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FY2025

Global Environmental Performance Summary

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This report summarizes Deloitte's environmental performance for fiscal year 2025 (FY2025), covering the period 1 June 2024 to 31 May 2025. 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 about Deloitte's environmental impacts, governance around climate and decarbonization strategy, including assured greenhouse gas emissions inventory, is shared annually with CDP.

Direct any inquiries regarding this report to:

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Independent limited assurance report

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Independent Limited Assurance Report in Respect of selected Environmental Performance Data for the reporting periods set out in Appendix 1 (the "Subject Matter")

To the Directors of Deloitte Global Services Limited

We ("BDO LLP" or "BDO") were engaged by Deloitte Global Services Limited (the "Company" or "DGSL") to report on the Deloitte network's (as defined below) environmental performance data(the "Subject Matter", as shown in Appendix 1), in accordance with the requirements laid out in the Deloitte Global FY2025 Basis of Reporting (the "criteria"). We conducted an independent limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3410 (Assurance Engagements on Greenhouse Gas Statements), issued by the International Auditing and Assurance Standards Board (IAASB).

The scope of our engagement was limited to the Subject Matter reported in your Global Environmental Performance Summary (the "Report").

The selected environmental performance data subject to this engagement is shown in Appendix 1 to this independent assurance report, and consists of the emissions of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their respective related entities (collectively, the "Deloitte network"). DTTL (also referred to as "Deloitte Global") and each of its member firms and their respective related entities are responsible for collecting their energy consumption and activity data. Our engagement covered the entities comprising the Deloitte network and all facilities either owned or under the operational control of any such entities.

We have not performed any procedures with respect to other information included in the Report and, therefore, we do not express any conclusions on such other information or on the Report as a whole.

Deloitte Global's Responsibilities

The Directors of Deloitte Global are responsible for the preparation of the Subject Matter in accordance with the criteria and associated disclosures within the Report, including disclosure of significant assumptions or deductions. The Directors of Deloitte Global are responsible for the accuracy and completeness of the information contained in the Report.

This responsibility also includes the design, implementation, and maintenance of such internal controls as are determined necessary to ensure the Subject Matter is free from material misstatement, whether due to fraud or error.

Our Independence and Quality Management

In performing our engagement, we complied with the ethical requirements of the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the IESBA Code of Ethics for Professional Accountants.

We apply International Standard on Quality Management (UK) 1 and, accordingly, maintains a comprehensive system of quality management including

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documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibilities

Our responsibility is to express a limited assurance conclusion on the Subject Matter based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with ISAE 3410. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter is free from material misstatement.

A limited assurance engagement undertaken in accordance with ISAE 3410 involves assessing the suitability of the use of the criteria as the basis for the preparation of the Subject Matter, assessing the risks of material misstatement of the Subject Matter whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Subject Matter. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

We are responsible for:

- Planning and performing our engagement to comply with the requirements of ISAE 3410; which include obtaining sufficient evidence to provide limited assurance, over the Subject Matter for the reporting periods set out in Appendix 1 in accordance with the criteria;
- Forming an independent conclusion, on the basis of procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion in the form of an Independent Limited Assurance Report to the Directors of DGSL.

Scope of the Assurance Engagement

The procedures selected, and our determination of the nature, timing, and extent of these procedures, were dependent on our judgment, including an assessment of the risks of material misstatement and non-compliance with laws and regulation in the Subject Matter.

The objective of a limited assurance engagement is to perform such procedures as to obtain information and explanations which we consider necessary in order to provide us with sufficient appropriate evidence to express a conclusion on the Subject Matter for the reporting periods set out in Appendix 1.

