

Performance
metrics and
reporting
frameworks



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Stakeholder engagement and materiality



Stakeholder engagement and materiality

Reporting is fundamental to Deloitte's business. From the assurance services that Deloitte practitioners provide to clients to the research and insights our organization publishes across industries and regions, the importance of reporting is deeply ingrained in our organization.

Our purpose is to make an impact that matters. We recognize the need to be transparent about our impact—not just the ways in which we affect Deloitte clients through the services provided, but also the ways in which we impact the economy, the environment, our people, and human rights more broadly across our activities and business relationships.

The Deloitte Global Impact Report is the primary way we communicate our impacts and actions. By reviewing and understanding topics material to Deloitte, our stakeholders are provided with the data and insights that are material¹ to them. These topics also serve as critical guideposts in setting our strategy around Environmental, Social, and Governance (ESG) matters. We prepare the reporting of our organization's most significant impacts in accordance with the Global Reporting Initiative (GRI) Standards.

Identifying material topics

Deloitte's approach to identify material topics is embedded in the way we do business. Continuous engagement with our key internal and external stakeholders helps inform our understanding of who Deloitte impacts through our day-to-day operations, along with analysis of our industry and activities. Processes to engage with stakeholders exist at multiple levels within Deloitte. They enable us to discuss Deloitte's impacts on the economy, the environment, people, and human rights with those who have insights on such impacts. These ongoing interactions influence our reporting and shaping of material topics. Internal stakeholders include Deloitte leadership and Deloitte people. Examples of external stakeholders include suppliers, clients, regulators, industry associations, academia, and non-governmental organizations.

On a periodic basis, Deloitte also follows a formal process to review and revise our list of material topics and impacts. The process includes obtaining stakeholder insights about actual and potential, positive and negative impacts on the economy, the environment, people, and human rights through direct

interviews, desktop research, and the use of proprietary social listening tools. The significance of the actual and potential impacts identified through this process is further assessed to better understand and rank these impacts according to their magnitude, severity, and likelihood. The preliminary list of material topics identified through this engagement is refined, scored, and systematically evaluated to arrive at the "significant," "more significant," and "fundamental" topics for Deloitte to prioritize in our strategy and reporting.

The formal materiality assessment process was last undertaken during FY2022. In FY2023, we assessed the impacts through regular engagement, consultation, research, and analysis. Our ongoing identification and analysis has led us to conclude that the material topics and impacts listed remain unchanged for FY2023. However, the relative significance of the impacts has shifted in some cases. For example, nature and biodiversity has been reclassified as a more significant topic for Deloitte in FY2023.

¹ Deloitte uses the GRI Standard "GRI 3 Material Topics 2021" in defining what is *material* or a *material topic*.

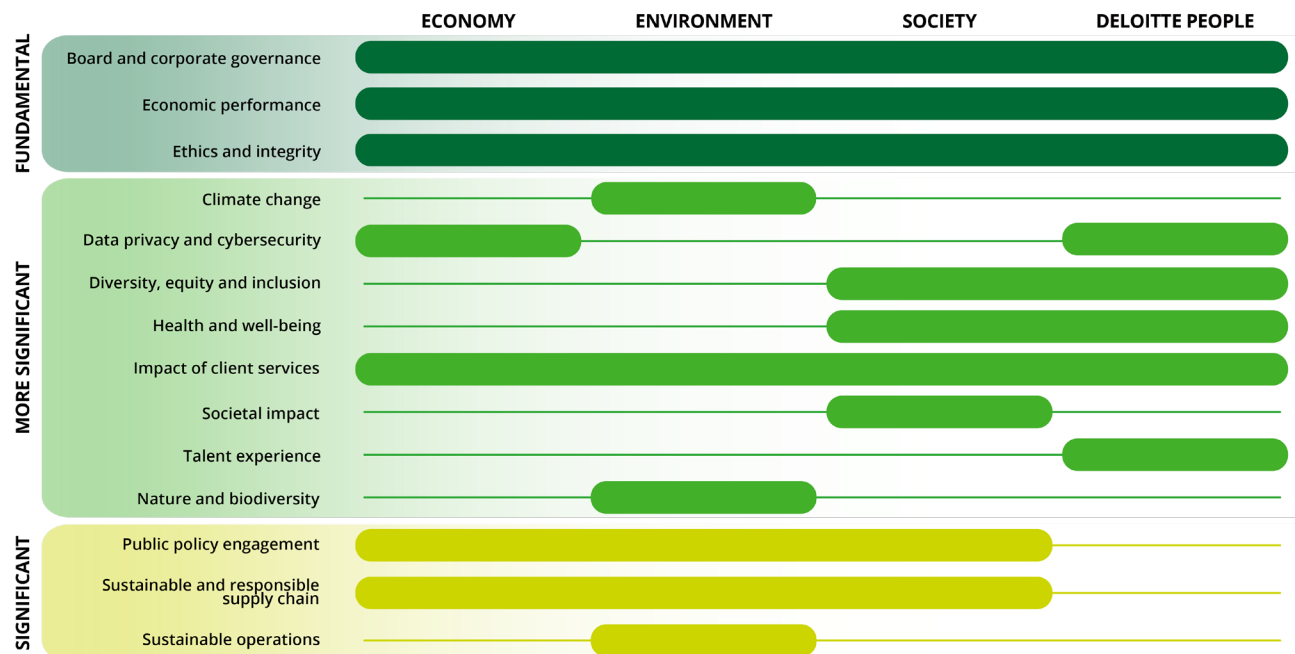
Management of material topics and impacts

During FY2023, reporting of ESG matters was overseen by the WorldImpact Council (WIC), co-chaired by the Deloitte Global Deputy CEO and Chief People and Purpose Officer, together with the Chair of the Deloitte Global Board of Directors. WIC membership was drawn from the Deloitte Global Board, the Deloitte Global Executive Committee, and other senior Deloitte leaders, including Deloitte member firm Purpose leaders. Several junior Deloitte professionals, drawn from participants in the One Young World program, were also members of the WIC.

The results of the FY2022 formal materiality assessment, including the prioritized list of material topics, were presented to, and approved by, the WIC and were embedded in Deloitte’s management of ESG matters. The prioritized list of topics does not specifically list human rights as a material impact because human rights considerations are included in many other topics. For example, sustainable and responsible supply chain includes Deloitte’s impacts on human rights in supply chain, while the diversity, equity, and inclusion topic addresses equality and non-discriminatory treatment as human rights. Please see our [Human Rights Statement](#) for the list of human rights Deloitte is committed to advancing.

When considering the actual and potential risks and opportunities of material topics identified throughout the assessment process, Deloitte recognizes its positive and negative impacts on the economy, the environment, people, and human rights. Deloitte leadership recognizes the importance of the three ESG pillars and has supported an increase in ESG-related services provided to clients, ESG programs such as *WorldClimate* and *WorldClass*, and tools and trainings for our people, with an emphasis on diversity, equity, and inclusion (DEI).

Deloitte’s impact extends beyond our direct operations, and includes impacts that could arise from engaging with clients and suppliers that may not fully align with our Purpose and Shared Values. Deloitte’s negative impacts as a result of its activities include greenhouse gas emissions contributing to climate change, as well as the creation of electronic waste. Deloitte acknowledges these negative impacts and is actively working to mitigate them through internal and external programs, as discussed throughout the 2023 Global Impact Report.



Definitions of material topics

Fundamental:

- **Board and corporate governance:** Responsibility of the board of directors and management to strategize and respond to ESG issues. Includes board structure and diversity, board nomination process, frequency of board membership changes, and skills, experiences, and backgrounds of board members.
- **Economic performance:** Generation of revenue and the maintenance of profitability, business continuity, and market presence.
- **Ethics and integrity:** Commitment to the highest standards of ethics and business conduct, placing an emphasis on professional integrity and compliance, defined codes of conduct and policies, risk assessment, transparency, and compliance. This topic includes reporting mechanisms, anti-corruption measures, and anti-retaliation policies.

More significant:

- **Climate change:** The impacts of greenhouse gas emissions generated through operations and supply chain activities. From a governance perspective, this topic includes management of climate risk, along with strategies employed to identify and act on physical and transition risks presented by climate change. This encompasses collaborating with clients, alliance relationships, and suppliers with the goal of reducing carbon and ecosystem footprints.
- **Data privacy and cybersecurity:** Maintaining the confidentiality, integrity, and availability of the data and information of Deloitte clients and individuals through safe and secure data collection practices, strong data protection policies and procedures, and measures designed to protect Deloitte's computers, technology, and systems against unauthorized access and maintain information integrity and availability.
- **Diversity, equity, and inclusion:** Creating a respectful and inclusive culture for people and communities by focusing on diversity in the workforce, increasing gender representation, furthering pay equity, advancing LGBT+ inclusion, and supporting mental health.
- **Health and well-being:** Supporting peoples' well-being by providing programs, resources, and incentives that enable informed decisions and health; includes creating a culture that promotes satisfaction and a safe, secure work environment for all, especially in light of the COVID-19 pandemic and the shift to hybrid work.
- **Impact of client services:** Services provided by Deloitte to clients have broader impacts on the economy, environment, and people. This topic focuses on the alignment of stakeholders' expectations and Deloitte's environmental and social strategies with services delivered to clients.
- **Societal impact:** Deloitte's impact on issues in society, including education and skills opportunities, response to humanitarian crises and natural disasters, health equity and pandemic response, and gender equality; includes how Deloitte collaborates with local and international nonprofit organizations, provides volunteering and pro bono services, and makes donations of cash and in-kind goods.

- **Talent experience:** Considers the many aspects of the talent experience including work-life balance, compensation, benefits and recognition, role satisfaction, career opportunity, working conditions, advancement, and learning and development; considers how purpose-driven individuals can expect to make an impact while working at Deloitte.
- **Nature and biodiversity:** The impacts on natural capital, such as deforestation and biodiversity loss and ecosystem destruction.
- **Sustainable operations:** The environmental impacts associated with operations including energy consumption, resource consumption (paper, plastics, recycled materials), water use, and waste management.

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Significant:

- **Public policy engagement:** Regulatory and public policy engagement, development of public policy positions, political contributions, and lobbying.
- **Sustainable and responsible supply chain:** Supply chain impacts related to environmental and social aspects of suppliers' performance. Human right impacts include but are not limited to child labor, workplace rights, modern slavery, rights of indigenous people, conflict minerals, and equal access to health and opportunity.



FY2023 ESG highlights



FY2023 ESG highlights

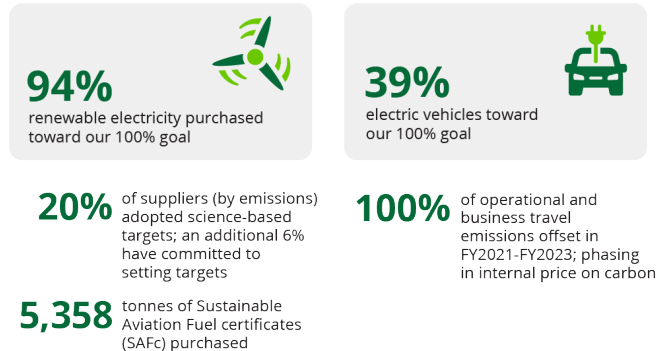
Environmental

Greenhouse gas (GHG) emissions

Percent reduction of metric tonnes CO₂e (FY2023 vs. FY2019):



Progress toward WorldClimate goals



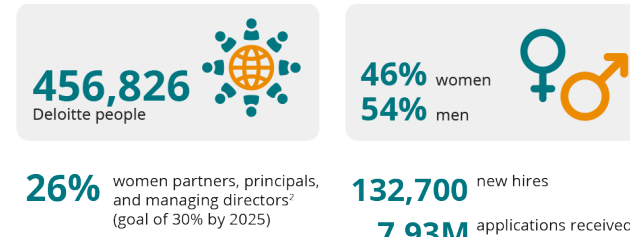
Societal impact

Societal investments



Our people

Diversity & inclusion¹



Learning



6 Deloitte University facilities
2 additional Deloitte University facilities under construction

Governance

Economic contribution



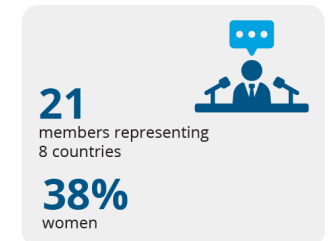
Innovation investments

4.1% of aggregate Deloitte firm revenue⁴

Deloitte Global Board of Directors⁵



Deloitte Global Executive Committee⁵



Notes

Monetary values are presented in US\$ and used as the basis for revenue growth and innovation investment percentages, unless otherwise specified.

