



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

April 2025

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# Management statement

As Deloitte, we acknowledge our responsibility and potential to make a positive impact on society. We recognize the environmental impact of our business on the environment and aim to actively reduce our CO<sub>2</sub> emissions in the coming years, in line with [our defined ambitions and approach](#). Our ambition to continually improve our environmental performance has led us to opt for a Level 3 certification on the CO<sub>2</sub> Performance Ladder.

In line with the objectives from our global WorldClimate programme, it is the policy of Deloitte to tackle the significant environmental and energy impacts of our operations and value chain, manage climate-related risks and opportunities and protect the environment. In order to achieve this, our environmental policy is reviewed and updated on an annual basis or – intermediately – when there are material changes of circumstances.

This report outlines the measures taken to achieve the set reduction targets, which focus on the quantified energy flows resulting in CO<sub>2</sub> emissions from Scope 1, 2, and 3 as defined by the Green House Gas (GHG) Protocol. Furthermore, this report elaborates on our approach of engaging our employees and collaborating with others to reduce carbon emissions in our industry.

This report will be revised annually to ensure that Deloitte remains on track to achieve its goals, with all future reports made available on our website.

Signed in Rotterdam on May 20, 2025

A handwritten signature in black ink, appearing to be 'J. Gatt', with a long horizontal line extending to the right.

*Jamie Gatt*  
*Chief Quality and Risk Officer*



# CO<sub>2</sub> footprint FY24

Deloitte has mapped its emissions for the financial year 2024 (from June 1, 2023 until May 31, 2024) according to ISO-14064:1, for all 16 offices in the Netherlands.

In FY24, the total CO<sub>2</sub> emissions amount to 15,377 tonnes. These emissions were primarily caused by transportation using our lease cars and air travel, accounting for 66.7% and 22.8% of the total CO<sub>2</sub> emissions, respectively.

The CO<sub>2</sub> emissions resulting from our energy flows are presented in the table below, classified into scope 1, 2 and 3 (business travel) according to the guidelines of Handbook 3.1 for level 3 of the CO<sub>2</sub> Performance Ladder. The proportion of total emissions attributed to each energy flow is displayed in the right column.

Emissions type	Tonnes CO <sub>2</sub>	Percentage
<b>Scope 1. Direct emissions</b>		
<b>1.1. Combustion equipment (natural gas)</b>		
Natural gas location Eindhoven	83	0.5%
<b>1.2. Mobility lease (fuel)</b>		
Petrol	6,988	45.4%
LPG	0	0.0%
Diesel	181	1.2%
<b>Scope 2. Indirect emissions</b>		
<b>2.1. Electricity use (locations)</b>		
Electricity use Eindhoven (non-renewable energy)	39	0.3%
Electricity use Eindhoven (renewable energy)	0	0.0%
Electricity use Utrecht (non-renewable energy)	64	0.4%
Electricity use Utrecht (renewable energy)	0	0.0%
Electricity use Amsterdam CC (non-renewable energy)	149	1.0%
Electricity use Amsterdam CC (renewable energy)	0	0.0%
<b>2.2. District heating</b>		
District heating Amsterdam CC	28	0.2%
District heating Amsterdam 'The Edge'	0.1	0.0%
District heating Den Haag	15	0.1%
<b>2.3. Mobility lease (electricity)</b>		
Electric fleet	3,086	20.1%
<b>Scope 3. Other indirect emissions</b>		
<b>3.1. Business travel (not included in scope 1 and 2)</b>		
International train	15	0.1%
Employee commuting	108	0.7%
<b>3.2. Travelled by air</b>		
Total kilometres travelled by air (< 700 km)	437	2.8%
Total kilometres travelled by air (700 - 2500 km)	650	4.2%
Total kilometres travelled by air (> 2500 km)	2,419	15.7%
<b>3.3. Hotel nights</b>		
Total hotel nights	1,115	7.3%
<b>Total CO<sub>2</sub></b>	<b>15,377</b>	<b>100%</b>



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

The set CO<sub>2</sub> reduction targets, based on [our WorldClimate net-zero objectives](#), are presented in the table below, categorised by scope and energy flow.

