

Deloitte.

Building better futures

PERFORMANCE METRICS AND REPORTING FRAMEWORKS



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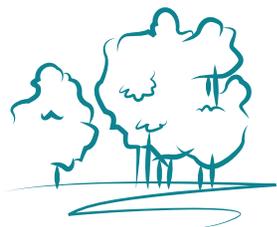
GRI index

FY2022 Environmental,
Social and Governance (ESG)
highlights

Environmental

Greenhouse gas (GHG) emissions

Percent reduction of metric tonnes CO2e (FY2022 vs. FY2019):



32%
gross emissions reduction

44%
emissions reduction per FTE

Progress towards WorldClimate goals



75%
scope 1 and 2 emissions reduction

81%
business travel emissions
per FTE reduction

91%
renewable electricity purchased
toward our 100% goal

14%
of suppliers (by emissions) adopted science-based targets;
an additional 10% have committed to do so



Offset **100%** of operational
and business travel emissions in
FY2021 and FY2022

4,617
metric tonnes CO2e of Sustainable
Aviation Fuel (SAF) environmental
attributes purchased

75%
of employees have completed
WorldClimate e-learning

Notes: Monetary values are presented in \$USD and used as the basis for revenue growth and innovation investment percentages, unless otherwise specified. Figures are aggregated across the Deloitte organization.

¹ Training hours do not include on the job learning hours that are a core aspect of development at Deloitte

² Average annual direct training cost per individual represents data collected across Deloitte

³ Indirect training cost is the opportunity cost based on estimates from Deloitte Global and reporting Deloitte firms

⁴ Based on annual survey of Deloitte firms

Social

Societal investment



\$284M
societal investment

\$1.23B
total societal investments from FY2018 to FY2022



13.6M
individuals reached through WorldClass

33.6M
individuals reached toward our 100M WorldClass goal from FY2018 to FY2022

Diversity & Inclusion



411,951
employees

45% female **55%** male

25%
female partners, principals and managing directors (goal of 30% by 2025)



156,430
new hires

5.72M
applications received

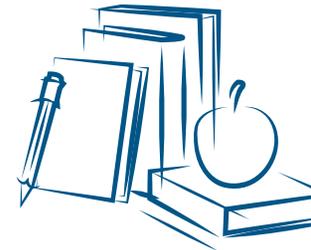
Learning



42
annual training hours per individual¹

\$463M
annual direct training cost; average of \$1,150 per individual²

\$5.12B
annual indirect training costs³



6
Deloitte University facilities

2
Deloitte University additional locations under construction

Notes: Monetary values are presented in \$USD and used as the basis for revenue growth and innovation investment percentages, unless otherwise specified. Figures are aggregated across the Deloitte organization.

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Governance

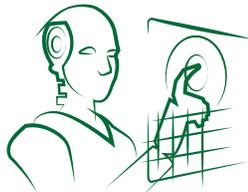
Economic contribution



\$59.3B
total aggregate
Deloitte firm
revenue

19.6%
aggregate Deloitte
firm revenue growth
from FY2021

Innovation investment



4.3%
of aggregate
Deloitte firm
revenue⁴

Deloitte Global Board of Directors



21
members living
in 14 countries

38%
female

Deloitte Global Executive Committee



22
members living
in 11 countries

23%
female

Ethics and anti-corruption



3.5
hours of mandatory
training upon hire and
1 hour refresher
every year thereafter

>95%
of employees have
completed required
anti-corruption training⁵

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

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² Average annual direct training cost per individual represents data collected across Deloitte

³ Indirect training cost is the opportunity cost based on estimates from Deloitte Global and reporting Deloitte firms

⁴ Based on annual survey of Deloitte firms

⁵ 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 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.

Stakeholder engagement and materiality

Contact: [Anna Nefedova](#), Deloitte Global ESG Reporting Leader

Reporting is fundamental to Deloitte's business. Whether it is through the assurance of information, as a way of providing recommendations to clients, or as a means to communicate our thought leadership around the world, the importance of reporting is deeply ingrained in our organization. Our purpose is to make an impact that matters, and we recognize the need to report our impact to others—not just the ways in which we affect Deloitte clients through the services provided, but the ways in which we impact the economy, environment, and our people (including human rights) across our activities and business relationships.

Our Global Impact Report is our primary mechanism to report our impact. By reviewing and understanding topics material to Deloitte, our stakeholders are provided with the data and insights that are most valuable to them. These topics are relevant beyond our annual reporting; they are a critical guidepost in setting our strategy around Environmental, Social, and Governance (ESG) matters, and understanding how our organization can lead the way in making an impact that matters around the world.

Deloitte structures the reporting of its most significant impacts in accordance with the Global Reporting Initiative (GRI) 2016 Standards: Core Option. In 2021, the GRI revised these standards through the issuance of the GRI Universal Standards 2021. Among other changes, the revised standards provide an updated approach to assessing materiality, specifically to assist disclosing organizations in identifying and discussing their management approach for specified material topics.

Deloitte's impact reporting will be updated to further align with the GRI 2021 standards in FY2023. This year we took the critical step of using the revised standards to refresh our list of material topics, allowing us to inform our FY2022 reporting and define our priority areas in the years to come. Deloitte's approach to stakeholder engagement and related disclosures has been updated to align with GRI 3: Material Topics 2021.

Identifying material topics

To arrive at a preliminary list of topics, previously identified material topics were combined with analysis of peer-reported topics and those common within the industries where Deloitte operates, relevant reporting standards such as the GRI, and Deloitte-specific factors.

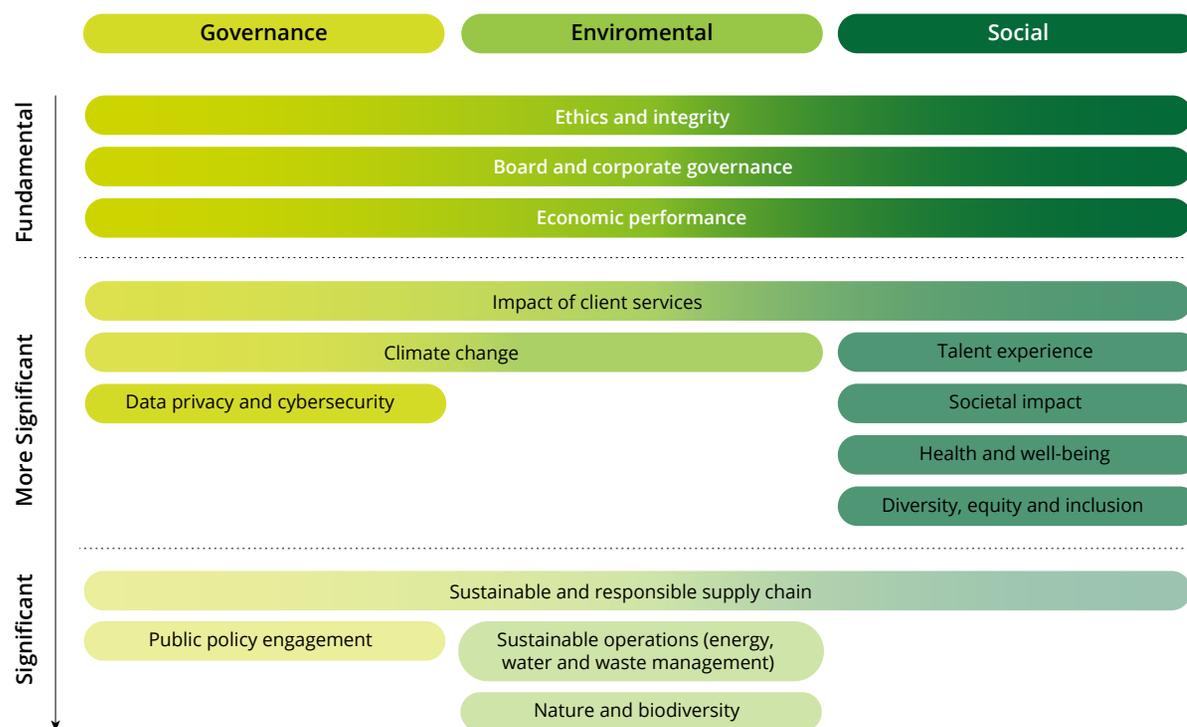
Key internal and external stakeholders were engaged to understand *who Deloitte impacts* as well as *how such groups are impacted by the day-to-day operations of Deloitte*. Stakeholders were selected based on responsibility, influence, proximity, dependency and representation.

