



SUSTAINABILITY REPORT
2013/2014

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

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Letter from the Executive Board

Rotterdam, 19 August 2014

Dear reader,

In this reporting year, we witnessed a slight recovery of the Dutch economy. Although many economic indicators, such as unemployment, consumer spending and bankruptcies are still in the red, other indicators such as exports by Dutch companies and GDP growth paint a more favourable picture. The recovery remains fragile and international developments could well push the Dutch economy back into recession.

In this insecure environment, we remain committed to helping our clients face the challenges of today and preparing them for tomorrow. Based on what we see with our clients, we are convinced that many of them are stronger and better prepared for the future than when the crisis started.

Confidence is an important prerequisite for economic growth. Without confidence in the future, consumers will not spend money and companies will be hesitant to invest. With a high exposure in audit, Deloitte wants to help restore confidence by delivering comprehensive, independent, high quality assurance on financial and non-financial information. Only top quality assurance can build the trust that is necessary for decision making by companies, investors, regulators and the public at large.

Supporting our clients and restoring public trust requires professional and dedicated people and we are proud of the energy and professionalism that thousands of Deloitters are displaying on a day-to-day basis.

In our 2011/2012 Sustainability Report, we announced our targets in the area of sustainability for 2016. Two years down this path, we have continued to make progress on our targets concerning people, supply chain responsibility in the further reduction of our ecological footprint. We have performed a materiality assessment during 2013/2014 and we will use the results to re-assess our targets for 2016 in our next year's sustainability report. During this reporting year we have set our diversity targets in more detail and per business unit.

With our Sustainability Report, we aim to inform our stakeholders about our sustainability activities and achievements in the past reporting year. To keep our sustainability agenda fresh and relevant, we continue to actively seek the feedback of our stakeholders.

Deloitte remains committed to live up to its responsibilities by making our organisation more sustainable. Among others this is demonstrated by our continued commitment to the UN Global Compact as well as to the Global Reporting Initiative (GRI). As announced last year, we have applied the GRI G4 (comprehensive level) in the preparation of this report. To safeguard continuity, comparability and accessibility, we have kept the structure of our reporting intact as much as possible.

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

Peter Bommel, Chief Executive Officer

Letter from the Supervisory Board

Rotterdam, 19 August 2014

Dear reader,

Professional services providers such as Deloitte, are subject to a continuous public scrutiny. There are serious concerns within society about the quality of services and the behaviour and integrity of professionals. In an economically challenging business environment that is characterised by fierce competition, it is extremely difficult for the professionals of Deloitte to curve the negative sentiments in the public opinion.

The Supervisory Board wishes to express its appreciation for the way in which the partners and employees of Deloitte face these challenges and are able to add value to their clients on a day-to-day basis. Much of the good work that is delivered, is rooted in a thorough insight in complex issues and the innovative power of Deloitte. This Sustainability Report and the underlying materiality analyses are examples of the consistency and creativity that characterise Deloitte.

Two years down the sustainability agenda, we see that some of the targets that have been defined for 2016 are within reach. In some areas, however, reality has caused some targets becoming unrealistic or not material. The Supervisory Board welcomes the initiative that is announced in this report to re-assess the relevance of our current targets in relation to the materiality analysis in the coming reporting year.















Deloitte remains a company that is committed to continuous improvement in every aspect of its business, including in the area of sustainability. In this respect, sustainability is treated similar to other business challenges. This implies that we have sometimes have to make choices as it is impossible to fully focus on every business aspect over the year. The Supervisory Board continuously discusses the priorities as defined by the Executive Board and is committed to keep sustainability high on the company agenda.









Much has been done over the past year to improve in the area of sustainability, but this is no reason for complacency. The Supervisory Board wishes to thank the partners and employees who have helped Deloitte progress to becoming a more sustainable company. Same time, we call upon all Deloitteers to maintain their focus and continue contributing their time and expertise towards creating a prosperous and sustainable future for Deloitte, its clients and society at large.

F.G.H. Deckers, Chairman Supervisory Board

The status of our commitments

We remain committed to enhancing the sustainability of our organisation and our clients. You can read about our vision, mission and strategy on sustainability in the chapter "Sustainability in Deloitte". To channel our activities, we have published concrete and measurable targets for the areas that we feel are of particular importance to Deloitte and our stakeholders. These targets are to be achieved by 2016. Throughout this report, we provide insight into the activities that were executed in pursuit of our targets. In the coming year, we will revisit our targets to bring them in accordance with our vision on materiality.

Target 2016	Status 2014	Level of completion 2013/2014	Level of completion 2012/2013
Deloitte is highest ranked professional services company in the 'Transparantiebenchmark'	Deloitte ranks 3rd compared to other professional services companies		
Development, improving and testing of a methodology to calculate the monetary value for the impact of our services on sustainability	Deloitte has teamed up with a number of other companies in a Green Deal to develop a methodology to calculate social and environmental impacts. This project has started during this reporting year.		
Each year, 10 new and innovative service offerings that contribute to the sustainability of our clients are developed	In 2013/2014, two services offerings (related to sustainability reporting) were developed		
75% score in employee engagement as measured by our Talent Survey	The methodology for our Talent Survey has been adjusted during 2013/2014. The first new survey will be conducted during 2014/2015		
Eight diversity initiatives are embedded in business practices	A total of seven diversity initiatives have been embedded since 2012. See pages 30 and 32 for new targets for diversity which were set during 2013/2014		
Sickness leave below 3.0% as measured on an annual basis	Sickness leave amounted to 2.9% in 2013/2014		
70% of office space BREEAM certified to the level of at least "very good"	In addition to the certificate (Outstanding) that was obtained for our new Amsterdam office, we obtained a BREEAM In Use certificate for our Eindhoven office on 16 July 2014		

15% reduction of carbon emissions caused by mobility	As a result of increased activity, compared to 2013, mobility related CO2 emissions increased. Compared to the base year 2012, however, CO2 emissions decreased with 5.2 %		
Deloitte to reach advanced level in Global Compact	We maintained our 'Active' status and will apply for the Advanced level in 2015		
100% of major suppliers in conformity with Deloitte Supplier Code	By 31 May 2014, 40.7% of our supplier spend was in conformity with our Supplier Code		
Total of 1,500 volunteers deployed. 12,500 children in underprivileged areas have benefited from the foundation's activities	We estimate to have reached approximately 5,500 children deploying around 870 volunteers since 2012		

We have excluded two targets which were defined in 2012. These are:

- 70% of clients are familiar with Deloitte's sustainability activities and appreciation score is >7.0 as measured by our Client Service Assessment
- Sustainability is addressed in 75% of our engagement letters

These targets have been re-assessed during 2013/2014 as being of lower relevance for our actual impact in the context of sustainability.

Our year in highlights

This section outlines a selection of the sustainability activities and achievements in 2013/2014 that we are particularly proud of.

June 2013

Amsterdam City Council Member Freek van Ossel (poverty reduction) presents certificates to group 8 pupils who have successfully taken the NIBUD Money Exam in Amsterdam Zuidoost

July 2013

The construction of Deloitte's new sustainable office building in Amsterdam reaches its peak

August 2013

75 Clients attend a Deloitte webinar on responsible tax

September 2013

Deloitte organises an internal seminar "Judging Women: Status, expectations and requirements"

October 2013

Deloitte enters into a strategic partnership with "voordekunst", a crowdfunding platform for funding art projects

November 2013

Nearly 300 contestants participate in the Maastoren challenge, a race to the top floor of Deloitte's Rotterdam office via 762 steps. They raised almost € 13,000 for JINC, a strategic partner of Deloitte's Fair Chance Foundation

December 2013

The Deloitte offices in Alkmaar move to a new sustainable and energy efficient location

January 2014

Over 3,000 people are registered in the Deloitte alumni network

February 2014

Deloitte signs a "Green Deal" with the Dutch government pledging to aid in the development of an impact assessment methodology for social and natural capital

March 2014

The Rotterdam offices participate in Earth Hour, an international campaign aimed at creating awareness for climate change

April 2014

Deloitte publishes the "State of the State" report, an analysis of the Netherlands with a focus on employment, education, health care, housing and fraud

May 2014

During "Special Moments Day", organised by the Fair Chance Foundation, almost 300 children were trained in job application skills and were introduced to Deloitte through internships; some 70 volunteers from Deloitte were involved

About this report

Our Sustainability Report – which is published annually - contains an overview of the sustainability activities and performance of Deloitte Netherlands and its subsidiaries between June 1, 2013 and May 31, 2014. It contains, amongst others, an overview of the activities we have undertaken as follow up to the targets that were published in our previous report, published on July 12, 2013.

The current report has been compiled using the G4 Reporting Guidelines, as published by the Global Reporting Initiative (GRI). Please refer to Appendix III (pages 47 – 66) for the GRI Reference Table. In the preparation of this report, we have followed the 'Comprehensive' In Accordance option, externally assured by our auditors EY. Our Sustainability Report also serves as the Communication on Progress, as prescribed by UN Global Compact, to which Deloitte Netherlands is a signatory.

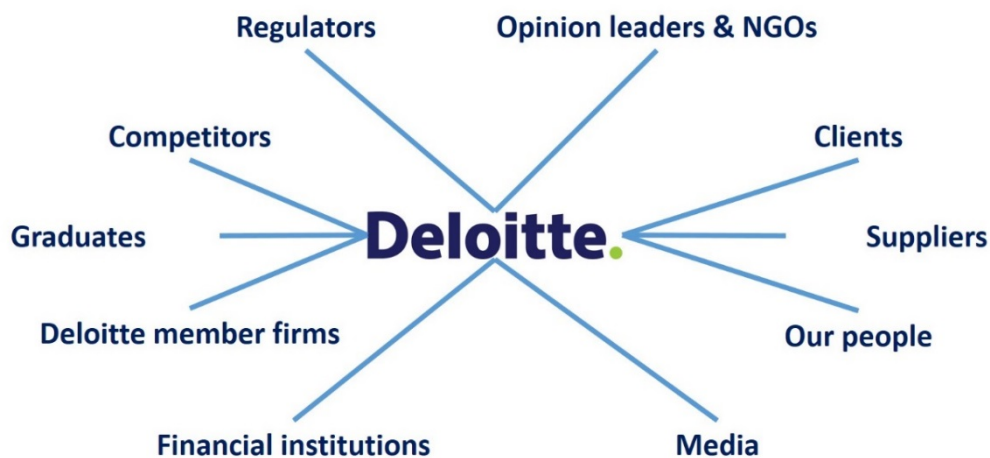
Scope

In this report, Deloitte refers to Deloitte Holding B.V. and its fully owned subsidiaries as listed in the 'Notes to the specific items on the balance sheet' in the Annual Report 2013/2014. There are no changes in scope as compared to the Sustainability Report 2012/2013.

Deloitte Holding B.V. is the Dutch member firm of Deloitte Touch Tohmatsu Limited (DTTL). Please refer to www.deloitte.com/about for a detailed description of DTTL and its member firms. Like all member firms, Deloitte Holding B.V. is a separate and independent legal entity that provides its services subject to applicable local law and regulations. The results of Deloitte in The Netherlands are reported to DTTL to facilitate the publication of the DTTL Corporate Responsibility Report.

Materiality

Deloitte operates in a complex stakeholder environment.



