily positioned above the page of a book, allowing the user to read or write.

This campaign is an example of how Deloitte is combining social responsibility with its own business initiatives to drive innovation in the marketplace.

Sustainability as an integral part of our services

To ensure that sustainability is an integral part of our normal business we also made the decision to form a Sustainability Board, reporting directly to the Executive Board, which is charged with implementing and managing our sustainability strategy. For more information about the Sustainability Board please refer to the governance section of this Report (page 13). For Further information about our 'As One' strategy, please refer to our Annual Report 2009/2010.

Table 2 Progress on long term key objective

	Key Objectives	Status				Reference
2008/2009	Internal and external network is functional and Deloitte sustainability is known to major clients					Sustainability Report 2008/2009
2009/2010	Deloitte is active in the market and is recognised as a sustainability Integrated Service Provider					Our clients
2010/2011	sustainability is embedded in Deloitte's service offerings					Our strategy
Planned						
In progress						
Objective nearly achieved						
Objective achieved						

Our people

At Deloitte, we seek to achieve market leadership by investing in our most important asset, our people. Our ability to attract, engage and retain the best talent is a strategic imperative that enables us to achieve our ambition of being a Best Place to Work.

Despite the business pressures brought about by the economic downturn, we still fulfilled our People Leadership strategy in the year under review. Furthermore, external market conditions have heightened awareness about the importance of making HR a key differentiator for our business.



Our role in society

At Deloitte, we recognise the important role that accountancy firms must play towards the restoration of confidence in the financial sector and towards business in general. The economic downturn and the financial crisis have raised fundamental questions about the way in which accountancy firms service their clients and the advice they provide. We welcome this debate as we seek to make a positive contribution through our operations and engagement efforts across the industry.

We also seek to direct our time, funds and the expertise of Deloitte and its people on areas of education and skills building in society. Our aim is to make our community investment activities consistent with our core business activities through the Deloitte Fair Chance Foundation. This platform combines some of our existing community activities, including Young Entrepreneurs Foundation, IMC Weekend School, Close the Gap, and our donations to the Red Cross Disaster Relief Fund. The Foundation is closely aligned to the goals of the Deloitte global community initiative, Deloitte21 and utilises time, funds and expertise towards building the skills and knowledge of socially disadvantaged young people.

Ecological footprint

Deloitte aims to make a positive contribution in protecting the environment. We are also paying more attention to the way in which relevant reporting information becomes available. We formulate initiatives at a local level, taking into consideration developments at a global level that can be integrated.

We have made a firm commitment to reduce the carbon emissions of our business and we are implementing a number of strategies to achieve this. Our plans focus on reducing emissions through improved energy efficiency in travel, procurement, buildings and IT.

Governance



Global oversight

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

Sustainability Board

In 2009/2010, an assessment was performed on behalf of the Executive Board to obtain insights into the current sustainability performance within the existing policies, procedures and processes of the company. This resulted in a number of recommendations and the development of a new governance framework, which includes the adoption of our global CR policy and the appointment of a dedicated Sustainability Board.

The Sustainability Board, reporting directly to the Office of the CEO, has overall responsibility to implement sustainability as an integral part of our business.

The Sustainability Board will:

- Determine relevance of marketplace issues for Deloitte Netherlands business strategy and operations and recommend overall direction for sustainability;
- Develop a community platform based on the four principles in our CR Policy to obtain a leadership position among professional services companies in sustainability in the Netherlands;
- Develop an active communications programme which describes what we are doing, but also encourages our people to participate and innovate in their own work environment;
- Have a role in setting strategic targets.

Risk management

The Executive Board is responsible for ensuring internal risk management and control systems are effective. Where possible, the Board is responsible for actively managing all strategic, financial, governance and operational risks.

In alignment with the global DTT organisation the Dutch member firm has a National Reputation & Risk Leadership Office, responsible for governing risk and related policies in the areas of:

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

As part of our ongoing improvement efforts we plan to explicitly incorporate specific sustainability risks into all these areas where relevant.

Stakeholder dialogue

Deloitte values its stakeholders and proactively seeks to engage with them. Our most visible stakeholders are our clients, partners and employees. Besides day-to-day contact, we conduct service assessments through interviews and surveys to assess stakeholder expectations and evaluate our performance.

We have implemented robust procedures through which we evaluate the quality of our services and our interaction with clients. We conduct structured and in-depth client interviews to help us determine their appreciation of our work, the Deloitte team that delivered the services and the performance of individual partners.

The results of each interview are reported back to the partner and his or her team. They are also anonymously reviewed for feedback on our performance and the client relationship. In 2010/2011, Deloitte's performance on sustainability will also be addressed in these conversations.

We take into account the interests of all our stakeholders, including professional associations, government bodies, suppliers, and the users of information that we have audited. To understand the views that different stakeholders have of our organisation and to determine the value of our reputation, we have introduced a reputation mix model. We developed this research method on a global level and are embedding it into the Dutch operations.

Thus we analyse feedback from several stakeholder groups about the same topics, including our core values; relentlessness, pragmatism and anticipation. The majority of surveys are done online in combination with in-depth interviews with specific stakeholders. During 2009/2010 we conducted or scheduled the following studies:

- Clients & prospects: March 2010
- Employees: May 2010
- Alumni: planned for second quarter of 2010/2011
- Government officials & regulators: planned for summer 2010
- Journalists & academics: planned for the third quarter of 2010

Our sustainability partners at Board level, such as the UNGC and GRI, provide important forums for Deloitte to engage in dialogue with like-minded companies and other stakeholders. Through these conversations we aim to remain at the forefront of the global sustainability agenda and contribute responsibly to society.

Deloitte also sponsors and regularly communicates with several not-for-profit organisations, including: Close the Gap, Young Entrepreneur Foundation, IMC Weekend School, Sounding Board for Entrepreneurs and MVO Nederland/S&B.

Employee engagement

We conduct annual People Surveys aimed at measuring the satisfaction and engagement levels of our staff. Internally, we also hold 'Straight Talk' sessions in which Board members visit local offices to engage in direct and open dialogue with employees on a range of important issues, and clarify strategy and performance. Around 20 of these sessions are held each year and the feedback we receive often defines new policy content. For more information about these surveys and our engagement efforts with employees, please refer to page 21 of this report.

Materiality assessment

In developing this report, we performed an internal stakeholder engagement process to identify all relevant processes and respective process owners that affect one or more of the relevant GRI G3 performance indicators.

This process gave valuable insight into the allocation and relevance of sustainability issues and opportunities within the organisation. Based on individual inquiries with process owners, we determined what data would be material for this report and whether it could be disclosed. All GRI G3 performance indicators are addressed, either by a) reporting relevant performance data, or; b) explaining the reason for omission of performance data.

We acknowledge that agreeing on material topics is part of an ongoing, structured dialogue with stakeholders. We cannot ensure coverage of all material issues for our stakeholders in every instance.

In collaboration with the DTT Operational Sustainability Working Group, we have designed a new structured process for stakeholder engagement, which we will implement in the coming year to effectively address this area.

A broader and more structured stakeholder dialogue will be central to Deloitte's sustainability agenda in the coming year. It requires that specific themes be addressed with each of the stakeholder groups.

GRI standards and United Nations Global Compact

UNGC

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

The Netherlands Network of the UNGC is an initiative of Dutch business leaders that aims to further the contribution of private business – within its sphere of influence – to sustainable development. We actively participate in the Steering Committee of the Netherlands Network. In collaboration with UNGC Netherlands, we organised the annual UNGC Netherlands Symposium 2009 on October the 19th on sustainability & innovation.

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

GRI

We are an organisational stakeholder of the GRI and this report follows GRI G3 guidelines for the fourth year. Deloitte works closely with GRI and an interview with GRI Chair Mervyn King has been included in our Annual Review 2009/2010. Based on a self-assessment and external verification by our auditor, this report classifies as a GRI A+ level report.

Performance 2009/2010

In 2008/2009 we set ourselves measurable goals aimed at strengthening our sustainability reporting in accordance to GRI G3 guidelines. Despite the challenging business environment, we have made good progress, although we realise further steps are necessary.

Most significantly, we formulated a clear sustainability vision and strategy that will enable us to achieve our goals. We greatly strengthened our governance approach and reporting systems, while responding to growing client requirements for sustainability services, by broadening our offering in this area.

We identified a wide range of stakeholder groups and used interviews and surveys to assess their expectations and their views on our performance. At the same time, we performed internal stakeholder engagement exercises to identify the most relevant performance indicators for GRI G3 reporting.