Internal stakeholders included Deloitte leadership and Deloitte people, while external stakeholders included suppliers, clients, academia and non-governmental organizations. To compile the list of material topics, stakeholder insights about actual and potential, positive and negative impacts on the economy, environment, and people (including human rights) were obtained

through direct interviews, desktop research, and through the use of proprietary social listening tools. The preliminary list of topics was refined, scored, and systematically evaluated to arrive at the “significant” and “more significant” topics for Deloitte to prioritize. The significance of impact was assessed both in terms of severity and likelihood. The impacts considered were those that impact people and the environment outside the organization. These impacts were aligned with the list of topics and scored for prioritization.

At the completion of our materiality exercise, new topics were introduced, and some existing topics were merged together; no prior year topics were deprioritized as a result of the updated assessment. Changes from the previous materiality assessment include:

- Combination of *labor conditions, compensation and benefits*, and *work/life fit* into a single topic: *talent experience*
- Combination of *paper management, waste management*, and *water management* into a single topic: *sustainable operations*
- Reclassification of *client satisfaction* as *economic performance*
- Addition of new topics identified during the assessment: *board and corporate governance*, *impact of client services*, and *biodiversity and natural capital*



In addition to the formal materiality exercise undertaken to update our list of material topics, Deloitte engages with stakeholders directly and indirectly on a continuous basis. Processes to engage with stakeholders exist at multiple levels within the Deloitte organization, both within Deloitte Global and at the

Deloitte firm level, and allow topics and concerns with impacts on business activities and relationships to be discussed regularly with groups having varying insights on such topics. These ongoing interactions with stakeholders influence our reporting and shaping of material topics.

Management of material topics and impacts

Deloitte's material topics are overseen by the *WorldImpact* Council (WIC), co-chaired by the Deloitte Global Deputy CEO and Chief People and Purpose Officer, together with the Deloitte Global Board Chair. WIC membership is drawn from the Deloitte Global Board, the Deloitte Global Executive and other senior Deloitte leaders, including Deloitte member firm Purpose leaders. Several junior Deloitte professionals, drawn from participants in the One Young World program, are also members of the WIC. To finalize Deloitte's updated materiality assessment, the prioritized list of material topics was presented to, and approved by, the WIC and will be embedded in Deloitte's management of ESG matters going forward.

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, environment and people. 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.

Deloitte's impact extends beyond its direct operations, and includes reputational impacts that could arise from engaging with clients that may not fully align with Deloitte's Purpose and Shared Values. Deloitte's negative impacts as a result of its activities include greenhouse gas emissions contributing to climate change, and creation of electronic and technology waste. Deloitte acknowledges these negative impacts and is actively working to mitigate these impacts through internal and external programs, as discussed throughout the FY2022 Global Impact Report.

As part of Deloitte's *WorldImpact* programs, including *WorldClimate*, *WorldClass* and *All IN*, Deloitte has established goals that align with leading practices, frameworks and benchmarks to drive positive impacts on stakeholders. Performance against these goals is reported annually within the 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, and strategies employed to identify and act on physical and transition risks presented by climate change. This encompasses collaborating with clients, alliance partners, 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 the organization'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 all 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.

SIGNIFICANT

Nature and biodiversity: The impacts on natural capital, such as deforestation and biodiversity loss and ecosystem destruction.

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.

Sustainable operations: The environmental impacts associated with operations including energy consumption, resource consumption (paper, plastics, recycled materials), water use and waste management.

Basis of reporting

This document provides additional details about the scope and calculation methods used in the Deloitte 2022 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 FY2022 Global Report has been prepared in accordance with the GRI 2016 standards: Core option. Deloitte’s approach to assessing material topics, stakeholder engagement and related disclosures has been updated to align with GRI 3: Material Topics 2021. In FY2022, Deloitte commissioned a formal stakeholder engagement process and materiality assessment to assist with assessing and updating the key areas of impact on which to focus Deloitte’s sustainability efforts and Global Report content. This was the first full materiality assessment conducted by Deloitte since FY2017. As part of routine business, Deloitte people engage daily with key stakeholders, both internal and external. This ongoing engagement also informed the materiality assessment. 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.

Material topics identified through the FY2022 assessment include increased emphasis both on health and safety and on climate change, as well as inclusion of several new or emerging themes including board and corporate governance, impact of client services, and biodiversity and natural capital. For details of the materiality assessment, please refer to Stakeholder engagement and materiality.

Scope and methods for performance measurements

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

Data relied upon in reporting on performance was 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.

SOCIETAL IMPACT REPORTING

For reporting on societal impact, Deloitte considered the reporting standards from the Chief Executives for Corporate Purpose (CECP) and the London Benchmarking Group (LBG). The monetary value of community activities was estimated according to the type of service performed.

The societal impact reporting framework encompasses Deloitte’s community actions globally, including investments toward our global WorldClass ambition to provide 100 million people with access to education, skills, and opportunities by 2030. The boundary for societal impact reporting includes only Deloitte-led or facilitated initiatives. FY2022 societal impact data was collected from across the Deloitte network; no extrapolations have been made to determine final 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 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

Volunteer and pro bono work by Deloitte people is captured and quantified using applicable rates in the local market to determine the value of

professional's time, 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 employee 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 use professional skills but lack the complexity, duration, or staff 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 social impact programs, including volunteer and pro bono work. These costs are included in alignment with leading reporting frameworks 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
- Impact the intended beneficiaries of the program who are external to Deloitte
- Does not involve paid client work

ENVIRONMENTAL IMPACT REPORTING

FY2022 environmental performance data in the Global Report was directly collected from across the Deloitte network. Extrapolations were used to account for known emissions reporting gaps where data was not available for the four most material emission sources: electricity, air travel, hotel stays, and purchased goods and services. In FY2022, environmental data was gathered from across the Deloitte network using a single carbon software system. Deloitte Global aggregated building electricity, fuel usage, fleet, and business travel activity data, and these activities were converted to metric tons of carbon dioxide equivalent.

Carbon emissions figures were prepared according to the Greenhouse Gas (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 carbon reduction goals. This has been determined to be the most suitable year for the organization's baseline as it most accurately represents the scale of operations under a business-as-usual scenario where data reporting practices and quality had sufficiently matured. Deloitte's near-term (2030) greenhouse gas (GHG) reduction goals, validated by the Science Based Targets initiative (SBTi) as 1.5°C-aligned, science-based targets, also make use of a FY2019 base year.

