
**FY26 Environmental
Performance Data (inc. GHG
Emissions)
Basis of Reporting**

Deloitte North & South Europe (NSE)

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1. Introduction

This document sets out the principles, methodologies and assumptions used by Deloitte North & South Europe (NSE) (and constituent geographies) in the preparation and reporting of our environmental performance data (including greenhouse gas (GHG) emissions). This data is publicly reported to demonstrate progress against Deloitte's net zero and related environmental targets.

Deloitte NSE reports GHG data in line with the GHG Protocol 'Corporate Accounting & Reporting Standard', and the 'Corporate Value Chain (Scope 3) Standard'.

2. Principles of reporting

The data and associated data management and validation processes are designed to follow the principles of the GHG Protocol:

- **RELEVANCE:** Ensure the GHG inventory appropriately reflects the GHG emissions of the company and enables decision-making by users.
- **COMPLETENESS:** Account for and report on all GHG emission sources and activities within the inventory boundary, disclosing and justifying any specific exclusions.
- **CONSISTENCY:** Use consistent methodologies to allow for meaningful comparisons of emissions over time; transparently document changes to the data, boundary, methods, or other relevant factors.
- **TRANSPARENCY:** Address all relevant issues in a factual and coherent manner, with a clear audit trail; disclose relevant assumptions and make appropriate references to the methodologies and data sources used.
- **ACCURACY:** Ensure reported emissions are systematically neither over nor under actual emissions and that uncertainties are reduced, as far as practicable, thereby allowing users to trust the integrity of the reported information.

3. Reporting period

Deloitte's reporting period for environmental reporting is the Deloitte financial year, from 1 June to 31 May.

This Basis of Reporting applies to the period from 1 June 2025 to 31 May 2026 ("FY26").

The baseline year against which we measure performance is 1 June 2018 to 31 May 2019 ("FY19"). This was the most recent completed reporting year at the time our net-zero targets were originally set and approved by the SBTi.

4. Organisational boundary

Deloitte NSE applies the operational control consolidation approach (as defined by the GHG Protocol) to set its organisational boundary. Operations are under our operational control when we have the ability, through operating policy or process, to influence the environmental performance of that operation.

Under this approach, Deloitte NSE accounts for 100% of the emissions from operations over which it has operational control. Where Deloitte NSE uses assets or facilities but does not have operational control, related emissions are reported in the relevant Scope 3 categories.

Deloitte NSE is composed of the following Deloitte firms or 'geographies': Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and UK. The Middle East geography consists of 15 countries or territories. Those are Bahrain, Cyprus, Egypt, Iraq, Jordan, Kuwait, Lebanon, Libya, Oman, Palestine, Qatar, Saudi Arabia, Sudan, United Arab Emirates, Yemen.

Under the operational control approach, all these entities are within the reporting boundary. However, in our public reporting we present two different scopes of data:

1. Our voluntary impact reporting includes data covering the full operational control scope. We consider this to be most appropriate to represent the scope of our environmental impacts in a complete manner.
2. For NSE's statutory climate reporting (CFD), regulations state that the scope of reporting should follow financial consolidation. A small number of the entities above are not financially consolidated under Deloitte NSE and therefore the scope for statutory reporting is a smaller dataset.

5. Operational boundary

Deloitte NSE's operational boundary includes:

- **Deloitte operational offices**, either sole or partial occupancy
 - All operational offices are within scope. The list of operational offices is based on the NSE portfolio in the Deloitte global real estate database. This database is updated by the Deloitte Global real estate team every December and June. Due to our reporting timescales, the most recent portfolio available is from the December of the reporting period. Offices are reported on from the point at which consumption is first registered not when they are registered in the database.
- **Deloitte fleet**
 - All activity relating to cars owned or leased by Deloitte, or leased by employees where Deloitte influences the choice of vehicles, are considered to be under our operational control.
- **Deloitte employees (and their business activity)**
 - Deloitte employees means all Full Time Equivalent (FTE) staff and equity partners. The activities of Deloitte employees are in scope in Deloitte offices, travelling on business, commuting and working from home (but not working from client site which is in the operational control of the client).
- **Contingent labour (and their activity on Deloitte business)**
 - Contingent labour refers to non-employee staff providing services to Deloitte, including but not limited to self-employed independent contractors, project-based resources provided through external vendors, and third-party contractors referred by staffing agencies. The activities of contingent labour are in scope in Deloitte offices, travelling on business, commuting and working from home, when working on Deloitte's behalf and under Deloitte operational policies.

Within this boundary, Deloitte NSE reports GHG emissions in line with the GHG Protocol Scopes (as well as other environmental metrics) as follows:

Scope 1 <i>Direct emissions from owned or controlled sources</i>	Fuel combustion in: • Offices • Owned/leased vehicle fleet (internal combustion engine) – Diesel
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	- Petrol - Hybrid - Unknown fuel type
Scope 2 <i>Indirect emissions from the generation of purchased or acquired energy</i>	Electricity (both location and market-based), used in: • Offices • Owned/leased vehicle fleet Steam, heat, or cooling (inc. district heating and cooling) used in offices
Scope 3 <i>Indirect and value chain emissions</i>	Business Travel - Air travel (excluding radiative forcing) - Rail - Taxi - Other public transport - Car rentals - Reimbursed mileage - Hotel nights Purchased Goods & Services Employee Commuting & Homeworking
<i>Other Metrics</i>	Energy used (kWh) Water usage (m ³) Waste produced (t) split by, - Mixed Recycling - Paper Recycling - Food - Residual Waste to Energy - Residual Waste to Landfill

See section 7.8 for more detail on the inclusion/ exclusion of each GHG Protocol emissions category

Deloitte considers all seven greenhouse gases (GHGs) outlined by the Kyoto Protocol in its emissions calculations. For ease of understanding in our reports, emissions are presented as equivalents of CO₂ (CO₂e), rather than by each GHG. CO₂e is a measure expressing a GHG in terms of the amount of CO₂ that would have the same global warming potential (GWP). Different GHGs are relevant for different emissions source, so those that are included under CO₂e are determined by the emissions source and the corresponding emission factors.

