

GREENHOUSE GAS EMISSIONS STATEMENT - DELOITTE IRELAND

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.

This disclosure relates to Deloitte Ireland.

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 | 14% | 2% | 0% | |
| Reduce Scopes 1&2 emissions 70% by 2030 | -81% | -82% | 0% | |
| Reduce business travel emissions 55%/ FTE by 2030 | -57% | -42% | 0% | |
| 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 baseline |
|---|---------------|---------------|----------------------|------------------------|
| Scope 1 | 338 | 324 | 261 | 30% |
| Fuel combustion | 338 | 324 | 261 | |
| Vehicle fleet (Internal Combustion Engine) | 0 | 0 | 0 | |
| Scope 2 | 0 | 0 | 1,514 | -100% |
| Electricity (market-based) ⁽²⁾ | 0 | 0 | 1,514 | |
| Electricity (location-based) ⁽²⁾ | 588 | 561 | 982 | |
| District heating and cooling | 0 | 0 | 0 | |
| Vehicle fleet (Electric; market-based) ⁽²⁾ | 0 | 0 | 0 | |
| Total Scopes 1 & 2 Emissions | 338 | 324 | 1,775 | -81% |
| Scope 3 | 10,963 | 9,832 | 8,138 | 35% |
| Business travel (excl. radiative forcing) | 1,505 | 1,889 | 2,146 | -30% |
| Purchased goods and services ^{(3) (4)} | 8,078 | 7,081 | 4,660 | |
| Employee commuting and homeworking ⁽⁵⁾ | 1,380 | 862 | 1,332 | |
| Total Gross Emissions | 11,301 | 10,156 | 9,913 | 14% |
| Certified Emission Reductions (CERs) ⁽⁶⁾ | 5,651 | 3,390 | 1,976 | |
| Intensity Metrics (tCO₂/ FTE) | | | | |
| Scopes 1 & 2 emissions per FTE | 0.10 | 0.10 | 0.83 | -88% |
| Scope 3 emissions per FTE | 3.16 | 3.03 | 3.80 | -17% |
| Total Gross Emissions per FTE | 3.26 | 3.13 | 4.63 | -30% |

| Other Metrics | FY25 | FY24 | FY19 (baseline year) | % change from baseline |
|--|------------------|------------------|----------------------|------------------------|
| Full-Time Equivalents (FTE) ^{(7)*} | 3,469 | 3,241 | 2,142 | |
| Floor Area (m ²) * | 20,778 | 20,340 | 21,500 | |
| Transport Energy Consumption (kWh) | 344,203 | 350,461 | 908,071 | -62% |
| Owned Vehicles, Internal Combustion Engine | 0 | 0 | 0 | |
| Owned Vehicles, Electric | 0 | 0 | 0 | |
| % electric/ plug-in hybrid vehicles in fleet | 0% | 0% | 0% | |
| Reimbursed Mileage & Car Rentals | 344,203 | 350,461 | 908,071 | |
| Building Energy Consumption (kWh) | 3,702,941 | 3,542,116 | 3,787,096 | -2% |
| Building Energy Efficiency (kWh/m2)* | 178 | 174 | 176 | 1% |
| Gas | 1,847,010 | 1,770,205 | 1,420,921 | |
| Electricity from Buildings | 1,855,931 | 1,771,911 | 2,366,175 | |
| Electricity from Renewables ⁽⁸⁾ | 1,855,931 | 1,771,911 | 0 | |
| % electricity from renewables | 100% | 100% | 0% | |
| District Cooling | 0 | 0 | 0 | |
| District Heating | 0 | 0 | 0 | |
| Total Energy Consumption (kWh) | 4,047,144 | 3,892,577 | 4,695,167 | -14% |
| Water Usage (m³) | 10,093 | 7,611 | 13,142 | -23% |
| Waste Production (tonnes) | 173 | 162 | 242 | -28% |
| Recycled (%) * | 84% | 75% | 57% | |
| Diverted from Landfill (%) | 100% | 100% | 95% | |

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| 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 PG&S emissions shown here are estimated. The methodology for calculating Purchased Goods & Services (PG&S) emissions is based largely on procurement spend data for 6 NSE geographies, accounting for 59% of NSE PG&S emissions. Where no spend data is available in a geography, including here, PG&S emissions are extrapolated from NSE spend-based emissions. 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. |