Changes in methodology over time

Starting in FY2020, Deloitte included reporting on emissions from Purchased Goods & Services (PG&S) category of Scope 3. Scope 3 PG&S emissions are calculated using data collected from select suppliers and broad estimations of emissions per amount spent by purchasing category. As such, the uncertainty around these reported emissions is high. In FY2021, Deloitte revised the methodology for calculating PG&S emissions to use a hybrid approach. Supplier-specific data (where available) was obtained through Deloitte's participation in the CDP Supply Chain program. Where supplier-specific data was unavailable, PG&S emissions were calculated using average industry emission factors for applicable supplier industries and categories. FY2019 and FY2020 PG&S emissions were restated during FY2021 using the updated methodology. Refer to the '[purchased goods & services](#)' (PG&S) section for additional details. Prior to FY2021, Full Time Equivalent (FTE) as of

end of reporting period was used for calculating intensity metrics. Beginning in FY2021, average FTE count for the year is used as it offers a better representation of the FTE count through the fiscal year for the purpose of normalizing data. FY2019 and FY2020 intensity metrics were recalculated to align with the current methodology.

During FY2022, Deloitte separated from its Russia and Belarus businesses and ceased operating in Russia and Belarus. Emissions for these geographies were estimated given the inability to obtain data as a result of the separation. A materiality analysis was performed on prior year(s) emissions and the base year (FY2019); restatements were not deemed necessary based on the level of materiality of these emissions.

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, on-site vehicles for organization use, security vehicles and other vehicles used for Deloitte operations and business activities.

Building-related emission sources

Building-related emission sources included in the GHG emissions data of the Global Report were 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 was available directly to Deloitte. For example, some facilities have direct utility meters or sub-meters from which Deloitte obtains readings. For facilities that have no available meter data, activity data for the entire building was typically allocated on the basis of the percentage of total building floor space used (based on rentable square meters) by Deloitte. Where building-specific data was unavailable, Deloitte estimated electricity using actual data from a similar 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

Business travel emission sources

Deloitte emissions from business travel (Category 6 of Scope 3) 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 was obtained from Deloitte travel systems and travel expense records. Seat class-specific data (e.g., first, business, premium economy, economy) was available for the majority of the air travel, so in most cases emission factors by seat class were used. The BEIS emission factors used incorporated 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 schedule within the performance metrics table.

Ground transportation

Reported GHG emissions from Deloitte business travel by automobiles includes reimbursed driving (professionals driving in personal cars for which they are reimbursed), rental cars (professionals 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 was 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 was available, GHG emissions were calculated on the basis of mobile combustion factors for the given fuel type. When only distance information was available, GHG emissions were calculated on the basis of average emissions factors (emissions per kilometer traveled) for vehicles according to vehicle type (bus or car), fuel type (diesel, petrol, hybrid or unknown) and location. When only cost was available, distance was estimated based on a cost per mile traveled.

Rail

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

Activity data sources included travel agency reports, expense reports, accounting systems, receipts and other records indicating the distance and location of trip segments. In cases where actual distance was unavailable, estimates were 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 was collected from travel agency records, travel expense reports, and internal records.

Purchased goods and services emission sources

Purchased goods and services (Category 1 of Scope 3) and capital goods (Category 2 of Scope 3) are Scope 3 categories of emissions material to Deloitte. The GHG emissions inventory includes emissions from extraction, production, and transportation of goods and services purchased by Deloitte in the reporting year, that are not included in other emissions sources. Additional categories of emissions included in purchased goods and services calculations include upstream transportation and distribution (Category 4 of Scope 3) and emissions associated with manufacturing and construction of upstream leased assets (Category 8 of Scope 3).

These emissions have been calculated using a two-tier approach:

- Where actual emissions 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.
- Where no supplier data is available, average industry emissions factors are used to estimate Deloitte's emissions (representing secondary data according to the GHG Protocol, Scope 3 Technical Guidance).

Deloitte does not use product-level data (e.g. cradle-to-gate GHG emissions for the product of interest) in its PG&S calculations. All emissions are allocated to Deloitte based on the amount spent with each supplier.

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.

Omitted emission and impact categories

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 material to 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: Deloitte does not extract, produce or transport fuels; all energy purchased is already accounted for in Scope 1 or Scope 2
- Category 5 – Waste generated in operations: source was quantified and determined to be less than 1% of total emissions.
- Category 7 – Employee commuting: source was quantified and determined to be immaterial to total emissions.

- 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 sale 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 sale of physical products
- Category 13 – Downstream leased assets: Deloitte does not have any downstream leased assets under operational control
- Category 14 – Franchises: Deloitte does not have franchises
- Category 15 – Investments: – per GHG protocol this is not relevant to Deloitte given our line of business

Estimations

In calculating emissions, various estimations and extrapolations were made to account for known data gaps. For many travel activities, activity information and cost data were 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 were identified, the travel activity data associated with

the incremental cost was estimated based on the same proportion of cost- to-activity that was reflected by the travel system reservations. Not every Deloitte firm has the capacity to report activity data for GHG emissions, and some Deloitte firms report on some, but not all, of the activities within the report boundaries. Average ratios of travel activity and electricity usage per full-time equivalent (FTE) by emission source were calculated for the Deloitte firms that reported and used to estimate missing activity and emissions for airlines, hotels, electricity, and fuel. Emissions intensity per FTE was calculated using the average FTE count during the reporting year. 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.

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).

Residual mix emission factors have been used for countries covered by the AIB European Residual Mix. National grid factors were used where residual mix factors were not available. 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. These factors are also incorporated into the software system and used as appropriate for the emissions source. A compilation of emission factors used to calculate the data in the Global Report is included at the end of this section.

The included table shows emission factors that were used in the inventory. PG&S emission factors are not included as they are obtained for supplier industries and categories and for a larger subset of suppliers through the CDP Supply Chain program.

Emission source	Emission factor (kg CO2e)	Activity unit	Emission factor reference	Region
Air Passenger (distance and seat class)	0.015 - 0.591	Passenger km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
District Heating	0.171	kWh	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
District Heating	0.040	kWh	Legifrance - DONNÉES DES RÉSEAUX DE CHALEUR ET DE FROID 2020	France
District Cooling	0 - 1.264	kWh	Based on location-based grid electricity generated factors in the applicable market	International (various regions)
Grid Electricity Generated: Location-based	0.160 - 0.960	kWh	NGA 2021 https://www.industry.gov.au/data-and-publications/national-greenhouse-accounts-factors-2021	Australia
Grid Electricity Generated: Location-based	.001 - .710	kWh	Canada National Inventory Report 2021 (1990-2019)	Canada (various regions)
Grid Electricity Generated: Location-based	0.010	kWh	Legifrance - DONNÉES DES RÉSEAUX DE CHALEUR ET DE FROID 2020	France
Grid Electricity Generated: Location-based	0 - 1.264	kWh	International Energy Agency (IEA) 2021 v1.3 (AR4 Applied)	International (various regions)
Grid Electricity Generated: Location-based	0.212	kWh	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	United Kingdom
Grid Electricity Generated: Location-based	0.106 - 0.755	kWh	US Environmental Protection Agency eGRID (Sub Region & US Average) - 2020 (Released Jan 2022) v1.1	United States (various regions)
Grid Electricity Generated: Market-based	0.160 - 0.960	kWh	NGA 2021 https://www.industry.gov.au/data-and-publications/national-greenhouse-accounts-factors-2021	Australia
Grid Electricity Generated: Market-based	.001 - .710	kWh	Canada National Inventory Report 2021 (1990-2019)	Canada (various regions)
Grid Electricity Generated: Market-based	0 - 0.850	kWh	Reliable Disclosure (RE-DISS) and AIB European Residual Mixes 2021 v1.1 (GWP Applied)	Europe (various regions)
Grid Electricity Generated: Market-based	0 - 1.264	kWh	International Energy Agency (IEA) 2021 v1.3 (AR4 Applied)	International (various regions)

