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FY2024

Global Environmental Performance Summary

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This report summarizes Deloitte's environmental performance for FY2024, covering the period June 1, 2023 to May 31, 2024. It outlines key commitments and goals set, and shares our latest performance toward the goals. The report contains a detailed description of the methodology used to calculate the environmental data included in this publication.

More detailed information on Deloitte's environmental impacts, governance around climate and decarbonization strategy, including assured greenhouse gas emissions inventory, is shared annually with CDP.

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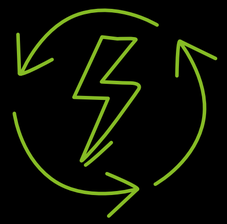
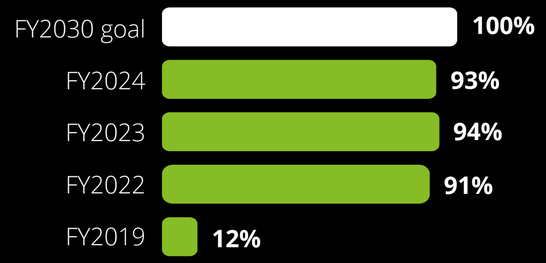
Deloitte.

The numbers

Renewable electricity consumption

1





Validated science-based net-zero by 2040

2

Near-term targets

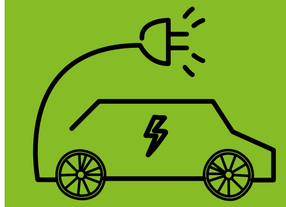
- Reduce absolute scope 1 and 2 GHG emissions 70% by 2030
- Reduce scope 3 GHG emissions from business travel 55% per FTE by 2030
- Engage with Deloitte's suppliers to have 67% by emissions set science-based targets by 2025

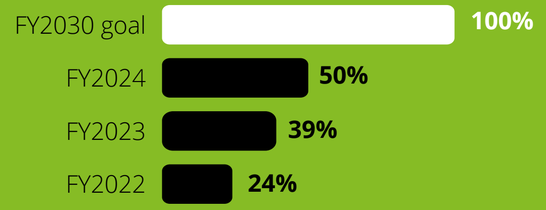
Long-term targets

- Reduce absolute scope 1, 2, and 3 GHG emissions 90% by 2040

Electric fleet

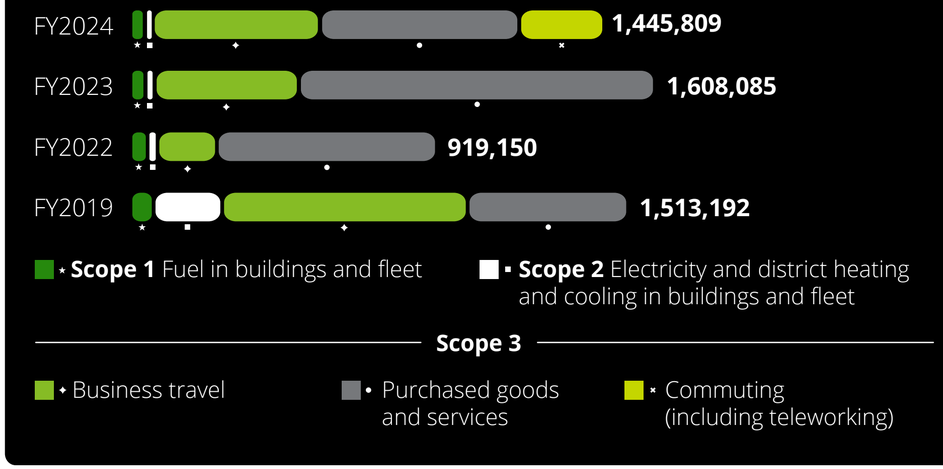
3





Greenhouse gas emissions by scope

4



Performance metrics table

Basis of reporting

See endnotes

Performance metrics table

FY2024 Performance metrics
Environmental

Progress toward goals

Goal Description	Goal year	Goal	FY2024 progress
Percent renewable electricity[1]	2030	100%	93%
Percent electric vehicles	2030	100%	50%
Reduction of scope 1 & 2 emissions from FY2019 levels	2030	70%	81%
Reduction of scope 3 emissions from business travel per full-time equivalent employee (FTE) from FY2019 levels	2030	55%	53%
Percent of suppliers with science-based targets (by emissions)	2025	67%	30%

Note: Figures are aggregated across the Deloitte network except where otherwise noted. Due to rounding, sum of sections may not equal the sum.

A detailed description of this report's boundaries and the performance measurement methods used are available in the "Deloitte Global FY2024 Basis of Reporting" section.

Performance metrics table

Basis of reporting

See endnotes

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FY2024 Performance metrics
Environmental *(continued)*

Environmental sustainability	FY2024	FY2023	FY2022	FY2019 (Base year)
GHG emissions by scope and source		Metric tonnes CO2e		
Scope 1 GHG emissions by source				
Fuel combustion in buildings	10,178	10,541	10,285	18,174
Vehicle fleet (internal combustion engine)	23,439	26,417	32,418	43,727
Total scope 1 emissions	**33,618**	**36,959**	**42,703**	**61,901**
Scope 2 GHG emissions by source				
Purchased electricity - buildings and fleet (market-based)[2]	8,917	11,969	15,507	201,771
District heating and cooling	7,991	6,989	6,454	n/a[3]
Total scope 2 emissions	**16,908**	**18,958**	**21,961**	**201,771**
Scope 3 GHG emissions by source				
Category 1 - purchased goods & services (PG&S)[4]	606,757	1,107,612	678,417	495,387
Category 6 - business travel	525,707	444,556	176,069	754,133
Business travel: air travel (tank-to-wake emissions)[5,6]	365,236	307,044	93,605	494,824
Business travel: other sources	160,471	137,512	82,464	259,309
Category 7 - commuting (including teleworking)[7]	262,820	n/a[3]	n/a[3]	n/a[3]
Total scope 3 emissions	**1,395,284**	**1,552,169**	**854,486**	**1,249,520**
GHG emissions totals				
Gross GHG emissions	**1,445,809**	**1,608,085**	**919,150**	**1,513,192**
Beyond value chain mitigation: carbon credit purchases[8]	744,398	859,083	762,369	494,824