We also report:

- normalised emissions on a per FTE basis (tCO₂e/FTE)
- purchased Energy Attribute Certificates and Carbon Credits ('offsets'), as well as any effect of these on our reported emissions.

6. Assurance

All the metrics (except for recycled waste percentage and normalised building energy efficiency) we report undergo third party limited assurance against the ISAE 3000 and 3410 standards, at a Deloitte NSE level. An assurance report is published alongside our metrics.

7. Methodology

7.1 Scope 1 emissions

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
Fuel combustion	GHG emissions associated with natural gas consumption	Natural gas consumption data is sourced from one of the following, in order of priority: 1. Automatic Meter Readers (AMR) which take readings of consumption data on a repeated, periodic basis 2. Manual meter readings taken by local building management teams 3. Consumption data provided by utility providers Wherever possible data is obtained for the Deloitte occupied space (whether this is the whole building or a leased part). Where actual data for the Deloitte office space is not available, one of the following methods of estimation is followed (in priority order): 1. For shared-occupancy offices, natural gas consumption for the whole site is apportioned to the Deloitte area, based on the % Deloitte occupied floor area of the site. 2. The data is inferred using an average benchmark (kWh/m²). The average benchmark is applied per Geography, by totalling all actual gas consumption data in that Geography and dividing this figure by the occupied floor area (m²) of the offices supplying the actual data. This figure is multiplied by the occupied floor area (m²) of the office that is missing actual data. 3. For 'small offices' (those below 1000 sqm floor area), where actual data is often harder to obtain, we estimate consumption using method 2 above. Emission factors published by DEZNZ (UK Govt) are applied to the data. These are updated annually to reflect the latest guidance and factors. There are no exclusions for this metric.	tonnes CO₂e and kWh

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
Owned/leased vehicle fleet (internal combustion Engine/ ICE)	GHG emissions associated with the distance travelled by Deloitte NSE's owned/ leased vehicle fleet powered by internal combustion engine 'ICE' (i.e. diesel/ petrol/ hybrid)	Owned/leased vehicle fleet related emissions are those generated by vehicles that the geography owns/ leases and provides to their employees for work related travel, or vehicles leased by Deloitte employees through Deloitte provided schemes. Fuel consumption by such vehicles is reported in Scope 1 where one or more of the following circumstances indicate that Deloitte has operational control: • Vehicles appear as owned or leased assets on the company balance sheet • Vehicles are included within the contracted benefits of an employee (i.e., not where leasing is available through 3rd-party employee deals), where Deloitte controls the available vehicles. • Cars are leased with a Deloitte stipend, and Deloitte has a measure of control over the type of vehicle selected. Mileage data is collated through fuel cards or odometer meter readings and recorded in central finance systems. For these vehicles both business and personal mileage must be included. For geographies where data on personal mileage is not available, the business- to personal mileage ratio of the Belgium geography is applied. This 48% uplift has been applied annually since FY22 where applicable. This is because Belgium's data is currently the only reliable actual data available across NSE. The only exception to this rule is Finland, for which a Nordic benchmark is used to infer figures. This is because it represents more localised travel policy and travel patterns. Where a Geo submits distance rather than consumption data, the GreenLight system converts km to kWh before converting kWh to tCO₂e. Emission factors published by DEZNZ (UK Govt) are applied to the data. These are updated annually to reflect the latest guidance and factors. There are no exclusions for this metric.	tonnes CO ₂ e and kWh

7.2 Scope 2 emissions

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
Owned/leased vehicle fleet (electric & plug-in hybrid)	GHG emissions associated with the distance travelled by the Deloitte NSE's owned/leased vehicle fleet powered by a hybrid or fully electric engine	Owned/leased vehicle fleet related emissions are those generated by vehicles that the geography owns/ leases and provides to their employees for work related travel, or vehicles leased by Deloitte employees through Deloitte provided schemes. Electricity consumption in such vehicles is reported in Scope 2 where one or more of the following circumstances indicate that Deloitte has operational control: • Vehicles appear as owned or leased assets on the company balance sheet • Vehicles are included within the contracted benefits of an employee (i.e., not where leasing is available through 3rd-party employee deals), where Deloitte controls the available vehicles. • Cars are leased with a Deloitte stipend, and Deloitte has a measure of control over the type of vehicle selected. Mileage or electricity consumption data is collated through charging cards or odometer readings and recorded in central finance systems. For these vehicles both business and personal mileage must be included. For geographies where data on personal mileage is not available, the business- to personal mileage ratio of the Belgium geography is applied. This 48% uplift has been applied annually since FY22, where applicable. This is because Belgium's data is currently the only reliable actual data available across NSE. Where actual data for the kWh consumption or distance in km for the owned plug-in hybrid vehicles is not available, an estimate of the kWh electricity consumption is calculated using the validated data from the Netherlands, since Netherlands data is most complete. We calculate the average kWh consumption for one plug-in hybrid vehicle and multiply this by the number of plug-in hybrid vehicles in the geography where the data is not available. The only exception to this rule is Finland, for which a Nordic benchmark is used to infer figures. This is because it represents more localised travel policy and travel patterns. Where a Geo submits distance rather than consumption data, the GreenLight system converts km to kWh before converting kWh to tCO₂e.	tonnes CO ₂ e and kWh

