

GREENHOUSE GAS EMISSIONS STATEMENT - DELOITTE LLP

This greenhouse gas (GHG) emissions statement has been calculated using an operational control consolidation approach as described in the GHG Protocol. The full methodology is outlined in the Basis of Reporting. In summary:
 - Scope 1 refers to direct emissions from gas usage; and our owned vehicles powered by internal combustion engines
 - Scope 2 refers to indirect emissions from the generation of our purchased electricity; district heating & cooling; and owned electric vehicles
 - Scope 3 includes our emissions from business travel; employee commuting and homeworking; and our purchased goods and services
 This disclosure relates to Deloitte Norway.

Assessment Parameters

Baseline year	FY19
Consolidation approach	Operational control
Boundary summary	All entities and all facilities either owned or under the operational control of Deloitte LLP
Consistency with the financial statements	The only variation to our financial statements is that all properties under operating leases in Deloitte LLP are included in our Scope 1 and 2 data. Upstream and downstream emissions outside of our operational control are included in our Scope 3 data
Emission factor data source	EA 2022 (for Electricity/Location factors); AIB, European Residual Mixes 2022 (for Electricity/Market factors); Carbon Disclosure Project 2022 (for PG&S factors); and UK Government - BEIS 2022 for all remaining emissions factors
Assessment methodology	Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard (revised edition, 2004); and Corporate Value Chain (Scope 3) Standard
Materiality threshold	A materiality threshold was set at a consolidated Deloitte NSE level at 3% for Scopes 1, 2, and 3
Independent assurance/verification	Limited assurance was provided by BDO LLP at a consolidated Deloitte NSE level and Deloitte NOR level over all reported carbon metrics. This included consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK plus Jersey, Guernsey, Isle of Man and Gibraltar.
Intensity ratio	Emissions per Full Time Equivalent (FTE)
Targets (FY19 to FY30)	100% of the vehicles in our Scope 1 & 2 owned fleet will be electric or plug-in hybrid 100% of the electricity used across our operations will be matched with electricity produced from renewable sources 50% per FTE reduction in Scope 3 business travel GHG emissions 67% of our global suppliers of goods, services and business travel by emissions, will have set science-based targets

Greenhouse Gas Emissions	FY19 (Baseline Year)		FY20		FY21		FY22		FY23		% change against baseline	
	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)
Scope 1	0	0,00	0	0,00	0	0,00	0	0,00	0	0,00		
Fuel combustion	0		0		0		0		0			
Vehicle fleet (ICE)	0		0		0		0		0			
Scope 2	1 100	0,84	324	0,24	227	0,17	347	0,240	376	0,229	-66 %	-73 %
Electricity (market-based)	772		0		0		0		0			
Electricity (location-based)	24		21		21		31		20			
District heating and cooling	328		322		227		347		376			
Vehicle fleet (Electric; market-based)	0		2		0		0		0			
Total Gross *Operational* Emissions	1 100	0,84	324	0,24	227	0,17	347	0,24	376	0,229	-66 %	-73 %
Scope 3	4 741	3,64	4 261	3,19	2 312	1,70	3 640	2,52	6 070	3,70	28 %	2 %
Upstream scope 3 emissions												
Purchased goods and services ¹	2 837		2 552		1 905		2 775		4 467		57 %	25 %
Capital goods	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Fuel and energy-related activities	Not material		Not material		Not material		Not material		Not material			
Upstream transport and distribution	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Waste generated in operations	Not material		Not material		Not material		Not material		Not material			
Business travel (incl. radiative forcing)	1 243	0,95	1 138	0,84	104	0,08	364	0,25	927	0,57	-25 %	-40 %
Business travel (incl. radiative forcing)	1 047		1 768		132		554		1 443			
Employee commuting and homeworking ³	662		571		303		500		676			
Upstream leased assets	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Downstream scope 3 emissions												
Downstream transport and distribution	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Processing of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Use of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
End-of-life treatment of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Downstream leased assets	Not material		Not material		Not material		Not material		Not material			
Franchises	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Investments	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Total Gross *Operational & Travel* Emissions	2 343	1,80	1 463	1,08	330	0,24	711	0,48	1 303	0,81	-44 %	-56 %
Total Gross Emissions	5 842	4,48	4 585	3,37	2 539	1,87	3 987	2,76	6 445	3,96	10 %	-12 %
Certified Emission Reductions (CERs) ⁴	1 159		1 462		2 539		3 987		1979			
Total Net *Operational & Travel* Emissions	1 184	0,91	0	0,00	0	0,00	0	0,00	0	0,00		