Performance metrics table

Basis of reporting

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FY2024 Performance metrics
Environmental *(continued)*

Environmental sustainability *(continued)*	FY2024	FY2023	FY2022	FY2019 (Base year)
GHG intensity measures				
GHG emissions per FTE		Metric tonnes CO2e / FTE		
Business travel emissions	1.2	1.0	0.5	2.5
Operational and business travel emissions	1.3	1.2	0.6	3.3
Gross GHG emissions	3.2	3.7	2.5	4.9
GHG emissions per dollar of revenue		Kg CO2e / $000 USD		
Operational and business travel emissions	8.6	7.7	4.1	22.0
Gross GHG emissions	21.5	24.8	15.5	32.8
Scope 2 purchased electricity GHG emissions by methodology[2]		Metric tonnes CO2e		
Electricity (market-based)	8,917	11,969	15,507	201,771
Electricity (location-based)	166,676	163,723	147,297	210,997
Energy usage		Terajoules (TJ)		
Renewable electricity[1]	1,315	1,340	1,116	199
Non-renewable electricity	96	90	110	1,393
Natural gas	156	179	183	245
Gasoline	270	261	289	348
Diesel fuel	105	159	210	405
District heating and cooling	126	126	127	n/a[3]
Total energy consumed	**2,068**	**2,155**	**2,036**	**2,590**

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FY2024 Performance metrics
Environmental *(continued)*

Environmental sustainability *(continued)*	**FY2024**	**FY2023**	**FY2022**	**FY2019 (Base year)**
Value chain mitigation				

Sustainable aviation fuel (SAF)

SAF is a renewable or waste-derived aviation fuel that meets sustainability criteria. SAF is produced from sustainable feedstocks including waste materials, such as used cooking oil, agricultural residues, and municipal solid waste, or potentially from purpose-grown crops.

Current reporting standards do not provide a methodology for reporting of environmental attribute certificate purchases such as Sustainable Aviation Fuel certificates (SAFc) within the boundaries of scopes 1, 2 and 3 GHG emissions. Deloitte reports on these purchases and their impacts separately in the table below to share with others an example of how SAFc can be included in environmental reporting. In addition to purchasing SAFc, Deloitte supports efforts to develop and standardize robust physical tracking mechanisms and associated registries to improve traceability of SAF.

Tank-to-wake air travel emissions[5,6]	365,236	307,044	93,605	n/a[3]
Well-to-tank air travel emissions[6]	76,100	63,598	19,389	n/a[3]
Full life-cycle assessment (LCA) air travel emissions	**441,336**	**370,643**	**112,994**	n/a[3]
Less: Sustainable Aviation Fuel Certificates (SAFc) purchase[9]	7,803	5,358	4,617	n/a[3]
LCA air travel emissions with SAF	**433,533**	**365,285**	**108,377**	n/a[3]
Business travel emissions with LCA air travel emissions and SAF	594,004	502,797	190,841	n/a[3]
Total scope 3 emissions with LCA air travel emissions and SAF	1,463,580	1,610,409	869,259	n/a[3]
Gross GHG emissions with LCA air travel emissions and SAF	**1,514,106**	**1,666,326**	**933,922**	n/a[3]

Water consumption[10]		**Cubic meters**		
Water consumption[10]	209,816	n/a[3]	n/a[3]	n/a[3]

Performance metrics table
Basis of reporting

See endnotes

FY2024 Performance metrics
Environmental *(continued)*

Environmental sustainability *(continued)*	**FY2024**	**FY2023**	**FY2022**	**FY2019 (Base year)**
Supplementary table 1: Comparison of emissions by methodology		**Metric tonnes CO2e**		

As discussed in the Deloitte Global FY2024 Basis of Reporting, the methodology for calculating purchased goods and services (PG&S) emissions was revised in FY2024 to (1) utilize activity-based calculations for emissions resulting from the use of contingent labor and (2) more precisely identify and exclude supplier spend items that are deemed non-emission generating (e.g., taxes, intercompany transactions, etc.) from spend-based PG&S calculations.

The revised methodology for calculating emissions from contingent labor results in emissions that were previously accounted for in scope 3, category 1 - purchased goods and services being included in scope 3, category 6 - business travel and scope 3, category 7 - commuting (including teleworking) from FY2024 onward, thus these emissions categories have been included in the comparative figures presented herein

As this methodology change is possible due to improvements in data granularity, it cannot be applied retrospectively and thus emissions amounts in the main GHG emissions inventory have not been restated for FY2023 and prior years. This limitation impacts the year-over-year comparability of reporting emissions, thus the comparative metrics have been included below to approximate the impact to each relevant category of scope 3 emissions resulting from the change in methodology. FY2023 and prior values as presented using the revised methodology have been approximated using intensity measures from FY2024 data. Because commuting (including teleworking) has been included in the GHG inventory for the first time in FY2024, emissions calculated under the FY2023 and earlier methodology are not applicable for this category of emissions. Approximation of the amounts below is included solely for the purpose of reflecting the impact of the methodology update and is not meant for inclusion in the GHG inventory for the reasons stated above.

Scope 3, category 1 - purchased goods and services	**FY2024**	**FY2023**	**FY2022**	**FY2019**
Emissions using FY2024 methodology	606,757	692,967	508,286	398,888
Emissions using prior methodology	939,291	1,107,612	678,417	495,387
Scope 3, category 6 - business travel				
Emissions using FY2024 methodology	525,707	446,911	177,001	758,127
Emissions using prior methodology	522,923	444,556	176,069	754,133
Scope 3, category 7 - commuting (including teleworking)				
Emissions using FY2024 methodology	262,820	249,603	217,297	177,924

Performance metrics table
Basis of reporting

FY2024 Performance metrics
Environmental *(continued)*

Environmental sustainability *(continued)*	FY2024	FY2023	FY2022	FY2019 (Base year)
Supplementary table 2: Business travel and commuting by source		**Metric tonnes CO2e**		

As discussed in the Deloitte Global FY2024 Basis of Reporting, emissions from commuting (including teleworking) have been added to the GHG inventory in FY2024. Moreover, due to the revised methodology for calculating emissions from contingent labor, the emissions presented in the GHG inventory for scope 3, category 6 - business travel and scope 3, category 7 - commuting (including teleworking) include emissions from both Deloitte people and those related to contingent labor from FY2024 onward. The detail included herein presents the breakout of reported business travel and commuting emissions between Deloitte people and contingent labor, and provides comparative information relative to prior-reported amounts that considered Deloitte people only.

