



Deloitte Impact
2012
Global Reporting
Initiative Content
Index

Global Reporting Initiative Content Index

Deloitte LLP has prepared this report according to the Global Reporting Initiative's (GRI) Sustainability Reporting Guidelines. Our reporting meets the requirements for Application Level B, both in terms of reported contents and performance indicators.

This index provides references to the parts of the online report where readers can find information relating to Performance Indicators that Deloitte LLP has reported.

GRI Number	GRI Indicator	Status	Location or Disclosure
1. Strategy and Analysis			
1.1	Statement from the most senior decision-maker	Reported	Introduction by David Sproul, Senior Partner
1.2	Key sustainability impacts, risks and opportunities	Reported	Our business environment by David Cruickshank, Chairman See Scope of the report See also Stakeholder Engagement
2. Organisational profile			
2.1	Name of the organisation	Reported	See Scope of the report See also Deloitte LLP Audit Transparency Report for the year ended 31 May 2012
2.2	Primary brands and products	Reported	See Driving economic growth
2.3	Operational structure of the organisation	Reported	See Scope of the report See also Deloitte LLP Audit Transparency Report for the year ended 31 May 2012
2.4	Location of the organisation's headquarters	Reported	See Scope of the report
2.5	Number of countries where the organisation operates	Reported	See Scope of the report See also Deloitte LLP Audit Transparency Report for the year ended 31 May 2012
2.6	Nature of ownership and legal form	Reported	See Scope of the report See also Deloitte LLP Audit Transparency Report for the year ended 31 May

GRI Number	GRI Indicator	Status	Location or Disclosure
			2012
2.7	Markets served	Reported	See Scope of the report See also Deloitte LLP Audit Transparency Report for the year ended 31 May 2012
2.8	Scale of the reporting organisation	Reported	See Deloitte LLP Audit Transparency Report for the year ended 31 May 2012
2.9	Significant changes during the reporting period	Reported	See Deloitte LLP Audit Transparency Report for the year ended 31 May 2012 See also Leadership and Governance No significant changes to the organisation during the reporting period
2.10	Awards received in the reporting period	Reported	See Awards subsection of Metrics, Goals and Targets
3. Report Parameter			
3.1	Reporting period for the information provided	Reported	See Scope of the report
3.2	Date of most recent previous report	Reported	See our Annual Report 2011 (published August/ September 2011)
3.3	Reporting cycle	Reported	See Scope of the report Our business environment by David Cruickshank, Chairman
3.4	Contact point for questions regarding the report and its contents	Reported	Feedback sections are available for specific topics and individual sections across the online report format – in addition a formal feedback process is available through: ukdeloitteimpact@deloitte.co.uk Introduction by David Sproul, Senior Partner Driving Economic Growth comments Investing in higher value skills comments Commitment to sustainability comments
3.5	Process for defining report content	Reported	See Scope of the report
3.6	Boundary of the report	Reported	See Scope of the report

GRI Number	GRI Indicator	Status	Location or Disclosure
3.7	Specific limitations on the scope and boundary of the report	Reported	See Scope of the report This report covers the UK impact of Deloitte during the period from 1 June 2011 to 31 May 2012. Professional services are provided in Switzerland by a subsidiary entity and in the Middle East by a joint venture with the local Deloitte Touche Tohmatsu Limited (“DTTL”) member firm. This report does not cover activities within Switzerland or the Middle East joint venture
3.8	Basis for reporting on joint ventures, subsidiaries etc	Reported	See Scope of the report This report does not cover activities within subsidiary entity Switzerland or the Middle East joint venture
3.9	Data measurement techniques and the basis of calculations	Reported	Data measurement techniques and the basis of calculation for environment data is described in the Basis of Reporting . Data on community contributions follows the London Benchmarking Group (LBG) model
3.10	Explanation of the effect of any re-statements of information	Reported	Any restatements made to prior year data have been caveated as such within the reporting
3.11	Significant changes from previous reporting periods	Not reported	n/a
3.12	Table identifying the location of the Standard Disclosures	Reported	See GRI content index
3.13	Policy and current practice with regard to external assurance	Reported	See Standards subsection of Metrics, Goals and Targets See also Assurance subsection of Scope of Report
4. Governance			
4.1	Governance structure of the organisation	Reported	See Deloitte LLP Audit Transparency Report for the year ended 31 May 2012 See also Leadership and Governance and further information can be found on our website

