



## CO<sub>2</sub> Performance Ladder report FY22

March 2023

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# Introduction

# Introduction

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and legal and related services. We have been providing professional services to clients, developing our talent and engaging with society for over 175 years. Our global organisation has grown in scale and now comprises approximately 330,000 people in more than 150 countries and territories. In the Netherlands, we employ over 7,000 people in 15 different offices around the country.

As our organisation has grown in scale, we recognize our responsibility and the opportunities to make a positive impact on society. We are aware that our day-to-day activities result in CO<sub>2</sub> emissions. We burn fuels to heat our buildings, purchase electricity to charge our cars and we buy airline or railway tickets to travel to international clients. We also have suppliers who emit CO<sub>2</sub> to produce and transport their goods or render their services to us. We recognize the negative environmental impact from our business on the environment and we want to actively reduce our CO<sub>2</sub> emissions in the coming years.

## CO<sub>2</sub> Performance Ladder

The CO<sub>2</sub> Performance Ladder is a sustainability certification system that encourages companies to take action to reduce their carbon emissions, and achieving a higher level on the ladder can provide a fictional advantage in tendering processes.

The CO<sub>2</sub> Performance Ladder is based on four disciplines:

### **A. Insight**

Creating an accurate and comprehensive inventory of a company's CO<sub>2</sub> emissions, in accordance with ISO 14064-1, to provide insights into its carbon footprint.

### **B. CO<sub>2</sub> reduction**

Demonstrating the company's commitment to reducing its CO<sub>2</sub> emissions, through clear and ambitious reduction targets.

### **C. Transparency**

Ensuring transparent communication about the company's CO<sub>2</sub> footprint and reduction efforts, both internally and externally.

### **D. Participation**

Participating in sector and/or value chain initiatives to reduce CO<sub>2</sub> emissions.

Every pillar of the CO<sub>2</sub> Performance Ladder includes five different levels, ascending from 1 to 5. An authorized certifying institution evaluates the pillars to determine the level on the CO<sub>2</sub> Performance Ladder.

## Reading guide

This document serves as foundation for the CO<sub>2</sub> Performance Ladder. This report has been drawn up according to the four disciplines of the CO<sub>2</sub> Performance Ladder (A, B, C, D). Each chapter addresses the requirements of the CO<sub>2</sub> Performance Ladder as outlined in the Handbook 3.1 of the SKAO. The chapters are outlined in the table below.

Chapter	Title	Requirement of the CO <sub>2</sub> Performance Ladder
Chapter 2	Part A. Insight CO <sub>2</sub> -footprint	3.A.1; 3.A.2
Chapter 3	Part B. CO <sub>2</sub> reduction, energy management	3.B.1; 3.B.2
Chapter 4	Part C. Communication	3.C.1; 3.C.2
Chapter 5	Part D. Participation	3.D.1; 3.D.2

### Part A. Insight CO<sub>2</sub>-footprint

Chapter 1 outlines Deloitte's CO<sub>2</sub> emission inventory (footprint) for the financial year 2022 (FY22). The CO<sub>2</sub>-footprint gives insight into our annual CO<sub>2</sub> emissions, categorised into scope 1, scope 2 and scope 3 (business travel). This report has been drawn up in accordance with the requirements of ISO 14064-1 (see Appendix A).

### Part B. Reduction

Chapter 2 contains Deloitte's CO<sub>2</sub> reduction targets and CO<sub>2</sub> reduction measures, according to our global and Dutch environmental policy.

### Part C. Communication

This communication plan describes the way Deloitte communicates its objectives and progress regarding CO<sub>2</sub> emission and reduction, both internally and externally.

### Part D. Participation in (sector) initiatives

Deloitte stays informed about the latest initiatives in the sector and value chain, and actively seeks opportunities to participate in these efforts to reduce CO<sub>2</sub> emissions. This chapter outlines the initiatives in which we participate.

# Operating and reporting limits

## Organisational boundary

Deloitte Netherlands operates both in the Netherlands and in the Dutch Caribbean. The highest entity of Deloitte Netherlands is Deloitte Coöperatief U.A. (KVK: 63086174), which has received certification for the CO<sub>2</sub> Performance Ladder. Deloitte Holding, a 100% subsidiary of Deloitte Coöperatief U.A., serves as the center of the governance structure and the entity the business is conducted. Deloitte is organised across the different businesses, among others Audit & Assurance, Consulting, Tax & Legal, Risk Advisory, Financial Advisory and Group Support.

Deloitte Netherlands is a member of Deloitte NSE (North and South Europe), our European network with affiliates in 28 countries. In turn, Deloitte NSE is part of the global network of Deloitte Touche Tohmatsu Limited (DTTL), a private company based in the United Kingdom (UK).

The lateral method is used to determine the organisational boundary. This method includes any providers, known as “C-provider”, who have a controlling relationship (financial and/or operational) with the company, known as the “A-provider”, within the same group. The A-provider is the company that is the focus of the organisational boundary analysis. This method helps to ensure that all companies that are closely related to the A-provider are included in the organisational boundary analysis, which allows for a more accurate assessment on the A-provider’s impact on the environment.

A-providers are responsible for at least 80% of the total revenue. The A-providers of Coöperatief Deloitte U.A. are the companies owned by Deloitte Holding B.V. that conduct the Deloitte businesses, as shown in the table below. Therefore, all the subsidiaries of Deloitte Holding B.V. are included in the organisational boundary. There are no C providers below the A-provider in the chosen boundary.

<b>Businesses Deloitte Holding B.V.</b>	<b>Total Revenue 2021/2022</b>	<b>Percentage</b>
Consulting	€ 490.691.000	39%
Audit & Assurance	€ 304.393.000	24%
Tax & Legal	€ 251.750.000	20%
Risk advisory	€ 188.679.000	15%
Financial Advisory	€ 178.017.000	14%
Support & other / Eliminations	-€ 143.943.000	-11%
<b>Total</b>	<b>€ 1.269.587.000</b>	<b>100%</b>

## Reporting period

This report was drawn in March 2023 and concerns the financial year 2022 (“FY22”) that spans from June 1, 2021, to May 31, 2022. The base-year for the CO<sub>2</sub> emissions reduction goals is 2019.

## Responsible actors

Within Deloitte, sustainability falls under the responsibilities of our Chief Operations Officer who is a member of the Executive Board. A dedicated Internal Sustainability Team is responsible for matters regarding internal sustainability. This team is responsible for collecting and updating all required documents for the CO<sub>2</sub> Performance Ladder. The Internal Sustainability Team reports directly to the COO.



# Emissions inventory

The following section describes the CO<sub>2</sub> emission inventory generated by the operations and activities of Deloitte in line with the GHG protocol classifications.

## Scopes of CO<sub>2</sub>-footprint

The CO<sub>2</sub>-footprint analysis maps out the various sources of greenhouse gas emissions and converts them into CO<sub>2</sub> equivalents. The CO<sub>2</sub> Performance Ladder approach differentiates between direct and indirect emissions as well as emissions by third parties, resulting in three emissions scopes:

### Scope 1. Direct emissions

Direct emissions are emissions caused by the company's own organisation, such as emissions from its own natural gas consumption, loss of refrigerants and emissions from its own vehicle fleet.