Scope 3 category 6 - business travel	**FY2024**	**FY2023**	**FY2022**	**FY2019 (Base year)**
Emissions from Deloitte people	522,923	444,556	176,069	754,133
Emissions from Deloitte contingent labor	2,784	n/a[3]	n/a[3]	n/a[3]
Scope 3 category 7 - commuting (including teleworking)				
Emissions from Deloitte people	251,371	n/a[3]	n/a[3]	n/a[3]
Emissions from Deloitte contingent labor	11,448	n/a[3]	n/a[3]	n/a[3]

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Basis of reporting

This document provides additional details about the scope and calculation methods used in the FY2024 Global Environmental Performance Summary (the "Environmental Report"), available at deloitte.com/global/en/about. It should be read in conjunction with the Environmental Report; all definitions used therein also apply to this document, unless otherwise stated.

Scope and methods for performance measurements

Performance measures for environmental impact are based on widely recognized standards, as described in detail herein.

Data relied upon in reporting on performance is obtained from financial reporting systems, time-tracking systems, accounts payable records, other internal records, and outside sources such as travel agencies, utilities, and property managers.

In FY2024, Deloitte Global implemented the GreenLight Solution by Deloitte as the primary system for managing environmental and societal impact performance data. GreenLight Solution replaces the previous systems and methods used to compile environmental and societal impact information in prior years.

Restatement Policy

A material misstatement is deemed to be a variance of greater than or equal to 5% of the global amount of the relevant impacted subject matter. As it relates to greenhouse gas (GHG) emissions, subject matter refers to the sum of scope 1 and 2 emissions and, separately, scope 3 GHG emissions. The restatement will be accompanied with an explanation as to why the data was updated. This applies to the baseline year and all subsequent reported years.

In instances where emissions become materially misstated due to a change in calculation methodology, a structural change, or improvements in data accuracy, Deloitte will update these figures in the subsequent annual reporting, where data allows. In some instances, more accurate data inputs may not reasonably be applied to, or available for, all prior years. When this occurs, Deloitte estimates the impacted data points retrospectively without restating the figures, or acknowledges the change in data source without recalculation or restatement.

Environmental impact reporting

Environmental performance data in the Environmental Report is directly collected from across the Deloitte network using the GreenLight Solution. Extrapolations are used to account for known reporting gaps where emissions data is not available. Deloitte Global aggregates activity data for the emission sources across all relevant scopes and categories of emissions, and these activities are converted to metric tonnes of carbon dioxide equivalent (CO_2e).

GHG emissions figures are prepared according to the GHG Protocol Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard created by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), with emissions accounted for on the basis of operational control.

Deloitte uses the operational control boundary for the limited purpose of GHG emissions reporting because Deloitte believes it is the most appropriate standard to use under the GHG Protocol given the network's unique structure and stakeholder demands for aggregate, network-wide reporting. Each Deloitte entity is a legally separate and independent entity. The Deloitte network is a global network of independent firms and not a partnership or single firm. Use of the operational control boundary is strictly for GHG emissions reporting purposes to facilitate network-wide reporting. Deloitte Global is not a parent company, does not have any subsidiaries and does not have actual operational control over the other members of the Deloitte network.

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Performance metrics table

Basis of reporting

Base year

Deloitte has established FY2019 as its baseline year for use in tracking progress toward GHG emission reduction goals as it was determined to be sufficientl representative of our business operations with reporting practices sufficiently evolved. Deloitte's near-ter (2030) GHG reduction goals, validated by the Science Based Targets initiative (SBTi) as 1.5°C-aligned, science-based targets, also use a FY2019 base year.

Changes in methodology in FY2024

Commuting and teleworking

Deloitte reviewed its scope 3 emissions category screening in FY2023 and identified scope 3, category 7 – commuting (including optional emissions from teleworking) as a material source of emissions. Accordingly, in FY2024, Deloitte developed a methodology to calculate emissions from commuting and teleworking, and includes emissions from this source in GHG emission totals as of FY2024. Further details on the methodology are provided in the "Commuting and teleworking" section. Due to data limitations, data is included in the emissions inventory from FY2024 onward and has not been retroactively included in prior years' data.

Emissions from contingent labor[1] (i.e., non-employee staff)

In FY2023, more than 25% of Deloitte's purchased goods and services (PG&S) emissions were derived from the use of contingent labor, as calculated using the existing PG&S methodology which applied a spend-based emission factor to the contingent labor spend. Based on further analysis of this category, Deloitte determined the spend-based approach likely overestimated the attributable emissions and in FY2024 Deloitte transitioned toward obtaining direct data for the most significant sources of emissions for contingent labor. Based on FY2024 analysis, these sources were determined to be:

- Business travel;
- Commuting and teleworking;
- Use of office space (historical included in scope 1 and 2 emissions reporting); and
- Use of technology (historically included in scope 3, category 1 – PG&S emissions reporting).

Based on the revised methodology, the FY2024 activity-based emissions from contingent labor have been included in their respective emission categories: scope 3, category 6 – business travel and scope 3, category 7 – commuting and teleworking, respectively. No additional adjustments have been made with respect to the use of office spac or technology as these emissions are captured in emissions totals for scope 1 and 2 and scope 3, category 1 – PG&S, respectively, consistent with historical reporting. This methodology change is possible due to improvements in data granularity, and therefore cannot be applied retrospectively. Further information on the year-over-year emissions decreases resulting from this change are included in the performance metrics table.

