

GREENHOUSE GAS EMISSIONS STATEMENT - Deloitte Ireland LLP

This greenhouse gas (GHG) emissions statement has been calculated using an operational control consolidation approach as described in the GHG Protocol. The full methodology is outlined in the Basis of Reporting. In summary:

- Scope 1 refers to direct emissions from gas usage; and our owned vehicles powered by internal combustion engines
- Scope 2 refers to indirect emissions from the generation of our purchased electricity; district heating & cooling; and owned electric vehicles
- Scope 3 includes our emissions from business travel; employee commuting and homeworking; and our purchased goods and services

This disclosure relates to Deloitte Ireland LLP. For a review of our North & South Europe member firm, see the Deloitte NSE GHG Statement.

Assessment Parameters	
Baseline year	FY19
Consolidation approach	Operational control
Boundary summary	All entities and all facilities either owned or under the operational control of Deloitte Ireland LLP
Consistency with the financial statements	The only variation to our financial statements is that all properties under operating leases in Deloitte Ireland LLP are included in our Scope 1 and 2 data. Upstream and downstream emissions outside of our operational control are included in our Scope 3 data
Emission factor data source	IEA 2021 (for Electricity/Location factors); AIB, European Residual Mixes 2021 (for Electricity/Market factors); Carbon Disclosure Project 2021 (for PG&S factors); and UK Government - BEIS 2021 for all remaining emissions factors
Assessment methodology	Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard (revised edition, 2004); and Corporate Value Chain (Scope 3) Standard
Materiality threshold	A materiality threshold was set at a consolidated Deloitte NSE level at 5% for Scopes 1, 2, and 3
Independent assurance/verification	Limited assurance was provided by BDO LLP at a consolidated Deloitte NSE level over all reported carbon metrics. This included consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK plus Jersey, Guernsey, Isle of Man and Gibraltar.
Intensity ratio	Emissions per Full Time Equivalent (FTE)
Targets (FY19 to FY30)	100% of the vehicles in our Scope 1 & 2 owned fleet will be electric or plug-in hybrid 100% of the electricity used across our operations with be matched with electricity produced from renewable sources 50% per FTE reduction in Scope 3 business travel GHG emissions ¹ 67% of our global suppliers of goods, services and business travel by emissions, will have set science-based targets

