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FY2021 GLOBAL REPORTING
INITIATIVE (GRI) INDEX



GRI Standards disclosure number	Disclosure title	Report location / disclosure
102-01	Name of the organization	Deloitte organization structure
102-02	Activities, brands, products, and services	Deloitte core services
102-03	Location of headquarters	<p>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:</p> <p>1221 Avenue of the Americas New York, NY 10020 United States</p>
102-04	Location of operations	Locations
102-05	Ownership and legal form	Deloitte organization structure
102-06	Markets served	Deloitte core services; Locations; Revenue by industry
102-07	Scale of the organization	Performance metrics: Talent
102-08	Information on employees and other workers	<p>Performance metrics: Talent</p> <p>The majority of Deloitte people are employed on a permanent basis, not as temporary contractors, although we do leverage specialized contractors for some areas; the majority of our workforce is employed full time, however we offer flexible working arrangements in all member firms and this includes part time contracts, compressed work weeks, nine-day fortnights and annualized days.</p>
102-09	Supply chain	Major categories of Deloitte’s supply chain include talent/benefits, travel and meetings, technology, business services, real estate and office services.
102-10	Significant changes to the organization and its supply chain	Other than organic growth, there were no significant changes to the organization’s size, structure, ownership, or supply chain in FY2021
102-11	Precautionary Principle or approach	The DTTL Corporate Responsibility Policy points to defining principles for establishing member firm policies. These defining principles include environmentally sustainable operations and a commitment to local communities and wider society.

GRI Standards disclosure number	Disclosure title	Report location / disclosure
102-12	External initiatives	Ethics
102-13	Membership of associations	Public policy
102-14	Statement from senior decision-maker	Message from Deloitte Global CEO
102-15	Key impacts, risks, and opportunities	Risk management ; CDP response (available at www.cdp.net)
102-16	Values, principles, standards, and norms of behavior	Ethics; Independence; Global Principles of Business Conduct
102-17	Mechanisms for advice and concerns about ethics	Ethics; Stakeholder engagement summary
102-18	Governance structure	<p>Leadership and governance</p> <p>The Deloitte Global Deputy CEO and Chief People and Purpose Officer (“Deputy CEO”) has executive accountability for Deloitte’s environmental and social impact strategy. The Deputy CEO reports to the Deloitte Global CEO and is a member of the Deloitte Global Executive.</p> <p>To align actions at a member firm level with those of Deloitte Global and share best practices on ESG matters, the Deputy CEO leads a WorldImpact Council (WIC). The Deloitte Global Chair and the Deloitte Global CEO chair the WIC meetings which occur quarterly. WIC membership is drawn from the Deloitte Global Board, the Deloitte Global Executive and other senior Deloitte leaders, including member firm Purpose leaders.</p> <p>In a newly created role, the Deloitte Global Environmental, Social, and Governance Marketplace Leader works with Deloitte Global and member firm leaders to help facilitate client growth plans and investments globally.</p> <p>The Deloitte Global Executive and Deloitte Global Board review Deloitte Global annual Global Impact Report.</p>
102-19	Delegating authority	Leadership and governance

GRI Standards disclosure number	Disclosure title	Report location / disclosure
102-20	Executive-level responsibility for economic, environmental, and social topics	<p>Leadership and governance</p> <p>The Deloitte Global Deputy CEO and Chief People and Purpose Officer (“Deputy CEO”) has executive accountability for Deloitte’s environmental and social impact strategy. The Deputy CEO reports to the Deloitte Global CEO and is a member of the Deloitte Global Executive.</p> <p>To align actions at a member firm level with those of Deloitte Global and share best practices on ESG matters, the Deputy CEO leads a WorldImpact Council (WIC). The Deloitte Global Chair and the Deloitte Global CEO chair the WIC meetings which occur quarterly. WIC membership is drawn from the Deloitte Global Board, the Deloitte Global Executive and other senior Deloitte leaders, including member firm Purpose leaders.</p> <p>In a newly created role, the Deloitte Global Environmental, Social, and Governance Marketplace Leader works with Deloitte Global and member firm leaders to help facilitate client growth plans and investments globally.</p> <p>The Deloitte Global Executive and Deloitte Global Board review Deloitte Global annual Global Impact Report.</p>
102-21	Consulting stakeholders on economic, environmental, and social topics	<p>Reporting process and materiality; Leadership and governance; Stakeholder engagement summary</p> <p>Because of the nature of the professional services industry, senior leaders are in regular contact with stakeholders on these and other topics via meetings with Deloitte clients and participation in external events.</p>
102-22	Composition of the highest governance body and its committees	<p>Performance metrics: Talent; Leadership and governance; Board page</p>
102-23	Chair of the highest governance body	<p>Leadership and governance</p>
102-24	Nominating and selecting the highest governance body	<p>Leadership and governance</p>