¹ Deloitte people align to gender identities beyond men and women. We are on a journey to more accurately and completely capture gender identity information across our network. The Talent data provided is a mix of biological sex and gender identity data based on information available at this time. In some cases where gender data is not available, the data may not sum to 100%.

² Partners, principals, and managing directors refer to Deloitte firm partners, principals, and US managing directors.

³ Training hours do not include on-the-job digital learning hours that are a core aspect of development at Deloitte. Average direct training investments per individual represent data collection from all Deloitte firms. Indirect training cost is the opportunity cost based on estimates from reporting Deloitte firms.

⁴ Based on annual survey of Deloitte firms.

⁵ Board of Directors and Executive Committee membership is presented as of 1 June 2023 to reflect composition as of the date of report publication, thus does not align with composition during the fiscal year which ended on 31 May 2023. If presented as of the end of FY2023 on 31 May 2023, figures would be: percent of women members on Deloitte Global's Board of Directors: 38%; percent of women members on Deloitte Global's Executive Committee: 23%.

Performance metrics



FY2023 Performance metrics

Business

Business	FY2023	FY2022	FY2021
Revenue	US\$ billion		
Total revenue	64.9	59.3	50.2
Revenue by business			
Audit & Assurance	12.3	11.4	10.5
Consulting	29.6	25.8	20.8
Financial Advisory	5.1	5.3	4.3
Risk Advisory	7.8	7.0	5.9
Tax & Legal ¹	10.3	9.9	8.9
By region			
Americas	35.9	30.7	25.2
Europe/Middle East/Africa	19.1	18.8	16.7
Asia Pacific	10.0	10.0	8.5
By industry			
Consumer	12.6	11.9	10.4
Energy, Resources & Industrials	9.5	8.6	7.5
Financial Services	17.8	16.1	13.3
Government & Public Services	11.1	10.0	8.4
Life Sciences & Health Care	5.8	5.3	4.7
Technology, Media & Telecom	8.0	7.5	6.0
Revenue growth	Percentage growth in US dollars/local currency		
Revenue growth	9.3%/14.9%	18.1%/19.6%	5.5%/2.7%
Innovation investment	Percentage of aggregate Deloitte firm revenue		
Innovation investment ²	4.1%	4.3%	3.5%

Note: Figures are aggregated across the Deloitte organization except where otherwise noted. Due to rounding, sum of sections may not equal total.

A detailed description of this report's boundaries and the performance measurement methods used is available in the **Deloitte Global FY2023 Basis of Reporting**.

¹ "Legal" means the legal practices of member firms or their related entities that provide legal services. For legal and regulatory reasons, not all member firms provide legal services.

² Based on annual survey of Deloitte firms.

FY2023 Performance metrics

Environment

Progress toward goals - WorldClimate

Goal description	Goal Year	Goal	FY2023 Progress
Percent renewable electricity ¹	2030	100%	94%
Percent electric vehicles	2030	100%	39%
Reduction of Scope 1&2 emissions from FY2019 levels	2030	70%	79%
Reduction of Scope 3 emissions from business travel per FTE from FY2019 levels	2030	50%	58%
Percent of suppliers with science-based targets (by emissions)	2025	67%	20%

Environmental sustainability	FY2023	FY2022	FY2021	FY2019 (Base Year)
GHG emissions by scope and source				
Metric tonnes CO2e				
Scope 1 GHG emissions by source				
Fuel combustion in buildings	10,541	10,285	8,668	18,174
Vehicle fleet (internal combustion engine) ²	26,417	32,418	24,009	43,727
Total Scope 1 emissions	± 36,959	42,703	32,677	61,901
Scope 2 GHG emissions by source				
Purchased electricity - buildings and fleet (market-based) ³	11,969	15,507	25,738	201,771
District heating and cooling	6,989	6,454	4,270	n/a ⁴
Total Scope 2 emissions	± 18,958	21,961	30,009	201,771
Scope 3 GHG emissions by source				
Business travel: air travel (tank-to-wake emissions) ^{5,6}	307,044	93,605	17,731	494,824
Business travel: other sources	137,512	82,464	43,136	259,309
Total business travel emissions	444,556	176,069	60,866	754,133
Purchased goods & services (PG&S) ⁷	1,107,612	678,417	371,071	495,387
Total Scope 3 emissions⁸	± 1,552,169	854,486	431,937	1,249,520
GHG emissions totals				
Gross GHG emissions	± 1,608,085	919,150	494,623	1,513,192
Beyond value chain mitigation: carbon credit purchases ⁹	859,083	762,369	440,933	494,824
Percentage of gross GHG emissions addressed through carbon credit purchases	53%	83%	89%	33%

Note: Figures are aggregated across the Deloitte organization except where otherwise noted. Due to rounding, sum of sections may not equal total.

A detailed description of the contents of this report and the methods used in calculating data values in this section can be found in the [Deloitte Global FY2023 Basis of Reporting](#).

Selected environmental data, indicated in this table with the [±] symbol, has been subject to independent limited assurance in accordance with ISAE 3410. Further details are available within the [Environmental Performance Data Limited Assurance Report FY2023](#).

¹ Where possible, Deloitte firms procure and claim renewable energy in accordance with the Climate Group's RE100 Technical Criteria and Global Reporting Initiative (GRI) topic standard GRI 302: Energy 2016. In certain markets where procuring renewable electricity is challenging or is not possible, Deloitte firms may procure renewable electricity from a neighboring country. This allows Deloitte to demonstrate commitment to our renewable electricity target and signal market demand. As this approach meets only one out of three market boundary conditions included in the RE100 Technical Criteria, there may be variances between renewable electricity amounts reported in the Global Impact Report and within RE100 reports. Deloitte anticipates increasing the alignment with RE100 Technical Criteria over time as market availability of renewable energy increases.

² In FY2023, Deloitte updated its Fleet Reporting Policy to further clarify which leased vehicles are considered to be under Deloitte's operational control. The change in policy resulted in emissions associated with certain lease schemes previously included in Scope 1 in FY2022 to be accounted under Scope 3 in FY2023, and in personal usage from such leases to be removed from Deloitte inventory due to the lack of operational control resulting in a decrease in the gross GHG emissions. This methodology change is possible due to improvements in data granularity, and therefore cannot be applied retrospectively.

³ In accordance with the Global Reporting Initiative (GRI) disclosure 305-2, Deloitte publishes purchased electricity emissions using both a location- and market-based methodology. The location-based method involves using an average national, regional or subnational emission factor that relates to the local grid from which electricity is drawn, whereas the market-based method involves deriving emissions factors from contractual instruments, allowing for a zero emission factor to be applied to portions of electricity consumption that is matched to a renewable energy source, resulting in lower emissions compared to the location-based method. Deloitte's near-term science-based targets use a market-based methodology for purchased electricity, hence this figure is shown in the primary emissions inventory whereas the location-based figure is shown in a separate schedule for comparative purposes. Additional details on location- and market-based electricity emissions are provided in the [Deloitte Global FY2023 Basis of Reporting](#).

Environmental sustainability	FY2023	FY2022	FY2021	FY2019 (Base Year)
GHG intensity measures				
GHG emissions per individual		Metric tonnes CO2e / FTE		
Business travel emissions	1.0	0.5	0.2	2.5
Operational and business travel emissions	1.2	0.6	0.4	3.3
Gross GHG emissions	3.7	2.5	1.5	4.9
GHG emissions per dollar of revenue		Kg CO2e/\$000 USD		
Operational and business travel emissions	7.7	4.1	2.5	22.0
Gross GHG emissions	24.8	15.5	9.8	32.8
Scope 2 purchased electricity GHG emissions by methodology³		Metric tonnes CO2e		
Electricity (market-based)	11,969	15,507	25,738	201,771
Electricity (location-based)	163,723	147,297	137,605	210,997
Energy usage		Terajoules (TJ)		
Renewable electricity ¹	1,340	1,116	979	199
Non-renewable electricity	90	110	175	1,393
Natural gas	179	183	159	245
Gasoline	261	289	226	348
Diesel fuel	159	210	168	405
District heating and cooling	126	127	n/a ⁴	n/a ⁴
Total energy consumed	± 2,155	2,036	1,707	2,590
Value chain mitigation		Metric tonnes CO2e		
Sustainable aviation fuel (SAF)				
SAF is a non-conventional (not fossil derived) aviation fuel. SAF is produced from sustainable feedstocks including waste materials, such as used cooking oil, agricultural residues, and municipal solid waste, or potentially from purpose grown crops.				
Deloitte supports efforts to develop a robust physical tracking mechanism and associated registry to improve traceability of SAF. Until such mechanism is in place and is recognized by the standard setters, Deloitte reports on SAF outside of Scopes 1, 2, and 3. Including Sustainable Aviation Fuel certificate (SAFc) environmental attribute purchases in the Performance Metrics Table allows us to share with others an example of how SAFc can be included in corporate environmental reporting.				
Tank-to-wake air travel emissions ^{5,6}	307,044	93,605	17,731	n/a ⁴
Well-to-tank air travel emissions ⁶	63,598	19,389	3,673	n/a ⁴
Full life-cycle assessment (LCA) air travel emissions	370,643	112,994	21,403	n/a⁴
Less: Sustainable Aviation Fuel Certificates (SAFc) purchased ¹⁰	5,358	4,617	2,638	n/a ⁴
LCA air travel emissions with SAF	365,285	108,377	18,765	n/a⁴
Total business travel emissions with LCA air travel emissions and SAF	502,797	190,841	61,901	n/a ⁴
Total Scope 3 emissions with LCA air travel emissions and SAF	1,610,409	869,259	432,972	n/a ⁴
Gross GHG emissions with LCA air travel emissions and SAF	1,666,326	933,922	495,658	n/a⁴

⁴ Performance tracking for this indicator is reported for the most recent year(s) only.

⁵ Tank-to-wake air travel emissions inclusive of radiative forcing would be 580,776 metric tonnes CO2e in FY2023; 177,054 metric tonnes CO2e in FY2022; 33,537 metric tonnes CO2e in FY2021; and 935,937 metric tonnes CO2e in FY2019.

⁶ Deloitte used a distance-based methodology to calculate jet fuel emissions consistent with the World Economic Forum Clean Skies For Tomorrow's proposed Sustainable Aviation Fuel certificate (SAFc) emissions accounting and reporting guidelines. Emissions factors for the applicable classes of service were sourced from the UK's Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2022. This methodology is used for both well-to-tank and tank-to-wake emissions.

⁷ Because activity data is not readily available, Scope 3 PG&S emissions are calculated using data collected from select suppliers, combined with broad estimations of emissions per amount spent by purchasing category. As such, the uncertainty around these reported emissions is high.

In FY2023, Deloitte revised the methodology for calculating real estate emissions included in reported purchased goods and services (PG&S) emissions to align with updated guidance from the real estate sector. As a result of the updated guidance, Deloitte has removed upfront embodied carbon real estate emissions from reported PG&S emissions. For comparability, this change in methodology has been retroactively applied to previously reported PG&S amounts, which has resulted in a recalculation and restatement of PG&S amounts and emissions totals for the base year and all the previous years' data shown in this report. The recalculation and restatement have resulted in emissions decreases of 144,250 tonnes in FY2022; 126,152 tonnes in FY2021; 117,976 tonnes in FY2020; and 104,665 tonnes in FY2019. Reported FY2023 PG&S emissions would be approximately 160,000 tonnes higher if using the previous methodology.

