



## FY2019 Global Reporting Initiative (GRI) index

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>General disclosures</b>		
102-01	Name of the organization	<a href="#">Network structure</a>
102-02	Activities, brands, products, and services	<a href="#">Deloitte core services</a> ; <a href="#">Back page</a>
102-03	Location of headquarters	Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities. As such, there is no Deloitte headquarters. For this question, we have provided a principal place of business for DTTL, as follows: 1221 Avenue of the Americas New York, NY 10020 United States
102-04	Location of operations	<a href="#">Locations</a>
102-05	Ownership and legal form	<a href="#">Network structure</a> ; <a href="#">Back page</a>
102-06	Markets served	<a href="#">Executive message</a> ; <a href="#">Deloitte core services</a> ; <a href="#">Metrics: Revenue</a>
102-07	Scale of the organization	<a href="#">Metrics</a>
102-08	Information on employees and other workers	<a href="#">Metrics: Talent</a>  Deloitte Touche Tohmatsu Limited (“DTTL” or “Deloitte Global”) does not currently aggregate employment by contract across the Deloitte 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.
102-09	Supply chain	Significant elements of Deloitte's supply chain include talent benefits, travel and hospitality services, IT hardware and software, professional services, and real estate.
102-10	Significant changes to the organization and its supply chain	<a href="#">Outlook from leadership</a>
102-11	Precautionary Principle or approach	The DTTL Corporate Responsibility Policy points to defining principles for establishing member firm policies. These defining principles include environmentally sustainable operations and a commitment to local communities and wider society.
102-12	External initiatives	<a href="#">Public policy</a> ; <a href="#">Ethics</a>
102-13	Membership of associations	<a href="#">Public policy</a> ; <a href="#">Ethics</a>
102-14	Statement from senior decision-maker	<a href="#">Outlook from leadership</a> ; <a href="#">Executive message</a>
102-16	Values, principles, standards, and norms of behavior	<a href="#">Ethics</a> ; <a href="#">Independence</a> ; <a href="#">Global Principles of Business Conduct</a>
102-17	Mechanisms for advice and concerns about ethics	<a href="#">Ethics</a> ; <a href="#">Stakeholder engagement summary</a>
102-18	Governance structure	<a href="#">Leadership and governance</a>

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>General disclosures</b>		
102-19	Delegating authority	<a href="#">Leadership and governance</a>
102-20	Executive-level responsibility for economic, environmental, and social topics	<a href="#">Leadership and governance</a> ; <a href="#">CDP</a>
102-21	Consulting stakeholders on economic, environmental, and social topics	<a href="#">Leadership and governance</a> ; <a href="#">Stakeholder engagement summary</a> Because of the nature of the professional services industry, senior leaders are in regular contact with stakeholders on these and other topics via meetings with clients and participation in external events.
102-22	Composition of the highest governance body and its committees	<a href="#">Leadership and governance</a>
102-23	Chair of the highest governance body	<a href="#">Leadership and governance</a>
102-24	Nominating and selecting the highest governance body	<a href="#">Leadership and governance</a>
102-25	Conflicts of interest	<a href="#">Independence</a> ; <a href="#">Global Principles of Business Conduct</a>
102-26	Role of highest governance body in setting purpose, values, and strategy	<a href="#">Leadership and governance</a>
102-32	Highest governance body's role in sustainability reporting	This report was reviewed by Deloitte Global's Chief People and Purpose Officer.
102-40	List of stakeholder groups	<a href="#">Reporting process and materiality</a> ; <a href="#">Stakeholder engagement summary</a> ; <a href="#">Basis of reporting</a>
102-41	Collective bargaining agreements	Information for this indicator is not currently consolidated across 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	<a href="#">Basis of reporting</a> ; <a href="#">Stakeholder engagement summary</a>
102-43	Approach to stakeholder engagement	<a href="#">Reporting process and materiality</a> ; <a href="#">Stakeholder engagement summary</a> ; <a href="#">Basis of reporting</a>
102-44	Key topics and concerns raised	<a href="#">Reporting process and materiality</a> ; <a href="#">Stakeholder engagement summary</a> ;
102-45	Entities included in the consolidated financial statements	<a href="#">Network structure</a> ; <a href="#">Back page</a> This report covers Deloitte Global and all of its member firms as set out in the report.
102-46	Defining report content and topic boundaries	<a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>
102-47	List of material topics	<a href="#">Reporting process and materiality</a>
102-48	Restatements of information	<a href="#">Performance metrics</a> ; <a href="#">Societal Impact</a>
102-49	Changes in reporting	<a href="#">Basis of reporting</a>
102-50	Reporting period	Fiscal year 2019: June 1, 2018–May 31, 2019