GRI Number	GRI Indicator	Status	Location or Disclosure
4.2	Indicate whether the chair of the highest governance body is also an executive officer	Reported	The Chairman is not a member of the Executive Group. See Deloitte LLP Audit Transparency Report for the year ended 31 May 2012 See also Leadership and Governance and further information can be found on our website
4.3	Independent and / or non-executive members of the Board	Reported	See Deloitte LLP Audit Transparency Report for the year ended 31 May 2012 See also Leadership and Governance and further information can be found on our website
4.4	Mechanisms for shareholders and employees to provide recommendations to the Board	Reported	See Scope of the report
4.5	Linkage between Board and management compensation and company performance (including social & environmental performance)	Reported	See Deloitte LLP Audit Transparency Report for the year ended 31 May 2012
4.6	Processes in place to avoid conflicts of interest	Reported	Additional information available around leadership and governance on our website
4.7	Process for determining the qualifications and expertise of the Board in addressing economic, environmental, and social topics	Reported	This role is performed through the Nomination Committee See Deloitte LLP Audit Transparency Report for the year ended 31 May 2012
4.8	Internally developed statements of mission or values, codes of conduct, and principles	Reported	Additional information available around leadership and governance on our website
4.9	Procedures for identification and management of economic, environmental, and social performance, including relevant risks and opportunities and internationally agreed standards	Reported	See Scope of the report

GRI Number	GRI Indicator	Status	Location or Disclosure
4.10	Processes for evaluating the Board's performance, particularly with respect to economic, environmental and social performance	Reported	<p>The performance of our Board of Partners is monitored by two committees – the Compensation and Remuneration committees. These committees are responsible for remunerating the Board based on their contribution against pre-determined targets. In 2011, we appointed three Independent Non Executives (INEs) to our main Board so that they could have full oversight of all aspects of the firm's activities. The INEs also form part of our Public Interest Oversight Committee</p> <p>See Deloitte LLP Audit Transparency Report for the year ended 31 May 2012</p> <p>See also Leadership and Governance and further information can be found on our website</p>
4.11	Application of the precautionary approach	Not reported	
4.12	Economic, environmental and social charters and principles to which we subscribe	Not reported	
4.13	Memberships of associations	Reported	See Standards subsection of Metrics, Goals and Targets
4.14	Stakeholder groups engaged by the organisation	Reported	See Stakeholder Engagement subsection of About this Report
4.15	Basis for identification and selection of stakeholders	Reported	See Stakeholder Engagement subsection of About this Report
4.16	Approach to stakeholder engagement	Reported	See Stakeholder Engagement subsection of About this Report
4.17	Key topics and concerns raised through stakeholder engagement, and our response	Reported	See Stakeholder Engagement subsection of About this Report
Economic Performance Indicators			
Disclosures on Management Approach		Reported	<p>Introduction by David Sproul, Senior Partner</p> <p>Our business environment by David Cruickshank, Chairman</p> <p>See Driving Economic Growth</p>

GRI Number	GRI Indicator	Status	Location or Disclosure	
			See also Metrics, Goals and Targets and About this report	
EC1	Core	Direct economic value generated and distributed	Reported	See Driving Economic Growth See also Our Economic Contribution Summary within Metrics, Goals and Targets
EC2	Core	Financial implications of climate change	Not reported	This indicator is not currently measured by the business
EC3	Core	Coverage of the organisation's defined benefit plan obligations	Not reported	This indicator is not currently measured by the business
EC4	Core	Significant financial assistance received from government	Reported	No financial assistance is received from government
EC5	Additional	Ratio of wages to local minimum wage	Reported	All wages paid to employees in the UK meet the national minimum levels for each country We are a Living Wage employer in the UK. See Procurement
EC6	Core	Policy and spending on locally-based suppliers	Not reported	This indicator is not currently measured by the business
EC7	Core	Procedures for local hiring	Not reported	This indicator is not currently measured by the business
EC8	Core	Development and impact of infrastructure investments	Not reported	n/a
EC9	Additional	Significant indirect economic impacts	Reported	See Driving Economic Growth See also Our Economic Contribution
Environmental Performance Indicators				
Disclosures on Management Approach		Reported	Introduction by David Sproul, Senior Partner Our business environment by David Cruickshank, Chairman See Commitment to Sustainability See also Our green journey See also Metrics, Goals and Targets and About this report	
EN1	Core	Materials used by weight or volume	Not reported	n/a