Deloitte will continue to review its approach to Scope 3 reporting in the future, aiming to continually improve the accuracy of its disclosures. When these enhancements lead to a material change in a reported figure, Deloitte is committed to explaining the nature of the change, its reasoning for its appropriateness, and the variance compared to previous methodologies. Additional details on the methodology used to calculate PG&S emissions and further details on this restatement are provided in the **Deloitte Global FY2023 Basis of Reporting**.

⁸ In FY2023, Deloitte updated its Scope 3 emissions category screening to confirm known material emissions sources and identify additional emission sources that might be material to Deloitte. The results of the screening analysis, along with the qualitative assessment of Scope 3 emission categories, led to the conclusion that Scope 3, Category 7 – employee commuting, including working from home emissions, are likely material to Deloitte. Deloitte has developed a methodology to calculate emissions from these sources and will begin gathering data during FY2024, and anticipate including Scope 3 Category 7 emissions in future greenhouse gas reporting.

⁹ Reflects purchases of carbon credits that are completed and in progress as of the date of publication. In FY2023, Deloitte began transitioning our approach to expand our investment in beyond value chain mitigation to a portfolio of innovative beyond-compliance or credited investments in climate mitigation that may not occur without external funding. We are beginning this transition through the implementation of a voluntary internal carbon price. As Deloitte firms begin implementing this new financial mechanism, we expect the number of carbon credit purchases and the percentage of gross GHG emissions addressed through carbon credit purchases may decrease relative to prior years.

¹⁰ SAF environmental benefits are transferred through the use of SAF certificates (SAFc). Similar to a renewable electricity certificate or guarantee of origin in the production of green electricity, a SAFc represents the environmental attributes of a metric ton of neat (i.e. unblended) SAF. Deloitte's purchase of airline tickets in jurisdictions where SAF blending mandates are present are not considered to have a material impact on reported emissions.

FY2023 Performance metrics

Societal impact

Progress toward goals - Societal impact including WorldClass

Goal description	2030 Goal	FY2023 Progress	Total progress to date
Individuals impacted through WorldClass	100 million	24 million	57 million

Societal impact

	FY2023	FY2022	FY2021
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Monetary value of societal investments

US\$ million

By source - donations

Firm and foundation donations (monetary and in-kind)	123	101	79
Donations by Deloitte people (to Deloitte-supported organizations and fundraisers)	25	25	24
Total donations	148	126	103

By source - volunteer and pro bono work

Pro bono work ¹	83	67	48
Skills-based volunteering	56	41	37
Traditional volunteering	58	22	16
Total value of volunteer and pro bono work by Deloitte people	197	131	101

By source - program costs

Costs for managing societal impact	31	27	19
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Monetary value of societal investments

Total societal investments	377	284	223
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Societal investments by contribution area

Percentage of total

Contributions aligned towards WorldClass (education and skills-building)	47%	39%	43%
Value of pro bono and skills-based volunteering as percentage of value of all volunteering and pro bono work	71%	83%	83%

Hours of societal investments

Thousand hours

Pro bono work	483	471	304
Skills-based volunteering	928	696	606
Traditional volunteering	482	204	138
Total hours of volunteering and pro bono work by Deloitte people	1,893	1,371	1,048

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A detailed description of the contents of this report and the methods used in calculating data values in this section can be found in the [Deloitte Global FY2023 Basis of Reporting](#).

¹ Pro bono refers to professional service engagements performed at no cost (pro bono) or significantly reduced cost (low bono) to qualifying organizations, for which Deloitte would normally bill for the professional services performed. Expenses incurred to deliver pro bono work are included in the total reported costs for managing societal impact.

FY2023 Performance metrics

Our people

Progress toward aspirational goals - Talent

Goal description	2025 Goal	2023 Goal	FY2023 Progress
Percent of women among partners, principals, and managing directors ¹	30%	25%	26%
Percent of women members on Deloitte Global's Board of Directors ¹	40%	30%	35%
Percent of women members on Deloitte Global's Executive Committee ¹	40%	30%	38%

Talent	FY2023	FY2022	FY2021
Workforce	Number of individuals		
By level			
Partners, principals, and managing directors ²	19,592	17,927	16,772
Professional staff ³	372,448	336,754	274,804
Administrative staff ⁴	64,786	57,270	53,798
By region			
Americas	215,373	196,503	156,186
Europe/Middle East/Africa	142,805	127,764	112,578
Asia Pacific	98,648	87,684	76,610
Total workforce			
Total workforce	456,826	411,951	345,374

Talent by gender ⁵	Percentage of total		
Percent of women in leadership and governance bodies			
Percent of women members on Deloitte Global's Board of Directors ¹	35%	38%	29%
Percent of women members on Deloitte Global's Executive Committee ¹	38%	23%	23%
Percent of women by level			
Partners, principals, and managing directors ²	26%	25%	23%
New partners, principals, and managing director admissions ²	30%	27%	27%
Professional staff ³	44%	43%	43%
Administrative staff ⁴	63%	63%	63%
Overall	46%	45%	45%
Percent of women by region			
Americas	45%	44%	44%
Europe/Middle East/Africa	46%	46%	45%
Asia Pacific	48%	47%	48%
Overall	46%	45%	45%

Note: Figures are aggregated across the Deloitte organization except where otherwise noted. Due to rounding, sum of sections may not equal total.

¹ Board of Directors and Executive Committee membership is presented as of 1 June 2023 to reflect composition as of the date of report publication, thus does not align with composition during the fiscal year which ended on 31 May 2023. If presented as of the end of FY2023 on 31 May 2023, figures would be: percent of women members on Deloitte Global's Board of Directors: 38%; percent of women members on Deloitte Global's Executive Committee: 23%.

² Partners, principals, and managing directors refer to Deloitte firm partners, principals and US managing directors.

³ For purposes of this report, professional staff is defined as Deloitte firm individuals spending at least 50% of their time serving clients and includes professionals from director to junior staff.

⁴ For purposes of this report, administrative staff is defined as Deloitte firm individuals spending less than 50% of their time serving clients and includes professionals from director to junior staff. Administrative staff also includes Deloitte Global professionals who do not serve clients.

⁵ Deloitte people align to gender identities beyond men and women. We are on a journey to more accurately and completely capture gender identity information across our network. The Talent data provided is a mix of biological sex and gender identity data based on information available at this time. In some cases where gender data is not available, the data may not sum to 100%.

⁶ Age ranges are estimated based on data collected from Deloitte firms.

⁷ The rate is calculated using the total Deloitte people at the end of the reporting period.

Talent	FY2023	FY2022	FY2021
Talent by age range ⁶	Percentage of total		
By age range - overall			
Age <30	47%	47%	45%
Age 30-50	47%	46%	49%
Age >50	6%	7%	6%
By region and age range - Americas			
Age <30	47%	47%	46%
Age 30-50	46%	46%	48%
Age >50	7%	7%	7%
By region and age range - Europe/Middle East/Africa			
Age <30	47%	48%	45%
Age 30-50	46%	45%	49%
Age >50	7%	7%	6%
By region and age range - Asia Pacific			
Age <30	47%	48%	44%
Age 30-50	49%	46%	51%
Age >50	4%	6%	5%
New hires	Number of individuals and percentage of total		
By level			
Partners, principals, and managing directors new hires ²	830	835	511
Partners, principals, and managing directors new hire rate ⁷	4%	5%	n/a ⁸
Professional staff new hires ³	115,110	139,565	75,562
Professional staff new hire rate ⁷	31%	41%	n/a ⁸
Administrative staff new hires ⁴	16,755	16,025	7,654
Administrative staff new hire rate ⁷	26%	28%	n/a ⁸
By region			
Americas new hires	53,769	74,486	36,593
Americas new hire rate ⁷	25%	38%	23%
Europe/Middle East/Africa new hires	47,349	46,321	27,191
Europe/Middle East/Africa new hire rate ⁷	33%	36%	24%
Asia Pacific new hires	31,577	35,618	19,943
Asia Pacific new hire rate ⁷	32%	41%	26%
By gender ⁵			
Men new hires	70,011	86,268	n/a ⁸
Men new hire rate ⁷	53%	55%	55%
Women new hires	62,649	70,061	n/a ⁸
Women new hire rate ⁷	47%	45%	45%
Total new hires			
Total new hires	132,695	156,425	83,727
Total new hire rate ⁷	29%	38%	24%

⁸ Performance tracking for this indicator is reported beginning in FY2022.

⁹ Training hours do not include on the job learning hours that are a core aspect of development at Deloitte.

¹⁰ The methodology for calculating training information evolved from an estimate based on actual costs from reporting Deloitte firms in FY2021, to full data collection from all Deloitte firms in FY2022. As such, data presented for FY2022 and FY2023 reflects the revised methodology, while data presented for FY2021 reflects amounts calculated using the previous methodology.

¹¹ Indirect training cost is the opportunity cost based on estimates of the value of time spent in formal learning.

¹² Two additional Deloitte University facilities are under construction.

Talent	FY2023	FY2022	FY2021
Turnover	Number of individuals and percentage of total		
By region			
Americas turnover	32,259	34,508	28,632
Americas turnover rate	15%	20%	19%
Europe/Middle East/Africa turnover	29,207	29,942	22,883
Europe/Middle East/Africa turnover rate	21%	25%	21%
Asia Pacific turnover	20,589	21,953	17,731
Asia Pacific turnover rate	22%	27%	24%
By gender ⁵			
Men turnover	45,375	48,242	38,513
Men turnover rate	19%	24%	21%
Women turnover	36,501	38,150	30,733
Women turnover rate	18%	23%	21%
Total turnover			
Total turnover	82,055	86,403	69,246
Total turnover rate	19%	23%	21%
Recruiting			
Total applications			
Total applications	7,927,000	5,720,000	4,583,560
Number of internships by gender ⁵			
Men	43%	44%	n/a ⁸
Women	48%	55%	n/a ⁸
Total internships	34,200	32,000	20,105
Learning ⁹			
Hours of training per individual by level			
Partners, principals, and managing directors ²	38	34	n/a ⁸
Professional staff ³	55	49	n/a ⁸
Average hours of training per individual by gender ⁵			n/a ⁸
Men	48	40	n/a ⁸
Women	45	43	n/a ⁸
Average hours of training per individual ¹⁰	47	42	55
Other learning metrics			
Annual direct training investment ¹⁰ (US\$)	\$670M	\$463M	\$726M
Average annual direct training investment per individual ¹⁰ (US\$)	\$1,500	\$1,150	\$2,200
Annual indirect training cost ¹¹ (US\$)	\$6.4B	\$5.12B	\$5.4B
Number of e-learning courses completed	9.9M	8.8M	5.9M
Number of Deloitte University facilities ¹²	6	6	6

FY2023 Performance metrics

Governance

Governance	FY2023	FY2022	FY2021
Anti-corruption			
Confirmed incidents of corruption ¹	0	0	0
	FY2023 - FY2024		FY2021 - FY2022
Percentage of overall workforce who have completed required anti-corruption training ²	n/a ³		>95% ³
Required anti-corruption training completion by region			
Americas	n/a ³		>95% ³
Europe/Middle East/Africa	n/a ³		>95% ³
Asia Pacific	n/a ³		>95% ³

Note: Figures are aggregated across the Deloitte organization except where otherwise noted.

¹ Deloitte Global has a written policy requiring member firms to escalate corruption incidents meeting established criteria to the appropriate Deloitte Global executive. For the purpose of this disclosure, corruption is defined as any form of bribery including offering, promising, giving, accepting or soliciting anything of value for the purpose of gaining or securing any improper business advantage.

² All Deloitte people are required to complete anti-corruption training—upon being hired and every other year thereafter—that includes Global policies, corruption red flags and case study scenarios. This figure may not reflect 100% participation at any point in time, as required, because it includes Deloitte people on extended leave and those with recent start dates who may still complete the training before their designated due date.

