

Performance metrics and reporting frameworks

2025 Global Impact Report



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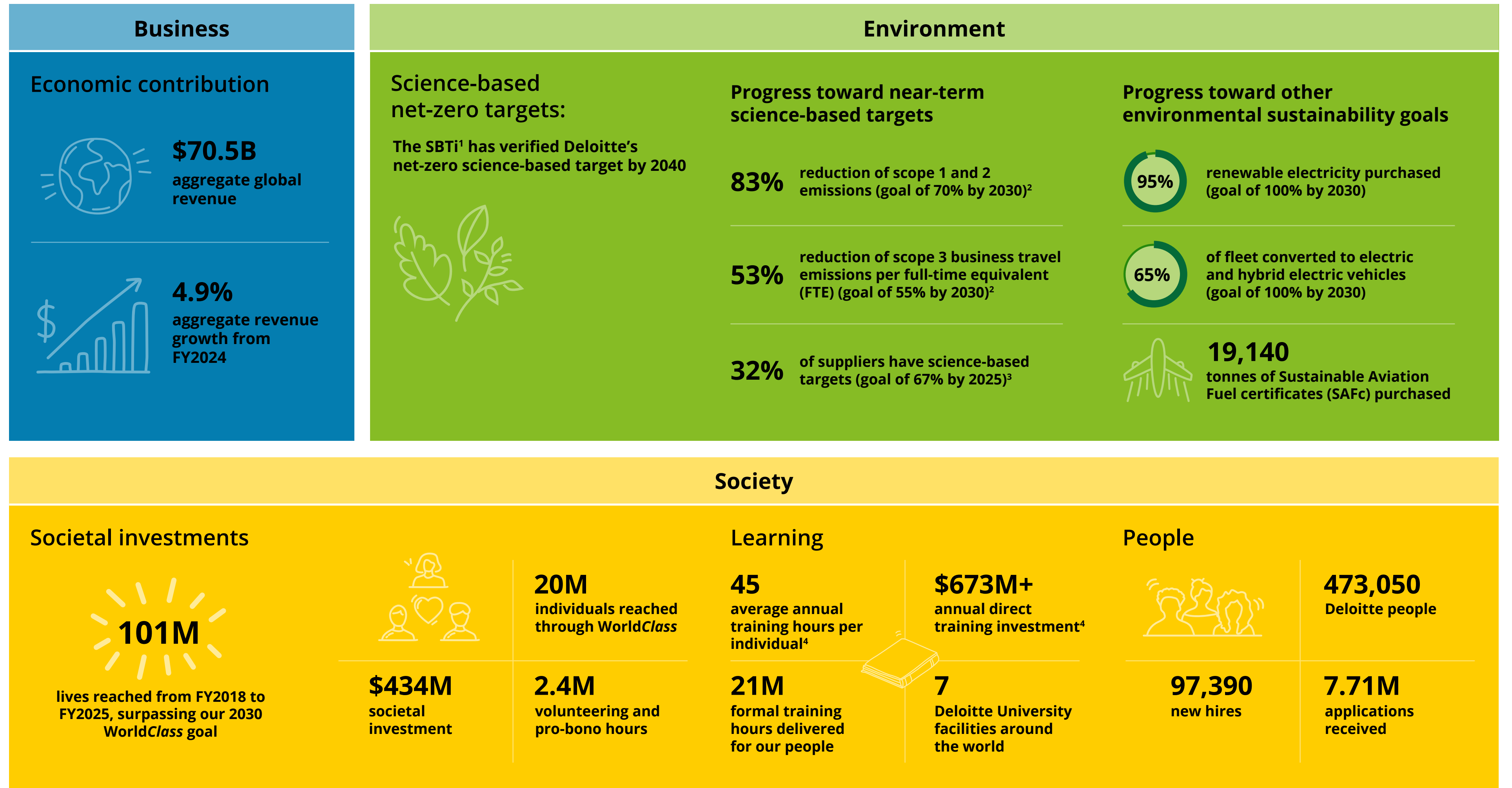
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FY2025 Performance metrics

Business

	FY2025	FY2024	FY2023
Total (US\$ Billion)	70.5	67.2	64.9
Revenue by business			
Audit & Assurance	14.7	14.1	n/a ²
Tax & Legal ¹	12.2	11.6	n/a ²
Consulting services total	43.7	41.6	n/a ²
Strategy, Risk & Transactions	10.3	9.8	n/a ²
Technology & Transformation	33.4	31.8	n/a ²
By region			
Americas	38.8	36.4	35.9
Europe/Middle East/Africa	22.0	21.5	19.1
Asia Pacific	9.8	9.5	10.0
By industry			
Consumer	13.4	13.0	12.6
Energy, Resources & Industrials	10.7	10.3	9.5
Financial Services	19.5	18.3	17.8
Government & Public Services	13.1	12.4	11.1
Life Sciences & Health Care	6.0	5.8	5.8
Technology, Media & Telecom	7.9	7.5	8.0
Revenue growth			
	Percentage growth in US dollars/local currency		
Revenue growth	4.9% / 4.8%	3.6% / 3.1%	9.3% / 14.9%

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

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FY2025 Performance metrics

People

People	FY2025	FY2024	FY2023
Workforce	Number of individuals		
By level			
Partners, principals, and managing directors ^{1,3}	21,183	20,368	19,592
Professional staff ²	412,692	374,792	372,448
Administrative staff ³	39,171	65,143	64,786
By region			
Americas	223,983	216,413	215,373
Europe/Middle East/Africa	140,723	139,774	142,805
Asia Pacific	108,340	104,116	98,648
Total workforce			
Total workforce	473,050	460,300	456,830

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

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FY2025 Performance metrics

People (continued)