Grid Electricity Generated: Market-based	0.106 - 0.755	KWh	US Environmental Protection Agency eGRID (Sub Region & US Average) - 2020 (Released Jan 2022) v1.2	United States (various regions)
Rail Passenger Distance - Eurostar	0.004	Passenger km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Rail Passenger Distance - Light Rail & Tram	0.029	Passenger km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Rail Passenger Distance - Light Rail & Tram	0.050	Passenger km	Deutsche Bahn 2020 https://www.bahn.de/wmedia/view/mdb/media/intern/umc-grundlagenbericht.pdf	Germany
Rail Passenger Distance - Metro / Subway	0.028	Passenger km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Rail Passenger Distance - National Rail	0.035	Passenger km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Rail Passenger Distance - National Rail	0.006	Passenger km	ADEME https://bilans-ges.ademe.fr/en/basecarbone/donnees-consulter/liste-element/categorie/181	France
Rail Passenger Distance - National Rail	0.000	Passenger km	Deutsche Bahn 2020 https://www.bahn.de/wmedia/view/mdb/media/intern/umc-grundlagenbericht.pdf	Germany
Road Passenger Distance - Bus	0.103 - 0.119	Passenger km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Road Passenger Distance - Taxi	0.149	Passenger km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Car (Battery Electric Vehicle)	0 - 0.055	Passenger km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Car (Plug-in Hybrid Electric Vehicle)	0.024 - 0.097	Passenger km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Car (Diesel)	0.160 - 0.241	Vehicle km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Car (Gasoline)	0.171 - 0.326	Vehicle km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)

Road Vehicle Distance - Car (Gasoline / Petrol Hybrid)	0.120	Vehicle km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Car (Plug-in Hybrid Electric Vehicle)	0.071	Vehicle km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Van (Gasoline / Petrol)	0.210	Vehicle km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Motorbike (Gasoline / Petrol)	0.114	Vehicle km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Road Vehicle Distance - Black Cab	0.306	Vehicle km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	United Kingdom
Road Vehicle Distance - Taxi	0.208	Vehicle km	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	United Kingdom
Road Vehicle Fuel - Diesel	2.512	Liter	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Road Vehicle Fuel - Gasoline / Petrol	2.194	Liter	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Stationary Fuel - Fuel Oil	3.175	Liter	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (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)	1.156	Liter	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (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	Dept. for Business, Energy & Industrial Strategy (BEIS) (Defra) - 2021 v1.6 (AR4 Applied)	International (various regions)
Hotel stays	27.9	Night	Hotel Sustainability Benchmarking Index 2021	International (various regions)

Performance metrics table

Business

[Business overview](#)

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¹ 5.5% total revenue growth (local currency) in FY2020 is based on continuing operations. Revenue from businesses sold in FY2019 have been excluded from the calculation of total revenue growth (local currency) in FY2020. Without this adjustment, FY2020 total revenue growth (local currency) is 4.7%.

² "Deloitte Legal" means the legal practices of Deloitte firms or their related entities that provide legal services. For legal and regulatory reasons, not all Deloitte firms provide legal services.

³ Based on annual survey of Deloitte firms.

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

Business	FY2022	FY2021	FY2020
Revenue			
US\$ billion			
Total revenue¹	59.3	50.2	47.6
Revenue by business			
Audit & Assurance	11.4	10.5	9.9
Consulting	25.8	20.8	19.8
Financial Advisory	5.3	4.3	3.8
Risk Advisory	7.0	5.9	5.6
Tax & Legal ²	9.9	8.9	8.7
By region			
Americas	30.7	25.2	25.3
Europe/Middle East/Africa	18.8	16.7	15.0
Asia Pacific	10.0	8.5	7.5
By industry			
Consumer	11.9	10.4	10.6
Energy, Resources & Industrials	8.6	7.5	7.9
Financial Services	16.1	13.3	12.7
Government & Public Services	10.0	8.4	6.8
Life Sciences & Health Care	5.3	4.7	4.3
Technology, Media & Telecom	7.5	6.0	5.3
Revenue growth			
Percentage growth in US dollars/local currency			
Revenue growth	18.1%/19.6%	5.5%/2.7%	3.9%/5.5% ¹
Innovation investment			
Percentage of aggregate Deloitte firm revenue			
Innovation investment³	4.3%	3.5%	n/a ⁴

Environmental

[Environmental overview](#)

Progress toward goals—WorldClimate				
Goal description	Goal year	Goal	FY2022 Progress	
Percent renewable electricity ⁸	2030	100%	91%	
Reduction of Scope 1&2 emissions from FY2019 levels	2030	70%	75%	
Reduction of Scope 3 emissions from business travel per FTE from FY2019 levels	2030	50%	81%	
Percent of suppliers with science-based targets (by emissions)	2025	67%	14%	

Environmental sustainability	FY2022	FY2021	FY2020	FY2019 (Base Year)
GHG emissions by scope and source	Metric tonnes CO2e			
Scope 1 GHG emissions by source				
Fuel combustion in buildings	10,285	8,668	11,554	18,174
Vehicle fleet (internal combustion engine)	32,418	24,009	37,032	43,727
Total Scope 1 emissions	42,703	32,677	48,586	61,901
Scope 2 GHG emissions by source				
Purchased electricity—buildings and fleet (market-based)	15,507	25,738	54,544	201,771
District heating and cooling	6,454	4,270	n/a ¹	n/a ¹
Total Scope 2 emissions	21,961	30,009	54,544	201,771
Scope 3 GHG emissions by source				
Business travel: air travel (tank-to-wake emissions) ^{2,3}	93,605	17,731	383,002	494,824
Business travel: other sources	82,464	43,136	201,730	259,309
Total business travel emissions	176,069	60,866	584,732	754,133
Purchased goods & services (PG&S)	882,137	565,108	628,753	638,517
Total Scope 3 emissions	1,058,206	625,975	1,213,485	1,392,650
GHG emissions totals				
Gross GHG emissions	1,122,869	688,661	1,316,615	1,656,322
Beyond value chain mitigation: carbon credit purchases ⁸	762,369	440,933	686,229	494,824
Percentage of gross GHG emissions addressed through carbon credit purchases	68%	64%	52%	30%

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¹ Performance tracking for this indicator is reported for the most recent year(s) only.

² Air travel emissions inclusive of radiative forcing (in metric tonnes CO2e) would be 177,054 FY2022; 33,537 in FY2021; 724,432 in FY2020; and 935,937 in FY2019.

³ Deloitte used a distance-based methodology to calculate jet fuel emissions consistent with the World Economic Forum Clean Skies For Tomorrow's proposed 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) - 2021. This methodology is used for both well-to-tank and tank-to-wake emissions.