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		Emissions are calculated using both the location and market-based methods (see 'Electricity section below). There are no exclusions for this metric.	
Electricity	Location-based GHG emissions associated with the electricity consumption reflecting the average emission intensity of local grid mix Market-based GHG emissions associated with the electricity consumption reflecting the electricity sources geographies have chosen Electricity in scope: Offices in NSE geographies and data centres in NSE geographies for which NSE has operational control.	Electricity consumption data is sourced from one of the following, in order of priority: 1. Automatic Meter Readers (AMR) which take readings of consumption data on a repeated, periodic basis 2. Manual meter readings taken by local building management teams 3. Consumption data provided by utility providers. Wherever possible, data is obtained for the Deloitte occupied space (whether this is the whole building or a leased part). Where actual data is not available, one of the following methods of estimation is followed (in priority order): 1. For shared-occupancy offices, electricity consumption for the whole site is apportioned to the Deloitte area, based on the % Deloitte occupied floor area of the site. 2. The consumption is inferred using an average benchmark (kWh/m²). The average benchmark is applied per Geography, by totalling all actual electricity consumption data in that Geography and dividing this figure by the occupied floor area (m²) of the offices supplying the actual data. This figure is multiplied by the occupied floor area (m²) of the office that is missing actual data. For 'small offices' (those below 1000 sqm floor area), where actual data is often harder to obtain, we estimate consumption using method 2 above. Consumption data is converted into emissions and reported using two parallel methods. Whilst emissions from both methods are reported, only emissions from the market-based method are included in the sum of total emissions: 1. The location-based method involves using an average emission factor that relates to the local grid from which electricity is drawn. This data comes from the IEA database. There are some exceptions to this rule in the Middle East, where a factor is not available for all countries.	tonnes CO₂e and kWh

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		2. The market-based method involves deriving emissions factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attribute claims. This can include energy attribute certificates (RECs, Guarantees of Origin etc.), direct contracts (for low-carbon, renewable, or fossil fuel generation), supplier-specific emission rates and other default emissions factors representing the untracked or unclaimed energy and emissions (residual mix). For consumption that is matched to renewable energy certificates (RECs) or equivalent, an emissions factor of zero is applied to this portion of electricity. The remaining non-renewable electricity has the IEA residual mix factor applied, specific to the country. Where a residual mix factor is not available, an average EF of similar countries is used (e.g. in the Middle East the average of all our Middle East countries is used). There are no exclusions for this metric.	
District heating and cooling	GHG emissions associated with district heating and cooling consumption	District heating and district cooling consumption data is obtained in the same way as electricity consumption data as described above. Across Deloitte NSE district heating is purchased from local networks where available. We are not aware of any material instances where steam, heating or cooling is received via direct line transfers or as waste heat from industrial processes, as such we treat all such energy consistently as purchased energy from local distribution systems. Where actual data is not available, the following methods of estimation are followed: 1. Consumption is inferred using an average benchmark (kWh/m²). The average benchmark is applied per Geography, by totalling all actual heating and cooling consumption data in that Geography and dividing this figure by the occupied floor area (m²) of the offices supplying the actual data. This figure is multiplied by the occupied floor area (m²) of the office that is missing actual data. For 'small offices' (those below 1000 sqm floor area), where actual data is often harder to obtain, we estimate consumption using method 1 above. Emission factors are applied to the data. For District Heating, the relevant factor from DEZNZ is applied. For FY26, Switzerland, Norway and Denmark provided local emissions factors which are applied to their consumption.	tonnes CO _{2e} and kWh

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		For District Cooling, the IEA factor is applied. Emission factors are updated annually to reflect the latest guidance and factors published by DESNZ (UK) or IEA. There are no exclusions for this metric.	

7.3 Scope 3 emissions

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
Operational			
Air travel	GHG emissions associated with employee air travel	Air travel is primarily booked through a local travel management company (TMC) in each geography. Where possible, this party is asked to provide the data on the cost, distance and class of trips taken in the reporting year. Data is allocated into the distance and travel class categories from the UK Govt (DESNZ) emissions factors and guidance. These differ between the UK and other Geographies. Most geographies have preferred TMCs with the majority, but not all, air travel being booked through the TMC. For travel booked through the TMC, in the majority of countries Deloitte pays for the travel directly; the remainder of travel, including that not booked through the TMC, is expensed by employees. In FY26, all geographies provided the amount of km and travel spend from the TMC, and total air travel spend from the finance system. To ensure coverage of air travel booked (both through the TMC and not through the TMC), an uplift has been performed to increase the amount of km from the TMC data in proportion to the total air travel spend, using a €/km factor calculated from the TMC data. Local expense systems do not provide detail of travel distance/class, therefore this uplift is assumed to have the same proportion split by distance/class type as that recorded through the TMC in the corresponding geography. Our Middle East geography uses a slightly different methodology, collecting data from both ticket invoices and travel providers to calculate travel distances by country and service line. The uplift described above represents an estimation of a proportion of air travel km based on spend data. This is equivalent to the 'gap' in air travel booked through the TMC vs. total air travel spend. Emission factors from DESNZ (UK Govt) are applied to the data. These are updated annually to reflect the latest guidance and factors published. In line with Deloitte Global guidance, we report air travel emissions excluding radiative forcing (RF) as part of our total footprint. There are no exclusions for this metric.	tonnes CO ₂ e