³ As anti-corruption training takes place every other year, Deloitte reports completion rates on a biennial basis. FY2023 performance will be reflected in the FY2024 Global Impact Report, covering training completed throughout FY2023 and FY2024.

Basis of reporting



Basis of reporting

This document provides additional details about the scope and calculation methods used in the Deloitte 2023 Global Impact Report (the “Global Report”), available at www.deloitte.com/GlobalReport. It should be read in conjunction with the Global Report; all definitions used therein also apply to this document, unless otherwise stated.

Defining Global Report content

Deloitte adheres to widely accepted standards in developing the Global Report. These standards define a systematic approach to understanding the areas that the Global Report should cover and measuring and documenting performance with regard to those areas.

The Global Report uses the Global Reporting Initiative (GRI) Standards in defining report content. The FY2023 Global Report, covering the period 1 June 2022 through 31 May 2023, has been prepared in accordance with the GRI Standards. Specific GRI Standards, including the version used, are referenced within the GRI Index.

The Global Report includes information about Deloitte’s most significant impacts on the economy, environment, and people, including impacts on human rights. In the GRI Standards these are referred to as material topics.

To identify material topics, Deloitte periodically conducts materiality assessments, and seeks input from Deloitte people who engage regularly with key stakeholders, both internal and external. Deloitte stakeholders are defined as those groups that:

- are highly impacted by Deloitte operations;
- influence Deloitte’s success;
- impact capital markets;
- affect the supply of resources needed for Deloitte’s operations; and
- regulate environments and industries in which Deloitte operates.

For details of the materiality assessment, please refer to the [Stakeholder engagement and materiality](#) section herein.

Scope and methods for performance measurements

Performance measures for societal impact and environmental impact are based on widely recognized standards, as described in detail herein.

Data relied upon in reporting on performance is obtained from financial reporting systems, time-tracking systems, accounts payable records, other internal records, and outside sources such as travel agencies, utilities, and property managers.



Restatement Policy

In instances where, due to a change in calculation methodology, a structural change, or improvements in data accuracy, our emissions are materially misstated, Deloitte will update these figures in the subsequent annual reporting, where data allows. A material misstatement is deemed to be that returning a variance of greater than or equal to 5% of the global amount of each subject matter. As it relates to greenhouse gas (GHG) emissions, subject matter refers to the sum of Scope 1 and 2 emissions and, separately, Scope 3 GHG emissions. The restatement will be accompanied with an explanation as to why the data was updated. This applies to the baseline year and all subsequent reported years.

Societal impact reporting

For reporting on societal impact, Deloitte considers the reporting standards from the Chief Executives for Corporate Purpose (CECP) and the Business for Societal Impact (B4SI) framework. The monetary value of community activities is estimated according to the type of service performed.

Societal impact reporting encompasses Deloitte's community actions globally, including investments toward Deloitte's *WorldClass* ambition to provide 100 million people with access to education and skills globally by 2030. The boundary for societal impact reporting includes only Deloitte-led or facilitated initiatives. Societal impact data is collected from across the Deloitte network; no extrapolations are made in determining reported amounts.

Donations

Donations include all monetary donations by Deloitte firms and Deloitte foundations to qualifying organizations. Monetary donations made by Deloitte people (to Deloitte-supported organizations and as part of Deloitte-sponsored fundraisers) are also included, such as donations made through workplace giving campaigns. In-kind donations, including use of facilities, provision of supplies, and equipment are also included as donations.

Value of time

The value of volunteer and pro bono work by Deloitte people is captured and quantified using applicable rates in the local market, and is quantified based on the type of volunteer or pro bono work performed.

Traditional and skills-based volunteering

Traditional volunteering encompasses volunteering activities that use Deloitte peoples' time but do not require professional skills. Skills-based volunteering includes volunteering activities that use professional skills, but are not services for which Deloitte firms normally charge a fee and/or volunteering that uses professional skills but lacks the complexity, duration, or practitioner commitment of a pro bono project.

Pro bono

Pro bono time includes professional service engagements performed at no cost (pro bono) or significantly reduced cost (low bono) to qualifying organizations (e.g., nonprofits) that Deloitte would normally bill a client for performing.



Program management

Management of societal impact programs includes both staff costs and program expenses incurred in delivering societal impact programs, including volunteer and pro bono work. These costs are included because they are integral to successful execution of the programs.

WorldClass programs

Deloitte reports the total number of individuals reached through its WorldClass programs and initiatives. These programs focus on developing job skills, improving educational outcomes, and providing opportunities for individuals from underrepresented and marginalized groups around the world.

WorldClass program reporting must meet the following criteria to be included in the Global Report metrics:

- Have a measurable and evidence-based impact that can be reasonably attributable to Deloitte's support and investments
- Impact the beneficiaries of the organization delivering the program and be external to Deloitte
- Does not involve paid client work

Environmental impact reporting

Environmental performance data in the Global Report is directly collected from across the Deloitte network. Extrapolations are used to account for known reporting gaps where emissions data is not available. Environmental data is gathered from across the Deloitte network using a single carbon software system. Deloitte Global aggregates activity data for the emission sources across all relevant scopes and categories of emissions, and these activities are converted to metric tonnes of carbon dioxide equivalent (CO₂e).

Greenhouse gas (GHG) emissions figures are prepared according to Greenhouse Gas Protocol (GHG Protocol) Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard created by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), with emissions accounted for on the basis of operational control.

Base Year

Deloitte has established FY2019 as its baseline year for use in tracking progress toward GHG emission reduction goals as it was determined to be sufficiently representative of our business operations with reporting practices sufficiently evolved. Deloitte's near-term (2030) GHG reduction goals, validated by the Science Based Targets initiative (SBTi) as 1.5°C-aligned, science-based targets, also use a FY2019 base year.



Changes in methodology in FY2023

Employee commuting and work from home

In FY2023, Deloitte updated its Scope 3 emissions category screening to confirm known material emissions sources and identify additional emission sources that might be material to Deloitte. Business travel, office commuting and the work from home landscape has changed dramatically during and post-COVID-19 pandemic, prompting a screening evaluation of these categories of Scope 3 emissions. The results of the screening analysis, along with the qualitative assessment of Scope 3 emission categories, led to the conclusion that Scope 3, Category 7 – employee commuting, including working from home emissions, are likely material to Deloitte. Deloitte has developed a methodology to calculate emissions from these sources and will begin gathering data during FY2024, and anticipate including Scope 3 Category 7 emissions in future GHG reporting.

Embodied carbon in real estate

In FY2023, Deloitte revised the methodology for calculating real estate emissions included in reported purchased goods and services (PG&S)

emissions to align with updated guidance from the real estate sector¹. As a result of the updated guidance, Deloitte has removed upfront embodied carbon real estate emissions from reported PG&S emissions.

Embodied carbon emissions refer to the total life cycle GHG emissions generated to produce, maintain, and dispose of an asset. For buildings, it includes GHG emissions related to construction, including the extraction, manufacturing, transportation, and assembly of building materials, collectively known as upfront embodied carbon. Going forward, Deloitte expects to include upfront embodied carbon in PG&S only for Deloitte-owned buildings in the year the emissions are incurred. Refer to the 'Purchased goods & services (PG&S)' section for additional details.

For comparability, this change in methodology for calculating real estate emissions in PG&S has been retroactively applied to previously reported PG&S amounts, which has resulted in a restatement of reported Scope 3 emissions totals for the base year, and the previous years' data shown in the Global Report.

Fleet-related emission sources

In FY2023, Deloitte updated its Fleet Reporting Policy to further clarify which leased vehicles are considered to be under Deloitte's operational control. The change in policy resulted in emissions associated with certain lease schemes previously included in Scope 1 in FY2022 to be accounted under Scope 3 in FY2023. This methodology change is possible due to improvements in data granularity, and therefore cannot be applied retrospectively.

Scope 1 and 2 emissions

Fleet-related emission sources

Fleet-related GHG emissions include emissions associated with Deloitte-owned or leased vehicles under Deloitte operational control. This includes those owned and leased vehicles provided to Deloitte people for business-related transportation and personal use (where applicable), on-site vehicles for organization use, security vehicles and other vehicles used for Deloitte operations and business activities.

¹ Accounting and Reporting of GHG Emissions from Real Estate Operations by GRESB (formerly the Global Real Estate Sustainability Benchmark), Institute for Real Estate Economics, and Partnership for Carbon Accounting Financials and Whole-life carbon assessments standard by Royal Institution of Chartered Surveyors (RICS)

Building-related emission sources

Building-related emission sources included in the GHG emissions data of the Global Report are those associated with the consumption of purchased electricity, district heating and cooling, heating oil, natural gas, and fuels in the office buildings and data centers that Deloitte either owns or has under its operational control. Deloitte does not participate in the sale or re-sale of any purchased energy sources.

Some of the activity data associated with building-related emission sources is available directly to Deloitte. For example, some facilities have direct utility meters or sub-meters from which Deloitte obtains consumption readings. For leased or owned facilities that have no available meter data, activity data for the entire building is typically allocated on the basis of the percentage of total building floor space (based on rentable square meters) in Deloitte's operational control. Where building-specific data is unavailable, Deloitte estimates electricity using actual data from a similar building, by using the most recent data available for such building or an average from a recognized source.

A simplifying assumption is used for calculating the volume of diesel fuel used for backup power generation. It is assumed that diesel fuel

purchased during the fiscal year is used that year. This method likely overestimates actual emissions in some years and underestimates them in others but, over time, captures the related emissions.

Scope 3 emissions

Category 6: Business travel

Deloitte emissions from business travel are calculated based on the type of travel activity undertaken.

- **Air travel**

Reported GHG emissions from air travel are those resulting from Deloitte people flying for business reasons in accordance with Deloitte policies. GHG emissions from flights taken by non-Deloitte people are also reported in instances where flight activity data are captured in Deloitte travel systems and reimbursed or paid for by Deloitte (e.g., travel by family members in accordance with policies, travel by prospective Deloitte people, etc.).

Business air travel data is obtained from Deloitte travel systems and travel expense records. The UK Department for Business, Energy & Industrial Strategy (BEIS) emission factors used incorporate an uplift factor to

account for non-direct routes, delays, and circling. Business air travel and total emissions are exclusive of radiative forcing; however, air travel emissions inclusive of radiative forcing are included in the footnotes to the **Performance metrics table**. Business air travel and total emissions are calculated using tank-to-wake emissions; however, full life-cycle air travel emissions (inclusive of well-to-tank emissions) are calculated and presented as a separate section in the **Performance metrics table**.

Air travel is reported using a hierarchy of three available methods:

1. **Reporting by haul (distance) and class:** Used when data is available. Accounts for both distance traveled and the class of travel.
2. **Reporting by class only (haul/distance unknown):** Used when the class of travel is available, but distance of flight segment is not known.
3. **Reporting by average class:** Used when both haul/distance and class of travel are unknown. This applies the most conservative (highest) emission factor of the three methods.

To avoid double counting of activity data, these methods are mutually exclusive.

- **Ground transportation**

Reported GHG emissions from Deloitte business travel by automobiles includes reimbursed driving (Deloitte people driving in personal cars for which they are reimbursed), rental cars (Deloitte people driving in rented/hired cars for which Deloitte pays), and buses and taxis (reimbursed personnel trips in buses, taxis, car service, car sharing and limousines).

For road travel, activity data is gathered from expense reports, rental agency records, travel agency records, Deloitte accounting systems, fuel receipts, odometer logs and receipts or other records indicating distance and location of trip segments. When fuel consumption is available, GHG emissions are calculated on the basis of mobile combustion factors for the given fuel type. When only distance information is available, GHG emissions are calculated on the basis of average emissions factors (emissions per distance traveled) for vehicles according to vehicle type (bus or car), fuel type (diesel, petrol, conventional hybrid or unknown) and location. When only cost is available, distance is estimated based on an average cost per distance traveled.