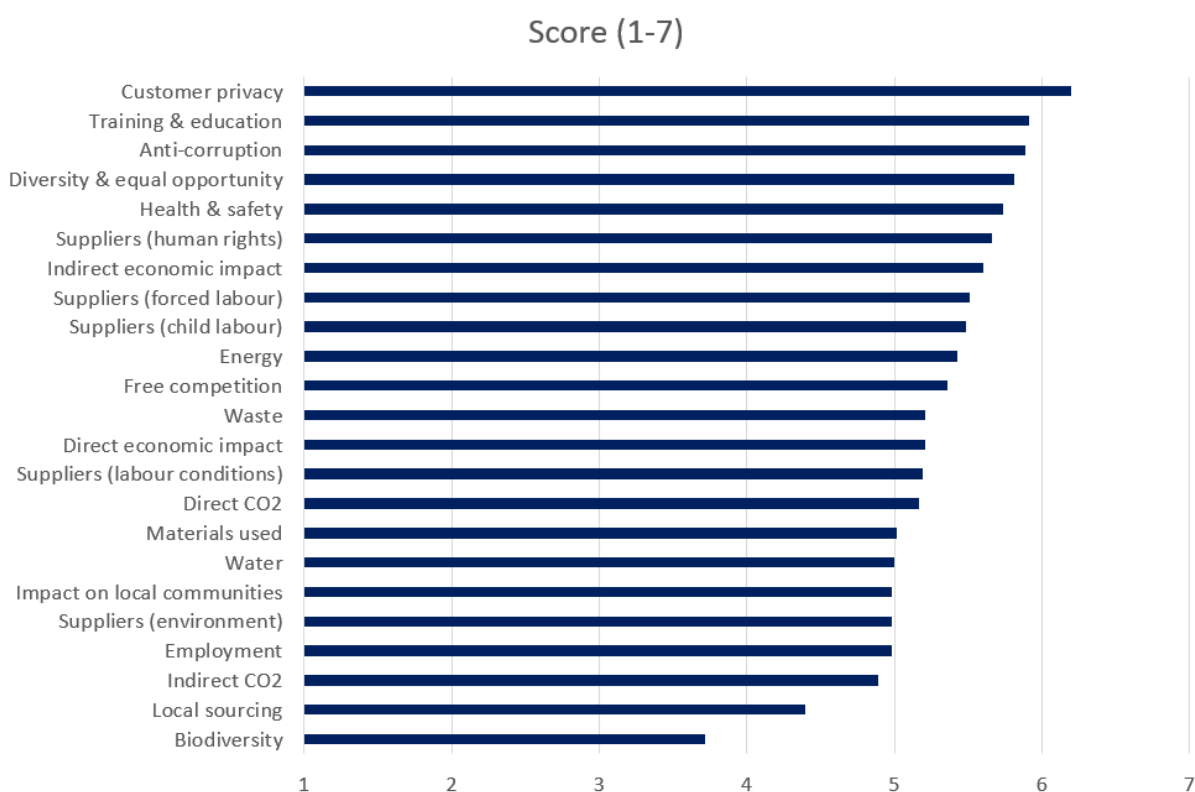
To determine what is material to our stakeholders in the context of sustainability, we focus on our two most important stakeholders: our clients and our people.

For our clients, we have made an inventory of sustainability related criteria that we typically find in their requests for proposals. For our people we have conducted an online survey.

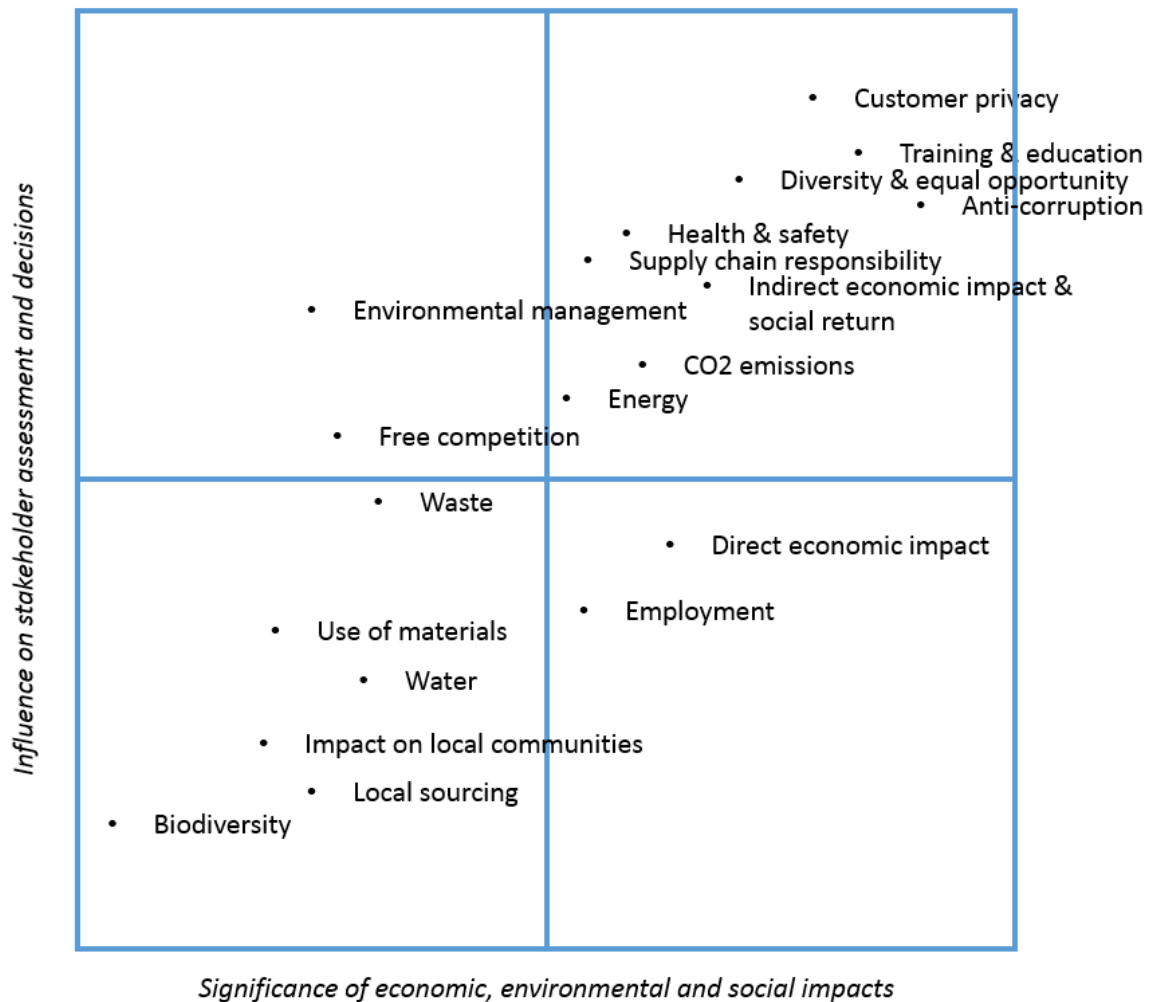
Our clients raise the following topics relevant to sustainability:

- Compliance with their supplier codes (mainly with larger corporate clients). These codes typically contain requirements with regard to integrity, labour conditions, human rights and environmental protection;
- Reduction of CO2 emissions and prevention of waste
- (certified) Environmental management systems
- Social return (mainly with local governments)
- Supply chain responsibility
- Privacy

We conducted a survey amongst our people to get a good understanding as to what they think is most important. The results show that no issue is deemed completely irrelevant. The top 5 are customer privacy, training & education, anti-corruption, diversity & equal opportunity and health & safety.



On the basis of stakeholder input and internal discussion, we have plotted the various issues in a materiality matrix.



The conclusion of our materiality analysis is that we view the following aspects material to Deloitte (in italics we make reference to the chapter of this report where we included the information):

Serving our clients

- Indirect economic impact
- Customer privacy

Our people

- Employment
- Training & education
- Diversity & equal opportunity
- Health & safety

Our impact in society

- Supply chain responsibility
- Anti-corruption
- Indirect economic impact
- Social return

Our ecological footprint

- Environmental management
- Energy
- CO2 emissions
- Waste

Reporting boundaries

There is a significant overlap in issues mentioned by our internal and external stakeholders. Some issues, especially employment, diversity, training & education and health & safety are only mentioned by internal stakeholders. However, these issues directly influence the quality and continuity of our services. We therefore conclude that all issues mentioned and the related aspects are material both within and outside our organisation.

We will use the results of our materiality assessment to update our targets and measurements in next year's sustainability report.

Reliability

We have collected the relevant performance data from our business information systems and suppliers as supported by our internal controls system. This was centrally recorded and reviewed by our internal audit department and externally assured by EY on the level of reasonable assurance. The conclusions of EY can be found in the Assurance Report in Annex I. EY also acts as independent auditor for our Annual Report 2013/2014 and for the data tables in our Transparency Report 2013/2014.

Section I: our company

About Deloitte

Our vision

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

Global cooperation

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

Legal status

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), 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. With a globally connected network of member firms in more than 150 countries, Deloitte brings world class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has around 195,000 professionals.

Values

Deloitte's shared values are: integrity, outstanding value to markets and clients, commitment to each other and strength from cultural diversity.

Strategy

We continued executing our 'As One' strategy in 2013/2014. This roadmap has enabled us to fulfill our vision to be the Standard of Excellence in our markets based on the strategic drivers of quality, sustainable growth and return.

Quality

To be the 'Standard of Excellence' means that we meet the highest professional standards and continuously seek to maintain and improve the quality of our services. We achieve this by investing in our people, our most valuable asset, and through specific quality programs in the areas of talent, performance management and quality measurement.

Sustainable growth

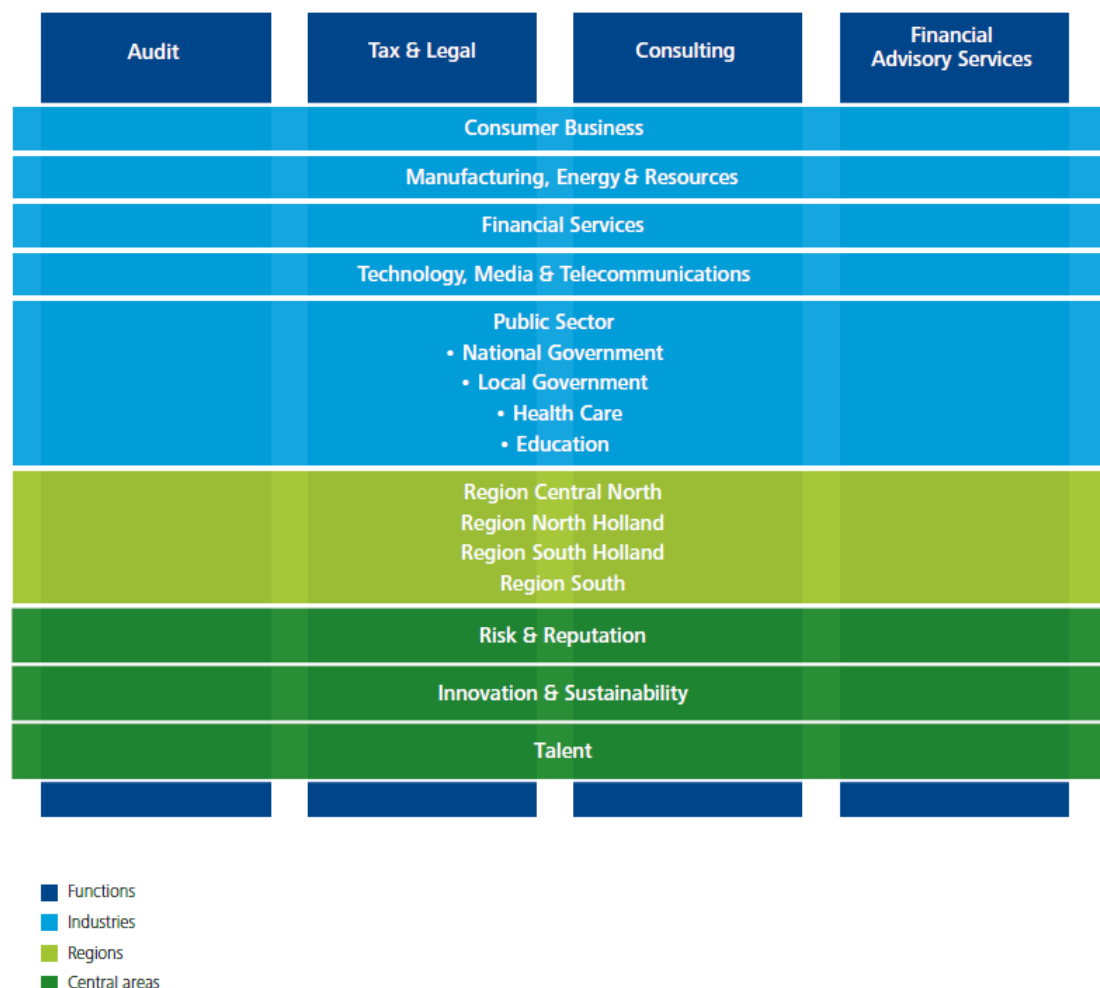
We identify and monitor new and existing growth areas in which we invest on an ongoing basis, including data analytics and cyber security. We combine our deep industry knowledge and commitment to innovation to develop new value propositions for our clients that are enabled by new technologies. To this end, we successfully launched our Deloitte Center for the Edge Europe this year, and formalised our partnership with the Singularity University to further strengthen our position as the most innovative professional services firm in the Netherlands.

Return

At the same time, our cost reduction project enables us to substantially reduce our cost base and invest in quality and growth. This initiative has led to a significant drop in overhead costs. In 2013/2014 we also rolled out an initiative to improve the chargeability of our professionals.

Our services

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



Governance

Good corporate governance is essential to ensuring economic growth in a global economy. Companies and industries that operate according to clear and effective codes of conduct will be more competitive, better prepared for challenges and will inspire investor confidence. Corporate governance is not only a matter of rules and regulations, but of quality of management, transparency, accountability and integrity. Adherence to a code that governs these areas is essential to ensuring that an organisation is managed in the best interests of its stakeholders.