GRI Standards disclosure number	Disclosure title	Report location / disclosure
102-25	Conflicts of interest	Independence; Global Principles of Business Conduct
102-26	Role of highest governance body in setting purpose, values, and strategy	Leadership and governance
102-32	Highest governance body's role in sustainability reporting	This report was reviewed by Deloitte Global's Deputy CEO and Chief People and Purpose Officer (one person)
102-40	List of stakeholder groups	Stakeholder engagement summary
102-41	Collective bargaining agreements	Information for this indicator is not currently consolidated for the Deloitte organization. As most of our geographies are not unionized, the processes and systems required to monitor and record this information are not currently in place.
102-42	Identifying and selecting stakeholders	Reporting process and materiality; Basis of reporting
102-43	Approach to stakeholder engagement	Reporting process and materiality; Stakeholder engagement summary; Basis of reporting
102-44	Key topics and concerns raised	Reporting process and materiality; Stakeholder engagement summary
102-45	Entities included in the consolidated financial statements	Network structure This report covers Deloitte Global and all of its member firms as set out in the report.
102-46	Defining report content and topic boundaries	Reporting process and materiality; Basis of reporting
102-47	List of material topics	Reporting process and materiality
102-48	Restatements of information	Performance metrics
102-49	Changes in reporting	Basis of reporting
102-50	Reporting period	Fiscal year 2021: June 1, 2020 - May 31, 2021
102-51	Date of most recent report	The Deloitte 2021 Global Impact Report was issued in September 2021.
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	GlobalReport@Deloitte.com

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102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI standards: Core option. Deloitte applied GRI Standards 2016 in reporting, except for Water and Effluents 2018, Occupational Health and Safety 2018 and Waste 2020.
102-55	GRI content index	GRI Index
102-56	External assurance	Deloitte Global did not have the FY2021 report externally assured. External assurance has been received for the greenhouse gas emissions of a limited number of member firms. These assurance statements are included in full in Deloitte's CDP response available at www.cdp.net .
GRI 200: Economic—Material topics		
Economic performance		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Message from Deloitte Global CEO; FY2021 Revenue announcement; Reporting process and materiality; Basis of reporting
201-1	Direct economic value generated and distributed	Message from Deloitte Global CEO; FY2021 Revenue announcement; Performance metrics: Revenue, Societal impact 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.
201-2	Financial implications and other risks and opportunities due to climate change	2021 Deloitte TCFD Report

GRI Standards disclosure number	Disclosure title	Report location / disclosure
Client satisfaction		
N/A - Non-GRI Topic	N/A - Non-GRI Topic	Business overview; Reporting process and materiality Due to the nature of the professional services industry, senior leaders are in regular contact with stakeholders on Deloitte client satisfaction and related topics via meetings with clients and participation in external events.
Indirect economic impacts		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Societal investments; FY2021 Revenue announcement; Reporting process and materiality
203-1	Infrastructure investments and services supported	Societal investments; FY2021 Revenue announcement; Performance metrics: Societal impact
203-2	Significant indirect economic impacts	Societal investments; FY2021 Revenue announcement; Performance metrics: Societal impact
Anti-corruption		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Anti-corruption commitment; Ethics; Independence; Risk management; Global Principles of Business Conduct; Reporting process 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 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 Standards disclosure number	Disclosure title	Report location / disclosure
GRI 300: Environmental—Material topics		
Materials		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Environmental overview; Environmental priorities; Basis of reporting
301-2	Recycled input materials used	Performance metrics: Environment
Energy		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Environmental overview; Environmental priorities; 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	Performance metrics: Environment For a detailed explanation of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, please refer to Deloitte Global's CDP response available at www.cdp.net .

