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Global Environmental Performance Summary



2026 Global Impact Report

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Introduction

This report summarizes the Deloitte network's environmental performance for fiscal year 2026 (FY2026), covering the period 1 June 2025 to 31 May 2026. 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 the Deloitte network's environmental impacts, governance around climate and decarbonization strategy, including assured greenhouse gas (GHG) emissions inventory, is shared annually with CDP.

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Independent limited assurance report

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Independent Limited Assurance Report to the Directors of Deloitte Global Services Limited on the Deloitte network's Selected Environmental Performance Data included within the Global Impact Report for the year ended 31 May 2026

BDO LLP was engaged by Deloitte Global Services Limited (the "Company", or "DGSL") to perform an Independent limited assurance engagement on the Deloitte network's selected Environmental Performance Data (as defined below) for the year ended 31 May 2026.

The selected subject matter information (the "Subject Matter") comprises the sustainability information identified with the symbol # within the Global Impact Report and listed in Appendix 1 for the year ended 31 May 2026, and consists of the emissions and total energy usage of Deloitte Touche Tohmatsu Limited ("DTTL", or "Deloitte Global"), its global network of member firms, and their respective related entities (collectively, the "Deloitte network"). DTTL 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.

The assurance criteria used in the preparation of the Subject Matter is the Deloitte Global FY26 Basis of Reporting (the "Assurance Criteria") as set out in Global Impact Report.

Other than the Subject Matter identified above, we have not performed assurance procedures on any other information included within the Global Impact Report, and accordingly we do not express any form of assurance conclusion on information other than the Subject Matter identified with the symbol #.

The Subject Matter must be read and understood together with the Assurance Criteria. The Directors of Deloitte Global are ultimately responsible for selecting and applying the Assurance Criteria. The Assurance Criteria were specifically designed for the preparation of the Subject Matter included within the Global Impact Report. As a result, the Subject Matter may not be suitable for any other purpose.

Responsibilities of Deloitte Global

The Directors of Deloitte Global are responsible for:

- The selection and preparation of the Subject Matter, in accordance with applicable Assurance Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Subject Matter, that is free from material misstatement, whether due to fraud or error;
- Collecting, documenting and retaining underlying data and records to support the preparation and the presentation of the Subject Matter;
- Selecting appropriate Assurance Criteria against which the Subject Matter is to be evaluated and ensuring the assurance criteria is relevant and appropriate.

Our Responsibilities

Our responsibility is to perform a limited assurance engagement on the Subject Matter and express a conclusion based on the procedures we have performed

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business

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and the evidence we have obtained.

We conducted our engagement in accordance with the International Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements ("ISAE 3410") issued by the international Auditing and Assurance Standards Board ("IAASB") and our terms of engagement. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter is free from material misstatement.

Independence and Quality Management

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

The firm applies the International Standard on Quality Management (UK) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of the Work Performed

We exercised professional judgment and maintained professional scepticism throughout the engagement. We planned and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our limited assurance conclusion over the Subject Matter.

The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. Although we considered the effectiveness of management's internal control when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal control relevant to the Subject Matter.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. A limited assurance engagement primarily consists of making enquiries of persons responsible for preparing the Subject Matter and related information and applying analytical and other appropriate procedures. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

With respect to our limited assurance conclusion, the primary procedures performed were based on our professional judgement and included:

- Assessment of the Assurance Criteria to understand and identify risks of material misstatement in the associated Subject Matter.
- Conducting interviews with management and relevant personnel to understand how the Assurance Criteria were applied, and to obtain relevant information and data on a sample basis used in measuring and reporting the Subject Matter.
- Obtaining an understanding of the systems and processes for collecting, reporting and consolidating the Subject Matter, including obtaining an understanding of internal control relevant to the measurement and recording of the Subject Matter, but not for the purpose of expressing an opinion

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on the effectiveness of the Company's internal control framework.

