FY2015 GRI G4 Index

GENERAL STANDARD DISCLOSURES (General standard disclosures have not been externally assured)		
G4 disclosure	**Disclosure requirements**	**Cross-reference/Direct answer**
1. Strategy and analysis		
1	a. Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability. The statement should present the overall vision and strategy for the short term, medium term, and long term, particularly with regard to managing the significant economic, environmental and social impacts that the organization causes and contributes to, or the impacts that can be linked to its activities as a result of relationships with others (such as suppliers, people or organizations in local communities). The statement should include: • Strategic priorities and key topics for the short and medium term with regard to sustainability, including respect for internationally recognized standards and how such standards relate to long term organizational strategy and success • Broader trends (such as macroeconomic or political) affecting the organization and influencing sustainability priorities • Key events, achievements, and failures during the reporting period • Views on performance with respect to targets • Outlook on the organization's main challenges and targets for the next year and goals for the coming 3–5 years • Other items pertaining to the organization's strategic approach	Global CEO and Chairman letter
Organizational profile		
3	a. Report the name of the organization.	Network structure
4	a. Report the primary brands, products, and services.	Strategy, outlook, and acquisitions; Back page
5	a. Report the location of the organization's headquarters.	30 Rockefeller Plaza, New York, NY 10112 United States
6	a. Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	Locations infographic; Network structure
7	a. Report the nature of ownership and legal form.	Network structure; Back page
8	a. Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	Strategy, outlook, and acquisitions; Network structure; Stakeholder engagement summary
9	a. Report the scale of the organization, including: • Total number of employees • Total number of operations • Net sales (for private sector organizations) or net revenues (for public sector organizations) • Total capitalization broken down in terms of debt and equity (for private sector organizations) • Quantity of products or services provided	Metrics

GENERAL STANDARD DISCLOSURES (General standard disclosures have not been externally assured)		
G4 disclosure	**Disclosure requirements**	**Cross-reference/Direct answer**
10	a. Report the total number of employees by employment contract and gender. b. Report the total number of permanent employees by employment type and gender. c. Report the total workforce by employees and supervised workers and by gender. d. Report the total workforce by region and gender. e. Report whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors. f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).	Metrics Contractor information is not tracked at the global level.
11	a. Report the percentage of total employees covered by collective bargaining agreements.	Deloitte Touche Tohmatsu Limited ("DTTL" or "Deloitte Global") has no employees covered by collective-bargaining agreements.Certain member firms have employees covered by collective-bargaining agreements; however, information is not tracked at the global level.
12	a. Describe the organization's supply chain.	Significant elements of Deloitte's supply chain include talent benefits, travel and hospitality services, IT hardware and software, professional services, and real estate.
13	a. Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including: • 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 (for private sector organizations) • Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination	Strategy, outlook, and acquisitions; Network structure
14	a. Report whether and how the precautionary approach or principle is addressed by the organization.	The Edge The DTTL Corporate Responsibility Policy points to defining principles for establishing member firm policies. These defining principles include environmentally sustainable operations and a commitment to local communities and the wider society
15	a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	Global CEO and Chairman letter; Regulatory and public policy engagement; Scaling innovative education solutions
16	a. List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: • Holds a position on the governance body • Participates in projects or committees • Provides substantive funding beyond routine membership dues • Views membership as strategic This refers primarily to memberships maintained at the organizational level.	Regulatory and public policy engagement; Ethics: Delivering quality and integrity
Identified material aspects and boundaries		
17	a. List all entities included in the organization's consolidated financial statements or equivalent documents. b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report. The organization can report on this Standard Disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents.	Network structure; Back page This report covers DTTL and all of its member firms as set out in the report.
18	a. Explain the process for defining the report content and the Aspect Boundaries. b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.	Reporting process and materiality; Basis of reporting