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Water		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Environmental overview; Environmental priorities Deloitte mainly uses water for sanitation purposes in offices. Water used in operations at Deloitte facilities/offices, including in locations with water scarcity concerns, is managed locally by member firms. Deloitte also recognizes that water is embedded in our supply chain. Deloitte has not focused on action on water given its relative materiality ranking based on stakeholder engagement and instead we have focused on other environmental areas where we are in a stronger position to effect change.
303-1	Water withdrawal by source	This information is unavailable. The majority of water used in Deloitte facilities is sourced from municipal supplies with direct billing to the landlord, not Deloitte. Data availability is expected to increase over time as access to this type of information becomes more common place. It will likely be five or more years, however, before sufficient data becomes available to make global reporting meaningful.
Emissions		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Environmental overview; Environmental priorities; Basis of reporting; 2021 Deloitte TCFD Report
305-1	Direct (Scope 1) GHG emissions	Performance metrics: Environment; Basis of reporting
305-2	Energy indirect (Scope 2) GHG emissions	Performance metrics: Environment; Basis of reporting
305-3	Other indirect (Scope 3) GHG emissions	Performance metrics: Environment; Basis of reporting
305-4	GHG emissions intensity	Performance metrics: Environment; Basis of reporting
305-5	Reduction of GHG emissions	Performance metrics: Environment; Basis of reporting

GRI Standards disclosure number	Disclosure title	Report location / disclosure
Waste		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Environmental overview Waste is generated in Deloitte offices and consists predominantly of paper waste, food waste, packaging and electronic waste. Electronic waste is often handled at a member firm or country level by technology services personnel due to regional requirements, contract provisions, and the nature of the waste stream. Other types of waste are generally managed at an office level by the office facility personnel and varies across offices as it is often subject to regional requirements related to recycling and dependent on the availability of services within a reasonable distance (for example composting).
306-3	Waste generated	This information is unavailable. Waste created in Deloitte facilities is most frequently disposed of through the building landlord, not Deloitte. In many instances data is not available or is not of sufficient reliability for reporting purposes. Data availability is expected to increase over time as access to this type of information becomes more common place and is being collected for certain locations and certain waste streams, when possible. It will likely be five or more years, however, before sufficient data becomes available to make global reporting meaningful.
Supplier Environmental Assessment		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Environmental overview; Environmental priorities; Reporting process and materiality; Supplier code of conduct; Commitment to responsible business practices
308-1	New suppliers that were screened using environmental criteria	All new suppliers responding to requests for proposals from the purchasing entity of Deloitte Global (which covers purchasing for the largest member firms) complete the Deloitte Global request for proposal questionnaire template. This includes questions about sustainability and corporate social responsibility policies and processes.

GRI Standards disclosure number	Disclosure title	Report location / disclosure
GRI 400: Social—Material topics		
Employment		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Social overview; Reporting process and materiality
401-1	New employee hires and employee turnover	Performance metrics: Talent 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.
Occupational Health and Safety		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Social overview; Mental health; Global security
403-6	Promotion of Worker Health	Social overview; Mental health; Global security
403-9	Work-related injuries	Social overview; Mental health; Global security Workplace injuries and fatalities are extremely rare in the professional services industry. Deloitte offers its professionals healthcare insurance plans that meet or exceed the requirements governed by the country they live in.

GRI Standards disclosure number	Disclosure title	Report location / disclosure
Training and education		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Learning and development; Reporting process and materiality
404-1	Average hours of training per year per employee	Performance metrics: Recruiting and learning This information is not available for the Deloitte organization broken down by employee category or gender. Additional discussions with member firms are needed to understand the systems and processes needed to capture this data globally. It may be three or more years before the more granular information becomes available.
404-2	Programs for upgrading employee skills and transition assistance programs	Learning and development Deloitte provides a range of formal and informal learning opportunities for both new hires and experienced professionals alike. Deloitte offers a variety of flexible work arrangements, including sabbaticals; transition assistance is undertaken in accordance with applicable laws. Pre-retirement planning is also offered by many member firms, for example by providing a secure online tool to plan financial goals for retirement.
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. All member firms have in place a performance program that includes regular performance feedback and career development conversations however, member firm metrics for this indicator are not aggregated across the network.