⁸ Reflects purchases of renewable electricity and carbon offsets that are completed and in progress as of the date of publication.

Environmental

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Environmental sustainability	FY2022	FY2021	FY2020	FY2019 (Base Year)
GHG Intensity Measures				
GHG emissions per individual		Metric tonnes CO2e / FTE		
Operational and business travel emissions	0.6	0.4	2.1	3.3
Gross GHG emissions	3.0	2.1	4.0	5.4
GHG emissions per dollar of revenue		Kg CO2e/\$000 USD		
Operational and business travel emissions	4.1	2.5	14.4	22.0
Gross GHG emissions	18.9	13.7	27.6	35.9
Scope 2 GHG Emissions by Methodology		Metric tonnes CO2e		
Electricity (market-based)	15,507	25,738	54,544	201,771
Electricity (location-based)	147,297	137,605	197,413	210,997
Energy usage		Terajoules (TJ)		
Renewable electricity ⁸	1,116	979	1,119	199
Non-renewable electricity	110	175	403	1,393
Natural gas	183	159	200	245
Gasoline	289	226	320	348
Diesel fuel	210	168	271	405
District heating and cooling	127	n/a ¹	n/a ¹	n/a ¹
Total energy consumed	2,036	1,707	2,312	2,590

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Environmental

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⁴ SAF stands for sustainable aviation fuel. 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 initiative as a valid mitigation action in its August 2021 Aviation Sector Guidance: “Science-based target setting for the aviation sector,” Science Based Targets initiative, August 2021, https://sciencebasedtargets.org/resources/files/SBTi_AviationGuidanceAug2021.pdf

⁵ Deloitte started investing in SAF in FY2021, therefore prior year data is not included for this metric.

⁶ 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. Emissions values were sourced from third-party verified, supplier reports indicating carbon intensity values relative to conventional jet fuel.

⁷ 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.

Environmental sustainability	FY2022	FY2021	FY2020	FY2019 (Base Year)
Value Chain Mitigation	Metric tonnes CO2e			
Sustainable aviation fuel (SAF)⁴	The GHG Protocol does not currently recognize SAF as a mitigation option to address Scope 3 emissions. A robust physical tracking mechanism and associated registry to retire certificates is needed to help to bolster the case for the SAF to be recognized in future updates to the GHG Protocol. Including SAF environmental attribute purchases in this publication allows us to share with others how a future SAF certificate could be included in corporate GHG inventories. We have included our SAF transactions to help signal the transition to a low-carbon future and support other organizations, including standard setters, in their decision-making. Deloitte does not purchase, transfer, store, or directly use jet fuel. All jet fuel related emissions fall beyond Deloitte’s organizational and operational boundary, constituting a Scope 3 emissions classification			
Tank-to-wake air travel emissions ^{2,3}	93,605	17,731	n/a ⁵	n/a ⁵
Well-to-tank air travel emissions ³	19,389	3,673	n/a ⁵	n/a ⁵
Full life-cycle assessment (LCA) air travel emissions³	112,994	21,403	n/a ⁵	n/a ⁵
Less: Sustainable Aviation Fuel (SAF) environmental attributes purchased ^{6,7}	4,617	2,638	n/a ⁵	n/a ⁵
LCA air travel emissions with SAF	108,377	18,765	n/a ⁵	n/a ⁵
Total business travel emissions with LCA air travel emissions and SAF	190,841	61,901	n/a ⁵	n/a ⁵
Total Scope 3 emissions with LCA air travel emissions and SAF	1,072,978	627,010	n/a ⁵	n/a ⁵
Gross GHG emissions with LCA air travel emissions and SAF	1,137,642	689,695	n/a ⁵	n/a ⁵

Social

[Social overview](#)

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¹Pro 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.

Progress toward goals—Societal impact (WorldClass)			
Goal description	2030 goal	FY2022 progress	Total progress to date
Individuals impacted through WorldClass	100 million	13.6 million	33.6 million
Societal impact	FY2022	FY2021	FY2020
Monetary value of societal investments			
US\$ million			
By source—donations			
Firm and foundation donations (monetary and in-kind)	101	79	64
Donations by Deloitte people (to Deloitte-supported organizations and fundraisers)	25	24	27
Total donations	126	103	91
By source—volunteer and pro bono work			
Pro bono work ¹	67	48	57
Skills-based volunteering	41	37	50
Traditional volunteering	22	16	46
Total value of volunteer and pro bono work by Deloitte people	131	101	153
By source—program costs			
Costs for managing societal impact	27	19	21
Monetary value of societal investments			
Total societal investments	284	223	265

Social

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Societal impact	FY2022	FY2021	FY2020
Societal investments by contribution area			
	Percentage of total		
Contributions aligned towards WorldClass (education and skills-building)	39%	43%	40%
Value of pro bono and skills-based volunteering as percentage of value of all volunteering and pro bono work	83%	83%	70%
Hours of societal investments			
	Thousand hours		
Member firm pro bono work	471	304	364
Skills-based volunteering	696	606	719
Traditional volunteering	204	138	455
Total hours of volunteering and pro bono work by Deloitte people	1,371	1,048	1,537

Talent

[Our people overview](#)

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

¹ Total workforce numbers are calculated using the total Deloitte people at the end of the reporting period.

² Beginning with FY2022, Talent data is being reported using a consistent set of career levels globally. This change in the methodology for career level mapping has been applied retroactively to recalculate FY2021 and FY2020 data; as a result, there may be minor variations to data that was reported in prior years.

³ Partners, principals, and managing directors refer to Deloitte firm partners, principals and managing directors.

⁴ 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.

⁵ 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.

⁶ Deloitte people align to gender identities beyond 'male' and 'female'. 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.

⁷ Board of Directors and Executive Committee membership is presented as of 1 June 2022 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 22. If presented as of the end of FY2022 on 31 May 22, figures would be:
Percent of women members on Deloitte Global's Board of Directors: 33%
Percent of women members on Deloitte Global's Executive Committee: 23%

Progress toward aspirational goals - Talent by gender			
Goal Description	2025 Goal	2023 Goal	FY2022 Progress

Percent of women among partners, principals, and managing directors ³	30%	25%	25%
Percent of women members on Deloitte Global's Board of Directors ⁷	40%	30%	38%
Percent of women members on Deloitte Global's Executive Committee ⁷	40%	30%	23%

Talent	FY2022	FY2021	FY2020
Workforce¹	Number of individuals		
By level²			
Partners, principals, and managing directors ³	17,927	16,772	16,812
Professional staff ⁴	336,754	274,804	262,957
Administrative staff ⁵	57,270	53,798	55,031
By region			
Americas	196,503	156,186	149,760
Europe/Middle East/Africa	127,764	112,578	109,340
Asia Pacific	87,684	76,610	75,700
Total Workforce			
Total Workforce	411,951	345,374	334,800

Talent by gender ⁶	Percentage of total		
Percent of women in leadership and governance bodies			
Percent of women members on Deloitte Global's Board of Directors ⁷	38%	29%	30%
Percent of women members on Deloitte Global's Executive Committee ⁷	23%	23%	16%

Talent

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Talent	FY2022	FY2021	FY2020
Percent of women by level²			
Partners, principals, and managing directors ³	25%	23%	23%
New partners, principals, and managing director admissions ³	27%	27%	29%
Professional staff ⁴	43%	43%	43%
Administrative staff ⁵	63%	63%	63%
Overall	45%	45%	44%
Percent of women by region			
Americas	44%	44%	44%
Europe/Middle East/Africa	46%	45%	45%
Asia Pacific	47%	48%	48%
Overall	45%	45%	45%

Talent by age range ⁸	Percentage of total		
By age range—overall			
Age <30	47%	45%	n/a ⁹
Age 30-50	46%	49%	n/a ⁹
Age >50	7%	6%	n/a ⁹
By region and age range—Americas			
Age <30	47%	46%	n/a ⁹
Age 30-50	46%	48%	n/a ⁹
Age >50	7%	7%	n/a ⁹
By region and age range—Europe/Middle East/Africa			
Age <30	48%	45%	n/a ⁹
Age 30-50	45%	49%	n/a ⁹
Age >50	7%	6%	n/a ⁹
By region and age range—Asia Pacific			
Age <30	48%	44%	n/a ⁹
Age 30-50	46%	51%	n/a ⁹
Age >50	6%	5%	n/a ⁹

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⁸ Age ranges are estimated based on data collected from Deloitte firms.