Our progress on environmental sustainability was significant. Considering the initiatives realised this year and further actions initiated, we believe we are on track to reduce our CO₂ emissions by 40% by 2011. Our move into the Maastoren building in Rotterdam has greatly improved the potential for reducing our footprint because of the environmental efficiencies it offers.

We also sharpened our focus and increased our commitment towards our people through new engagement and development efforts. Our people, in turn, helped to strengthen our role in local communities through the activities of the Deloitte Fair Chance Foundation, which helps disadvantaged young people.

Table 3 Progress on performance goals

Performance goals 2009/2010	Status				Reference
Setting up a feasible stakeholder engagement process					Governance
Defining materiality with stakeholders					Governance
Assessing reporting boundaries					Governance
Improving disclosure about our management approach					Appendix 1 Practice what we preach
Continuing work on required policies					Appendix 1 Practice what we preach
Continuing to report according to GRI G3 standards					Appendix 3 GRI table
Responding to growing demands to include sustainability in client requests for proposals					Our clients
Further address sustainability requirements in our supply chain					Our ecological footprint
Delivering HR service excellence by setting HR targets					Our people
Enhancing diversity					Our people
Making staff retention a strategic priority					Our people
Recruiting effectively					Our people
Bringing more coherence to all philanthropic activities					Our role in society
Reducing Deloitte's ecological footprint					Our ecological footprint
Planned					
In progress					
Objective nearly achieved					
Objective achieved					

Our clients

Our aim is to fully embed sustainability into all of Deloitte's service offerings and translate this into a change of mindset for our clients' organisations. Thus, we have created a range of tools, which include a Sustainability Maturity Assessment Framework, a Sustainability Strategy Benchmark, a Sustainability Value Map and a Deloitte Business Simulation Game.

Deloitte also offers a variety of sustainability services to its clients, including Strategic Consultancy, Sustainability Reporting Consultancy, Green Building Consultancy, Green IT and Climate Change Risk Management Services. The regional cooperation, DSE, is in place to optimally support sustainability in the advice we give to our clients.

Client acceptance

We are integrating environmental sustainability and climate change considerations into business decisions across our value chain. Wherever possible we are implementing this criteria into our client targeting, risk assessment and acceptance processes.

Ethics & integrity

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

It is part of our duty of care to our stakeholders to implement stringent "know your client" procedures before agreeing to undertake client work. We have a formal client and engagement acceptance procedure that must be carried out before a client or engagement is accepted. We evaluate clients according to their independence, ethics, type of business and reputation. In the case of ethical dilemmas, the matter is referred to our Ethical Officer. In other cases, the matter can be passed to the Executive Board.

The Deloitte Business Simulation Game

The development of effective learning and leadership skills comes through practical experience and structural reflection. In collaboration with one of our clients, we developed a Business Simulation Game to learn how to balance people, planet and profit issues and opportunities.

The Business Simulation Game is a safe and inspiring learning environment that enables companies to experiment with a realistic model of their company and examine potential scenarios. The aim of the Deloitte Business Simulation Game is to accelerate the development and implementation of sustainability leadership. "Once again we have demonstrated our innovative qualities in developing this game," says Deloitte CEO Roger Dassen. "It is through such creativity that we will continue to realise our ambition to be a leader within sustainability."

Playing the game enables participants to learn how to balance the qualitative and quantitative dimensions of people, planet and profit within the context of a business enterprise. Learning and leadership development is focused on finding a balance between short-term gain and long-term profit, while understanding the complexities and competencies of managing sustainability risks. "This game has a realistic and holistic design," says Peter Bakker, CEO of TNT – Deloitte's partner in developing the Business Simulation Game. "This is the first management game that not only looks at financial issues but comprehensively covers sustainability ones as well."

Client engagement through satisfaction study

Deloitte actively connects with its clients to improve its service output. We perform Client Service Assessments (CSAs) to receive feedback on our services and performance, including sustainability activity, to see how it can be improved.

We also carry out an annual Group Market Study (GMS). The GMS is performed by an independent external research company that also approaches clients of the other 'Big Four' companies. Clients are asked to rate the accountancy or consulting company on their corporate responsibility performance. Deloitte had the second best rating out of the 'Big Four' with an average score of 6.6 out of 10, up from 6.5 in 2009. Overall, 55% of clients believe that performing well on corporate responsibility is either 'important' or 'very important' – up from 40% in 2008. This demonstrates the value of a company focussing on sustainability, which is why it is a key differentiator for Deloitte.

Sustainability engagements

In the year under review, we have executed many new engagements in the area of sustainability. For example:

Global Logistics company - Development and application of The Game

Together with TNT, Deloitte developed the first management game about responsible leadership in which we teach the team players how to balance people, environment and profit opportunities.

Global Retailer - Assurance on sustainability report, GRI application level check

For the first time Ahold has requested external Assurance for their sustainability activities. Deloitte has executed a review and delivered the Assurance Report for the Corporate Responsibility Report 2009.

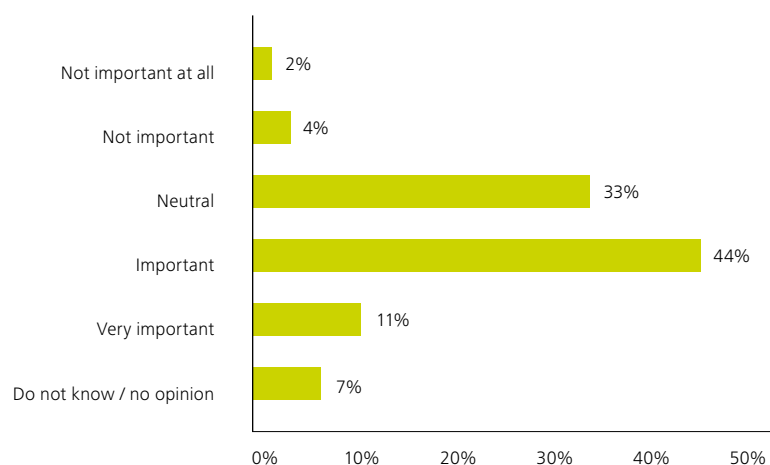
Large Dutch municipal Climate Initiative - Project management and advisory

The municipality of Rotterdam (together with Havenbedrijf Rotterdam NV, DCMR Milieudienst Rijnmond and Deltalinqs initiator of the ambitious climate programme Rotterdam Climate Initiative) is currently implementing a programme to reduce the energy consumption of its own property portfolio. To this end, it has started the programme "Rotterdamse Groene Gebouwen" [Rotterdam Green Buildings]. The municipal swimming pools have been designated as the first pilot project to implement an energy performance contract. Deloitte is currently involved in project management for the tender procedure and legal and financial advisory services.

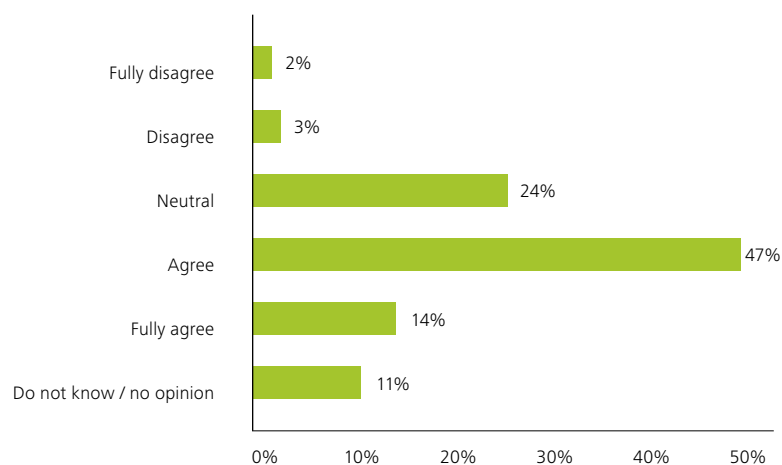
Impact of our services

As a consulting company, our most significant impact is realised through the services we provide to our clients. As such we practice what we preach and try to manage the direct and indirect impact we have on the environment, the economy and society. An assessment of the indirect impact of our services is planned to be developed in the near future.

Graph 1: How important do you consider good performance on corporate responsibility for accounting / consulting firms?



Graph 2: When relevant, Deloitte should explicitly mention the sustainability implications of the advice she offers her clients.



Source: Satisfaction and image Deloitte. Group market research 2009/2010 number of respondents: 345
(Tevredenheid en imago Deloitte. Groepsmarktonderzoek FY 2010)

Our people

At Deloitte, our people are our most important asset and we are committed to building sustainable relationships with them. We believe that attracting, engaging and retaining great people is fundamental to becoming the Standard of Excellence.