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>General disclosures</b>		
102-51	Date of most recent report	The Deloitte 2018 Global Impact Report was issued in September 2018.
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	<a href="mailto:GlobalReport@Deloitte.com">GlobalReport@Deloitte.com</a>
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI standards: Core option. Deloitte applied GRI Standards 2016 in reporting, except for Water and Effluents 2018.
102-55	GRI content index	GRI Index
102-56	External assurance	Deloitte Global did not have the FY2019 report externally assured.  External assurance has been received for the greenhouse gas emissions of a limited number of member firms. These assurance statements are included in full in Deloitte's CDP response available at <a href="http://www.cdp.net">www.cdp.net</a> .
<b>Material topics</b>		
<b>Economic performance</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Executive message</a> ; <a href="#">FY2019 Revenue announcement</a> ; <a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>
201-1	Direct economic value generated and distributed	<a href="#">Executive message</a> ; <a href="#">FY2019 Revenue announcement</a> ; <a href="#">Metrics: Societal impact</a>
201-2	Financial implications and other risks and opportunities due to climate change	CDP response
<b>Indirect economic impacts</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">FY2019 Revenue announcement</a> ; <a href="#">Societal Impact</a> ; <a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a>
203-1	Infrastructure investments and services supported	<a href="#">Societal Impact</a> ; <a href="#">FY2019 Revenue announcement</a> ; <a href="#">Metrics: Societal impact</a>
203-2	Significant indirect economic impacts	<a href="#">Societal Impact</a> ; <a href="#">FY2019 Revenue announcement</a> ; Deloitte's commitment to audit quality; <a href="#">Metrics: Societal impact</a>

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
<b>Anti-corruption</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Ethics</a> ; <a href="#">Independence</a> ; <a href="#">Risk management</a> ; <a href="#">Global Principles of Business Conduct</a>
205-1	Operations assessed for risks related to corruption	An analysis of geographic inherent anti-corruption risk level of each member firm based on various geographic corruption risk indices and factors is performed by Deloitte Global's Anti-Corruption team every year.
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Ethics</a> ; <a href="#">Global Principles of Business Conduct</a>  The vast majority of Deloitte professionals confirmed that they have read the applicable member firm anti-corruption policies but exact numbers were not consolidated across the Deloitte organization for FY2019.  Communication to member firm business partners regarding anti-corruption is managed at the member firm level and cannot be reported across the Deloitte organization. A process for anti-corruption training was in place in all member firms but metrics regarding training were not tracked across the Deloitte organization during FY2019.
<b>Materials</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Reporting process and materiality</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a>
301-1	Materials used by weight or volume	<a href="#">Metrics</a> ; <a href="#">Environmental sustainability</a>
301-2	Recycled input materials used	<a href="#">Metrics</a> ; <a href="#">Environmental sustainability</a>
<b>Energy</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Reporting process and materiality</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a> ; <a href="#">CDP</a>
302-1	Energy consumption within the organization	<a href="#">Metrics</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a>
302-2	Energy consumption outside of the organization	<a href="#">Metrics</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a>
302-4	Reduction of energy consumption	<a href="#">Metrics</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a> ; <a href="#">CDP</a>  For a detailed explanation of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, please refer to Deloitte Global's CDP response.