⁹ Performance tracking for this indicator is reported for the most recent year(s) only.

¹⁰ The rate is calculated using the total Deloitte people at the end of the reporting period.

Talent

[Our people overview](#)

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Talent	FY2022	FY2021	FY2020
New hires	Number of individuals		
By level²			
Partners, principals, and managing directors new hires ³	835	511	656
Partners, principals, and managing directors new hire rate ¹⁰	5%	n/a ⁹	n/a ⁹
Professional staff new hires ⁴	139,565	75,562	77,321
Professional staff new hire rate ¹⁰	41%	n/a ⁹	n/a ⁹
Administrative staff new hires ⁵	16,025	7,654	10,845
Administrative staff new hire rate ¹⁰	28%	n/a ⁹	n/a ⁹
By region			
Americas new hires	74,486	36,593	33,232
Americas new hire rate ¹⁰	38%	23%	22%
Europe/Middle East/Africa new hires	46,321	27,191	32,170
Europe/Middle East/Africa new hire rate ¹⁰	36%	24%	29%
Asia Pacific new hires	35,618	19,943	23,420
Asia Pacific new hire rate ¹⁰	41%	26%	31%
By gender⁶			
Male new hires	86,268	n/a ⁹	n/a ⁹
Male new hire rate ¹⁰	55%	55%	53%
Female new hires	70,061	n/a ⁹	n/a ⁹
Female new hire rate ¹⁰	45%	45%	47%
Total new hires			
Total new hires	156,425	83,727	88,822
Total new hire rate¹⁰	38%	24%	27%

Talent

[Our people overview](#)

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⁹ Performance tracking for this indicator is reported for the most recent year(s) only.

¹¹ Training hours do not include on the job learning hours that are a core aspect of development at Deloitte.

¹² The methodology for calculating training information evolved from an estimate based on actual costs from reporting Deloitte firms in FY2021 and FY2020, to full data collection from all Deloitte firms in FY2022. As such, data presented for FY2022 reflects the revised methodology, while data presented for FY2021 and FY2020 reflects amounts calculated using the previous methodology.

¹³ Indirect training investment is the opportunity cost based on estimates from Deloitte Global and reporting Deloitte firms.

¹⁴ Two additional Deloitte University facilities are under construction, and another location is planned.

Talent	FY2022	FY2021	FY2020
Turnover	Number of individuals		
By region			
Americas turnover	34,508	n/a ⁹	n/a ⁹
Americas turnover rate	20%	19%	18%
Europe/Middle East/Africa turnover	29,942	n/a ⁹	n/a ⁹
Europe/Middle East/Africa turnover rate	25%	21%	22%
Asia Pacific turnover	21,953	n/a ⁹	n/a ⁹
Asia Pacific turnover rate	27%	24%	24%
By gender⁶			
Male turnover	48,242	n/a ⁹	n/a ⁹
Male turnover rate	24%	21%	21%
Female turnover	38,150	n/a ⁹	n/a ⁹
Female turnover rate	23%	21%	21%
Total turnover			
Total turnover	86,403	n/a⁹	n/a⁹
Total turnover rate	23%	21%	21%
Recruiting			
Total applications			
Total applications	5,720,000	4,583,560	2,800,000
Number of internships by gender⁶			
Male	44%	n/a ⁹	n/a ⁹
Female	55%	n/a ⁹	n/a ⁹
Total internships	32,000	20,105	20,000

Talent

[Our people overview](#)

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

³ Partners, principals, and managing directors refer to Deloitte firm partners, principals and managing directors.

⁴ 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.

⁶ Deloitte people align to gender identities beyond 'male' and 'female'. 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.

⁹ Performance tracking for this indicator is reported for the most recent year(s) only.

¹¹ Training hours do not include on the job learning hours that are a core aspect of development at Deloitte.

¹² The methodology for calculating training information evolved from an estimate based on actual costs from reporting Deloitte firms in FY2021 and FY2020, to full data collection from all Deloitte firms in FY2022. As such, data presented for FY2022 reflects the revised methodology, while data presented for FY2021 and FY2020 reflects amounts calculated using the previous methodology.

¹³ Indirect training investment is the opportunity cost based on estimates from Deloitte Global and reporting Deloitte firms.

¹⁴ Two additional Deloitte University facilities are under construction, and another location is planned.

Talent	FY2022	FY2021	FY2020
Learning			
Hours of training per individual by level			
Partners, principals, and managing directors ³	34	n/a ⁹	n/a ⁹
Professional staff ⁴	49	n/a ⁹	n/a ⁹
Hours of training per individual by gender^{6 11}			
Male	40	n/a ⁹	n/a ⁹
Female	43	n/a ⁹	n/a ⁹
	42	55	43
Hours of training per individual¹²			
Other learning metrics			
Annual direct training investment ¹²	\$463M	\$726M	n/a ⁹
Average annual direct training investment per individual ¹²	\$1,150	\$2,200	n/a ⁹
Annual indirect training investment ¹³	\$5.12B	\$5.4B	n/a ⁹
Number of e-learning courses completed	8.8M	5.9M	5.5M
Number of Deloitte University facilities ¹⁴	6	6	n/a ⁹

Governance

[Governance overview](#)

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

¹Deloitte Global has a written policy requiring member firms to escalate corruption incidents meeting established criteria to the appropriate Deloitte Global executive. In FY22, no substantiated incidents of corruption were reported to Deloitte Global under this policy. 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.

²All 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 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.

³Performance tracking for this indicator is reported for the most recent year(s) only.

Governance	FY2022	FY2021	FY2020
Anti-corruption			
Confirmed incidents of corruption ¹	0	0	n/a ³
Percentage of overall workforce who have completed required anti-corruption training ²	>95%	>95%	n/a ³
Required anti-corruption training completion by region			
Americas	>95%	>95%	n/a ³
Europe/Middle East/Africa	>95%	>95%	n/a ³
Asia Pacific	>95%	>95%	n/a ³

Stakeholder capitalism metrics reference table

Deloitte is committed to the principles of stakeholder capitalism as the most effective means of creating long-term enterprise value and addressing the societal priorities enshrined in the United Nation’s 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 certain 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 2022. We continue to look for opportunities for further transparency on the topics which are material to our business.