We aim to be a Best Place to Work, a place where talented people are highly engaged in serving great companies with excellence. Accordingly, we are executing an ambitious, multi-year people strategy. In the year under review, despite the economic downturn, we implemented the key strategic actions we had planned in order to make incremental progress.

In addition to our strategic initiatives, the difficult market conditions over the last 18 months have resulted in a greater focus on our people and their performance, increased workforce planning and decreased overall numbers of people, revised compensation and benefits, and continued recruiting but of fewer people.

Dialogue with our people

Dialogue with our people is very important to us. We use their input to help formulate, validate and /or constantly refine our people strategy and actions.

We carry out a comprehensive People Survey every 18 months because we want to measure our people's engagement, obtain their feedback and measure our progress. The results from our most recent People Survey in October 2009 show that our overall engagement index stayed at the same level as 2008. We did not achieve our goal of a one point improvement, but remain pleased that overall engagement did not decline as a result of necessary actions taken during the economic downturn, such as reducing variable pay.

Our Executive Board frequently conducts Straight Talk sessions with our people. These consist of direct discussions with all levels of our people across the entire company and country, providing a valuable source of information and insight.

We also carry out other surveys and forms of dialogue to engage with and get feedback from our key people stakeholders, including: using social media on our recruiting website; an As One diagnostic for Partners and Directors; Mass Career Customisation surveys; using groups of people as ambassadors to help test, plan and implement critical people initiatives.

Our Works Council (Ondernemingsraad) is an important body which represents our staff. We have regular discussions – formal and informal – on many key issues which are mutually important, including compensation and benefits, workforce planning, and progress against our people strategy. Their input, contribution and assistance is critical as we seek to build a sustainable organisation together.

People engagement and retention

We aim to optimise the engagement of our people and partners. We believe that the more engaged our people are, the more fulfilled and energised they are in their work, the better they perform for our clients and the more likely they are to stay with us.

We identified and categorised the main drivers of the engagement and retention as: appreciation and recognition, career enhancement and learning, equal opportunity to excel, and connecting with the company. We have prioritised and begun implementing activities for each of these elements in our pursuit of high performance and an excellent experience for our people.

One of the activities is Mass Career Customisation (MCC). MCC is a tool we are using to facilitate customisation of careers (pace, workload, location, schedule, travel and role), increased flexibility and quality of the yearly conversations with our people. During the past year we completed the roll-out of MCC to all our people across the company.

Recruiting

We are focused on recruiting highly talented people to help build our sustainable organisation and deliver excellence to our clients. During the year, because of the recession, we reduced our recruiting target over previous years but consciously continued recruiting on a more selective basis. We recruited 479 new hires of which 395 were graduates and 84 experienced hires.

Looking ahead, we expect an increase in recruitment volume and greater demand for strategic and experienced industry hires. As such, close cooperation with the functions and industry teams will be of utmost importance. Furthermore the successful recruitment campaign will be aligned with the corporate 'green dot' campaign.

Learning and development

We invest heavily in the development of our people as it is a driver of recruitment, engagement and performance. Training hours are listed in the people data on page 29. In addition to thorough technical training for all client-facing professionals, some examples of business skill development delivered this year include:

- Performance coaching workshops for all managers and above - to emphasise the importance of coaching our people and to increase the effectiveness thereof;
- Manager Development Journey for all newly appointed managers - to begin their training to become effective managers;
- LEAD Programme for all newly appointed Senior Managers. This is a two year leadership programme using blended learning, focused on strategy, authentic leadership and self reflection, building and maintaining client relations and leading their team.



Diversity – Equal opportunity to excel

Women advancement is currently our main focus because women constitute a large part of our population (37%) but are significantly underrepresented at senior levels. Our goal is to support, facilitate and nurture our women to move through the ranks to the highest level and to correct this imbalance over time.

During the year we focused on a number of actions including:

- Refining HR policies and processes and implementing monitoring of gender differences in the areas of recruitment, evaluation, promotion and remuneration;
- Refining key performance targets for percentage of female partners and directors. Each function determined their targets based on their pipeline and are committed to and accountable for achieving them. We also defined a key performance indicator regarding retention of women for every partner;
- In November 2009 Roger Dassen signed the Charter “Talent naar de Top”, an initiative of the Dutch government. Deloitte will be monitored by a third party on our progress in advancing women to top management positions every December;
- We continued with our Women Partner Director Programme to increase the number of women in director and partner positions. In this programme female senior managers and directors are coached by partners in leadership positions.

The people survey showed that the engagement index for women increased by one point. Based on a survey held among participants of the Women Partner Director programme, 90% of the respondents assessed the programme as satisfactory to highly appreciated, 76% use the knowledge obtained during the coaching session in practice, while 86% of the coaches said they had obtained new understanding as a result of the coaching sessions with their coachees.

Following promotions in October 2009, the admission rate for new female managers was 39% and 24% for new female senior managers both of which were up from the previous year.

As of 31 May, 2010, 6% of our partners and 8% of our directors are females. At the promotion as per 1 June, 2010, the admission rate for female partners amounts to 9% and for female directors 20%. This will result in 7% female partners and 9% female directors.

In the coming years we will develop a policy on, and targets for, ethnic diversity.

Ethics and integrity

At Deloitte, we understand it is an imperative to maintain high standards of integrity within our organisation. Furthermore, we are acutely aware of the importance of ethical behaviour and integrity of all Deloitteers. The tables below indicate our commitment to ethics.

Table 4 Incidents

Type	Number of reported occurrences 2009/2010	Number of reported occurrences 2008/2009
Complaint handling	14	10
Request for advise	26	17

The information in this table is based on the number of incidents reported to the counsellors ('vertrouwenspersonen' in Dutch) and the Ethics Officer. In addition to actual incidents reported (listed under 'Complaint handling') the counsellors and the Ethics Officer receive requests for advice regarding ethics issues from Deloitte employees and Deloitte departments, such as HR and Legal. The number of requests for advice have risen in 2009/2010 compared to 2008/2009. We attribute this increase to the fact that the role of the counsellors and the Ethics Officer are becoming increasingly known to Deloitte employees, since we created these positions.

Table 5 Plans and targets on our continuous commitment to ethics

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

Complaints and whistleblower procedure

Our complaints and whistleblower procedure was set up in 2007 and is accessible for both internal and external complaints. The procedure can be viewed at www.deloitteannualreport.nl.

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

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

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

Health and safety

Our people are very important to us and thus we run various programmes and initiatives to ensure their health, vitality and safety:

ViP-Online

This programme supports and facilitates our employees in finding a better physical, mental and emotional balance to help them improve their general vitality and health. Next year we will follow up and evolve this programme towards a fully-fledged Deloitte Health Platform.

Awareness & engagement

We offer working conferences for specific teams, which increase awareness of how to deal with and improve the influencing factors related to employability, staff turnover and team engagement. The working conferences are demand driven and held on the team's initiative. In the year under review, seven Deloitte teams took part.



Company fitness

Deloitte offers company fitness and assistance through a number of programmes operated within the workplace. In 2009, 103 Deloitte's took part in indoor fitness (through internal company fitness centres), while another 95 participated outdoors.

RI&E

In the first quarter of 2010, a Risk Inventory and Evaluation was conducted for Deloitte as a whole. The RI&E enabled us to identify Deloitte's points for attention in the field of Health, Safety, Welfare and Environment. These points have been included in branch reports, a working conditions policy report, and a psychosocial work-stress report. We will follow-up on this survey in the coming year.

Case management

Deloitte has an internal case management system for the support, process monitoring and management consultancy of employability and to counter absenteeism. In the 2009/2010 a reduction in sickness leave to 3.0% was achieved, compared to 3.1% in 2008/2009 and a reduction of the report frequency to 1.4% in 2009/2010, compared to 1.5% in 2008/2009. The total number of absence days decreased by 7,675.

Furthermore, the pilot 'Optimising Employability' started in 2010, which aims to produce a significant improvement in employability. Four Pilot teams showing either high absence rates or high report frequencies participated in the Pilot. Over the coming year, the Pilot will be evaluated, with subsequent steering to follow throughout Deloitte.

During the year under review, we also developed a continuity management policy, partly in response to the influenza pandemic.

People data for 2010/2011

Although overall retention improved, full-time staff levels decreased by 9% as a consequence of the economic downturn. However in certain instances this was done to facilitate recruitment in other areas of the business. Due to attrition and disposition of certain businesses at the end of last year, our average headcount dropped from 5,489 at the end of 2008/2009 to 4,993 at the end of 2009/2010.