- Performing an analytical review of the data underlying the Subject Matter, including comparison with the previous reporting period and a consideration of trends in the data, and inquiring of management to understand any significant unexplained variances.
- For selected samples, checking the mathematical calculations and formulae applied in the measurement of the Subject Matter.
- Obtaining an understanding of the estimation methodologies used in preparation of the Subject Matter and comparing these to industry standards and market practice to check they are reasonable.
- Reading other information presented across the Global Impact Report and considering whether the other information is materially inconsistent with the Subject Matter or knowledge obtained during the assurance engagement.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion against the Assurance Criteria. While Deloitte Global's Subject Matter may be informed by the need to satisfy wider legal or regulatory requirements, the scope of work and our conclusions do not constitute assurance over compliance with those wider legal or regulatory requirements and is restricted to the Subject Matter in this report.

Inherent Limitations in Preparing the Subject Matter

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.

Amongst other Subject Matter, 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 be inappropriate.

Our Limited Assurance Conclusion

Based on the procedures described in this report, and evidence we have obtained, nothing has come to our attention that causes us to believe the Subject Matter for the year ended 31 May 2026, has not been prepared, in all material aspects, in accordance with the Assurance Criteria.

Our conclusion is to be read in the context of the remainder of this report, including the "Inherent limitations in Preparing the Subject Matter" above.

Other Matter – Comparative Information

The comparative information presented in the Global Impact Report for the year ended 31 May 2024 and 31 May 2025 were subject to an assurance engagement conducted by us. Our assurance reports dated 9 October 2024 and 24 October 2025 expressed a limited assurance conclusion on that information. Those conclusions were unmodified.

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Other Information

The Directors of Deloitte Global are responsible for the other information. The other information comprises the information included in the Global Impact Report other than the Subject Matter. Our conclusion on the Subject Matter does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance engagement on the Subject Matter, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter or our knowledge obtained in the assurance engagement, or otherwise appears to be materially misstated.

As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon.

Intended Use of Our Report

Our report is prepared to meet the agreed requirements specified by DGSL, solely for their use and benefit, in accordance with the Engagement Letter between DGSL and us dated 5 August 2026 (as varied by our variation letter dated 29 September 2026) and for no other purpose. Our report should not therefore be regarded as suitable to be used or relied on by anyone other than DGSL for any purpose or in any context. Any party or person other than DGSL who gains access to our report or a copy thereof and choose to rely on our 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 the directors of the DGSL for our work, the assurance report, and the conclusions we have reached.

DocuSigned by:
BDO LLP
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2 October 2026

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

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

For the year 1 June 2025 to 31 May 2026 ("FY26")

Greenhouse Gas (GHG) Emissions	tCO_2e
Scope 1	28,882
Scope 2 (market based)	11,108
Scope 3	1,628,075
Total Gross Emissions	**1,668,065**

Total Energy Usage	Terajoules
Total energy usage (consisting of renewable electricity, non-renewable electricity, natural gas, gasoline, diesel fuel and district heating and cooling	2,107

Performance metrics table

Environment | FY2026 Performance metrics

Environmental sustainability	FY2026	FY2025	FY2024	Base year FY2019
Greenhouse gas (GHG) emissions by scope and source		**Metric tonnes CO_2e**		
Scope 1 GHG emissions by source				
Fuel combustion in buildings	10,402	9,963	10,178	18,174
Vehicle fleet (internal combustion engine)	18,479	20,466	23,439	43,727
Total scope 1 emissions	**#28,882**	**#30,428**	**#33,618**	**61,901**
Scope 2 GHG emissions by source				
Electricity in buildings (market-based)[3]	5,620	7,444	8,917	201,771
District heating and cooling	5,435	5,681	7,991	n/a[4]
Electricity used by vehicle fleet (market-based)	53	71	n/a[4]	n/a[4]
Total scope 2 emissions	**#11,108**	**#13,197**	**#16,908**	**201,771**
Scope 3 GHG emissions by source				
Category 1 - purchased goods and services (PG&S)[5]	944,600	949,478	863,808	495,387
Category 6 - business travel	461,164	547,344	525,707	754,133
Business travel: air travel (tank-to-wake emissions)[6,7]	325,848	388,070	365,236	494,824
Business travel: other sources	135,317	159,274	160,471	259,309
Category 7 - commuting and teleworking	222,311	220,364	262,820	n/a[4]
Total scope 3 emissions	**#1,628,075**	**#1,717,186**	**#1,652,335**	**1,249,520**
GHG emissions totals				
Gross GHG emissions	**#1,668,065**	**#1,760,811**	**#1,702,860**	**1,513,192**
Beyond value chain mitigation: carbon credit purchases[8]	434,896	552,566	744,398	494,824