GENERAL STANDARD DISCLOSURES (General standard disclosures have not been externally assured)		
G4 disclosure	**Disclosure requirements**	**Cross-reference/Direct answer**
19	a. List all the material Aspects identified in the process for defining report content.	Reporting process and materiality
20	a. For each material Aspect, report the Aspect Boundary within the organization, as follows: • Report whether the Aspect is material within the organization • If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either: – The list of entities or groups of entities included in G4-17 for which the Aspect is not material or – The list of entities or groups of entities included in G4-17 for which the Aspects is material • Report any specific limitation regarding the Aspect Boundary within the organization	Reporting process and materiality
21	a. For each material Aspect, report the Aspect Boundary outside the organization, as follows: • Report whether the Aspect is material outside of the organization • If the Aspect is material outside of the organization, 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 organization	Reporting process and materiality
22	a. Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	Metrics; Basis of reporting
23	a. Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	Basis of reporting
Stakeholder engagement		
24	a. Provide a list of stakeholder groups engaged by the organization.	Reporting process and materiality; Stakeholder engagement summary; Basis of reporting
25	a. Report the basis for identification and selection of stakeholders with whom to engage.	Basis of reporting
26	a. Report the organization'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.	Reporting process and materiality; Stakeholder engagement summary; Basis of reporting
27	a. Report key topics and concerns that have been raised through stakeholder engagement summary, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	Reporting process and materiality; Stakeholder engagement summary
Report profile		
28	a. Reporting period (such as fiscal or calendar year) for information provided.	Fiscal year 2015: June 1, 2014 - May 31, 2015
29	a. Date of most recent previous report (if any).	The Deloitte 2014 Global Report was issued in November 2014.
30	a. Reporting cycle (such as annual, biennial).	Annual
31	a. Provide the contact point for questions regarding the report or its contents.	GlobalReport@Deloitte.com
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.	This report contains Standard Disclosures from the GRI G4 Sustainability Reporting Guidelines. While the FY2015 report is not "in accordance" with core or comprehensive G4 guidelines, it incorporates the material aspects from the G4 Core index. Standard Disclosures have not been externally assured.

GENERAL STANDARD DISCLOSURES (General standard disclosures have not been externally assured)		
G4 disclosure	**Disclosure requirements**	**Cross-reference/Direct answer**
33	a. Report the organization'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 organization's sustainability report.	DTTL did not have the FY2015 report externally assured. External assurance has been received for the greenhouse gas emissions of a limited number of member firms. These assurance statements are included in full in DTTL's CDP response available at www.cdp.net.
Governance		
34	a. Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	Leadership and governance
Ethics and integrity		
56	a. Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	Ethics: Delivering quality and integrity; Independence: Preserving the public's trust

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
Generic disclosures on management approach			
DMA	Generic disclosures on management approach	a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including: • The mechanisms for evaluating the effectiveness of the management approach • The results of the evaluation of the management approach • Any related adjustments to the management approach	Disclosure requirements will be addressed for each material specific standard disclosure. However,in consideration of space constraints the full list of all requirements are provided at the beginning of the specific standard disclosure section only.
Category: Economic			
Aspect: Economic performance			
DMA*	Generic disclosures on management approach		Making an impact that matters; Global CEO and Chairman letter; Strategy, outlook, and acquisitions For disclosures on Management Approach to climate change, please refer to DTTL's CDP response available at www.cdp.net.
EC1	Direct economic value generated and distributed	a. Report the direct economic value generated and distributed (EVG&D) on an accruals basis including the basic components for the organization's global operations as listed below. If data is presented on a cash basis, report the justification for this decision and report the basic components as listed below: • Direct economic value generated: – Revenues • Economic value distributed: – Operating costs – Employee wages and benefits – Payments to providers of capital – Payments to government (by country) – Community investments • Economic value retained (calculated as 'Direct economic value generated' less 'Economic value distributed') b. To better assess local economic impacts, report EVG&D separately at country, regional, or market levels, where significant. Report the criteria used for defining significance.	Metrics: Revenue Scaling innovative education solutions
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	a. Report risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue or expenditure, including: • A description of the risk or opportunity and its classification as either physical, regulatory, or other • A description of the impact associated with the risk or opportunity • The financial implications of the risk or opportunity before action is taken • The methods used to manage the risk or opportunity • The costs of actions taken to manage the risk or opportunity	Risks posed to Deloitte by climate change that have potential financial implications include physical risks to member firm facilities from weather events, regulatory risk, and reputational risk. Through Deloitte member firms' Sustainability practices, member firms also have opportunities related to serving their clients as they respond to climate change risks and opportunities. DTTL and its member firms have quantitatively estimated the financial implications of some of the opportunities, but consider this information confidential. DTTL and its member firms have not quantitatively assessed the financial implications of the risks. For a detailed explanation of risks and opportunities, please refer to DTTL's CDP response available at www.cdp.net.