The procedures we performed were based on our professional judgment and included inquiries,
observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Our limited assurance procedures included, but were not limited to:

- Assessment of the criteria to understand and identify risks of material misstatement in the associated Report;

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- Interviews with key personnel to understand the systems and controls in place during the reporting period;
- Assessment of the systems, processes and controls implemented to collate, aggregate, validate and report the data;
- Evaluation of the materiality of the locations based on reported data and consideration for reasonableness, including all facilities either owned or under the operational control of any member of the Deloitte network and activity in those locations;
- Testing the key processes and controls covering the consolidation process and presentation of network-wide level data;
- Assessment of the reasonableness of information provided by any member of the Deloitte network, including data of the outsourced facilities managers or outsourced travel management companies;
- Performance of analytical procedures and sample tests on collated data and conversion factors applied in accordance with published guidelines. This included reviewing any matters showing significant variations from prior years;
- Confirmed the purchase of Energy Attribute Certificates (EACs);
- Reviewed the draft disclosures contained within the draft Report, dated 24 October 2025, to assess alignment with the underlying GHG emissions calculations and activity data.

Although we considered the effectiveness of internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

The procedures performed in a limited assurance engagement vary in nature from, and are less in extent than for, a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Subject Matter has been prepared, in all material respects, in accordance with the criteria applied, as explained in the Deloitte Global FY2025 Basis of Reporting.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion against the applicable criteria.

For this engagement, we have not carried out any work on data reported for prior reporting periods (except for the FY24 Total Scope 3 Greenhouse gas emissions, and Total Gross Emissions included in the Subject Matter as shown in Appendix 1) nor in respect of future projections and targets. We have not conducted any work outside the agreed scope and therefore restrict our conclusion to the above mentioned Subject Matter.

Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the Subject Matter and the methods used for determining such information. The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable measurement techniques which can result in materially different measurements and can impact accuracy and comparability. Greenhouse gas quantification is unavoidably subject to inherent uncertainty as a result of both scientific and estimation uncertainty and for other non-financial performance information the precision of different measurement techniques may also vary. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision thereof, may change over time.

Our conclusion is based on historical information and the projection of any information or conclusions contained in this report to any future periods would

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be inappropriate.

Reporting on Other Information

The other information comprises all of the information in the Report other than the Subject Matter information specifically identified in the scope of this independent assurance report. The Directors of Deloitte Global are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon.

In connection with our assurance of the Subject Matter information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Subject Matter or our knowledge obtained during the assurance engagement or otherwise appears to contain a material misstatement. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to take appropriate actions in the circumstances.

Limited Assurance Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this assurance report.

Based on the procedures we have performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter for the reporting periods set out in Appendix 1, has not been prepared, in all material respects, in accordance with the applicable criteria as set out in the Deloitte Global FY2025 Basis of Reporting.

Restriction of Use of Our Report

Our limited assurance report is made solely to DGSL in accordance with our engagement letter dated 14 May 2025, together with our variation letter dated 23 October 2025, and designed to meet the agreed requirements specified by DGSL. Our limited assurance report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the DGSL for any purpose or in any context. Any party other than DGSL, including any of the other members of the Deloitte network, who obtains access to our limited assurance report or a copy thereof and chooses to rely on our limited assurance report (or any part thereof) will do so at their own risk. To the fullest extent permitted by law, we accept no responsibility and deny any liability to any party, other than DGSL, for our work, for this independent limited assurance report or for the conclusions we have reached.

DocuSigned by:
BDO LLP
AFE98D1AF04C4DB...

BDO LLP
Chartered Accountants
55 Baker Street, London, W1U 7EU United Kingdom

24 October 2025
BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Appendix 1: The selected Environmental Performance Data for the Deloitte network (the "Subject Matter")

For the year 1 June 2024 to 31 May 2025 ("FY2025")

Greenhouse Gas (GHG) Emissions	tCO_2e
Scope 1	30,428
Scope 2 (market-based)	13,197
Scope 3	1,717,186
Total Gross Emissions	**1,760,811**

Total Energy Usage	Terajoules
Total energy usage (consisting of renewable electricity, non-renewable electricity, natural gas, gasoline, diesel fuel and district heating and cooling	2,016

For the year 1 June 2023 to 31 May 2024 ("FY2024")

Greenhouse Gas (GHG) Emissions	tCO_2e (restated)
Scope 3	1,652,335
Total Gross Emissions	**1,702,860**

Performance metrics

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FY2025 Performance metrics
Environment