### Scope 2. Indirect emissions

Indirect emissions are the emissions that arise from the generation of electricity and heat that the organisation uses.

### Scope 3. Indirect emissions by third parties

Scope 3 emissions are indirect emissions resulting from the company's operations, which stem from sources in the value chain not owned or managed by the company. Only scope 3 emissions from business travel fall under the scope of level 3 of the CO<sub>2</sub> Performance Ladder. Other scope 3 emissions, such as purchased goods and services, that Deloitte discloses in its Integrated Annual Report (IAR) are, therefore, excluded from this report.

## Company size

Based on Handbook 3.1 of the CO<sub>2</sub> Performance Ladder, a company's size is determined by its total CO<sub>2</sub> emissions. Companies are categorised as small, medium, or large. The CO<sub>2</sub> Performance Ladder defines a 'large' company as one with total CO<sub>2</sub> emissions exceeding 2,500 tonnes annually. With a total CO<sub>2</sub> emission of 13,052 tonnes in FY22, Deloitte is classified as a large company according to the CO<sub>2</sub> Performance Ladder.

## Offices

Deloitte has 15 offices in the Netherlands. For many of these offices, energy procurement is the responsibility of building owners, with costs apportioned to tenants based on occupied floor space over the total floor area. As Deloitte does not have control over the energy procurement in these offices, the energy consumption is classified as scope 3 emissions. These emissions are, therefore, excluded from Level 3 of the CO<sub>2</sub> Performance Ladder. Deloitte purchases energy for its offices in Eindhoven, Amsterdam (Cyber Centre), and Utrecht, resulting in energy consumption in these locations being classified as scope 1 or 2.

The following table gives an overview of the offices, including floor space of the office of Deloitte and the energy label of the building.

Location	Surface office Deloitte	Energy label
Alkmaar	1,350 m <sup>2</sup>	A
Amsterdam (Cyber Centre)	3,356 m <sup>2</sup>	B
Amsterdam (The Edge)	26,659 m <sup>2</sup>	A
Amsterdam (The Garage)	1,776 m <sup>2</sup>	A
Arnhem	2,103 m <sup>2</sup>	A
Breda	1,235 m <sup>2</sup>	A
Den Haag	3,147 m <sup>2</sup>	A
Eindhoven	5,043 m <sup>2</sup>	A
Groningen	835 m <sup>2</sup>	A
Leeuwarden	567 m <sup>2</sup>	Unknown
Maastricht-Airport	2,044 m <sup>2</sup>	A
Middelburg	942 m <sup>2</sup>	B
Rotterdam	16,767 m <sup>2</sup>	A
Utrecht	4,755 m <sup>2</sup>	A
Zwolle	811 m <sup>2</sup>	A++

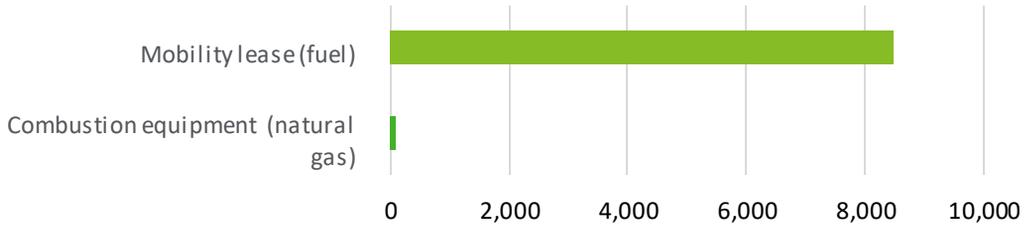
### CO<sub>2</sub>-footprint

The total of scope 1, 2 and 3 (business travel) emissions in FY22 are shown in the table below.

Energy flow	Scope	Emission FY22 in tonnes CO <sub>2</sub>
Natural gas use (Eindhoven)	1	96
Petrol (mobility lease cars)	1	8,106
LPG (mobility lease cars)	1	1
Diesel (mobility lease cars)	1	382
Electricity use Eindhoven (non-renewable energy)	2	151
Electricity use Eindhoven (renewable energy)	2	0
Electricity use Utrecht (non-renewable energy)	2	327
Electricity use Utrecht (renewable energy)	2	0
Electricity use Amsterdam CC (non-renewable energy)	2	683
Electricity use Amsterdam CC (renewable energy)	2	0
District heating Amsterdam CC	2	27
District heating Amsterdam 'The Edge'	2	4
District heating Den Haag	2	19
District heating (locations BVO <1,000 m <sup>2</sup> )	2	2
Electricity (mobility lease cars)	2	1,781
Travel by train (business travel)	3	7
Travel by plane (business travel)	3	1,113
Travel by train (business travel)	3	353
Travel by private car (business travel)	3	0
<b>Total</b>		<b>13,052</b>

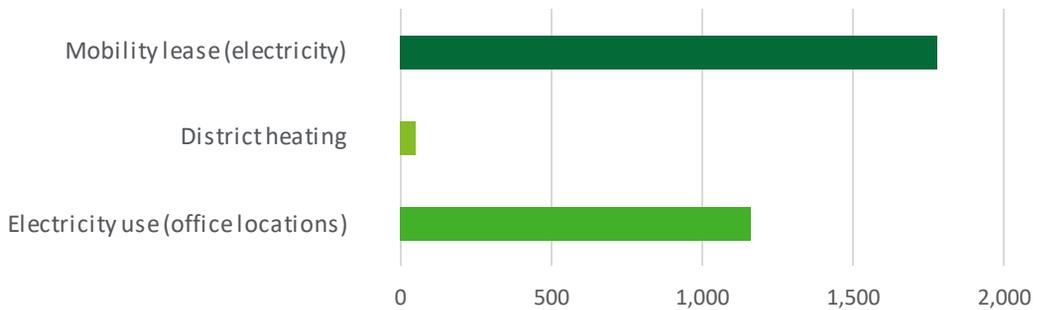
### Scope 1. Direct CO<sub>2</sub>-emission

Of the total amount, 8,584 tonnes CO<sub>2</sub> is attributed to direct GHG emissions (scope 1). The distribution of these emissions is shown in the figure below.