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
Rail	GHG emissions associated with employee rail travel	Rail travel data is obtained in the same way as air travel data as described above. In some cases, where expenses are not well defined into different travel categories, small amounts of spend for other types of travel (e.g. bus, tram and ferries) have been included in Rail. A similar uplift to that described in the air travel section is applied to rail data. This represents an estimation of a proportion of rail travel km based on spend data. This is equivalent to the 'gap' in rail travel booked through the TMC vs. total rail travel spend. Where mileage data is not available from a geography the data is estimated using the following method: Method 1) An average €/km of the validated travel data in geographies that are reporting is calculated to create a benchmark. This is multiplied by the € equivalent spend amount in the geographies where km data is missing to create a total distance for those geographies. Method 2) If km and spend is not available, then the validated travel data in geographies that are reporting (km) is divided by the headcount in those geographies (FTE) to create a benchmark (km/FTE). This is multiplied by the headcount in the geographies where data is missing to create a total distance for those geographies. In FY26 this was only applicable to Norway. Emission factors from DESNZ (UK Govt) are applied to the data. These are updated annually to reflect the latest guidance and factors published. All rail distance is converted to emissions using the UK national rail factor for consistency and to be sure of using a reliable factor. Greece, Iceland, Malta and Middle East do not report rail travel due to very low or non-use of rail. There are no exclusions for this metric.	tonnes CO ₂ e
Taxi	GHG emissions associated with employee taxi journeys	Taxi travel data is obtained in the same way as air travel data as described above. A similar uplift to that described in the air travel section is applied to taxi data. This represents an estimation of a proportion of taxi travel km based on spend data. This is equivalent to the 'gap' in taxi travel booked through the TMC vs. Total taxi travel spend. Where mileage data is not available from a geography the data is estimated using the following method:	tonnes CO ₂ e

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		Method 1) An average €/km of the validated travel data in geographies that are reporting is calculated to create a benchmark. This is multiplied by the € equivalent amount in the geographies where km data is missing to create a total distance for those geographies. In FY26 the NSE average is based on the km of DK (7%), FIN (2%), SWI (6%) and UK (86%). Method 2) If km and spend is not available, then the validated travel data in geographies that are reporting (km) is divided by the headcount in those geographies (FTE) to create a benchmark (km/FTE). This is multiplied by the headcount in the geographies where data is missing to create a total distance for those geographies. In FY26 this was only applicable to Middle East and Malta. Emission factors from DESNZ (UK Govt) are applied to the data. These are updated annually to reflect the latest guidance and factors published. For all geographies the Taxi – Average 'vehicle km' factor is used. There are no exclusions for this metric.	
Car rentals / hired vehicle	GHG emissions associated with employee car rentals	Car rental travel data is obtained in the same way as air travel data as described above. A similar uplift to that described in the air travel section is applied to car rental data. This represents an estimation of a proportion of car rental travel km based on spend data. This is equivalent to the 'gap' in car rental booked through the TMC vs. total car rental spend. Where mileage data is not available from a geography the data is estimated using the following method: Method 1) An average €/km of the validated travel data in geographies that are reporting is calculated to create a benchmark. This is multiplied by the € equivalent amount in the geographies where km data is missing to create a total distance for those geographies. In FY26 the NSE average is based on the km of BEL (20%), DEN (7%), ICE (1%), NL (11%), SWI (23%) and UK (38%). Method 2) If km and spend is not available, then the validated travel data in geographies that are reporting (km) is divided by the headcount in those geographies (FTE) to create a benchmark (km/FTE). This is multiplied by the headcount in the geographies where data is missing to create a total distance for those geographies. In FY26 this was only applicable to Middle East.	tonnes CO ₂ e and kWh

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		Malta does not have Car Rental. Emission factors from DESNZ (UK Govt) are applied to the data. These are updated annually to reflect the latest guidance and factors published. There are no exclusions for this metric.	
Reimbursed vehicle distance	GHG emissions associated with employee reimbursed vehicle distances travelled	Reimbursed vehicle data is collated through local expense systems. Generally, employees submit an expense claim that contains details of the mileage travelled as reimbursement is provided as a fixed cost per mile for each vehicle type. Where mileage data is not available from a geography the data is estimated using the following method: The validated travel data in geographies that are reporting (km) is divided by the headcount in those geographies (FTE) to create a benchmark (km/FTE). This is multiplied by the headcount in the geographies where data is missing to create a total distance for those geographies. In FY26 this was only applicable to Middle East and Netherlands. Emission factors from DESNZ (UK Govt) are applied to the data. These are updated annually to reflect the latest guidance and factors published. Malta does not have Reimbursed Mileage. There are no exclusions for this metric.	tonnes CO ₂ e and kWh
Hotel stays	GHG emissions associated with employee hotel stays	Hotel data is obtained in the same way as air travel data as described above. In FY26, all geographies can provide the amount of hotel nights and spend from the TMC, and total hotel night spend. To ensure coverage of hotel nights booked (both through the TMC and not through the TMC), an uplift has been performed to increase the number of nights from the TMC data in proportion to the total hotel spend, using a €/night factor calculated from the TMC data. Our Middle East geography uses a slightly different methodology, collecting data from both ticket invoices and travel providers on hotel stays.	tonnes CO ₂ e

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		The uplift described above represents an estimation of a proportion of hotel nights based on spend data. This is equivalent to the 'gap' in hotel nights booked through the TMC vs. total hotel spend. Starting from FY26, hotel nights can be broken down by country-of-stay: • Where the country-of-stay can reasonably be determined by the reporting entity, such country is included in the data submission. Country-of-stay is systematically (via GreenLight functionality) matched against the list of country-specific hotel emission factors from the applicable UK DESNZ) set. Where a match is identified, a country-specific emission factor is used. Where a match is not identified, an average emission factor is used. • Where the country-of-stay cannot be reasonably determined due to limitations in data gathering, an average emission factor is used. The average emission factor for hotels is created by calculating a custom weighted average of the median country emission factors provided in the DEZNZ and New Zealand Ministry for the Environment factors. Deloitte average FTE count for the previous fiscal year is used as the weighting factor. There are no exclusions for this metric.	
Public Transport	GHG emissions associated with employee business travel on Public Transport	Emissions from public transportation have historically been included in rail. As of FY26, some Geos can provide spend data for four other public transportation categories: - bus, - subway / underground / metro, - ferry, - light rail / tram + other Public transportation spend data is obtained from expenses systems. Actual distance data is not currently available therefore distance is estimated from spend. The distance is calculated per transport mode, per Geo in the following way: Distance = Spend EUR x Average distance in km / EUR <u>Bus, Metro and Light Rail:</u> The average distance in km travelled by bus, metro and light rail comes from EMTA (European Metropolitan Transport Authorities) <i>2024 EMTA BAROMETER on Public Transport in Metropolitan Areas</i> report based on 2023 data.	