Progress toward goals — World*Climate*

Goal description	Goal year	Goal	FY2025 progress
Percent renewable electricity[1]	2030	100%	95%
Percent electric vehicles	2030	100%	65%
Reduction of scope 1 & 2 emissions from FY2019 levels	2030	70%	83%
Reduction of scope 3 emissions from business travel per FTE from FY2019 levels	2030	55%	53%
Percent of suppliers with science-based targets (by emissions)	2025	67%	32%

Note: Figures are aggregated across the Deloitte network except where otherwise noted. Due to rounding, sum of sections may not equal total. A detailed description of this report's boundaries and the performance measurement methods used is available in the "Deloitte Global FY2025 Basis of Reporting" section.

Selected environmental data, indicated in this table with the [#] symbol, has been subject to independent limited assurance in accordance with ISAE 3410. Further details are available within the Independent limited assurance report.

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FY2025 Performance metrics
Environment *(continued)*

Environmental sustainability	FY2025	FY2024	FY2023	FY2019 (Base year)
Greenhouse gas (GHG) emissions by scope and source		**Metric tonnes CO2e**		
Scope 1 GHG emissions by source				
Fuel combustion in buildings	9,963	10,178	10,541	18,174
Vehicle fleet (internal combustion engine)	20,466	23,439	26,417	43,727
Total scope 1 emissions	**#30,428**	**#33,618**	**#36,959**	**61,901**
Scope 2 GHG emissions by source				
Purchased electricity - buildings and fleet (market-based)[2]	7,444	8,917	11,969	201,771
District heating and cooling	5,681	7,991	6,989	n/a[3]
Electricity used by vehicle fleet (market-based)	71	n/a[3]	n/a[3]	n/a[3]
Total scope 2 emissions	**#13,197**	**#16,908**	**#18,958**	**201,771**
Scope 3 GHG emissions by source				
Category 1 - purchased goods and services (PG&S)[4]	949,478	863,808[5]	1,107,612	495,387
Category 6 - business travel	547,344	525,707	444,556	754,133
Business travel: air travel (tank-to-wake emissions)[6,7]	388,070	365,236	307,044	494,824
Business travel: other sources	159,274	160,471	137,512	259,309
Category 7 - commuting and teleworking	220,364	262,820	n/a[3]	n/a[3]
Total scope 3 emissions	**#1,717,186**	**#1,652,335**	**#1,552,169**	**1,249,520**
GHG emissions totals				
Gross GHG emissions	**#1,760,811**	**#1,702,860**	**#1,608,085**	**1,513,192**
Beyond value chain mitigation: carbon credit purchases[8]	552,723	744,398	859,083	494,824

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FY2025 Performance metrics
Environment *(continued)*

Environmental sustainability *(continued)*	**FY2025**	**FY2024**	**FY2023**	**FY2019 (Base year)**
GHG intensity measures				
GHG emissions per full time equivalent		**Metric tonnes CO2e / FTE**		
Business travel emissions	1.2	1.2	1.0	2.5
Operational and business travel emissions	1.3	1.3	1.2	3.3
Gross GHG emissions	3.8	3.8	3.7	4.9
GHG emissions per dollar of revenue		**Kg CO2e / $000 USD**		
Operational and business travel emissions	8.4	8.6	7.7	22.0
Gross GHG emissions	25.0	25.3	24.8	32.8
Scope 2 purchased electricity GHG emissions by methodology[2]		**Metric tonnes CO2e**		
Electricity (market-based)	7,515	8,917	11,969	201,771
Electricity (location-based)	172,436	166,676	163,723	210,997
Energy usage		**Terajoules (TJ)**		
Renewable electricity[1]	1,399	1,315	1,340	199
Non-renewable electricity	67	96	90	1,393
Natural gas	165	156	179	245
Gasoline	198	270	261	348
Diesel fuel	60	105	159	405
District heating and cooling	128	126	126	n/a[3]
Total energy consumed	**#2,016**	**#2,068**	**#2,155**	**2,590**

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FY2025 Performance metrics
Environment *(continued)*

Environmental sustainability *(continued)*	**FY2025**	**FY2024**	**FY2023**	**FY2019 (Base year)**
Value chain mitigation			**Metric tonnes CO2e**	

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 from purpose grown crops under certain conditions.