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
<b>Water</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Reporting process and materiality</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a>  Deloitte mainly uses water for sanitation purposes in offices. Water use by operations at Deloitte facilities/offices is managed locally by member firms in regions with water scarcity issues. Deloitte recognizes that water is embedded in our supply chain; however, Deloitte has not prioritized this issue given its relative materiality ranking based on stakeholder engagement.
303-1	Water withdrawal by source	This information is unavailable. Given that the majority of offices are leased by Deloitte and is using municipal water supplies for sanitation purposes only this information is not readily obtainable.
<b>Emissions</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a> ; <a href="#">CDP</a>
305-1	Direct (Scope 1) GHG emissions	<a href="#">Metrics</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Metrics</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Metrics</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>
305-4	GHG emissions intensity	<a href="#">Metrics</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Basis of reporting</a>
305-5	Reduction of GHG emissions	<a href="#">Basis of reporting</a> ; <a href="#">Metrics</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">CDP</a>
<b>Waste</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Reporting process and materiality</a> ; <a href="#">Environmental sustainability</a> ; <a href="#">Basis of reporting</a>  Waste is generated in Deloitte offices and consists predominantly of paper waste, food waste, packaging and electronic waste. Electronic waste is often handled at a member firm or country level by technology services personnel due to regional requirements, contract provisions, and the nature of the waste stream. Other types of waste are generally managed at an office level by the office facility personnel and varies across offices as it is often subject to regional requirements related to recycling and dependent on the availability of services within a reasonable distance (for example composting).
306-2	Waste by type and disposal method	This information is unavailable. Waste created in Deloitte facilities is most frequently disposed of through the building landlord, not Deloitte. In many instances data is not available or is not of sufficient reliability for reporting purposes. Data is expected to become more available over time as access to this type of information becomes more common place and is being collected for certain locations and certain waste streams, when possible. It will likely be five or more years, however, before sufficient data becomes available to make global reporting meaningful.

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
<b>Supplier environmental assessment</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Outlook from leadership; Reporting process and materiality</a> Supplier social assessment is an area that is of growing interest to many stakeholders. Contracts generally require suppliers to abide by applicable laws. Some member firms do have additional policies regarding supplier assessments and requirements. Sustainability and corporate social responsibility assessment questions are also included in request for proposal questionnaires sent out by the procurement group for Deloitte Global (which may also cover purchasing for the Deloitte organization).
308-1	New suppliers that were screened using environmental criteria	All new suppliers responding to requests for proposals sent out from the procurement group for Deloitte Global (which may also cover purchasing for the Deloitte organization) complete the Deloitte Global request for proposal questionnaire template. This includes questions about sustainability and corporate social responsibility policies and processes.
<b>Employment</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Outlook from leadership; Inclusion and Diversity; Reporting process and materiality</a>
401-1	New employee hires and employee turnover	<a href="#">Metrics: Talent</a> Turnover by age group is not available. This information 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.
<b>Training and education</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Talent; Outlook from leadership; Reporting process and materiality</a>
404-1	Average hours of training per year per employee	<a href="#">Metrics: Learning</a> This information is not available across 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 across the Deloitte organization. It may be three or more years before the more granular information becomes available.

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
404-2	Programs for upgrading employee skills and transition assistance programs	<p><a href="#">Talent</a></p> <p>Deloitte provides a range of formal and informal learning opportunities for both new hires and experienced professionals alike.</p> <p>Deloitte offers a variety of flexible work arrangements, including sabbaticals; transition assistance is done in accordance with applicable laws. Pre-retirement planning is also offered by many member firms, for example by providing a secure online tool to plan financial goals for retirement.</p>
404-3	Percentage of employees receiving regular performance and career development reviews	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 organization.
<b>Diversity and equal opportunity</b>		
103-1 103-2 103-3	<p>Management Approach:</p> <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<p><a href="#">Inclusion and Diversity</a>; <a href="#">Talent</a>; <a href="#">Outlook from leadership</a>; <a href="#">Reporting process and materiality</a></p>
405-1	Diversity of governance bodies and employees	<p><a href="#">Leadership and governance</a>; <a href="#">Metrics: Talent</a> (for gender metrics)</p> <p>This information is not available for other diversity metrics. Given the global nature of Deloitte operations, it is difficult to define "minority groups" across the Deloitte organization. Disclosure by age group is not currently consolidated across the Deloitte organization and additional internal discussions and agreements would need to occur to enable reporting by age. Systems for tracking and reporting would need to be implemented to enable this information to be gathered consistently at both the member firm and global levels. Assuming agreement is reached, it may be three or more years before this information is available.</p>
405-2	Ratio of basic salary and remuneration of women to men	<p>Information for these indicators is not currently consolidated across the Deloitte organization; however, data is available for Deloitte UK. The UK Gender Pay Gap Regulations require organizations with over 250 employees to report their gender pay gap, which shows the difference in the average hourly rate of pay between male and female employees in an organization, expressed as a percentage of the average male earnings. Official reporting excludes equity partners therefore, to further increase transparency, Deloitte UK also published two additional calculations—their equity partner earnings gap and their total gender earnings gap, which includes the earnings of both equity partners and employees. For details please see <a href="https://www2.deloitte.com/uk/en/pages/growth/articles/gender-pay-gap-announcement.html">https://www2.deloitte.com/uk/en/pages/growth/articles/gender-pay-gap-announcement.html</a></p>



GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
<b>Non-discrimination</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Inclusion and Diversity</a> ; <a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Global Principles of Business Conduct</a>
406-1	Incidents of discrimination and corrective actions taken	Information not available. Information for these indicators is not currently consolidated across the Deloitte organization. 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 policy that applies across the Deloitte organization, professional standards, and the Global Principles of Business Conduct and/or member firm code of conduct without fear of retaliation. Accordingly, Deloitte Global has also charged each member firm with responsibility for the development, implementation, and ongoing support of member firm policy that specifically and expressly prohibits harassment or discrimination. Deloitte has also directed 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.
<b>Human rights assessment</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Executive message</a> ; <a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Ethics</a> ; <a href="#">Global Principles of Business Conduct</a>
412-2	Employee training on human rights policies or procedures	All Deloitte professionals read and understand Deloitte's Global Principles of Business Conduct, which addresses key human rights issues relevant to professional services, such as discrimination and harassment. This confirmation is done on an annual basis.
<b>Supplier social assessment</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> Supplier social assessment is an area that is of growing interest to many stakeholders. Contracts generally require suppliers to abide by applicable laws. Some member firms do have additional policies regarding supplier assessments and requirements. Social assessment questions are also included in request for proposal questionnaires sent out by the procurement group of Deloitte Global (which may also cover purchasing for the Deloitte organization).
414-1	New suppliers that were screened using social criteria	All new suppliers completing the proposal template at the Deloitte Global level are requested to answer questions about socially responsible policies and processes.

GRI Standards disclosure number	Disclosure title	Report location/disclosure
<b>Material topics</b>		
414-2	Negative social impacts in the supply chain and actions taken	Information is not available. Information for these indicators is not currently consolidated across the Deloitte organization. Agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.
<b>Public policy</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Public policy</a>
415-1	Political contributions	Information is not available: 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.
<b>Customer privacy</b>		
103-1 103-2 103-3	Management Approach: <ul style="list-style-type: none"> <li>• Explanation of the material topic and its Boundary</li> <li>• The management approach and its components</li> <li>• Evaluation of the management approach</li> </ul>	<a href="#">Executive message</a> ; <a href="#">Outlook from leadership</a> ; <a href="#">Reporting process and materiality</a> ; <a href="#">Confidentiality, privacy and cybersecurity</a>  Deloitte has long followed a global security strategy focused on keeping information and systems secure, constantly watching for potential threats, and immediately responding to actual or potential incidents. During FY19 we have continued to focus on these core activities, while also accelerating and enhancing certain strategy elements and our overall security posture. We continue to make significant investments in our cybersecurity capabilities consistent with our deep commitment to protect the information of member firm clients and network stakeholders.
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Deloitte addresses and resolves issues around client privacy and client data when identified. Information on the substance and number of complaints is considered confidential.

## Contact us

[GlobalReport@deloitte.com](mailto:GlobalReport@deloitte.com)

## Learn more

[globalreport.deloitte.com](http://globalreport.deloitte.com)

## Stay connected



# Deloitte.

“Deloitte,” “us,” “we” and “our” refer to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the “Deloitte organization”) serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 312,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.