Table 7 People data 1

	Realised 2009/2010	Realised 2008/2009
Average FTE's	4,624	5,098
Average headcount*	4,993	5,489
Total hires	479	969
Total experienced hires	84	233
Total partner hires	3	8
Total graduate hires	395	736
Total internship	182	233
Total exits	926	1,005
Total divestments	0	12

* The headcount figures 2009/2010 include a small number of settlements, whereas the headcount figures 2008/2009 are excluding settlements.

Table 8 People data 2

	2009/2010	2008/2009	2007/2008
Average age of Deloitte employee	34	33	34
Male (%)	63	63	62
Female (%)	37	37	38
Sick leave (%)	3.00	3.10	3.60
Total sick days	50,090	57,765	-
Total number of sick reports*	6,565	7,718	-

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

Table 9 People data 3

Part-time / Full-time population (%)	Part-time 2009/2010	Full-time 2009/2010	Part-time 2008/2009	Full-time 2008/2009
Population of Fee-earners	19	81	19	81
Population of Support	46	54	45	55
Population of Deloitte	24	76	24	76

Table 10a Headcount male/female 2009/2010

Employment category	31 May 2010	Male	Female
Partner	241	226	15
Director	215	197	18
Senior Managers	432	355	77
Managers	676	493	183
Aspirant / Jr. Managers	1,162	801	361
Other Staff	2,197	1,010	1,187

Table 10b Turnover 2009/2010

Employment category	Total	Male	Female	% Male	% Female
Partner	13	13	0	6%	0%
Director	26	24	2	12%	11%
Senior Managers	63	48	15	14%	19%
Managers	113	82	31	17%	17%
Aspirant / Jr. Managers	196	131	65	16%	18%
Other Staff	515	245	270	25%	23%

Table 11 Gender diversity

Diversity figures - female (%)	Targets 2009/2010	Realised 2009/2010	Realised 2008/2009	Realised 2007/2008
Partner	7	6	5	4
Director	7	8	10	5
Senior Managers	20	18	16	15
Managers	25	27	25	23
Aspirant / Jr. Managers	35	31	31	30
Other Staff	50	54	53	53

Table 12 Ethnic diversity

Diversity figures - ethnic diversity (%) [*] Current	Foreign	Native	Unknown
Partner	2	74	24
Director	6	81	13
Senior Managers	8	81	11
Managers	8	82	10
Aspirant / Jr. Managers	16	75	9
Other Staff	21	69	10
Interns	25	64	11

^{*} 'Native' refers to persons whose parents are originally of Dutch descent. 'Foreign' refers to persons from which one or both parents is not originally of Dutch descent. 'Unknown' refers to persons for whom it is unknown (not registered) what the place of birth or origin of one or both parents is, as Deloitte does not make it mandatory for its employees to provide this information.

Table 13 Training of employees

Service line	Average training days Fte 2009/2010
Audit	14.0
Consulting	2.3
FAS	6.8
Tax	8.6
Others	2.2

Table 14 Number of performance reviews

Performance reviews	2009/2010
Number of employees	4,993
Number of performance reviews	4,544
Percentage of performance reviews	91%

Leveraging our network

We view our former partners and employees as ambassadors for our company and we are keen to leverage this valuable network through our renewed alumni programme, which aims to maintain these contacts and strengthen them further.

Former employees play an important role in recruiting, bringing in new assignments and providing input on fresh service offerings. We also believe alumni can influence and strengthen our reputation. We know through our employee survey that our people would recommend Deloitte as an employer to their friends and family; no-one has a better understanding of the kind of people we wish to attract.

To support the programme we created an online community portal where former colleagues can find each other and connect and we continue to embed this network across all levels of the organisation. Furthermore, we intend to arrange informal annual meetings in different offices and regions where former employees can not only easily find each other, but also exchange knowledge and experiences about their time at Deloitte.

Our role in society

At Deloitte, we understand our role in society and the responsibilities we have towards it. We are committed to strengthening our community involvement by embedding our social responsibility policies in all our initiatives. We also recognise the contribution we must make towards helping to increase confidence in capital markets and in business generally.

One of our main vehicles for pro-active societal engagement is the Deloitte Fair Chance Foundation. This non-profit platform will be functional as of 1 July, 2010 and is integral to the sustainable development of our social engagement agenda, demonstrating our commitment to this field in the Netherlands. The Fair Chance Foundation is the platform which combines some of our existing community activities, including Young Entrepreneurs Foundation, IMC Weekend School, Close the Gap, and our donations to the Red Cross Disaster Relief Fund.

The Foundation is closely aligned to the goals of our main global community initiative, Deloitte21. This important initiative utilises our time, funds and expertise to help build the skills and knowledge of socially disadvantaged young people.

We believe that conventional education needs to be improved to prepare young people for success in the 21st-century economy. As such, we launched Deloitte21 in October 2009. This programme allows Deloitte professionals to apply their intellectual capital, professional skills, and experience to give students the skills that are most sought after and relevant to the world today, such as leadership, ethics, problem solving, financial literacy, technology and global awareness.

We value the input of our partners in defining policy for our initiatives, which aim to help young people, and we have worked closely with them on the following programmes:

Impact Day

In 2009/2010 we did not organise Impact Day. We believe this was appropriate in light of the economic downturn. Impact Day offers our employees the opportunity to dedicate themselves to the needs of others, outside Deloitte. We will arrange an Impact Day in 2010 with education as main theme. We intend to encourage greater participation from all parts of the Netherlands by appointing ambassadors, who we will assist in implementing locally driven activities.