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		The average price of a ticket of bus, metro and light rail comes from calculating the average price of a ticket in the capital cities (or biggest city for CH) of all NSE geos excl. IC, ML and ME for each public transportation mode. <u>Ferry:</u> The average distance in km / EUR for ferry is calculated by using the price of a ticket and distance covered of two ferry routes for each geo that has ferry transportation (in FY26: FI, IT, NO, SW, CH), based on ferryroutes.com. Some Geos can't yet report public transportation spend split by the additional categories (BE, DK, IC, ME, UK), so this section does not apply to them.	
Employee Commuting	GHG emissions associated with the transportation of employees between their homes and their workplaces.	Employee commuting activity data is obtained in three ways. 1) Use of survey data Five geographies carried out surveys in FY26 to understand the commuting mode and distance of employee commutes. Information collected included commuting distance, mode and split of working time between office, client site and home. Seven Geographies relied on the equivalent FY25 survey data. This was due to strategic NSE comms issues affecting the ability to conduct surveys in FY26. An assumption has been made that there has been no major change to business operations or practices which would affect commuting patterns. Survey results gave days per week spent at the office and days spent on client site. These were combined to infer days per week commuting. This was multiplied by weeks worked per year (using an assumed typical work pattern) and two-way commuting distance to calculate a total commuting distance, split by mode. This was then extrapolated from the commuting survey sample population to the total FTE population in each Geo to give total commuting distance. To guard against erroneous responses on commuting distances in surveys from skewing results, commuting distance outliers were removed. A statistical analysis was performed and any reported commuting distances 1.5 times greater than the interquartile range were removed from the sample. Commuting methods consist of; Car (split by fuel type), Motorcycle, Bus, Train, Ferry, Subway/Underground/Metro, Light Rail/Tram and Cycle/Walk	tonnes CO ₂ e

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		The appropriate emission factors published by DESNZ (UK Govt) for each commuting mode are applied to the data. These are updated annually to reflect the latest guidance and factors. Walking / cycling has an emission factor of zero. 2) Using a commuting app The Netherlands is required by law to monitor and report on employee commuting activity. It does this using the ShuttI app, which is issued to all employees. Commuting mode and distance data is obtained directly through the app. 3) Using a model created by Deloitte, using some actual data, some industry benchmarks and some assumptions. Where there is no survey or app data a model is used. In FY26, this model was used for Finland only. There are 4 data inputs – FTEs (all Geos), working positions (all Geos), utilisation (all Geos) and average commute distance (all Geos). The number of people working from the office is calculated using utilisation as a percentage of working positions; number of people working from client site and from home is calculated using FTE and assumptions on the split between office, client site and homeworking. The assumption is: number of heads working in office as a % of total FTEs, is the same as number of heads working on client site as a % of all heads not in the office. This assumes that post-COVID working patterns mean that the proportion of people not working at home is similar, whether they are in a Deloitte or client office. This assumption impacts the spread of colleagues work location and number of commuting journeys. The number of trips to the office and to client site over the reporting period is calculated based on estimated working days (see Homeworking below) and commutes per day, applied to the number of people at the office and client site. Total commuting distance is calculated using average commute distances/ trip (much of this is estimated - see below). Under this method, commuting mode is estimated by applying the split of a comparable NSE geography. For Finland, Sweden was used as the proxy due to similarity and geographical proximity.	

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		The appropriate emission factors published by DESNZ (UK Govt) for each commuting mode are applied to the data. These are updated annually to reflect the latest guidance and factors. Walking / cycling has an emission factor of zero. Estimations – where Geographies cannot provide a commuting distance from employee surveys, national averages from official national statistics are used. Where survey data for employee work location is not available, data on office utilisation and working positions are used to estimate this.	
Homeworking	GHG emissions associated with employees working remotely from their home.	Homeworking is calculated using a homeworking model created specifically for the purpose of environmental reporting, by Deloitte Belgium. Since FY25 additional input for the model have been gathered by employee survey. Five Geographies carried out surveys in FY26 and 8 Geographies relied on the equivalent FY25 survey data. This was due to strategic NSE comms issues affecting the ability to conduct surveys in FY26. An assumption has been made that there has been no major change to business operations or practices which would affect homeworking patterns. For the geos with survey data the number of people working from home and days per week spent working from home is taken directly from survey data. For Finland the number of people working from home comes from the same calculation used for the model for commuting (Method 2 in the commuting section above). Working days and hours are based on a typical pattern for a Deloitte employee in NSE, considering weekends, public and paid holidays. Homeworking hours are calculated based on the estimated working days and hours, applied to the number of people working from home and days spent working from home. Homeworking energy consumption is split into the following types: WFH equipment, Space Cooling and Space Heating (separated into electricity, gas and rest). A consumption factor (kWh/ hour) for each type is applied to operational hours of heating and cooling (obtained from survey responses), or for Finland, total homeworking hours. All factors derive from publicly available industry energy consumption data. The model also contains European regional heating and cooling indices for each region, which alter the heating and cooling factors above based on regional climates. The relevant heating and cooling indices have been used for each Geo. The resulting indices are applied to the calculation in the WFH model. Survey data has replaced previous assumptions on the number	tonnes CO ₂ e