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
Aspect: Indirect economic impacts			
DMA*	Generic disclosures on management approach		Making an impact that matters; Global CEO and Chairman letter; Strengthening humanitarian response to crises; Scaling innovative education solutions
EC7	Development and impact of infrastructure investments and services supported	a. Report the extent of development of significant infrastructure investments and services supported. b. Report the current or expected impacts on communities and local economies. Report positive and negative impacts where relevant. c. Report whether these investments and services are commercial, in-kind, or pro bono engagements.	Metrics: Societal impact; Strengthening humanitarian response to crises; Scaling innovative education solutions
EC8	Significant indirect economic impacts, including the extent of impacts	a. Report examples of the significant identified positive and negative indirect economic impacts the organization has. These may include: • Changing the productivity of organizations, sectors, or the whole economy • Economic development in areas of high poverty • Economic impact of improving or deteriorating social or environmental conditions • Availability of products and services for those on low incomes • Enhancing skills and knowledge amongst a professional community or in a geographical region • Jobs supported in the supply chain or distribution chain • Stimulating, enabling, or limiting foreign direct investment • Economic impact of change in location of operations or activities • Economic impact of the use of products and services b. Report the significance of the impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	Strengthening humanitarian response to crises; Scaling innovative education solutions
Category: Environmental			
Aspect: Materials			
DMA*	Generic disclosures on management approach		The Edge; Basis of reporting
EN1	Materials used by weight or volume	a. Report the total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: • Non-renewable materials used • Renewable materials used	Metrics: Environmental sustainability
EN2	Percentage of materials used that are recycled input materials	a. Report the percentage of recycled input materials used to manufacture the organization's primary products and services.	Metrics: Environmental sustainability

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
Aspect: Energy			
DMA*	Generic disclosures on management approach		The Edge; Basis of reporting
EN3	Energy consumption within the organization	a. Report total fuel consumption from non-renewable sources in joules or multiples, including fuel types used. b. Report total fuel consumption from renewable fuel sources in joules or multiples, including fuel types used. c. Report in joules, watt-hours or multiples, the total: • Electricity consumption • Heating consumption • Cooling consumption • Steam consumption d. Report in joules, watt-hours or multiples, the total: • Electricity sold • Heating sold • Cooling sold • Steam sold e. Report total energy consumption in joules or multiples. f. Report standards, methodologies, and assumptions used. g. Report the source of the conversion factors used.	Metrics: Environmental sustainability; Basis of reporting
EN6	Reduction of energy consumption	a. Report the amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Report the types of energy included in the reductions: fuel, electricity, heating, cooling, and steam. c. Report the basis for calculating reductions in energy consumption such as base year or baseline, and the rationale for choosing it. d. Report standards, methodologies, and assumptions used.	Metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting For a detailed explanation of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, please refer to DTTL's CDP response available at www.cdp.net.
Aspect: Water			
DMA*	Generic disclosures on management approach		The majority of water used by Deloitte is for drinking water and sanitary purposes. Within the Deloitte network, water is predominantly a material issue in geographic areas of water scarcity and as such is generally managed at the local level. Water used by suppliers in producing products or services consumed by Deloitte is also material but is not actively managed given current priorities and materiality rankings.
EN8	Total water withdrawal by source	a. Report the total volume of water withdrawn from the following sources: • Surface water, including water from wetlands, rivers, lakes, and oceans • Ground water • Rainwater collected directly and stored by the organization • Waste water from another organization • Municipal water supplies or other water utilities b. Report standards, methodologies, and assumptions used.	This information is not available at enough locations to allow meaningful reporting. Because office space is frequently leased, it is difficult to obtain reliable records of water used. Water management is in the third (lowest) tier of the materiality matrix. Putting systems in place to report on water will therefore be lower priority relative to other material aspects and it will likely be more than five years before for this information will be included in reporting.