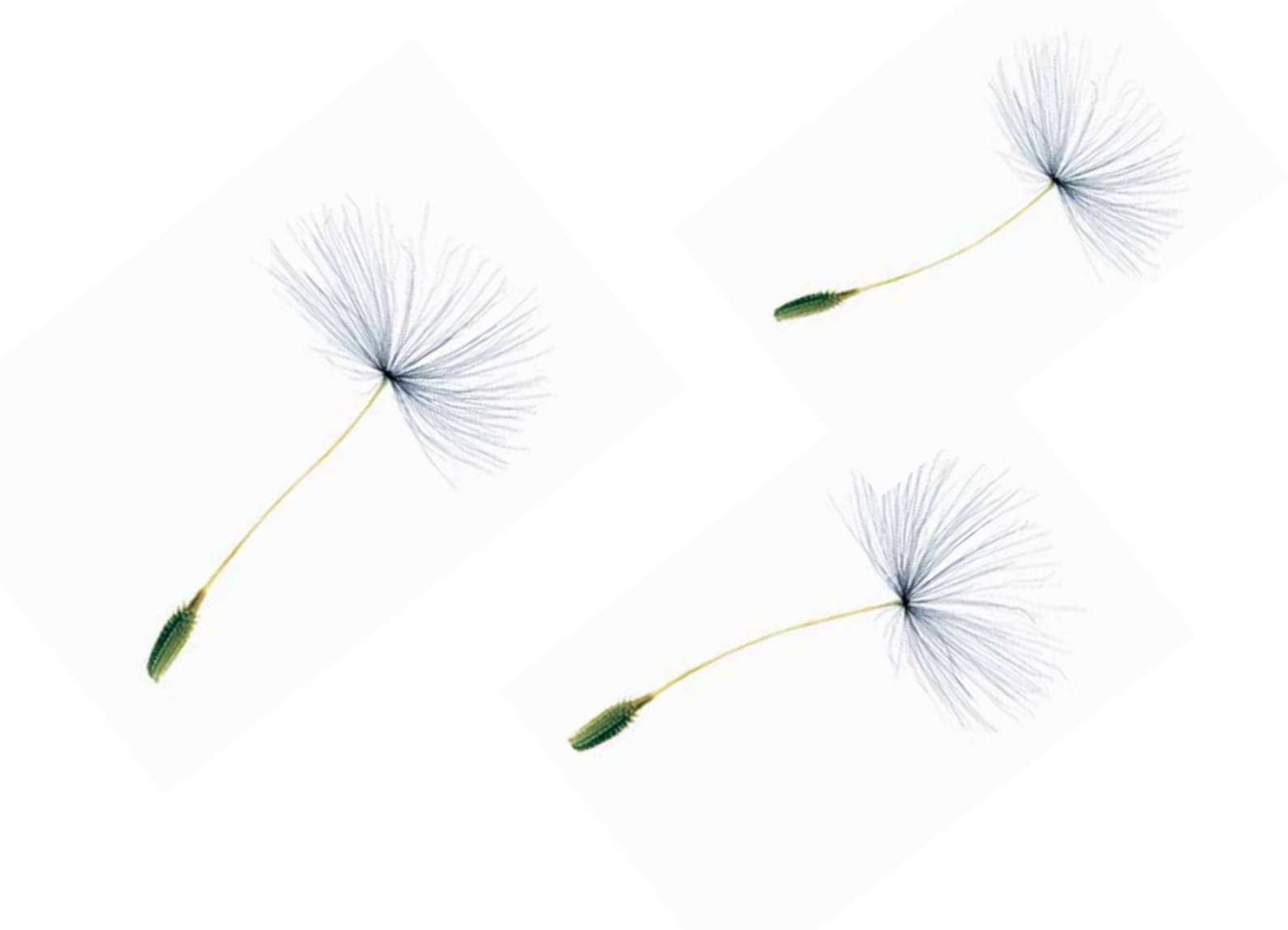
IMC Weekend School

Deloitte Netherlands has supported IMC Weekend School for the past four years. IMC Weekend School is a supplementary school for children - aged between 10 and 14 - from underprivileged neighbourhoods in the major cities of the Netherlands. The first Weekend School opened in the south-east of Amsterdam in 1998 and the programme has grown to include nine branches, all funded by companies and foundations.

The school introduces motivated children to a variety of interesting disciplines in the sciences, arts and cultural studies. Its objective is to help children from under-resourced neighbourhoods to broaden their perspectives, gain self-confidence and establish a connection to Dutch society.

Every Sunday the school provides supplementary education, with the help of Deloitte and other volunteers. Our consultants are engaged with the IMC Weekend School to advise its staff on development issues, offer training in financial matters, and to provide interview training to students applying for jobs.

Deloitte Netherlands has also offered bespoke recommendations for a new organisational model, steering mechanisms and a change roadmap for the school, all of which has been adopted by the IMC Weekend School advisory board, management and team.



Youth Advisory Council

The Youth Advisory Council (YAC) is a combined initiative of the Dutch Housing Corporation (Ymere), the IMC weekend school and Deloitte. The objective of the council is to:

- Involve young people (alumni of the IMC Weekend School in Amsterdam) in prospective decisions about the neighbourhoods in which they live;
- Offer young people the opportunity to explore and understand the “business environment” by sharing knowledge about business etiquette, improving manners and listening and debating skills, among others.

Deloitte has voluntarily supported the YAC for the past three years. Deloitte consultants help the young people during eight business meetings to develop their presentation and debating skills.

Insidership programme

Launched in 2008, the Deloitte Insidership programme aims to match our leaders to roles within, for example, non-profit organisations that require board members. 60 of our people now take an active part in this programme.

The power of Insidership:

- Knowledge - to use the strength of our organisation (expertise)
- Networking - strengthen our network in society
- Administrative experience - raising skills and knowledge of Deloitteers

Stichting Jong Ondernemen (Young Entrepreneurs Foundation)

The ‘Jong Ondernemen’ initiative aims to develop the entrepreneurial skills of Dutch youngsters. The scope of this programme includes teaching participants the necessary skills to develop real products and services in the field of innovative and sustainable businesses and to work with real money, suppliers and clients. The programme is rolled out free of charge in primary and secondary schools.

To further support this programme, LincC has been established to provide the missing link between students who have completed their time with Young Entrepreneurs and real business enterprise, a professional network, opportunities for innovation and start-up subsidies to gain knowledge and experience of businesses. LincC is also in line with government policy to promote entrepreneurship. Overall, LincC encourages students to graduate and simultaneously build their own business, aligning their ambitions of corporate responsibility with Deloitte.

e-Learning for Kids

Five years ago a colleague from DTT, Nick van Dam, established e-Learning for Kids (EFK). The foundation develops courses for children aged between five and 12-years-old that can be accessed, free of charge, through the Internet or on CD-ROM. According to EFK, more than one million children across 80 countries around the world have accessed the programme. EFK aims to make a difference in the lives of children by supplying the best online teaching packages in the subject areas of mathematics, physics, language, health, literacy and English as a second language. Our mission is to open the door to global education and as such we have made it one of our priorities.

Red Cross

Deloitte committed to a three-year partnership with the Red Cross that began in 2008. We supply financial assistance through a disaster relief fund.

We also made a financial donation to Vietnam and Colombia for disaster preparedness. Disaster preparedness is increasingly important as global climate change causes more extreme weather phenomena, such as cyclones, heat waves, torrential rain and longer dry spells. The Red Cross provides an immediate international response, helping the most vulnerable people to better fend for themselves.

Deloitte contributes to a good cause

Resto VanHarte

The Resto VanHarte is a not-for-profit foundation that aims to strengthen community bonds by bringing people from different backgrounds to share a meal together at the same table. By doing so, it reduces isolation within neighbourhoods and increases quality of life by encouraging communication.

In 2009/2010, over 50 employees of Core Audit, in Eindhoven, have each devoted five afternoons and evenings to these events in Den Bosch. Resto VanHarte is a voluntary organisation and thus the support of Deloitte who shop, cook and serve the food is invaluable.

Racing against cancer

The annual Racing Against Cancer event at the TT circuit in Assen aims to raise funds for events and trips to be organised for children suffering from cancer. Among the drivers in 2009 was Deloitte Timo Span, who invited several young boys and girls to co-drive around the track and gave out more than 300 bags full of gadgets for them to enjoy.

"It was wonderful to treat these children to a unique experience on the track," says Timo, "The occasion was an unforgettable experience for all who participated and demonstrates the human face of our organisation."

Organ Donation Promotion Foundation (SPO)

From 18 to 20 September, SPO organised a charity bike ride in the Meuse-Rhine, South Limburg, to raise awareness of the need to recruit more organ donors. The event across the Belgian-German border was co-sponsored by Deloitte and as such, Deloitte Jos van der Vleuten and Paul Retra were charged with pedalling the necessary kilometres on behalf of the Maastricht office.

"Jos and I cycled for around 100km on both days, in the company of the Board of Directors from the Academic Hospital Maastricht, as well as some other guests of Deloitte," says Paul.

The ride ended with a family cycle through the hills of South Limburg on Sunday, while SPO received a donation of €17,500.

"The most important aspect is that we not only raised a lot of money to help this great organisation but that we also achieved our goal of raising awareness of the ongoing need for organ donor registration," he adds.

Ecological footprint

We have made good progress in the year under review. Some of our initiatives have been very successful and will bear fruit in the coming year. Most notably, our new and more environmentally friendly office in Rotterdam offers many excellent opportunities for us to reduce our footprint further.

The 2009/2010 period under review was the second year in our three-year plan to reduce our CO₂ emissions by 40%. So far we have reduced carbon emissions by 33% since 2006/2007 levels.

Waste

In 2009/2010 we rolled-out a new waste collection method: the 5 stream waste collection. The 5 streams of waste identified at Deloitte are:

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

We divided our waste into five categories to allow for efficient recycling, processing and disposal. On every floor in our offices, paper, cardboard and refuse are collected. The other two streams are collected centrally per office, and swill is limited to refuse related to catering. In our Amstelveen office we are currently conducting a pilot to collect swill per floor in the office.

Table 15 Ecological footprint

Category	Description	2009/2010	2008/2009	2007/2008	Unit
Travel	Number of lease cars	3,448	3,718	3,403	-
	Number of professional km per lease car	22,165	22,869	22,500	km
	CO ₂ emission per lease car based on km ¹	4.54	4.69	3.94	tCO ₂
	CO ₂ emission per lease car based on litres ¹	3.43	3.73	-	tCO ₂
	Number of flown km per FTE ²	2,772	2,788	4,179	km
	CO ₂ emission of flights per FTE ³	0.30	0.32	0.60	tCO ₂
Building & energy	Square metres in use (year end)	116,654	124,765	132,731	m ²
	Energy consumption (KWh per m ²) ⁴	129	122	117	kWh
	Energy consumption per Fte ⁵	3,322	2,975	3,276	Fte
	Increase / decrease in consumption (KWh per m ²) ⁶	5.5	4	-12	%
	CO ₂ emission due to energy consumption ⁷	0	0	7,398	tCO ₂
	Percentage energy consumption Deloitte Datacentre	23.5	27	26	%
Non-hazardous waste & disposables	Total paper in use	373,183	363,712	456,383	Kg
CO ₂ reduction achieved	Percentage of total CO ₂ emission achieved compared to 2006/2007 levels. Target is to reduce the CO ₂ emission by 40% per 2010/2011	33	25	4	%

¹ Reporting in liters is more realistic in the CO₂ emission

² Data based on flights booked by our preferred travel agent

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

⁴ Energy consumption is based on the weighted average of m² of which 60% is calculated and 40% estimated

⁵ The energy consumption per Fte increased as result of a decrease in total numbers of Fte

⁶ Incorrect percentages have been reported in prior years, comparative figures are therefore adjusted

⁷ We purchase all our electricity from renewable energy sources, the CO₂ emission is therefore 0

Transport

Under our preferred lease car programme, 60% of employees were able to select a lease car from the preferred model list, which include Hybrid cars (energy label A; 14% taxation). We are currently running a pilot project for employees with a cash option for those who have not opted for a car, to lease an electric scooter. Next year, all offices will be equipped with electric charging stations for e-bikes and scooters. This will be closely followed and extended to support e-mobility at Deloitte locations.

