

GREENHOUSE GAS EMISSIONS STATEMENT – DELOITTE NORTH & SOUTH EUROPE									
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:									
<ul style="list-style-type: none"> - 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 the Deloitte North & South Europe member firm. Country-level carbon emission disclosures will be found in the relevant Impact Report.									

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 NSE, the member firm covering 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.								
Consistency with the financial statements	The only variation to our financial statements is that all properties under operating leases in Deloitte NSE 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); AlB, 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 & ME level at 5% for Scopes 1, 2, and 3								
Independent assurance/verification	Limited assurance was provided by BDO LLP at a consolidated NSE level over all reported carbon metrics								
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		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	37,329	0.75	29,889	0.56	19,535	0.35	23,846	0.38	-36%
Fuel combustion	5,184	4,269	3,950	3,612					
Vehicle fleet (ICE)	32,145	25,720	15,585	20,234					
Scope 2	26,818	0.54	7,774	0.14	2,098	0.04	1,978	0.03	-93%
Electricity (market-based)	23,900	4,656	0	0					
Electricity (location-based)	26,892	20,786	18,795	18,179					
District heating and cooling	2,419	2,201	2,098	1,978					
Vehicle fleet (Electric; market-based)	499	917	0	0					
Total Gross "Operational" Emissions	64,147	1.30	37,763	0.70	21,633	0.39	25,824	0.42	-60%
Scope 3	271,564	5.49	234,053	4.34	139,686	2.50	213,107	3.43	-22%
Upstream scope 3 emissions									
Purchased goods and services ²	140,978	128,595	119,537	169,122					
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)	96,041	1.94	74,663	1.38	4,718	0.08	18,955	0.30	-80%
Business travel (incl. radiative forcing)	154,899	117,927	5,515	28,524					
Employee commuting and homeworking ³	34,545	30,795	15,431	25,030					
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	160,188	3.24	112,426	2.08	26,351	0.47	44,779	0.72	-72%
Total Gross Emissions	335,711	6.79	271,816	5.04	161,319	2.89	238,931	3.84	-29%
Exported renewable electricity	-	-	-	-					
Certified Emission Reductions (CERs)	61,287	112,426	145,887	238,931					
Total Net "Operational & Travel" Emissions	98,901	2.00	0	0.00	0	0.00	0	0.00	
Total Net Emissions	274,424	5.55	159,390	2.95	15,432	0.28	0	0.00	-100%
Other Metrics									
FY19		FY20		FY21		FY22		% change against baseline	
(Metric)	(Benchmark)	(Metric)	(Benchmark)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Benchmark)
Full-Time Equivalents (FTE) ⁴	49,444	53,955	55,910	62,198					
Floor Area (m ²)	564,792	563,710	568,671	576,777					
Fuel Consumption (kWh)	158,167,361	3,199 kWh/FTE	127,104,201	2,356 kWh/FTE	71,496,610	1,279 kWh/FTE	97,741,988	1,571 kWh/FTE	-38%
Owned, Internal Combustion Engine Vehicles	129,112,557	103,613,988	62,810,837	82,263,561					
Owned, Electric Vehicles	961,443	1,761,452	1,865,986	5,094,547					
% electric / plug-in hybrid vehicles in fleet	7%	11%	18%	26%					
Reimbursed Mileage & Car Rentals	28,093,361	21,728,761	6,819,787	10,383,881					
Utilities Consumption (kWh)	126,522,351	224 kWh/m²	107,772,927	191 kWh/m²	99,943,385	176 kWh/m²	102,542,739	178 kWh/m²	-19%
Gas	28,178,575	23,220,220	21,482,038	19,721,829					
Electricity	84,345,607	70,901,684	65,022,390	68,242,719					
Electricity from Renewables	34,133,641	63,884,872	65,022,390	68,242,719					
% electricity from renewables	40%	90%	100%	100%					
District Cooling	2,244,583	1,658,100	1,630,245	2,441,013					
District Heating	11,753,586	11,992,922	11,808,713	12,137,179					
Total Energy Consumption (kWh)	284,689,712	5,758 kWh/FTE	234,877,128	4,353 kWh/FTE	171,439,996	3,066 kWh/FTE	200,284,728	3,220 kWh/FTE	-30%
Water Usage (m³)⁵	312,141	6.3 m³/FTE	260,202	4.8 m³/FTE	144,700	2.6 m³/FTE	171,849	2.8 m³/FTE	-45%
Waste Production (tonnes)³	5,977	0.121 t/FTE	4,991	0.093 t/FTE	1,572	0.028 t/FTE	2,699	0.043 t/FTE	-55%
Recycled (%)	55%	60%	53%	54%					
Diverted from Landfill (%)	89%	90%	89%	87%					
% of DTTL Supply Chain (by emissions) with SBT⁶	-	-	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 (including UK as the largest). This spend data is the basis for 50% 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 113,832 tonnes using the revised FY22 methodology; a variance of -5%. 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.

5 Prior to FY21 a large proportion of water and waste figures was based on estimates. This proportion was reduced in both FY21 and FY22; we will continue to improve the accuracy of this data moving forwards.

6 Our supply chain target is tracked at a global/DTTL level as that is where our core Procurement function sits. All global Deloitte member firms contribute to progress against this target.