GRI Number		GRI Indicator	Status	Location or Disclosure
EN2	Core	Percentage of materials used that are recycled materials	Not reported	n/a
EN3	Core	Direct energy consumption by primary energy source.	Reported	See Commitment to Sustainability See also Our green journey Environmental performance within Metrics, Goals and Targets
EN4	Core	Indirect energy consumption by primary source	Reported	Environmental performance within Metrics, Goals and Targets
EN5	Additional	Energy saved due to conservation and efficiency improvements	Reported	Environmental performance within Metrics, Goals and Targets
EN6	Additional	Initiatives to provide energy-efficient or renewable energy based products	Not reported	n/a
EN7	Additional	Initiatives to reduce indirect energy consumption	Reported	This indicator is not currently measured by the business
EN8	Core	Total water withdrawal by source	Reported	Water consumption is measured for the London office. Other offices are part of shared buildings where it is not, at this time possible to measure the consumption by Deloitte
EN9	Additional	Water sources significantly affected by withdrawal of water	Not reported	This indicator is not currently measured by the business
EN10	Additional	Percentage and total volume of water recycled and reused	Not reported	This indicator is not currently measured by the business
EN11	Core	Location and size of land in, or adjacent to, protected areas and areas of high biodiversity value	Not reported	n/a
EN12	Core	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value	Not reported	n/a
EN13	Additional	Habitats protected or stored	Reported	This area is not impacted directly by Deloitte UK's activities but is an area the firm is involved in Africa, working in a partnership to protect a local rainforest See case study on Deloitte Rainforest Conservation Project
EN14	Additional	Strategies for managing impacts on biodiversity	Not reported	This indicator is not currently measured by the business

GRI Number		GRI Indicator	Status	Location or Disclosure
EN15	Additional	Protected species with habitats in areas affected by operations	Not reported	n/a
EN16	Core	Total direct and indirect greenhouse gas emissions by weight	Reported	Data is provided as scope 1, scope 2 and scope 3 emissions See Commitment to Sustainability See also Our green journey Environmental performance within Metrics, Goals and Targets
EN17	Core	Other relevant indirect greenhouse gas emissions by weight	Not reported	This indicator is not currently measured by the business.
EN18	Additional	Initiatives to reduce greenhouse gas emissions	Reported	The firm has developed a Standard Design Guide to drive best-practice design when refurbishing our estate and which includes standards for procuring energy-efficient equipment. We have installed automatic meter readers to provide centralised, live data for electricity and gas consumption to enable us to manage this more effectively The firm currently procures 94% green electricity across all mainland UK sites under its financial control The firm has an ongoing programme to reduce the carbon footprint of our business travel. The firm incentivises the use of domestic train journeys as opposed to flights. We encourage the use of public transport and car-sharing schemes when visiting client sites. We also encourage use of video-, telephone- and IT-conferencing where possible and are undertaking an internal employee engagement exercise to drive a reduction in internal travel. To reduce the impact of commuting, we have a bicycle purchase scheme and have invested significantly to expand the cyclist facilities in our London campus
EN19	Core	Emissions of ozone-depleting substances	Not reported	This indicator is not currently measured by the business
EN20	Core	NO, SO, and other significant air emissions	Not reported	This indicator is not currently measured by the business
EN21	Core	Total water discharge by quality and destination	Not reported	This indicator is not currently measured by the business
EN22	Core	Total weight of waste by type and disposal method	Reported	Total weight of waste is reporting along with the percentage of waste recycled and diverted from landfill See Commitment to Sustainability See also Our green journey

GRI Number	GRI Indicator	Status	Location or Disclosure
			Environmental performance within Metrics, Goals and Targets
EN23	Core Total number and volume of significant spills	Reported	Deloitte had no significant spills in this reporting year
EN24	Additional Waste deemed hazardous under the terms of the Basel Convention	Not reported	This indicator is not currently measured by the business
EN25	Additional Water bodies and related habitats significantly affected	Not reported	n/a
EN26	Core Initiatives to mitigate environmental impacts of products	Not reported	n/a
EN27	Core Percentage of products sold and their packaging materials that are reclaimed	Not reported	n/a
EN28	Core Significant fines and non-monetary sanctions for non-compliance with environmental laws and regulations	Reported	Deloitte had no significant fines or non-monetary sanctions for non-compliance with environmental laws and regulations in this reporting year
EN29	Additional Environmental impacts of transporting products and other goods and materials, and the workforce	Partially reported	Workforce transport is the most significant area of environmental impact. Business travel is monitored and reported but commuting travel is not currently captured
EN30	Additional Total environmental protection expenditures and investments by type	Not reported	This indicator is not currently measured by the business
Social – Labour Practices and Decent Work Performance Indicators			
Disclosures on Management Approach		Reported	Introduction by David Sproul, Senior Partner Our business environment by David Cruickshank, Chairman See Investing in Higher Value Skills See also Investing in Our People; Supporting High Performance and Investing in Future Talent See also Metrics, Goals and Targets and About this report