The Dutch Corporate Governance Code

In December 2009, the code Frijns was incorporated into Dutch Civil law. The Code is intended to reassure the public that Dutch businesses are run using sound, transparent methods, while simultaneously providing a framework of principles that allow for innovation and an entrepreneurial spirit to thrive. In addition to an extensive programme with its own policies, Deloitte endorses the principles of the Code wherever possible and in addition to applicable Dutch Civil Law. This

guarantees the ethical integrity of its actions both internally and with regard to its stakeholders. As a non-listed company, Deloitte is different to the companies for which the Code was intended. All its shareholders contribute their labour and expertise, in addition to capital and subordinated loans. For this reason, Deloitte has modified its implementation of the Code in the two areas described below.

Deviations from the Dutch Corporate Governance Code

Supervisory Board

The composition of Deloitte's Supervisory Board differs from that recommended in the Dutch corporate Governance Code in that the Board also includes up to three internal members, who are Deloitte shareholders working within the company. Pursuant to the articles of association, the majority of the members are external members. All external members are independent members as defined by the Code (F.G.H. Deckers as of June 30, 2014, due to his position as an advisor of Van Lanschot Bankiers NV until June 30, 2013). All members of the Supervisory Board are appointed by the General Meeting of Shareholders on the recommendation of the Supervisory Board, according to the procedures laid down in the Articles of Association. Specific rules and procedures have been drawn up to resolve any conflict of interest that may arise between an internal member's duties as a member of the Board and the member's interest as a shareholder. Internal members receive no remuneration for their activities as members of the Supervisory Board.

Best practice

Given the nature of the company, some of the best practices required by the Dutch Corporate Governance Code cannot be applied in identical form within Deloitte such as best practice with regards to taking protective measures against takeovers, the certification of shares, the publication of price-sensitive information and the information supplied to and discussions held with parties in the financial markets. Neither Executive Board nor Supervisory Board members are granted share options. Furthermore, in line with legal requirements and following industry practice, only the total remuneration of the Executive Board and the Supervisory Board is disclosed.

Governance Code for audit firms and the Public Interest Committee

In June 2012, the Dutch auditing professional body (NBA) and a number of major audit firms, including Deloitte Accountants B.V., signed the Governance Code for audit firms. In April 2013, Deloitte introduced a Public Interest Committee pursuant to that Code. The Public Interest Committee comprises the external members of the Supervisory Board. The Committee focuses on public interest matters that may affect our firm, and supervises the implementation of regulations contained in the Governance Code. The Committee has an important role in our stakeholder dialogue. We refer to the Transparency Report for a full description of the activities of the Public interest Committee and its focus point in rebuilding trust in the audit profession.

Executive Board

Deloitte is managed by an Executive Board responsible for creating a strategic and policy framework and objectives, monitoring the implementation of policies and maintaining cohesion between the company's various units and disciplines. The Executive Board reports to the Supervisory Board. The members of the Executive Board are appointed for a period of no more than four years, but may be re-appointed for consecutive four-year terms.

Responsibilities within the Executive Board are allocated as follows:

P.J. Bommel	Chief Executive Officer
C.J.G.M. de Boer	Chief Financial Officer & Chief Operations Officer
M.J. van der Vegte	Managing Partner Audit
R.A.J. Roovers	Managing Partner Tax & Legal
M. van Vliet	Managing Partner Consulting
W.L. Smit	Managing Partner FAS
S.H.C. Heuts	Managing Partner Clients & Markets Industries
M. Beelen	Managing Partner Clients & Markets Regions

Tasks of the Executive Board

The Executive Board acts in the company's best interest at all times when fulfilling its duties, taking into account the relevant interests of all stakeholders. It is responsible for observing relevant laws and regulations, managing the risks involved in the company's activities and overseeing its financial affairs. The Executive Board reports on these matters to the Supervisory Board.

Avoiding conflicts of interest

No member of the Executive Board takes part in discussions or decision-making processes that may give rise to a conflict of interest between the Board member and Deloitte. In such cases, Deloitte is normally represented by another person, who is appointed specifically for this purpose by the Supervisory Board. No transactions involving any potential or real conflict of interest, as defined by the Dutch Corporate Governance Code, took place in the year under review. The remuneration granted to members of the Executive Board for their services is determined by the Supervisory Board on the basis of the financial regulations applicable to all partners, as approved by the General Meeting of Shareholders.

Supervisory Board

The Supervisory Board consists of four independent members and three internal members (shareholders). The Supervisory Board oversees and advises the Executive Board and supervises all general developments at Deloitte. The Supervisory Board is collectively responsible for the performance of its tasks and reports to the General Meeting of Shareholders.

Tasks of the Supervisory Board

In fulfilling its duties, the Supervisory Board always acts in the company's best interests, taking account of the relevant interests of all stakeholders. The Supervisory Board supervises the activities of the Executive Board in relation to the following:

- The realisation of the company's objectives
- The strategies pursued by the company and the risks involved
- The design and implementation of internal risk management and control systems
- The company's financial reporting process
- The company's compliance with laws and regulations.

The Supervisory Board is responsible for ensuring that it performs its duties as effectively and efficiently as possible. It has therefore drawn up guidelines for its size and composition. These guidelines take into account the nature of the company and the expertise and experience required of Supervisory Board members. The Supervisory Board evaluates its own collective performance as well as the performance of individual Board members at least once a year.

Appointment of Supervisory Board members

Members of the Supervisory Board are appointed by the General Meeting of Shareholders on the basis of recommendations made by the Supervisory Board. Members are appointed for a period of no more than four years. An external member may serve for no more than three four-year terms, an internal member for no more than two four-year terms.

Gender diversity in Executive Board and Supervisory Board

The Executive Board is presently composed of one woman and seven men. The Supervisory Board will continue to look for diversity in the event of future re-appointments. In this respect it is important to note that Deloitte pursues a number of management development programs aimed at increasing the number of women in Deloitte leadership positions. During the financial year 2013/2014 the Supervisory Board consists of two women and five men.

General Meeting of Shareholders

The General Meeting of Shareholders brings together the entire group of shareholders. The General Meeting of Shareholders helps maintain Deloitte's 'checks and balances' system. The company's budget, the company's long-term policy and various other matters referred to in the Articles of Association require the approval of the General Meeting of Shareholders.

External auditor

The external auditor is appointed by the General Meeting of Shareholders, on the recommendation of the Supervisory Board, advised by the Executive Board and the Audit Committee. As far as applicable laws and regulations allow, the appointment and remuneration of the external auditor are approved by the Supervisory Board, on the recommendation of the Audit Committee, and after discussions with the Executive Board. The same procedure applies to the performance of any non-audit activities by the external auditor. At least once every four years, the Executive Board and the Audit Committee evaluate the performance of the external auditor, paying particular attention to any other business relations the auditor maintains. The main conclusions of this evaluation are then submitted to the General Meeting of Shareholders as part of the procedure for the appointment or re-appointment of the external auditor. The external auditor attends at least that part of the Supervisory Board meeting in which the external auditor's report on the financial statements is discussed and in which a decision is made as to whether to approve them. The external auditor attends the general meeting of shareholders.

International association

Deloitte Holding B.V. is the Netherlands' member firm of Deloitte Touche Tohmatsu Limited ("DTTL"), a UK private company limited by guarantee (reference is made to www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms). The member firms of DTTL are all separate and independent legal entities and provide (through their affiliates) services in a certain geographic area subject to applicable local law and regulations.

Shared values and ethical principles

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

The shared values are:



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

Honesty and integrity

"We act with honesty and integrity."

Fair business practices

"We are committed to fair business practices."

Professional behaviour

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

Responsibility to society

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

Competence

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

Respect and fair treatment

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

Objectivity

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

Accountability and decision making

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

Confidentiality

"We respect the confidentiality of information."

Sustainability at Deloitte

Vision

The creation of economic value can sometimes lead to the destruction of the well-being, habitats and dignity of others. Current growth in the world population and increasing global wealth means we are rapidly approaching barriers caused by a variety of stress factors. Continued growth, necessary for the continuity of our organisation, requires us to rethink what we do and how we do it.

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

Ambition

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

Strategy

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

Impacts from services

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

Target 2016

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

Activities

Participated in the 2013 benchmark

Result

Deloitte ranks 3rd in "Transparantie Benchmark 2013" (compared to similar organisations)

Operational impacts

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

1. Integrity

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

2. Our people

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

3. Our impact on society

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

4. Our ecological footprint

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

Enabler

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

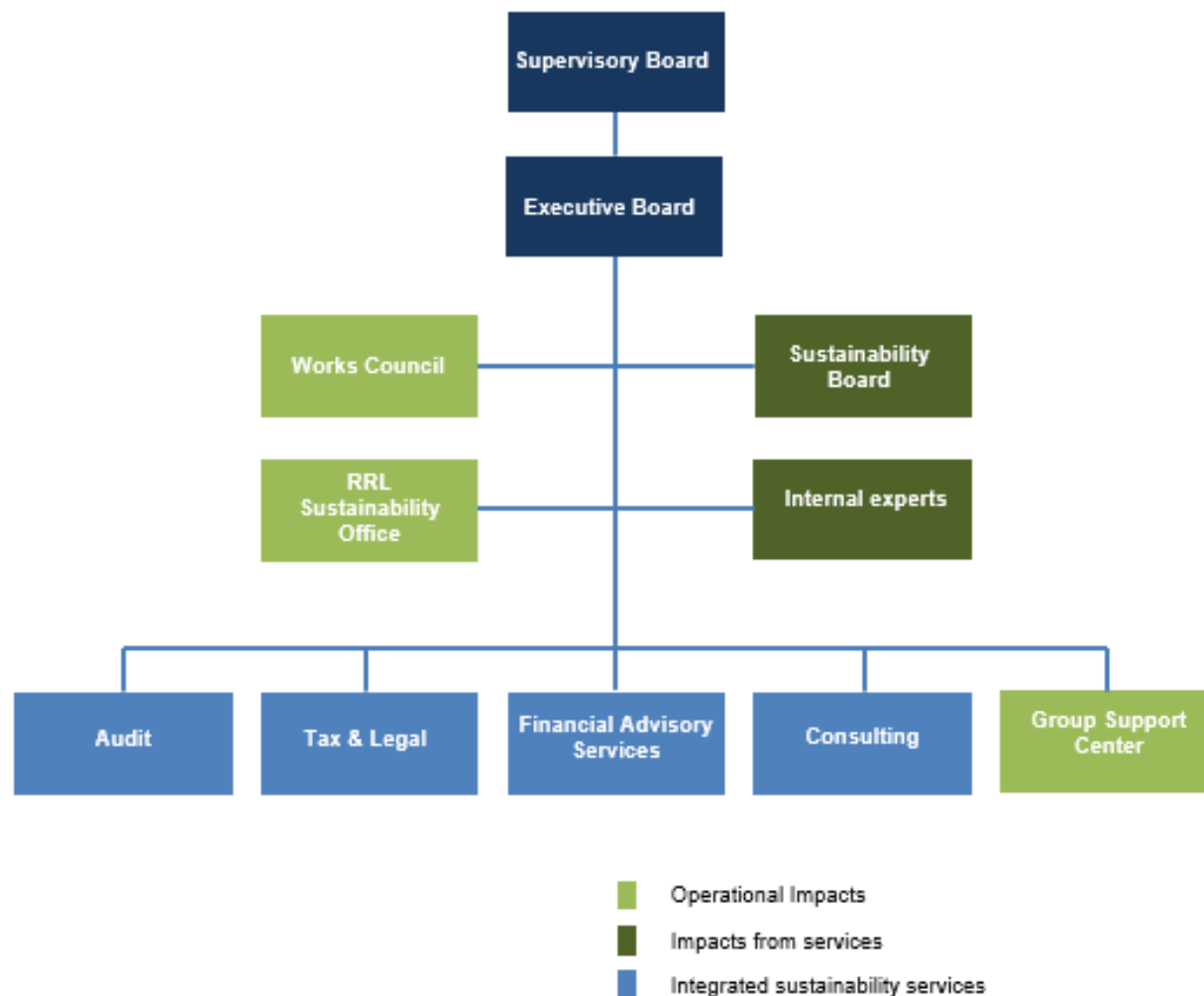
Governance

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

In light of a re-assignment of responsibilities, we are redesigning the governance for sustainability. We will publish on the outcome of this process in the 2014/2015 Report.

Measuring performance

Progress is measured at least on an annual basis. In the area of ecological footprint, we have introduced quarterly reporting that enables us to intervene when specific targets are not met.