Theme	Metric	Response
PRINCIPLES OF GOVERNANCE		
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 Anti-corruption 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 Stakeholder engagement and materiality , Message from Deloitte Global CEO

Theme	Metric	Response
PLANET		
Core metrics and disclosures		
Climate change	7. Greenhouse gas (GHG) emissions	Refer to Performance metrics: Environmental and Environmental overview
	8. TCFD implementation	Refer to the Deloitte TCFD report Deloitte published its inaugural TCFD report in 2021, and continues to use recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) to assess and report on climate-related risks and opportunities, management of climate related risks, and transition planning. Deloitte anticipates issuing its second TCFD report in the Fall of 2022.
Nature loss	9. Land use and ecological sensitivity	Land use and ecological sensitivity is not considered significant based on Deloitte's latest materiality assessment. Deloitte's real estate footprint primarily consists of leased office space in urban areas, for which nature loss is not typically relevant. Deloitte-owned land has been assessed and is not located in a key biodiversity area (KBA). Deloitte recognizes the importance of this theme and is a member of the Taskforce on Nature-related Financial Disclosures.
Freshwater availability	10. Water consumption and withdrawal in water-stressed areas	Water consumption is not relevant as Deloitte mainly uses water for sanitation purposes in leased offices, and the quantities of water used is not considered significant based on Deloitte's latest materiality assessment.
Expanded metrics and disclosures		
Climate change	Paris-aligned GHG emission targets	Refer to Performance metrics: Environmental , Environmental progress and Environmental overview

Theme	Metric	Response
PEOPLE		
Core metrics and disclosures		
Dignity and equality	11. Diversity and inclusion (%)	Refer to Social overview and Performance metrics: Talent
	12. Pay equality (%)	Refer to Gender balance
	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 & well-being	15. Health and safety (%)	Refer to Mental health , Health equity and 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.
	16. Training provided (#, \$)	Refer to Learning and development and Performance metrics: Talent

Theme	Metric	Response
PROSPERITY		
Core metrics and disclosures		
Employment and wealth generation	17. Absolute number and rate of employment	Refer to Performance metrics: Talent
	18. Economic contribution	Refer to Business overview , Social overview , and Performance metrics: Social 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 in better products and services	20. Total R&D expenses (\$)	Refer to 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.

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.</p> <p>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</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 work as employees, not as temporary contractors, although we do leverage specialized contractors for some areas. Many Deloitte Firms offer flexible working arrangements such as part time work, 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	<p>On 24 May 2022, Deloitte exited from Belarus and the Russian Federation. Data for those geographies is included in FY2022 reporting as the fiscal year ended on 31 May 2022.</p> <p>Other than organic growth by Deloitte firms, there were no other significant changes to the organization’s size, structure, ownership, or supply chains in FY2022.</p>

GRI Standards disclosure number	Disclosure title	Report location / disclosure
102-11	Precautionary Principle or approach	The Deloitte Corporate Responsibility Policy points to defining principles for establishing Deloitte firm policies. These defining principles include environmentally sustainable operations and a commitment to local communities and wider society.
102-12	Ethics and external initiatives	Ethics Deloitte is a founding member of the United Nations Global Compact.
102-13	Membership of associations	Public policy ; Environmental overview
102-14	Statement from senior decision-maker	Message from Deloitte Global CEO Refer to Leadership and governance for a description of the governance and management structures in place at the Deloitte Global and Deloitte firm levels.
102-15	Key impacts, risks, and opportunities	Risk and opportunity management ; CDP response ; TCFD report
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 and materiality
102-18	Governance structure	Leadership and governance ; Deloitte Global Board of Directors To align actions at a member firm level with those of Deloitte Global and share best practices on ESG matters, the Deloitte Global Board Chair along with the Deloitte Global Deputy CEO and Chief People and Purpose Officer (“Deloitte Global Deputy CEO”) lead the WorldImpact Council (WIC) which meets quarterly. WIC membership is drawn from the Deloitte Global Board, the Deloitte Global Executive and other senior Deloitte leaders, including member firm Purpose leaders. Sub-committees of the Board review the Deloitte TCFD report. The Deloitte Global Board addresses governance issues including reviewing and agreeing on the global strategy, major commitments, and providing oversight on risks. Deloitte client service growth plans and investments, including for climate-related services, are also presented to the Deloitte Global Board for consideration, review and agreement.

GRI Standards disclosure number	Disclosure title	Report location / disclosure
102-19	Delegating authority	Leadership and governance <p>To align actions at a member firm level with those of Deloitte Global and share best practices on ESG matters, the Deloitte Global Deputy CEO together with the Deloitte Global Board Chair lead the WorldImpact Council (WIC), which meets 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>
102-20	Executive-level responsibility for economic, environmental, and social topics	Leadership and governance <p>The Deloitte Global Deputy CEO has executive accountability for Deloitte's environmental and social impact strategy. The Deloitte Global Deputy CEO reports to the Deloitte Global CEO and is a member of the Deloitte Global Executive.</p>
102-21	Consulting stakeholders on economic, environmental, and social topics	Stakeholder engagement and materiality ; Leadership and governance <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	Deloitte Global Board of Directors ; Performance metrics: Talent ; Leadership and governance
102-23	Chair of the highest governance body	Leadership and governance
102-24	Nominating and selecting the highest governance body	Leadership and governance
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	<p>This report was reviewed by Deloitte Global's Deputy CEO and Chief People and Purpose Officer (one person)</p>
102-40	List of stakeholder groups	Stakeholder engagement and materiality
102-41	Collective bargaining agreements	<p>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.</p>

GRI Standards disclosure number	Disclosure title	Report location / disclosure
102-42	Identifying and selecting stakeholders	Stakeholder engagement and materiality ; Basis of reporting
102-43	Approach to stakeholder engagement	Stakeholder engagement and materiality ; Basis of reporting
102-44	Key topics and concerns raised	Stakeholder engagement and materiality
102-45	Entities included in the consolidated financial statements	Network structure This report covers performance metrics that are aggregated across the Deloitte organization (except where otherwise noted).
102-46	Defining report content and topic boundaries	Stakeholder engagement and materiality ; Basis of reporting
102-47	List of material topics	Stakeholder engagement and materiality
102-48	Restatements of information	Performance metrics
102-49	Changes in reporting	Basis of reporting
102-50	Reporting period	Fiscal year 2022: 1 June 2021 - 31 May 2022
102-51	Date of most recent report	The Deloitte 2022 Global Impact Report was issued in September 2022.
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	GlobalReport@Deloitte.com
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. Deloitte's approach to assessing material topics, stakeholder engagement and related disclosures has been updated to align with GRI 3: Material Topics 2021.
102-55	GRI content index	GRI Index
102-56	External assurance	Deloitte Global did not have the FY2022 report externally assured. External assurance has been received for the greenhouse gas emissions of a limited number of Deloitte firms. These assurance statements are included in full in Deloitte's CDP response available at www.cdp.net .