People <i>(continued)</i>	FY2025	FY2024	FY2023
People by age range ⁴	Percentage of total		
By age range - overall			
Age <30	45%	46%	47%
Age 30-50	49%	48%	47%
Age >50	7%	6%	6%
By region and age range - Americas			
Age <30	44%	45%	47%
Age 30-50	48%	48%	46%
Age >50	7%	7%	7%
By region and age range - Europe/Middle East/Africa			
Age <30	45%	45%	47%
Age 30-50	48%	48%	46%
Age >50	8%	7%	7%
By region and age range - Asia Pacific			
Age <30	45%	47%	47%
Age 30-50	50%	48%	49%
Age >50	5%	5%	4%

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FY2025 Performance metrics

People *(continued)*

People (continued)	FY2025	FY2024	FY2023
New hires	Number of individuals and percentage of total		
By level			
Partners, principals, and managing directors ^{1,3}	482	618	830
Partners, principals, and managing directors new hire rate ⁵	2%	3%	4%
Professional staff new hires ²	89,755	81,849	115,110
Professional staff new hire rate ⁵	22%	22%	31%
Administrative staff new hires ³	7,157	10,439	16,755
Administrative staff new hire rate ⁵	18%	16%	26%
By region			
Americas new hires	42,828	36,825	53,769
Americas new hire rate ⁵	19%	17%	25%
Europe/Middle East/Africa new hires	28,061	29,216	47,349
Europe/Middle East/Africa new hire rate ⁵	20%	21%	33%
Asia Pacific new hires	26,505	26,865	31,577
Asia Pacific new hire rate ⁵	24%	26%	32%
Total new hires			
Total new hires	97,390	92,910	132,700
Total new hire rate ⁵	21%	20%	29%

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FY2025 Performance metrics

People (continued)

People (continued)	FY2025	FY2024	FY2023
Turnover	Number of individuals and percentage of total		
By region			
Americas turnover	33,471	34,544	32,259
Americas turnover rate	15%	16%	15%
Europe/Middle East/Africa turnover	28,506	27,408	29,207
Europe/Middle East/Africa turnover rate	20%	19%	21%
Asia Pacific turnover	22,590	20,883	20,589
Asia Pacific turnover rate	21%	21%	22%
Total turnover			
Total turnover	84,570	82,835	82,055
Total turnover rate	18%	18%	19%

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FY2025 Performance metrics

People *(continued)*

People <i>(continued)</i>	FY2025	FY2024	FY2023
Recruiting			
Total applications			
Total applications	7,711,000	7,234,000	7,927,000
Total internships			
Total internships	30,460	31,300	31,600
Learning ⁶			
Hours of training per individual by level			
Partners, principals, and managing directors ^{1,3}	34	33	38
Professional staff ²	49	53	55
Average hours of training per individual			
Average hours of training per individual	45	46	47
Other learning metrics			
Annual direct training investment (US\$)	\$673M	\$647M	\$670M
Average annual direct training investment per individual (US\$)	\$1,420	\$1,400	\$1,500
Indirect learning and development investment ⁷ (US\$)	\$7.5B	\$8.4B	\$8.0B
Number of Deloitte University campuses	7	6	6

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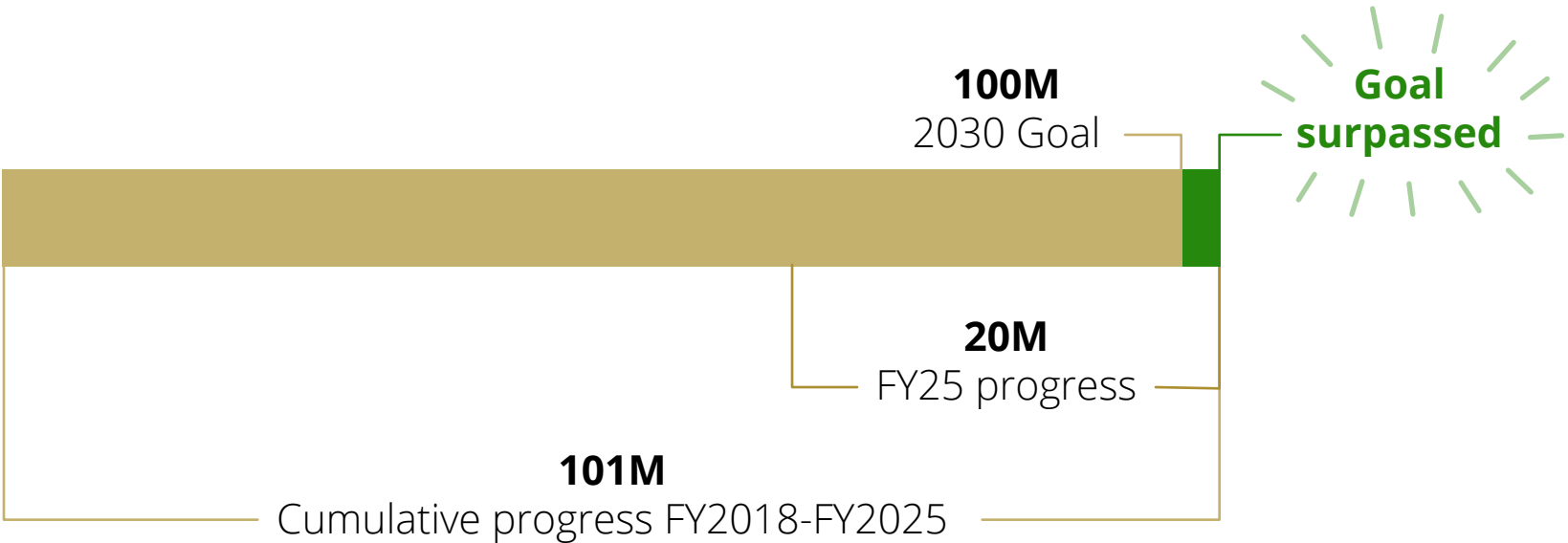
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FY2025 Performance metrics

Society

Progress toward goals — Societal impact including WorldClass

Individuals impacted through WorldClass



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.