- **Rail**

Rail travel accounts for GHG emissions from trips by Deloitte people on subways, railways, and trams, with different GHG emission factors used for each type of rail system.

Activity data sources includes travel agency reports, expense reports, accounting systems, receipts and other records indicating the distance and location of trip segments. In cases where actual distance is unavailable, estimates are made using travel expense data and average travel costs per unit of distance traveled.

- **Accommodations**

The GHG emissions inventory in the report includes emissions from accommodations at hotels, guesthouses, and apartments for business reasons and in accordance with Deloitte policies. Data is collected from travel agency records, travel expense reports, and internal records.

Purchased goods and services (PG&S) emission sources

Deloitte includes multiple categories of upstream Scope 3 emissions in the total amount reported as PG&S emissions. Scope 3 PG&S emissions are calculated using data collected from select suppliers, combined with broad estimations of emissions per amount spent by purchasing category. As such, the uncertainty around these reported emissions is high.

Deloitte's methodology for quantifying value chain emissions does not currently allow for the segregation of certain emission sources into the distinct categories of Scope 3. As such, multiple Scope 3 emission categories are combined into a single reported number that is collectively referred to as PG&S. The categories comprising the reported PG&S number include:

- **Category 1: Purchased goods & services – upstream (cradle-to-gate) emissions from the production of products purchased by Deloitte in the reporting year. Products include both goods (tangible products) and services (intangible products).**

- **Category 2: Capital goods** – upstream (cradle-to-gate) emissions from the production of capital goods purchased or acquired by Deloitte in the reporting year. Deloitte purchases a limited amount of capital goods.
- **Category 4: Upstream transportation and distribution** – upstream emissions from transportation and distribution include the Scope 1 and Scope 2 emissions of third-party transportation companies.
- **Category 8: Upstream leased assets** – emissions associated with in-use embodied carbon, including maintenance, repair, and retrofit measures during the fiscal year. Note this excludes build-phase embodied carbon (emissions from construction) of leased buildings and operational emissions from leased assets (included in Deloitte's Scope 1 and Scope 2 emissions).
- **Tier 2:** Where no supplier data is available, average industry emissions factors (obtained through CDP Supply Chain program) are used to estimate Deloitte's emissions (representing secondary data according to the GHG Protocol, Scope 3 Technical Guidance) using a spend-based approach.
- **Tier 3:** In limited portions of the Deloitte network where spend data is not currently available, emissions are estimated based on an average per FTE figure, as calculated using Tier 1 or Tier 2 approaches.

PG&S calculations are based on the environmentally extended input output (EEIO) model which estimates GHG emissions resulting from the production and upstream supply chain activities of different sectors and products/services in an economy. The EEIO emissions factors are used to estimate cradle-to-gate GHG emissions for categories of spend.

Currently, all PG&S calculations utilize a spend-based approach. Deloitte acknowledges that spend-based calculations have a higher degree of uncertainty than product-level calculations. We apply a number of assumptions to the spend data, including how we allocate spend into procurement categories, how we treat our suppliers' reported emission intensity figures,

the CDP sector emission factors we apply to each spend category, and the extrapolation factors we use. We continually review our approach to reduce the risks inherent in these assumptions and the impacts of year-on-year fluctuations.

Deloitte continuously seeks opportunities to incorporate additional product-level data (e.g., cradle-to-gate GHG emissions for the product of interest) in its PG&S calculations. As availability of such data increases and its quality matures, we anticipate moving toward product-level calculations for key categories of goods and services.

These emissions have been calculated using a tiered approach:

- **Tier 1:** Where primary emission intensity data is available directly from Deloitte suppliers (obtained through CDP Supply Chain program or directly from a supplier), this primary data is used to calculate Deloitte's PG&S emissions.



Value chain mitigation

Sustainable aviation fuel (SAF)

The International Air Transport Association (IATA) defines SAF as a non-conventional (not fossil derived) aviation fuel. SAF is produced from sustainable feedstocks including waste materials, such as used cooking oil, agricultural residues, and municipal solid waste, or potentially from purpose grown crops. SAF use is recognized by the Science Based Targets initiative² as a valid climate change mitigation action. SAF environmental benefits refer to emissions avoided from the voluntary use of aviation biofuels (compliant with Carbon Offsetting and Reduction Scheme for International Aviation [CORSIA] and Roundtable on Sustainable Biomaterials [RSB] sustainability requirements) as an alternative to conventional jet fuel. SAF environmental benefits are captured and traded through the use of Sustainable Aviation Fuel certificates (SAFc). Similar to a renewable electricity certificate or guarantee of origin in the production of green electricity, a SAFc represents the environmental attributes of a metric ton of neat (i.e. unblended) SAF. SAFc can be either bundled with the physical fuel or unbundled from it.

When unbundled from the physical fuel volume, SAFc can be sold and claimed separately. Each SAF certificate has at least two intimately connected claims – one that can be made by an air transport provider under the provider’s Scope 1 emissions, and another that can be claimed by a user of aviation services (such as Deloitte) under the user’s Scope 3 emissions.

Deloitte started investing in and reporting on SAF in FY2021 and includes SAF amounts in a separate section of the Performance Metric Table, as the GHG Protocol does not currently provide guidance for reporting on SAF within Scopes 1, 2 or 3. Deloitte recognizes that the GHG Protocol guidance for similar instruments requires traceability that is not currently possible as SAF is managed through a “book and claim” system which enables decoupling of environmental attributes from the physical fuel and provides separate tracking mechanisms for both. Deloitte supports efforts to develop a robust physical tracking mechanism and associated registry to retire certificates to improve traceability of SAF. Including SAFc purchases in the Performance Metrics Table allows us to share with others an example of how SAFc can be included in corporate environmental reporting.

Deloitte’s approach to reporting SAFc is informed by the Sustainability Framework for Sustainable Aviation Fuel (SAF) published by the Sustainable Aviation Buyer’s Alliance in November 2022 and Sustainable Aviation Fuel Certificate (SAFc) Emissions Accounting and Reporting Guidelines published by the Clean Skies for Tomorrow in October 2022. Deloitte uses a distance-based methodology to calculate jet fuel emissions for both well-to-tank and tank-to-wake emissions. SAF emissions values are sourced from supplier reports indicating carbon intensity values relative to conventional jet fuel. Deloitte’s purchase of airline tickets in jurisdictions where SAF blending mandates are present are not considered to have a material impact on reported emissions. In the future, we expect our methodology to mature to allow the reporting of emission reductions from SAF blending mandates in jurisdictions where Deloitte travels.

² https://sciencebasedtargets.org/resources/files/SBTI_AviationGuidanceAug2021.pdf

Omitted emission sources

Due to the nature of Deloitte operations and based on the most recent 2021 materiality assessment conducted in accordance with GRI 3: Material Topics 2021, certain categories of emissions are not included in Deloitte's environmental reporting. These include:

Scope 1

- **Fugitive emissions: Refrigerants** – source was quantified and determined to be immaterial to total emissions.
- **Biogenic emissions** – source is not relevant to Deloitte given our line of business and the major sources of fuel used in Deloitte operations.

Scope 3

- **Category 3: Fuel and energy related activities** – upstream emissions associated with extraction, production or transportation of fuels and electricity was quantified and determined to be immaterial to total emissions.
- **Category 5: Waste generated in operations** – source was quantified and determined to be immaterial to total emissions.

- **Category 7: Employee commuting** – source was determined to be material in FY2023; Deloitte anticipates including in future greenhouse gas reporting.
- **Category 9: Downstream transportation & distribution** – Deloitte's business does not include transportation or distribution of physical products.
- **Category 10: Processing of sold products** – Deloitte's business does not include processing of physical products.
- **Category 11: Use of sold products** – Deloitte's business does not include sale of physical products.
- **Category 12: End-of-life treatment of sold products** – Deloitte's business does not include end-of-life treatment of physical products.
- **Category 13: Downstream leased assets** – Deloitte does not have significant downstream leased assets under operational control.
- **Category 14: Franchises** – Deloitte does not have franchises.
- **Category 15: Investments** – not relevant given the nature of Deloitte's business.

Uncertainty

Uncertainties associated with GHG inventories include scientific uncertainties, model uncertainty and parameter uncertainty. Scientific and model uncertainties are beyond the scope typically undertaken by individual companies and are not considered in our analysis. In our analysis we have focused on parameter uncertainty. We used the professional judgment to assign activity and emission uncertainty.

Low:

- Owned and leased fleet
- Building fuel, electricity, and district heating and cooling
- Air travel
- Accommodations
- Mileage reimbursement

Medium:

- Taxi
- Subway, train and bus
- Car rentals
- Car service

High:

- Purchased goods and services

Non-GHG environmental metrics

Deloitte publicly discloses progress toward WorldClimate goals, including Deloitte's near-term (2030) science-based targets and the Climate Group's EV100 and RE100 campaigns. Unless otherwise stated, all GHG emissions figures are prepared as described in the 'Environmental Impact Reporting' section within this document.

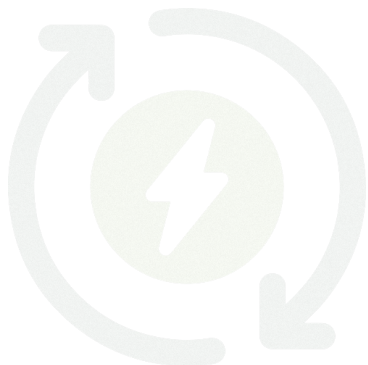
Non-GHG environmental metrics published in the Global Report are calculated according to each indicator's respective methodology:

Indicator	Methodology
Percentage renewable electricity in buildings <i>(supporting RE100 commitment)</i>	<p>As described in the 'Emission factors' section of this document, renewable energy includes contractual instruments for the sale and purchase of bundled or unbundled renewable energy, including procurement through energy attribute certificates (RECs, GOs, etc.) or direct contracts (for both low-carbon, renewable, or fossil fuel generation).</p> <p>Where possible, Deloitte firms procure and claim renewable energy in accordance with the Climate Group's RE100 Technical Criteria and Global Reporting Initiative (GRI) topic standard GRI 302: Energy 2016.</p> <p>In certain markets where procuring renewable electricity is challenging or not possible, Deloitte firms may procure renewable electricity from a neighboring country. This allows Deloitte to demonstrate commitment to our renewable electricity target, and signal market demand. As this approach meets only one out of three market boundary conditions included in the RE100 Technical Criteria, there may be variances between renewable electricity amounts reported in the Global Report and within RE100 reports. Deloitte anticipates increasing the alignment with RE100 Technical Criteria over time as market availability of renewable energy increases.</p>
Percentage of hybrid and electric vehicles in the network's fleet <i>(supporting EV100 commitment)</i>	<p>Categorization of fleet vehicles is prepared in accordance with definitions established by the Climate Group's EV100 global initiative definitions.</p>
Percentage of suppliers with set near-term science-based targets	<p>Supplier adoption of science-based targets is tracked using data publicly available from the Science Based Targets initiative (SBTi). Suppliers are considered to have adopted a science-based target if their near-term target status is listed as 'targets set,' indicating their target has been independently validated by the SBTi.</p> <p>In limited instances, Deloitte extrapolates Purchased Goods & Services emissions on a per FTE basis, thereby limiting visibility into the emissions attributable to specific suppliers. In such instances, the portion of suppliers that have adopted science-based targets is assumed to be zero, as this provides the most conservative figure. Deloitte acknowledges that the inherent uncertainty of spend-based purchased goods and services emissions calculations also impacts the percentage of suppliers (by emissions) that are calculated to have set near-term science-based targets in each reporting year.</p>

Estimations

In calculating emissions, various estimations and extrapolations are made to account for known data gaps.