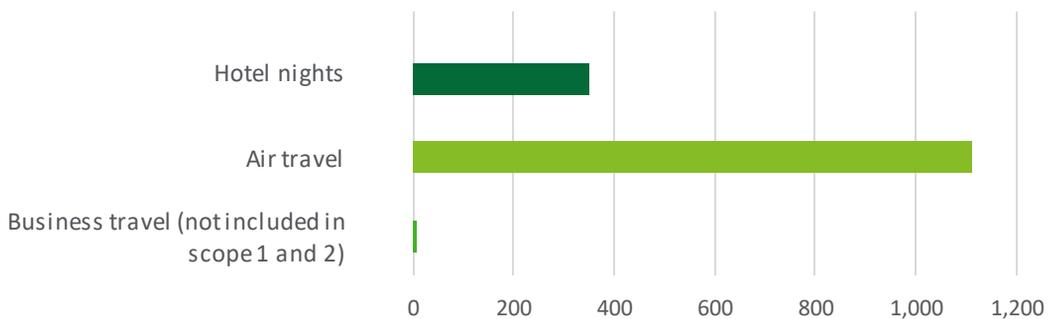
### Scope 2. Indirect CO<sub>2</sub>-emissions

Of the total amount, 2,994 tonnes CO<sub>2</sub> is attributed to indirect GHG emissions (scope 2). The distribution of the scope 2 emissions is shown below.



### Scope 3. Indirect CO<sub>2</sub>-emissions (business travel)

Of the total amount, 1,113 tonnes CO<sub>2</sub> is attributed to air travel and 360 tonnes CO<sub>2</sub> to other scope 3 emissions (hotel stays and travel by train). The distribution of these scope 3 emissions is shown below. Business travel with private cars is negligible and is, therefore, not included in our carbon footprint.



# Quantification and data sources

Our CO<sub>2</sub> emissions can be categorized into two categories: mobility and housing.

## Mobility

The total kilometers driven by our lease cars, the number of lease cars in use, total liters of petrol, diesel, LPG and kWh consumed are obtained from our supplier. To convert these to CO<sub>2</sub> emissions, the 2022 emission factors of [www.CO2emissiefactoren.nl](http://www.CO2emissiefactoren.nl) were used:

- Petrol (fossil): 1 litre equals 3.032 kilogrammes CO<sub>2</sub>
- Diesel (fossil): 1 litre equals 3.473 kilogrammes CO<sub>2</sub>
- LPG: 1 litre equals 1.798 kilogrammes CO<sub>2</sub>
- Electric cars: 1 kWh equals 0.427 kilograms CO<sub>2</sub>

For the conversion of natural gas consumption to MJ, we used the conversion factor from the GasUnie: calorific value per m<sup>3</sup> is 35,17 MJ.

As we do not separately monitor business trips, commuting and private use of lease cars, our data includes all these elements.

Total kilometers travelled by plane are obtained from our travel agents. To calculate CO<sub>2</sub> emissions attributed by air travel, the following CO<sub>2</sub> conversions obtained from [www.CO2emissiefactoren.nl](http://www.CO2emissiefactoren.nl) are used:

- Flights up to 700 km: 0.234 kg CO<sub>2</sub>/kilometer per passenger
- Flights between 700 and 2,500 km: 0.172 kg CO<sub>2</sub>/kilometer per passenger
- Flights from 2,500 km: 0.157 kg CO<sub>2</sub>/kilometer per passenger

The total kilometers travelled by train are obtained from our supplier Nederlandse Spoorwegen and our travel agency. For the calculation of related CO<sub>2</sub> emissions for national rail, we used a conversion factor of 0.002 kg CO<sub>2</sub>/kilometer per passenger as published by [www.CO2emissiefactoren.nl](http://www.CO2emissiefactoren.nl).

To calculate the carbon emissions caused by hotel stays by Deloitte partners and employees, we have multiplied the total number of hotel nights with 31.3 kg CO<sub>2</sub>. This conversion factor has been developed by Deloitte DTTL on the basis of the Cornell University Hotel Benchmarking tool.

## Housing

The total electricity consumption of our housing includes all the offices, even where we do not have control over our energy purchase. Electricity consumption is further divided into renewable sources or non-renewable sources (or unknown).

To convert the natural gas and electricity consumption to CO<sub>2</sub> emissions, the 2022 conversion factors from [www.CO2emissiefactoren.nl](http://www.CO2emissiefactoren.nl) were used:

- Natural gas: 1 nm<sup>3</sup> equals 2.085 kilogrammes CO<sub>2</sub>
- Electricity (non-renewable): 1 kWh equals 0.523 kilogrammes CO<sub>2</sub>
- Electricity (renewable): 1 kWh equals 0 kilogrammes CO<sub>2</sub>
- District heating: 1 GJ equals 26.84 kilogrammes CO<sub>2</sub>

### **Other indirect emissions**

Although beyond the scope of level 3 of the CO<sub>2</sub> Performance Ladder, Deloitte calculates its scope 3 emissions attributed to its supplier by using Carbon Disclosure Project (CDP) emissions factors. These emissions are calculated by Deloitte DTTL and NSE based on spend and multiplied by relevant emissions factor. Updated CDP data is obtained each year, and the most recent supplier and average emission factors available are applied to spend data in the reporting year. The methodology for calculating PG&S emissions, including the approach used to apply emissions factors is re-assessed each year in an effort to improve accuracy of calculated amounts.

Carbon emissions derived from global contracts signed and paid by DTTL on behalf of the network are distributed to the entire network based on the average FTE count of each country.

### **Deviations and corrective actions**

#### **Consumption**

Consumption data of this CO<sub>2</sub> Performance Ladder footprint is derived from FY22, which aligns with the consumption data reported in Deloitte's annual report (IAR FY22). Although the fiscal year covers the period June 1 to May 31, the consumption data used corresponds to the time between May 1, 2021, and April 31, 2022. This one-month lag is due to delays in data collection for the yearly audit of the IAR. Nonetheless, this one-month discrepancy does not affect the outcome materially.

#### **Offset emissions**

The CO<sub>2</sub> footprint in this report differs from the CO<sub>2</sub> footprint in our Integrated Annual Reports (IAR). One reason for this disparity is the inclusion of emissions generated by non-renewable electricity. As Deloitte offset all electricity generated by non-renewable energy sources through GroenDus, they are omitted from the IAR carbon footprint. However, conforming Handbook 3.1 of the CO<sub>2</sub> Performance Ladder, these emissions are included in this report as emissions.

#### **Conversion factors**

Another reason for the disparity between the IAR and CO<sub>2</sub> Performance Ladder footprint is the use of other internationally recognized emissions factors that vary from those used by the CO<sub>2</sub> Performance Ladder. This is the case for fuel consumption, air and rail travel.

Our IAR CO<sub>2</sub> footprint uses other emission factors for petrol and diesel, deviating from those employed in the CO<sub>2</sub> Performance Ladder. Specifically, our IAR footprint incorporates the factors for E10 blend (petrol) and B7 blend (diesel), both of which consist of a biofuel component (approximately 5-10%). As we only possess knowledge of the overall fuel volume at Deloitte, we are unable to provide further specifications (such as E10 Euro 95 or E5 Super Plus 98). In contrast, the CO<sub>2</sub> footprint of the CO<sub>2</sub> Performance Ladder includes the emission factor for fossil fuel without considering any biofuel components.