Identification of exclusions for PG&S methodology

As described in the "Purchased goods and services (PG&S) emissions sources" section, Deloitte Global's methodology uses supplier spend to calculate emissions from PG&S. Prior to performing the calculation, certain spend items that are deemed non-emission generating (e.g., taxes, intercompany transactions, etc.) are excluded from the source data. In FY2024, Deloitte improved the methodology to apply these exclusions, resulting in an increase in non-emission generating spend identified and excluded from calculations. Further information on the year-over-year emissions decreases resulting from this change are included in the performance metrics table.

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Basis of reporting

Scope 1 and 2 emissions

Fleet-related emission sources

Fleet-related GHG emissions include emissions associated with Deloitte-owned or leased vehicles under Deloitte operational control. This includes those owned and leased vehicles provided to Deloitte people for business-related transportation and personal use (where applicable), on-site vehicles for organization use, security vehicles and other vehicles used for Deloitte operations and business activities.

Building-related emission sources

Building-related emission sources are those associated with the consumption of purchased electricity, district heating and cooling, heating oil, natural gas, and fuels in the office buildings and data centers that Deloitte either owns or has under its operational control. Deloitte does not participate in the sale or re-sale of any purchased energy sources.

Some of the activity data associated with building-related emission sources is available directly to Deloitte. For example, some facilities have direct utility meters or sub-meters from which Deloitte obtains consumption readings. For leased or owned facilities that have no available meter data, activity data for the entire building is typically allocated on the basis of the percentage of total building floor space (based on rentable square meters) in Deloitte's operational control. Where building-specific data is unavailable, Deloitte estimates energy consumption using actual data from a similar building, by using the most recent data available for such building or an average from a recognized source.

A simplifying assumption is used for calculating the volume of diesel fuel used for backup power generation. It is assumed that diesel fuel purchased during the fiscal year is used during that fiscal year. This method likely overestimates actual emissions in some years and underestimates them in others but, over time, captures the related emissions.

Scope 3 emissions

Purchased goods and services (PG&S) emission sources

Deloitte includes multiple categories of upstream scope 3 emissions in the total amount reported as PG&S emissions. 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.

Deloitte's methodology for quantifying value chain emissions does not currently allow for the segregation of certain emission sources into the distinct categories of scope 3. As such, multiple scope 3 emission categories are combined into a single reported number that is collectively referred to as PG&S. The categories comprising the reported PG&S number include:

- Category 1: Purchased goods and services – upstream (cradle-to-gate) emissions from the production of products purchased by Deloitte in the reporting year. Products include both goods (tangible products) and services (intangible products).
- Category 2: Capital goods – upstream (cradle-to-gate) emissions from the production of capital goods purchased or acquired by Deloitte in the reporting year. Deloitte purchases a limited amount of capital goods.
- Category 4: Upstream transportation and distribution – upstream emissions from transportation and distribution include the scope 1 and scope 2 emissions of third-party transportation companies.
- Category 8: Upstream leased assets – emissions associated with in-use embodied carbon, including maintenance, repair, and retrofit measures during the fiscal year. Note this excludes build-phase embodied carbon (emissions from construction) of leased buildings and operational emissions from leased assets (included in Deloitte's scope 1 and scope 2 emissions).

These emissions have been calculated using a tiered approach:

- Tier 1: Where primary emission intensity data is available directly from Deloitte suppliers (obtained through CDP Supply Chain program or directly from a supplier), this primary data is used to calculate Deloitte's PG&S emissions.
- Tier 2: Where no supplier data is available, average industry emissions factors (obtained through CDP Supply Chain program) are used to estimate Deloitte's emissions (representing secondary data according to the GHG Protocol, scope 3 Technical Guidance) using a spend-based approach.
- Tier 3: In limited portions of the Deloitte network where spend data is not currently available, emissions are estimated based on an average per FTE figure, as calculated using Tier 1 or Tier 2 approaches. These estimations represent approximately 23% of total PG&S emission reported in FY2024.

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PG&S calculations are based on the environmentally extended input output (EEIO) model which estimates GHG emissions resulting from the production and upstream supply chain activities of different sectors and products/services in an economy. The EEIO emissions factors are used to estimate cradle-to-gate GHG emissions for categories of spend.

Currently, all PG&S calculations utilize a spend-based approach. Deloitte acknowledges that spend-based calculations have a higher degree of uncertainty than product-level calculations. A number of assumptions are applied to the spend data, including how spend is allocated into procurement categories, how suppliers' reported emission intensity figures are treated, the CDP sector emission factors applied to each spend category, and the extrapolation factors used. Deloitte continually reviews the approach to reduce the risks inherent in these assumptions and the impacts of year-on-year fluctuations.

Deloitte continuously seeks opportunities to incorporate additional product-level data (e.g., cradle-to-gate GHG emissions for the product of interest) in its PG&S calculations. As availability of such data increases and its quality matures, Deloitte anticipates moving toward product-level calculations for key categories of goods and services.

Category 6: Business travel

Deloitte emissions from business travel are calculated based on the type of travel activity undertaken.

Air travel

Reported GHG emissions from air travel are those resulting from Deloitte people flying for business reasons in accordance with Deloitte policies. GHG emissions from flights taken by non-Deloitte people are also reported in instances where flight activity data are captured in Deloitte travel systems and reimbursed or paid for by Deloitte (e.g., travel by family members in accordance with policies, travel by prospective Deloitte people, etc.).

Business air travel data is obtained from Deloitte travel systems and travel expense records. The UK Department for Energy, Security and Net Zero (DESNZ) emission factors used incorporate an uplift factor to account for non-direct routes, delays, and circling. Business air travel and total emissions are exclusive of radiative forcing; however, air travel emissions inclusive of radiative forcing are included in the endnotes to the performance metrics table. Business air travel and total emissions are calculated using tank-to-wake emissions; however, full life cycle air travel emissions (inclusive of well-to-tank emissions) are calculated and presented as a separate section in the performance metrics table.

