

Scope of the report

Relevance, information systems and the reporting process

Deloitte reports its sustainability activities on an annual basis. This report refers to all Deloitte activities in the Netherlands from 1 June 2008 to 31 May 2009 and includes data from Deloitte Holding BV and its fully owned entities. The scope of the report is similar to that of the annual report.

We have taken the utmost care to ensure that the information in this report is accurate. When data relating to a different period or older data has been adjusted, the text explicitly says so. As a rule, we compare progress to similar charts from last year so that our readers can benchmark our performance.

“Our five sustainability themes are clients, people, integrity, society and environment.”

The report is based on the reporting guidelines of the Global Reporting Initiative (GRI) G3 requirements. The GRI table can be found at the end of this report and on our website. It states which subjects have been and have not been included in the report and refers to other sources used. Several levels of application are possible for GRI guidelines. Our level is B+. We provide the required profile information, an overview of the management approach and at least 25 performance indicators.

HR information has been derived from our integrated business information system. The other information has been carefully collected from other parts of the organisation. For data supporting the chapter “Our ecological footprint”, we have used data provided by our suppliers. The mathematical model applied is the UNEP GHG model. The text states whether the data is based on estimates.

The registration of complaints and the registration of additional functions occurs on a voluntary base, hence we cannot assure completeness.

Materiality and selection of issues

The report has been prepared according to the five themes of corporate responsibility; clients, people, integrity, society and the environment. In determining content, Deloitte selected the issues through an interactive process that involved the people responsible for these themes in our operations. They identified the dominant issues in this year’s agenda according to our strategy, the feedback received on our last sustainability report and other input.

We will report on the same (key) performance indicators as last year. These indicators have been included in our management information system and from 2009/2010 onwards we will regularly include our sustainability data in management information. New issues or activities that have arisen during the year under review are explained.

Stakeholders

Our most visible stakeholders are our employees and our clients. However, we also take into account the interests of others, such as professional associations, government bodies, suppliers and the users of information that we have audited. Apart from the day-to-day contact through our business, we have several instruments for dialogue with our stakeholders.

We asked our people for their opinions on our sustainability performance in a sustainability survey at the end of 2008/2009. About 73 percent agreed or strongly agreed that sustainability had become a key initiative in our LEAP strategy and about half agreed that we should integrate sustainability issues into the advice we give to clients, wherever possible. In March we also conducted an internal inventory within Deloitte with regard to sustainability of the existing skills.

Throughout the year we participated in several external stakeholder events and brainstorm sessions on sustainability. We also hosted a so-called reality day at the Vrije Universiteit, during which we discussed our 2007/2008 Sustainability Report and accountancy students worked on real life Deloitte case studies.

External Assurance

Ernst & Young Accountants audited the information provided in our report. The assurance report can be found at the end of this document.

Since 2007, Ernst & Young Accountants has audited the information in our sustainability reports. No assurance was obtained on the information for the year 2005/2006.