Similarly, the conversion factors used for air travel in our IAR deviate from those employed in the CO<sub>2</sub> Performance Ladder. The conversion factors used in the IAR FY22 are provided by DEFRA ([www.defra.gov.uk](http://www.defra.gov.uk)) using a classification that distinguishes economy, premium economy, business class and first class and categorizes air travel in domestic, short-haul international and long-haul international flights. The CO<sub>2</sub> emission factors from [www.CO2emissiefactoren.nl](http://www.CO2emissiefactoren.nl), which are required for the CO<sub>2</sub> Performance Ladder, do not account for travel class, resulting in a difference in CO<sub>2</sub> emissions.

For our rail travel, the conversion factors used in the IAR FY22 are provided by Nederlandse Spoorwegen, which deviates from the one listed on [www.CO2emissiefactoren.nl](http://www.CO2emissiefactoren.nl), leading to varying CO<sub>2</sub> emissions.

## Exclusion

It should be noted that due to gaps in data, certain information is not included in the CO<sub>2</sub> footprint.

- Carbon emissions from employees who do not travel with a lease car or a public transportation business card are not included in the mobility carbon emission calculation.
- Lighting, workstation, cooling and heating energy consumption during homeworking hours are currently not included.

## Uncertainties

The CO<sub>2</sub> emissions shown are an estimation of the true values. The majority of the information used to determine the CO<sub>2</sub>-footprint is based on invoices or measured quantities. As a result, the uncertainty margin is minimized. Nevertheless, there is still room for improvement. One uncertainty regarding scope 2 is the origin of the electricity for our electric fleet. The electricity generated by either green (renewable) or grey (non-renewable) sources. However, the origin of the electricity consumed is unknown. Therefore, the Dutch average is used to convert kWh to CO<sub>2</sub>, resulting in a less accurate estimation of our carbon emissions.

## Verification

The data on energy consumption during FY22 has been verified externally. The independent external auditor BDO Audit & Assurance B.V. has provided reasonable assurance on the scope 1, 2 and business travel CO<sub>2</sub> emissions. Furthermore, the external auditor has provided limited assurance on other scope 3 emissions (purchased goods and services, and travel related activities), which has been calculated by DTTL and NSE.

## Reduction

CO<sub>2</sub> Performance Ladder requirement B

# CO<sub>2</sub> reduction targets

## Objectives

As elaborated in our IAR FY22, a core element of our approach to becoming a more responsible organisation is ensuring our organisation is sustainable and responsible. In 2020, Deloitte DTTL launched its global WorldClimate programme to reduce the negative impact from our business on global warming and drive responsible climate choices within our organisation and beyond. The WorldClimate programme has four pillars:

- **Net-zero:** achieving net-zero GHG emissions by 2030 for our own operations, ahead of the 2050 timeframe set by the Paris Agreement;
- **Embed sustainability:** we align our climate policies, practices, and actions across our organisation with our sustainability ambitions;
- **Empowering individuals:** we will empower our people to be better informed around professional and personal climate change impacts;
- **Engaging ecosystems:** we will collaborate with clients, alliance partners, NGOs, industry groups, suppliers, and others to accelerate the sustainability transition.

The Net-zero objective is to be achieved by reducing where we can and compensating in a meaningful way where we must. It includes:

- Reducing absolute Scope 1 and 2 GHG emissions 70% from 2019 base year;
- Reducing our Scope 3 GHG emissions from business travel by 50% per FTE from 2019 levels;
- Sourcing 100% renewable energy for our buildings;
- Converting 100% of our fleet to hybrid and electric vehicles;
- Engaging with our major suppliers with the goal of having two-thirds of them adopt science-based targets for carbon reduction within five years;
- Investing in meaningful market solutions for emissions we cannot eliminate.

As Deloitte Netherlands had already set ambitious CO emission targets in our Connect, we aim to tackle the significant environmental and energy impacts of our operations and value chain, to address climate-related risks and opportunities and protect the environment, as can be found in our Environmental Policy. We have fully embraced the WorldClimate programme and have even been able to commit to carbon neutrality for housing and mobility by 2025. This is five years ahead of the global target. For other indirect emissions, we follow the timeline defined by DTTL. Our Environmental Policy is reviewed and updated on an annual basis or due to a material change of circumstances.

## Reduction measures

### Housing

For housing, we aim to rent office space in leading energy-efficient buildings. Examples are our office in Amsterdam ('The Edge'), which has a BREEAM Outstanding certificate, and our office in Rotterdam ('Maastoren'). In offices where we are the main tenant, we purchase renewable energy. In March 2022, we joined the energy marketplace of GroenDus for our Eindhoven and Utrecht offices as well as our data centre in Amsterdam.

The energy marketplace matches supply and demand for sustainable energy sources. Deloitte buys green energy directly as much as possible. When this is not possible, non-renewable electricity is purchased for the remaining electricity required. GroenDus buys green certificates for Deloitte to offset the amount of non-renewable electricity. Additionally, we have identified measures to further reduce our energy consumptions, and thus our CO<sub>2</sub> emissions. The table below provides an overview of the reduction measures at locations where we have control over our energy purchase and energy efficiency. Additionally, we continuously work to optimise our buildings, and are therefore actively implementing the 'Better Buildings Toolkit' that has been developed by D TTL.

Location	Measure	Savings natural gas (nm <sup>3</sup> )	Savings electricity (kWh)	Savings (kg CO <sub>2</sub> )
Eindhoven	Replace HR CV-boilers (incl. cascade regulation)	± 6,500		13,500
Amsterdam Cyber Center	Replace 8W TL in emergency lighting		± 5,500	1,610
Amsterdam Cyber Center	Replace TL and energy saving lamp ceiling lighting		± 21,200	6,210
Amsterdam Cyber Center	Lighting and ventilation lift sensor		0	0
Utrecht	Replace lighting parking garage and bicycle shed		± 20,000	7,220
Utrecht	Replace spotlights		± 4,100	1,480
Utrecht	Replace energy saving lamps		± 13,300	4,800
Utrecht	Insulate heat pipes		± 2,900	1,030
Utrecht	Insulate appendages		± 2,900	1,030
Utrecht	Increase temperature server room		± 200	80
Eindhoven	Replace 8W TL in emergency lighting		± 3,000	860
Eindhoven	Replace conventional lighting for LED		± 52,800	15,190
Eindhoven	Lighting and ventilation lift sensor		0	0
All locations	Purchase green energy (or green certificates)			1,121,770
<b>Total</b>		<b>6,500</b>	<b>125,800</b>	<b>1,174,700</b>

### Mobility

In 2021, we saw a steep decline in CO<sub>2</sub> emissions as a result of the pandemic. In 2022, CO<sub>2</sub> emissions continue to be well below our maximum target due not only to travel and commuting restrictions, but also because of the continued electrification of our fleet and introduction of the new travel policy. In the final months of 2022, we noticed a slight increase in CO<sub>2</sub> emissions as travel and commuting restrictions were lifted, but it still remains well below target compared to the pre-COVID situation.