GRI Number		GRI Indicator	Status	Location or Disclosure
LA1	Core	Total workforce by employment type, employment contract and region	Partially reported	Total workforce is broken down by business units which comprise audit, consulting, tax, corporate finance and ICS in the UK. Deloitte collects details on employment type for internal purposes and can be made available Workforce performance within Metrics, Goals and Targets
LA2	Core	Total number and rate of employee turnover by age group, gender and region	Reported	Retention rate among women returning from maternity leave is available. See Investing in Higher Value Skills See also Respect and Inclusion Workforce performance within Metrics, Goals and Targets
LA3	Additional	Benefits provided to full-time employed that are not provided to temporary or part time employees	Not reported	This indicator is not currently measured by the business.
LA4	Core	Percentage of employees covered by collective bargaining agreements	Reported	0% of employees are covered by collective bargaining agreements
LA5	Core	Minimum notice period(s) regarding operational changes	Reported	Deloitte adheres to legal requirements and where necessary, consult in a fair and reasonable way. The minimum notice period for any contractual changes to terms and conditions of employment (after the initial 26 weeks of employment) range from 4 to 13 weeks depending on seniority within the organisation and reference these when proposing any significant changes.
LA6	Additional	Percentage of total workforce represented in formal joint management-worker health and safety committees	Not reported	n/a
LA7	Core	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Partially reported	Absenteeism is reported. Deloitte collects details on other labour practice metrics for internal purposes however this data is not currently published externally. Workforce performance within Metrics, Goals and Targets
LA8	Core	Programs in place to assist workforce members, their families, or community members regarding serious diseases	Not reported	This indicator is not currently measured by the business.
LA9	Additional	Health and safety topics covered in formal agreements with trade unions	Not reported	n/a

GRI Number	GRI Indicator	Status	Location or Disclosure
LA10	Core Average hours of training per year per employee by employee category	Partially reported	Total training time for all employees was more than 600 000 hours of formal learning. Deloitte collects details on average hours of training per employee category for internal purposes however this data is not currently published externally. See Learning and Development
LA11	Additional Programs for skills management and lifelong learning that support the continued employability of employees	Reported	See Investing in Higher Value Skills See also Preparing Future Business Leaders
LA12	Additional Percentage of employees receiving regular performance and career development reviews	Reported	All employees receive regular reviews See Performance Management
LA13	Core Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	Partially reported	Composition is reported in the Deloitte LLP Audit Transparency Report for the year ended 31 May 2012 and Leadership and Governance section See Deloitte LLP Audit Transparency Report for the year ended 31 May 2012 See also Leadership and Governance and further information can be found on our website Externally reported metrics include: <ul style="list-style-type: none"> • % Executive roles held by women • % Board roles held by women • % Partners who are women • Number of woman at grade Senior Manager or above • Total membership number of the nine diversity networks Workforce performance within Metrics, Goals and Targets
LA14	Core Ratio of basic salary of men to women by employee category	Reported	Basic salaries paid to employees in the UK are not differentiated by gender.
Social – Human Rights Performance Indicators			
Disclosures on Management Approach		Reported	Introduction by David Sproul, Senior Partner Our business environment by David Cruickshank, Chairman See Investing in Higher Value Skills and Commitment to Sustainability See also Metrics, Goals and Targets and About this report

GRI Number	GRI Indicator	Status	Location or Disclosure
HR1	Core Percentage and total number of significant investment agreements that include human rights clauses or have undergone human rights screening	Not reported	n/a
HR2	Core Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken	Partially reported	Deloitte LLP collects corporate social responsibility information from suppliers and are currently developing metrics against which to measure suppliers See Procurement
HR3	Additional Total hours of employee training on policies and procedures concerning aspects of human rights	Partially reported	4,000 employees have completed online Respect and Inclusion training covering areas applicable to human rights within the business. The number of hours associated with this training is not reported See Respect and Inclusion
HR4	Core Total number of incidents of discrimination and actions taken	Partially reported	Deloitte collects details for internal purposes however this data is not currently published externally
HR5	Core Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk	Not reported	This indicator is not currently measured by the business
HR6	Core Operations identified as having significant risk for incidents of child labour	Not reported	n/a
HR7	Core Operations identified as having significant risk for incidents of forced or compulsory labour	Not reported	n/a
HR8	Additional Percentage of security personnel trained human rights policies or procedures	Reported	All security personnel, in both the UK and Switzerland, are employed via a third party contract agency. Responsibility for training security personal, on human rights policies and procedures would rest with their employer
HR9	Additional Total number of incidents of violations involving rights of indigenous people	Not reported	n/a
Social – Society Performance Indicators			
Disclosures on Management Approach		Reported	Introduction by David Sproul, Senior Partner Our business environment by David Cruickshank, Chairman See Investing in Higher Value Skills and Commitment to Sustainability