Progress toward net-zero goals

2030 Goal **FY26 Progress**

Percent renewable electricity[1]



Percent electric vehicles[2]



Reduction of scope 1 & 2 emissions from FY2019 levels



Reduction of scope 3 emissions from business travel per FTE from FY2019 levels



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 the environmental performance metrics measurement methods and boundaries is available in the Deloitte Global FY2026 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.

Environment | FY2026 Performance metrics *(continued)*

Environmental sustainability	FY2026	FY2025	FY2024	Base year FY2019
GHG intensity measures				
GHG emissions per full time equivalent		**Metric tonnes CO_2e / FTE**		
Business travel emissions	1.0	1.2	1.2	2.5
Operational and business travel emissions	1.0	1.3	1.3	3.3
Gross GHG emissions	3.5	3.8	3.8	4.9
GHG emissions per dollar of revenue		**Kg CO_2e / $000 USD**		
Operational and business travel emissions	6.7	8.4	8.6	22.0
Gross GHG emissions	22.4	25.0	25.3	32.8

Environment | FY2026 Performance metrics *(continued)*

Environmental sustainability	FY2026	FY2025	FY2024	Base year FY2019
Scope 2 purchased electricity GHG emissions by methodology[3]		**Metric tonnes CO_2e**		
Electricity (market-based)	5,673	7,515	8,917	201,771
Electricity (location-based)	176,963	172,436	166,676	210,997
Energy usage		**Terajoules (TJ)**		
Renewable electricity[1]	1,426	1,399	1,315	199
Non-renewable electricity	48	67	96	1,393
Natural gas	174	165	156	245
Gasoline	278	198	270	348
Diesel fuel	42	60	105	405
District heating and cooling	138	128	126	n/a[4]
Total energy consumed	**#2,107**	**#2,016**	**#2,068**	**#2,590**

Environment | FY2026 Performance metrics *(continued)*

Environmental sustainability	FY2026	FY2025	FY2024	Base year FY2019
Value chain mitigation		**Metric tonnes CO_2e**		
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 and emerging reporting standards propose a multi-statement approach that prescribes the use of separate market-based inventories or impact statements to reflect the emissions impacts from the use of market instruments such as SAFc, rather than reporting within the physical scopes 1, 2 or 3 GHG emissions inventories. 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.				
Tank-to-wake air travel emissions[6,7]	325,848	388,070	365,236	n/a[4]
Well-to-tank air travel emissions[7]	100,458	80,848	76,100	n/a[4]
Full life-cycle assessment (LCA) air travel emissions	**426,306**	**468,918**	**441,336**	n/a[4]
Less: Sustainable Aviation Fuel Certificates (SAFc) purchased[9]	21,902	19,140	7,803	n/a[4]
LCA air travel emissions with SAF	**404,404**	**449,778**	**433,533**	n/a[4]
Business travel emissions with LCA air travel emissions and SAF	539,721	609,052	594,004	n/a[4]
Total scope 3 emissions with LCA air travel emissions and SAF	1,706,632	1,778,894	1,720,632	n/a[4]
Gross GHG emissions with LCA air travel emissions and SAF	**1,746,621**	**1,822,519**	**1,771,157**	n/a[4]
Water consumption		**Cubic meters**		
Water consumption[10]	408,206	408,559	209,816	n/a[4]

Deloitte Global basis of reporting



This document provides additional details about the scope and calculation methods used for environmental impact reporting in the FY2026 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 considered 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 GHG emissions and, separately, scope 3 GHG emissions. Any 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 impacted 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 to aid users of the Environmental Report in understanding the significance of the change. Where a retrospective estimate of the data point is considered unnecessary or is not feasible, Deloitte 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 activity 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 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, at the time of setting the goals, 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[1].