Green transport is encouraged through the NS business card, which aims to make premium rail travel available to all employees. The use of the NS Business cards accounts for some 27,000 train journeys with a total length of 2.7 million km. The total number of kilometres by train has decreased slightly this year, compared to 2008/2009, mainly because of the reduction in staff in the year 2009/2010 and partly due to the lack of promotional activities for the NS Business card this year.

New office space

In March 2010, the offices of Deloitte Rotterdam and Dordrecht were moved to the Maastoren building in Rotterdam. This is the tallest building in the Benelux (165 metres) and is now the working place for 1,100 Deloitte employees. It offers numerous facilities including a sports complex, a company restaurant serving organic food, a coffee corner and bar, and both formal and informal meeting spaces.

The Maastoren building is also cooled and heated using an award-winning technological design that uses water from the Maas River. Comparatively less office space is used by Deloitte staff in the new building because of greater flexibility in office arrangements and hours.

These same measures will be implemented in the Hague with the opening of the Haagsche Zwaan building in September 2010. The offices are eye-catching landmarks that can be seen from a great distance.

With excellent options for public transport and on-site parking, the Maastoren helps employees commute to work and reduces traffic levels. The car park in the Maastoren is a public car park outside office hours. Deloitte is actively encouraging employees to find alternative ways of reaching the office, including public transport or cycling. A cycling service, including e-bikes, is available for staff to travel short distances.

Table 16 NS Business card

NS Business card	2009/2010		2008/2009	
	Number of journeys	km	Number of journeys	km
Taxi	1,022	3,371	1,580	8,238
Train	26,162	2,770,001	25,431	2,815,357
Bicycle etc.	448	-	3,073	
Total until March*			30,084	2,823,595
Total	27,632	2,773,372	32,792	3,077,719

* In 2008/2009 the total number of journeys and total number of kilometres was reported until March 2009. For the remaining two months an extrapolation of the number of journeys and number of kilometres was made. For 2009/2010 the data was used over the entire year.



The Maastoren in facts and figures

- 165 metres high, 44 floors; tallest building in the Benelux
- 38.000 metres square
- Room for 1.100 Deloitte employees
- Includes a sports complex
- A company restaurant serving organic food
- Heated and cooled using water from the river; This system aims to significantly reduce the CO₂ discharge

Office Equipment

Important investments were made in the year towards high-tech facilities for video conferencing for major international meetings. These investments will further reduce the number of trips we make. All flights that are not chargeable to the client require approval from the Board and free webcams have been distributed to all employees to encourage working from home.

Deloitte is currently working on guidelines that will help promote working from home one day a week for all employees. These will include the introduction of flexible working hours that help circumvent traffic jams and accommodate family needs. Deloitte also began research into the energy efficiency of office equipment inside and outside office hours.

Supplies

All Deloitte envelopes and pay slips are printed on FSC paper and now carry the FSC logo, which is the global standard for certified forest management. Next year, strategic suppliers will be asked to provide information about their own sustainability policies and how these compare against Deloitte's requirements. This information will enable Deloitte to determine which vendors can help reduce its footprint further.

IT

Deloitte has committed to reducing its total IT energy consumption by 10% every year. In this 2009/2010 the Deloitte Cyber Center has managed to reduce the energy usage by 13%.

Like other organisations of its size, Deloitte has huge data storage requirements which demand high energy usage.

The Cyber Center makes savings by providing different storage solutions for different types of files. Archived files may be stored offline with low power consumption, while frequently-accessed data are kept online.

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

The Deloitte data center is monitored by sensors to ensure temperature and humidity are at optimal levels and at minimum energy-cost. By increasing the data center temperature, the Cyber Center diminishes energy necessary for cooling. Energy efficiency is monitored in monthly IT management meetings.

Assurance report

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

Engagement

We have performed an assurance engagement in accordance with Standard 3410, 'Assurance standard relating to social reports'. Our assurance engagement aimed to obtain reasonable assurance that the information in the sustainability report 2009/2010 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 2009/2010.

Criteria

We assessed the sustainability report 2009/2010 against the Sustainability Reporting Guidelines (G3) published by the Global Reporting Initiative, the Guide to sustainability reporting of the Dutch Accounting Standards Board (Raad voor de Jaarverslaggeving) and Deloitte Holding B.V.'s own reporting policies. We believe that these criteria are suitable for our assurance engagement.

Management's responsibility

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

Auditor's responsibility

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

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

- assessing the acceptability and consistent application of the reporting principles used, and the significant estimates and calculations made in preparing the sustainability report 2009/2010;

- assessing whether all relevant topics have been addressed;
- auditing the reliability of the information in the sustainability report 2009/2010 of Deloitte Holding B.V. by:
 - obtaining an understanding of the sector and the relevant sustainability issues specific for the organization;
 - obtaining an understanding of the design and operation of the systems and methods used to collect and process the reported information, including the consolidation process;
 - identifying inherent risks relating to the reliability of the information and investigating the extent to which these risks are limited by internal controls;
 - assessing the concerning internal controls for their operating effectiveness, insofar as this was relevant for our assurance engagement;
 - perform based on a risk analysis further procedures related to the quantitative and descriptive information in the report, by a combination of;
 - interviews with relevant staff on strategy, policy, communication and management combined with document analysis to substantiate the related descriptive information in the report;
 - quantitative analyses to assess the quantitative data;
 - reconciliations with audited financial statements and underlying environmental and social data systems;
 - detailed checks of the data themselves on a test basis, using internal and external sources of information to substantiate the reliability of the information provided.
- evaluating the sufficiency of the sustainability report 2009/2010 of Deloitte Holding B.V. and its overall presentation against the criteria mentioned above.

Conclusions

Based on our procedures performed to obtain a reasonable assurance and taking into account the choices made by Deloitte Holding B.V. as reflected in the reporting policy, we believe that the information in the sustainability report 2009/2010 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 2009/2010, 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, 20 July 2010

Ernst & Young Accountants LLP
Signed D.A. de Waard

Appendix 1 Practice what we preach

Implementation of strategy

SWITCH is Deloitte's methodology for how to incorporate sustainability into our management. During the year under review, we applied a framework to further assess and evaluate our corporate responsibility and sustainability operations. The framework is called SWITCH, which stands for Systemic, Worldwide, Integrated, Transparent, Collective and Holistic.

SWITCH facilitates a more structured sustainability management approach and helps us to identify the organisational elements relevant to the systemic change we require. It also helps us break down silo-thinking and increase transparency across the organisation.

As part of our commitment to creating a comprehensive Sustainability Management System by 2011, SWITCH is applied to ensure we are able to practice what we preach internally (SWITCH Inside). This focuses on building an internal community and ensuring all Deloitte staff understand how our sustainability processes are organised. This approach aims to set accurate and realistic sustainability targets and alignment with DTT policies; a functional sustainability operating system; and a structured process for data collection and reporting.

We also apply SWITCH towards the market and society as a whole. Demand for sustainability expertise is growing in the Netherlands, which provides an opportunity to increase our capacity. By focusing on our innovation and governance offerings, we add value to our services and build market eminence. This includes the development of an active communications programme to describe our activities and encourage our people to participate in creating their own innovative work environment. An advertising campaign focusing on the sustainability expertise of Deloitte is currently being developed and will be launched in the year 2010/2011.

Internal policies and procedures affect the awareness, knowledge levels and behaviour of our professionals and are therefore directly linked to the sustainability of our services. We have combined these internal and external focus areas towards the delivery of a single sustainability strategy.

Embedding sustainability into our services

The following activities will positively affect our sustainability performance but also safeguard implementation of an effective sustainability management system.