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
Aspect: Emissions			
DMA*	Generic disclosures on management approach	Aspect-specific guidance per the GRI G4 guidelines are also relevant for this DMA	The Edge For disclosures on Management Approach to climate change, please refer to DTTL's CDP response available at www.cdp.net.
EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	a. Report gross direct (Scope 1) GHG emissions in metric tons of CO_2 equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances. b. Report gases included in the calculation (whether CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, or all). c. Report biogenic CO_2 emissions in metric tons of CO_2 equivalent separately from the gross direct (Scope 1) GHG emissions. d. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Report standards, methodologies, and assumptions used. f. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source. g. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).	Metrics: Environmental sustainability; Reporting process and materiality: Basis of reporting
EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	a. Report gross energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances. b. Report gases included in the calculation, if available. c. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions. d. Report standards, methodologies, and assumptions used. e. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available. f. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).	Metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting
EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)	a. Report gross other indirect (Scope 3) GHG emissions in metric tons of CO_2 equivalent, excluding indirect emissions from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization (these indirect emissions are reported in Indicator G4-EN16). Exclude any GHG trades, such as purchases, sales, or transfers of offsets or allowances. b. Report gases included in the calculation, if available. c. Report biogenic CO_2 emissions in metric tons of CO_2 equivalent separately from the gross other indirect (Scope 3) GHG emissions. d. Report other indirect (Scope 3) emissions categories and activities included in the calculation. e. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Report standards, methodologies, and assumptions used. g. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.	Metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
EN18	Greenhouse gas (GHG) emissions intensity	a. Report the GHG emissions intensity ratio. b. Report the organization-specific metric (the ratio denominator) chosen to calculate the ratio. c. Report the types of GHG emissions included in the intensity ratio: direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3). d. Report gases included in the calculation.	Metrics: Environmental sustainability; Reporting process and materiality; Basis of reporting; The Edge
EN19	Reduction of greenhouse gas (GHG) emissions	a. Report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions, in metric tons of CO_2 equivalent. b. Report gases included in the calculation (whether CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, or all). c. Report the chosen base year or baseline and the rationale for choosing it. d. Report standards, methodologies, and assumptions used. e. Report whether the reductions in GHG emissions occurred in direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3) emissions.	Basis of reporting; Metrics: Environmental sustainability Please refer to DTTL's CDP response available at www.cdp.net for the amount of GHG emissions reductions achieved as a direct result of initiatives.
Aspect: Effluents and waste			
DMA*	Generic disclosures on management approach		The Edge; Basis of reporting
EN23	Total weight of waste by type and disposal method	a. Report the total weight of hazardous and non-hazardous waste, by the following disposal methods: • Reuse • Recycling • Composting • Recovery, including energy recovery • Incineration (mass burn) • Deep well injection • Landfill • On-site storage • Other (to be specified by the organization) b. Report how the waste disposal method has been determined: • Disposed of directly by the organization or otherwise directly confirmed • Information provided by the waste disposal contractor • Organizational defaults of the waste disposal contractor	This information is not available at enough locations to allow meaningful reporting. Because office space is frequently leased, it is difficult to obtain reliable records of waste quantities. Waste management is the third (lowest) tier of the materiality matrix. Putting systems in place to report on waste will, therefore, be lower priority relative to other material aspects and it will likely be more than five years before for this information will be included in reporting.
Aspect: Supplier environmental assessment			
DMA*	Generic disclosures on management approach	Aspect-specific guidance per the GRI G4 guidelines are also relevant for this DMA	Greenhouse gas emissions associated with transport by third parties are tracked and reported in Deloitte's greenhouse gas emissions (Scope 3). Additional engagement with the supply chain on environmental issues was limited during FY2015, however, DTTL recognizes this as a growing area of stakeholder concern.

