

# Deloitte's greenhouse gas emissions

## Progress toward goals – WorldClimate

Goal description	Goal year	Goal	FY2023 progress
Reduce Scope 3 GHG emissions from business travel 50% per FTE by FY2030 from a FY2019 base year	2030	50%	64%

## Environmental sustainability

	FY2023	FY2022	FY2021	FY2019 (base year)
<b>Deloitte GHG emissions by scope and source<sup>1</sup></b>				
<b>Metric tons CO<sub>2</sub>e</b>				
<b>Scope 1 GHG emissions by source</b>				
Fuel combustion in buildings <sup>2</sup>	4,353	4,038	2,928	4,250
Vehicle fleet (internal combustion engine)	662	705	638	1,392
<b>Total Scope 1 emissions</b>	<b>5,015</b>	<b>4,743</b>	<b>3,566</b>	<b>5,642</b>
<b>Scope 2 GHG emissions by source</b>				
Electricity in buildings (market-based)	90,474	70,520	61,939	109,061
Emissions avoided via EACs <sup>3</sup>	90,474	70,520	61,939	—
<b>Total Scope 2 emissions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>109,061</b>
<b>Scope 3 GHG emissions by source</b>				
Business travel: air travel (tank-to-wake emissions)	190,899	54,530	3,296	291,101
Business travel: other sources	61,471	36,638	11,267	147,528
<b>Total business travel emissions</b>	<b>252,370</b>	<b>91,168</b>	<b>14,563</b>	<b>438,629</b>
Purchased goods and services (PG&S) <sup>4,5</sup>	491,960	267,622	139,041	166,626
<b>Total Scope 3 emissions</b>	<b>744,330</b>	<b>358,790</b>	<b>153,604</b>	<b>605,255</b>
<b>GHG emissions totals<sup>6</sup></b>				
<b>Gross GHG emissions</b>	<b>749,345</b>	<b>363,533</b>	<b>157,170</b>	<b>719,958</b>
Beyond value chain mitigation: carbon credit purchases <sup>7</sup>	749,345	363,533	157,170	291,101
Percentage of gross GHG emissions addressed through carbon credit purchases	100%	100%	100%	40%
<b>Gross GHG emissions per FTE</b>	<b>4.38</b>	<b>2.32</b>	<b>1.29</b>	<b>6.81</b>
Reduction of gross GHG emissions per FTE from FY2019 levels	36%	66%	81%	

The 2023 US Impact Report reflects data based on Deloitte's Fiscal Year (FY) 2023 (5/29/2022–6/3/2023) with environmental metrics from the period 6/1/2022–5/31/2023.

- Please refer to Deloitte's 2023 [Global Impact Report: Performance metrics and reporting frameworks](#) for additional details on reporting methodology.
- Note that fuel combustion in buildings may vary dramatically year over year depending on the timing of when fuel tanks are filled (e.g., diesel generator tanks may not be filled every year).
- Deloitte procures and claims renewable energy in accordance with the Climate Group's RE100 Technical Criteria and Global Reporting Initiative (GRI) topic standard GRI 302: Energy 2016.
- Because activity data is not readily available, Scope 3 PG&S emissions are calculated using data collected from select suppliers, combined with broad estimations of emissions per amount spent by purchasing category. As such, the uncertainty around these reported emissions is high.

In FY2023, Deloitte revised the methodology for calculating real estate emissions included in reported purchased goods and services (PG&S) emissions to align with updated guidance from the real estate sector. As a result of the updated guidance, Deloitte has removed upfront embodied carbon real estate emissions from reported PG&S emissions. For comparability, this change in methodology has been retroactively applied to previously reported PG&S amounts, which has resulted in a recalculation and restatement of PG&S amounts and emissions totals for the base year and all the previous years' data shown in this report. The recalculation and restatement has resulted in emissions decreases of 71,669 metric tons in FY2022; 69,241 metric tons in FY2021; 66,893 metric tons in FY2020; and 62,371 metric tons in FY2019. Reported FY2023 PG&S emissions would be approximately 63,000 metric tons higher if using the previous methodology.

Deloitte will continue to review its approach to Scope 3 reporting in the future, aiming to continually improve the accuracy of its disclosures. When these enhancements lead to a material change in a reported figure, Deloitte is committed to explaining the nature of the change, its reasoning for its appropriateness, and the variance compared to previous methodologies. Additional details on this restatement are provided in the Deloitte Global FY2023 Basis of Reporting.

- Updated CDP emission factors had a significant impact on FY2023 PG&S emissions. The updated emission factors were not applied retrospectively to prior fiscal years, contributing to the reported year-over-year increase.
- The environmental data outlined in the chart above is included, together with additional environmental data from the network of Deloitte member firms, in the [Environmental Performance Data Limited Assurance Report for FY2023](#) completed for Deloitte Global by an independent third party as noted in the Deloitte Global FY2023 [Basis of Reporting](#).
- In FY2021, FY2022, and FY2023 we purchased carbon credits from Climate Impact Partners. Climate Impact Partners is a founding member of the International Carbon Reduction and Offset Alliance (ICROA) and complies with the ICROA Code of Best Practice through an annual audit. The carbon credits we purchased were from carbon avoidance and carbon removal projects. Details about the projects are available [here](#). All the credits we purchased met one of the following standards: American Carbon Registry; Climate Action Reserve; Climate, Community & Biodiversity; Clean Development Mechanism; Gold Standard; or Verified Carbon Standard.

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