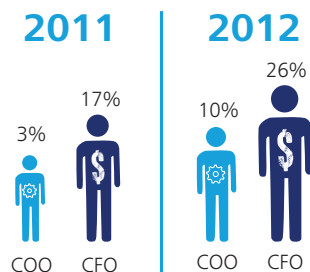


The big picture

The 2012 Sustainability & the CFO Study, conducted among **250 CFOs** representing companies with greater than USD **1 billion** in revenue each, across **14 countries** on **5 continents**, asked CFOs to share their perspectives on sustainability. The results were clear: *CFOs are engaging with sustainability.*

Who is accountable to the Board for your firm's sustainability strategy?



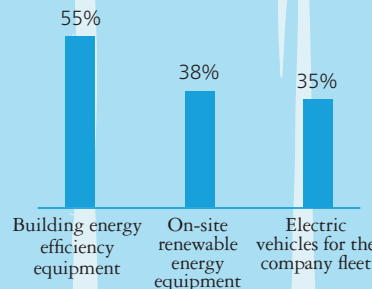
Sustainability is becoming operationalized. Globally, an increasing amount of sustainability authority rests with the CFO and COO.

49% of CFOs saw a *significant* link between sustainability performance and financial performance.

Focus on Cleantech

As sustainability concerns move squarely onto the CFO agenda, Cleantech issues have accordingly come front and center. **66%** of CFOs polled saw investment in Cleantech products as important to their firm in 2012, and **59%** saw acquisition of Cleantech or sustainability assets as important. Not surprisingly, **49%** saw competition from Cleantech markets as a significant risk.

Top planned Cleantech investments over next 2 years



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"Reducing energy consumption at an enterprise level, deploying business practices to reduce the environmental impact, and moving towards green technological initiatives are gaining importance. It is mandatory for me to continuously evaluate the existing processes and align financial data to ensure successful deployment."

— CFO, Germany

Top 10 countries for Cleantech innovation*

- | | |
|------------|----------------|
| 1. Denmark | 6. Germany |
| 2. Israel | 7. Canada |
| 3. Sweden | 8. South Korea |
| 4. Finland | 9. Ireland |
| 5. USA | 10. UK |

* The State of Global Cleantech Innovation. Cleantech Group/WWF. 2012.

34% of CFOs said they are in the process of implementing an organizational transformation relating to energy, environment, and sustainability.

53% of CFOs said their involvement had increased over the last year with **61%** noting that they expected their involvement to increase over the next **2 years**.

Deloitte Sustainability: Our services

Deloitte combines specialized sustainability expertise with our traditional service strengths and industry savvy to provide compelling value for clients. Our services that truly speak to CFOs' needs include the following:

Data Analysis and Reporting

- Reporting & Assurance
- Data Analytics and Visualization
- Compliance services
- IT systems
- Risk assessment

Resource Performance

- Energy management
- Carbon management
- Water + environmental stewardship
- Real estate

Transformative Strategy

- Supply chain
- Environmental due diligence
- Business resiliency
- Anti-corruption/ethics
- Cleantech
- Environmental valuation
- M&A/PMI