Societal impact	FY2025	FY2024	FY2023
Monetary value of societal investments US\$ million			
By source - donations			
Deloitte entity and foundation donations (monetary and in-kind)	151	142	123
Donations by Deloitte people (to Deloitte-supported organizations and fundraisers)	24	21	25
Total donations	174	164	148
By source - volunteer and pro bono work			
Pro bono work ¹	78	82	83
Skills-based volunteering	56	59	56
Traditional volunteering	85	70	58
Total value of volunteer and pro bono work by Deloitte people	219	211	197
By source - program costs			
Costs for managing societal impact	41	41	31
Monetary value of societal investments			
Total societal investments	434	416	377

[See endnotes](#)

FY2025 Performance metrics

Society (continued)

Societal impact (continued)	FY2025	FY2024	FY2023
Societal investments by contribution area		Percentage of total	
Contributions aligned towards WorldClass (education and skills-building)	39%	45%	47%
Value of pro bono and skills-based volunteering as percentage of value of all volunteering and pro bono work	61%	67%	71%
Hours of societal investments		Thousand hours	
Pro bono work	564	391	483
Skills-based volunteering	1,049	1,018	928
Traditional volunteering	803	631	482
Total hours of volunteering and pro bono work by Deloitte people	2,415	2,041	1,893

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FY2025 Performance metrics

Governance

GOVERNANCE	FY2025	FY2024	FY2023
Anti-corruption			
Confirmed incidents of corruption ¹	0	0	0
Anti-corruption training ²	FY2025 - FY2026	FY2023 - FY2024	
Percentage of overall workforce who have completed required anti-corruption training ³	n/a ²	>95%	
Required anti-corruption training completion by region			
Americas	n/a ²	>95%	
Europe/Middle East/Africa	n/a ²	>95%	
Asia Pacific	n/a ²	>95%	

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FY2025 Performance metrics

Environment

Progress toward goals — WorldClimate

Goal description	Goal year	Goal <div></div>	FY2025 progress <div></div>
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 [FY2025 Global Environmental Performance Summary](#).



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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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Environment *(continued)*

Environmental sustainability <i>(continued)</i>	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 methodology²				
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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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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Materiality



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At Deloitte, our purpose is to make an impact that matters. We recognize the importance of transparency—not only in how we serve Deloitte firm clients, but also in how we impact the economy, environment, our people, and [human rights](#) through our global activities and business relationships.





The Global Impact Report is our primary platform for communicating our impacts and actions at a network-wide level. By identifying and disclosing sustainability topics that are material to the Deloitte network, we offer stakeholders meaningful data and insights that inform their decisions and expectations. These material topics also guide Deloitte’s strategy on sustainability matters globally. Deloitte Global refreshed its materiality assessment in FY2025, with insights from Deloitte firms, to identify the most significant impacts, risks, and opportunities across our network—what matters most to Deloitte and our stakeholders. This assessment, guided and informed by leading practices, enables us to meet stakeholder demands to present credible, decision-useful information on a network-wide basis and meaningfully inform Deloitte’s sustainability strategy.

Our materiality assessment process followed a multi-phase approach to identify and prioritize the sustainability topics most relevant to Deloitte and our stakeholders.

The following table presents an alphabetic list of sustainability topics deemed material to Deloitte, with mapping across the pillars of economy, environment, society, and Deloitte people indicative of where the topics are most significant. Overall, our material topics remain largely consistent with previous years. This year we identified a new material topic—Artificial Intelligence (AI)—reflecting Deloitte’s ongoing integration of AI into our services and business practices. As we continue to innovate with AI, we recognize the need to carefully consider both its potential impacts on the economy, environment, society, and Deloitte people, as well as the opportunities it presents for delivering value to Deloitte firm clients and our communities. Energy security and availability and resource use topics were elevated from being included in sustainable operations to stand-alone topics to recognize their increasing impacts within our value chain. The topics of waste, water, and biodiversity have been identified as less significant, in line with stakeholder views, including the relatively limited direct impact of the professional services industry on these topics.

Through this materiality assessment, we ensure our sustainability strategy and reporting reflects the topics that matter most—driving accountability and reinforcing our commitment to sustainable progress.

Materiality assessment outcomes:

Topic	 Economy	 Environment	 Society	 Deloitte people
AI	✓	✓	✓	✓
Climate change		✓		
Data privacy and cybersecurity	✓		✓	✓
Energy security and availability		✓		
Non-discrimination and fair treatment				✓
Governance, ethics and integrity	✓	✓	✓	✓
Health and well-being				✓
Impact of client services	✓	✓	✓	✓
Resource use		✓		
Societal/ community impact			✓	
Supply chain management	✓	✓	✓	
Talent experience				✓
Training and skills development			✓	✓

Further description of how Deloitte governs and manages its sustainability impacts, risks and opportunities, can be found within the [Governance and Management of Sustainability Topics](#).

Basis of reporting



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This document provides additional details about the scope and calculation methods used for societal and environmental impact reporting in the 2025 Deloitte Global Impact Report (the “Global Report”), available at www.deloitte.com/GlobalReport. It should be read in conjunction with the Global Report; all definitions used therein also apply to this document, unless otherwise stated.

Defining Global Report content

Deloitte adheres to widely accepted standards in developing the Global Report. These standards define a systematic approach to understanding the areas that the Global Report should cover and measuring and documenting performance with regard to those areas.

The Global Report uses the Global Reporting Initiative (GRI) Standards in defining report content. The FY2025 Global Report, covering the period 1 June 2024 through 31 May 2025, has been prepared in reference to the GRI Standards. Specific GRI Standards, including the version used, are referenced within the GRI Index.

The Global Report includes information about Deloitte’s most significant impacts on the economy, environment, and people, including impacts on human rights. In the GRI Standards these are referred to as material topics.

