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Solutions

Sustainability and Corporate Social Responsibility (CSR) Response to the challenges of the modern world

Sustainability is a comprehensive approach to management of organizations which is focused on creating and maximizing long-term economic, social and environmental value. It is a response to the challenges of the modern world facing organizations from the public and private sectors.

We provide support to private and public companies in their transformation from economically-oriented entities to organizations that consciously build their value through active management of the economic, social and environmental impact.

Sustainable development is best described by four key words			
lmpact	Economics	Relations	Transformation

Sustainability

Sustainability is responsibility for the **impact** that the organization exerts on its surroundings, in business, environmental and social terms. Conscious management of the impact translates into lower costs, improved external relations and better managed risks.

Sustainability is skilled positioning of the organization in the **economic reality**, taking account of the social and economic challenges, environmental opportunities and threats. The

awareness that the organization functions within a broader framework, amid complex interrelations with many stakeholder groups, allows it to get ready and make use of the opportunities linked with sustainability.

Sustainability is awareness that each entity is surrounded by stakeholders. Building and cultivating good **relations** with stakeholders based on engagement and dialogue is crucial, because it not only affects the possibilities to manage risks, but also supports development and gives the organization a competitive edge.

Sustainability is **transformation** and development of the organization as well as creation of its long-term value based on innovation as well as intellectual and relation capital.

Benefits for businesses

Business transformation and sustainable approach to management translate into:

- Identification of the areas that create the organization's long-term value
- Reduction of operating costs due to more effective resource management across the entire supply chain
- Effective economic, social and environmental risk management
- Business stability relying on good relations with key stakeholders
- Building loyalty and trust of customers through a dialogue and engagement

Sustainability is a response to the challenges of the modern world which transforms potential threats and risks into development opportunities for organizations from the public and private sectors.

Deloitte Sustainability and CSR services

Our team consists of qualified experts specializing in projects focused on transformation of companies and public institutions for sustainability purposes, including analyses, definition of strategic directions and reporting. We provide support in the scope of specific sustainability areas: social and economic impact management, environmental management, social engagement and stakeholder engagement.

We tailor our solutions to the specifics and scale of the organization, taking into account the risks and demands associated with its operations, the expectations of all stakeholder groups, as well as the need to be engaged in an active dialogue.

We provide the following services to our Clients:

- · Non-financial and integrated reporting
- · Preparation and implementation of sustainability strategies
- Measurement, management & reporting the organization's impact on the economic, social and environmental setting
- · Energy efficiency strategies
- Dialogue and engagement of stakeholders
- · Responsible sale
- Ethics management
- Regulatory impact assessment
- Diversity management

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Key initiatives

The Green Frog Award

Deloitte Central European Sustainability Report Award – the Green Frog Award - is an award for best sustainability reports. The contest aims to identify and reward excellence in corporate non-financial reporting in Central Europe.

CSR Managers Survey 2015

The Deloitte survey was carried out among CSR managers in 10 CEE countries. It was conducted along with the survey performed by the Polish Responsible Business Forum among Polish CSR managers to mark the 15th anniversary of CSR partnership in Poland. Both the Polish and Central European surveys present the role of CSR practitioners in promoting social responsibility in companies as well as their insights on the positive effects of CSR on the social and economic condition of each country.

CE TOP 500 2015, Seeds of Growth

The 2015 edition of the Deloitte CE Top 500 report ranks the largest companies from the 18 countries from Central Europe and Ukraine. In addition, it includes the opinions of some of the region's most prominent business leaders, with a focus on sustainability and sustainable growth.

Social Progress Index

The 2015 Social Progress Index ranks 133 countries, covering over 94% of the world's population. It examines 52 key social and environmental indicators captured under 12 components across 3 dimensions of social progress: basic human needs, foundations of wellbeing and opportunity.

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Key publications

- Global Sustainability Services Brochure
- Social Progress Index 2015
- Sustainability & Compliance Trends, Winter 2015
- Polish power sector riding on the wave of megatrends
- Water Tight 2.0, The top trends in the global water sector

Deloitte globally also maintains active involvement in the public discourse on sustainability issues through collaboration with leading global institutions that are dedicated to finding and promoting solutions to sustainability challenges. We are close to where key sustainability decisions are taken:

 The Prince's Accounting for Sustainability Project (A4S): DTTL's Chairman is on the Advisory Council and Deloitte has provided secondments.

- The Carbon Disclosure Project (CDP): Deloitte is a past global and U.S. sponsor of CDP Water Disclosure, and DTTL has developed reports to Investor and Supplier questionnaires on CDP Climate Change.
- Global Initiative for Sustainability Ratings (GISR): Deloitte is a strategic sponsor, has committed financial and in-kind support on a multi-year basis, and has a seat on the

Technical Review Committee.

- Global Reporting Initiative & Global Sustainability Standards Board (GRI & GSSB): Deloitte has been involved since the GRI's inception and has been an organizational stakeholder since 2004, and two Deloitte partners are members of the governance structure.
- International Integrated Reporting Council (IIRC): DTTL's Chairman is a Council Member and Deloitte has provided secondments.
- Sustainability Accounting Standards Board (SASB): Deloitte has provided funding and a secondment, participated in industry working groups, and has a seat on the Assurance Task Force.
- Sustainable Stock Exchanges Initiative (SSE): Deloitte has a representative on the SSE Corporate Working Group.
- (UNGC) United Nations Global Compact: Deloitte was a founding signatory in 2000 with several high-impact pro-bono projects and secondments.
- World Business Council for Sustainable Development (WBCSD): Deloitte was a
 founding member in 1995, DTTL's Chairman is a Council Member and Social Cluster
 Board Member, and Deloitte has provided secondments and appointed Leadership
 Program members.
- World Economic Forum (WEF): Deloitte is a strategic partner, involved in the WEF
 Project Advisor Program, DTTL's Chairman is a Member of the Chairmen's Community,
 Deloitte has representatives in the Forum of Young Global Leaders.

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Key contacts



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Recommendations



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Task Force on Climate-related Financial Disclosures

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