GRI Number	GRI Indicator	Status	Location or Disclosure
			See also Metrics, Goals and Targets and About this report
SO1	Core Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting	Reported	Deloitte Impact 2012 provides an overall understanding of our contribution and impact on our clients, UK plc and wider society in the last year
SO2	Core Percentage and total number of business units analysed for risks related to corruption	Reported	The firm has assessed its business for risks related to corruption and has appropriate related controls in place. Additionally, reports are prepared for the Audit Committee on possible unethical behaviour and information arising from the firm's whistle-blowing processes. Furthermore, in 2011, the Audit Committee reviewed the processes under which our risk assessment in relation to the Bribery Act has been undertaken and the firm's Assurance Group completed a review in 2012 of the firm's policies and procedures in relation to the Bribery Act
SO3	Core Percentage of employees trained in organization's anti-corruption policies and procedures	Reported	A compulsory training programme is in place for all employees which encompasses anti-corruption policies and procedures. This includes, as applicable for the local laws and regulations of the UK, anti-money laundering; anti-bribery; independence and ethics; and market abuse and insider dealing
SO4	Core Actions taken in response to incidents of corruption	Partially reported	Deloitte collects details for internal purposes however this data is not currently published externally
SO5	Core Public policy positions and participation in public policy development and lobbying	Reported	See Deloitte LLP Audit Transparency Report for the year ended 31 May 2012
SO6	Additional Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country	Reported	It is Deloitte policy not to give cash contributions to any political party or other groups with a political agenda. However, we do seek to develop and maintain constructive and balanced relationships with political parties and may make available partner, staff and advisory resources, and technical and factual information, on occasion. Disclosures on such matters for companies are covered by the Political Parties, Elections and Referendums Act. Although the scope of this Act does not cover Limited Liability Partnerships, we regard it as appropriate to disclose equivalent details. For the year ended 31 May 2012, Deloitte did not make any donations to political parties

GRI Number	GRI Indicator	Status	Location or Disclosure
SO7	Additional Total number of legal actions for anticompetitive behaviour, anti-trust, and monopoly practices and their outcomes	Reported	There were no legal actions for the year ended 31 May 2012 for anticompetitive behaviour, anti-trust and monopoly practices and their outcomes
SO8	Core Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations	Reported	There were no significant fines for non monetary sanctions for non compliance with laws and regulations for the year ended 31 May 2012
Social - Product Responsibility Performance Indicators			
Disclosures on Management Approach		Reported	Introduction by David Sproul, Senior Partner Our business environment by David Cruickshank, Chairman See also Metrics, Goals and Targets and About this report
PR1	Core Life cycle stages in which health and safety impacts of products and services are assessed	Not reported	n/a
PR2	Additional Incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products	Not reported	n/a
PR3	Core Product and service information required by procedures, and percentage of significant products and services covered	Not reported	n/a
PR4	Additional Incidents of non-compliance with regulations and voluntary codes concerning product information and labelling	Not reported	n/a
PR5	Additional Practices related to customer satisfaction, including results	Not reported	Customer satisfaction data is not currently collected
PR6	Core Programs for adherence to laws, standards, and voluntary codes related to marketing communications	Reported	Deloitte LLP seeks to conform with the laws, standards and regulations relating to marketing communications within the jurisdiction within which we operate
PR7	Additional Incidents of non-compliance with regulations and voluntary codes concerning marketing communications	Reported	There have been no incidents of non-compliance with regulations and voluntary codes concerning marketing communications
PR8	Additional Total number of substantiated complaints regarding breaches of customer privacy	Reported	There have been no complaints regarding breaches of customer privacy

GRI Number		GRI Indicator	Status	Location or Disclosure
PR9	Core	Significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	Reported	There have been no significant fines for non compliance with laws and regulations concerning the provision and use of products and services