Scope and methods for performance measurements

Performance measures for society and 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

Societal and 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 societal and

environmental impact goals. Following the review of network-wide performance data, select environmental performance data also undergoes independent assurance. The final aggregated environmental and societal 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 Global 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.

Societal impact reporting

For reporting on societal impact, Deloitte considers the reporting standards from the Chief Executives for Corporate Purpose (CECP) and the Business for Societal Impact (B4SI) framework. The monetary value of community activities is estimated according to the type of service performed.

Societal impact reporting encompasses Deloitte’s community actions globally, including investments toward Deloitte’s WorldClass ambition to empower 100 million people with access to education and skills globally by 2030. The boundary for societal impact reporting includes only Deloitte-led or facilitated initiatives. Societal impact data is directly collected from across the Deloitte network using the GreenLight Solution; no extrapolations are made in determining reported amounts.

Donations

Donations include all monetary donations by Deloitte entities and Deloitte foundations to qualified recipient organizations¹. Monetary donations made by Deloitte people (to Deloitte-supported organizations and as part of Deloitte-sponsored fundraisers) are also included, such as donations made through

workplace giving campaigns. In-kind donations, including use of facilities, provision of supplies, and equipment are also included as donations.

Volunteer and pro bono work

The value of volunteer and pro bono work by Deloitte people is captured and quantified using applicable rates in the local market and is quantified based on the type of volunteer or pro bono work performed.

Traditional and skills-based volunteering

Traditional volunteering encompasses volunteering activities that use Deloitte peoples' time but do not require professional skills. Skills-based volunteering includes volunteering activities that use professional skills, but are not services for which Deloitte firms normally charge a fee and/or volunteering that uses professional skills but lacks the complexity, duration, or practitioner commitment of a pro bono project.

Pro bono

Pro bono time includes professional service engagements performed at no cost (pro bono) or significantly reduced cost (low bono) to qualifying organizations (e.g., nonprofits) that Deloitte firms would normally bill a client for performing.

Program management

Management of societal impact programs includes both staff costs and program expenses incurred in delivering societal impact programs, including volunteer and pro bono work. These costs are included because they are integral to successful execution of the programs.

WorldClass programs

Deloitte reports the total number of individuals reached through its WorldClass programs and initiatives. These programs focus on developing job skills, improving educational outcomes, and providing opportunities for individuals from underrepresented and marginalized groups around the world.

To be included in the Global Report metrics, WorldClass program reporting should:

- Have a measurable and evidence-based impact that can be reasonably attributable to Deloitte's support and investments;
- Impact the beneficiaries of the organization delivering the program and be external to Deloitte; and
- Not involve paid client work.

Environmental impact reporting

Environmental performance data in the Global 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 (CO₂e).

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

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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 criteria². 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 initiative³ 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 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)⁴ published in November 2022 and Sustainable Aviation Fuel Certificate (SAFc) Emissions Accounting and Reporting Guidelines⁵ 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

Data highlights ↗

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[See endnotes](#)

Non-GHG environmental metrics

Deloitte publicly discloses progress toward WorldClimate 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 Global Report are calculated according to each indicator’s respective methodology:

Indicator	Methodology
Percentage of renewable electricity in buildings (supporting RE100 commitment)	<p>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 Electricity Certificates [RECs], Guarantees of Origin [GOs], etc.) or direct contracts (for both low-carbon, renewable, or non-renewable energy generation).</p> <p>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.</p> <p>In certain markets where procuring renewable electricity is challenging or not possible, Deloitte entities may procure renewable electricity from a neighboring country. This enables Deloitte to demonstrate commitment to our renewable electricity target, and signal market demand. As this approach meets only one out of three market boundary conditions included in the RE100 Technical Criteria, there may be variances between renewable electricity amounts reported in the Global Impact Report and within RE100 reports. Deloitte anticipates increasing the alignment with RE100 Technical Criteria over time as market availability of renewable energy increases.</p>
Percentage of hybrid and electric vehicles in the network’s fleet (supporting EV100 commitment)	<p>Categorization of fleet vehicles is prepared in accordance with definitions established by the Climate Group’s EV100 global initiative definitions.</p> <p>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 Global Report consider PHEVs and EREVs in the electric vehicle category, consistent with reporting in FY2024 and prior years.</p>
Percentage of suppliers with set near-term science-based targets	<p>Supplier adoption of science-based targets is tracked using data publicly available from the 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.</p> <p>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.</p>
Water consumption	<p>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.</p>

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.

Data highlights ➔

Performance metrics table ➔

Materiality ➔

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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 Global 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=b45JIUURPJluQFAis4MABny1eloNDDaU40csisaWd-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=b45JIUURPJluQFAis4MABny1eloNDDaU40csisaWd-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)

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)

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)



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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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In preparing the FY2025 GRI Index, Deloitte has considered all GRI Topic Standards and whether the associated Disclosures are material based on Deloitte’s latest materiality assessment, as described in the [Materiality](#) section. The below matrix includes all Topic Standards and associated Disclosures deemed material for Deloitte as of FY2025. Disclosures determined to be immaterial for Deloitte have been excluded from this matrix. For any Disclosure that is material for Deloitte, but for which the information has been omitted or is not currently available, the reason for omission is included directly within the GRI Index.

GRI 1: Foundation 2021 was used in preparing the reported information.