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	a. Report the number of suppliers subject to environmental impact assessments. b. Report the number of suppliers identified as having significant actual and potential negative environmental impacts. c. Report the significant actual and potential negative environmental impacts identified in the supply chain. d. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. e. Report the percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	Accurate data is not available for reporting on these metrics at the global level. While a few member firms perform supplier assessments, metrics are not tracked at the global level. It will likely be more than five years before for reporting on this aspect will be included in reporting.
Economic			
Labor practices and decent work			
Aspect: Employment			
DMA*	Generic disclosures on management approach	Aspect-specific guidance per the GRI G4 guidelines are also relevant for this DMA	Global CEO and Chairman letter; Regulatory and public policy engagement; Scaling innovative education solutions
LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	a. Report the total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Report the total number and rate of employee turnover during the reporting period, by age group, gender and region.	Metrics: Talent Turnover by age group is not currently aggregated across the global network.
LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	a. Report the benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: • Life insurance • Health care • Disability and invalidity coverage • Parental leave • Retirement provision • Stock ownership • Others b. Report the definition used for 'significant locations of operation'.	This information is not currently consolidated at the global level. Because of the member firm structure and variations in member firm policies, it is difficult to consolidate this information at the global level in a meaningful way. Alignment on the level of materiality, on reporting system requirements and investments, and on resource availability needs to occur to enable reporting on this metric. It may be three or more years before this information is available.
LA3	Return to work and retention rates after parental leave, by gender	a. Report the total number of employees that were entitled to parental leave, by gender. b. Report the total number of employees that took parental leave, by gender. c. Report the total number of employees who returned to work after parental leave ended, by gender. d. Report the total number of employees who returned to work after parental leave ended who were still employed twelve months after their return to work, by gender. e. Report the return to work and retention rates of employees who took parental leave, by gender.	This information is not currently consolidated at the global level. Because of the member firm structure and variations in member firm policies, it is difficult to consolidate this information at the global level in a meaningful way. Alignment on the level of materiality, on reporting system requirements and investments, and on resource availability needs to occur to enable reporting on this metric. It may be three or more years before this information is available.

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
Aspect: Occupational health and safety			
DMA*	Generic disclosures on management approach		Developing leaders and their ideas; Keeping Deloitte's people safe and secure Some member firms have health and wellness programs in place to educate, train, and assist personnel and, frequently, their families. Program focus varies, but includes health issues most likely to impact knowledge workers such as ergonomic workstation setup, stress management, and travel security and safety.
LA7	Workers with high incidence or high risk of diseases related to their occupation	a. Report whether there are workers who are involved in occupational activities who have a high incidence or high risk of specific diseases.	Keeping Deloitte's people safe and secure Deloitte people travel frequently to serve clients or meet with stakeholders. Travel safety and security is, therefore, a focus area of Deloitte's safety programs.
Aspect: Training and education			
DMA*	Generic disclosures on management approach		Developing leaders and their ideas; Helping purpose-driven professionals thrive
LA9	Average hours of training per year per employee by gender, and by employee category	a. Report the average hours of training that the organization's employees have undertaken during the reporting period, by: • Gender • Employee category	Metrics: Talent This information is not available at the global level broken down by employee category or gender.
LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	a. Report on the type and scope of programs implemented and assistance provided to upgrade employee skills. b. Report on the transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	Deloitte provide a range of formal and informal learning opportunities for both new hires and experienced professionals alike. Deloitte offer a variety of flexible work arrangements, including sabbaticals; transition assistance is done in accordance with applicable laws. Pre-retirement planning is also offered by many member firms, for example by providing a secure online tool to plan financial goals for retirement.
LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	a. Report the percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	Regular performance and career development reviews are core to Deloitte's ongoing success. Within DTTL, all permanent employees are covered by such a requirement, and all would typically have received reviews except for those on leave, terminated, or with minimal service hours during the fiscal year. Member firm metrics for this indicator are not aggregated across the organization.

