

**Deloitte.**



**FY2018 Global Reporting Initiative**

## FY2018 Global Reporting Initiative (GRI) index

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>General disclosures</b>		
102-01	Name of the organization	<a href="#">Network structure</a>
102-02	Activities, brands, products, and services	<a href="#">Deloitte core services</a> ; <a href="#">Back page</a>
102-03	Location of headquarters	Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities. DTTL (also referred to as “Deloitte Global”) and each of its member firms are legally separate and independent entities. As such, there is no Deloitte headquarters. For this question, we have provided a principal place of business for DTTL, as follows: 1221 Avenue of the Americas New York, NY 10020 United States
102-04	Location of operations	<a href="#">Locations</a>
102-05	Ownership and legal form	<a href="#">Network structure</a> ; <a href="#">Back page</a>
102-06	Markets served	<a href="#">Executive message</a> ; <a href="#">Deloitte core services</a> ; <a href="#">Metrics: Revenue</a>
102-07	Scale of the organization	<a href="#">Metrics</a>
102-08	Information on employees and other workers	<a href="#">Metrics: Talent</a>  Deloitte Touche Tohmatsu Limited (“DTTL” or “Deloitte Global”) does not currently aggregate employment by contract across the Deloitte network. Additional review would be required to assess the level of materiality of the issues at the Deloitte Global and member firm levels. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.
102-09	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.
102-10	Significant changes to the organization and its supply chain	<a href="#">Outlook from leadership</a>
102-11	Precautionary Principle or approach	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 wider society.
102-12	External initiatives	<a href="#">Public policy</a> ; <a href="#">Ethics</a>
102-13	Membership of associations	<a href="#">Public policy</a> ; <a href="#">Ethics</a>
102-14	Statement from senior decision-maker	<a href="#">Outlook from leadership</a> ; <a href="#">Executive message</a>
102-16	Values, principles, standards, and norms of behavior	<a href="#">Ethics</a> ; <a href="#">Independence</a> ; <a href="#">Global Principles of Business Conduct</a>

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>General disclosures</b>		
102-17	Mechanisms for advice and concerns about ethics	<a href="#">Ethics; Stakeholder engagement summary</a>
102-18	Governance structure	<a href="#">Leadership and governance</a>
102-19	Delegating authority	<a href="#">Leadership and governance</a>
102-20	Executive-level responsibility for economic, environmental, and social topics	<a href="#">Leadership and governance</a> , TCFD*
102-21	Consulting stakeholders on economic, environmental, and social topics	<a href="#">Leadership and governance; Stakeholder engagement summary</a> Because of the nature of the professional services industry, senior leaders are in regular contact with stakeholders on these and other topics via meetings with clients and participation in external events.
102-22	Composition of the highest governance body and its committees	<a href="#">Leadership and governance</a>
102-23	Chair of the highest governance body	<a href="#">Leadership and governance</a>
102-24	Nominating and selecting the highest governance body	<a href="#">Leadership and governance</a>
102-25	Conflicts of interest	<a href="#">Independence; Global Principles of Business Conduct</a>
102-26	Role of highest governance body in setting purpose, values, and strategy	<a href="#">Leadership and governance</a>
102-32	Highest governance body's role in sustainability reporting	This report was reviewed by Deloitte Global's Managing Principal—Talent, Brand & Communications.
102-40	List of stakeholder groups	<a href="#">Reporting process and materiality; Stakeholder engagement summary; Basis of reporting</a>
102-41	Collective bargaining agreements	Information for this indicator is not currently consolidated at the global level. As most of our geographies are not unionized, the processes and systems required to monitor and record this information are not currently in place.
102-42	Identifying and selecting stakeholders	<a href="#">Basis of reporting</a>
102-43	Approach to stakeholder engagement	<a href="#">Reporting process and materiality; Stakeholder engagement summary; Basis of reporting</a>
102-44	Key topics and concerns raised	<a href="#">Reporting process and materiality; Stakeholder engagement summary</a>
102-45	Entities included in the consolidated financial statements	<a href="#">Network structure; Back page</a> This report covers Deloitte Global and all of its member firms as set out in the report.
102-46	Defining report content and topic boundaries	<a href="#">Reporting process and materiality; Basis of reporting</a>
102-47	List of material topics	<a href="#">Reporting process and materiality</a>
102-48	Restatements of information	None in FY2018