GRI 2: General Disclosures 2021

GRI Standard	Report location or disclosure
2-1 Organizational details	Deloitte network structure Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities. DTTL (also referred to as “Deloitte Global”) and each DTTL member firm and each of its related entities, are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm, and their respective related entities, are liable only for their own acts and omissions, and not those of each other. The Deloitte organization is a global network of independent firms and not a partnership or a single firm. DTTL does not provide services to clients. As such, there is no Deloitte headquarters. For this question, we have provided a principal place of business for DTTL, as follows: 1221 Avenue of the Americas New York, NY 10020 United States
2-2 Entities included in the organization’s sustainability reporting	Deloitte network structure This report covers performance metrics that are aggregated across the Deloitte network (except where otherwise noted).
2-3 Reporting period, frequency and contact point	Deloitte Global Basis of Reporting Questions about the report or reported information should be directed to: GlobalReport@Deloitte.com .
2-4 Restatements of information	Performance metrics table ; Deloitte Global Basis of Reporting



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GRI 2: General Disclosures 2021

GRI Standard	Report location or disclosure
2-5 External assurance	Select environmental metrics have undergone limited assurance from BDO, as detailed in the FY2025 Global Environmental Performance Summary . Limited assurance results were presented to the Deloitte Global Board of Directors ("Deloitte Global Board"). The Deloitte Global Chief People and Purpose Officer and the Deloitte Global Chief Purpose and Sustainability Officer are responsible for facilitating the assurance process and results.
2-6 Activities, value chain and other business relationships	Deloitte services ; Business Overview ; Ecosystems and alliances Major categories of Deloitte's global supply chain include talent/benefits, travel and meetings, technology, business services, real estate and office services.
2-7 Employees	Performance metrics: People The majority of Deloitte people work as employees, not as temporary contractors, although we do leverage specialized contractors for some areas. Many Deloitte firms offer flexible working arrangements.
2-8 Workers who are not employees	Performance metrics: People The majority of Deloitte people work as employees, not as temporary contractors, although we do leverage specialized contractors for some areas. Many Deloitte firms offer flexible working arrangements.
2-9 Governance structure and composition	Deloitte Global Board of Directors ; Governance overview
2-10 Nomination and selection of the highest governance body	Deloitte Global Board of Directors ; Governance overview
2-11 Chair of the highest governance body	Deloitte Global Board of Directors ; Governance overview
2-12 Role of the highest governance body in overseeing the management of impacts	Deloitte Global Board of Directors ; Governance overview ; Materiality ; Governance and management of sustainability impacts
2-13 Delegation of responsibility for managing impacts	Governance overview ; Materiality ; Governance and management of sustainability impacts

GRI 2: General Disclosures 2021

GRI Standard	Report location or disclosure
2-14 Role of the highest governance body in sustainability reporting	The Global Impact Report was reviewed by representatives from the Risk and Ethics Committee (REC), Audit, Finance, and Investment Committee (AFIC) and Purpose, Sustainability and Culture Committee (PSCC) of the Deloitte Global Board and approved by the Deloitte Global Board.
2-15 Conflicts of interest	Independence; Global Principles of Business Conduct The Deloitte Global Chair actively encourages all Deloitte Global Board members to consider and raise any actual or perceived conflicts of interest and reminds all Deloitte Global Board members of their obligations to do so at the start of every scheduled board meeting.
2-16 Communication of critical concerns	The Deloitte Global Chief Risk Officer and Deloitte Global General Counsel report on critical risks and legal matters to the Risk and Ethics Committee of the Deloitte Global Board at each scheduled meeting. Significant matters are also brought to the Deloitte Global Board for attention and discussion. Information on the number and nature of such matters is considered confidential. The Deloitte Global Chief Ethics Officer provides an annual report to the Deloitte Global Board including a summary of key trends, results of Deloitte Global's annual Ethics Survey, and annual ethics refresher training. Furthermore, the Deloitte Global Chair and Deloitte Global CEO receive briefings on critical matters on a case-by-case basis.
2-17 Collective knowledge of the highest governance body	Deloitte Global Board of Directors The Deloitte Global Board education program was launched in FY2025. This program features an annual calendar of structured board /governance education sessions and offerings, tailored to the specific needs of Deloitte Global Board members. It provides directors with ongoing learning opportunities through standalone education sessions, one-off and annual refresher trainings, expert-led sessions from internal and external specialists, and optional recommended readings. The topics covered will evolve to align with the Deloitte Global Board agenda and are refined through continuous engagement with key stakeholders. In FY2025, the Global Board education program covered topics including ethics, geopolitics and economics, technology, and AI, while also incorporating insights from Member Firm and Global Business leaders across the network.

GRI 2: General Disclosures 2021

GRI Standard	Report location or disclosure
2-18 Evaluation of the performance of the highest governance body	<p>The Deloitte Global Board undertakes annual governance effectiveness reviews, led by the Stewardship Committee of the Deloitte Global Board which has responsibility for matters pertaining to governance. The reviews include Deloitte Global Board effectiveness assessments and board committee effectiveness reviews. The assessments and reviews are supported by Deloitte governance specialists from outside the Deloitte Global Board. Reviews are reported on to the full Deloitte Global Board for discussion and taken into consideration by the Deloitte Global Chair and the Office of the Deloitte Global Chair.</p>
2-19 Remuneration policies	<p>Except for the Deloitte Global CEO and Deloitte Global Chair, all Deloitte Global Board members are active Deloitte firm partners. Each Deloitte firm and/or related entity is organized as a separate and independent legal entity and determines its own remuneration policies. Performance objectives for the Deloitte Global Board members except for the Deloitte Global CEO and Deloitte Global Chair are determined by their respective Deloitte firms and ordinarily include objectives pertaining to the expectations of their Deloitte Global Board role. The Deloitte Global CEO and Deloitte Global Chair provide performance input and feedback for Deloitte Global Board members (as appropriate) as part of the assessment processes.</p> <p>The Deloitte Global CEO's and the Deloitte Global Chair's annual objectives are reviewed and approved by the Deloitte Global Board, and their remuneration is approved by the Deloitte Global Board, upon the recommendation of the Stewardship Committee of the Deloitte Global Board, based on performance against the approved objectives. The process for setting remuneration for Deloitte Global Executive members is overseen by the Stewardship Committee of the Deloitte Global Board with the final remuneration approved by the Deloitte Global Board.</p>
2-20 Process to determine remuneration	<p>Except for the Deloitte Global CEO and Deloitte Global Chair, all Deloitte Global Board members are active Deloitte firm partners. Each Deloitte firm and/or related entity is organized as a separate and independent legal entity and determines its own remuneration policies. Performance objectives for the Deloitte Global Board members except for the Deloitte Global CEO and Deloitte Global Chair are determined by their respective Deloitte firm and ordinarily include objectives pertaining to the expectations of their Global Board role.</p> <p>The Deloitte Global CEO's and the Deloitte Global Chair's annual objectives are reviewed and approved by the Deloitte Global Board, and their remuneration is approved by the Deloitte Global Board, upon the recommendation of the Stewardship Committee of the Deloitte Global Board, based on performance against the approved objectives. The process for setting remuneration for Deloitte Global Executive members is overseen by the Stewardship Committee of the Deloitte Global Board with the final remuneration approved by the Deloitte Global Board.</p>