Section II: Our performance

Serving our clients

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

We still have considerable ground to cover until we reach this objective. Building the knowledge and understanding of sustainability for all Deloitte's working on client engagements is crucial to achieving our objective. In 2013/2014 we continued our focus to empower Deloitte's to include sustainability in their client proposals.

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

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

Audit

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



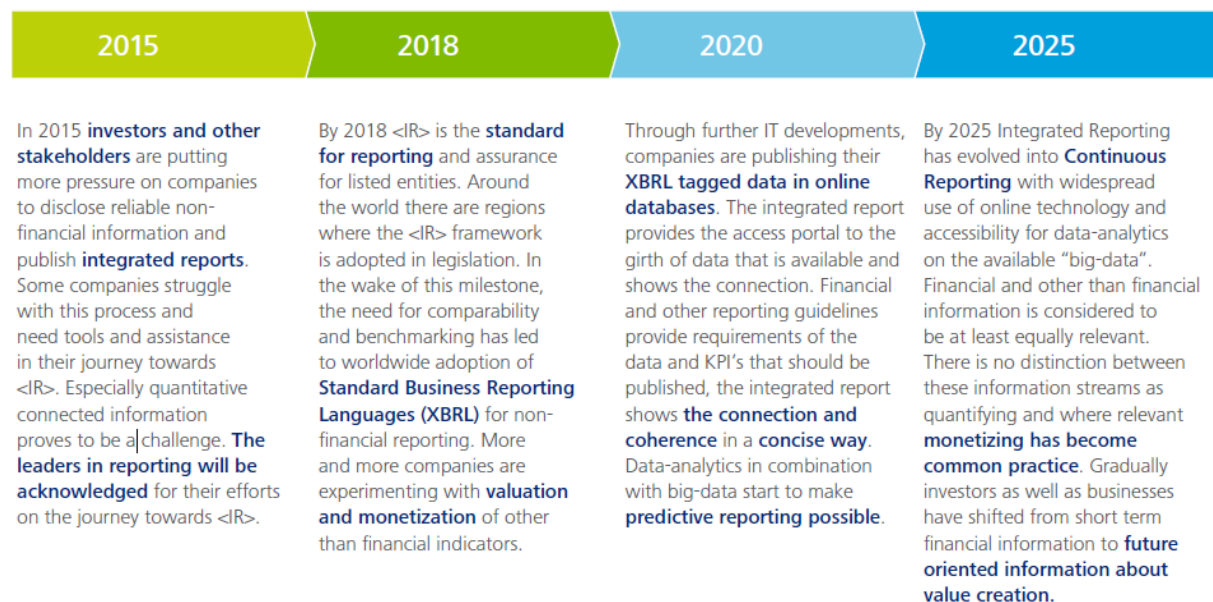
..enabling a process that enhances and preserves long-term sustainability..

Patrick Seinstra RA

Audit partner Sustainability & Integrated reporting

Patrick is audit partner within Deloitte Accountants B.V. and based in the Amsterdam. Since 2 years Patrick is responsible for all sustainability & Integrated reporting (audit) services of Deloitte Netherlands. Patrick works with a dedicated team of experts from both Audit and Consulting and enables the development of the Deloitte Integrated assurance approach.

Over the last year we have again seen major developments in the reporting landscape, the global reporting initiative launched its 4th Generation of Sustainability reporting guidelines and the International Integrated Reporting Council (IIRC) launched its framework for integrated reporting (IR). Although these developments are not similar or competing, both developments do enable our clients in their journey to provide more transparent communications on other than financial information. We expect the following developments in the field of both reporting and assurance.



These developments will all change the traditional role of the financial auditor, all forms of other than financial information (such as sustainability) will be embedded in the organization. As a result these will no longer be separate pillars in business but interconnected and impacting the content of corporate reporting as well as the way in which they communicate and acquire assurance. Additionally, Deloitte believes digital reporting will increase as well in internal processes and systems and externally to share data. For reporters, digital reporting shifts the manual transaction processing into efficient and automated reporting. It reduces the high risk of inaccurate data caused by re-keying and improves the integrity and consistency.

At Deloitte we see integrated reporting as enabling a process that enhances and preserves long-term sustainability in all its dimensions, without unduly sacrificing short-term performance. We believe this impacts all our offerings and that, as a result, we should operate integrated as well. This is amongst others reflected in our As One-strategy, furthermore we have successfully implemented an approach that integrates different forms of expertise (such as that for sustainability) in our integrated audit approach. This means that we work with one integrated audit team supported by subject matter experts were necessary. The process starts with agreement on risks and materiality assessments to focus on items that are truly relevant including both financial and other elements. The outcome is an aligned audit approach which identifies the business units to be audited as well as specific attention areas. These attention areas include relevant aspects of the financial statement audit and the sustainability information. Our experience is further enhanced through our annual research on IR by Dutch listed entities. Our clients benefit from the latest developments in IR based on this research which provides insights and opportunities for improvement as their IR journey unfolds. We believe this integrated audit approach is the Standard of Excellence as we realized efficient integrated audits at our clients and it supported us to win multiple Dutch listed audit accounts this year.

Another development we see is the increase in supply chain audits and energy efficiency audits. Many of our clients have realized that most of their impact comes from their value chain. Our sustainability experts support multiple clients with identifying areas for further improvement, determine the reliability of information from the value chain as well as improving the design of the reporting process. As our clients act globally we work in close cooperation with the Deloitte sustainability practices around the world. Together we share knowledge, tools and best practices to help our clients to realize their ambitions.

Customer privacy

As a result of our advisory and audit practices, Deloitte has access to a large amount of potentially sensitive data from its clients. To remain a trusted partner for our clients, our systems are designed to prevent data leakage. Some data that is stored by Deloitte (physically or digitally) is deemed privacy sensitive. The WBP (Wet Bescherming van Persoonsgegevens or Dutch Data Protection Act) determines that such data requires specific attention.

Non-compliance with the provisions of the WBP can have a negative influence on the necessary trust between our clients and Deloitte and may lead to significant monetary fines. To ensure compliance with the provisions of the WBP, Deloitte has adopted and implemented a policy on privacy and has appointed a dedicated Privacy Officer. The National Privacy Officer is part of our Privacy & Security Team within the Reputation & Risk Leadership Office.

The tasks of the National Privacy Officer include but are not limited to examining privacy aspects of systems through our internal Privacy Impact Assessment, a tool that allows our Privacy Officer to perform a specific risk analysis for each new system. Secondly, for existing systems, we maintain a Privacy Compliance Monitoring System in which all systems are periodically assessed on compliance with our policies. Thirdly, we train selected colleagues within both our functions and in Group Support Centre on privacy aspects in relation to the systems that we employ.

As this is the first time that we report on this Aspect, no formal evaluation of our policies and mechanisms has taken place.

In 2013/2014 no complaints were received regarding breaches of customer privacy or loss of customer data.

Our people

People are crucial to Deloitte. Without the right people we would not be able to deliver value to our clients. Therefore, creating a unique and distinctive talent experience is at the heart of our talent strategy. Despite the economic situation, we still actively hire new employees, both graduates and experienced hires.

Table 1: Employment and turnover

	2013/2014	2012/2013	2011/2012
Average FTE's	4,320	4,341	4,475
Average headcount	4,666	4,704	4,847
Total experienced hires (incl. partners)	217	160	164
Total partner hires	9	4	6
Total graduate hires	498	427	546
Total internship	184	204	240
Total exits	629	736	669
Total divestments	0	0	0

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

	Part-time 2013/2014	Full-time 2013/2014	Part-time 2012/2013	Full-time 2012/2013
Population of Fee-earners	18	82	19	81
Population of Support	49	51	43	57
Population of Deloitte	24	76	24	76

Business ethics

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

The current Code of Ethics was updated during 2011/2012. During 2013/2014, we implemented our Alcohol & Drugs Policy.

Activities of our Ethics Office include, but are not limited to, being available for our colleagues to report and/or discuss ethical dilemmas. The Ethics Officer is supported by a team of internal counsellors (“vertrouwenspersonen”).

As part of our internal policies, the National Ethics Officer is involved in the performance management process for our partners. For all partners, ethical behaviour is a compulsory element of the annual appraisals. During the reporting year, our ethics programme has focused on training and awareness. To clarify our Code of Ethics, ethical behaviour has been included in the Summer school curriculum or e-learning. Related issues such as privacy and security were also covered in these courses. All new employees are introduced to our Code of Ethics during the business game in the National Introduction Day that takes place every first working day of the month. Finally, a training for our internal counsellors on moral judgement has taken place.

During the reporting year we conducted an Ethics Survey. The results of the survey have been discussed in the Executive Board and the Supervisory Board, but also in the various management teams of the Functions and the support organisation. Based on the outcome of the survey, specific actions were taken.

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

Besides the incidents mentioned in table 3, in 27 instances the Ethical Officer was pro-actively consulted by the organisation.

Table 3: Incidents, number of occurrences

Type	2013/2014	2012/2013
Sexual harassment	2	2
Intimidation	11	8
Stalking	1	0
Other disrespectful treatment of colleagues (incl. bullying)	52	38

Our people strategy

As our business environment changes, the challenge for our people strategy is to constantly adapt to these changes. To support our high performance culture, we have implemented major changes in our Career, Remuneration and Labour Conditions policy. Our new policy allows for:

- greater flexibility, with differentiation between service lines
- benchmarking of individual performance – both performance and competency driven - in our appraisal system
- greater predictability when awarding variable salary components

Attraction of talent

We are active on the labour market with our highly innovative recruitment website. We support this site with social media such as Twitter, Facebook and LinkedIn. Furthermore, we actively seek the support of our 4,500 employees when searching for new talent. For the attraction of new – inexperienced – hires, our recruiters actively organise events on university campuses.

Retention of talent

The most important element of our retention strategy is the development of people within Deloitte. Our talent is offered continuous learning and development to further develop their skills and competences.

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

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

Our learning curriculum components are designed as a continuous learning journey, including various delivery methods (such as on the job training, classroom and e-learning, coaching) and blended learning to achieve the best level of embedding of the content.

To develop and implement our learning curriculum, Deloitte University EMEA (Europe, Middle East and Africa) has been established. The unique co-operation of the EMEA member firms allows for an integrated international learning approach with a shared content and philosophy. With the aid of Deloitte University EMEA, we offer our people the chance to learn in a challenging international setting. Additionally, we offer local trainings to fulfil the specific needs for the Dutch market, such as training curriculums that are aimed at compliance with national laws and regulations.

Below, we have provided tables with the key information on our people.

Table 4: Headcount male / female (excl. internships)

Employment category	2013/2014	Male	Female	2012/2013	Male	Female
Partners	242	222	20	245	226	19
Directors	240	215	25	241	216	25
Senior managers	549	433	116	517	411	106
Managers	701	510	191	698	501	197
Aspirant / Jr. Managers	1,233	830	403	1,076	723	353
Other Staff	1,611	715	896	1,926	887	1,039

Table 5: Gender diversity

Diversity figures female (%)	2013/2014	2012/2013	2011/2012
Partners	8	8	7
Directors	11	10	11
Senior managers	21	20	20
Managers	27	28	28
Aspirant / Jr. Managers	33	33	34
Other Staff	56	55	53

Table 6: Turnover

Employment category	Turnover male	Turnover % male	Turnover female	Turnover % female
Partners	11	5.1%	0	0.0%
Directors	24	11.6%	0	0.0%
Senior managers	48	11.8%	17	16.8%
Managers	50	10.3%	20	12.0%
Aspirant / Jr. Managers	139	17.1%	54	14.4%
Other Staff	116	17.3%	152	20.0%

Table 7: Ethnic Diversity

Employment category	% Foreign	% Native	% Unknown
Partners	2	72	26
Directors	8	81	11
Senior managers	10	78	12
Managers	12	78	10
Aspirant / Jr. Managers	16	73	11
Other Staff	17	68	15
Interns	15	76	9

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

Table 8: Average training days / FTE

Function	2013/2014	2012/2013	2011/2012
Audit	13.1	13.4	13.9
Consulting	1.2	2.0	2.5
FAS	5.1	6.2	6
Tax & Legal	8.5	6.7	8.4
Others	1.8	1.9	2.3

Table 9: Number of performance reviews

Performance reviews	2013/2014	2012/2013	2011/2012
Number of employees	4,666	4,704	4,847
Number of performance reviews	3,847	4,064	4,126
Percentage of performance reviews	82%	86%	85%

Diversity

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

While the activities to increase diversity, in line with the 2016 target, were still being carried out in 2013/2014, new targets for 2014/2015 and beyond have been defined with respect to the male to female ratio. The ratio has been defined per Function and the goal is to have a more balanced male to female ratio in 5 years. The current ratio for Deloitte is 36% female to 64% male. The percentage of females should increase especially at partner and director level where current ratios are 8 to 11 percent. The percentage of women in this category should increase with at least 2% per annum. See text box for our Targets for 2016.