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 buildings (including offices, Deloitte Universities, and delivery centers) 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 enable 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 5% of total PG&S emissions reported in FY2026.

Aligned to the GHG Protocol principles, certain spend categories are excluded in calculating PG&S emissions given they are not relevant to Deloitte's operational boundary. These exclusions include legal settlements, benefits payments made to Deloitte people, community or environmental investments, taxes and statutory or compulsory levies or duties, investments, loans and financial instruments, and merger and acquisition activities.

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 emission factors are used to estimate cradle-to-gate GHG emissions for categories of spend.

Currently, each of the three calculation tiers described previously utilizes a spend-based approach. Deloitte acknowledges that spend-based calculations have a higher degree of uncertainty than product-level calculations. Spend data used in PG&S calculations is obtained from financial reporting systems, accounts payable records, and other internal records and systems as appropriate. 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's emission factors used include 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 based on mobile combustion factors for the given fuel type. When only distance information is available, GHG emissions are calculated based on average emissions factors (emissions per distance traveled) for vehicles according to vehicle type (e.g., bus, car), fuel type (e.g., diesel, petrol, conventional hybrid, 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 versus 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[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 environmental benefits refer to emissions avoided from the voluntary use of alternative aviation fuels that are compliant with applicable sustainability requirements (such as certification under the International Sustainability and Carbon Certification [ISCC] Carbon Offsetting and Reduction Scheme for International Aviation [CORSIA] or Roundtable on Sustainable Biomaterials [RSB] and eligibility under Sustainable Aviation Buyers Alliance [SABA]), as an alternative to conventional jet fuel.

SAF environmental benefits are captured and transferred using Sustainable Aviation Fuel certificates (SAFc). Market instruments such as SAFc are recognized by the Science Based Targets initiative in its Corporate Net-Zero Standard[3] as valid mechanisms to support system-wide decarbonization, to the extent they meet certain integrity criteria. 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 through a book-and-claim system, which enables the environmental attributes to be transferred independently of the physical fuel while maintaining traceability. When unbundled from the physical fuel volume, SAFc can be sold and claimed separately. In most cases, 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 SAF in FY2021 and reports SAF amounts separately from GHG emissions in the Performance metrics table, aligned with evolving guidance and standards including the GHG Protocol Actions and Market Instruments Standard (in development), the AIM Platform Standard & Guidance, and the SBTi Corporate Net-Zero Standard Version 2.0. These standards and guidance each propose a multi-statement approach that prescribes the use of

separate market-based inventories or impact statements to reflect the emissions impacts from market instruments such as SAFc, rather than reporting within physical scopes 1, 2 or 3 emissions inventories.

Deloitte's SAF purchases are recorded through recognized book-and-claim registries, providing transparency and supporting the inclusion of SAF purchases in the Performance metrics table which allows us to share with others an example of how SAFc can be included in corporate environmental reporting. Robust and verifiable reporting for emissions outcomes conveyed by market instruments such as SAFc requires traceability and reliable registry systems.

Deloitte's approach to reporting SAFc is informed by the SABA Sustainability Framework for Sustainable Aviation Fuel (SAF)[4] and Sustainable Aviation Fuel Certificate (SAFc) Emissions Accounting and Reporting Guidelines[5]. Deloitte's presentation of SAF and other market instruments is expected to evolve in the future in response to the finalization of draft guidance and standards such as the GHG Protocol Actions and Market Instruments Standard.

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. The majority of SAFc purchased by Deloitte are connected to fuel uplifted in jurisdictions not covered by SAF blending mandates or other regulatory SAF requirements. In the future, Deloitte expects the methodology to mature to allow the reporting of emission reductions from SAF blending mandates or other regulatory requirements in jurisdictions where Deloitte travels.

Omitted emission sources

Deloitte's most recent materiality assessment is described in the Materiality article. 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's businesses 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 businesses do not include transportation or distribution of physical products.
- **Category 10:** Processing of sold products—Deloitte's businesses do not include processing of physical products.
- **Category 11:** Use of sold products—Deloitte's businesses do not include sale of physical products.
- **Category 12:** End-of-life treatment of sold products—Deloitte's businesses do 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 businesses.

