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	FY26	FY25	FY19 (baseline year)
Reduce total emissions 90% by 2040	17%	14%	0%
Reduce Scopes 1&2 emissions 70% by 2030	-81%	-81%	0%
Reduce business travel emissions 55%/ FTE by 2030	-61%	-57%	0%
100% company vehicles to be EV/PHEV by 2030	0%	0%	-
100% purchased electricity from renewables by 2030	100%	100%	-

Greenhouse Gas emissions (tCO_2)	FY26	FY25	FY19 (baseline year)	% change from
Scope 1	**335**	**338**	**261**	**28%**
Fuel combustion	335	338	261	
Vehicle fleet (Internal Combustion Engine)	0	0	0	
Scope 2	**0**	**0**	**1,514**	**-100%**
Electricity (market-based) [1]	0	0	1,514	
Electricity (location-based) [1]	523	588	982	
District heating and cooling	0	0	0	
Vehicle fleet (Electric; market-based) [1]	0	0	0	
Total Scopes 1 & 2 Emissions	**335**	**338**	**1,775**	**-81%**
Scope 3	**11,235**	**10,963**	**8,138**	**38%**
Business travel (excl. radiative forcing) (2)	1,406	1,505	2,146	-34%
Purchased goods and services [3]	8,414	8,078	4,660	
Employee commuting and homeworking [4]	1,416	1,380	1,332	
Total Gross Emissions	**11,570**	**11,301**	**9,913**	**17%**
Certified Emission Reductions (CERs) [5]	5,785	5,651	1,976	
Intensity Metrics (tCO_2/ FTE)				
Scopes 1 & 2 emissions per FTE	0.09	0.10	0.83	-89%
Business Travel emissions per FTE	0.39	0.43	1.00	-61%
Operational (Scopes 1, 2 and Travel) emissions per FTE*	0.49	0.53	1.83	-73%
Scope 3 emissions per FTE	3.15	3.16	3.80	-17%
Total Gross Emissions per FTE	**3.25**	**3.26**	**4.63**	**-30%**

Other Metrics	FY26	FY25	FY19 (baseline year)	% change from
Full-Time Equivalents (FTE) [6]*	3,564	3,469	2,142	
Floor Area (m^2)*	19,964	20,778	21,500	
Transport Energy Consumption (kWh)	**583,276**	**344,203**	**908,071**	**-36%**
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	583,276	344,203	908,071	
Builiding Energy Consumption (kWh)	**3,631,770**	**3,702,941**	**3,787,096**	**-4%**
Building Energy Efficiency (kWh/m2)*	**182**	**178**	**176**	**3%**
Gas	1,830,018	1,847,010	1,420,921	
Electricity from Buildings	1,801,753	1,855,931	2,366,175	
Electricity from Renewables [7]	1,801,753	1,855,931	0	
% electricity from renewables	100%	100%	0%	
District Cooling	0	0	0	
District Heating	0	0	0	
Total Energy Consumption (kWh)	**4,215,046**	**4,047,144**	**4,695,167**	**-10%**
Water Usage (m^3)	**11,416**	**10,093**	**13,142**	**-13%**
Waste Production (tonnes)	**176**	**173**	**242**	**-27%**
Recycled (%)	80%	84%	57%	
Diverted from Landfill (%)	100%	100%	95%	

1 In line with GHG Protocol guidance, we report purchased electricity emissions using both location-based and market-based methodologies. The location-based method uses an average national, regional or subnational emission factor for the local grid from which electricity is drawn. The market-based method derives emission factors from contractual instruments, allowing a zero emission factor to be applied to electricity consumption matched with certified renewable energy generation.
Within Deloitte NSE, all electricity has either been purchased through green tariffs backed by Renewable Energy Guarantees of Origin or covered by the purchase of Energy Attribute Certificates (EACs). Under the market-based method, this means that our electricity consumption is reported as producing zero emissions. The market-based figure is used in our emissions inventory and to track emissions reductions against our goals. The location-based figure is shown for comparison.

2 The applicable UK Government emission factors for air travel have decreased YoY by between 16-41% depending on travel class and destination. For NSE as a whole, there was a slight increase in air travel activity (km travelled by air) in FY26, though this trend varied between Geographies. Therefore, emissions factors have played a significant role in the decrease in total business travel emissions between FY2025 and FY2026.

3 The methodology for calculating Purchased Goods & Services (PG&S) emissions is based largely on procurement spend data for 10 NSE geographies, accounting for 57% of PG&S emissions. A further 17% is calculated using actual supplier emissions-intensity data submitted to CDP. The remaining PG&S emissions are extrapolated from the available data. We apply several assumptions to the spend data, including how we allocate spend to procurement categories, which CDP emission factors we apply to each category, how we treat suppliers' reported Scope 3 emissions, and which factors we use for extrapolation.
Since FY2019, we have periodically changed our methodology to improve data quality and completeness and reduce our use of estimates. In FY2026, we undertook a full review of the PG&S methodology, embedding changes made in FY2025 and making further limited, iterative changes; these had no material effect on emissions. See the Basis of Reporting for details. Not all changes can be applied retrospectively, which limits the comparability of current-year reported emissions with those of the baseline year.
We will continue to review our approach to PG&S emissions reporting and invest in supporting systems, processes and controls. When this leads to a material change in a reported figure, we will explain the change and its rationale and, as appropriate, either restate the figures or report the variance compared with the previous methodology.

4 Activity data on commuting and homeworking were sourced from surveys conducted in five NSE geographies in FY2026. For the remaining geographies, we relied on FY2025 data because strategic NSE communications decisions affected our ability to conduct surveys in FY2026. We assumed that there had been no major changes to business operations or practices that would affect commuting and homeworking patterns. Survey sample sizes were considered sufficient to extrapolate results to the full FTE population of each geography. The commuting and homeworking calculations depend on this extrapolation and on other assumptions, including working patterns and benchmarks and trends in home energy consumption. We will refine these assumptions and improve the methodology as guidelines evolve.

5 We voluntarily invest in Certified Emission Reductions (CERs, or 'carbon credits') equivalent to 50% of our total gross emissions. In FY2026, we are covering 40% of emissions through tonne-for-tonne purchases of ex-post CERs and 10% through a monetary investment per tonne in ex-ante CERs. We also provide direct investment and skills-based support—equivalent to the remaining 50% of our emissions—to projects that will help drive the net-zero transition outside our value chain.

6 To ensure consistency in the FTE figures used for environmental reporting across NSE geographies, the Full-Time Equivalent (FTE) data used for intensity metrics are sourced from NSE internal management reporting at a specific point in time: our financial year-end, 31 May. These FTE figures may differ from those reported in NSE and individual geographies' statutory financial statements because of country-specific reporting requirements.

7 Where possible, we procure and claim renewable energy in accordance with the Climate Group's RE100 Technical Criteria. In markets where procuring renewable electricity is challenging or impossible, we may procure it from a neighbouring market. This allows us to demonstrate our commitment to our renewable electricity target and signal market demand. As this approach meets only one of the three market-boundary conditions in the RE100 Technical Criteria, there may be differences between the renewable electricity amounts reported here and those in Deloitte's RE100 reports. We anticipate greater alignment with the RE100 Technical Criteria over time as the availability of renewable energy increases.