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

Flexibility

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

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

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

Alumni

As Deloitte puts a lot of effort in learning and personal development, Deloitteers enjoy a certain degree of popularity on the labour market. It is inevitable that at a certain moment in their lives, our people will leave Deloitte to pursue their careers elsewhere. It is our ambition that our former employees remain lifelong ambassadors of our company and remain in contact with their former colleagues. To this end, we have established the Deloitte Alumni Network. In 2013/2014, we have spent a considerable amount of time and attention in strengthening our network. This has resulted in over 3,600 people who are a member of this network to date, an increase of over 1,600 people as compared to the previous year.

Retirement benefits

Until 31 December 2013, Deloitte maintained a retirement scheme where all costs were born by the company. After consultation with our Central Workers Council, we have decided to seek a – modest – contribution from our employees in addition to the contribution made by Deloitte. By doing so, we are convinced that our pension scheme is robust and ready for the future.

Target 2016

Sickness leave below 3% as measured on an annual basis

Activities

In order to reduce sickness leave, we have continued our approach that consists of the following activities:

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

Result

In reporting year, our sickness leave amounted to 2.9% calculated on the basis of lost calendar days

Target 2016

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

Activities

We continued our approach that was developed on the basis of the previous Survey:

- Testing of a new, highly actionable and quarterly Talent Survey
- Improved communication through Deloitte TV, As One updates and iD, our internal magazine
- Implementation of the new Deloitte Competency Framework enabling a career path based on the competencies of our employees
- Various function specific actions to address specific areas of improvement

Result

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

Target 2016

Eight diversity initiatives are embedded in business practices

Activities

We continued and initiated the following activities in 2013/2014:

- We adopted a diversity plan holding concrete actions
- We presented an action plan to re-engage former female top talent
- We conducted a bias-training for our Board members
- We conducted an executive presence training for female employees
- We conducted a number of “women to the top” sessions in which our Board members participated
- We have set concrete targets for gender diversity targets per Function to be reached by 2016:
 - Audit 35% women
 - Tax & legal 43% women
 - Consulting 32% women
 - FAS 27% women

Result

A total of seven diversity initiatives have been embedded since 2012 and concrete targets for gender diversity have been set for 2016

Our impact on society

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

Supply chain responsibility

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

Our suppliers deliver goods and services that are critical to our operations. The main categories of goods and services that we acquire include housing, insurance, lease cars, facility management, ICT hardware and software, temporary staff, energy, fuel and travel. We safeguard independence towards our supplier-clients through our business relations assessment process.

The association with suppliers with a poor performance in the areas of environmental management, labour conditions or human rights is not consistent with our sustainability ambitions and can cause damage to our reputation. In addition, we see that an increasing number of clients demand that we take our responsibilities within our supply chain seriously.

We therefore have launched our Supplier Code of Conduct during 2013. This Code contains the basic organisational requirements that we want our suppliers to comply with in the areas of environmental management, labour conditions, human rights and business ethics. Each major supplier is asked to submit a self-assessment based on our requirements and – if non-compliant with one or more provisions – to indicate what measures he will take to reach compliance as well as the timeframe within which full compliance is expected. By the end of the reporting year, 40.7% of our supplier spend is covered by our compliance statement.

Next to sending out the self-assessment to existing suppliers where we have a significant spend (> €50,000 per annum), we have included supply chain responsibility in all new tenders that are initiated by our Procurement department.

In our approach we are facing a number of dilemma's that we need to resolve:

1. Our Purchasing department is not involved in all of our purchasing activities. We do business with a large number of very small companies or even single employee businesses, and for them it is difficult to actively comply with our Supplier Code of Conduct
2. In a number of cases, our first tier supplier acts as an agent for other companies (e.g. the travel agency we use to book our airplane tickets acts as an agent for the airline companies)
3. Some suppliers have such a large number of clients asking them to sign different compliance statements that they are afraid to lose oversight into which requirements they are supposed to meet
4. Our suppliers in the area of housing are sometimes foreign investment companies for whom our Supplier Code of Conduct is not relevant

In 2013/2014, we have resolved the issue mentioned under 3 by allowing these suppliers not to sign our compliance statement, but instead, we will assess their compliance on the basis of publicly available information, such as sustainability

reports. We aim to address the other dilemma's mentioned above in 2014/2015 and will report on the outcome in our next Sustainability Report.

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

Anti-corruption

We strongly believe that business decisions should be taken solely on the basis of professional criteria. Unduly influencing the outcome of decisions should be avoided at all time

With a score of 83 and the 8th position on the Corruption Perceptions Index 2013 as issued by Transparency International, the risk of exposure to unduly influences by corrupt practices in the Netherlands is relatively low. Working in a regulated industry (audit), legal and regulatory requirements regarding the avoidance of conflicts of interest and corruption are rigorous. Next to compliance with national requirements, Deloitte maintains international policies regarding independence, exposure to corruption and money laundering.

Conflicts of interest and exposure to corruption can have detrimental effects to our company. Non-compliance with regulations regarding independence can lead to termination of assignments and will have significant impact on our reputation.

Adherence to our policies regarding anti-corruption and conflicts of interest is a joint responsibility of our National Ethics Director and our Director of Independence. Our Independence Centre maintains strict policies regarding giving and receiving gifts, including hospitality. In accordance with the applicable regulations, all Deloitte employees were trained on the application of these rules in 2014. Our Independence Centre aims to create maximum awareness throughout our organisation through weekly independence updates, independence e-learning, consultations sessions and interviews. As conflict of interest and corruption are also included in our Code of Ethics, employees, clients and suppliers have access to our whistleblowing procedure should they want to report breaches of our relevant policies. Each year, we evaluate our practices and report the outcome in our Transparency Report.

Next to the prevention of active or passive corruption, we have evaluated our policies regarding indirect involvement. Indirect involvement in corruption can exist when our clients engage in unethical practices. To avoid indirect involvement, we have adopted our rules regarding client acceptance and continuance. The mandatory background check for new clients already included a check on association with money laundering. This year we have included corruption in our acceptance processes where we look at the country of origin of the client or its ultimate parent and make use of the Corruption Perceptions Index. For existing clients, we are in the process of performing additional checks based on the same criteria.

Corporate Social Investments and the Fair Chance Foundation

The Fair Chance Foundation is our main platform for community investment. The focus of the Foundation's activities is to support underprivileged children in the Netherlands and to help to improve their knowledge and skills through a range of educational initiatives. It is estimated to have benefited around 1,500 young people in 2013/2014. Deloitte leverages the time and expertise of its employees to run projects for the Foundation and also provides funding.

Being an integral part of the communities in which we operate, challenging employees to share their knowledge and experience in an environment that is different from their normal habitat and strengthening the Deloitte brand name outside our typical target audiences are important reasons for us to continuously invest in the Fair Chance Foundation. By engaging our own people in the Foundation's activities, we offer them great learning and personal development opportunities, enhancing both their emotional intelligence and social skills.

An important change has taken place in the foundation's structure and governance in 2013/2014. Originally, FCF was set up as a so-called ANBI-organisation (organisation that aims to serve public goals). This is a formal status that offers donors tax relief when donating to such an organisation. As it is our intention to better embed FCF in our daily business by actively involving clients and other business relations in the work of the foundation, we have decided to part with the official ANBI-status. This also meant that the independent board members of FCF stepped down per 1 June 2013. The Board of FCF

currently consists of Mrs Sandra Heuts, member of the Executive Board of Deloitte, who acts as chairman and Mr Cees de Boer, CFO and COO and member of the Executive Board of Deloitte, who acts as board member of FCF. We aim to expand the Board of the Fair Chance Foundation with a representative from Young Deloitte. This new board member will be appointed by the Executive Board.

Part of the strategy of the Fair Chance Foundation is to fulfil its mission in partnership with other organisations with common goals. In these partnerships, the Foundation provides knowledge with the help of our people and financial support. We have opened up the Foundation to our clients and business relations so that they too have access to this meaningful learning and development opportunity. As in previous years, FCF has partnered with organisation such as JINC, IMC Weekendschool and Nibud. An increasing number of Deloitters participate in the combined activities of these organisations.



JINC

The Fair Chance Foundation participates in the activities of JINC, an organisation that aims to help underprivileged children to get a good start in the labour market. Through the Foundation, Deloitte offers coaching, internships and training for job interviews. Moreover, Deloitte contributed to the development of the 'Ondernemen doe je zo' curriculum that offers pupils in the final year of primary school the opportunity to experience what it takes to be an entrepreneur.

IMC Weekendschool

IMC Weekendschool offers additional education for underprivileged children between the ages of 10-14. Every branch of IMC Weekendschool has an alumni council. This council advises the organisation, organises activities for the alumni and acts as ambassador for the branch. The alumni councils are coached and motivated by volunteers from Deloitte on a monthly basis. In addition, Deloitte volunteers act as guest teachers and individual coaches.

Nibud

During the "Money Week" from 10-14 March 2014, we welcomed 300 children in our offices. This week is a national initiative to make children in elementary schools aware of how to use money. Fair Chance Foundation organised various money lessons in our Rotterdam and The Hague offices. Led by Deloitters children from elementary schools of groups 7 and 8 were taught how to manage their finances in a responsible way. In total, 30 colleagues have acted as volunteers during "Money Week", both in the Deloitte offices as in participating schools. In addition, we have organised a children's debate around "Dealing with money" for pupils from three different elementary schools on the 44th floor of our Rotterdam office. During this debate, the children spoke about challenging issues such as lending money and making online purchases without their parents' consent.

Maastoren Challenge

On 23 November 2013, 235 employees, clients, business relations and other interested athletes from across our nation climbed the steps of our Rotterdam office, 'De Maastoren'. The winning time was 5 minutes and 2 seconds, beating the previous record to the 44th floor with a staggering 44 seconds. The event was hosted by Mrs Sandra Heuts and Rotterdam City Council Member Korrie Louwes. Participants were able to raise money through individual sponsoring. Together, they raised almost € 13,000 for JINC.

Career ladder

On 22 November 2013, one day prior to the Maastoren Challenge, another event took place in our Rotterdam office when 70 students participated in their own 'Challenge'. In small groups with 6-8 students and supported by a Deloitte, the students climbed the stairs of the Maastoren. On their way to the top floor they stopped occasionally for specific workshops and training sessions. During these sessions the students were taught how to conduct job interviews, how to manage their personal finances and were they introduced to Deloitte through short internships.

Volunteer day 22 May 2014

On 22 May 2014, the Fair Chance Foundation organised Special Moments Day. During this day, almost 300 children were trained in job application skills or were introduced to Deloitte in flash internships. Some 70 volunteers from Deloitte were involved in this event.

Table 10: Economic Value Added

Component	€ in millions	Explanation
Direct economic value generated		
Revenues	638.5	Net sales plus revenues from financial investments and sales of assets
Economic value distributed		
Operating costs	252.1	Payments to suppliers, non-strategic investments, royalties and facilitation payments
Employee wages and benefits	289.2	Total monetary outflow for employees (current payments, not future commitments)
Payments to providers of capital	6.2	All financial payments made to the providers of the organisation's capital
Payments to government	0.3	Gross taxes
Community investments	0.3	Voluntary contributions and investment of funds in the broader community (incl. donations)
Economic value retained		
Economic value generated less economic value distributed	90.5	Investments, equity release, etc.

In 2013/2014, Deloitte spent a total of € 264 thousand in cash on Corporate Social Investments either directly or through the Foundation.

Social return

We are increasingly confronted with requests from clients in the public sector to invest a certain percentage of our fee in social return. In most cases these clients want us to temporarily hire disadvantaged people, for example caused by a disability or due to the fact that they have been unemployed for a long time.

Although we fully understand the necessity for the private sector to take its responsibility in this area, we see a number of obstacles. Firstly, we question if it is ethical to hire someone with limited perspective on a good job for a limited period. Secondly, Deloitte is a knowledge intensive company with strict methodologies and internal processes. It is therefore fairly impossible to hire people on a temporary basis within our company, however highly they may be qualified.

We are working internally on a number of possibilities which would allow us to comply with our clients' demands and will discuss these with them within the next fiscal year.

Partnerships

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

Our support for these commitments enables us to:

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

UN Global Compact (UNGC)

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

The Netherlands Network of the UNGC is an initiative of Dutch business leaders that aims to further the contribution of private business – within its sphere of influence – to sustainable development. We actively participated in the Steering Committee of the Netherlands Network. This sustainability report serves as the annual communication on progress regarding the UNGC.

GRI

We are an organisational stakeholder of the Global Reporting Initiative (GRI) and have published external sustainability reports based on the GRI Reporting Guidelines for a number of years.