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
Aspect: Diversity and equal opportunity			
DMA*	Generic disclosures on management approach		Leadership and governance; Network structure
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	a. Report the percentage of individuals within the organization's governance bodies in each of the following diversity categories: • Gender • Age group: under 30 years old, 30-50 years old, over 50 years old • Minority groups • Other indicators of diversity where relevant b. Report the percentage of employees per employee category in each of the following diversity categories: • Gender • Age group: under 30 years old, 30-50 years old, over 50 years old • Minority groups • Other indicators of diversity where relevant	Leadership and governance; Network structure; Metrics: Talent by gender Given the global nature of Deloitte operations, it is not possible to define "minority groups" on a worldwide scale. Disclosure by age group is not currently consolidated at the global level and additional internal discussions and agreements would need to occur to enable reporting by age. Systems for tracking and reporting would need to be implemented to enable this information to be gathered consistently at both the member firm and global levels. Assuming agreement is reached, it may be three or more years before this information is available.
Aspect: Equal remuneration for women and men			
DMA*	Generic disclosures on management approach		Ethics: Delivering quality and integrity
LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	a. Report the ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. Report the definition used for 'significant locations of operation'.	This information is not currently consolidated at the global level. Because of the member firm structure and variations in member firm policies, it is difficult to consolidate this information at the global level in a meaningful way. Alignment on the level of materiality, on reporting system requirements and investments, and on resource availability needs to occur to enable reporting on this metric. It may be three or more years before this information is available.
Aspect: Supplier assessment for labor practices			
DMA*	Generic disclosures on management approach		Supplier assessments and systems are not yet coordinated or consistent enough across member firms to enable a comprehensive disclosure on management's approach for this area.
LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	a. Report the number of suppliers subject to impact assessments for labor practices. b. Report the number of suppliers identified as having significant actual and potential negative impacts for labor practices. c. Report the significant actual and potential negative impacts for labor practices identified in the supply chain. d. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which improvements were agreed upon as a result of assessment. e. Report the percentage of suppliers identified as having significant actual and potential negative impacts for labor practices with which relationships were terminated as a result of assessment, and why.	Accurate data is not available for reporting on these metrics at the global level. While a few member firms perform supplier assessments, metrics are not tracked at the global level. It will likely be more than five years before for reporting on this aspect can be included comprehensively, although partial information may available earlier.