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 organizations 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:

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

Medium:

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

High:

- Commuting and teleworking
- Purchased goods and services

Non-GHG environmental metrics

Deloitte publicly discloses progress toward additional environmental sustainability targets such as 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)	Deloitte's FY2026 vehicle fleet tracking includes plug-in hybrid electric vehicles (PHEVs) and extended range electric vehicles (EREVs) within the electric vehicle (EV) category. This approach is consistent with prior-year reporting and the EV100 commitment criteria in effect at the time of making the commitment and valid until 2030. In 2025, the Climate Group introduced a narrower definition of EVs. Under the revised criteria, only zero-emission vehicles (ZEVs)—such as battery electric vehicles and fuel-cell electric vehicles—will be considered eligible EVs for newly procured vehicles from 2030 onwards. As we progress to 2030, Deloitte expects to align the tracking and reporting methodology with the revised EV100 criteria.
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 continuing to work with landlords to establish expectations around water reporting and management practices.

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 CO_2, CH_4 and N_2O, each expressed in tonnes of carbon dioxide equivalent (CO_2e).

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 a residual factor is not available, national and regional average emission factors are used.

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 factors used in preparing the GHG inventory

Emissions source	Emissions factor (kg CO_2e)	Activity unit	Emission factor reference	Region
Air Passenger (distance and seat class)	0.065 - 0.277	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (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 - 1.354	kWh	IEA 2024 (2022 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-2024 | (AR5 Applied)	International (various regions)
District Cooling	0.095	kWh	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand
District Heating	0.040	kWh	Custom weighted average emission factor derived using office-level district heating consumption data and supplier-specific emission factors obtained from the district heating providers serving Deloitte Denmark's six office locations.	Denmark
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 Heating	0.175	kWh	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
District Heating	0.020	kWh	Weighted average calculated figure based on: (1) Hafslund Oslo Celsio AS | Environmental Product Declaration in accordance with ISO 14025 | Accessed from https://cdn.sanity.io/files/b0ujrg14/production/b7fc95d9f2e73c2cc9b8b2f841d3651e9348f195.pdf | (AR5 Applied) (2) Norsk Fjernvarme Bergen | Accessed from https://www.fjernkontrollen.no/bergen/ | (AR5 Applied) (3) Lyse Neo |Environmental Product Declaration in accordance with ISO 14025 | Accessed from https://www.epd-global.com/getfile.php/13162319-1741628608/EPDer/Energi/NEPD-6639-5886_Fjernvarme-Lyse-Neo_en.pdf (AR5 Applied) (4) Norsk Fjernvarme Trondheim | Accessed from https://www.fjernkontrollen.no/trondheim/ | (AR5 Applied)	Norway
District Heating	0.067	kWh	Bundesamt für Energie BFE | FW-Emissionsfaktoren-2024 | Accessed from https://pubdb.bfe.admin.ch/de/publication/download/12217 | (AR5 Applied)	Switzerland
Grid Electricity Generated: Location-based	0.150 - 0.770	kWh	National Greenhouse Accounts Factors (NGA) 2024 | Accessed from https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2024| (AR5 Applied)	Australia (various regions)

Emission factors used in preparing the GHG inventory (continued)