We have mobility policy that offers our employees the choice between a leased car, a cash option, public transport or bicycle plan. For the public transportation option, employees receive an NS Business card with a free public transportation subscription (train, metro, bus and tram) to travel for commuting, business travel and in some cases private travel. When employees opt for a leased car, we encourage them to lease energy efficient cars by including the energy costs in the available lease budget. This makes choosing an energy efficient car more attractive. Furthermore, all contracts of fossil fuel cars will not extend beyond 2025 in order to phase out the use of fossil fuel powered vehicles and transition to fully electric or hydrogen powered cars. So far, the mobility policy has proved to be effective as around 70% of all new leased car orders in 2021/2022 were fully electric. However, the global chip shortage has resulted in delivery delays, which means that not all ordered electric cars are already in use.

Our business travel policy (effective from July 1, 2021) outlines the conditions that we have set for international travel, both in terms of approvals designed to prevent unnecessary travel - for example by switching to virtual and or hybrid meetings -, and of travel choices to prevent unnecessary CO<sub>2</sub> emissions and costs. In line with our reduction ambitions, we switched to rail instead of flying for short international travel where practical. We have also defined additional guidance concerning travel class on international flights. Deloitte encourages employees and Partners who travel on intercontinental flights to choose for Economy or Economy Premium class, if available, due to the fact that it causes less emissions than Business class. For air travel under 6 hours only Economy class is allowed.

The following table provides an overview of the reduction measures for mobility.

Location	Measure	Savings petrol (l)	Savings LPG (l)	Savings Diesel (l)	Savings (kg CO <sub>2</sub> )
All locations	Business travel policy (mobility lease)	± 267,300			810,560
All locations	Business travel policy (mobility lease)		± 30		50
All locations	Business travel policy (mobility lease)			± 11,000	38,200
All locations	Business travel policy (train)				370
All locations	Business travel policy (plane)				55,700
<b>Total</b>		<b>267,300</b>	<b>30</b>	<b>11,000</b>	<b>904,880</b>

Lastly, to increase awareness on our CO<sub>2</sub>-emissions, we have created a Travel Emissions Calculator to forecast the expected travel emissions associated with client engagements and provide ways to reduce these emissions. The tool provides a dashboard to forecast emissions for two scenarios: sustainability as usual (reduced business travel) and fully remote. A critical part of our proposals is about how we will support our clients in addressing our scope 3 emissions. We also have a CO<sub>2</sub> emissions dashboard for fleet and air travel that showcases CO<sub>2</sub> emissions per business, financial year and even per cost center.

### Offsetting

Through GroenDus, we offset our consumption of non-renewable energy in the offices where we have control over our energy procurement, in situations where green energy cannot be supplied. For our total CO<sub>2</sub> emissions that we are not able to reduce (yet), Deloitte NSE buys credits to fully compensate these emissions for all NSE geographies once they have been verified.

## Reduction forecast

In our carbon footprint sheet, reduction forecasts have been determined based on the lists of measures and Deloitte's policy. The following table shows an overview of the reduction targets for FY31, with the interim 'targets' for FY23, FY25 and FY28.

<b>Targets (cumulative compared to FY20) in tonnes CO<sub>2</sub></b>					
	<b>FY20</b>	<b>FY23</b>	<b>FY25</b>	<b>FY28</b>	<b>FY31</b>
<b>Scope 1. Direct emissions</b>	<b>15.908</b>	<b>-4.322</b>	<b>-7.204</b>	<b>-11.526</b>	<b>-15.848</b>
1.1. Combustion equipment (natural gas)	202	19%	32%	51%	70%
1.2. Mobility lease (fuel)	15.706	27%	45%	73%	100%
<b>Scope 2. Indirect emissions</b>	<b>2.994</b>	<b>-1.250</b>	<b>-2.083</b>	<b>-3.332</b>	<b>-4.582</b>
2.1. Electricity use (locations)	4.582	27%	45%	73%	100%
2.2. District heating	58				
2.3. Mobility lease (electricity)	679				
<b>Scope 3. Other indirect emissions</b>	<b>8.771</b>	<b>-1.148</b>	<b>-1.913</b>	<b>-3.061</b>	<b>-4.209</b>
3.1. Business travel (not included in scope 1 and 2)	27	14%	23%	36%	50%
3.2. Travelled by air	8.391	14%	23%	36%	50%
3.3. Hotel nights	353				
3.4. Private cars for business traffic	0				
<b>Total CO<sub>2</sub></b>	<b>27.674</b>	<b>-6.720</b>	<b>-11.199</b>	<b>-17.919</b>	<b>-24.639</b>

### Scope 1

The CO<sub>2</sub> reduction target for natural gas is 70% reduction in 2030, compared to 2019 (approx. 38,500 kg CO<sub>2</sub> by 2023). When the reduction measure (scope 1, natural gas) is implemented at the office in Eindhoven, the CO<sub>2</sub> reduction amounts to approximately 13,500 kg CO<sub>2</sub> per year. The total CO<sub>2</sub> reduction by FY23 will be 119,000 kg CO<sub>2</sub> compared to FY20. This is approximately 59% of the total emissions in FY20. Therefore, reduction target of FY23 (19%) is expected to be achieved.

The CO<sub>2</sub> reduction target for business travel by lease cars is 100% in 2030, compared to 2019 (approx. 4,283,600 kg CO<sub>2</sub> by 2023). Deloitte's business travel policy is designed to achieve the target in 2030. With the expected reduction of CO<sub>2</sub> emissions from travelling by lease cars, the total CO<sub>2</sub> reduction by FY23 will be 8,789,100 kg CO<sub>2</sub> compared to FY20. This is approximately 56% of the total emissions in FY20. Therefore, reduction target of FY23 (27%) is expected to be achieved.

### Scope 2

The CO<sub>2</sub> reduction target for electricity is 100% renewable energy, resulting in a complete elimination of CO<sub>2</sub> emissions by 2030, in comparison to the levels observed in 2019. When implemented, the reduction measures (scope 2, electricity) in Eindhoven, Amsterdam and Utrecht reduce CO<sub>2</sub> emissions to approximately 39,500 kg CO<sub>2</sub> per year. Through the collaboration with GroenDus, Deloitte purchases mostly renewable energy. GroenDus purchases green certificates for the remaining part of the total electricity consumption. Therefore, the total CO<sub>2</sub> reduction by FY23 will be 100%, compared to the emissions in FY20 and the reduction targets are expected to be achieved.

### **Scope 3 (business travel)**

The CO<sub>2</sub> reduction target for business travel by train is 50% per FTE in 2030, compared to 2019 (approximately 14% by FY23). Deloitte's business travel policy is designed to achieve the target in 2030. With the expected reduction of CO<sub>2</sub> emissions from travelling by train, the total CO<sub>2</sub> reduction by FY23 will be 20,500 kg CO<sub>2</sub> compared to FY20. This is approximately 75% of the total emissions in FY20. Therefore, reduction target of FY23 is expected to be achieved.