For many travel activities, activity information and cost data are available both from travel providers (reservation systems, travel agencies or travel vendors) and from Deloitte expense systems. Travel expenses recorded in Deloitte expense systems often exceeded the corresponding expenses recorded by travel providers because of travel arrangements made outside of reservation systems or without travel agencies. In cases where such differences are identified, the travel activity data associated with the incremental cost is estimated based on the same proportion of cost-to-activity that is reflected by the travel system reservations.



Emission factors

The software system used for reporting emissions incorporates standard emission factors, the majority of which come from the following sources:

- The International Energy Agency (IEA);
- The UK Department for Business, Energy & Industrial Strategy (BEIS);
- The US Environmental Protection Agency (US EPA);
- Reliable Disclosure (RE-DISS) and Association of Issuing Bodies (AIB) European Residual Mixes; and
- The GHG Protocol published by the WRI and WBCSD.

Greenhouse gases quantified for the various emission sources include CO₂, CH₄ and N₂O, each expressed in tonnes of carbon dioxide equivalent (CO₂e).

Location- and market-based electricity emission factors

Emissions related to electricity usage are calculated using both location-based and market-based methods, in accordance with the emission factor hierarchy established by the GHG Protocol Scope 2 Guidance.

- The location-based method involves using an average national, regional or subnational emission factor that relates to the local grid from which electricity is drawn. These factors are sourced primarily from the IEA and the US EPA.
- The market-based method involves deriving emissions factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled with attributes related to the energy generation, or for unbundled attribute claims. This can include energy attribute certificates (RECs, GOs, etc.), direct contracts (for both low-carbon, renewable, or fossil fuel generation), supplier-specific emission rates, and other default emissions factors representing the untracked or unclaimed energy and emissions (residual mix). For consumption that is matched to renewable energy sources, an emissions factor of zero is applied to this portion of electricity. The remaining non-renewable electricity is assigned the residual mix factor where available, specific to the country. Where residual factor is not available, national and regional average emission factors are used.

Use of localized emission factors

In certain cases, Deloitte firms have identified emission factors that more accurately reflect localized source-specific emissions, such as specific emission factors for a local electric utility. Where material, these factors are incorporated into the software system and used as appropriate for the emissions source. Additional localized emission factors are sometimes used by Deloitte firms for local GHG inventories. A compilation of emission factors used to calculate the data in the Global Report is included herein.

Emission factors used in preparing the GHG inventory

Emission source	Emission factor (kg CO2e)	Activity unit	Emission factor reference	Region
Air Passenger (distance and seat class)	0.074 - 0.313	Passenger km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
District Heating	0.171	kWh	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
District Cooling	0 - 1.358	kWh	Based on location-based grid electricity generated factors in the applicable market	International (various regions)
Grid Electricity Generated: Location-based	0.170 - 0.850	kWh	NGA 2022 https://www.dccceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2022	Australia
Grid Electricity Generated: Location-based	0 - 0.670	kWh	Canada National Inventory Report (NIR) 2022 https://data.ec.gc.ca/data/substances/monitor/canada-s-official-greenhouse-gas-inventory/C-Tables-Electricity-Canada-Provinces-Territories/?lang=en Published 15th April 2022	Canada (various regions)
Grid Electricity Generated: Location-based	0 - 1.358	kWh	International Energy Agency (IEA) 2022 v1.1 (AR4 Applied)	International (various regions)
Grid Electricity Generated: Location-based	0.193	kWh	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	United Kingdom
Grid Electricity Generated: Location-based	0.106 - 0.746	kWh	US Environmental Protection Agency eGRID (Sub Region & US Average) - 2021 (AR4 applied) (Released Jan 2023) v1.1	United States (various regions)
Grid Electricity Generated: Market-based	0.170 - 0.850	kWh	NGA 2022 https://www.dccceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2022	Australia
Grid Electricity Generated: Market-based	0 - 0.670	kWh	Canada National Inventory Report (NIR) 2022 https://data.ec.gc.ca/data/substances/monitor/canada-s-official-greenhouse-gas-inventory/C-Tables-Electricity-Canada-Provinces-Territories/?lang=en Published 15th April 2022	Canada (various regions)
Grid Electricity Generated: Market-based	0 - 0.954	kWh	Reliable Disclosure (RE-DISS) and AIB European Residual Mixes 2022 v1.1 (GWP Applied)	Europe (various regions)
Grid Electricity Generated: Market-based	0 - 1.358	kWh	International Energy Agency (IEA) 2022 v1.1 (AR4 Applied)	International (various regions)
Grid Electricity Generated: Market-based	0.106 - 0.746	kWh	US Environmental Protection Agency eGRID (Sub Region & US Average) - 2021 (AR4 applied) (Released Jan 2023) v1.1	United States (various regions)
Rail Passenger Distance - Eurostar	0.004	Passenger km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Rail Passenger Distance - Light Rail & Tram	0.029	Passenger km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Rail Passenger Distance - Metro / Subway	0.028	Passenger km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Rail Passenger Distance - National Rail	0.035	Passenger km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Rail Passenger Distance - National Rail	0.006	Passenger km	ADEME French Agency for Ecological transition	France
Rail Passenger Distance - National Rail	0	Passenger km	Deutsche Bahn	Germany
Road Passenger Distance - Bus	0.097 - 0.108	Passenger km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)

Emission source	Emission factor (kg CO2e)	Activity unit	Emission factor reference	Region
Road Passenger Distance - Taxi	0.149	Passenger km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Car (Battery Electric Vehicle)	0.047 - 0.051	Passenger km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Car (Plug-in Hybrid Electric Vehicle)	0.023 - 0.093	Passenger km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Car (Diesel)	0.171	Vehicle km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Car (Gasoline)	0.170	Vehicle km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Car (Gasoline / Petrol Hybrid)	0.120	Vehicle km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Car (Plug-in Hybrid Electric Vehicle)	0.068	Vehicle km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Van (Diesel)	0.232	Vehicle km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Van (Gasoline / Petrol)	0.213	Vehicle km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Motorbike (Gasoline / Petrol)	0.114	Vehicle km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Black Cab	0.306	Vehicle km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	United Kingdom
Road Vehicle Distance - Taxi	0.208	Vehicle km	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Fuel - Diesel	2.558	Liter	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Road Vehicle Fuel - Gasoline / Petrol	2.162	Liter	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Stationary Fuel - Fuel Oil	3.175	Liter	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Stationary Fuel - Gas Oil	2.691	Liter	Greenhouse Gas Protocol V1.3	International (various regions)
Stationary Fuel - Liquefied Natural Gas (LNG)	1.158	Liter	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Stationary Fuel - Liquefied Petroleum Gas (LPG)	1.615	Liter	Greenhouse Gas Protocol V1.3	International (various regions)
Stationary Fuel - Natural Gas (Compressed)	1.890	Cubic meter	Greenhouse Gas Protocol V1.3	International (various regions)
Stationary Fuel - Natural Gas (Energy - GCV/HHV)	0.183	kWh	Department for Business, Energy & Industrial Strategy (BEIS) - 2022 (AR4 Applied)	International (various regions)
Hotel stays (average)	30.7	Night	Hotel Sustainability Benchmarking Index 2022	International (various regions)

While the description in this document is intended to be as accurate as possible, invariably, the inventory will contain some exceptions to this reporting basis. None of the known exceptions are considered to materially change the total emissions reported.

Stakeholder capitalism metrics reference table



Deloitte is committed to the principles of stakeholder capitalism for long-term enterprise value creation and helping address the societal priorities enshrined in the United Nations Sustainable Development Goals. In 2021, Deloitte signed the “Commitment to Adopt and Implement the Stakeholder Capitalism Metrics,” sponsored by the International Business Council (IBC) of the World Economic Forum (WEF). Deloitte helped lead the effort to identify a set of universal, comparable stakeholder capitalism metrics focused on people, planet, prosperity and principles of governance that organizations can report on regardless of industry or region. This index represents our reporting against the 21 core metrics and two expanded metrics for the fiscal year ending 31 May 2023. We continue to look for opportunities for further transparency on the topics which are material to our business.

Principles of governance

THEME	METRIC	RESPONSE
Core metrics and disclosures		
Governing purpose	1. Setting purpose	Refer to Governance overview
Quality of governing body	2. Governance body composition	Refer to Leadership and governance and Deloitte Global Board of Directors
Stakeholder engagement	3. Material issues impacting stakeholders	Refer to Stakeholder engagement and materiality
Ethical behavior	4. Anti-corruption	Refer to and Anti-corruption commitment and Performance metrics: Governance
	5. Protected ethics advice and reporting mechanisms	Refer to Ethics
Risk and opportunity oversight	6. Integrating risk and opportunity into business process	Refer to Risk and opportunity management
Expanded metrics and disclosures		
Governing purpose	Purpose-led management	Refer to Leadership and governance , Message from leadership , and Stakeholder engagement and materiality

Planet

THEME	METRIC	RESPONSE
Core metrics and disclosures		
Climate change	7. Greenhouse gas (GHG) emissions	Refer to Performance metrics: Environment , Environmental overview and Environmental progress
	8. TCFD implementation	Refer to the Deloitte TCFD report
Nature loss	9. Land use and ecological sensitivity	Refer to Nature and biodiversity
		Deloitte is in the process of developing a global nature and biodiversity strategy, including analysis of leased properties in, or adjacent to, key biodiversity areas or protected areas. Deloitte is also undertaking an assessment of its nature and biodiversity impacts within its supply chain. Deloitte-owned land has been assessed and is not located in a key biodiversity area (KBA). Deloitte recognizes the importance of this topic and is a member of the Taskforce on Nature-related Financial Disclosures.
Freshwater availability	10. Water consumption and withdrawal in water-stressed areas	Deloitte has limited water-related impacts within its operations, as water is primarily used for sanitation purposes in offices. However, Deloitte recognizes water is embedded in its supply chain. Deloitte is in the process of assessing water-related impacts, including withdrawal in water-stressed areas, for owned and leased properties. Following the completion of this assessment, Deloitte is also undertaking an assessment of water impacts within its supply chain.
Expanded metrics and disclosures		
Climate change	Paris-aligned GHG emission targets	Refer to Performance metrics: Environment , Environmental progress and Environmental overview

People

THEME	METRIC	RESPONSE
Core metrics and disclosures		
Dignity and equality	11. Diversity and inclusion (%)	Refer to Social overview and Performance metrics: Our people
	12. Pay equality (%)	Refer to Women's equity
	13. Wage level (%)	Deloitte firms are required to comply with applicable local laws, and have processes and controls in place to comply with all applicable national and local wage laws.
	14. Risk for incidents of child, forced, or compulsory labor	Refer to Human rights and Ethics
Health and well-being	15. Health and safety (%)	Refer to Mental health , Health equity and Global security
Skills for the future	16. Training provided (#, \$)	Workplace injuries and fatalities are extremely rare in the professional services industry. Deloitte offers its people healthcare insurance plans that meet or exceed the requirements governed by the country they live in. Refer to Learning and development and Performance metrics: Our people

Prosperity

THEME	METRIC	RESPONSE
Core metrics and disclosures		
Employment and wealth generation	17. Absolute number and rate of employment	Refer to Performance metrics: Our people
	18. Economic contribution	Refer to Business overview , Social overview , and Performance metrics: Societal impact Information on certain economic contribution indicators is considered confidential to Deloitte given its organizational structure.
	19. Financial investment contribution	This metric is not relevant to Deloitte given its organizational structure.
Innovation of better products and services	20. Total R&D expenses (\$)	Refer to Artificial intelligence and innovation and Performance metrics: Business
Community and social vitality	21. Total tax paid	Each Deloitte member firm and/or related entity is organized as a separate and independent legal entity and is subject to the tax laws applicable to it in the jurisdictions in which it is formed and otherwise operates. For this reason, tax reporting obligations will vary across Deloitte firms. Certain Deloitte firms are structured as partnerships or other legal entities that are 'flow-through' for tax purposes, and as such, income tax is not paid at the entity level, but by individual partners or members. Certain Deloitte firms report their tax strategy, which may include taxes paid, under local statutory requirements.