	FY20	FY25	FY28	FY31
<b>Scope 1. Direct emissions</b>	<b>15.908</b>	<b>-7.204</b>	<b>-11.526</b>	<b>-15.848</b>
1.1. Combustion equipment (natural gas)	202	32%	51%	70%
1.2. Mobility lease (fuel)	15.706	45%	73%	100%
<b>Scope 2. Indirect emissions</b>	<b>2.994</b>	<b>-2.083</b>	<b>-3.332</b>	<b>-4.582</b>
2.1. Electricity use (locations)	4.582	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>-1.913</b>	<b>-3.061</b>	<b>-4.209</b>
3.1. Business travel (not included in scope 1 and 2)	27	23%	36%	50%
3.2. Travelled by air	8.391	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>-11.199</b>	<b>-17.919</b>	<b>-24.639</b>

We aim to achieve these reduction objectives through various measures, including:

- our policy for business travel;
- electrifying our fleet;
- purchasing green electricity;

Besides the actions mentioned above, we will continuously explore other possibilities to reduce our CO<sub>2</sub> emissions.

SKAO introduced the 'List of Measures' in 2015 to establish the level of ambition, evaluate and compare reduction targets of companies. Deloitte has already adopted various measures, mostly at the "standard" or "advanced" level. In terms of market position according to the CO<sub>2</sub> Performance Ladder, Deloitte is considered a leader with standard ambition in terms of objectives.





# Communication

To ensure transparency and accountability, we have established a regular reporting process in accordance with the CO<sub>2</sub> Performance Ladder requirements. Every six months, we will communicate our CO<sub>2</sub> emissions, reduction targets, policies, and participation in initiatives both internally and externally.

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.

Resource	Frequency	Target audience	Content	Responsible
Integrated Annual Report	Annually	All internal and external stakeholders	General affairs, Energy policy, CO <sub>2</sub> -footprint, Progress and objectives, measures and initiatives.	Leadership
External website	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
Progress meetings	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
Deloitte Resources (intranet)	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
Internal statement	If necessary	All employees (internal)	General matters	Leadership
Contracts	Once before procuring	Suppliers (external)	Carbon emissions	Contract holder



# Participation

We believe that collaboration is crucial to minimise our environmental footprint and creating a more sustainable future. Therefore, we collaborate with other organisations on a range of initiatives to decrease CO<sub>2</sub> emissions within our sector. Some of the initiatives we participate in include:

## **The Deloitte Impact Foundation**

Through our own initiative, Deloitte performs pro bono work and gives back to society via a large variety of societal initiatives for NGO's, non-profits and start-ups. 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. Through the Deloitte Impact Foundation, we have partnered up with among others The Ocean Cleanup and World Wildlife Fund.

## **Anders reizen**

Anders reizen is a platform of Dutch companies and (non-) governmental organisations to share knowledge and best practices between participants in the area of carbon friendly travel (road, rail and air), inspiring a change of behaviour.

## **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. Organisations come together in Energy, Mobility, People, Water & Green and Waste & Circularity teams to develop projects and exchange best practices.

## **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.

## **The Science Based Targets initiative**

The Science Based Targets initiative (SBTi) provides a clearly-defined pathway for companies and financial institutions to reduce greenhouse gas (GHG) emissions.

## **Carbon Disclosure Project**

Carbon Disclosure Project is a not-for-profit charity that runs a global disclosure system for investors, companies, cities, states and regions to manage their environmental impacts achieving the common goal: fighting climate change.

**Deviations and  
corrective actions**

CO<sub>2</sub> Performance Ladder

## Deviations and corrective actions

The CO<sub>2</sub> footprint of the CO<sub>2</sub> Performance Ladder differs from the CO<sub>2</sub> footprint in our Integrated Annual Reports (IAR). The disparity can be attributed to the inclusion of emissions generated by non-renewable electricity. As we offset these emissions through green certificates, they are omitted from our IAR carbon footprint. However, they are included as emissions in the CO<sub>2</sub> Performance Ladder's footprint.

Additionally, the use of other internationally recognized emissions factors that vary from those used by the CO<sub>2</sub> Performance Ladder contributes to this difference.

Our IAR FY24 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 must use the emission factor for fossil fuel without considering any biofuel components.

Similarly, the conversion factors in our IAR FY24 from air travel deviate from those employed in the CO<sub>2</sub> Performance Ladder. In the IAR FY24, the conversion factors were used that 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 [ww.co2emissiefactoren.nl](http://ww.co2emissiefactoren.nl) that are required for the CO<sub>2</sub> Performance Ladder do not take travel class into consideration, resulting in a difference in CO<sub>2</sub> emissions.



# Task and responsibilities

The CO<sub>2</sub> Performance Ladder falls under the responsibility of the Internal Sustainability Team, who reports directly to the CQRO of Deloitte. The table below provides an overview of all tasks, responsibilities and authorities for 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





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