In 2012, Deloitte Netherlands launched the GRI Taxonomy which allows sustainability reporters to report on sustainability in an XBRL format. This gives users of the report the chance to compare and analyse data electronically. Additionally, the electronic format can assist the reporting organisation in the data collection phase, as XBRL can be linked with existing data information systems that the reporting organisation may use. We have used the taxonomy to publish our XBRL Sustainability Report since 2012.

In 2014, GRI published the taxonomy for the GRI G4 Guidelines that was developed by Deloitte. This current report made available in XBRL format using the new taxonomy and can be found on our company website www.deloitteannualreport.nl.

MVO Nederland

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

World Economic Forum

Deloitte supports the World Economic Forum and its initiatives. In 2013/2014, Deloitte drove a conversation about how business and government can create positive impact and growth.

International Integrated Reporting Council (IIRC)

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

Target 2016

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

Activities

- Maastoren Challenge, an event raising money for our partner JINC
- Career ladder, an event aimed at improving childrens' employability skills
- Volunteer Day 22 May 2014, during which children were trained on job application

Result

We are well underway to achieve our target for 2016.

Target 2016

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

Activities

- In March 2014, Deloitte signed a Green Deal between a number of companies and the Dutch government to start the development of a methodology aimed at calculating the monetary value of social and environmental impacts. This methodology is to be finalised in 2016

Result

This project has started during the reporting year and has therefore no measurable results yet.

Target 2016

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

Result

In 2013/2014, two services offering (related to sustainability reporting) were developed

Our ecological footprint

Compared to the ecological footprint of the Dutch economy, ours is very limited and consists mainly of the energy that we use and the goods that we consume. Nonetheless, our ecological footprint is material to us for a number of reasons. Firstly, we feel that it is our obligation to use scarce resources in the most efficient way and to actively search for alternatives that are better from an environmental perspective. To this end we maintain an environmental policy that is built on the hierarchy: reduce – reuse – recycle – recovery – disposal. Secondly, the reduction of environmental harm is important to our clients and many of our employees. Finally, the consumption of energy and the disposal of waste come at a substantial financial cost.

Environmental Management

To underpin and sustain our commitment to the reduction of our environmental footprint, we have adopted the Deloitte Environmental Policy Statement. In preparation of the 14001 certification of our Environmental Management System, we have conducted a pre-audit during the reporting year. Together with our facility management supplier, we have developed an action plan that should lead to certification in the second half of 2014.

As part of our management system, we have started to internally report on the most relevant indicators on a quarterly basis. The quarterly reports are discussed between the various issue owners every three months and appropriate follow-up actions are defined. In a local benchmark study for the Rotterdam region, Deloitte came out well on most relevant aspects of environmental management.

Energy and CO2

We consume energy to run our servers, to heat, cool and light our offices and for mobility. Our energy consumption results in CO2 emissions. To limit these emissions, in facilities where we are the main tenant, we purchase green electricity and gas, meaning that there are no direct and indirect emissions in relation to our consumption. In offices where we cannot purchase green energy, we offset related emissions through the acquisition of green certificates. Our energy coordinator is responsible for periodically collecting the energy data in our offices. Sometimes, this can be difficult as in multi-tenant buildings it is not always clear how much of the energy consumption should be attributed to Deloitte.

To underpin our commitment to green energy, Deloitte participated in Earth Hour on 29 March 2014. During Earth Hour, the lights in and on our offices in Rotterdam were switched off together with the lights of all the neighbouring buildings.

We maintain strict design and operations criteria for the buildings that we rent. To this end we make active use of the framework that is offered by the Dutch Green Building Council based on Building Research Establishment Environmental Assessment Method (BREEAM). During the reporting year, we have made good progress with our pilot on the application BREEAM In Use for our current office in Eindhoven. On 16 July 2014, we received a BREEAM In Use certificate for this location. Our new office in Amsterdam, which we will start using in the fall of 2014, has obtained the BREEAM certificate Outstanding, the highest certificate in Europe at the moment.

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

Average CO2 emissions have been determined for each fuel type in each lease category. The employee receives a bonus if he opts for a company car with lower CO2 emissions. A penalty is calculated in the event of higher CO2 emissions. On an annual basis, the CO2 emissions are monitored – and where possible - further adjusted. Additionally, all employees are issued an NS Business Card which allows them to travel by train. The use of the NS Business Card provided for over 46 thousand journeys by train, accounting for a total of 2.5 million train kilometres.

Table 11: Energy consumption and related emissions

	2014	2013	2012	Related emissions 2014
Housing				
Total electricity consumption	13,550,598 kWh	14,209,605 kWh	13,865,809 kWh	0 tonnes CO2
Specific electricity consumption	128.5 kWh/m2	125.6 kWh/m2	125.3 kWh/m2	
Total thermal energy consumption	29,268 GJ	37,436 GJ	78,018 GJ	0 tonnes CO2
Specific thermal energy consumption	0.28 GJ/m2	0.33 GJ/m2**	0.74 GJ/m2	
Mobility				
Total kilometres driven by lease cars	98,630,741 km	86,992,049 km	88,445,227 km	
Number of lease cars	3,036	2,951	2,957	
Kilometres/lease car	32,487 km	29,474 km	29,910 km	
Total petrol consumption	3,897,919 l	4,168,667 l	4,760,122 l	10,836 tonnes CO2
Total diesel consumption	1,945,362 l	1,529,567 l	1,482,539 l	6,099 tonnes CO2
Total LPG consumption	3,909 l	238 l	4,044 l	7 tonnes CO2
Total kilometres travelled by air*	28,581,512 km	25,367,314 km	27,345,619 km	3,519 tonnes CO2
Kilometres by air per FTE	6,616 km	5,843 km	6,112 km	
Total kilometres travelled by train	2,482,049 km	2,115,383 km	2,363,060 km	74 tonnes CO2
Train kilometres/FTE	575 km	487 km	528 km	
Total kilometres by taxi***	N/A	N/A	2,947 km	
Taxi kilometres/FTE	N/A	N/A	0.7 km	
Totals				
Total direct energy consumption	245,082 GJ	278,070 GJ	231,167 GJ	16,942 tonnes CO2
Total CO2 emissions	20,535 tonnes CO2	19,489 tonnes CO2	21,658 tonnes CO2	

* The data for air travel in 2012/2013 and 2013/2014 exclude tickets that were purchased on behalf of DTTL. As the 2011/2012 data include such tickets, results between the two years cannot be compared

** Due to a change in measurement methodology, the 2014 and 2013 figures cannot be compared with the 2012 figure

*** Since 2013 we no longer receive data about kilometres traveled by taxi

Waste

Office waste is categorised as follows to allow for recycling:

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

Paper, refuse and cardboard are collected on every office floor. Swill and small hazardous waste are collected centrally per office building. As part of our waste prevention programme, we only use FSC certified paper for printing and in 2013/2014 reduced the amount of paper we used to 220,443 kilograms, from 284,198 kilograms in 2012/2013. In addition, in the spring of 2014, we switched from packaged meats and cheeses in our restaurants to unpacked alternatives.

Table 12: Other environmental indicators

	2014	2013	2012
Total water consumption	20,451 m3	23,232 m3	27,037 m3
Specific water consumption	4.7 m3	5.4 m3	6.0 m3
Total paper consumption	220,443 kg	284,198 kg	299,900 kg
Paper consumption/FTE	51.0 kg	65.5 kg	67.0 kg
Total collected waste	380,470 kg	455,833 kg	475,608 kg
Total waste collected for recycling	227,502 kg	260,968 kg	278,625 kg
Waste recycling %	60%	57%	59%
Hazardous waste	491 kg	282 kg	531 kg

Target 2016

15% reduction of carbon emissions caused by mobility

Activities

- We upgraded the number of charging points for electric vehicles at our offices to facilitate the choice for electric cars
- We started a pilot to allow the use of the NS Business Card for commuting

Result

In 2013/2014 our mobility related CO2 emissions were 5.2% lower than in the reference year 2012

Target 2016

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

Activities

- On 16 July 2014 we obtained a BREEAM In Use certificate for our Eindhoven office
- We made a planning to upscale BREEAM In Use to other offices in The Netherlands
- Our new Amsterdam office (which holds a BREEAM Outstanding certificate) is currently under construction and will open in the Fall of 2014

Result

Around 50% of our target has been achieved

Target 2016

Deloitte to reach advanced level in Global Compact

Activities

- We submitted our Communication on Progress to UNGC
- We will file a COP for the advanced level in the Fall of 2014

Result

Deloitte is on basic level in Global Compact

Annex I

Assurance Report

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

Scope

We have performed a reasonable assurance engagement on the Sustainability Report 2013/2014 (hereafter: the report) of Deloitte Holding B.V., Rotterdam (hereafter: Deloitte). In the report, the management of Deloitte gives an overview on the implemented policy, business operations, events and performances during 2013/2014 in the area of Corporate Social Responsibility.

The report contains forward-looking information in the form of ambitions, strategy, plans, forecasts and estimates. The fulfilment of such information is inherently uncertain. For that reason, we do not provide assurance in respect of the assumptions and the achievement of forward-looking information.

References in the report (to www.deloitte.nl, external websites and other documents) are not part of our assurance engagement.

Management's responsibility

Management is responsible for the preparation of the report in accordance with the Sustainability Reporting Guidelines (G4 - comprehensive) of the Global Reporting Initiative, the Guidance Note on Sustainability Reporting of the Dutch Accounting Standards Board (Raad voor de Jaarverslaggeving) and the reporting policy of Deloitte as explained in the report, including the identification of stakeholders and the selection of material topics.

The choices made by management regarding the scope of the report and the reporting policy are set out in the chapter 'About this report'.

Management is also responsible for such internal control as it determines is necessary to enable the preparation of the report such that it is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the report based on the assurance evidence obtained. We conducted our engagement in accordance with Dutch law, including the Dutch Standards 3810N, "Assurance Engagements with respect to Sustainability Reports". This requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance about whether the report is free from material misstatement.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the report in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. A reasonable assurance engagement also includes evaluating the appropriateness of reporting policies used and the reasonableness of estimates made by management, as well as evaluating the overall presentation of the report.

We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion the report provides, in all material respects, an accurate and adequate representation of the policy of Deloitte with regard to Corporate Social Responsibility and the business operations, events and performances of Deloitte during 2013/2014 in accordance with the Sustainability Reporting Guidelines (G4 - comprehensive) of the Global Reporting Initiative, the Guidance Note on Sustainability Reporting of the Dutch Accounting Standards Board (Raad voor de Jaarverslaggeving) and the reporting policy of Deloitte as explained in the report.

Rotterdam, 26 August 2014

Ernst & Young Accountants LLP

Signed by H. Hollander

Annex II

Basis of Reporting

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

Our people

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

Ecological footprint

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

- Total electricity consumption is measured through metering in our offices. In multi-tenant buildings the electricity consumption of public spaces is allocated on the basis of the relative share of the surface we rent in such buildings. All occupied offices have metering installed meaning that the figures for 2012/2013 can be compared with those for 2011/2012 but not with the preceding years
- In single tenant buildings, the total gas consumption is obtained by reading the available gas meters. In multi-tenant buildings, gas consumption is allocated on the basis of occupied office space by Deloitte
- In buildings where Deloitte has full control, we purchase green electricity and gas. For other buildings, CO2 emissions are offset by purchasing green certificates so that total CO2 emissions are zero.
- Total kilometres driven by lease cars as well as the number of lease cars in use are obtained from our supplier
- Total litres of petrol, diesel and LPG are obtained from our supplier. For conversion of petrol to CO2 emissions we used the conversions as published by SKAO (www.skao.nl):
Petrol: 1 litre equals 2.78 kilogrammes CO2
Diesel: 1 litre equals 3.135 kilogrammes CO2
LPG: 1 litre equals 1.86 kilogrammes CO2

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

- For the conversion of fuel consumption to MJ, we used the following conversions as mentioned in the GRI G3.1 protocol for EN3, except in the case of LPG where we have opted for a locally accepted conversion value:
Natural gas: caloric value per m3 is 39,01 MJ
Petrol: caloric value per litre is 32.256 MJ
Diesel: caloric value per litre is 35.964 MJ
LPG: caloric value per litre is 24 MJ
- Total kilometres travelled by plane are obtained from our travel agents. It is standing policy that we use the most recent conversion factors. Hence, for the calculation of the related CO2 emissions, we have used the 2013 conversion factors as provided by DEFRA (www.defra.gov.uk) using a classification that distinguishes economy, premium economy, business class and first class and categorises air travel in domestic, short-haul international and long-haul international flights. For the various subgroups, the following CO2 conversions are used:
Domestic average: 0.1583 kg CO2/kilometre per passenger