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 provide clarity on how SAF certificate purchases relate to our broader emissions reporting and 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 tracking mechanisms and associated registries to improve traceability of SAF and SAFc.

Tank-to-wake air travel emissions[6,7]	388,070	365,236	307,044	n/a[3]
Well-to-tank air travel emissions[7]	80,848	76,100	63,598	n/a[3]
Full life-cycle assessment (LCA) air travel emissions	**468,918**	**441,336**	**370,643**	n/a[3]
Less: Sustainable Aviation Fuel Certificates (SAFc) purchased[9]	19,140	7,803	5,358	n/a[3]
LCA air travel emissions with SAF	**449,778**	**433,533**	**365,285**	n/a[3]
Business travel emissions with LCA air travel emissions and SAF	609,052	594,004	502,797	n/a[3]
Total scope 3 emissions with LCA air travel emissions and SAF	1,778,894	1,720,632	1,610,409	n/a[3]
Gross GHG emissions with LCA air travel emissions and SAF	**1,822,519**	**1,771,157**	**1,666,326**	n/a[3]

Water consumption			**Cubic meters**	
Water consumption[10]	408,559	209,816	n/a[3]	n/a[3]

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This document provides additional details about the scope and calculation methods used for environmental impact reporting in the FY2025 Global Environmental Performance Summary (the "Environmental Report").

Scope and methods for performance measurements

Performance measures for environment 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.

Reporting process overview

Environmental impact data is collected by Deloitte entities from the applicable source records and systems, as described in detail in subsequent sections. This data is reviewed and approved by leaders of the respective Deloitte entities and, once approved, is compiled from across the Deloitte network using the GreenLight Solution by Deloitte, facilitating controlled and consistent impact measurement.

Once aggregated at the network-wide level, performance data is further analyzed to identify and correct anomalies or potential material errors, as well as to observe trends and track year-over-year changes. This analysis supports the accuracy of reported data and facilitates the monitoring of progress toward the Deloitte network's environmental impact goals. Following the review of network-wide performance data, select environmental performance data also undergoes independent assurance. The final aggregated environmental impact data is reviewed and approved by the Deloitte Global Chief Purpose and Sustainability Officer and the Deloitte Global Chief People and Purpose Officer prior to inclusion in the Environmental Report.

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 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 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 considers 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, the Deloitte firms are not its subsidiaries and Deloitte Global does not have actual operational control over the firms that are part of the Deloitte network.

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 sufficiently representative of our business operations

with reporting practices sufficiently evolved. Deloitte's network-wide net-zero by 2040 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.

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 intensity data is used to estimate Deloitte's emissions using a spend-based approach.
- 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 spend-based approaches. These estimations represent approximately 18% of total PG&S emissions reported in FY2025.

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, each of the three calculation tiers described previously 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 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 footnotes 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.

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 not 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 are 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 expense reports to determine the number of days Deloitte people and Deloitte contingent labor have commuted to an office or local 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. client 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.

Value chain mitigation

Sustainable aviation fuel (SAF)

The International Civil Aviation Organization (ICAO) defines SAF as renewable or waste-derived aviation fuels that meet sustainability criteria[1]. 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[2] 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 Sustainable Aviation Fuel certificates (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 (i.e., separated) from it. When unbundled from the physical fuel volume, SAFc can be sold and claimed separately. Each SAFc has at least two closely interconnected 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. Robust and verifiable reporting for environmental attribute certificate claims such as SAF requires traceability through a book and claim system, which enables unbundling of environmental attributes from the physical fuel and provides separate tracking mechanisms for both. In FY2025, several

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purchases of SAFc environmental attributes by Deloitte were transferred through the use of book and claim registries. Deloitte supports efforts to establish and standardize robust physical tracking mechanisms and associated registries to retire certificates to improve the traceability of SAF and SAFc. 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)[3] published in November 2022 and Sustainable Aviation Fuel Certificate (SAFc) Emissions Accounting and Reporting Guidelines[4] published 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 travels.