Greenhouse Gas Emissions	FY19 (Baseline Year)		FY20		FY21		FY22		% change against baseline	
	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)
Scope 1	261	0.12	328	0.14	325	0.13	314	0.12	20%	-1%
Fuel combustion	261		328		325		314			
Vehicle fleet (ICE)	0		0		0		0			
Scope 2	1,514	0.71	0	0.00	0	0.00	0	0.000	-100%	-100%
Electricity (market-based)	1,514		0		0		0			
Electricity (location-based)	982		850		663		428			
District heating and cooling	0		0		0		0			
Vehicle fleet (Electric, market-based)	0		0		0		0			
Total Gross "Operational" Emissions	1,775	0.83	328	0.14	325	0.13	314	0.12	-82%	-85%
Scope 3	9,082	4.24	8,775	3.63	6,026	2.49	7,198	2.76	-21%	-35%
Upstream scope 3 emissions										
Purchased goods and services ²	5,604		5,924		5,263		5,891			
Capital goods	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Fuel- and energy- related activities	Not material		Not material		Not material		Not material			
Upstream transport and distribution	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Waste generated in operations	Not material		Not material		Not material		Not material			
Business travel (excl. radiative forcing)	2,146	1.00	1,638	0.68	9	0.00	364	0.14	-83%	-86%
Business travel (incl. radiative forcing)	3,553		2,637		10		656			
Employee commuting and homeworking ³	1,332		1,213		754		943			
Upstream leased assets	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Downstream scope 3 emissions										
Downstream transport and distribution	Not applicable		Not applicable		Not applicable		Not applicable			
Processing of sold products	Not applicable		Not applicable		Not applicable		Not applicable			
Use of sold products	Not applicable		Not applicable		Not applicable		Not applicable			
End-of-life treatment of sold products	Not applicable		Not applicable		Not applicable		Not applicable			
Downstream leased assets	Not material		Not material		Not material		Not material			
Franchises	Not applicable		Not applicable		Not applicable		Not applicable			
Investments	Not applicable		Not applicable		Not applicable		Not applicable			
Biogenic emissions	-		-		-		-			
Total Gross "Operational & Travel" Emissions	3,921	1.83	1,966	0.81	334	0.14	678	0.26	-83%	-86%
Total Gross Emissions	10,857	5.07	9,103	3.76	6,351	2.63	7,512	2.88	-31%	-43%
Exported renewable electricity	-		-		-		-			
Certified Emission Reductions (CERS)	1,562		1,966		5,597		7,512			
Total Net "Operational & Travel" Emissions	2,359	1.10	0	0.00	0	0.00	0	0.00		
Total Net Emissions	9,295	4.34	7,137	2.95	754	0.31	0	0.00	-100%	-100%
Other Metrics										
	FY19 (Baseline Year)		FY20		FY21		FY22		% change against baseline	
	(Metric)	(Benchmark)	(Metric)	(Benchmark)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Benchmark)
Full-Time Equivalents (FTE) ⁴	2,142		2,419		2,417		2,605			
Floor Area (m ²)	21,500		21,148		21,148		21,156			
Fuel Consumption (kWh)	908,071	424 kWh/FTE	758,369	314 kWh/FTE	18,945	8 kWh/FTE	9,639	4 kWh/FTE	-99%	-99%
Owned, Internal Combustion Engine Vehicles	0		0		0		0			
Owned, Electric Vehicles	0		0		0		0			
% electric/ plug-in hybrid vehicles in fleet	0%		0%		0%		0%			
Reimbursed Mileage & Car Rentals	908,071		758,369		18,945		9,639			
Utilities Consumption (kWh)	3,787,096	176 kWh/m ²	4,034,077	191 kWh/m ²	3,766,447	178 kWh/m ²	3,163,853	150 kWh/m ²	-16%	-15%
Gas	1,420,921		1,785,244		1,765,713		1,715,562			
Electricity	2,366,175		2,248,833		2,000,734		1,448,291			
Electricity from Renewables	0		2,248,833		2,000,734		1,448,291			
% electricity from renewables	0%		100%		100%		100%			
District Cooling	0		0		0		0			
District Heating	0		0		0		0			
Total Energy Consumption (kWh)	4,695,168	2,192 kWh/FTE	4,792,446	1,981 kWh/FTE	3,785,392	1,566 kWh/FTE	3,173,493	1,218 kWh/FTE	-32%	-44%
Water Usage (m³)	13,142	6.1 m ³ /FTE	9,947	4.1 m ³ /FTE	2,649	1.1 m ³ /FTE	4,042	1.6 m ³ /FTE	-69%	-75%
Waste Production (tonnes)	242	0.113 t/FTE	296	0.123 t/FTE	60	0.025 t/FTE	135	0.1	-44%	-51%
Recycled (%)	57%		83%		54%		89%			
Diverted from Landfill (%)	95%		99%		96%		99%			
% of DTL Supply Chain (by emissions) with SBT ⁵	-		-		8%		14%			

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

² The PG&S methodology is based on procurement spend data for 3 geographies. This spend data is the basis for 59% of emissions, with the rest extrapolated. We apply a number of assumptions to the spend data, including how we allocate spend into procurement categories, how we treat our suppliers' reported Scope 3 emissions, the CDP sector emission factors we apply to each spend category, and the extrapolation factors. We continually review our approach to reduce the risks inherent in these assumptions and the impacts of year-on-year fluctuations. Between FY21 and FY22 we changed some of these assumptions. For FY22, we have changed the extrapolation factor from region-specific to a single global factor, reflecting that we do not believe emissions per unit of product are materially different from region to region in a global supply chain. We have also improved how we allocate spend per procurement category, and revised which CDP sector emissions factors we apply to our procurement categories. For transparency, we have estimated that our FY21 PG&S emissions would have been 44,734 tonnes using the revised FY22 methodology, a variance of -13.3%. We will continue to review our approach to Scope 3 reporting in the future, aiming to continually improve the accuracy of our disclosures. When these enhancements lead to a material change in a reported figure, we are committed to explaining the nature of the change, our reasoning for its appropriateness, and the percentage variance compared to previous methodologies.

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

⁴ For consistency across NSE, the Full-Time Equivalents (FTE) data used to normalise our environmental data is sourced from NSE internal management reporting. These FTE amounts vary slightly with those reported in statutory financial statements depending on country-specific reporting requirements.