The CO<sub>2</sub> reduction target for air travel is 50% per FTE in 2030, compared to 2019 (approximately 14% by FY23). Deloitte's business travel policy is designed to achieve the target in 2030. With the expected reduction of CO<sub>2</sub> emissions from air travel, the total CO<sub>2</sub> reduction by FY23 will be 7,333,300 kg CO<sub>2</sub> compared to FY20. This is approximately 87% of the total emissions in FY20. Therefore, reduction target of FY23 is expected to be achieved.

### **Ambition**

The objectives and measures taken by Deloitte were evaluated based on the SKAO list of measures of 2022, which categorises them into A, B and C based on different levels of implementation. Deloitte scores 10 out of 27 measures on category A, indicating a 'standard' level of implementation. It should be noted that some measures, such as heating on green gas or renewable electricity generation (via PPA), were not applicable to Deloitte. These measures were categorised as A. Deloitte scores 7 out of 27 measures on category B, which represents a 'progressive' level of implementation. Lastly, Deloitte scores 10 out of 27 measures on Category C, indicating an 'ambitious' level of implementation. Considering our WorldClimate reduction target for 2030, the measures identified in the SKAO list, and a comparison with two similar organisations within our industry, Deloitte can be classified as progressive in its objectives.

# Energy management system

## Governance

To realise our CO<sub>2</sub> emissions reduction, we have set up a robust governance structure for internal sustainability. We have a dedicated Internal Sustainability Team in place that reports directly to the COO. The Internal Sustainability Team is tasked with the execution of the Deloitte sustainability approach and to further strengthen our performance in this area. They are challenged and supported by the Sustainability Taskforce, the Sustainable Operations Team, and the Sustainability Operational Excellence Leads and work closely together with MDM Sustainability and the Deloitte Impact Foundation.

The Internal Sustainability Team has created a multi-year plan ('Journey Towards 2025') together with the Sustainable Operations Team. The Sustainable Operations Team consists of various topic owners (housing, fleet, travel, IT, procurement, talent and communications) to design and implement policy. The multi-year plan focuses on seven areas (as shown in the figure below) in order to engrain sustainability in the DNA of Deloitte NL. General progress on this multi-year plan is discussed at least twice a year, but the specific actions are discussed monthly between Internal Sustainability Team and stakeholders. The implementation of these actions is a continuous process.



Furthermore, we have developed a Carbon Forecasting Tool to forecast the effects of our policies on our CO<sub>2</sub> emissions. This tool is reviewed yearly and allows us to make adjustments to our policies where needed based on policy impact and scenario planning. This tool has been built in Anaplan and is integrated with other planning tools of our organisation.

Additionally, our businesses are connected through a Climate Champions Network; a group of passionate sustainability adapts from across our businesses. We have also assigned senior leaders from each business to form a group of Sustainability Operational Excellence Leads. This group is responsible for embedding sustainable practices in the daily operations of their businesses.

## Data

Data to manage our energy consumption and other sustainability objectives is supplied by the responsible teams within the Sustainable Operations Team to the Internal Sustainability Team. The Internal Sustainability Team processes this data for the NSE Maturity Matrix as well as the CO<sub>2</sub>-Performance Ladder. The data will be processed semi-annually for the CO<sub>2</sub>-Performance Ladder. The following table shows the different data sources, the responsible teams and the frequency at which the Internal Sustainability Team receives the data.

<b>Emissions Flow</b>	<b>Data</b>	<b>Source</b>	<b>Responsible</b>	<b>When</b>
Fuel fleet (scope1)	Liters Petrol, diesel, LPG	Fleet support	Workplace Services	Quarterly
Electric fleet (scope1)	kWh –electric cars	Fleet support	Workplace Services	Quarterly
Electricity – housing (scope2)	kWh – real estate	Building owners/ contractors/own purchases	Workplace Services	Monthly
Thermal energy consumptions (scope1)	GJ	Building owners/ contractors/own purchases	Workplace Services	Monthly
Thermal energy consumptions (scope2)	GJ	Building owners/ contractors/own purchases	Workplace Services	Monthly
Airtravel (scope3)	Km & travel class	BCD	Procurement	Monthly
Other business travel (Rail, public transportation and private cars) (scope 3)	Km and expenses	Expense account; NS Business Cards	Mobility	Annually
Purchased goods & services (scope3)	Tonnes CO <sub>2</sub>	SAP	D TTL	Annually

### Monitoring and evaluation

Every year at the end of our fiscal year, our energy consumption and corresponding emissions are audited by the independent external auditor BDO Audit & Assurance B.V.

#### Housing consumption

Our office energy data monitored monthly in our Energy & Environmental Management System. This monthly data is collected either 1) automatically through meter readings or 2) manually entered by building managers. The data is regularly checked and corrected, if needed. The results are compared to our reduction objectives by the Workplace Services team monthly on a sample basis for each building. Whenever possible the team explores smart solutions to help us to minimise consumption. At present, the Workplace Services team is exploring ways to improve our evaluation of progress towards achieving our CO<sub>2</sub> reduction goals. They are also developing strategies to further reduce our energy consumption in alignment with our reduction objectives.

#### Mobility consumption

In order to track whether our CO<sub>2</sub> emissions decline as a result of our actions and policies, we have developed a CO<sub>2</sub> Emissions Dashboard for fleet and air travel. This dashboard is updated every quarter with the latest data we receive from our suppliers. The dashboard showcases CO<sub>2</sub> emissions per business, financial year and even per cost center. It feeds into our strategic dashboard, allowing us to discuss our performance against target within our Leadership.

### Steering cycle (PDCA) of the CO<sub>2</sub> Performance Ladder

The CO<sub>2</sub> Performance Ladder process follows a structured half-year PDCA (Plan-Do-Check-Act) cycle, which enables us to effectively manage our emissions inventory and pursue continuous improvement. This cycle begins with leadership setting objectives through policies such as our WorldClimate and Connect for Impact programmes. These objectives are then translated into specific measures, with resources allocated accordingly.

Every 6 months, the Internal Sustainability Team will collect and assess data to identify the most significant sources of emissions and target them with effective measures to achieve our objectives. A quality and progress check is performed through semi-annual internal audits based on this emissions inventory, the SKAO list of measures, and recognised energy-saving measures to ensure emissions are in line with our reduction targets. Progress is evaluated and communicated both internally and externally.

Additionally, external audits are conducted annually by parties such as our external auditor BDO Audit & Assurance and a CO<sub>2</sub> Performance Ladder certifying institution. Based on the results of these audits, we adjust the plan where necessary to continue effectively managing our environmental impact. More information on the task and responsibilities for the CO<sub>2</sub>-Performance Ladder process, can be found in the 'Task and Responsibilities' section.



# Communication

To ensure transparency and accountability, we will communicate our CO<sub>2</sub> emissions, reduction targets, policies, and participation in initiatives with internal and external stakeholders. The table below provide an overview of Deloitte's internal and external stakeholders.