Omitted emission sources

Deloitte's most recent materiality assessment is described in the 'Materiality' section. 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 and 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:

- Taxi
- Subway, railways, and trams
- Buses
- Car rentals
- Car service, car sharing and limousines

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 net-zero by 2040 goals 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 Environmental Report are calculated according to each indicator's respective methodology:

Indicator	Methodology
Percentage 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 (Renewable Energy Certificates [RECs], Guarantees of Origin [GOs], etc.) or direct contracts (for both low-carbon, renewable, or non-renewable energy generation). Where possible, Deloitte entities procure and claim renewable electricity in accordance with the Climate Group's RE100 Technical Criteria and 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 Environmental 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 definitions. In 2025, the Climate Group revised their EV100 criteria to modify the definition of electric vehicles to include only those that emit zero emissions at the tailpipe (e.g. battery electric vehicles and fuel-cell electric vehicles). This changes the treatment for plug-in hybrid electric vehicles (PHEVs) and extended range electric vehicles (EREVs) in calculating progress toward the EV100 target. As Deloitte's fiscal year 2025 ended prior to the revised criteria being published, figures included in the FY2025 Environmental Report consider PHEVs and EREVs in the electric vehicle category, consistent with reporting in FY2024 and prior years.
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 (SBTi). 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.
Water consumption	Beginning in FY2024, Deloitte started gathering water data, specifically at owned facilities and data centers within Deloitte's operational boundary that are >5,000 square meters in high- and very-high water stress areas. Water is reported in cubic meters. Water consumption data availability for multi-tenant buildings often presents a challenge as landlords might not always collect, allocate and share water consumption with tenants. Deloitte is working with landlords to establish expectations around water reporting and management practices.

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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;
- 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.

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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 factors 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 Environmental 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 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
District Heating	0.180	kWh	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
District Heating	0.054	kWh	Legifrance x Cerema 2023 | Accessed from https://www.legifrance.gouv.fr/download/pdf?id=b45JIUURPJIuQFAis4MABny1eIoNDDaU40csisaWd-Q= | (AR5 Applied)	France
District Cooling	0 - 1.354	kWh	IEA 2023 (2021 data), modified to apply global warming potentials (GWP) from the 5th Assessment of the IPCC (AR5) | Accessed from https://www.iea.org/data-and-statistics/data-product/emissions-factors-2023 | (AR5 Applied)	International (various regions)
District Cooling	0.011	kWh	Legifrance x Cerema 2023 | Accessed from https://www.legifrance.gouv.fr/download/pdf?id=b45JIUURPJIuQFAis4MABny1eIoNDDaU40csisaWd-Q= | (AR5 Applied)	France
District Cooling	0.1353	kWh	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand
Grid Electricity Generated: Location-based	0.120 - 0.790	kWh	National Greenhouse Accounts Factors (NGA) 2023 | Accessed from https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2023 | (AR5 Applied)	Australia (various regions)
Grid Electricity Generated: Location-based	0.001 - 0.660	kWh	Canada National Inventory Report 1990–2022 (2022 values) | Accessed from https://data-donnees.az.ec.gc.ca/data/substances/monitor/canada-s-official-greenhouse-gas-inventory/C-Tables-Electricity-Canada-Provinces-Territories/?lang=en | (AR5 Applied)	Canada (various regions)
Grid Electricity Generated: Location-based	0.557	kWh	Chinese Ministry of Ecology and Environment and the National Bureau of Statistics. "Announcement of the Ministry of Ecology and Environment and the National Bureau of Statistics on the release of carbon dioxide emission factors for electricity in 2021" | Accessed from https://www.mee.gov.cn/xxgk2018/xxgk/xxgk01/202404/W020240412827267102800.pdf" | (AR5 Applied)	China (various regions)
Grid Electricity Generated: Location-based	0 - 1.354	kWh	IEA 2023 (2021 data), modified to apply global warming potentials (GWP) from the 5th Assessment of the IPCC (AR5) | Accessed from https://www.iea.org/data-and-statistics/data-product/emissions-factors-2023 | (AR5 Applied)	International (various regions)
Grid Electricity Generated: Location-based	0.073	kWh	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand
Grid Electricity Generated: Location-based	0.125 - 0.726	kWh	US Environmental Protection Agency eGRID (Sub Region & US Average) - 2022 (AR4 applied) | Accessed from: https://www.epa.gov/system/files/documents/2024-01/egrid2022_summary_tables.pdf | (AR5 Applied)	United States (various regions)
Grid Electricity Generated: Market-based	0.810	kWh	National Greenhouse Accounts Factors (NGA) 2023 | Accessed from https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2023 | (AR5 Applied)	Australia (various regions)
Grid Electricity Generated: Market-based	0.001 - 0.660	kWh	Canada National Inventory Report 1990–2022 (2022 values) | Accessed from https://data-donnees.az.ec.gc.ca/data/substances/monitor/canada-s-official-greenhouse-gas-inventory/C-Tables-Electricity-Canada-Provinces-Territories/?lang=en | (AR5 Applied)	Canada (various regions)