GRI Standards disclosure number	Disclosure title	Report location / disclosure
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; FY2022 Revenue announcement; Stakeholder engagement and materiality; Basis of reporting
201-1	Direct economic value generated and distributed	Message from Deloitte Global CEO; FY2022 Revenue announcement; Performance metrics: Revenue, Performance metrics: Societal impact
<p>Economic value distributed and retained is considered confidential.</p>		
<p>Each Deloitte 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; CDP response

GRI Standards disclosure number	Disclosure title	Report location / disclosure
Client satisfaction		
N/A - Non-GRI Topic	N/A - Non-GRI Topic	Business overview ; Stakeholder engagement 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	Management Approach:	Social overview ; FY2022 Revenue announcement ; Stakeholder engagement and materiality
103-2	• Explanation of the material topic and its Boundary	
103-3	• The management approach and its components	
	• Evaluation of the management approach	
203-1	Infrastructure investments and services supported	Social overview ; FY2022 Revenue announcement ; Performance metrics: Societal impact
203-2	Significant indirect economic impacts	Social overview ; FY2022 Revenue announcement ; Performance metrics: Societal impact
Anti-corruption		
103-1	Management Approach:	Anti-corruption commitment ; Ethics ; Independence ; Risk and opportunity management ; Global Principles of Business Conduct ; Stakeholder engagement and materiality
103-2	• Explanation of the material topic and its Boundary	
103-3	• The management approach and its components	
	• Evaluation of the management approach	
205-1	Operations assessed for risks related to corruption	An analysis of the geographic inherent anti-corruption risk level of each member firm based on various corruption risk indices and factors is performed by the Deloitte Global 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		
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 	Stakeholder engagement and materiality ; Environmental overview ; Environmental progress ; Basis of reporting
302-1	Energy consumption within the organization	Performance metrics: Environmental ; Basis of reporting
302-3	Energy intensity	Performance metrics: Environmental ; Basis of reporting
302-4	Reduction of energy consumption	Performance metrics: Environmental ; CDP disclosure

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.

GRI Standards disclosure number	Disclosure title	Report location / disclosure
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 	Stakeholder engagement and materiality ; Environmental overview ; Environmental progress
303-1	Water withdrawal by source	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 Deloitte firms. Deloitte also recognizes that water is embedded in our supply chains. 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.
		This information is unavailable. The majority of water used in Deloitte facilities is sourced from municipal supplies with direct billing to the building owner and/or building management, 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.

GRI Standards disclosure number	Disclosure title	Report location / disclosure
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 	Stakeholder engagement and materiality ; Environmental overview ; Environmental progress ; Basis of reporting ; CDP disclosure
305-1	Direct (Scope 1) GHG emissions	Performance metrics: Environmental 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.
305-2	Energy indirect (Scope 2) GHG emissions	Performance metrics: Environmental 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.
305-3	Other indirect (Scope 3) GHG emissions	Performance metrics: Environmental 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.
305-4	GHG emissions intensity	Performance metrics: Environmental 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.
305-5	Reduction of GHG emissions	Performance metrics: Environmental ; CDP disclosure 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 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 	Stakeholder engagement 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 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).
306-3	Waste generated	This information is unavailable. Waste created in Deloitte facilities is most frequently disposed of through the building owner and/or building management, 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 	Sustainable and responsible supply chain ; Environmental overview ; Environmental progress ; Stakeholder engagement and materiality ; Supplier code of conduct
308-1	New suppliers that were screened using environmental criteria	Sustainable and responsible supply chain ; Supplier code of conduct All new suppliers responding to requests for proposals conducted by Deloitte Global on behalf of itself and on behalf of 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 ; Stakeholder engagement and materiality ; Commitment to responsible business practices
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 Deloitte 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 at Deloitte. Deloitte firms comply with or exceed all applicable workers' compensation and healthcare laws.

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; Stakeholder engagement and materiality
404-1	Average hours of training per year per employee	Performance metrics: Learning This information is not available for the Deloitte organization broken down by employee category. Additional discussions with Deloitte 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, including sabbaticals, for both new hires and experienced Deloitte people alike. Transition assistance is also undertaken in accordance with applicable laws. For example, pre-retirement planning is offered by many Deloitte firms, such as 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 Deloitte firms have in place a performance programs that includes regular performance feedback and career development conversations however, Deloitte 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 ; Disability and neurodiversity inclusion ; Stakeholder engagement and materiality
405-1	Diversity of governance bodies and employees	Leadership and governance ; Deloitte Global Board of Directors ; Performance metrics: Talent ; Gender balance <p>Deloitte strives for diversity and minority representation at every level of its organization, up to, and including, governance bodies. Data on indicators such as these is available for Deloitte US. For details please see the Deloitte US Diversity, Equity, and Inclusion (DEI) Transparency Report.</p>
405-2	Ratio of basic salary and remuneration of women to men	Gender balance ; Performance metrics: Talent <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 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 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 the Deloitte UK Pay and inclusion report</p>
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 ; Disability and neurodiversity inclusion ; Stakeholder engagement and materiality ; Deloitte's Global Principles of Business Conduct

GRI Standards disclosure number	Disclosure title	Report location / disclosure
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 anti-harassment 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, and the Global Principles of Business Conduct and/or Deloitte firm 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 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>Total percentage of overall workforce that has completed required anti-discrimination training in the reporting period is >95%.</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>

Human rights assessment		
103-1 103-2 103-3	<p>Management Approach:</p> <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; Stakeholder engagement and materiality; Ethics; Deloitte's Global Principles of Business Conduct</p>

GRI Standards disclosure number	Disclosure title	Report location / disclosure
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412-2	Employee training on human rights policies or procedures	<p>Human rights; Deloitte’s Global Principles of Business Conduct</p> <p>In Deloitte’s workplaces, human rights typically take the form of non-discrimination and diversity in personnel practices, privacy, professional development, and work-life balance. Deloitte values differences—in thought, style, culture, ethnicity and Deloitte has embedded concern for human rights in its core values, as a means of integrating respect for one another in the organization’s culture worldwide. Recruiting and retention activities reflect a desire to hire professionals who share Deloitte’s values and commitment to responsible business.</p> <p>Deloitte people are asked to confirm that they have read and understand Deloitte’s Global Principles of Business Conduct, which addresses key human rights concerns relevant to professional services, such as discrimination. This confirmation is done on an annual basis.</p> <p>The total percentage of overall workforce that has completed required anti-discrimination training in the reporting period is >95%.</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>
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Supplier social assessment		
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103-1	Management Approach:	<p>Stakeholder engagement and materiality; Supplier code of conduct; Commitment to responsible business practices</p>
103-2	• Explanation of the material topic and its Boundary	
103-3	• The management approach and its components	
	• Evaluation of the management approach	

GRI Standards disclosure number	Disclosure title	Report location / disclosure
414-1	New suppliers that were screened using social criteria	<p>New suppliers responding to requests for proposals conducted by Deloitte Global on behalf of itself and on behalf of the largest member firms are requested to answer questions about socially responsible policies and processes including supplier diversity and sustainability.</p> <p>New suppliers onboarded via procurement receive the Deloitte Supplier Code of Conduct.</p>
Public policy		
103-1 103-2 103-3	<p>Management Approach:</p> <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 	Stakeholder engagement and materiality ; Public policy ; Commitment to responsible business practices
415-1	Political contributions	<p>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. Upon completion of this process, agreement as to the policies, processes, and systems required to monitor and record information would need to be finalized. It may be three or more years before this information is available.</p>
Customer privacy		
103-1 103-2 103-3	<p>Management Approach:</p> <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; Stakeholder engagement 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, Deloitte continues to accelerate and enhance certain elements of our information security strategy and our overall security posture. We continue to invest in our cybersecurity capabilities consistent with our deep commitment to protect the information of Deloitte people and clients.</p>
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>Deloitte addresses and resolves complaints regarding confidentiality and privacy when identified. Information on the substance and number of complaints is considered confidential.</p>



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