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
Human rights			
Aspect: Investment			
DMA*	Generic disclosures on management approach		Ethics: Delivering quality and integrity
HR2	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	a. Report the total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations. b. Report the percentage of employees in the reporting period trained in human rights policies or procedures concerning aspects of human rights that are relevant to operations.	Ethics: Delivering quality and integrity Ethics training is required for all Deloitte people every two years and Deloitte people annually confirm that they read, understand and comply with member firm codes of conduct. Ethical Principles of the member firms of DTTL include respect and fair treatment.
Aspect: Non-discrimination			
DMA*	Generic disclosures on management approach		Ethics: Delivering quality and integrity
HR3	Total number of incidents of discrimination and corrective actions taken	a. Report the total number of incidents of discrimination during the reporting period. b. Report the status of the incidents and the actions taken with reference to the following: • Incident reviewed by the organization • Remediation plans being implemented • Remediation plans have been implemented and results reviewed through routine internal management review processes • Incident no longer subject to action	This information is not currently consolidated at the global level. Additional review would be required to assess the level of materiality of the issue at the DTTL and member firm levels. Upon completion of this process, agreement as to the policies, processes and systems required to monitor and record this information would need to be finalized. It may be three or more years before this information is available.
Aspect: Supplier human rights assessment			
DMA*	Generic disclosures on management approach		Supplier assessments and systems are not yet coordinated or consistent enough across member firms to enable a comprehensive disclosure on management's approach for this area.
HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	a. Report the number of suppliers subject to human rights impact assessments. b. Report the number of suppliers identified as having significant actual and potential negative human rights impacts. c. Report the significant actual and potential negative human rights impacts identified in the supply chain. d. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which improvements were agreed upon as a result of assessment. e. Report the percentage of suppliers identified as having significant actual and potential negative human rights impacts with which relationships were terminated as a result of assessment, and why.	This information is not currently consolidated at the global level. Additional review would be required to assess the level of materiality of the issue at the DTTL and member firm levels. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record this information would need to be finalized. It may be three or more years before this information is available.

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
Aspect: Human rights grievance mechanisms			
DMA*	Generic disclosures on management approach		Ethics: Delivering quality and integrity Human rights at Deloitte include fair treatment which is covered under ethical principles.
HR12	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	a. Report the total number of grievances about human rights impacts filed through formal grievance mechanisms during the reporting period. b. Of the identified grievances, report how many were: • Addressed during the reporting period • Resolved during the reporting period c. Report the total number of grievances about human rights impacts filed prior to the reporting period that were resolved during the reporting period.	This information is not currently consolidated at the global level. Additional review would be required to assess the level of materiality of the issue at the DTTL and member firm levels. Upon completion of this process, agreement as to the policies, processes and systems required to monitor and record this information would need to be finalized. It may be three or more years before this information is available.
Society			
Aspect: Anti-corruption			
DMA*	Generic disclosures on management approach	Aspect-specific guidance per the GRI G4 guidelines are also relevant for this DMA	Ethics: Delivering quality and integrity; Risk-intelligent approach promotes quality; Independence: Preserving the public's trust
SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	a. Report the percentage of operations with implemented local community engagement, impact assessments, and development programs, including the use of: • Social impact assessments, including gender impact assessments, based on participatory processes • Environmental impact assessments and ongoing monitoring • Public disclosure of results of environmental and social impact assessments • Local community development programs based on local communities' needs • Stakeholder engagement plans based on stakeholder mapping • Broad based local community consultation committees and processes that include vulnerable groups • Works councils, occupational health and safety committees and other employee representation bodies to deal with impacts • Formal local community grievance processes	Japan's post-disaster economy; Strengthening humanitarian response to crises; Scaling innovative education solutions; Metrics: societal impact
SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	a. Report the total number and percentage of operations assessed for risks related to corruption. b. Report the significant risks related to corruption identified through the risk assessment.	An analysis of geographic inherent anti-corruption risk level of each member firm based on Transparency International's Corruption Perceptions Index I Index was performed by the DTTL Anti-Corruption Officer during FY2015 with completion of the analysis expected in early FY16.