GRI 2: General Disclosures 2021

GRI Standard	Report location or disclosure
2-21 Annual total compensation ratio	Given the structure of the Deloitte network, compensation ratios are disclosed in the relevant annual reports for those entities that currently calculate such ratios.
2-22 Statement on sustainable development strategy	Letter from leadership ; Governance overview
2-23 Policy commitments	Global Principles of Business Conduct ; Commitment to Responsible Business Practices ; Human Rights Statement
2-24 Embedding policy commitments	Ethics ; Global Principles of Business Conduct ; Commitment to Responsible Business Practices ; Supplier Code of Conduct
2-25 Processes to remediate negative impacts	Ethics ; Report an ethics concern ; Global Principles of Business Conduct
2-26 Mechanisms for seeking advice and raising concerns	Ethics ; Report an ethics concern ; Global Principles of Business Conduct
2-27 Compliance with laws and regulations	Deloitte addresses and resolves instances of non-compliance with laws and regulations as identified. Information on the number and monetary value of fines for significant instances is considered confidential.
2-28 Membership associations	Public policy ; Environmental overview
2-29 Approach to stakeholder engagement	Materiality
2-30 Collective bargaining agreements	Information for this indicator is not currently consolidated for the Deloitte Network as most Deloitte firms are not unionized.

GRI 3: Material Topics 2021

GRI Standard	Report location or disclosure
3-1 Process to determine material topics	Materiality
3-2 List of material topics	Materiality

GRI 201: Economic Performance 2016

GRI Standard	Report location or disclosure
3-3 Management of material topics	Letter from leadership ; Materiality
201-1 Direct economic value generated and distributed	Letter from leadership ; FY2025 Revenue announcement ; Performance metrics: Business ; Performance metrics: Society Economic value distributed and retained is considered confidential. Each Deloitte entity is organized as a separate and independent legal entity and is subject to the financial disclosure and tax laws applicable to it in the jurisdictions in which it is formed and otherwise operates. For this reason, financial disclosure and tax reporting obligations will vary across Deloitte entities. Certain Deloitte entities are structured as partnerships or other legal entities that are ‘flow-through’ for tax purposes, and as such, income tax is not paid at the entity level, but by individual partners or members. Certain Deloitte entities publish financial statements and/or report their tax strategy, which may include taxes paid, under local statutory requirements.
201-2 Financial implications and other risks and opportunities due to climate change	Further details on climate risks and opportunities are available in Deloitte’s CDP response available at www.cdp.net .

GRI 203: Indirect Economic Impacts 2016

GRI Standard	Report location or disclosure
3-3 Management of material topics	Social overview ; FY2025 Revenue announcement ; Materiality
203-2 Significant indirect economic impacts	Social overview ; FY2025 Revenue announcement ; Performance metrics: Society

GRI 205: Anti-corruption 2016

GRI Standard	Report location or disclosure
3-3 Management of material topics	Anti-corruption commitment ; Ethics ; Independence ; Global Principles of Business Conduct ; Materiality
205-1 Operations assessed for risks related to corruption	Deloitte Global's Anti-Corruption team performs an analysis of the geographic corruption risk of each member firm based on various geographic corruption risk indices and factors.
205-2 Communication and training about anti-corruption policies and procedures	Anti-corruption commitment ; Performance metrics: Governance ; Ethics ; Global Principles of Business Conduct
205-3 Confirmed incidents of corruption and actions taken	Anti-corruption commitment ; Performance metrics: Governance



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GRI 302: Energy 2016

GRI Standard	Report location or disclosure
3-3 Management of material topics	Materiality ; Environmental overview ; Deloitte Global Basis of Reporting
302-1 Energy consumption within the organization	Performance metrics: Environment ; Deloitte Global Basis of Reporting
302-3 Energy intensity	Performance metrics: Environment ; Deloitte Global Basis of Reporting
302-4 Reduction of energy consumption	Performance metrics: Environment For a detailed explanation of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, please refer to Deloitte’s CDP response available at www.cdp.net .

GRI 303: Water and Effluents 2018

GRI Standard	Report location or disclosure
3-3 Management of material topics	Materiality: Environmental overview ; Deloitte Global Basis of Reporting Deloitte has limited direct water-related impacts within its operations, as water is primarily used for sanitation purposes in offices. Deloitte recognizes, however, that water is also embedded in its supply chain. Deloitte has been collecting annual water use data for large facilities since FY2024 and anticipates analyzing information, expanding collection locations, and improving data quality toward the goal of improving water management practices over time.
303-1 Interactions with water as a shared resource	Environmental overview : Deloitte has limited direct water-related impacts within its operations, as water is primarily used for sanitation purposes in offices. Deloitte recognizes, however, that water is also embedded in its supply chain. Deloitte has been collecting annual water use data for large facilities since FY2024 and anticipates analyzing information, expanding collection locations, and improving data quality toward the goal of improving water management practices over time.
303-3 Water withdrawal	Environmental overview : Deloitte has limited direct water-related impacts within its operations, as water is primarily used for sanitation purposes in offices. Deloitte recognizes, however, that water is also embedded in its supply chain. Deloitte has been collecting annual water use data for large facilities since FY2024 and anticipates analyzing information, expanding collection locations, and improving data quality toward the goal of improving water management practices over time.