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>General disclosures</b>		
102-49	Changes in reporting	<a href="#">Basis of reporting</a>
102-50	Reporting period	Fiscal year 2018: June 1, 2017–May 31, 2018
102-51	Date of most recent report	The Deloitte 2017 Global Impact Report was issued in January 2018.
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	<a href="mailto:GlobalReport@Deloitte.com">GlobalReport@Deloitte.com</a>
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI standards: Core option. Deloitte applied GRI Standards 2016 in reporting, except for Water and Effluents 2018.
102-55	GRI content index	GRI Index
102-56	External assurance	Deloitte Global did not have the FY2018 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 Deloitte's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> .
<b>Material topics</b>		
<b>Economic performance</b>		
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>Explanation of the material topic and its boundary</li> <li>The management approach and its components</li> <li>Evaluation of the management approach</li> </ul>	<a href="#">Executive message</a> ; <a href="#">FY2018 Revenue announcement</a> ; <a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>
201-1	Direct economic value generated and distributed	<a href="#">Executive message</a> ; <a href="#">FY2018 Revenue announcement</a> ; <a href="#">Metrics: Revenues, Societal impact</a>
201-2	Financial implications and other risks and opportunities due to climate change	TCFD* disclosure
<b>Indirect economic impacts</b>		
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>Explanation of the material topic and its boundary</li> <li>The management approach and its components</li> <li>Evaluation of the management approach</li> </ul>	<a href="#">FY2018 Revenue announcement</a> ; <a href="#">Societal impact</a> ; <a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a>

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
203-1	Infrastructure investments and services supported	<a href="#">Societal impact</a> ; <a href="#">FY2018 Revenue announcement</a> ; <a href="#">Metrics: Societal impact</a>
203-2	Significant indirect economic impacts	<a href="#">Societal impact</a> ; <a href="#">FY2018 Revenue announcement</a> ; <a href="#">Metrics: Societal impact</a>
<b>Anti-corruption</b>		
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>Explanation of the material topic and its boundary</li> <li>The management approach and its components</li> <li>Evaluation of the management approach</li> </ul>	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Ethics</a> ; <a href="#">Independence</a> ; <a href="#">Risk management</a> ; <a href="#">Global Principles of Business Conduct</a>
205-1	Operations assessed for risks related to corruption	An analysis of geographic inherent anti-corruption risk level of each member firm based on various geographic corruption risk indices and factors is performed by Deloitte Global's Anti-Corruption team every year.
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Ethics</a> ; <a href="#">Global Principles of Business Conduct</a>  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 a global level for FY2018. 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 all member firms but metrics regarding training were not tracked at a global level during FY2018.
<b>Materials</b>		
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>Explanation of the material topic and its boundary</li> <li>The management approach and its components</li> <li>Evaluation of the management approach</li> </ul>	<a href="#">Reporting process and materiality</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a>
301-1	Materials used by weight or volume	<a href="#">Metrics: Environmental sustainability</a>
301-2	Recycled input materials used	<a href="#">Metrics: Environmental sustainability</a>
<b>Energy</b>		
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>Explanation of the material topic and its boundary</li> <li>The management approach and its components</li> <li>Evaluation of the management approach</li> </ul>	<a href="#">Reporting process and materiality</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a>
302-1	Energy consumption within the organization	<a href="#">Metrics: Environmental sustainability</a> ; <a href="#">Basis of reporting</a>

