

GREENHOUSE GAS EMISSIONS STATEMENT - DELOITTE NORTH & SOUTH EUROPE (NSE)

This greenhouse gas (GHG) emissions statement has been prepared following GHG Protocol guidance, using an operational control consolidation approach. The full methodology is detailed in the Deloitte NSE Basis of Reporting.

Disclosures relate to the Deloitte NSE member firm. Disclosures for Deloitte National Practices within NSE can be found in the relevant annual reports.

Limited assurance has been provided by BDO LLP at a consolidated NSE level over all reported metrics (except for those asterisked). This includes consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK. Please refer to the accompanying assurance statement.

Net zero and supporting goals	FY25	FY24	FY19 (baseline year)	
Reduce total emissions 90% by 2040	-6%	-4%	0%	
Reduce Scopes 1&2 emissions 70% by 2030	-69%	-65%	0%	
Reduce business travel emissions 55%/ FTE by 2030	-55%	-51%	0%	
100% company vehicles to be EV/PHEV by 2030	69%	54%	-	
100% purchased electricity from renewables by 2030	100%	100%	-	
67% of global suppliers have set SBTs by 2025 ^{(1)*}	32%	30%	-	

Greenhouse Gas emissions (tCO ₂)	FY25	FY24	FY19 (baseline year)	% change from
Scope 1	17,153	20,257	37,329	-54%
Fuel combustion	2,475	2,930	5,184	
Vehicle fleet (Internal Combustion Engine)	14,678	17,327	32,145	
Scope 2	2,956	2,051	26,818	-89%
Electricity (market-based) ⁽²⁾	0	0	23,900	
Electricity (location-based) ⁽²⁾	20,053	19,038	26,892	
District heating and cooling	2,956	2,051	2,419	
Vehicle fleet (Electric; market-based) ⁽²⁾	0	0	499	
Total Scopes 1 & 2 Emissions	20,109	22,308	64,147	-69%
Scope 3	268,650	270,797	241,864	11%
Business travel (excl. radiative forcing)	66,323	72,656	96,041	-31%
Purchased goods and services ^{(3) (4)}	172,772	171,032	111,278	
Employee commuting and homeworking ⁽⁵⁾	29,555	27,109	34,545	
Total Gross Emissions	288,759	293,105	306,011	-6%
Certified Emission Reductions (CERs) ⁽⁶⁾	144,380	104,144	74,047	
Intensity Metrics (tCO₂/ FTE)				
Scopes 1 & 2 emissions per FTE	0.26	0.29	1.30	-80%
Scope 3 emissions per FTE	3.53	3.55	4.89	-28%
Total Gross Emissions per FTE	3.79	3.84	6.19	-39%

Other Metrics	FY25	FY24	FY19 (baseline year)	% change from
Full-Time Equivalents (FTE) ^{(7)*}	76,133	76,335	49,444	
Floor Area (m ²)*	624,369	571,454	564,792	
Transport Energy Consumption (kWh)	107,201,789	108,972,698	158,167,361	-32%
Owned Vehicles, Internal Combustion Engine	66,207,485	76,561,520	129,112,557	
Owned Vehicles, Electric	22,961,760	15,555,576	961,443	
% electric/ plug-in hybrid vehicles in fleet	69%	54%	7%	
Reimbursed Mileage & Car Rentals	18,032,544	16,855,602	28,093,361	
Building Energy Consumption (kWh)	86,792,989	90,081,377	126,522,351	-31%
Building Energy Efficiency (kWh/m2)*	139	158	224	-38%
Gas	13,532,965	16,014,667	28,178,575	
Electricity from Buildings	59,118,914	61,836,607	84,345,607	
Electricity from Renewables ⁽⁸⁾	59,118,914	61,836,607	34,133,641	
% electricity from renewables	100%	100%	40%	
District Cooling	2,478,182	1,752,014	2,244,583	
District Heating	11,662,928	10,478,089	11,753,586	
Total Energy Consumption (kWh)	193,994,778	199,054,075	284,689,712	-32%
Water Usage (m³)	218,222	195,663	312,141	-30%
Waste Production (tonnes)	2,683	2,738	5,977	-55%
Recycled (%)*	65%	64%	55%	
Diverted from Landfill (%)	93%	93%	89%	

1 Our supply chain target relates to global suppliers and is tracked at a global level, where our core Procurement function sits. All Deloitte member firms globally contribute to progress against this target.
<p>2 In line with GHG Protocol guidance, we publish 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. Our net zero goals use a market-based methodology for purchased electricity; this figure is the one used in the emissions inventory with the location-based figure alongside for comparative purposes.</p> <p>Within Deloitte NSE, all electricity has either been purchased on REGO/REC-backed green tariffs, or covered by the purchase of Energy Attribute Certificates (EACs). Under the market-based method this means our electricity consumption is reported as zero-emissions.</p>
<p>3 The methodology for calculating Purchased Goods & Services (PG&S) emissions is based largely on procurement spend data for 5 geographies, accounting for 59% of PG&S emissions. 4% of PG&S emissions are actual supplier emissions data (Scopes 1 & 2) submitted to CDP. The remainder of PG&S emissions are extrapolated. We apply a number of assumptions to the spend data, including how we allocate spend into procurement categories, the CDP emission factors we apply to each procurement category, how we treat our suppliers' reported Scope 3 emissions, and the factors used for extrapolation.</p> <p>Since FY19 we have made periodic changes to our methodology with the objective of improving data quality & completeness and reducing our use of estimates. Not all changes can be applied retrospectively and this limits the comparability of current year reported emissions against the baseline year.</p> <p>We will continue to review our approach to PG&S emissions reporting in the future, investing in supporting systems, processes and controls. When this leads to a material change in a reported figure, we will explain the change and the reasoning for it, and either restate figures or report the variance compared to the previous methodology, as appropriate.</p>
4 As part of the review mentioned in footnote 3 above, we have recalculated and restated our prior period (FY24) PG&S emissions data. As a result of the review, we do not expect there to be a material impact on FY19 (our baseline year), however we propose to revisit all PG&S data in FY26.
5 Activity data on commuting and homeworking was sourced from surveys in 12 NSE geographies in FY25. Sample sizes of these surveys were deemed to be sufficient to extrapolate out to the full FTE population of each geography. The commuting and homeworking calculation depends on this extrapolation and on other assumptions. We will refine these assumptions and improve the methodology moving forwards as guidelines develop.
6 In line with SBTi guidance, since FY24 we have voluntarily purchased CERs ('carbon credits') equivalent to 50% of our total gross emissions; we are additionally providing direct investment and skills-based support to projects that will drive the net zero transition outside of our value chain. The recalculation of FY24 PG&S emissions will result in a difference between 50% of our total gross emissions and the CERs purchased in FY24. As part of our Beyond Value Chain Mitigation (BVCM) strategy we are evolving our approach to compensate for emissions and will keep future investments under review accordingly.
7 For consistency across NSE, the Full-Time Equivalents (FTE) data used for intensity metrics is sourced from NSE internal management reporting. These FTE amounts vary slightly to those reported in NSE and geography statutory financial statements, depending on country-specific reporting requirements.
8 Where possible, we procure and claim renewable energy in accordance with the Climate Group's RE100 Technical Criteria. In certain markets where procuring renewable electricity is challenging or is not possible, we may procure renewable electricity from a neighbouring market. This allows us 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 here and within Deloitte's RE100 reports. We anticipate increasing the alignment with RE100 Technical Criteria over time as market availability of renewable energy increases.