Global Reporting Initiative (GRI) content index



In preparing the FY2023 GRI Index, Deloitte has considered all GRI Topic Standards and whether the associated Disclosures are material based on Deloitte's latest materiality assessment, as described in the [Stakeholder engagement and materiality](#) section.

The below matrix includes all Topic Standards and associated Disclosures deemed material for Deloitte as of FY2023. Disclosures determined to be immaterial for Deloitte have been excluded from this matrix. For any Disclosure that is material for Deloitte, but for which the information has been omitted or is not currently available, the reason for omission is included directly within the GRI Index.

GRI 1: Foundation 2021 was used in preparing the reported information.

GRI Standard	Report location or disclosure
GRI 2: General Disclosures 2021	
2-1 Organizational details	Deloitte organizational structure; Locations 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
2-2 Entities included in the organization's sustainability reporting	Deloitte organizational structure This report covers performance metrics that are aggregated across the Deloitte organization (except where otherwise noted)
2-3 Reporting period, frequency and contact point	Basis of reporting Questions about the report or reported information should be directed to: GlobalReport@Deloitte.com
2-4 Restatements of information	Performance metrics; Basis of reporting
2-5 External assurance	Select environmental metrics have undergone limited assurance from BDO, as detailed in the Environmental Performance Data Limited Assurance Report FY2023 . Limited assurance results were presented to the Deloitte Global Board of Directors. The Deloitte Global Chief People and Purpose Officer is responsible for overseeing the assurance process and results.
2-6 Activities, value chain and other business relationships	Deloitte core services and Locations; Deloitte services; Revenue by industry; Ecosystems and alliances Major categories of Deloitte's global supply chain include talent/benefits, travel and meetings, technology, business services, real estate and office services.
2-7 Employees	Performance metrics: Our people The majority of Deloitte people work as employees, not as temporary contractors, although we do leverage specialized contractors for some areas. Many Deloitte Firms offer flexible working arrangements.
2-8 Workers who are not employees	Performance metrics: Our people The majority of Deloitte people work as employees, not as temporary contractors, although we do leverage specialized contractors for some areas. Many Deloitte Firms offer flexible working arrangements.
2-9 Governance structure and composition	Deloitte Global Board of Directors; Leadership and governance
2-10 Nomination and selection of the highest governance body	Deloitte Global Board of Directors; Leadership and governance

GRI Standard	Report location or disclosure
GRI 2: General Disclosures 2021 (continued)	
2-11 Chair of the highest governance body	<p>Deloitte Global Board of Directors; Leadership and governance</p>
2-12 Role of the highest governance body in overseeing the management of impacts	<p>Deloitte Global Board of Directors; Leadership and governance; Stakeholder engagement and materiality</p> <p>The Deloitte Global Board of Directors (the Board) addresses Deloitte Global's most important governance matters, including approval of the global strategy, annual budget and investment plan, major policies, major transactions, and selection of the Deloitte Global CEO and Deloitte Global Chair. The Deloitte Global CEO sits on the Deloitte Global Board (in addition to leading the Deloitte Global Executive, an executive-level committee composed of senior leaders of Deloitte Global and select Deloitte firms) and leads the formulation of the strategic direction to identify and manage Deloitte's impacts on the economy, environment, and people.</p> <p>In FY2023, the Deloitte Global Board Chair and the Deloitte Global Deputy CEO jointly chaired the World Impact Council (WIC). The WIC met quarterly to align on actions, agree on major commitments, and share leading practices around ESG matters. WIC membership was drawn from the Deloitte Global Board, the Deloitte Global Executive, and also included the Deloitte Global Sustainability & Climate practice leader, the Deloitte Global CSO, the Deloitte Global Regulatory and Public Policy leader, the Deloitte Global Clients & Industry leader, the Deloitte Global Communications leader, relevant senior leaders from certain Deloitte firms, Deloitte 'One Young World' representatives, and other senior Deloitte leaders from across the organization.</p> <p>In FY2023, the Deloitte Global Chair reported regularly to the Board on the activities of the WIC, as well as ensuring this was a regular agenda item in other key governance forums including the Deloitte Community of Chairs and the Deloitte Global Independent Non-Executive Advisory Council.</p> <p>In September 2023, a 'Purpose, Sustainability & Culture Committee' was established, to oversee matters including those related to talent, culture & values, DEI, purpose, sustainability & climate, ethics and societal impact.</p>
2-13 Delegation of responsibility for managing impacts	<p>Leadership and governance; Stakeholder engagement and materiality</p> <p>The Deloitte Global CEO sits on the Deloitte Global Board (in addition to the Deloitte Global Executive, an executive-level committee composed of senior leaders of Deloitte Global and select Deloitte firms) and leads the formulation of the strategic direction to identify and manage Deloitte's impacts on the economy, environment, and people.</p>
2-14 Role of the highest governance body in sustainability reporting	<p>The Global Impact Report was reviewed by the Risk and Ethics (REC) and Finance and Audit (FAC) Committees of the Global Board and approved by the Deloitte Global Board of Directors.</p>
2-15 Conflicts of interest	<p>Independence; Global Principles of Business Conduct</p>
2-16 Communication of critical concerns	<p>Deloitte Global General Counsel reports critical risks, issues and legal matters to the Deloitte Global Board at each scheduled meeting. Information on the number and nature of such matters is considered confidential. The Deloitte Global Chief Ethics Officer provides an annual report to the Deloitte Global Board including a summary of key trends, results of Deloitte's annual Ethics Survey, and annual ethics refresher training. Furthermore, the Deloitte Global Chair and Deloitte Global CEO receive briefings on critical matters on a case-by-case basis.</p>
2-17 Collective knowledge of the highest governance body	<p>Deloitte Global Board of Directors</p> <p>The Deloitte Global Board receives regular briefings, training and knowledge deep-dive sessions on a range of topics including sustainability and sustainable development.</p>
2-18 Evaluation of the performance of the highest governance body	<p>The Deloitte Global Board undertakes governance effectiveness reviews, the most recent review having been performed during FY2023. The actions taken in response to this review are reported on to the full Deloitte Global Board.</p> <p>Except for the Deloitte Global CEO and Deloitte Global Chair, all Deloitte Global Board members are active Deloitte firm partners. Each Deloitte member firm and/or related entity is organized as a separate and independent legal entity and determines its own remuneration policies. Performance objectives for the Deloitte Global Board members except for the Deloitte Global CEO and Deloitte Global Chair are determined by their respective Member Firms and ordinarily include objectives pertaining to the expectations of their Global Board role.</p>
2-19 Remuneration policies	<p>The Deloitte Global Chair's and the Deloitte Global CEO's annual objectives are reviewed and approved by the Deloitte Global Board, and their remuneration is approved by the Deloitte Global Board, upon the recommendation of the Deloitte Global Stewardship Committee (chaired by the Deloitte Global Deputy Chair), based on performance against the approved objectives. The process for setting remuneration for Deloitte Global Executive members is overseen by the Deloitte Global Board.</p>

GRI Standard	Report location or disclosure
GRI 2: General Disclosures 2021 (continued)	
2-20 Process to determine remuneration	<p>Except for the Deloitte Global CEO and Deloitte Global Chair, all Deloitte Global Board members are active Deloitte firm partners. Each Deloitte member firm and/or related entity is organized as a separate and independent legal entity and determines its own remuneration policies. Performance objectives for the Deloitte Global Board members except for the Deloitte Global CEO and Deloitte Global Chair are determined by their respective Member Firms and ordinarily include objectives pertaining to the expectations of their Global Board role.</p> <p>The Deloitte Global Chair's and the Deloitte Global CEO's annual objectives are reviewed and approved by the Deloitte Global Board, and their remuneration is approved by the Deloitte Global Board, upon the recommendation of the Deloitte Global Stewardship Committee (chaired by the Deloitte Global Deputy Chair), based on performance against the approved objectives. The process for setting remuneration for Deloitte Global Executive members is overseen by the Deloitte Global Board.</p>
2-21 Annual total compensation ratio	Given the Partnership and Member Firm structure of the global organization, compensation ratios are disclosed in the relevant annual reports for those entities that currently calculate such ratios.
2-22 Statement on sustainable development strategy	Letter from leadership ; Governance overview
2-23 Policy commitments	Global Principles of Business Conduct ; Commitment to Responsible Business Practices ; Human Rights Statement
2-24 Embedding policy commitments	Global Principles of Business Conduct ; Commitment to Responsible Business Practices ; Supplier Code of Conduct
2-25 Processes to remediate negative impacts	Ethics ; Report an ethics concern ; Global Principles of Business Conduct
2-26 Mechanisms for seeking advice and raising concerns	Ethics ; Report an ethics concern ; Global Principles of Business Conduct
2-27 Compliance with laws and regulations	Deloitte addresses and resolves instances of non-compliance with laws and regulations as identified. Information on the number and monetary value of fines for significant instances is considered confidential.
2-28 Membership associations	Public policy ; Ethics ; Environmental overview
2-29 Approach to stakeholder engagement	Stakeholder engagement and materiality
2-30 Collective bargaining agreements	<p>Information for this indicator is not currently consolidated for the Deloitte organization.</p> <p>As most of our geographies are not unionized, the processes and systems required to monitor and record this information are not currently in place.</p>
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	Stakeholder engagement and materiality
3-2 List of material topics	Stakeholder engagement and materiality

GRI Standard	Report location or disclosure
GRI 201: Economic Performance 2016	
3-3 Management of material topics	Letter from leadership; Stakeholder engagement and materiality
201-1 Direct economic value generated and distributed	<p>Letter from leadership; FY2023 Revenue announcement; Performance metrics: Business; Performance metrics: Societal impact</p> <p>Economic value distributed and retained is considered confidential. Each Deloitte member firm and/or related entity is organized as a separate and independent legal entity and is subject to the tax laws applicable to it in the jurisdictions in which it is formed and otherwise operates. For this reason, tax reporting obligations will vary across Deloitte firms. Certain Deloitte firms are structured as partnerships or other legal entities that are 'flow-through' for tax purposes, and as such, income tax is not paid at the entity level, but by individual partners or members. Certain Deloitte firms report their tax strategy, which may include taxes paid, under local statutory requirements.</p>
201-2 Financial implications and other risks and opportunities due to climate change	Deloitte TCFD Report; Deloitte CDP response
GRI 203: Indirect Economic Impacts 2016	
3-3 Management of material topics	Social overview; FY2023 Revenue announcement; Stakeholder engagement and materiality
203-2 Significant indirect economic impacts	Social overview; FY2023 Revenue announcement; Performance metrics: Societal impact
GRI 205: Anti-corruption 2016	
3-3 Management of material topics	Anti-corruption commitment; Ethics; Independence; Global Principles of Business Conduct; Stakeholder engagement and materiality
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	Anti-corruption commitment; Performance metrics: Governance; Ethics; Global Principles of Business Conduct
205-3 Confirmed incidents of corruption and actions taken	Anti-corruption commitment; Performance metrics: Governance
GRI 302: Energy 2016	
3-3 Management of material topics	Stakeholder engagement and materiality; Environmental overview; Environmental progress; Basis of reporting
302-1 Energy consumption within the organization	Performance metrics: Environment ; Basis of reporting
302-3 Energy intensity	Performance metrics: Environment; Basis of reporting
302-4 Reduction of energy consumption	<p>Performance metrics: Environment; Deloitte CDP response</p> <p>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.</p>

GRI Standard**Report location or disclosure****GRI 303: Water and Effluents 2018**