<b>Internal stakeholder</b>	<b>Involvement</b>
Board and management	Responsible for policies, decision-making on goals and management statement
All employees	All employees have an individual responsibility and contribute to achieving our objectives towards CO <sub>2</sub> reduction
Deloitte networks	Responsible for policies determined by our global (DTTL) and European network (NSE)
<b>External stakeholder</b>	<b>Involvement</b>
Clients and their shareholders	Our clients expect us to actively focus on energy reduction and CO <sub>2</sub> reduction.
Suppliers	Suppliers and other chain partners (such as vehicle leasing companies) influence our activities and environmental impact (scope 3)
Government	Government authorities require us to be actively involved in reducing our CO <sub>2</sub> emissions and reporting these

## Communication plan

The table below presents a summary of our communications plan for the CO<sub>2</sub> Performance Ladder, outlining details such as frequency, target audience, content and responsible team.

<b>Resource</b>	<b>Frequency</b>	<b>Target audience</b>	<b>Content</b>	<b>Responsible</b>
<b>Integrated Annual Report</b>	Annually	All internal and external stakeholders	General affairs, Energy policy, CO <sub>2</sub> -footprint, Progress and objectives, measures and initiatives.	Leadership
<b>External website</b>	Every 6 months	All internal and external stakeholders	Energy policy, CO <sub>2</sub> -footprint, Progress and objectives, measures and initiatives.	Internal Sustainability team, communications team
<b>Progress meetings</b>	At least every 6 months	Leadership (internal)	Updates on general affairs, Energy policy, CO <sub>2</sub> -footprint, Progress and objectives, measures and initiatives.	Internal Sustainability Team
<b>Deloitte Resources (intranet)</b>	Every 6 months	All employees (internal)	Energy policy, CO <sub>2</sub> -footprint, Progress and objectives, measures and initiatives. Opportunities for individual contribution, within the company and projects	Internal Sustainability team, communications team
<b>Internal statement</b>	If necessary	All employees (internal)	General matters	Leadership
<b>Contracts</b>	Once before procuring	Suppliers (external)	Carbon emissions	Contract holder

## Internal communication

### Leadership

The Internal Sustainability Team has a monthly update call with leadership on our overall progress and measures that need to be taken regarding sustainability. Therefore, as required by the CO<sub>2</sub> Performance Ladder, leadership will be updated on our CO<sub>2</sub> emissions reduction progress at least every 6 months.

This matter is communicated through reports and (virtual) meetings. This information will include:

- An overview of CO<sub>2</sub>-emissions for scope 1, 2 and business travel;
- A comparison of the energy use to the base year;
- An analysis of surprising reductions or increases in the CO<sub>2</sub>-emissions;
- The progress and expectation for reaching reduction objectives;
- Potential recommendations to reach reduction objectives;
- The state of taken measures.

### Employees

We keep employees updated on our progress through our intranet webpage (Deloitte Resources) and CO<sub>2</sub>-Performance Ladder page on our website. Our fleet and air travel emissions dashboard is updated quarterly with supplier data, accessible to all employees for transparency and behavioral change. Additionally, we organize events like The Sustainability Learning Week and Earth Day to raise awareness and conduct an annual sustainability survey with opportunities for suggestions on reducing our environmental impact.

### Deloitte NSE and Global Network

Additionally, the NSE Maturity Matrix, where progress is tracked on our WorldClimate objectives, is updated quarterly and shared with our regional network NSE.

## External communication

We have a practice of reporting our CO<sub>2</sub>-footprint, objectives, and progress annually in our Integrated Annual Report (IAR) to external stakeholders. Through NSE and DTTL, we disclose our CO<sub>2</sub> emissions to the Carbon Disclosure Project (CDP).

Additionally, progress reports and updates on the CO<sub>2</sub>-Performance Ladder will be made available every six months on our website. The information published on our website includes our CO<sub>2</sub>-footprint, reduction objectives, measures taken, the initiatives we participate in, and a reference to our page on the SKAO website. A PDF file of the CO<sub>2</sub>-Performance Ladder certificate will be available as well. The SKAO website will provide up-to-date information on the initiatives in which Deloitte participates and a completed list of measures.

## Participation

CO<sub>2</sub> Performance Ladder requirement D

# Participation

Deloitte believes that collaboration is crucial to minimise our environmental footprint and creating a more sustainable future. Therefore, we collaborate with other companies on a range of initiatives to decrease CO<sub>2</sub> emissions within our sector.

## **The Deloitte Impact Foundation**

Through our own initiative, Deloitte is committed to performing pro bono work and give back to society via a large variety of societal initiatives for NGO's, non-profits and start-ups. We believe that we can make the most difference by sharing our core competences, knowledge and network in societal initiatives to make an impact in the fields of education & employment, sustainability and inclusive society. Through our international sustainability-related initiatives we protect our natural environment by addressing the root causes and effects of global warming and degradation of land, water and air. This focus area aims to support future generations on our planet to live in a healthy and sustainable environment. We have partnered up with among others The Ocean Cleanup and World Wildlife Fund. The budget for this initiative is €350,000 per year.

## **Anders Reizen**

The "Anders Reizen" platform is comprised of Dutch businesses and (non-) governmental organisations. Its purpose is to exchange knowledge and best practices among participants in the realm of environmentally friendly travel, including by road, rail, and air. The platform aims to encourage a shift in behaviour within participating organisations and throughout Dutch society. The goal is to achieve a minimum 50% reduction in CO<sub>2</sub> emissions caused by mobility in 2030, with respect to 2016. Membership in this initiative requires an annual fee of €6,500.

## **Green Business Club Zuidas**

Green Business Club Zuidas is a collaboration between companies and participants of the Zuidas with the ambition to become the most sustainable international business heart of the Netherlands. Businesses, government and knowledge institutions come together in the Energy, Mobility, People, Water & Green and Waste & Circularity teams to develop projects and exchange best practices. Every year, representatives from businesses, government, and other organisations present a sustainability report at the Zuidas to share their knowledge and inspire others.

## **EV100**

EV100 is a global initiative bringing together companies committed to switching their fleet up to 7.5t to electric vehicles and installing charging infrastructure for employees and customers by 2030. Members commit to report on their progress annually and pay an annual fee of \$5,000. Through its European and global network, Deloitte is a member of this initiative and has committed to transition its fleet of 15,000 vehicles to EV by 2030.

## **Science Based Targets initiative (SBTi)**

The Science Based Targets initiative (SBTi) provides a clearly-defined pathway for companies and financial institutions to reduce greenhouse gas (GHG) emissions, helping prevent the worst impacts of climate change and future-proof business growth. The Science Based Targets initiative (SBTi) is a partnership between CDP, World Resources Institute (WRI), the World Wide Fund for Nature (WWF), and the United Nations Global Compact (UN Global Compact).

## **Carbon Disclosure Project**

CDP is a not-for-profit charity that runs the global disclosure system for investors, companies, cities, states and regions to manage their environmental impacts achieving the common goal: fighting climate change. CDP's comprehensive dataset both fuels and tracks global progress towards building a truly sustainable economy for people and planet. Deloitte is part of this initiative and by disclosing our carbon footprint we can provide transparency, track and benchmark our progress.