Air travel is reported using a hierarchy of three available methods:

1. Reporting by haul (distance) and class: Used when data is available. Accounts for both distance traveled and the class of travel.
2. Reporting by class only (haul/distance unknown): Used when the class of travel is available, but distance of flight segment is not known.
3. Reporting by average class: Used when both haul/distance and class of travel are unknown. This applies the most conservative (highest) emission factor of the three methods.

To avoid double counting of activity data, these methods are mutually exclusive.

Performance metrics table

Basis of reporting

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Basis of reporting

Ground transportation

Reported GHG emissions from Deloitte business travel by automobiles includes reimbursed driving (Deloitte people driving in personal cars for which they are reimbursed), rental cars (Deloitte people driving in rented/hired cars for which Deloitte pays), and buses and taxis (reimbursed personnel trips in buses, taxis, car service, car sharing and limousines).

For road travel, activity data is gathered from expense reports, rental agency reports, travel agency reports, Deloitte accounting systems, fuel receipts, odometer logs and receipts or other records indicating distance and location of trip segments. When fuel consumption is available, GHG emissions are calculated on the basis of mobile combustion factors for the given fuel type. When only distance information is available, GHG emissions are calculated on the basis of average emissions factors (emissions per distance traveled) for vehicles according to vehicle type (bus or car), fuel type (diesel, petrol, conventional hybrid or unknown) and location. When only cost is available, distance is estimated based on an average cost per distance traveled.

Rail

Rail travel accounts for GHG emissions from trips by Deloitte people on subways, railways, and trams, with different GHG emission factors used for each type of rail system.

Activity data sources include travel agency reports, travel expense reports, Deloitte accounting systems, receipts and other records indicating the distance and location of trip segments. In cases where actual distance is unavailable, estimates are made using travel expense data and average travel costs per unit of distance traveled.

Accommodations

The GHG emissions inventory in the report includes emissions from accommodations at hotels, guesthouses, and apartments for business reasons and in accordance with Deloitte policies. Data is collected from travel agency reports, travel expense reports, and other internal records. Where the country of accommodation is known, a country-specific emission factor is applied. In instances where the country of accommodation is not known, a weighted-average global emission factor is applied.

Category 7: Commuting and teleworking

Commuting represents the GHG emissions from Deloitte people and Deloitte contingent labor traveling to Deloitte offices or local client sites. It does no include any reimbursed business travel, as this is accounted for in scope 3, category 6 – business travel. Teleworking represents the energy used by Deloitte people and Deloitte contingent labor who are not in local offices or client sites and who ar not traveling. This includes the energy required for technology devices such as monitors, laptops, and smartphones, and the incremental household energy used for lighting, heating, and cooling.

Primary activity data, where available, is used to inform commuting and teleworking calculations. This includes the use of office badging data and travel expens reports to determine the number of days Deloitte people and Deloitte contingent labor have commuted to an office or loca client site, worked from home, or traveled to remote worksites. Surveys are also used to determine commuting and home-working trends applicable to Deloitte (e.g., the frequency of travel to offices vs. clien sites, the methods of transit used, the number of devices used when teleworking, etc.) Where primary data is not available, estimates are made using local working patterns and publicly available datasets such as census data, device energy data, energy agency data, and other sources as deemed appropriate.

As FY2024 is the first year including emissions from commuting and teleworking, the uncertainty of these emissions amounts is considered high.

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Value chain mitigation

Sustainable aviation fuel

The International Civil Aviation Organization (ICAO) defines SAF as renewable or waste-derived aviation fuels that meet sustainability criteria[2]. SAF is produced from sustainable feedstocks including waste materials, such as used cooking oil, agricultural residues, and municipal solid waste, or potentially from purpose grown crops. SAF use is recognized by the Science Based Targets initiative[3] as a valid climate change mitigation action. SAF environmental benefits refer to emissions avoided from the voluntary use of alternative aviation fuels (compliant with Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) and Roundtable on Sustainable Biomaterials [RSB] sustainability requirements) as an alternative to conventional jet fuel.

SAF environmental benefits are captured and transferred through the use of SAFc. Similar to a renewable electricity certificate or guarantee of origin in the production of renewable electricity, a SAFc represents the environmental attributes of a metric ton of neat (i.e. unblended) SAF. SAFc can be either bundled with the physical fuel or unbundled from it. When unbundled from the physical fuel volume, SAFc can be sold and claimed separately. Each SAFc has at least two intimately connected claims—one that can be made by an air transport provider in relation to the provider's scope 1 emissions, and another that can be claimed by a user of aviation services (such as Deloitte) in relation to the user's scope 3 emissions.

Deloitte started investing in and reporting on SAF in FY2021 and includes SAF amounts in a separate section of the performance metrics table, as the GHG Protocol does not currently provide guidance for reporting on SAF within scopes 1, 2 or 3. Deloitte recognizes that the GHG Protocol guidance for similar instruments requires traceability that is not currently possible as SAF is managed through a "book and claim" system which enables decoupling of environmental attributes from the physical fuel and provides separate tracking mechanisms for both. Deloitte supports efforts to develop and standardize robust physical tracking mechanisms and associated registries to retire certificates to improve traceability of SAF. Including SAFc purchases in the Performance Metrics Table allows us to share with others an example of how SAFc can be included in corporate environmental reporting.

Deloitte's approach to reporting SAFc is informed by the Sustainability Framework for Sustainable Aviation Fuel (SAF) published by the Sustainable Aviation Buyer's Alliance in November 2022 and SAFc Emissions Accounting and Reporting Guidelines published by the World Economic Forum in October 2022. Deloitte uses a distance-based methodology to calculate jet fuel emissions for both well-to-tank and tank-to-wake emissions. SAF emissions values are sourced from supplier reports indicating carbon intensity values relative to conventional jet fuel. Deloitte's purchase of airline tickets in jurisdictions where SAF blending mandates are present are not considered to have a material impact on reported emissions. In the future, Deloitte expects the methodology to mature to allow the reporting of emission reductions from SAF blending mandates in jurisdictions where Deloitte people travels.