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
302-2	Energy consumption outside of the organization	<a href="#">Metrics: Environmental sustainability</a> ; <a href="#">Basis of reporting</a>
302-3	Energy intensity	<a href="#">Metrics: Environmental sustainability</a>
<b>Water</b>		
302-4	Reduction of energy consumption	<a href="#">Metrics: Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>  For a detailed explanation of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, please refer to Deloitte Global's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> .
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Reporting process and materiality</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a>  Deloitte mainly uses water for sanitation purposes in offices. Water use by operations at Deloitte facilities/offices is managed locally by member firms in regions with water scarcity issues. Deloitte recognizes that water is embedded in our supply chain; however, Deloitte has not taken action given other environmental priorities.
303-1	Water withdrawal by source	This information is unavailable. The majority of water used in Deloitte facilities is sourced from municipal supplies with direct billing to the landlord, not Deloitte. Data is expected to become more available over time as access to this type of information becomes more common place. It will likely be five or more years, however, before sufficient data becomes available to make global reporting meaningful.
<b>Emissions</b>		
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Reporting process and materiality</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a> ; TCFD*  For disclosures on Management Approach to climate change, please refer to Deloitte's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> .
305-1	Direct (Scope 1) GHG emissions	<a href="#">Metrics: Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Metrics: Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Metrics: Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>
305-4	GHG emissions intensity	<a href="#">Metrics: Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>
305-5	Reduction of GHG emissions	<a href="#">Basis of reporting</a> ; <a href="#">Metrics: Environmental sustainability</a>  Please refer to Deloitte's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> for the amount of GHG emissions reductions achieved as a direct result of initiatives.

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
<b>Waste</b>		
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Reporting process and materiality</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a>  Waste is generated in Deloitte offices and consists predominantly of paper waste, food waste, packaging and electronic waste. Electronic waste is often handled at a member firm or country level by technology services personnel due to regional requirements, contract provisions, and the nature of the waste stream. Other types of waste are generally managed at an office level by the office facility personnel and varies across offices as it is often subject to regional requirements related to recycling and dependent on the availability of services within a reasonable distance (for example composting).
306-2	Waste by type and disposal method	This information is unavailable. Waste created in Deloitte facilities is most frequently disposed of through the building landlord, not Deloitte. In many instances data is not available or is not of sufficient reliability for reporting purposes. Data is expected to become more available over time as access to this type of information becomes more common place and is being collected for certain locations and certain waste streams, when possible. It will likely be five or more years, however, before sufficient data becomes available to make global reporting meaningful.
<b>Supplier environmental assessment</b>		
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a>  Supplier social assessment is an area that is of growing interest to many stakeholders. Contracts generally require suppliers to abide by applicable laws. Some member firms do have additional policies regarding supplier assessments and requirements. Sustainability and corporate social responsibility assessment questions are also included in request for proposal questionnaires sent out by the purchasing entity of Deloitte Global (which covers purchasing for the largest member firms).
308-1	New suppliers that were screened using environmental criteria	All new suppliers responding to requests for proposals from the purchasing entity of Deloitte Global (which covers purchasing for the largest member firms) complete the Deloitte Global request for proposal questionnaire template. This includes questions about sustainability and corporate social responsibility policies and processes.
<b>Employment</b>		
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a>

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
401-1	New employee hires and employee turnover	<p><a href="#">Metrics: Talent</a></p> <p>Turnover by age group is not currently aggregated across the Deloitte network. Additional discussions with member firms are needed to understand the systems and processes needed to capture this data globally. It may be three or more years before the age-related information becomes available.</p>
<b>Training and education</b>		
103-1 103-2 103-3	<p>Management approach:</p> <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<p><a href="#">Talent</a>; <a href="#">Outlook from leadership</a>; <a href="#">Reporting process and materiality</a></p>
404-1	Average hours of training per year per employee	<p><a href="#">Metrics: Learning</a></p> <p>This information is not available at a global level broken down by employee category or gender. Additional discussions with member firms are needed to understand the systems and processes needed to capture this data globally. It may be three or more years before the more granular information becomes available.</p>
404-2	Programs for upgrading employee skills and transition assistance programs	<p><a href="#">Talent</a></p> <p>Deloitte provides a range of formal and informal learning opportunities for both new hires and experienced professionals alike.</p> <p>Deloitte offers 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.</p>
404-3	Percentage of employees receiving regular performance and career development reviews	<p>Regular performance and career development conversations are core to Deloitte's focus on people development. All member firms have in place a performance program that includes regular performance feedback and career development conversations however, member firm metrics for this indicator are not aggregated across the network.</p>
<b>Diversity and equal opportunity</b>		
103-1 103-2 103-3	<p>Management approach:</p> <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<p><a href="#">Network diversity and inclusion initiatives</a>; <a href="#">Talent</a>; <a href="#">Outlook from leadership</a>; <a href="#">Reporting process and materiality</a></p>



GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
<b>Non-discrimination</b>		
405-1	Diversity of governance bodies and employees	<p><a href="#">Leadership and governance</a>; <a href="#">Metrics: Talent</a></p> <p>Given the global nature of Deloitte operations, it is difficult to define “minority groups” across the Deloitte network. Disclosure by age group is not currently consolidated at a 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.</p>
405-2	Ratio of basic salary and remuneration of women to men	<p>Information for these indicators is not currently consolidated at a global level; however, data is available for Deloitte UK. The UK Gender Pay Gap Regulations require organizations with over 250 employees to report their gender pay gap, which shows the difference in the average hourly rate of pay between male and female employees in an organisation, expressed as a percentage of the average male earnings. Official reporting excludes equity partners therefore, to further increase transparency, Deloitte UK also published two additional calculations - their equity partner earnings gap and their total gender earnings gap, which includes the earnings of both equity partners and employees. For details please see <a href="https://www2.deloitte.com/content/dam/Deloitte/uk/Documents/Growth/deloitte-uk-gender-pay-gap-report-2018.pdf">https://www2.deloitte.com/content/dam/Deloitte/uk/Documents/Growth/deloitte-uk-gender-pay-gap-report-2018.pdf</a></p>
103-1 103-2 103-3	<p>Management approach:</p> <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<p><a href="#">Network diversity and inclusion initiatives</a>; <a href="#">Outlook from leadership</a>; <a href="#">Reporting process and materiality</a>; <a href="#">Global Principles of Business Conduct</a></p>
406-1	Incidents of discrimination and corrective actions taken	<p>Information for these indicators is not currently consolidated at a global level. Additional review would be required to assess the level of materiality of the issues at the Deloitte Global and member firm levels. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.</p>
<b>Human rights assessment</b>		
103-1 103-2 103-3	<p>Management approach:</p> <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<p><a href="#">Executive message</a>; <a href="#">Outlook from leadership</a>; <a href="#">Reporting process and materiality</a>; <a href="#">Ethics</a>; <a href="#">Global Principles of Business Conduct</a></p>
412-2	Employee training on human rights policies or procedures	<p>All Deloitte people read and understand Deloitte's Global Principles of Business Conduct, which addresses key human rights issues relevant to professional services, such as discrimination and harassment. This confirmation is done on an annual basis.</p>

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
<b>Supplier social assessment</b>		
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Outlook from leadership; Reporting process and materiality</a>  Supplier social assessment is an area that is of growing interest to many stakeholders. Contracts generally require suppliers to abide by applicable laws. Some member firms do have additional policies regarding supplier assessments and requirements. Social assessment questions are included in supplier proposals for the Deloitte Global level.
414-1	New suppliers that were screened using social criteria	All new suppliers completing the Deloitte Global proposal template are requested to answer questions about social sustainability policies and processes.
414-2	Negative social impacts in the supply chain and actions taken	Information for these indicators is not currently consolidated at a global level. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.
<b>Public policy</b>		
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Outlook from leadership; Reporting process and materiality; Public policy</a>
<b>Customer privacy</b>		
415-1	Political contributions	Information for these indicators is not currently consolidated at a global level. Additional review would be required to assess the level of materiality of the issues at the Deloitte Global and member firm levels. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.
103-1 103-2 103-3	Management approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Executive message; Outlook from leadership; Reporting process and materiality; Information security, privacy and confidentiality</a>  Deloitte has long followed a global security strategy focused on keeping information and systems secure, constantly watching for potential threats, and immediately responding to actual or potential incidents. During FY2018 we have continued to focus on these core activities, while also accelerating and enhancing certain strategy elements and our overall security posture. We continue to make significant investments in our cybersecurity capabilities consistent with our deep commitment to protect the information of member firm clients and network stakeholders.
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Deloitte addresses and resolves issues around client privacy and client data when identified. Information on the substance and number of complaints is considered confidential.

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