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		of heating and cooling months per year for each geography. The only exception is for Finland, where an average of the Nordic countries with survey data has been used. The appropriate emission factors published by DESNZ (UK Govt) for each commuting mode are applied to the data. These are updated annually to reflect the latest guidance and factors. Estimations – where survey data for employee work location is not available data on utilisation and working positions are used to estimate this.	
Contingent Labour	GHG emissions associated with the activities of Deloitte contractors	Contingent labour refers to non-employee staff such as independent contractors, project-based resources from vendors, and third-party contractors. Emissions from the Business Travel and Working from Home and Commuting of contractors are included in those emissions categories using the following methodology: Where possible, direct contractor activity data is used to calculate emissions. In FY26 5 NSE Geographies (BEL, FIN, MAL, SWI, UK) provided direct data consisting of contractor hours worked. For these geographies the total number of contractor hours is divided by average working hours per year to calculate a Full Time Equivalent Contractor (FTE-C) figure. Where direct contractor data is not available, estimations are used to approximate contractor activity. Estimations use ratios calculated from reporting entities where direct data is available. There are two estimation ratios in the DTTL methodology. 1) FTE-C per \$M spend ratio: Represents the approximate number of contractors working for a full year in a reporting entity per million dollars spent on contingent labour. This is used where contractor hours are not available, but contingent labour spend is available. This ratio was not used for NSE calculations in FY26 due to inconsistent FTE-C to spend ratios in Geos where contingent labour spend was provided. 2) FTE-C per FTE ratio: Represents the approximate proportion of contractors to Deloitte FTEs in the reporting entity. This is used where neither contingent labour spend nor contractor data (hours or expenses) are available. This ratio was applied to NSE Geos where direct data was not available or inconsistent. In FY26, this included DEN, GRE, ICE, IRE, ITA, Middle East, NL, NOR and SWE.	

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		Contractor business travel, homeworking and commuting activity is estimated by applying the FTE-C:FTE ratio to FTE business travel (per category), homeworking and commuting activity, per Geo.	
Upstream			
Purchased Goods & Services	GHG emissions associated with our supply chain	In Deloitte NSE's emissions reporting, 'Purchased Goods & Services' (PG&S) includes the emissions from multiple Scope 3 categories: • Category 1: Purchased goods & services – upstream (cradle-to-gate) emissions from the production of products purchased by Deloitte in the reporting year. Products include both goods (tangible products) and services (intangible products). • Category 2: Capital goods – upstream (cradle-to-gate) emissions from the production of capital goods purchased or acquired by Deloitte in the reporting year. Deloitte purchases a limited amount of capital goods. • Two additional categories of emissions, category 4 – upstream transportation and distribution and category 8 –upstream leased assets, are not practical to separately identify due to limitations with the spend-based emissions methodology and the upstream emissions factors used in PG&S emissions calculations. Category 4 and 8 emissions are therefore calculated and reported within category 1 and 2 emissions for the purposes of the PG&S calculation and reporting approach. PG&S emissions are calculated largely using procurement spend data with the application of 'industry average' spend category emissions factors, plus a small amount of supplier-provided emissions data. We use spend data as we do not yet have reliable product-level emissions data. Spend-based calculations have a higher degree of uncertainty than product-level calculations and as most emissions are calculated using a spend-based method, the uncertainty around these reported emissions is high. PG&S emissions have been calculated using a tiered approach: Tier 1: Where primary emissions intensity data is available directly from Deloitte suppliers (obtained through the CDP Supply Chain program or directly from a supplier), this primary data is used to calculate Deloitte's PG&S emissions from spend. 19% of FY26 NSE PG&S emissions are based on this data. Tier 2: Where supplier data is not available, average industry emissions factors (also obtained through the CDP Supply Chain program) is used to calculate PG&S emissions from	tonnes CO ₂ e

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		spend (this represents secondary data according to the GHG Protocol, Scope 3 Technical Guidance). 57% of FY26 NSE PG&S emissions are based on spend data. Spend data is obtained from 11 Geos (all except those noted in Tier 3 below). The type of good or service procured are recorded in the financial ledger with specific GL accounts and Material Groups (where available). Each item is either included in (in a specific category of spend) or excluded from emissions calculations based on the spend type (see 'Exclusions' below). Tier 3: Where spend data is not currently available, emissions are estimated based on an average per FTE figure. 26% of FY26 NSE PG&S emissions are estimated in this way. This applies to all PG&S emissions for Middle East, Sweden, Finland and Iceland, and a proportion of each Geos' emissions to account for their use of Global procurement contracts. In FY26, the methodology was refreshed to: • Source spend data directly from Geo financial ledgers, rather than our Global procurement system; • Update spend categorisation compared with FY25, with more categories, clearer guidance on which categories should be included/ excluded, and the inclusion of certain categories which were previously excluded (e.g. insurance costs and subscriptions to professional qualification bodies); This has improved accuracy and consistency in classification of spend between Geos. There are no changes to the emissions factors used in FY26. Deloitte continues to seek opportunities to incorporate product-level data and additional supplier-level data in its PG&S calculations. As availability of such data increases and its quality matures, we anticipate moving toward product-level calculations for key categories of goods and services. Exclusions: Some types of spend have been excluded from the spend data where they have been counted in other emissions categories, for example: • Travel spending (included in Business Travel) • Utility bills (Included in Scope 1 and 2)	

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		- Rent payments (Included in Scope 1 and 2) - Contingent Labour (Included in Business Travel and commuting/ homeworking of contractors) Similarly, some spend amounts are excluded from the data as they do not represent spending on goods or services, for example: - Charitable contributions and sponsorships - Tax payments - Fines and legal settlements - Insurance payments - Car lease payments and fuel/electricity costs - Sustainability related purchases used to reduce/mitigate Deloitte's environmental impact (e.g. Carbon credits, SAF, energy attributes) - Financial security payments (e.g. Deposits, investments and loans) - Employee benefits (e.g. health examinations, immigration and relocation services, pension payments) - Recruiting expenses - M&A activity - Meals and staff entertainment For a more detailed explanation of Deloitte's PG&S calculation methodology, see the Deloitte Global FY26 Basis of Reporting.	