Emissions source	Emissions factor (kg CO_2e)	Activity unit	Emission factor reference	Region
Grid Electricity Generated: Location-based	0.620	kWh	Department of Environment 2025 (2022 data) | Accessed from https://doe.portal.gov.bd/sites/default/files/files/doe.portal.gov.bd/biography/c09318f9_95d9_4d64_908f_6f0651503e96/2025-01-24-05-29-0b27bb5fb4c0d28a4647d578e04217fd.pdf | (AR5 Applied)	Bangladesh
Grid Electricity Generated: Location-based	0.002 - 0.595	kWh	Canada National Inventory Report 1990–2023 (2023 values) | GREENHOUSE GAS SOURCES AND SINKS IN CANADA:, ANNEX 13, ELECTRICITY IN CANADA: SUMMARY AND INTENSITY TABLES | Accessed from https://publications.gc.ca/collections/collection_2025/eccc/En81-4-2023-3-eng.pdf | (AR5 Applied)	Canada (various regions)
Grid Electricity Generated: Location-based	0.537	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 2024" | Accessed from https://www.mee.gov.cn/xxgk2018/xxgk/xxgk01/202412/t20241226_1099413.html| (AR5 Applied)	China (various regions)
Grid Electricity Generated: Location-based	0.727	kWh	Government of India Ministry of Power Central Electricity Authority 2024 | CO_2 baseline database for Indian power sector - User guide 2024 | Accessed from https://cea.nic.in/wp-content/uploads/2021/03/User_Guide_Version_20.0.pdf | (AR5 Applied)	India
Grid Electricity Generated: Location-based	0 - 1.354	kWh	IEA 2024 (2022 data) Emissions Factors, 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-2024	International (various regions)
Grid Electricity Generated: Location-based	0.992	kWh	Institute for Global Environmental Strategies 2025 | IGES list of grid emission factors | Accessed from https://www.iges.or.jp/en/pub/list-grid-emission-factor/en | (AR5 Applied)	Mauritius
Grid Electricity Generated: Location-based	0.101	kWh	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand
Grid Electricity Generated: Location-based	0.417	kWh	Sri Lanka Energy Sector Performance | Energy Balance 2022 | Accessed from https://www.energy.gov.lk/images/energy-balance/energy-balance-2022.pdf | (AR5 Applied)	Sri Lanka
Grid Electricity Generated: Location-based	0.474	kWh	Taiwan Power Company | MOEA 2024 annual carbon emission | Accessed from https://www.taipower.com.tw/2764/2826/2842/2845/25145/normalPost | (AR5 Applied)	Taiwan

Emission factors used in preparing the GHG inventory (continued)

Emissions source	Emissions factor (kg CO_2e)	Activity unit	Emission factor reference	Region
Grid Electricity Generated: Location-based	0.110 - 0.702	kWh	US Environmental Protection Agency eGRID (Sub Region & US Average) - 2023 (Rev2 Released June 2025)| Accessed from https://www.epa.gov/system/files/documents/2025-06/summary_tables_rev2.pdf | (AR5 Applied)	United States (various regions)
Grid Electricity Generated: Market-based	0.810	kWh	National Greenhouse Accounts Factors (NGA) 2024 | Accessed from https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2024| (AR5 Applied)	Australia (various regions)
Grid Electricity Generated: Market-based	0.620	kWh	Department of Environment 2025 (2022 data) | Accessed from https://doe.portal.gov.bd/sites/default/files/files/doe.portal.gov.bd/biography/c09318f9_95d9_4d64_908f_6f0651503e96/2025-01-24-05-29-0b27bb5fb4c0d28a4647d578e04217fd.pdf | (AR5 Applied)	Bangladesh
Grid Electricity Generated: Market-based	0.002 - 0.595	kWh	Canada National Inventory Report 1990–2023 (2023 values) | GREENHOUSE GAS SOURCES AND SINKS IN CANADA:, ANNEX 13, ELECTRICITY IN CANADA: SUMMARY AND INTENSITY TABLES | Accessed from https://publications.gc.ca/collections/collection_2025/eccc/En81-4-2023-3-eng.pdf | (AR5 Applied)	Canada (various regions)
Grid Electricity Generated: Market-based	0.537	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 2024" | Accessed from https://www.mee.gov.cn/xxgk2018/xxgk/xxgk01/202412/t20241226_1099413.html| (AR5 Applied)	China (various regions)
Grid Electricity Generated: Market-based	0.024 - 0.896	kWh	AIB European Residual Mixes 2024 | Accessed from https://www.aib-net.org/facts/european-residual-mix/2024 | (AR5 Applied)	Europe (various regions)
Grid Electricity Generated: Market-based	0.727	kWh	Government of India Ministry of Power Central Electricity Authority 2024 | CO_2 baseline database for Indian power sector - User guide 2024 | Accessed from https://cea.nic.in/wp-content/uploads/2021/03/User_Guide_Version_20.0.pdf | (AR5 Applied)	India
Grid Electricity Generated: Market-based	0.992	kWh	Institute for Global Environmental Strategies 2025 | IGES list of grid emission factors | Accessed from https://www.iges.or.jp/en/pub/list-grid-emission-factor/en | (AR5 Applied)	Mauritius
Grid Electricity Generated: Market-based	0.101	kWh	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand

Emission factors used in preparing the GHG inventory (continued)

Emissions source	Emissions factor (kg CO_2e)	Activity unit	Emission factor reference	Region
Grid Electricity Generated: Market-based	0.417	kWh	Sri Lanka Energy Sector Performance | Energy Balance 2022 | Accessed from https://www.energy.gov.lk/images/energy-balance/energy-balance-2022.pdf | (AR5 Applied)	Sri Lanka
Grid Electricity Generated: Market-based	0.474	kWh	Taiwan Power Company | MOEA 2024 annual carbon emission | Accessed from https://www.taipower.com.tw/2764/2826/2842/2845/25145/normalPost | (AR5 Applied)	Taiwan
Grid Electricity Generated: Market-based	0.125 - 0.723	kWh	2024 Green-e® Residual Mix Emissions Rates (2022 Data) | Accessed from https://www.green-e.org/2024-residual-mix | (AR5 Applied)	United States (various regions)
Hotel Stay	31.8	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 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Hotel Stay	10.308	Night	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand
Purchased goods and services (PG&S)	3.814 - 1079.884	US$B spent	CDP | CDP Supply Chain Scope 3 Report (2023 and 2024 data)	International (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 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (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	Spain
Rail Passenger Distance - Light Rail & Tram	0.018	Passenger km	Energieschweiz | Mobitool | Accessed from https://www.energieschweiz.ch/umweltrechner-verkehr/ | (AR5 Applied)	Switzerland
Rail Passenger Distance - Metro / Subway	0.028	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Rail Passenger Distance - Metro / Subway	0.027	Passenger km	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand

Emission factors used in preparing the GHG inventory (continued)

Emissions source	Emissions factor (kg CO_2e)	Activity unit	Emission factor reference	Region
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://www.bahn.de/service/ueber-uns/umwelt/oekostrom	Germany
Rail Passenger Distance - National Rail	0.035	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Rail Passenger Distance - National Rail	0.027	Passenger km	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand
Rail Passenger Distance - National Rail	0.012	Passenger km	Statistisk sentralbyra (statistics Norway) | Mindre utslipp per transportarbeid | Accessed from https://www.ssb.no/natur-og-miljo/forurensning-og-klima/artikler/mindre-utslipp-per-transportarbeid	Norway
Rail Passenger Distance - National Rail	0.001	Passenger km	Energieschweiz | Mobitool | Accessed from https://www.energieschweiz.ch/umweltrechner-verkehr/ | (AR5 Applied)	Switzerland
Road Passenger Distance - Bus	0.104	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Road Passenger Distance - Bus	0.155	Passenger km	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand
Road Passenger Distance - Bus	0.081	Passenger km	Statistisk sentralbyra (statistics Norway) | Mindre utslipp per transportarbeid | Accessed from https://www.ssb.no/natur-og-miljo/forurensning-og-klima/artikler/mindre-utslipp-per-transportarbeid	Norway
Road Passenger Distance - Bus	0.018	Passenger km	Energieschweiz | Mobitool | Accessed from https://www.energieschweiz.ch/umweltrechner-verkehr/ | (AR5 Applied)	Switzerland
Road Passenger Distance - Taxi	0.208	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Road Passenger Distance - Taxi	0.162	Passenger km	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand
Road Passenger Distance - Taxi (Diesel)	0.173	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)

Emission factors used in preparing the GHG inventory (continued)

Emissions source	Emissions factor (kg CO_2e)	Activity unit	Emission factor reference	Region
Road Vehicle Distance - Black Cab	0.306	Passenger km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Battery Electric Vehicle)	0.040	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Battery Electric Vehicle)	0.023 - 0.026	Vehicle km	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand
Road Vehicle Distance - Car (Diesel)	0.173	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Gasoline / Petrol Hybrid)	0.128	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Gasoline)	0.163	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Road Vehicle Distance - Car (Petrol/ Gasoline)	0.244	Vehicle km	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand
Road Vehicle Distance - Car (Plug-in Hybrid Electric Vehicle)	0.105	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Road Vehicle Distance - Ferry	0.346	Passenger km	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand
Road Vehicle Distance - Ferry	0.018	Passenger km	Energieschweiz | Mobitool | Accessed from https://www.energieschweiz.ch/umweltrechner-verkehr/ | (AR5 Applied)	Switzerland
Road Vehicle Distance - Motorbike (Gasoline / Petrol)	0.114	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)