GRI 305: Emissions 2016

GRI Standard	Report location or disclosure
3-3 Management of material topics	Materiality: Environmental overview ; Deloitte Global Basis of Reporting
305-1 Direct (Scope 1) GHG emissions	Performance metrics: Environment Refer to the ‘Environmental impact reporting’ section of the Deloitte Global Basis of Reporting for discussion of base year, gases included in calculations, emission factor sources, consolidation approach, and standards, methodologies and assumptions used.
305-2 Energy indirect (Scope 2) GHG emissions	Performance metrics: Environment Refer to the ‘Environmental impact reporting’ section of the Deloitte Global Basis of Reporting for discussion of base year, gases included in calculations, emission factor sources, consolidation approach, and standards, methodologies and assumptions used.
305-3 Other indirect (Scope 3) GHG emissions	Performance metrics: Environment Refer to the ‘Environmental impact reporting’ section of the Deloitte Global Basis of Reporting for discussion of base year, gases included in calculations, emission factor sources, consolidation approach, and standards, methodologies and assumptions used.
305-4 GHG emissions intensity	Performance metrics: Environment Refer to the ‘Environmental impact reporting’ section of the Deloitte Global Basis of Reporting for discussion of base year, gases included in calculations, emission factor sources, consolidation approach, and standards, methodologies and assumptions used.
305-5 Reduction of GHG emissions	Performance metrics: Environment Refer to the ‘Environmental impact reporting’ section of the Deloitte Global Basis of Reporting for discussion of base year, gases included in calculations, emission factor sources, consolidation approach, and standards, methodologies and assumptions used.

GRI Standard

3-3 Management of material topics	Environmental overview ; Supplier code of conduct ; Materiality
308-1 New suppliers that were screened using environmental criteria	Supplier code of conduct All suppliers responding to requests for proposals conducted by Deloitte Global complete the Deloitte Global request for proposal questionnaire template. This includes questions about responsible business.
308-2 Negative environmental impacts in the supply chain and actions taken	For details of Deloitte's engagement with suppliers on environmental topics, please refer to Deloitte Global's CDP response available at www.cdp.net .

GRI Standard

3-3 Management of material topics	People overview ; Global security
401-1 New employee hires and employee turnover	Performance metrics: People Turnover by age group is not currently aggregated across the Deloitte network.



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GRI 403: Occupational Health and Safety 2018

GRI Standard	Report location or disclosure
3-3 Management of material topics	People overview ; Materiality
403-6 Promotion of worker health	People overview ; Materiality

GRI 404: Training and Education 2016

GRI Standard	Report location or disclosure
3-3 Management of material topics	People overview ; Materiality
404-1 Average hours of training per year per employee	Performance metrics: Learning
404-2 Programs for upgrading employee skills and transition assistance programs	Deloitte provides our people with a range of formal and informal learning opportunities. Deloitte supports the transfer of our people between different departments and geographies as part of their career. Where people retire or otherwise leave Deloitte, formal transition assistance is also provided, where appropriate, as required by applicable laws and common practice. For example, outplacement services and pre-retirement planning are offered by many Deloitte firms.
404-3 Percentage of employees receiving regular performance and career development reviews	Regular performance and career development conversations are core to Deloitte’s focus on professional development. Deloitte has adopted a comprehensive methodology by which Deloitte firms leverage their respective management performance programs to provide regular performance feedback and career development conversations throughout the year. Metrics for this indicator are not aggregated across the network.



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GRI 406: Non-discrimination 2016

GRI Standard	Report location or disclosure
3-3 Management of material topics	People overview ; Materiality ; Global Principles of Business Conduct
406-1 Incidents of discrimination and corrective actions taken	<p>Deloitte is committed to providing a respectful and inclusive working environment, free from discrimination and harassment in alignment with anti-discrimination and anti-harassment policies. Likewise, Deloitte is committed to providing a work environment that promotes ongoing and open communication about ethics, compliance or other related matters and encourages reporting of violations or potential violations of any Deloitte network policy, professional standards, the Global Principles of Business Conduct, and Deloitte firms’ codes of conduct without fear of retaliation. Deloitte provides a variety of reporting channels, including an anonymous speak up helpline that is managed by a third party.</p> <p>Deloitte Global has provided guidance that each Deloitte firm is responsible for the development, implementation, and ongoing support of member firm policy that specifically and expressly prohibits workplace harassment or discrimination. Deloitte Global has also provided guidance that each Deloitte firm should be responsible for the development, implementation and ongoing support of a Deloitte firm non-retaliation policy that promotes and encourages reporting of ethics, compliance or other related matters without fear of retaliation.</p> <p>All Deloitte people are required to complete anti-discrimination training—upon being hired and every other year thereafter—that includes the Global Principles of Business Conduct and related policies, reporting procedures, and case scenarios.</p> <p>Deloitte is committed to addressing and resolving any instances of discrimination that may occur. Information on the number of incidents alleging discrimination is considered confidential.</p>