7.4 Other Environmental Metrics

Reported metric	Definition and scope	Methodology and any applicable estimations	Metric value
Water Use	Water usage in our offices	Water consumption data is sourced from one of the following, in order of priority: 1. Automatic Meter Readers (AMR) which take readings of consumption data on a repeated, periodic basis 2. Manual meter readings taken by local building management teams 3. Consumption data as provided by utility providers. Wherever possible data is obtained for the Deloitte occupied space (whether this is the whole building or a leased part). Where actual data for the Deloitte office space is not available, the following method of estimation is followed; 1. For all offices that have reported water data, and this data has been validated, an office benchmark (m³/headcount) is created by dividing their consumption in that year by the headcount in that year. This benchmark is multiplied by the headcount of the offices that have been unable to report, to infer missing gaps and ensure there are no gaps in the data. There are no exclusions for this metric.	m ³
Waste Produced	Waste produced in our offices, split by method of disposal: • Mixed Recycling • Paper Recycling • Food • Residual Waste to Energy, and • Residual Waste to Landfill	Waste production data is sourced from one of the following, in order of priority: 1. On-site weighing of our waste containers 2. Aggregated supplier data that needs to be apportioned to our demise 3. Counting the # of bags of specific waste types being collected, and applying an average weight for each type of waste Wherever possible data is obtained for the Deloitte occupied space (whether this is the whole building or a leased part). Where actual data for the Deloitte office space is not available, one of the following methods of estimation is followed (in priority order): 1. For all offices across NSE that have reported waste data, and this data has been validated, an office benchmark (t/headcount) is created by dividing consumption in that year by the headcount in that year. This benchmark is multiplied by the head count of the offices that have been unable to report, to infer missing gaps and ensure there are no gaps in the data.	tonnes

Reported metric	Definition and scope	Methodology and any applicable estimations	Metric value
		2. The exception is with food waste. Here it is assumed the above method should only apply to offices >5,000m² as these are the ones most likely to have dedicated catering (and so food waste) contracts in place. There are no exclusions for this metric.	

7.5 Normalising factors/ denominator

Reported metric	Definition and scope	Methodology and any applicable estimations	Metric value
FTE	The full-time employees figure returned at year-end, used as a normalisation factor for intensity metrics.	The following FTE figures are sourced from the NSE Management Accounts team: - All full-time equivalent employees - All employees on paternity or maternity leave This figure is the average for the financial year and may differ slightly to FTE figures elsewhere in Deloitte's reporting (e.g. Financial Statements) due to different sourcing dates/ compilation methodologies.	absolute
Floor area	The total floor area over which Deloitte has significant control or impact, used as a normalisation factor for intensity metrics.	The total floor area across Deloitte NSE includes the aggregation of the following: - All sites where Deloitte has sole occupancy; and - The floor area of the occupied space on all sites where Deloitte is not the sole tenant Floor area data for each tenanted site is gathered from the Head of Estates in each geography via the DTTL CoRE Estates List. This data is used to apply apportionment where necessary and reviewed on a 6-monthly basis.	m ²

7.6 Targets: Net Zero and supporting

Target	Definition and scope	Methodology and any applicable estimations	Metric value
Reduce total emissions 90% by 2040	The difference in absolute Scope 1,2 & 3 emissions between current FY and the baseline year FY19	Scope 1,2 & 3 emissions are consolidated by the NSE reporting team as described above. The difference between absolute Scope 1,2 & 3 emissions for the current reporting year and the baseline year (FY19) is divided by the equivalent baseline year emissions to give the percentage change between the two years.	%
Reduce Scopes 1&2 emissions 70% by 2030	The difference in absolute Scope 1&2 emissions between current FY and the baseline year FY19	Scope 1 and 2 emissions are consolidated by the NSE reporting team as described above. The difference between absolute Scope 1&2 emissions for the current reporting year and the baseline year (FY19) is divided by the equivalent baseline year emissions to give the percentage change between the two years.	%
Reduce business travel emissions 55%/ FTE by 2030	The difference in Scope 3 business travel emissions per FTE between current FY and the baseline year FY19.	Business travel emissions are calculated by the NSE reporting team as per the processes discussed above. The difference between per FTE business travel emissions for the current reporting year and the baseline year (FY19) is divided by per FTE business travel emissions from the baseline year to give the percentage change between the two.	%
100% company vehicles to be EV/PHEV by 2030	The number of electric and plug in hybrid vehicles as a proportion of total fleet	Fleet inventory figures are submitted to the NSE team as part of the annual reporting process. The number of Electric vehicles (EVs) is added to the number of Plug-in Hybrid vehicles (PHEVs). This figure is divided by the total number of vehicles in the fleet, giving the percentage of company vehicles that are EV/PHEV.	%
100% purchased electricity from renewables by 2030	The percentage of energy that Deloitte consumes which is covered by Green Tariffs or Energy Attribute Certificates (EACs).	From FY20 all electricity has either been purchased on REGO-backed green tariffs or covered by the purchase of Energy Attribute Certificates (EACs). Electricity consumption data is submitted by geographies with the proportion of consumption covered by Green Tariffs disclosed. EACs are purchased for consumption not covered by Green Tariffs. Evidence in the form of Renewable Energy Certificates (RECs) or Renewable Energy Guarantees of Origin (REGOs) is collated to validate these renewable energy claims.	%

		Consumption covered by Green Tariffs is added to consumption for which EACs are purchased. This is then divided by total electricity consumption, calculating the percentage of energy from renewable sources.	
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7.7 Estimations

Data collection processes are revised and improved each year, with a corresponding increase in actual data, however there is still a need to estimate data with the amount being estimated varying between emissions categories and Geographies (see the Data Confidence section below for more detail on estimated and actual data proportions). Where data is not available or not considered reliable, estimations are used to fill gaps. Estimations are usually based either on extrapolation from actual data, or NSE averages. See Sections 7.1 – 7.6 for specific estimations used).