## Tasks and responsibilities

### CO<sub>2</sub> Performance Ladder

# Tasks and responsibilities

Decision-making on policies and objectives is carried out by the Deloitte leadership. Continuing to meet the requirements of the CO<sub>2</sub> Performance Ladder falls under the responsibility of the Internal Sustainability Team. In order to do so, the team collaborates with others to collect data, evaluate progress, and communicate internally and externally. The table below provides further overview of all tasks and responsibilities/authorities within the CO<sub>2</sub> Performance Ladder. T in the table means 'Task', R in the table means 'Responsible', and A means 'Authorized'.

	TRA	Frequency	Internal Sustainability Team	Sustainable Operations Team	Communications team	(External) advisor	Leadership
<b>A. Insight</b>							
Collect data on emission inventory	t	Half-yearly	X	X		X	
Approve emission inventory	a	Half-yearly	X			X	X
Draw up emission inventory report	t	Half-yearly	X			X	
Energy assessment evaluation	t+r	Yearly	X				X
<b>B. Reduction</b>							
Determine CO <sub>2</sub> -reduction goals	t	Yearly					X
Approve CO <sub>2</sub> -reduction goals	a	Yearly					X
Determine CO <sub>2</sub> -reduction measures	t	Yearly		X			X
Conduct research on energy reduction measures	t+r	Continuous	X	X		X	
Realise CO <sub>2</sub> -reduction goals	r	Continuous		X			
Monitor & evaluate progress CO <sub>2</sub> -reduction	t+r	Half-yearly	X	X		X	
<b>C. Communication</b>							
Update the Deloitte website	t+a	Half-yearly	X		X		
Update SKAO website page	t+a	Yearly	X				
Update internal communication	t+a	Half-yearly	X		X		
<b>D. Participation</b>							
Choose the fitting initiatives	a	Continuous		X			X
Participate in the initiatives	r	Continuous		X			
Update initiatives list	t	Half-yearly	X				
<b>Miscellaneous</b>							
Update CO <sub>2</sub> -report	r	Half-yearly	X				
Update project list with CO <sub>2</sub> award advantages	t	Half-yearly	X				
Check all CO <sub>2</sub> -Performance ladder requirements	r	Continuous	X				
Conduct Internal Audit CO <sub>2</sub> -reduction system	t	Half-yearly	X			X	
Report to the management	t+a	Half-yearly	X				X
Decision-making on CO <sub>2</sub> -reduction policy	r	Half-yearly					X

## Budget

An annual budget is made available for the CO<sub>2</sub> Performance Ladder. If means of communication other than those described in this report must be used, the costs will be submitted to the COO for decision-making.

Yearly costs to maintain the CO<sub>2</sub> Performance Ladder certificate:

- Certifying costs DNV initial audit: €6,800
- Yearly commission SKAO: €6,300
- External advisor costs: €15,000

Internal costs, certifying costs of first (2024) and second (2025) periodical audits are not included.

## Annex

# Checklist ISO 14064-1

The emission inventory in this report has been drawn up according to the requirements of ISO 14064-1, for a GHG report. The following table summarises the requirements of the ISO norm corresponding to the documents where the requirements have been met.

<b>Requirement</b>	<b>Document</b>
Description of the reporting organisation;	Chapter 1 of this CO <sub>2</sub> Performance Ladder report
Person or entity responsible for the report;	Chapter 1 of this CO <sub>2</sub> Performance Ladder report
Reporting period covered;	Chapter 1 of this CO <sub>2</sub> Performance Ladder report
Documentation of organisational boundaries (5.1);	Chapter 1 of this CO <sub>2</sub> Performance Ladder report
Documentation of reporting boundaries, including criteria determined by the organisation to define significant emissions;	Chapter 1 of this CO <sub>2</sub> Performance Ladder report
Direct GHG emissions, quantified separately for CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, NF <sub>3</sub> , SF <sub>6</sub> and other appropriate GHG groups (HFCs, PFCs, etc.) in tonnes of CO <sub>2</sub> e (5.2.2);	CO <sub>2</sub> footprint Deloitte sheet; emissions inventory in chapter 2 of this CO <sub>2</sub> Performance Ladder report
A description of how biogenic CO <sub>2</sub> emissions and removals are treated in the GHG inventory and the relevant biogenic CO <sub>2</sub> emissions and removals quantified separately in tonnes of CO <sub>2</sub> e (see Annex D);	CO <sub>2</sub> footprint Deloitte sheet; emissions inventory in chapter 2 of this CO <sub>2</sub> Performance Ladder report
If quantified, direct GHG removals, in tonnes of CO <sub>2</sub> e (5.2.2);	CO <sub>2</sub> footprint Deloitte sheet
Explanation of the exclusion of any significant GHG sources or sinks from the quantification (5.2.3);	CO <sub>2</sub> footprint Deloitte sheet
Quantified indirect GHG emissions separated by category in tonnes of CO <sub>2</sub> e (5.2.4);	CO <sub>2</sub> footprint Deloitte sheet
The historical base year selected and the base-year GHG inventory (6.4.1);	CO <sub>2</sub> footprint Deloitte sheet; emissions inventory in chapter 2 of this CO <sub>2</sub> Performance Ladder report
Explanation of any change to the base year or other historical GHG data or categorization and any recalculation of the base year or other historical GHG inventory (6.4.1), and documentation of any limitations to comparability resulting from such recalculation;	CO <sub>2</sub> footprint Deloitte sheet; emissions inventory in chapter 2 of this CO <sub>2</sub> Performance Ladder report
Reference to, or description of, quantification approaches, including reasons for their selection (6.2);	CO <sub>2</sub> footprint Deloitte sheet; emissions inventory in chapter 2 of this CO <sub>2</sub> Performance Ladder report
Explanation of any change to quantification approaches previously used (6.2);	CO <sub>2</sub> footprint Deloitte sheet; emissions inventory in chapter 2 of this CO <sub>2</sub> Performance Ladder report
Reference to, or documentation of, GHG emission or removal factors used (6.2);	CO <sub>2</sub> footprint Deloitte sheet
Description of the impact of uncertainties on the accuracy of the GHG emissions and removals data per category (8.3); Uncertainty assessment description and results (8.3);	Emissions inventory in chapter 2 of this CO <sub>2</sub> Performance Ladder report
A statement that the GHG report has been prepared in accordance with this document;	Chapter 1 and 2 of this CO <sub>2</sub> Performance Ladder report
A disclosure describing whether the GHG inventory, report or statement has been verified, including the type of verification and level of assurance achieved;	Emissions inventory in chapter 2 of this CO <sub>2</sub> Performance Ladder report
The GWP values used in the calculation, as well as their source. If the GWP values are not taken from the latest IPCC report, include the emissions factors or the database reference used in the calculation, as well as their source.	Emissions inventory in chapter 2 of this CO <sub>2</sub> Performance Ladder report; <a href="http://www.CO2emissiefactoren.nl">www.CO2emissiefactoren.nl</a>



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