1. Sustainability Risk Assessment

Periodically perform a top down assessment of all relevant risks and opportunities on strategic, tactical and operational level. Additionally collect bottom up insight into relevant developments in the practice. Annually define and revise action plans to manage sustainability risks and opportunities.

2. Service Impact Assessment

Assess the (indirect) impact of our services on the sustainability of (a) Deloitte; (b) our clients; (c) affected stakeholders. Based on the assessments we incorporate consideration of these impacts in all the services we provide to our clients.

3. Community Platform

Building a community to raise awareness, share knowledge and ideas and inspire our people to adopt sustainability in their professional, as well as personal behaviour

4. Stakeholder Management

Identify all relevant stakeholder groups and actively engage in a dialogue to identify and assess material issues regarding Deloitte's sustainability agenda, performance and reporting. Effectively apply stakeholder feedback in decision-making, strategy development and reporting.

5. Carbon Emission Reduction Programme

Programme to comprehensively assess and address opportunities for further carbon emission reduction. Taking existing initiatives into consideration and addressing all feasible requirements to achieve the objectives set.

6. Supply Chain Assessment

Assess how our strategic partners in the supply chain perform on relevant sustainability criteria, in order to verify whether our partners operate in adherence to our policies and intent regarding sustainability

7. Operational Sustainability Management

Provide a dedicated internal management function responsible for coordinating and monitoring the implementation of sustainability strategy, execution of sustainability initiatives and reporting.

8. Sustainability Learning

Develop a learning programme to facilitate the skills development, cultural change and mindset required to achieve our ambitions as expressed in Vision 2016.

9. Improved & Integrated Reporting

Continue to improve transparency towards our stakeholders and demonstrate integrated reporting capabilities.

10. Corporate Positioning

Building eminence and effectively positioning Deloitte in the marketplace by communicating clearly on our sustainability initiatives, both internally and externally.

11. Full alignment with other strategic initiatives

Ensure that all key activities to integrate sustainability as an integral part of our services is aligned with other strategic initiatives.

Managing progress and performance

Progress of the key activities carried out in the coming year will be monitored on a quarterly basis by the Group Management Team. New key performance indicators have been drafted in line with the four defining principles of our sustainability policy. These KPIs and respective measurement instruments will be further developed during the coming year to set new baselines for sustainability performance management in the period after 2010/2011. Existing KPIs and targets remain valid until next year and progress against targets set is presented in the Performance chapter.

Management approach

The table on the next page presents an overview of this management approach and shows how Deloitte is adhering to the 10 Global Compact principles and GRI aspects.

Table 17 Management approach

Relevant UNGC Principle	Responsible Party	Reference to goals & performance	Policy	Instruments
Human rights				
1 & 2	Reputation & Risk Leader Ethics & Compliance Officer	Governance	Shared values Code of conduct Deloitte Policy Manual (DPM) Client acceptance Service level agreements with clients Integrity	Client acceptance procedures Complaints procedure
Labour				
3, 4, 5, 6	Reputation & Risk Leader Ethics & Compliance Officer	Our people	Ethical principles Procurement policies (including: service level agreements with clients) Code of conduct Whistle blowing policy	Ethics programme effectiveness survey
Environment				
7, 8, 9	Director Facilities	Ecological footprint	CR policy 'Work at home' policy Lease car policy ('Green Fleet') Sustainable procurement policy Environmental policy (in progress)	DTT Operational sustainability Working group Supplier assessments
Society				
10	Reputation & Risk leader Ethics & Compliance Officer	Our role in society	Sustainability policy DPM Code of conduct Ethical values Whistle blowing policy Policies on receiving gifts & entertainment	Practice reviews Deloitte Foundation DTT community investment Working group Complaints procedure
Economic				
	Executive Board	Our economic performance Annual Report	Sustainability policy Vision 2016 Strategic plan	DTT Wider agenda working group
Product responsibility				
	Function Leaders and Industry Leaders	Annual Report operational plan 2010/2011	Sustainability policy Integrity (Deloitte policy manual)	Annual report Client acceptance procedures Risk assessment tool

Appendix 2 Economic value generated table

The table below presents the distribution of direct economic value generated during 2009/2010. This distribution provides insights into Deloitte's contribution to the sustainability of the economic system in which we operate. The data is compiled in the organisation's audited profit and loss (P&L) statement, supplemented with specific data on community investment.

Table 18 Economic value generated

Component	€ (x 1,000,000)	Explanation
Direct economic value generated		
Revenues	631.3	Net sales plus revenues from financial investments and sales of assets
Economic value distributed		
Operating costs	241.6	Payments to suppliers, non-strategic investments, royalties etc.
Employee wages and benefits	275.3	Total monetary outflows for employees (current payments, not future commitments)
Payments to providers of capital	7.2	All financial payments made to the provider of the organization's capital
Payments to government	0.5	Gross taxes
Community investments	0.4	Voluntary contributions and investment of funds in the broader community (includes donations)
Economic value retained		
Economic value generated less economic value distributed	106.4	Investments, equity release, etc.

Appendix 3 GRI table

GRI performance indicator	Reference to disclosure in report	Page	Additional comments	GRI A+
1. Strategy and analysis				
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	7		✓
1.2 Description of key impacts, risks, and opportunities	Letter from the Executive Board, Governance	7 13		✓
2. Organisational profile				
2.1 Name of the organisation	Deloitte in the Netherlands	4		✓
2.2 Primary brands, products and/or services	Deloitte in the Netherlands, www.deloitte.nl	4		✓
2.3 Operational structure of the organisation	Deloitte in the Netherlands, Letter from the Executive Board	4 7		✓
2.4 Location of organisation's headquarters	www.deloitte.nl			✓
2.5 Number of countries where the organisation operates	www.deloitte.nl www.deloitte.com			✓
2.6 Nature of ownership and legal form	Financial statements	25		✓
2.7 Markets served	Deloitte in the Netherlands	4		✓
2.8 Scale of the reporting organisation.	Please refer to the Annual report			✓
2.9 Significant changes during the reporting period regarding size, structure, or ownership	Please refer to the Annual report			✓
2.10 Awards received in the reporting period	www.deloitte.nl			✓
3. Report parameters				
3.1 Reporting period (e.g. fiscal/calendar year) for information provided	Cover, Scope of the report	5		✓
3.2 Date of most recent previous report (if any)	Scope of the report	5		✓
3.3 Reporting cycle (annual, biennial, etc.)	Scope of the report	5		✓
3.4 Contact point for questions regarding the report or its contents	Letter from the Executive Board	7		✓
3.5 Process for defining report content	Scope of the report	5		✓
3.6 Boundary of the report	Scope of the report	5		✓
3.7 State any specific limitations on the scope or boundary of the report	Scope of the report	5		✓
3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations	Scope of the report	5		✓
3.9 Data measurement techniques	Scope of the report	5		✓
3.10 Explanation of the effect of any re-statements	Scope of the report, Ecological footprint	5 33		✓
3.11 Significant changes from previous reporting	Scope of the report	5		✓
3.12 Table identifying the location of the Standard Disclosures in the report	GRI Index Table	42		✓
3.13 Policy and current practice with regard to seeking external assurance for the report	Assurance report	37		✓

GRI performance indicator	Reference to disclosure in report	Page	Additional comments	GRI A+
4. Governance, commitments and Engagement				
4.1 Governance structure of the organisation	Letter from the Executive Board, Governance	7 13		✓
4.2 Indicate whether the Chair of the highest governance body is also an Executive Officer	Governance	13		✓
4.3 For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members	Letter from the Executive Board, Governance	7 13		✓
4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	Letter from the Executive Board, Governance	7 13		✓
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)	Please refer to the Annual report			✓
4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided	Governance	13		✓
4.7 Process for determining the qualifications and expertise of the members of the highest governance body	Governance	13		✓
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	Our vision and strategy	9		✓
4.9 Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance	Governance	13		✓
4.10 Processes for evaluating the highest governance body's own performance	Governance	13		✓
4.11 Explanation of whether and how the precautionary approach or principle is addressed by the organisation	Governance	13		✓
4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses	Our vision and strategy, Governance	9 13		✓
4.13 Memberships in associations	Scope of the report	5		✓
4.14 List of stakeholder groups	Scope of the report	5		✓
4.15 Basis for identification and selection of stakeholders	Scope of the report	5		✓
4.16 Approaches to stakeholder engagement	Governance	13		✓
4.17 Key topics and concerns that have been raised through stakeholder engagement	Governance, Performance 2009/2010	13 17		✓