7.8 Exclusions

Where categories have been excluded from our reporting, our reasoning is below:

Scope 1	Reason for exclusion
Fuel combustion	-
Owned/leased vehicle fleet (ICE)	-
Fugitive gas emissions	Excluded as not a historically material source of emissions
Backup generators	Excluded as not a historically material source of emissions
Scope 2	
Electricity (market-based)	-
District heating and cooling	-
Vehicle fleet (Electric)	-
Scope 3	
Upstream scope 3 emissions	
Purchased goods and services	-
Capital goods	Included in PG&S emissions where not feasible to separate
Fuel- and energy- related activities	Not material (calculated ~1.5% of emissions Globally, FY23)
Upstream transport and distribution	Included in PG&S emissions
Waste generated in operations	Not material (calculated <1% of NSE emissions, FY23)
Business travel (excl. radiative forcing)	-
Employee commuting and homeworking	-
Upstream leased assets	Included in PG&S emissions
Downstream scope 3 emissions	
Downstream transport and distribution	Deloitte does not sell or transport products
Processing of sold products	Deloitte's business does not include processing of products.
Use of sold products	Deloitte does not identify any material activities that meet the GHG Protocol definition of "processing of sold products" for this category.
End-of-life treatment of sold products	Deloitte's business does not include end-of-life treatment of products.
Downstream leased assets	Downstream asset leasing is only done in rare circumstances and any associated emissions assumed to be non-material.
Franchises	Deloitte does not engage in franchises
Investments	Deloitte does not operate as a commercial financial institution and has not identified any material investment portfolios, loans, or other financial instruments that meet this definition for the purposes of environmental reporting.

8. Data Confidence

Data comes from various sources – with some being more detailed and mature than others. Below we have outlined the confidence we have in the emissions reported in each category based on the proportion of those emissions that were calculated using actual activity data.

The confidence levels we use are (actual activity data as % of total): Low [1-34%], Medium [34-67%] and High [67-100%].

Note: there is subjectivity in the attribution of these confidences – in the use of actual data as a measure of confidence, in the definition of actual data and in the assessment of proportions of some types of actual data. Therefore, these confidences are intended to be indicative.

Scope 1	Confidence
Fuel combustion	High
Vehicle fleet (ICE)	High
Scope 2	
Electricity	High
District heating and cooling	High
Vehicle fleet (Electric)	High
Scope 3	
Purchased goods and services	Low
Employee commuting and homeworking	Low
Business travel	High
Other Metrics	
Waste	Medium
Water	Medium

9. Restatement Policy

In instances where, due to a change in calculation methodology, a structural change to the organisation, new outsourcing and insourcing of emitting activities or improvements in data accuracy, our emissions are materially misstated, Deloitte NSE will report updated figures in the annual report cycle where the change is made. Where comparable historical data is available, a restatement will be made for the baseline year and all subsequent reported years.

A material misstatement is deemed to be that returning a variance of greater than or equal to **5%** at the Scope 1, 2 or 3 level. The restatement will be accompanied with an explanation as to why it was necessary.

10. Emission factors

Deloitte uses emissions factors published by DESNZ (UK), IEA, and the EU; in certain cases we use other specific emissions factors. These are reviewed and benchmarked against other international GHG emissions sets each year in collaboration with Deloitte Global.

Factors are updated each year in line with guidance of the issuing bodies. Where the reporting period covered by the emissions factor set differs from Deloitte's reporting year, the set which covers the larger proportion of Deloitte's reporting year is used. For FY26, the DESNZ factors used were those released in June 2025.

All factors used are noted in the relevant emissions sources in sections 7.1 - 7.3 above.

NSE GHG emissions are reported in tonnes CO₂e. Emissions factors aggregate both CO₂ and the other greenhouse gases listed in the IPCC Fourth Assessment Report (AR4 - 100 year), to create a CO₂ equivalent (CO₂e) total.

11. Validation procedures

Validation conducted on the environmental data includes trend analysis, comparison with prior year data and sample testing over material emissions sources. Both Geographies and NSE implement controls to manage the quality of data they submit to NSE. These controls follow a framework set by Deloitte Global and refined for NSE applicability.

Data is compiled using the 'four eyes' principle and reviewed by a senior person in the geography prior to submission to NSE. The NSE team follow up gaps and significant variances identified with Geographies. Variances in the YoY values of individual metrics of more than 15% require Geographies to provide a satisfactory explanation. The NSE team supports data entry into our reporting tool (Greenlight). Datapoints entered by NSE are checked by Geographies. Internal 'assurance readiness' is conducted by our ESG assurance practice (this includes sample testing, review of the Basis of Reporting and assessment of alignment with the GHG Protocol). Our assurance provider conducts limited assurance over the data (see section 6). The final data is approved by NSE leadership before publication.

12. Materiality assessment

All emission sources are assessed on a periodic basis to determine whether the omission of smaller sources have a material impact on both the geography emissions and NSE Deloitte level emissions. Scope 3 emissions are the aggregate of a range of consumption sources which often have less robust data management and reporting practices surrounding them in place. Materiality assessment over Scope 3 emission sources will be performed on a periodic basis to ensure that all material emission data streams are included within the scope of reporting.

13. Beyond Value Chain Mitigation/ 'Offsets'

We follow a structured Beyond Value Chain Mitigation (BVCM) approach, in line with Science-Based Targets Initiative guidance. We voluntarily purchase Certified Emissions Reductions (CERs/'carbon credits') equivalent to 50% of our total gross emissions. In FY26, we are covering 40% with tonne-for-tonne 'ex-post' CER purchases, and 10% with a money-for-tonne investment in 'ex-ante' CERs. We are additionally providing direct investment and skills-based support (equivalent to the remaining 50% of our emissions) to projects that will drive the net zero transition outside of our value chain. We will continue to review our approach to CER purchases and broader investments as part of our BVCM strategy.