Short-haul international average: 0.0933 kg CO₂/kilometre per passenger

Short-haul international economy class: 0.0889 kg CO₂/kilometre per passenger

Short-haul international business class: 0.1334 kg CO₂/kilometre per passenger

Long-haul international average: 0.1098 kg CO₂/kilometre per passenger

Long-haul international economy class: 0.0802 kg CO₂/kilometre per passenger

Long-haul international premium economy class: 0.1283 kg CO₂/kilometre per passenger

Long-haul international business class: 0.2325 kg CO₂/kilometre per passenger

Long-haul-international first class: 0.3207 kg CO₂/kilometre per passenger

- The total kilometres travelled by train are obtained from our supplier Nederlandse Spoorwegen. For the calculation of related CO₂ emissions, we used a conversion factor of 0.030 kg CO₂/kilometre per passenger as published by Nederlandse Spoorwegen.
- In multi-tenant buildings, we do not have individual metering for water. This means that water consumption in such building is attributed on the basis of the surface that Deloitte has in use

Annex III

GRI Reference Table

General standard disclosures

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
STRATEGY AND ANALYSIS					
G4-1	Statement from the organisation's most senior decision-maker	Letter from the Executive Board	No omissions	Yes	
G4-2	Description of key impacts, risks and opportunities	Annual Report 2013/2014 pages 18-20; Serving our Clients	No omissions	Yes	
ORGANISATIONAL PROFILE					
G4-3	Name of the organisation	Cover	No omissions	Yes	
G4-4	Primary brands, products and services	About Deloitte	No omissions	Yes	
G4-5	Location of the organisation's headquarters	Back cover	No omissions	Yes	
G4-6	Number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report	About Deloitte	No omissions	Yes	
G4-7	Nature of ownership and legal form	Annual Report 2013/2014, page 35	No omissions	Yes	
G4-8	Markets served (including geographic breakdown, sectors served and types of customers and beneficiaries)	About Deloitte: our services	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
G4-9	Scale of the organisation, including: <ul style="list-style-type: none"> • Total number of employees • Total number of operations • Net sales • Total capitalisation broken down in terms of debt and equity • Quantity of products and services provided 	Annual Report 2013/2014, page 5 Annual Report 2013/2014, page 47 Annual Report 2013/2014, page 50	No omissions	Yes	
G4-10	a. Total number of employees by employment contract and gender b. Total number of permanent employees by employment type and gender c. Total workforce by employees and supervised employees and by gender d. Total workforce by region and gender e. Portion of work performed by self-employed workers, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors f. Significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries)	Our people, tables 1, 2, 4, 5, 6 and 7	No omissions	Yes	Principle 4
G4-11	Percentage of total employees covered by collective bargaining agreements	Deloitte has its own, company specific compensation and benefits agreement, established in agreement with the Works Council (Ondernemingsraad). It is laid down in our Compensation, Benefits & Pension Agreement that is part of each employee contract.	No omissions	Yes	Principle 3
G4-12	Description of the organisation's supply chain	Our suppliers deliver goods and services which are critical to our organisation. This is further secured by our internal procurement department. To safeguard independence towards our clients, our Risk & Reputation Leadership Office is always involved in the procurement process. We aim to have a	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
		positive impact through our procurement and prevent negative (in-)direct side effects. To this end, all our major suppliers must sign our Supplier Code of Conduct.			
G4-13	<p>Significant changes during the reporting period regarding the organisation's size, structure, ownership or it's supply chain, including:</p> <ul style="list-style-type: none"> • Changes in the location of, or changes in operations, including facility openings, closings and expansions • Changes in the share capital structure and other capital formation, maintenance and alteration operations • Changes in the location of suppliers, the structure of the supply chain or in relationships with suppliers, including selection and termination 	<p>On 21 December 2013, our Alkmaar office moved to a new sustainable and energy efficient building. Over the reporting year we reduced our office space from 113,133 m2 on average in 2012/2013 to 105,432 m2 in 2013/2014</p> <p>There have been no major changes in the share capital structure and other capital formation, maintenance and alteration operations</p> <p>There are no major changes in the location of our suppliers, the structure of the supply chain or in relationships with suppliers, including selection and termination</p>	No omissions	Yes	<p>Principle 7</p> <p>Principle 8</p>
COMMITMENTS TO EXTERNAL INITIATIVES					
G4-14	How the precautionary approach or principle is addressed by the organisation	<p>Our potential environmental impact is addressed by monitoring and reducing our greenhouse gas emissions with focus on reduction in CO2 emissions caused by mobility</p> <p>See also Ecological Footprint: Energy and CO2</p>	No omissions	Yes	
G4-15	Externally developed economic, environmental and social charters, principles or other initiatives that the organisation subscribes or which it endorses	Our impact on Society: Partnerships	No omissions	Yes	
G4-16	<p>Membership of associations (such as industry associations) and national or international advocacy organisations in which the organisation:</p> <ul style="list-style-type: none"> • Holds a position on the governance body • Participates in projects or committees 	Our impact on Society: Partnerships	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
	<ul style="list-style-type: none"> Provides substantial funding beyond routine membership dues Views membership as strategic 				
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES					
G4-17	a. Entities included in the organisation's financial statements or equivalent documents b. Disclosure of entities included in the financial statement or equivalent documents that are not covered by the report	Annual Report 2013/2014, page 53	No omissions	Yes	
G4-18	a. Explanation of the process for defining the report content and Aspect Boundaries b. Explanation of how the organisation has implemented the Reporting Principles for Defining Report Content	About this Report: Materiality	No omissions	Yes	
G4-19	Material aspects identified in the process for defining report content	About this Report: Materiality	No omissions	Yes	
G4-20	For each material aspect, report the Aspect Boundary within the organisation, as follows: <ul style="list-style-type: none"> Report whether the Aspect is material within the organisation If the Aspect is not material for all entities within the organisation (as described in G4-17), select one of the following two approaches and report either: <ul style="list-style-type: none"> The list of entities or the group of entities included in G4-17 for which the Aspect is not material or The list of entities or the group of entities included in G4-17 for which the Aspect is material Report any specific limitation regarding the Aspect Boundary within the organisation 	About this Report: Reporting boundaries	No omissions	Yes	
G4-21	For each material Aspect, report the Aspect Boundary outside the organization, as follows:	About this Report: Reporting boundaries	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
	<ul style="list-style-type: none"> Report whether the Aspect is material outside of the organisation If the Aspect is material outside of the organisation, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified Report any specific limitation regarding the Aspect Boundary outside the organisation 				
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements	No material restatements have occurred	No omissions	Yes	
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries	There are no changes in scope or boundaries as compared to previous years.	No omissions	Yes	
STAKEHOLDER ENGAGEMENT					
G4-24	Provide a list of stakeholder groups engaged by the organisation	About this Report: Materiality In addition to the inventory of clients' demands and our employee engagement, we have performed a media scan on sustainability issues, analysed the reports from our competitors and looked into the practice of other Deloitte member firms.	No omissions	Yes	
G4-25	Report the basis for identification and selection of stakeholders with whom to engage	About this Report: Materiality	No omissions	Yes	
G4-26	Report the organisation's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process	About this Report: Materiality In addition to the inventory of clients' demands and our employee engagement, we have performed a media scan on sustainability issues, analysed the reports from our competitors and looked into the practice of other Deloitte member firms.	No omissions	Yes	
G4-27	Report key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those	About this Report: Materiality	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
	key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns				
REPORT PROFILE					
G4-28	Reporting period (such as fiscal or calendar year) for information provided	About this Report	No omissions	Yes	
G4-29	Date of most recent previous report (if any)	About this Report	No omissions	Yes	
G4-30	Reporting cycle (such as annual, biennial)	About this Report	No omissions	Yes	
G4-31	Provide the contact point for questions regarding the report or its contents	Back cover	No omissions	Yes	
G4-32	a. Report the 'in accordance' option the organization has chosen b. Report the GRI Content Index for the chosen option c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines	About this Report Annex III Annex I	No omissions	Yes	
G4-33	a. Report the organisation's policy and current practice with regard to seeking external assurance for the report b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided c. Report the relationship between the organization and the assurance providers. d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organisation's sustainability report	About this Report: Reliability Annex I Annex I The findings of the external auditor (EY) have been discussed with a representative from the Executive Board, in the Audit Committee and in the Supervisory Board	No omissions	Yes	
GOVERNANCE AND ETHICS					
G4-34	Report the governance structure of the organisation, including committees of the	About Deloitte: Governance Annual Report 2013/2014, page 25	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
	highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts				
G4-35	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees	Annual Report 2013/2014, page 22 All function leaders in the Executive Board are supported by their respective management teams for the execution of policy. Our CFO/COO is supported by the GSC management team.	No omissions	Yes	
G4-36	Report whether the organisation has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body	Sustainability at Deloitte: Governance	No omissions	Yes	
G4-37	Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body	We consult our stakeholders throughout the year, both formally and informally. Ongoing formal consultation takes place with the Works Council and in our regular Partner and Director meetings. In addition, we have formally sought the opinions of our partners and employees through an employee survey in the preparation of this report. Another formal channel of seeking opinions from employees is the Talent Survey, which will take place on a quarterly basis starting the book year 2014/2015. Throughout the year we organise a variety of corporate events, during which Deloitte's interact with a wide range of stakeholders where we actively seek feedback on issues such as reputation and quality.	No omissions	Yes	
G4-38	Report the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> • Executive or non-executive • Independence • Tenure on the governance body 	Annual Report 2013/2014, pages 26-27	No omissions	Yes	Principle 6

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
	<ul style="list-style-type: none"> • Number of each individual's other significant positions and commitments, and the nature of the commitments • Gender • Membership of under-represented social groups • Competences relating to economic, environmental and social impacts • Stakeholder representation 				
G4-39	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organisation's management and the reasons for this arrangement)	The chairman of the Executive Board (Mr Peter Bommel) is the Managing Partner in the Netherlands. The chairman of the Supervisory Board (Mr Floris Deckers) holds no executive responsibilities within Deloitte.	No omissions	Yes	
G4-40	<p>Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including:</p> <ul style="list-style-type: none"> • Whether and how diversity is considered • Whether and how independence is considered <ul style="list-style-type: none"> • Whether and how expertise and experience relating to economic, environmental and social topics are considered 	<p>Annual Report 2013/2014, pages 22, 23 and 29</p> <p>Annual Report 2013/2014, page 23 Annual Report 2013/2014, page 22 All partners and employees are required to confirm their independence on an annual basis. These confirmations are checked using random testing.</p> <p>Candidates for the Executive Board are required to be seasoned experts regarding in their function's specific content. Due to the strategic nature of the board's tasks this always entails significant knowledge of either the national economy and/or the broader business environment of Deloitte. Having such in-depth knowledge is thus inherent to being a board member.</p>	No omissions	Yes	Principle 6

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
	<ul style="list-style-type: none"> Whether and how stakeholders (including shareholders) are involved 	Members of the Executive Board are appointed by the General Meeting of Shareholders			
G4-41	<p>Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum:</p> <ul style="list-style-type: none"> Cross-board membership Cross-shareholding with suppliers and other stakeholders Existence of controlling shareholder Related party disclosures 	<p>Annual Report 2013/2014, page 22</p> <p>As an Audit firm, we maintain strict policies and procedures regarding independence. All partners and employees are required to confirm their independence on an annual basis. These confirmations are checked using random testing. In addition, all partners and employees are required to disclose their private holdings and financial investments including those that their relatives hold</p>	No omissions	Yes	
G4-42	Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organisation's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts	<p>Annual Report 2013/2014, page 22</p> <p>Sustainability at Deloitte: Governance</p>	No omissions	Yes	
G4-43	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics	There are no specific programmes in this area	No omissions	Yes	
G4-44	<p>a. Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment</p> <p>b. Report actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organisational practice</p>	<p>Annual Report 2013/2014, page 22</p> <p>As the majority of the member of our Supervisory Board are independent, we deem their evaluation independent.</p> <p>Annual Report 2013/2014, pages 27-28</p>	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
G4-45	<p>a. Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes</p> <p>b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities</p>	<p>Annual Report 2013/2014, pages 18-20</p> <p>See G4-37</p>	No omissions	Yes	
G4-46	Report the highest governance body's role in reviewing the effectiveness of the organisation's risk management processes for economic, environmental and social topics	Annual Report 2013/2014, pages 18-20 Sustainability at Deloitte: Governance	No omissions	Yes	
G4-47	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities	The Executive Board meets every two weeks to discuss all issues relevant to Deloitte. Formal meetings of the Supervisory Board take place 12 times per year (also see Annual Report 2013/2014, page 27)	No omissions	Yes	
G4-48	Report the highest committee or position that formally reviews and approves the organisation's sustainability report and ensures that all material Aspects are covered	Our CFO/COO is responsible for the preparation of the Sustainability Report. Sign-off takes place in the Supervisory Board.	No omissions	Yes	
G4-49	Report the process for communicating critical concerns to the highest governance body	<p>We maintain formal and informal ways of raising critical concerns. Formal ways include the General Meeting of Shareholders, functional meetings and the Works Council meetings.</p> <p>Our culture is characterised by low thresholds. This is illustrated by open communication channels between the Board and employees. During special focus meetings and in internal media, employees are always invited to give their constructive</p>	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
		feedback on policies and organisational performance.			
G4-50	Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them	We do not keep records on the amounts of critical concerns that were raised on Board level except in the case of ethical incidents for which we refer to the section Our People: Business Ethics.	No omissions	Yes	
G4-51	<p>a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration:</p> <ul style="list-style-type: none"> • Fixed pay and variable pay: <ul style="list-style-type: none"> ▪ Performance-based pay ▪ Equity-based pay ▪ Bonuses ▪ Deferred or vested shares • Sign-on bonuses or recruitment incentive payments • Termination payments • Clawbacks • Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees <p>b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives</p>	<p>Annual Report 2013/2014, page 29 Transparency Report 2012/2013, pages 52-55 (only available in Dutch)</p> <p>Annual Report 2013/2014, page 57</p> <p>No such bonuses or payments have occurred No termination payments have occurred</p> <p>All partners, including the members of the Executive Board are responsible for their own retirement provisions.</p> <p>Annual Report 2013/2014, page 29 Transparency Report 2012/2013, pages 52-55 (only available in Dutch)</p>	No omissions	Yes	
G4-52	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organisation	See G4-51	No omissions	Yes	