Other Metrics	FY19 (Baseline Year)		FY20		FY21		FY22		FY23		% change against baseline	
	(Metric)	(Benchmark)	(Metric)	(Benchmark)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Benchmark)
Full-Time Equivalents (FTE)⁵	1 304		1 360		1 352		1 446		1 639			
Floor Area (m²)	162 416		168 490		168 954		149 677		107 506			
Fuel Consumption (kWh)	474 287	364 kWh/FTE	384 181	282 kWh/FTE	160 836	118 kWh/FTE	245 799	170 kWh/FTE	363 993	222 kWh/FTE	-23 %	-39 %
Owned Vehicles, Internal Combustion Engine	0		0		0		0		0			
Owned Vehicles, Electric	0		6 013		2 940		22 945		28 558			
% electric/plug-in hybrid vehicles in fleet	0 %		100 %		100 %		100 %		100 %			
Reimbursed Mileage & Car Rentals	474 287		378 168		157 895		222 854		335 435			
Utilities Consumption (kWh)	5 282 906	33 kWh/m ²	4 753 220	28 kWh/m ²	4 184 654	25 kWh/m ²	5 785 538	39 kWh/m ²	5 888 728	55 kWh/m ²	11 %	68 %
Gas	0		0		0		0		0			
Electricity from buildings	2 993 119		2 532 852		2 408 096		3 023 415		3 016 951			
Electricity from Renewables	0		2 532 852		2 408 096		3 023 415		3 016 951			
% electricity from renewables	0 %		100 %		100 %		100 %		100 %			
District Cooling	564 824		420 903		487 875		774 750		696 995			
District Heating	1 724 663		1 809 465		1 288 684		1 987 373		2 174 782			
Total Energy Consumption (kWh)	5 756 893	4 415 kWh/FTE	5 137 401	3 778 kWh/FTE	4 945 490	3 200 kWh/FTE	6 031 337	4 171 kWh/FTE	6 252 721	3 815 kWh/FTE	9 %	-14 %
Water Usage (m³)	7 253	5,6 m ³ /FTE	6 119	4,5 m ³ /FTE	5 463	4,0 m ³ /FTE	7 699	5,3 m ³ /FTE	10 314	6,3 m ³ /FTE	42 %	13 %
Waste Production (tonnes)	127	0,097 t/FTE	100	0,073 t/FTE	56	0,041 t/FTE	90	0,1	89	0,1	-30 %	-44 %
Recycled (%)	48 %		53 %		77 %		60 %		89 %			
Diverted from Landfill (%)	100 %		100 %		100 %		100 %		100 %			
% of global suppliers (by emissions) with Science-Based Targets⁶					8 %		14 %		20 %			

1 Our business travel emissions reduction target is anchored to a commitment to deliver an absolute reduction in these emissions regardless of future growth.

2 The PG&S methodology is based largely on procurement spend data for 5 geographies across NSE, accounting for 74% of PG&S emissions. 4% of PG&S emissions are based on actual supplier data (Scopes 1 & 2) submitted to CD. The remainder of PG&S emissions are extrapolated. We apply a number of assumptions to the spend data, including how we allocate spend into procurement categories, how we treat our suppliers' reported Scope 3 emissions, the CD sector emission factors we apply to each spend category, and the extrapolation factors. We continually review our approach to reduce the risks inherent in these assumptions and the impacts of year-on-year fluctuations. In FY2023, we revised the methodology for calculating real estate emissions included in reported PG&S emissions to align with updated guidance from the real estate sector. As a result, we have removed upfront embodied carbon real estate emissions from reported PG&S emissions. For comparability, this change in methodology has been retrospectively applied to previously reported PG&S amounts, which has resulted in a restatement of PG&S emissions for the base year and all previous years shown in this report. The restatement has resulted in emissions decreases for NOR of 793 tonnes in FY2022; 1052 tonnes in FY2021; 779 tonnes in FY2020; and 575 tonnes in FY2019. Additional details on this restatement are provided in the Basis of Reporting in the Deloitte Global FY2023 Impact Report.

We will continue to review our approach to Scope 3 reporting in the future, aiming to continually improve the accuracy of our disclosures. When these enhancements lead to a material change in a reported figure, we are committed to explaining the nature of the change, our reasoning for its appropriateness, and the percentage variance compared to previous methodologies.

3 FY22 was the first year we calculated and reported emissions from employee commuting and homeworking. Before the Covid-19 pandemic, employee commuting and homeworking was deemed to be outside of our operational control and therefore not reported. Covid-19 has had significant implications for working patterns and consequently a hybrid working model became embedded during FY22. This means we consider commuting and homeworking now to be a fundamental part of our operating model and accordingly we now purchase offsets/ CERs to cover this emissions category and will continue to do so going forward. For transparency and comparability, we have retrospectively calculated emissions in this category and reflected this in the Gross and Net emissions totals for FY19 - FY21. Due to limitations on actual data, it should be noted that a proportion of the commuting and homeworking from home calculation rests on assumptions and industry benchmarks. We will refine these assumptions and improve the methodology moving forwards as guidelines develop.

4 From FY23 we are taking a new approach to Beyond Value Chain Mitigation (BVCM). We are purchasing CERs (carbon offsets) equivalent to our Scopes 1&2, business travel and homeworking/commuting emissions; we are additionally providing direct investment and skills-based support to projects that will drive the net zero transition outside of our value chain. We are therefore no longer reporting 'net emissions' that solely factor in carbon credit purchases.

5 For consistency across NSE, the Full-Time Equivalents (FTE) data used to normalise our environmental data is sourced from NSE internal management reporting. These FTE amounts vary slightly with those reported in statutory financial statements depending on country-specific reporting requirements.