Emission factors used in preparing the GHG inventory (continued)

Emissions source	Emissions factor (kg CO_2e)	Activity unit	Emission factor reference	Region
Road Vehicle Distance - Van (Diesel)	0.256	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Road Vehicle Distance - Van (Gasoline / Petrol)	0.213	Vehicle km	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Road Vehicle Fuel - Diesel	2.571	Liter	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Road Vehicle Fuel - Gasoline / Petrol	2.069	Liter	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (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 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Stationary Fuel - Kerosene (Burning oil)	0.247	kWh	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Stationary Fuel - Liquefied Natural Gas (LNG)	0.185	kWh	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (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 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Stationary Fuel - Natural Gas (Energy - GCV/HHV)	51.5	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)
Stationary Fuel - Natural Gas (Energy - GCV/HHV)	0.183 - 0.186	kWh	UK Department for Energy Security and Net Zero | Greenhouse gas reporting: conversion factors 2025 | Accessed from https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025 | (AR5 Applied)	International (various regions)
Stationary Fuel - Natural Gas (Energy - GCV/HHV)	0.195	kWh	New Zealand Ministry for the Environment | Measuring Emissions Catalogue, Emission Factor workbook 2025 | Accessed from https://measuringemissionsguide.environment.govt.nz/files_download.html | (AR5 Applied)	New Zealand

Endnotes

Performance metrics table

Environment

[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 the renewable electricity procured may not fall within the same RE100-recognized market boundary, 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] Deloitte's vehicle fleet tracking includes plug-in hybrid electric vehicles (PHEVs) and extended range electric vehicles (EREVs) within the electric vehicle (EV) category.

[3] 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 FY2026 Basis of Reporting.

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

[5] 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 why the change is appropriate, and the variance compared to previous methodologies. Additional details on the methodology used to calculate PG&S emissions are available in the Deloitte Global FY2026 Basis of Reporting.

[6] Tank-to-wake air travel emissions inclusive of radiative forcing would be 551,056 metric tonnes CO_2e in FY2026; 657,365 metric tonnes CO_2e in FY2025; 618,758 metric tonnes CO_2e in FY2024; and 935,937 metric tonnes CO_2e 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 lifecycle of sustainable aviation fuel, it must be compared to the full lifecycle emissions from its fossil fuel counterpart. Full lifecycle 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 renewable 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 191 buildings in FY2026, compared to 256 buildings in FY2025 and 110 buildings in FY2024. Deloitte has been collecting annual water use data for large facilities since FY2024 and continues to strengthen data quality, prioritizing reliable and complete reporting from material facilities to support improved water management practices over time.

Basis of reporting

[1] Deloitte's 2040 net-zero target was validated against the SBTi Corporate Net-Zero Standard version 1.2. In June 2026, SBTi released its Corporate Net-Zero Standard version 2.0. As of the time of publishing the Environmental Report, Deloitte's overall net-zero target remains listed on SBTi's Target Dashboard as validated. Deloitte is evaluating SBTi's new standard, as well as developments in other relevant reporting frameworks, and anticipates updating the network's target-setting and reporting approach in light of these developments, consistent with Deloitte's purpose and strategy.

[2] International Civil Aviation Organization (ICAO), *Annex 16: Environmental Protection, Volume IV—Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*, July 2023

[3] Science Based Targets initiative, *Corporate Net-Zero Standard Version 2.0*, June 2026

[4] Sustainable Aviation Buyers Alliance, *Sustainability Framework for Sustainable Aviation Fuel (SAF)*, March 2025

[5] World Economic Forum, *Sustainable Aviation Fuel Certificate (SAFc) Emissions Accounting and Reporting Guidelines*, October 2022

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