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
SO4	Communication and training on anti-corruption policies and procedures	a. Report the total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region. b. Report the total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region. c. Report the total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. d. Report the total number and percentage of governance body members that have received training on anti-corruption, broken down by region. e. Report the total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.	Ethics: Delivering quality and integrity The vast majority of Deloitte people confirmed that they have read the applicable member firm anti-corruption policies but exact numbers were not consolidated at the global level for FY2015. Communication to member firm business partners regarding anti-corruption is managed at the member firm level and cannot be reported upon at a global level. Anti-corruption training was in place in many member firms but metrics regarding training were not tracked during FY2015.
SO5	Confirmed incidents of corruption and actions taken	a. Report the total number and nature of confirmed incidents of corruption. b. Report the total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Report the total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Report public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	This information is not currently consolidated at the global level. Additional review would be required to assess the level of materiality of the issue at the global DTTL and member firm levels. Upon completion of this process, agreement as to the policies, processes and systems required to monitor and record this information would need to be finalized. It may be three or more years before this information is available.
Aspect: Public policy			
DMA*	Generic disclosures on management approach	Aspect-specific guidance per the GRI G4 guidelines are also relevant for this DMA	Regulatory and public policy engagement
SO6	Total value of political contributions by country and recipient/beneficiary	a. Report the total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary. b. Report how the monetary value of in-kind contributions was estimated, if applicable.	This information is not currently consolidated at the global level.
Aspect: Compliance			
DMA*	Generic disclosures on management approach		Ethics: Delivering quality and integrity; Independence: Preserving the public's trust
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	a. Report significant fines and non-monetary sanctions in terms of: • Total monetary value of significant fines • Total number of non-monetary sanctions • Cases brought through dispute resolution mechanisms b. If the organization has not identified any non-compliance with laws or regulations, a brief statement of this fact is sufficient. c. Report the context against which significant fines and non-monetary sanctions were incurred.	This information is not currently consolidated at the global level. Additional review would be required to assess the level of materiality of the issue at the DTTL and member firm levels. Upon completion of this process, agreement as to the policies, processes and systems required to monitor and record this information would need to be finalized. It may be three or more years before this information is available.

SPECIFIC STANDARD DISCLOSURES (Specific standard disclosures have not been externally assured)			
G4 Disclosure	**Title**	**Disclosure requirements**	**Cross-reference/Direct answer**
Product responsibility			
Aspect: Product and service labeling			
DMA*	Generic disclosures on management approach	Aspect-specific guidance per the GRI G4 guidelines are also relevant for this DMA	Strategy, outlook, and acquisitions; Delivering service that matters Deloitte member firms engage frequently with clients to understand their level of satisfaction through informal interactions, as well as formal surveys.
PR5	Results of surveys measuring customer satisfaction	a. Report the results or key conclusions of customer satisfaction surveys (based on statistically relevant sample sizes) conducted in the reporting period relating to information about: • The organization as a whole • A major product or service category • Significant locations of operation	Results of surveys measuring member firm client satisfaction are considered confidential and results are not uniformly aggregated at the global level.
Aspect: Customer privacy			
DMA*	Generic disclosures on management approach		Data privacy and security; Ethics: Delivering quality and integrity
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	a. Report the total number of substantiated complaints received concerning breaches of customer privacy, categorized by: • Complaints received from outside parties and substantiated by the organization • Complaints from regulatory bodies b. Report the total number of identified leaks, thefts, or losses of customer data. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.	This information is not currently consolidated at the global level. Additional review would be required to assess the level of materiality of the issue at the DTTL and member firm levels. Upon completion of this process, agreement as to the policies, processes and systems required to monitor and record this information would need to be finalized. It may be three or more years before this information is available.
Aspect: Compliance			
DMA*	Generic disclosures on management approach		Ethics: Delivering quality and integrity; Independence: Preserving the public's trust
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	a. Report the total monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services. b. If the organization has not identified any non-compliance with laws or regulations, a brief statement of this fact is sufficient.	This information is not currently consolidated at the global level. Additional review would be required to assess the level of materiality of the issue at the DTTL and member firm levels. Upon completion of this process, agreement as to the policies, processes and systems required to monitor and record this information would need to be finalized. It may be three or more years before this information is available.

*Disclosure requirements will be addressed for each material specific standard disclosure; however, for consideration of space constraints the full list of all requirements are only provided at the beginning of the specific standard disclosure section.

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