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Emission source	Emission factor (kg CO2e)	Activity unit	Emission factor reference	Region
Grid Electricity Generated: Market-based	0.557	kWh	Chinese Ministry of Ecology and Environment and the National Bureau of Statistics. "Announcement of the Ministry of Ecology and Environment and the National Bureau of Statistics on the release of carbon dioxide emission factors for electricity in 2021" | Accessed from https://www.mee.gov.cn/xxgk2018/xxgk/xxgk01/202404/W020240412827267102800.pdf" | (AR5 Applied)	China (various regions)
Grid Electricity Generated: Market-based	0.041 - 0.967	kWh	AIB European Residual Mixes 2023 | Accessed from https://www.aib-net.org/facts/european-residual-mix/2023 | (AR5 Applied)	Europe (various regions)
Grid Electricity Generated: Market-based	0.073	kWh	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand
Grid Electricity Generated: Market-based	0.106 - 0.741	kWh	2023 Green-e® Residual Mix Emissions Rates (2021 Data) | Accessed from: https://www.green-e.org/2023-residual-mix | (AR5 Applied)	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 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Rail Passenger Distance - Light Rail & Tram	0.004	Passenger km	Renfe 2023 Non financial information statement | Accessed from https://www.renfe.com/content/dam/renfe/es/Grupo-Empresa/Gobierno-corporativo-y-transparencia/informes-rse/english/2023_EINF_%20English.pdf (See page 94, graph for Viajeros) |	Spain
Rail Passenger Distance - Metro / Subway	0.028	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Rail Passenger Distance - Metro / Subway	0.022	Passenger km	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand
Rail Passenger Distance - National Rail	0.035	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Rail Passenger Distance - National Rail	0.006	Passenger km	Referenced from ÖBB-Personenverkehr AG published data | Accessed from https://personenverkehr.oebb.at/de/pv-ag/nachhaltigkeit/nachhaltigkeit	Austria
Rail Passenger Distance - National Rail	0.005	Passenger km	French Agency for Ecological Transition | Accessed from https://base-empreinte.ademe.fr/donnees/jeu-donnees/0a874226-d1b8-3eda-8ba1-05a35168db8a/false/78074744-8afc-436d-af59-b79cb5f7f4e5	France
Rail Passenger Distance - National Rail	0.000	Passenger km	Deutsche Bahn | Accessed from: https://int.bahn.de/en/bahnbusiness/faq/co2-free	Germany
Rail Passenger Distance - National Rail	0.022	Passenger km	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand
Road Passenger Distance - Bus	0.108	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Road Passenger Distance - Bus	0.155	Passenger km	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand
Road Vehicle Distance - Black Cab	0.306	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)