GRI	Description	Reference/answer	Omissions	Assurance	UNGC
G4-53	Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable	Quality and compliance are two important criteria in determining the profit share for partners. They are assessed internally as well as externally by independent regulators such as AFM and PCAOB.	No omissions	Yes	
G4-54	Report the ratio of the annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country	In the case of a partnership such as Deloitte, the Board members do not receive any remuneration other than their entitlement to the profit for the fiscal year. Please refer to G4-51.	No omissions	Yes	
G4-55	Report the ratio of percentage increase in annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country	In the case of a partnership such as Deloitte, the Board members do not receive any remuneration other than their entitlement to the profit for the fiscal year. Please refer to G4-51.	No omissions	Yes	
G4-56	Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics	About Deloitte: Shared values and ethical principles Our People: Business Ethics	No omissions	Yes	
G4-57	Report the internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organizational integrity, such as helplines or advice lines	Our People: Business Ethics	No omissions	Yes	
G4-58	Report the internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines	Our People: Business Ethics	No omissions	Yes	

Specific standard disclosures

Material issue	GRI Aspect	DMA	Indicators	Omissions and , if applicable, reason for omission	External assurance	UNGC
<i>Serving our clients</i>						
Indirect economic impact	Indirect economic impacts	Our performance: Serving our clients	G4-EC7	No omissions	Yes	
			G4-EC8	Only qualitative as we lack the methodology to quantify our indirect economic impact. We do not have plans to develop and implement such a methodology at present	Yes	
Customer privacy	Product Responsibility: Customer privacy	Our performance: Customer privacy	G4-PR8	No omissions	Yes	
<i>Our people</i>						
Employment	Labour Practices an Decent Work: Employment	People are crucial to Deloitte. Without the right people we would not be able to deliver our vision “to be the standard of excellence”. Therefore, creating a unique and distinctive talent experience is at the heart of our talent strategy. Despite the economic situation, we still actively hire new employees, both graduates and experienced hires. This is important to our growth strategy as new talent deliver new insights and new experiences, which are vitally important to maintain our position as an innovative professional services provider. The responsibility for our people strategy lies with our Talent Partner, who is end-responsible for the Talent department, run by our Talent Director.	G4-LA1	No figures provided for hires per age category as we do not believe that age is a differentiator	Yes	
			G4-LA2	No omissions	Yes	
			G4-LA3	We have not collected data on this indicator hence it is not reported. We aim to disclose this indicator in our Sustainability Report 2014/2015	No	

In 2013, we have redefined our Career and Remuneration Policy to allow for greater flexibility and differentiation.

Training and education	Labour Practices an Decent Work: Training and education	Our people: Retention of talent	G4-LA9	Only an overview of training hours per function is available. We do not keep track of gender in our training programme	Yes	
			G4-LA10	No omissions	Yes	
			G4-LA11	No omissions	Yes	
Diversity and equal opportunity	Labour Practices an Decent Work: Diversity and Equal Opportunity	To support our high performance culture, Deloitte believes in a culture where diverse talent thrives. Diversity is critical to innovation and long term success. We see diversity not primarily as a demographic issue, but as variety in thinking, feeling and acting. Gender, ethnic background and sexual orientation are all indicators of potential diversity. Deloitte recognises and appreciates these differences. As diversity covers so many aspects, it is impossible to catch all the different elements of our definition of diversity in measurable performance indicators. To encourage diversity, within our Talent department we have appointed diversity managers who are tasked with setting the conditions that allow for a diverse workforce. Also see the text box on diversity in this Report.	G4-LA12	No omissions	Yes	6
Health and safety	Labour Practices an Decent Work: Occupational Health and Safety	The health and wellbeing of our employees are important to Deloitte as healthy employees have a higher productivity and absenteeism comes at a cost. Our Labour Circumstances Policy (Arbeidsomstandighedenbeleid) defines roles and responsibilities in the implementation of the policy. Certified external experts assist in	G4-LA5	No omissions	Yes	
			G4-LA6	No omissions	Yes	
			G4-LA7	No omissions	Yes	
			G4-LA8	Not applicable	No	

the Risk Inventory and Evaluation (RI&E) that is location specific. On the basis of this RI&E, an action plan is drawn up that is executed within a 3-5 year period. Each year, on the basis this plan, a concrete detailed year plan is drawn up holding all planned measures. The overall policy was updated in September 2013.

Our impact in society

Supply chain responsibility	Environmental: Supplier Environmental Assessment	Our impact on society: Supply chain responsibility	G4-EN32	No omissions	Yes	8, 9, 10	
			G4-EN33	Partly covered as we have only began implementation in this reporting year	Yes	8, 9, 10	
	Social: Supplier Assessment for Labour Practices		G4-LA14	No omissions	Yes	4, 5, 6	
			G4-LA15	Partly covered as we have only began implementation in this reporting year	Yes	4, 5, 6	
	Social: Supplier Human Rights Assessment		G4-HR10	No omissions	Yes	1, 2, 4, 5, 6	
			G4-HR11	Partly covered as we have only began implementation in this reporting year	Yes	1, 2, 4, 5, 6	
Anti-corruption	Society: Anti-Corruption	Our impact on society: Anti-corruption	G4-S03	No omissions	Yes	10	
			G4-SO4	No omissions	Yes	10	
			G4-SO5	No omissions	Yes	10	
Indirect economic impact	Indirect economic impacts	Our impact on society: Corporate Social Investments and the Fair Chance Foundation	G4-EC7	No omissions	Yes		
			G4-EC8	Only qualitative as we lack the methodology to quantify our indirect economic impact. We do not have plans to develop and implement such a methodology at present.	Yes		

Our ecological footprint						
Energy	Energy	We have set targets in 2012. Every year, an environmental action plan is drawn up holding the planned activities for the book year. Progress is measured on a quarterly basis and if necessary discussed with and between the relevant issue owners. See also: Our ecological footprint: Energy and CO2	G4-EN3	No omissions	Yes	8, 9
			G4-EN4	No omissions	Yes	8, 9
			G4-EN5	No omissions	Yes	8, 9
			G4-EN6	No omissions	Yes	8, 9
			G4-EN7	No omissions	Yes	8, 9
CO2 emissions	Emissions	We have set targets in 2012. Every year, an environmental action plan is drawn up holding the planned activities for the book year. Progress is measured on a quarterly basis and if necessary discussed with and between the relevant issue owners. See also: Our ecological footprint: Energy and CO2	G4-EN15	No omissions	Yes	8, 9, 10
			G4-EN16	No omissions	Yes	8, 9, 10
			G4-EN17	No omissions	Yes	8, 9, 10
			G4-EN18	Not reported as it is not a relevant steering indicators for Deloitte. We aim to disclose CO2 intensity as CO2/FTE in next year's report.	Yes	8,9, 10
			G4-EN19	No omissions	Yes	
			G4-EN20	Not material	Yes	
Waste	Effluents and waste	We have set targets in 2012. Every year, an environmental action plan is drawn up holding the planned activities for the book year. Progress is measured on a quarterly basis and if necessary discussed with and between the relevant issue owners. See also: Our ecological footprint: Waste	G4-EN21	Not material		
			G4-EN 22	Not material	Yes	
			G4-EN23	No omissions	Yes	8, 9, 10
			G4-EN24	Not material	Yes	
			G4-EN25	Not material	Yes	
			G4-EN26	Not material	Yes	
Other material issues	Reference				External assurance	UNGC
Social return	Our impact on society: Social return				Yes	
Environmental management	Our ecological footprint: Environmental management				Yes	

Performance indicators

GRI Code	Description	Reference or direct answer	Omissions and, if applicable, reason for omission	External assurance	UNGC
Economic					
G4-EC7	Development and impact of infrastructure investments and services supported	Our impact on society: Corporate Social Investments and the Fair Chance Foundation	No omissions	Yes	
G4-EC8	Significant indirect economic impacts, including the extent of impacts	Impact from our services	Only qualitative as we lack the methodology to quantify our indirect economic impact. We do not have plans to develop and implement such a methodology at present.	Yes	
Environmental					
G4-EN3	Energy consumption within the organization	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN4	Energy consumption outside of the organization	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN5	Energy intensity	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN6	Reduction of energy consumption	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN7	Reductions in energy requirements of products and services	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN19	Reduction of greenhouse gas (GHG) emissions	Our ecological footprint: Energy and CO2	No omissions	Yes	
G4-EN23	Total weight of waste by type and disposal method	Our ecological footprint: Waste	No omissions	Yes	
G4-EN32	Percentage of new suppliers that were screened using environmental criteria	Our impact in society: Supply Chain Responsibility	No omissions	Yes	

G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	Our impact in society: Supply Chain Responsibility	Partly covered as we have only began implementation in this reporting year	Yes
Social: Labour practices and decent work				
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	Our people	No figures provided for hires per age category as we do not believe that age is a differentiator	Yes
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	There are no differences in benefits provided to full-time employees as compared to part-time employees	No omissions	Yes
G4-LA3	Return to work and retention rates after parental leave, by gender	All employees are entitled to take parental leave in accordance with Dutch law.	We have not collected data on this indicator hence it is not reported. We aim to disclose this indicator in our Sustainability Report 2014/2015	No
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	Deloitte does not have formal joint-management-worker health and safety committees. When necessary, health and safety policy and related issues are discussed in the Works Council	No omissions	No
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	The absenteeism rate was 2.9% in fiscal year 2013/2014, measured on the basis of lost calendar days	No omissions	Yes
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	Due to the nature of our work, all our employees run risks of Repetitive Strain Injuries (RSI)	No omissions	No
G4-LA8	Health and safety topics covered in formal agreements with trade unions	We have no formal agreements with trade unions	Not applicable	No
G4-LA9	Average hours of training per employee by gender, and by employee category	Our people: table 8	Only an overview of training hours per function is available. We do not keep track of gender in our training programme	Yes

G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Our people: Retention of talent	No omissions	Yes
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	Our people: table 9	Partly covered as we can only provide overall figures at present	Yes
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	Annual Report, pages 23, 26-27 Our people, tables 5, 6 and 7	No omissions	Yes
G4-LA14	Percentage of new suppliers that were screened using labor practices criteria	Our impact in society: Supply Chain Responsibility	No omissions	Yes
G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	Our impact in society: Supply Chain Responsibility	Partly covered as we have only began implementation in this reporting year	Yes
Social: Human rights				
G4-HR10	Percentage of new suppliers that were screened using human rights criteria	Our impact in society: Supply Chain Responsibility	No omissions	Yes
G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	Our impact in society: Supply Chain Responsibility	Partly covered as we have only began implementation in this reporting year	Yes
Social: Society				
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	Our anti-bribery and insider trading policies are part and parcel of our daily operations and cross all our service lines	No omissions	Yes
G4-SO4	Communication and training on anti-corruption policies and procedures	Our impact on society: Anti-corruption	No omissions	Yes
G4-SO5	Confirmed incidents of corruption and actions taken	No incidents were reported in 2013/2014	No omissions	Yes

Social: Product responsibility				
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	Serving our clients: Customer privacy	No omissions	Yes

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