GRI Standards disclosure number	Disclosure title	Report location / disclosure
Diversity and equal opportunity		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Social overview; Gender balance; LGBT+ inclusion; Racial and ethnic inclusion; Supporting people with disabilities; Reporting process and materiality
405-1	Diversity of governance bodies and employees	Leadership and governance; Board composition site; Performance metrics: Talent Given the global nature of Deloitte operations, it is difficult to define “minority groups” across the Deloitte organization, therefore information for minority groups is not currently consolidated across the Deloitte organization. Data is available for Deloitte US. For details please see https://www2.deloitte.com/content/dam/Deloitte/us/Documents/about-deloitte/dei-transparency-report.pdf
405-2	Ratio of basic salary and remuneration of women to men	Gender balance; Performance metrics: Talent Information for these indicators is not currently consolidated across the Deloitte organization; however, data is available for Deloitte UK. The UK Gender Pay Gap Regulations require organizations with more than 250 employees to report their gender pay gap, which shows the difference in the average hourly rate of pay between male and female employees in an organisation, expressed as a percentage of the average male earnings. Official reporting excludes equity partners therefore, to further increase transparency, Deloitte UK also published two additional calculations - their equity partner earnings gap and their total gender earnings gap, which includes the earnings of both equity partners and employees. For details please see https://www2.deloitte.com/uk/en/pages/about-deloitte-uk/articles/reducing-our-pay-gap.html
Non-discrimination		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Social overview; Gender balance; LGBT+ inclusion; Racial and ethnic inclusion; Supporting people with disabilities; Reporting process and materiality; Deloitte's Global Principles of Business Conduct

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406-1	Incidents of discrimination and corrective actions taken	Quantitative information for this disclosure is not currently consolidated for the Deloitte organization. However, DTTL and its member firms are committed to providing a respectful and inclusive working environment, free from discrimination and harassment. Likewise, Deloitte Global and its member firms are 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, and the Global Principles of Business Conduct and/or member firm code of conduct without fear of retaliation. Accordingly, Deloitte Global has provided guidance that each member firm is responsible for the development, implementation, and ongoing support of member firm policy that specifically and expressly prohibits harassment or discrimination. Deloitte has also provided guidance that each member firm should be responsible for the development, implementation and ongoing support of a member firm non-retaliation policy that promotes and encourages reporting of ethics, compliance or other related matters without fear of retaliation.

Human rights assessment		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Message from Deloitte Global CEO; Reporting process and materiality; Ethics; Deloitte's Global Principles of Business Conduct
412-2	Employee training on human rights policies or procedures	Deloitte's Global Principles of Business Conduct All Deloitte people read and understand Deloitte's Global Principles of Business Conduct , which addresses key human rights concerns relevant to professional services, such as discrimination and harassment. This confirmation is done on an annual basis. Total number of hours in the reporting period devoted to training on human rights policies is not currently consolidated for the Deloitte organization.

GRI Standards disclosure number	Disclosure title	Report location / disclosure
Supplier social assessment		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Supplier code of conduct; Commitment to responsible business practices
414-1	New suppliers that were screened using social criteria	<p>All new suppliers completing the Deloitte Global proposal template at the Deloitte Global level are requested to answer questions about socially responsible policies and processes including supplier diversity and sustainability.</p> <p>All new suppliers onboarded via procurement receive the Deloitte Supplier Code of Conduct.</p>
Public policy		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	Reporting process and materiality; Public policy
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 the issues at the Deloitte Global and member firm levels. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.

GRI Standards disclosure number	Disclosure title	Report location / disclosure
Customer privacy		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> • Explanation of the material topic and its Boundary • The management approach and its components • Evaluation of the management approach 	<p>Message from Deloitte Global CEO; Reporting process and materiality; Confidentiality, privacy and security</p> <p>Deloitte follows a global security strategy focused on keeping information and systems secure, constantly watching for potential threats, and responding quickly to actual or potential incidents. In addition to these core activities, during FY21 we have accelerated and enhanced certain elements of our information security strategy and our overall security posture. We continue to investment in our cybersecurity capabilities consistent with our deep commitment to protect the information of Deloitte clients and Deloitte member firms.</p>
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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