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Emission source	Emission factor (kg CO2e)	Activity unit	Emission factor reference	Region
Road Vehicle Distance - Ferry	0.284	Passenger km	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand
Road Passenger Distance - Taxi (Diesel)	0.170	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Road Passenger Distance - Taxi	0.208	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Road Passenger Distance - Taxi	0.160	Passenger km	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand
Road Vehicle Distance - Car (Battery Electric Vehicle)	0.047	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Battery Electric Vehicle)	0.016 - 0.018	Vehicle km	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand
Road Vehicle Distance - Car (Plug-in Hybrid Electric Vehicle)	0.109	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Diesel)	0.168	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (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 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Gasoline/Petrol Hybrid)	0.125	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Petrol/Gasoline)	0.243	Vehicle km	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand
Road Vehicle Distance - Van (Diesel)	0.249	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Van (Gasoline/Petrol)	0.220	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Road Vehicle Distance - Motorbike (Gasoline/Petrol)	0.111	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Road Vehicle Fuel - Diesel	2.480	Liter	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Road Vehicle Fuel - Gasoline/ Petrol	2.070	Liter	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (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 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)

Emission source	Emission factor (kg CO2e)	Activity unit	Emission factor reference	Region
Stationary Fuel - Liquefied Natural Gas (LNG)	0.184	kWh	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Stationary Fuel - Liquefied Petroleum Gas (LPG)	0.215	kWh	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (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 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Stationary Fuel - Natural Gas (Energy - GCV/HHV)	0.195	kWh	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand
Stationary Fuel - Natural Gas (Energy - GCV/HHV)	51.4	GJ	National Greenhouse Accounts Factors (NGA) 2023 | Accessed from https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2023 | (AR5 Applied)	Australia (various regions)
Hotel stay	33.2	Night	Custom weighted average median factor by country derived from UK Department for Energy Security and Net Zero and New Zealand Ministry for the Environment factors	International (various regions)
Hotel stay	4.7 - 152.2	Night	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2024 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2024 (AR5 Applied)	International (various regions)
Hotel stay	11.6	Night	New Zealand Ministry for the Environment, Measuring Emissions: A guide for organisations 2024, Emission Factor workbook | Accessed from https://environment.govt.nz/publications/measuring-emissions-a-guide-for-organisations-2024-detailed-guide/ | (AR5 Applied)	New Zealand

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Endnotes

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 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]*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 FY2025 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 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. Since FY2019 Deloitte has made changes to the methodology for reporting PG&S emissions due to changes in accepted practices, and improvements in data granularity and systems. This means not all changes can be applied retrospectively, thus limiting the comparability of PG&S emissions reported in more recent years against the baseline 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 are available in the Deloitte Global FY2025 Basis of Reporting.*

[5]*Following a review of our GHG emissions reporting methodology, with the objective of improving data quality and completeness and a reduction in our use of estimates, we have recalculated our FY2024 PG&S emissions data. As a result, we have restated prior year emissions. We will continue to invest in supporting the systems, processes and controls in our emissions reporting, as part of our ongoing improvements to the quality of our emissions reporting.*

[6]*Tank-to-wake air travel emissions inclusive of radiative forcing would be 657,365 metric tonnes CO2e in FY2025; 618,758 metric tonnes CO2e in FY2024; 580,776 metric tonnes CO2e in FY2023; and 935,937 metric tonnes CO2e in FY2019.*

[7]*Deloitte uses a distance-based methodology to calculate jet fuel emissions consistent with the Sustainable Aviation Fuel certificate (SAFc) Emissions Accounting and Reporting Guidelines. Deloitte currently reports scope 3 air travel emissions in the 'GHG emissions by scope and source' and 'progress toward goals' sections on a tank-to-wake basis, in line with the minimum category boundary requirement established by the Greenhouse Gas Protocol. Because SAF certificates represent emission reductions derived from the lower emissions footprint across the life cycle of sustainable aviation fuel, it must be compared to the full life cycle emissions from its fossil fuel counterpart. Full life cycle emissions (known as well-to-wake) includes upstream emissions from both the production and transportation phase (know as well-to-tank) and from the combustion phase (known as tank-to-wake). 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.*

[8]*Reflects purchases of carbon credits that are completed and in progress as of the date of publication.*

[9]*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 256 buildings in FY2025. Deloitte anticipate expanding the coverage of water data in the future.*

Basis of reporting

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

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

[3]*Sustainability Framework for Sustainable Aviation Fuel (SAF)*

[4]*Sustainable Aviation Fuel Certificate (SAFc) Emissions Accounting and Reporting Guidelines*

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