See endnotes

Performance metrics table

Basis of reporting

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Performance metrics table

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Omitted emission sources

Deloitte's most recent materiality assessment was conducted in FY2021 in accordance with GRI 3: Material Topics 2021. Due to the nature of Deloitte operations and based on the most recent materiality assessment, certain categories of emissions are not included in Deloitte's environmental reporting. These include:

Scope 1

- Fugitive emissions: Refrigerants – source was quantified and determined to be immaterial to total emissions.
- Biogenic emissions: source is not relevant to Deloitte given our line of business and the major sources of fuel used in Deloitte operations.

Scope 3

- Category 3: Fuel and energy related activities – upstream emissions associated with extraction, production or transportation of fuels and electricity was quantified and determined to be immaterial to total emissions.
- Category 5: Waste generated in operations – source was quantified and determined to be immaterial to total emissions.
- Category 9: Downstream transportation & distribution – Deloitte's business does not include transportation or distribution of physical products.
- Category 10: Processing of sold products – Deloitte's business does not include processing of physical products.
- Category 11: Use of sold products – Deloitte's business does not include sale of physical products.
- Category 12: End-of-life treatment of sold products – Deloitte's business does not include end-of-life treatment of physical products.
- Category 13: Downstream leased assets – Deloitte does not have significant downstream leased assets under operational control.
- Category 14: Franchises – Deloitte does not have franchises.
- Category 15: Investments – not relevant given the nature of Deloitte's business.

Uncertainty

Uncertainties associated with GHG inventories include scientific uncertainties, model uncertainty and parameter uncertainty. Scientific and model uncertainties are beyond the scope typically undertaken by individual companies and are not considered in Deloitte's analysis which has focused on parameter uncertainty. Deloitte uses professional judgment to assign activity and emission uncertainty.

Low:

- Owned and leased fleet
- Building fuel, electricity, and district heating and cooling
- Air travel
- Accommodations
- Mileage reimbursement

Medium:

- Taxis
- Subway, railways, and trams
- Buses
- Car rentals
- Car services

High:

- Purchased goods and services
- Commuting and teleworking

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Non-GHG environmental metrics

Deloitte publicly discloses progress toward World*Climate* goals, including Deloitte's near-term (2030) science-based targets and the Climate Group's EV100 and RE100 campaigns. Unless otherwise stated, all GHG emissions figures are prepared as described in the 'Environmental Impact Reporting' section within this document

Non-GHG environmental metrics published in the Global Environmental Progress Report are calculated according to each indicator's respective methodology:

Indicator	Methodology
Percentage of renewable electricity in buildings (supporting RE100 commitment)	As described in the 'Emission factors' section of this document, renewable energy includes contractual instruments for the sale and purchase of bundled or unbundled renewable energy, including procurement through energy attribute certificates (RECs, GOs, etc.) or direct contracts (for both low-carbon, renewable, or fossil fuel generation). Where possible, Deloitte entities procure and claim renewable electricity in accordance with the Climate Group's RE100 Technical Criteria and Global Reporting Initiative (GRI) topic standard GRI 302: Energy 2016. In certain markets where procuring renewable electricity is challenging or not possible, Deloitte entities may procure renewable electricity from a neighboring country. This enables Deloitte to demonstrate commitment to our renewable electricity target, and signal market demand. As this approach meets only one out of three market boundary conditions included in the RE100 Technical Criteria, there may be variances between renewable electricity amounts reported in the Global Environmental Progress Report and within RE100 reports. Deloitte anticipates increasing the alignment with RE100 Technical Criteria over time as market availability of renewable energy increases.
Percentage of hybrid and electric vehicles in the network's fleet (supporting EV100 commitment)	Categorization of fleet vehicles is prepared in accordance with definitions established by the Climate Group's EV100 global initiative definitio
Percentage of suppliers with set near-term science-based targets	Supplier adoption of science-based targets is tracked using data publicly available from the Science Based Targets initiative. Suppliers are considered to have adopted a science-based target if their near-term target status is listed as 'targets set,' indicating their target has been independently validated by the SBTi. In limited instances, Deloitte extrapolates PG&S emissions on a per FTE basis, thereby limiting visibility into the emissions attributable to specific suppliers. In such instances, the portion of suppliers that have adopted science-based targets is assumed to be zero, as this provides the most conservative figure. Deloitte acknowledges that the inherent uncertainty of spend-based PG&S emissions calculations also impacts the percentage of suppliers (by emissions) that are calculated to have set near-term science-based targets in each reporting year.

Performance metrics table
Basis of reporting

Estimations

In calculating emissions, various estimations and extrapolations are made to account for known data gaps.

For many travel activities, activity information and cost data are available both from travel providers (reservation systems, travel agencies or travel vendors) and from Deloitte expense systems. Travel expenses recorded in Deloitte expense systems often exceed the corresponding expenses recorded by travel providers because of travel arrangements made outside of reservation systems or without travel agencies. In cases where such differences are identified, the travel activity data associated with the incremental cost is estimated based on the same proportion of cost-to-activity that is reflected by the travel system reservations.

Emission factors

The software system used for reporting emissions incorporates standard emission factors. The majority of emission factors in use are obtained from the following sources:

- The International Energy Agency (IEA);
- The UK Department for Energy Security and Net Zero, formerly the Department for Business, Energy & Industrial Strategy (BEIS);
- The US Environmental Protection Agency (US EPA);
- The US Green-e Residual Mix Emission Rate Tables;
- Association of Issuing Bodies (AIB) European Residual Mixes;
- The Australia National Greenhouse Accounts (NGA) factors; and
- The Canada National Inventory Report (NIR)

Greenhouse gases quantified for the various emission sources include CO2, CH4 and N2O, each expressed in tonnes of carbon dioxide equivalent (CO2e).

Location- and market-based electricity emission factors

Emissions related to electricity usage are calculated using both location-based and market-based methods, in accordance with the emission factor hierarchy established by the GHG Protocol scope 2 Guidance.