3-3 Management of material topics	<p>Stakeholder engagement and materiality; Nature and biodiversity</p> <p>Deloitte has limited water-related impacts within its operations, as water is primarily used for sanitation purposes in offices. Deloitte also recognizes water is embedded in its supply chain.</p> <p>Deloitte is in the process of assessing water-related impacts, including withdrawal in water stressed areas, for owned and leased properties. Following the completion of this assessment, Deloitte will focus on developing a roadmap to address impacts, with initial focus on water-stressed areas. Deloitte is also undertaking an assessment of nature and biodiversity impacts within its supply chain.</p> <p>It may be two or more years until sufficient data becomes available to make network-wide reporting meaningful.</p>
303-1 Interactions with water as a shared resource	<p>Deloitte has limited water-related impacts within its operations, as water is primarily used for sanitation purposes in offices. Deloitte also recognizes water is embedded in its supply chain.</p> <p>Deloitte is in the process of assessing water-related impacts, including withdrawal in water stressed areas, for owned and leased properties. Following the completion of this assessment, Deloitte will focus on developing a roadmap to address impacts, with initial focus on water-stressed areas. Deloitte is also undertaking an assessment of nature and biodiversity impacts within its supply chain.</p> <p>It may be two or more years until sufficient data becomes available to make network-wide reporting meaningful.</p>
303-3 Water withdrawal	<p>Deloitte has limited water-related impacts within its operations, as water is primarily used for sanitation purposes in offices. Deloitte also recognizes water is embedded in its supply chain.</p> <p>Deloitte is in the process of assessing water-related impacts, including withdrawal in water stressed areas, for owned and leased properties. Following the completion of this assessment, Deloitte will focus on developing a roadmap to address impacts, with initial focus on water-stressed areas. Deloitte is also undertaking an assessment of nature and biodiversity impacts within its supply chain.</p> <p>It may be two or more years until sufficient data becomes available to make network-wide reporting meaningful.</p>

GRI 304: Biodiversity 2016

3-3 Management of material topics	<p>Stakeholder engagement and materiality; Nature and biodiversity;</p> <p>Deloitte is in the process of developing a network-wide nature and biodiversity strategy, including analysis of owned and leased properties in, or adjacent to, key biodiversity areas or protected areas. Following the completion of this assessment, Deloitte will focus on developing a roadmap to address impacts, with initial focus on locations with greatest impact and proximity to protected areas and areas of high biodiversity value. Deloitte is also undertaking an assessment of its nature and biodiversity impacts within its supply chain.</p> <p>It may be two or more years until sufficient data becomes available to make network-wide reporting meaningful.</p>
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<p>Stakeholder engagement and materiality; Nature and biodiversity; Stakeholder capitalism metrics;</p> <p>Deloitte is in the process of developing a network-wide nature and biodiversity strategy, including analysis of owned and leased properties in, or adjacent to, key biodiversity areas or protected areas. Following the completion of this assessment, Deloitte will focus on developing a roadmap to address impacts, with initial focus on locations with greatest impact and proximity to protected areas and areas of high biodiversity value. Deloitte is also undertaking an assessment of its nature and biodiversity impacts within its supply chain.</p> <p>It may be two or more years until sufficient data becomes available to make network-wide reporting meaningful.</p>

GRI Standard	Report location or disclosure
GRI 305: Emissions 2016	
3-3 Management of material topics	Stakeholder engagement and materiality; Environmental overview; Environmental progress; Deloitte CDP response; Basis of reporting
	Performance metrics: Environment
305-1 Direct (Scope 1) GHG emissions	Refer to the 'Environmental impact reporting' section of the Basis of Reporting for discussion of base year, gases included in calculations, emission factor sources, consolidation approach, and standards, methodologies and assumptions used.
	Performance metrics: Environment
305-2 Energy indirect (Scope 2) GHG emissions	Refer to the 'Environmental impact reporting' section of the Basis of Reporting for discussion of base year, gases included in calculations, emission factor sources, consolidation approach, and standards, methodologies and assumptions used.
	Performance metrics: Environment
305-3 Other indirect (Scope 3) GHG emissions	Refer to the 'Environmental impact reporting' section of the Basis of Reporting for discussion of base year, gases included in calculations, emission factor sources, consolidation approach, and standards, methodologies and assumptions used.
	Performance metrics: Environment
305-4 GHG emissions intensity	Refer to the 'Environmental impact reporting' section of the Basis of Reporting for discussion of base year, gases included in calculations, emission factor sources, consolidation approach, and standards, methodologies and assumptions used.
	Performance metrics: Environment
305-5 Reduction of GHG emissions	Refer to the 'Environmental impact reporting' section of the Basis of Reporting for discussion of base year, gases included in calculations, emission factor sources, consolidation approach, and standards, methodologies and assumptions used.
GRI 306: Waste 2020	
	Stakeholder engagement and materiality; Environmental overview
3-3 Management of material topics	Waste is generated in Deloitte offices and consists predominantly of paper waste, food waste, packaging and electronic waste. Electronic waste is often handled at the Deloitte 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).
	Waste and related impacts are not consistently measured across the Deloitte organization at this time.
306-3 Waste generated	In the coming year, Deloitte intends to assess generation of waste, with the goal of developing a roadmap to expand reporting and addressing impacts. Initial focus will be placed on operational sites where Deloitte has direct control over waste streams and better availability of data. It may be two or more years until sufficient data becomes available to make network-wide reporting meaningful.

GRI Standard	Report location or disclosure
GRI 308: Supplier Environmental Assessment 2016	
3-3 Management of material topics	Sustainable and responsible supply chain; Environmental overview; Supplier code of conduct; Stakeholder engagement and materiality
308-1 New suppliers that were screened using environmental criteria	<p>Sustainable and responsible supply chain; Supplier code of conduct</p> <p>All new suppliers responding to requests for proposals conducted by Deloitte Global complete the Deloitte Global request for proposal questionnaire template. This includes questions about sustainability and corporate social responsibility policies and processes.</p>
308-2 Negative environmental impacts in the supply chain and actions taken	<p>Sustainable and responsible supply chain; Deloitte CDP response</p> <p>For details of Deloitte's engagement with suppliers on environmental topics, please refer to Deloitte Global's CDP response.</p>
GRI 401: Employment 2016	
3-3 Management of material topics	Social overview; Stakeholder engagement and materiality; Commitment to responsible business practices
401-1 New employee hires and employee turnover	<p>Performance metrics: Our people</p> <p>Turnover by age group is not currently aggregated across the Deloitte organization. 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>
GRI 403: Occupational Health and Safety 2018	
3-3 Management of material topics	Social overview; Health equity; Mental health; Global security
403-6 Promotion of worker health	Social overview; Health equity; Mental health; Global security
GRI 404: Training and Education 2016	
3-3 Management of material topics	Learning and development; Stakeholder engagement and materiality
404-1 Average hours of training per year per employee	Performance metrics: Learning
404-2 Programs for upgrading employee skills and transition assistance programs	<p>Learning and development</p> <p>Deloitte provides employees and partners with a range of formal and informal learning opportunities. Deloitte supports the transfer of our people between different departments and geographies as part of their career. Where people retire or otherwise leave Deloitte, formal transition assistance is also provided, where appropriate, as required by applicable laws and common practice. For example, outplacement services and pre-retirement planning are offered by many Deloitte firms.</p>
404-3 Percentage of employees receiving regular performance and career development reviews	Regular performance and career development conversations are core to Deloitte's focus on professional development. Deloitte has adopted a comprehensive methodology by which Deloitte firms leverage their respective management performance programs to provide regular performance feedback and career development conversations throughout the year. Metrics for this indicator are not aggregated across the network.

GRI Standard	Report location or disclosure
GRI 405: Diversity and Equal Opportunity 2016	
3-3 Management of material topics	Social overview; Women's equity; LGBT+ inclusion; Racial and ethnic inclusion; Disability inclusion and neurodiversity; Stakeholder engagement and materiality
405-1 Diversity of governance bodies and employees	Deloitte Global Board of Directors; Performance metrics: Our people; Women's equity
405-2 Ratio of basic salary and remuneration of women to men	Women's equity; Performance metrics: Our people Information for these indicators is not currently consolidated across the Deloitte organization; however, data is available for certain Deloitte firms.
GRI 406: Non-discrimination 2016	
3-3 Management of material topics	Social overview; Women's equity; LGBT+ inclusion; Racial and ethnic inclusion; Disability inclusion and neurodiversity; Stakeholder engagement and materiality, Global Principles of Business Conduct
406-1 Incidents of discrimination and corrective actions taken	<p>Deloitte is committed to providing a respectful and inclusive working environment, free from discrimination and harassment in alignment with the anti-discrimination and antiharassment policy. Likewise, Deloitte is committed to providing a work environment that promotes ongoing and open communication about ethics, compliance or other related matters and encourages reporting of violations or potential violations of any Deloitte Network Policy, professional standards, the Global Principles of Business Conduct, and Deloitte firms' codes of conduct without fear of retaliation. Deloitte provides a variety of reporting channels, including an anonymous speak up helpline that is managed by a third party.</p> <p>Deloitte Global has provided guidance that each Deloitte firm is responsible for the development, implementation, and ongoing support of member firm policy that specifically and expressly prohibits workplace harassment or discrimination. Deloitte Global has also provided guidance that each Deloitte firm should be responsible for the development, implementation and ongoing support of a Deloitte firm non-retaliation policy that promotes and encourages reporting of ethics, compliance or other related matters without fear of retaliation.</p> <p>Note: All Deloitte people are required to complete anti-discrimination training—upon being hired and every other year thereafter—that includes the Global Principles of Business Conduct and related policies, reporting procedures, and case scenarios. This figure may not reflect 100% participation at any point in time, as required, because it includes Deloitte people on extended leave and those with recent start dates who may still complete the training before their designated due dates.</p> <p>Deloitte is committed to addressing and resolving any instances of discrimination that may occur. Information on the number of incidents alleging discrimination is considered confidential.</p>

GRI Standard	Report location or disclosure
GRI 414: Supplier Social Assessment 2016	
3-3 Management of material topics	Stakeholder engagement and materiality; Supplier Code of Conduct; Commitment to responsible business practices
414-1 New suppliers that were screened using social criteria	<p>New suppliers responding to requests for proposals conducted by Deloitte Global are requested to answer questions about socially responsible policies and processes including supplier diversity and sustainability.</p> <p>All new global suppliers contracted with the support of procurement receive the Deloitte Supplier Code of Conduct.</p>
414-2 Negative social impacts in the supply chain and actions taken	<p>Suppliers responding to requests for proposals conducted by Deloitte Global are requested to answer questions related to social impact. Those questions include if they comply with the International Labour Organization (ILO) principles (www.ilo.org) in respect to human rights and conditions of employment and if they publicly report on efforts to minimize slavery, forced labor, child labor and improve worker health and safety in their operations and supply chain. From a diversity and inclusion perspective, they are asked to confirm the presence of a formal diversity, equity and inclusion (DEI) policy, targets and if they measure progress against those targets.</p> <p>New Deloitte Global suppliers are screened for anti-corruption risks and economic sanctions.</p> <p>Additionally, contract clauses with new global suppliers include complying with applicable Deloitte policies, which includes the expectations of compliance with the International Labour Organization (ILO) Principles in respect to human rights and conditions of employment. Further, suppliers are required, upon request, to report to Deloitte on its efforts to prevent slavery, forced labour and child labour in its operations and supply chain.</p> <p>New global suppliers contracted with the support of procurement receive the Deloitte Supplier Code of Conduct, which includes specific expectations of suppliers in the areas of human rights, forced labor, and child labor.</p> <p>In relevant countries, supplier diversity programs are supported by procurement to create wealth for diverse businesses and the communities where they reside.</p>
GRI 415: Public Policy 2016	
3-3 Management of material topics	Stakeholder engagement and materiality; Public policy; Commitment to responsible business practices
415-1 Political contributions	Information for these indicators is not currently consolidated across the Deloitte organization. Additional review would be required to assess the level of materiality of this topic at the Deloitte Global and Deloitte firm levels.
GRI 418: Customer Privacy 2016	
3-3 Management of material topics	Letter from leadership; Stakeholder engagement and materiality; Confidentiality, privacy and security
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Deloitte addresses and resolves complaints regarding confidentiality and privacy when identified. Information on the substance and number of complaints is considered confidential.



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