GRI 414: Supplier Social Assessment 2016

GRI Standard	Report location or disclosure
3-3 Management of material topics	Materiality ; Supplier code of conduct ; Commitment to responsible business practices
414-1 New suppliers that were screened using social criteria	<p>Suppliers responding to requests for proposals conducted by Deloitte Global are requested to answer questions about socially responsible policies and processes. New Deloitte Global suppliers are also screened for anti-corruption risks and economic sanctions.</p> <p>All new Deloitte Global suppliers contracted with the support of procurement receive the Deloitte Supplier Code of Conduct.</p>
414-2 Negative social impacts in the supply chain and actions taken	<p>Suppliers responding to requests for proposals conducted by Deloitte Global are requested to answer questions related to social impact. Those questions include whether they comply with the International Labour Organization (ILO) Principles (www.ilo.org) in respect to human rights and conditions of employment and if they publicly report on efforts to minimize slavery, forced labor, child labor and improve worker health and safety in their operations and supply chain.</p> <p>New Deloitte Global suppliers are screened for anti-corruption risks and economic sanctions.</p> <p>As a default, Deloitte Global seeks to include contract clauses with new global suppliers that require compliance with applicable Deloitte policies, including adherence to the International Labour Organization Principles in respect to human rights and conditions of employment. Suppliers are also expected, upon request, to report to Deloitte on their efforts to prevent slavery, forced labor and child labor in their operations and supply chain.</p> <p>New Deloitte Global suppliers contracted with the support of procurement receive the Deloitte Supplier Code of Conduct, which includes specific expectations of suppliers in the areas of human rights, forced labor, and child labor.</p>

GRI 415: Public Policy 2016

GRI Standard	Report location or disclosure
3-3 Management of material topics	Materiality ; Public policy ; Commitment to responsible business practices
415-1 Political contributions	Information for these indicators is not currently consolidated across the Deloitte network. Additional review would be required to assess the level of materiality of this topic at the Deloitte Global and Deloitte firm levels.

GRI 418: Customer Privacy 2016

GRI Standard	Report location or disclosure
3-3 Management of material topics	Letter from leadership ; Materiality ; Confidentiality, privacy and cybersecurity
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Deloitte addresses and resolves complaints regarding confidentiality and privacy when identified. Information on the substance and number of complaints is considered confidential.

Endnotes

Data highlights

Monetary values are presented in \$US and used as the basis for revenue growth, unless otherwise specified.

¹ The Science Based Targets initiative (SBTi) provides a framework for companies to develop and validate science-based targets.

² Percent reduction of metric tonnes of CO2e in FY2025 vs. FY2019 base year.

³ Suppliers covering purchased goods and services and business travel; an additional 3% of suppliers have committed to setting science-based targets.

⁴ Training hours do not include on the job learning hours that are a core aspect of development at Deloitte.

Performance metrics table

Business

¹“Legal” means the legal practices of member firms or their related entities that provide legal services. For legal and regulatory reasons, not all member firms provide legal services.

²In 2024, Deloitte reorganized its global business units. FY2025 revenue by business is presented aligned to the new business unit structure; FY2024 revenue by business has been restated to align with the new business unit structure and is included for comparative purposes.

People

¹Partners, principals, and managing directors refer to Deloitte entity partners, principals and US managing directors.

²In FY2025, the methodology for capturing information on Deloitte people working in enabling area roles was modified, resulting in data being moved from ‘administrative staff’ into ‘partners, principals, and managing directors’ or ‘professional staff’ as appropriate based on the level of the individual. In FY2024 and prior years, professional staff was defined as Deloitte firm individuals spending at least 50% of their time serving clients. In FY2025, professional staff includes Deloitte firm individuals from director to junior staff in both client service and enabling areas roles. Given this change relates to how data is collected across the Deloitte network, it cannot be applied retrospectively.

³In FY2025, the methodology for capturing information on Deloitte people working in enabling area roles was modified, resulting in data being moved from ‘administrative staff’ and into ‘partners, principals, and managing directors’ or ‘professional staff’ as appropriate based on the level of the individual. In FY2024 and prior years, administrative staff was defined as Deloitte firm individuals spending less than 50% of their time serving clients and includes professionals from director to junior staff as well as Deloitte Global professionals who do not serve clients. In FY2025, administrative staff includes professionals

providing administrative support for the Deloitte firms and/or businesses, such as executive assistants, as well as Deloitte Global professionals who do not serve clients. Given this change relates to how data is collected across the Deloitte network, it cannot be applied retrospectively.

⁴Age ranges are estimated based on data collected from Deloitte entities. Percentages across age categories may not add up to 100% due to rounding.

⁵The rate is calculated using the total Deloitte people at the end of the reporting period.

⁶Training hours do not include on the job learning hours that are a core aspect of development at Deloitte.

⁷Indirect learning and development investment is the opportunity cost based on estimates of the value of time spent in formal learning and development activities.

Society

¹Pro bono refers to professional service engagements performed at no cost (pro bono) or significantly reduced cost (low bono) to qualifying organizations, for which Deloitte firms would normally bill for the professional services performed. Expenses incurred to deliver pro bono work are included in the total reported costs for managing societal impact.

Governance

¹Deloitte Global has a written policy requiring member firms to escalate corruption incidents meeting established criteria to the appropriate Deloitte Global executive. For the purpose of this disclosure, corruption is defined as any form of bribery including offering, promising, giving, accepting or soliciting anything of value for the purpose of gaining or securing any improper business advantage.

²As anti-corruption training takes place every other year, Deloitte reports completion rates on a biennial basis.

³All Deloitte people are required to complete anti-corruption training—upon being hired and every other year thereafter—that includes Global policies, corruption red flags and case study scenarios. This figure may not reflect 100% participation at any point in time because it includes Deloitte people on extended leave and those with recent start dates who may still complete the training before their designated due date.

Environment

¹Where 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.

²In 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.

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

⁴Because 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.

⁵Following 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.

⁶Tank-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.

⁷Deloitte 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.

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

⁹SAF 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.

¹⁰Water consumption data was collected across 256 buildings in FY2025. Deloitte anticipate expanding the coverage of water data in the future.

Basis of reporting

¹The [CECP](#) defines qualified recipients as those organizations meeting all three of the following criteria: (1) they are formally organized; and (2) they have a charitable purpose; and (3) they never distribute profits.

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

³[Science-Based Target Setting for the Aviation Sector](#)

⁴[Sustainability Framework for Sustainable Aviation Fuel \(SAF\)](#)

⁵[Sustainable Aviation Fuel Certificate \(SAFc\) Emissions Accounting and Reporting Guidelines](#)

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