- The location-based method involves using an average national, regional or subnational emission factor that relates to the local grid from which electricity is drawn. These factors are sourced primarily from the IEA and the US EPA.
- The market-based method involves deriving emissions factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled with attributes related to the energy generation, or for unbundled attribute claims. This can include energy attribute certificates (RECs, GOs, etc.), direct contracts (for both low-carbon, renewable, or fossil fuel generation), supplier-specific emission rates, and other default emissions factors representing the untracked or unclaimed energy and emissions (residual mix). For consumption that is matched to renewable energy sources, an emissions factor of zero is applied to this portion of electricity. The remaining non-renewable electricity is assigned the residual mix factor where available, specific to the country. Where residual factor is not available, national and regional average emission factors are used.

Performance metrics table
Basis of reporting

Deloitte.

Use of localized emission factors

In certain cases, Deloitte firms have identified emission factors that more accurately reflect localized source-specific emissions, such as specific emission fac for a local electric utility. Where material, these factors are incorporated into the software system and used as appropriate for the emissions source. Additional localized emission factors are sometimes used by Deloitte firms for local GHG inventories. A compilation of emission factors used to calculate the data in the Global Environmental Progress Report is included herein:

Emission source	Emission factor (kg CO2e)	Activity unit	Emission factor reference	Region
Air Passenger (distance and seat class)	0.079 - 0.472	Passenger km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
District Heating	0.180	kWh	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
District Cooling	0 - 1.354	kWh	Based on location-based grid electricity generated factors in the applicable market	International (various regions)
Grid Electricity Generated: Location-based	0.120 - 0.790	kWh	National Greenhouse Accounts Factors (NGA) 2023 | https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2023	Australia (various regions)
Grid Electricity Generated: Location-based	0.001 - 0.660	kWh	Canada National Inventory Report (NIR) 1990-2022 | https://data-donnees.az.ec.gc.ca/data/substances/monitor/canada-s-official-greenhouse-gas-inventory/C-Tables-Electricity-Canada-Provinces-Territories/?lang=en | Published May 2024	Canada (various regions)
Grid Electricity Generated: Location-based	0 - 1.354	kWh	Based on IEA 2023 (2021 data), modified to apply global warming potentials (GWP) from the 5th Assessment of the IPCC (AR5) | https://www.iea.org/data-and-statistics/data-product/emissions-factors-2023	International (various regions)
Grid Electricity Generated: Location-based	0.125 - 0.726	kWh	US Environmental Protection Agency eGRID (Sub Region & US Average) - 2022 (AR4 applied) | https://www.epa.gov/system/files/documents/2024-01/egrid2022_summary_tables.pdf | Published 30 January 202	United States (various regions)
Grid Electricity Generated: Market-based	0.120 - 0.790	kWh	National Greenhouse Accounts Factors (NGA) 2023 | https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2023	Australia (various regions)
Grid Electricity Generated: Market-based	0.001 - 0.660	kWh	Canada National Inventory Report (NIR) 1990-2022 | https://data-donnees.az.ec.gc.ca/data/substances/monitor/canada-s-official-greenhouse-gas-inventory/C-Tables-Electricity-Canada-Provinces-Territories/?lang=en | Published May 2024	Canada (various regions)
Grid Electricity Generated: Market-based	0 - 0.954	kWh	Reliable Disclosure (RE-DISS) and AIB European Residual Mixes 2022 v1.1 (GWP Applied)	Europe (various regions)
Grid Electricity Generated: Location-based	0 - 1.354	kWh	Based on IEA 2023 (2021 data), modified to apply global warming potentials (GWP) from the 5th Assessment of the IPCC (AR5) | https://www.iea.org/data-and-statistics/data-product/emissions-factors-2023	International (various regions)
Grid Electricity Generated: Market-based	0.106 - 0.741	kWh	2023 Green-e® Residual Mix Emissions Rates (2021 Data) | https://www.green-e.org/2023-residual-mix | Published 12 December 2023	United States (various regions)
Rail Passenger Distance - Light Rail & Tram	0.029	Passenger km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Rail Passenger Distance - Metro / Subway	0.028	Passenger km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Rail Passenger Distance - National Rail	0.035	Passenger km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Rail Passenger Distance - National Rail	0.006	Passenger km	ADEME | French Agency for Ecological transition	France
Rail Passenger Distance - National Rail	0	Passenger km	Deutsche Bahn	Germany

Performance metrics table

Basis of reporting

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Emission source	Emission factor (kg CO2e)	Activity unit	Emission factor reference	Region
Road Passenger Distance - Bus	0.102	Passenger km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Black Cab	0.306	Passenger km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	United Kingdom
Road Passenger Distance - Taxi	0.208	Passenger km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Battery Electric Vehicle)	0.055	Vehicle km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Plug-in Hybrid Electric Vehicle)	0.094	Vehicle km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Diesel)	0.170	Vehicle km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Gasoline)	0.164	Vehicle km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Gasoline / Petrol Hybrid)	0.119	Vehicle km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Van (Diesel)	0.231	Vehicle km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Van (Gasoline / Petrol)	0.201	Vehicle km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Motorbike (Gasoline / Petrol)	0.114	Vehicle km	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Road Vehicle Fuel - Diesel	2.512	Liter	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Road Vehicle Fuel - Gasoline / Petrol	2.097	Liter	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Stationary Fuel - Fuel Oil	0.268	kWh	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Stationary Fuel - Liquefied Natural Gas (LNG)	0.184	kWh	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Stationary Fuel - Liquefied Petroleum Gas (LPG)	0.214	kWh	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Stationary Fuel - Natural Gas (Energy - GCV/HHV)	0.183	kWh	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Hotel stay	34.6	Night	Custom weighted average median factor by country derived from Cornell Hotel Sustainability Benchmarking Index 2023, Measure 1 (HCMI Rooms Footprint Per Occupied Room) | https://ecommons.cornell.edu/items/f50b30f1-40ea-4c87-95d0-83c8009f6497 | Published 6 June 2023	International (various regions)
Hotel stay	4.7 - 152.2	Night	UK Department for Energy, Security and Net Zero | Greenhouse gas reporting: conversion factors 2023 (AR5 Applied)	International (various regions)
Hotel stay	11.6	Night	New Zealand Ministry of the Environment | Measuring emissions: A guide for organisations 2024 | https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | Published 31 May 2024	New Zealand

Performance metrics table

Basis of reporting

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Endnotes

The numbers

[1] Figures are aggregated across the Deloitte network. Where possible, Deloitte entities procure and claim renewable electricity in accordance with the Climate Group's RE100 Technical Criteria and Global Reporting Initiative (GRI) topic standard GRI 302: Energy 2016. In certain markets where procuring renewable electricity is challenging or is not possible, Deloitte entities may procure renewable electricity from a neighboring country. This enables Deloitte to demonstrate commitment to our renewable electricity target and signal market demand. As this approach meets only one out of three market boundary conditions included in the RE100 Technical Criteria, there may be variances between renewable electricity amounts reported in the Global Impact Report and within RE100 reports. Deloitte anticipates increasing the alignment with RE100 Technical Criteria over time as market availability of renewable energy increases.