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	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	Appendix 2 Economic value generated table	41		✓
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change	Yes	Please refer to the Annual report		No material risks related to climate change have been identified in the risk assessment performed by the RRL. A specific assessment of risks and opportunities related to climate change and sustainability is planned to be developed during 2010/2011.	✓
EC3	Coverage of the organisation's defined benefit plan obligations	Yes	Appendix 2 Economic value generated table	41		✓
EC4	Significant financial assistance received from government	No			Not material, as Deloitte has not received any significant financial assistance from government.	✓
EC5 add.	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation	No			Not material, as the ratio between standard entry level wage and local minimum wage is not a relevant steering instrument for Deloitte. The remuneration system is based on function level and performance.	n/a
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation	Yes	Ecological footprint	33		✓
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation	Yes	Our people	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 role in society	30		✓
EC9 add.	Understanding and describing significant indirect economic impacts, including the extent of impacts	No			Not available, as a comprehensive assessment of indirect impacts has not been performed, but is planned to be developed during 2010/2011.	n/a
Environmental performance indicators						
EN1	Materials used by weight or volume	Yes	Ecological footprint	33	No raw, associated process or packaging materials are relevant to Deloitte services and products. Procured paper for printing is considered the only significant material used.	✓
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	33		✓
EN4	Indirect energy consumption by primary source	Yes	Ecological footprint	33		✓
EN5 add.	Energy saved due to conservation and efficiency improvements	Yes	Ecological footprint	33		n/a

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
EN6 add.	Initiatives to provide energy efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	Yes	Ecological footprint	33		n/a
EN7 add.	Initiatives to reduce indirect energy consumption and reductions achieved	Yes	Ecological footprint	33		n/a
EN8	Total water withdrawal by source	No			Not material, as no water is directly withdrawn by Deloitte from natural sources.	✓
EN9 add.	Water sources significantly affected by withdrawal of water	No			Not reported, as no water is directly withdrawn or discharged by Deloitte.	n/a
EN10 add.	Percentage and total volume of water recycled and reused	No			Not reported, as no water is directly withdrawn or discharged by Deloitte.	n/a
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	No			Not applicable, as Deloitte does not own, lease or manage land in or adjacent to protected areas	✓
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	No			Not material, as Deloitte services and products have no direct impact on biodiversity.	✓
EN13 add.	Habitats protected or restored.	No			Not reported, as Deloitte does not own, lease or manage land in or adjacent to protected areas	n/a
EN14 add.	Strategies, current actions, and future plans for managing impacts on biodiversity	No			Not reported as Deloitte does not have significant direct impact on biodiversity	n/a
EN15 add.	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	No			Not reported as Deloitte does not have significant direct impact on biodiversity	n/a
EN16	Total direct and indirect greenhouse gas emissions by weight	Yes	Ecological footprint	33		✓
EN17	Other relevant indirect greenhouse gas emissions by weight	No			Not material, as Deloitte does not have significant other indirect greenhouse gas emissions.	✓
EN18 add.	Initiatives to reduce greenhouse gas emissions and reductions achieved	Yes	Ecological footprint	33		n/a
EN19	Emissions of ozone-depleting substances by weight	No			Not material, as Deloitte does not have significant emission levels of ozone depleting substances.	✓
EN20	NO, SO, and other significant air emissions by type and weight	No			Not material, as Deloitte does not have significant NO, SO or other emissions.	✓
EN21	Total water discharge by quality and destination	No			Not reported, as no water is directly withdrawn or discharged by Deloitte.	✓
EN22	Total weight of waste by type and disposal method	Yes	Ecological footprint	33		✓
EN23	Total number and volume of significant spills	No			Not material, as no significant volumes of hazardous substances are processed by Deloitte	✓
EN24 add.	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	No			Not reported, as no significant volumes of hazardous substances are processed by Deloitte	n/a

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
EN25 add.	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff.	No			Not reported, as no water is directly withdrawn or discharged by Deloitte.	n/a
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	Yes	Ecological footprint	33		✓
EN27	Percentage of products sold and their packaging materials that are reclaimed by category	No			Not applicable, as Deloitte services and products do not involve packaging material	✓
EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for noncompliance to laws and regulations.	✓
EN29 add.	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce	Yes	Ecological footprint	33	Only transporting members of the workforce is applicable to Deloitte operations	n/a
EN30 add.	Total environmental protection expenditures and investments by type	No			Not available, as expenditures or investments for protection are not specifically recorded and tracked. Initiatives to reduce Ecological footprint are disclosed under EN26	n/a
Human rights performance indicators						
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening	Yes	Ecological footprint	33		✓
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken	Yes	Ecological footprint	33		✓
HR3 add.	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	No			Not reported, as human rights aspects are not directly relevant to operations.	n/a
HR4	Total number of incidents of discrimination and actions taken	Yes	Governance	13		✓
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights	No			Not material, as no related significant risks apply to Deloitte's direct operations	✓
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	No			Not material, as no related significant risks apply to Deloitte's direct operations	✓
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.	No			Not material, as no related significant risks apply to Deloitte's direct operations	✓

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
HR8 add.	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations	No			Not material, as no related significant risks apply to Deloitte's direct operations	n/a
HR9 add.	Total number of incidents of violations involving rights of indigenous people and actions taken	No			Not reported as violations of rights of indigenous people is not applicable to operations in the Netherlands	n/a
Labour practices and decent work performance indicators						n/a
LA1	Total workforce by employment type, employment contract, and region	Yes	Our people	21		✓
LA2	Total number and rate of employee turnover by age group, gender, and region.	Yes	Our people	21		✓
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, including whether it is specified in collective agreements	No			Not material, as standard notice period(s) are in compliance with Dutch law and legislation and included in standard employment contracts.	✓
LA6 add.	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programmes	No			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	21		✓
LA8	Education, training, counselling, prevention, and risk-control programmes in place to assist workforce members, their families, or community members regarding serious diseases	Yes	Our people	21		✓
LA9 add.	Health and safety topics covered in formal agreements with trade unions	No	Our people	21		n/a
LA10	Average hours of training per year per employee by employee category	Yes	Our people	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	21		n/a
LA12 add.	Percentage of employees receiving regular performance and career development reviews	Yes	Our people	21		n/a
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	Yes	Please refer to the Annual report			✓

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
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	Governance	13		✓
PR2 add.	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for non-compliance to laws and regulations.	n/a
PR3	Type of product and service information required by procedures and percentage of significant products and services subject to such information requirements	No			Not material, as no regulations or codes are applicable to the information and labelling of Deloitte services with respect to sustainability impacts.	✓
PR4 add.	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes	No			Not material, as no regulations or codes are applicable to the information and labelling of Deloitte services with respect to sustainability impacts.	n/a
PR5 add.	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	Yes	Performance 2009/2010	17		n/a
PR6	Programmes for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	Yes	Governance	13		✓
PR7 add.	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcome	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for non-compliance to laws and regulations.	n/a
PR8 add.	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	No			Proprietary information. An integral security policy and corresponding governance process is in place to ensure customer privacy.	n/a
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for non-compliance to laws and regulations.	✓

	GRI performance indicator	Reported?*	Reference to disclosure in report	Page	Additional comments or external reference	GRI A+
Society performance indicators						
SO1	Nature, scope, and effectiveness of any programmes and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting	No			Not material, as no significant direct societal impacts are relevant to the communities in which Deloitte operates. The indicator is not a relevant steering instrument for Deloitte. A comprehensive assessment of indirect impacts has not been performed, but is planned to be developed during 2010/2011.	✓
SO2	Percentage and total number of business units analysed for risks related to corruption	Yes	Governance	13		✓
SO3	Percentage of employees trained in organisation's anti-corruption policies and procedures	Yes	Our people	21		✓
SO4	Actions taken in response to incidents of corruption	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for non-compliance to laws and regulations.	✓
SO5	Public policy positions and participation in public policy development and lobbying	No			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 material, as our charity related contributions focus on educational purposes.	n/a
SO7 add.	Total number of legal actions for anticompetitive behaviour, anti-trust, and monopoly practices and their outcomes	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for noncompliance to laws and regulations.	n/a
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	No			Proprietary information. No related administrative or judicial cases have been brought against the organisation resulting in significant fines or non-monetary sanctions for noncompliance to laws and regulations.	✓

* Materiality of the indicators has been determined on an engagement process with relevant internal stakeholders and input from external stakeholders resulting from the stakeholder dialogue as described in the report.

‘We seek to embed sustainability
into our service offerings, we aim
to act responsibly and strengthen
our role in society’

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