

| 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 will 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) | |
| Scope 1 | 261 | 0.12 | 328 | 0.14 | 325 | 0.13 | 314 | 0.12 | 20% -1% |
| Fuel combustion | 261 | 0.12 | 328 | 0.14 | 325 | 0.13 | 314 | 0.12 | |
| Vehicle fleet (ICE) | 0 | 0 | 0 | 0 | 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 | 0.71 | 0 | 0.00 | 0 | 0.00 | 0 | 0.000 | |
| Electricity (location-based) | 982 | 0.71 | 850 | 0.71 | 663 | 0.71 | 428 | 0.71 | |
| District heating and cooling | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Vehicle fleet (Electric; market-based) | 0 | 0 | 0 | 0 | 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 | 7,157 | 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/m² | 4,034,077 | 191 kWh/m² | 3,766,447 | 178 kWh/m² | 3,163,853 | 150 kWh/m² | -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) | 4,699,168 | 2,192 kWh/FTE | 4,792,446 | 1,981 kWh/FTE | 3,789,392 | 1,566 kWh/FTE | 3,173,493 | 1,218 kWh/FTE | -32% -44% |
| Water Usage (m³) | 13,142 | 6.1 m³/FTE | 9,947 | 4.1 m³/FTE | 2,649 | 1.1 m³/FTE | 4,042 | 1.6 m³/FTE | -69% -75% |
| Waste Production (tonnes) | 242 | 0.113 t/FTE | 296 | 0.123 t/FTE | 60 | 0.025 t/FTE | 135 | 0.1 t/FTE | -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.