[2] Figures are aggregated across the Deloitte network.

[3] Figures are aggregated across the Deloitte network.

[4] Figures are aggregated across the Deloitte network. Due to rounding, sum of sections may not equal total. Deloitte reviewed its scope 3 emissions category screening in FY2023 and identified scope 3, category 7 – commuting (including optional emissions from teleworking) as a material source of emissions. Accordingly, in FY2024, Deloitte developed a methodology to calculate emissions from commuting and working from home, and has updated the reported GHG emissions totals to include emissions from these sources. Due to historical data limitations, performance tracking is included from FY2024 onward only.

Performance metrics table

[1] Where possible, Deloitte entities procure and claim renewable electricity in accordance with the Climate Group's RE100 Technical Criteria and Global Reporting Initiative (GRI) topic standard GRI 302: Energy 2016. In certain markets where procuring renewable electricity is challenging or is not possible, Deloitte entities may procure renewable electricity from a neighboring country. This enables Deloitte to demonstrate commitment to our renewable electricity target and signal market demand. As this approach meets only one out of three market boundary conditions included in the RE100 Technical Criteria, there may be variances between renewable electricity amounts reported in the Global Environmental Progress Report and within RE100 reports. Deloitte anticipates increasing the alignment with RE100 Technical Criteria over time as market availability of renewable energy increases.

[2] In accordance with the Global Reporting Initiative (GRI) disclosure 305-2, Deloitte publishes purchased electricity emissions using both a location- and market-based methodology. The location-based method involves using an average national, regional or subnational emission factor that relates to the local grid from which electricity is drawn, whereas the market-based method involves deriving emissions factors from contractual instruments, allowing for a zero emission factor to be applied to portions of electricity consumption that is matched to a renewable energy source, resulting in lower emissions compared to the location-based method. Deloitte's near-term science-based targets use a market-based methodology for purchased electricity, hence this figure is shown in the primary emissions inventory whereas the location-based figure is shown in a separate schedule for comparative purposes. Additional details on location- and market-based electricity emissions are provided in the Deloitte Global FY2024 Basis of Reporting.

[3] Performance tracking for this indicator is reported for the most recent year(s) only.

[4] Because activity data is not readily available, scope 3 purchased goods and services (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 FY2024, Deloitte revised the methodology for calculating contingent labor emissions that were previously included in purchased goods and services (PG&S) emissions to increase the precision of these calculations. Additionally, Deloitte enhanced spend-based PG&S calculations methodology to more precisely identify and exclude supplier spend items that are deemed non-emission generating (e.g., taxes, intercompany transactions, etc.). Refer to Supplementary table 1 for the comparison of emissions totals by methodology by year. 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 the methodology used to calculate PG&S emissions and further details on this restatement are provided in the Deloitte Global FY2024 Basis of Reporting.

[5] Tank-to-wake air travel emissions inclusive of radiative forcing would be 618,758 metric tonnes CO2e in FY2024; 580,776 metric tonnes CO2e in FY2023; 177,054 metric tonnes CO2e in FY2022; and 935,937 metric tonnes CO2e in FY2019.

[6] Deloitte used a distance-based methodology to calculate jet fuel emissions consistent with the World Economic Forum Clean Skies For Tomorrow's proposed Sustainable Aviation Fuel certificate (SAFc) emissions accounting and reporting guidelines. Emissions factors for the applicable classes of service were sourced from the UK's Department for Energy Security and Net Zero (DESNZ). This methodology is used for both well-to-tank and tank-to-wake emissions.

[7] Deloitte reviewed its scope 3 emissions category screening in FY2023 and identified scope 3, category 7 – commuting (including optional emissions from teleworking) as a material source of emissions. Accordingly, in FY2024, Deloitte developed a methodology to calculate emissions from commuting and teleworking, and has updated the reported GHG emissions totals to include emissions from these sources. Due to historical data limitations, performance tracking is included from FY2024 onward only.

[8] Reflects purchases of carbon credits that are completed and in progress as of the date of publication. In FY2024, Deloitte began transitioning our approach to expand our investment in beyond value chain mitigation to a portfolio of innovative beyond-compliance or credited investments in climate mitigation that may not occur without external funding. Deloitte is beginning this transition through the implementation of a voluntary internal carbon price. As Deloitte begins implementing this new financial mechanism, the number of carbon credit purchases may decrease relative to prior years.

[9] Sustainable aviation fuel (SAF) environmental benefits are transferred through the use of SAF certificates (SAFc). Similar to a renewable electricity certificate or guarantee of origin in the production of green electricity, a SAFc represents the environmental attributes of a metric ton of neat (i.e. unblended) SAF. Deloitte's purchase of airline tickets in jurisdictions where SAF blending mandates are present are not considered to have a material impact on reported emissions.

[10] Water consumption data was collected across 110 buildings in FY2024. We anticipate expanding the coverage of water data in the future.

Basis of reporting

[1] Contingent labor refers to non-employee staff providing services to Deloitte, including but not limited to self-employed independent contractors, project-based resources provided through external vendors, and third-party contractors referred by staffing agencies.

[2] Annex 16 - Environmental Protection, Volume IV, Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

[3] https://sciencebasedtargets.org/resources/files/SBTi_AviationGuidanceAug2021.pdf

Performance metrics table

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