



CO₂ Performance Ladder Management statement

February 2026

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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 CO₂ 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 2 certification on the CO₂ Performance Ladder (conform Handbook 4.0).

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 and transition plan is created, and progress is being monitored.

This report outlines the measures taken to achieve the set reduction targets, which focus on the quantified energy flows resulting in CO₂ 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 March 25, 2026

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

Jamie Gatt
Chief Quality and Risk Officer

CO₂ footprint FY24

Deloitte has mapped its emissions for the financial year 2025 (from June 1, 2024 until May 31, 2025) according to ISO-14064:1, for all 16 offices in the Netherlands.

In FY25, the total CO₂ emissions amount to 24,527 tonnes. These emissions were primarily caused by purchased goods and services (30.6%) and transportation using our lease cars and air travel, accounting for 28.2% and 14.9% of the total CO₂ emissions, respectively.

The CO₂ emissions resulting from our energy flows are presented in the table below, classified into scope 1, 2 and 3 according to the guidelines of Handbook 4.0 for level 2 of the CO₂ Performance Ladder. The proportion of total emissions attributed to each energy flow is displayed in the right column.

Emissions type	Tonnes CO ₂	Percentage
Scope 1. Direct emissions		
1.1. Combustion equipment (natural gas)		
Natural gas location Eindhoven	85	0.3%
1.2. Mobility lease (fuel)		
Petrol	4,026	16.4%
LPG	0	0.0%
Diesel	58	0.2%
Scope 2. Indirect emissions		
2.1. Electricity use (locations)		
Electricity use Eindhoven	19	0.1%
Electricity use Utrecht	40	0.2%
Electricity use Amsterdam CC	39	0.2%
2.2. District heating		
District heating Amsterdam CC	5	0.0%
District heating Amsterdam 'The Edge'	0	0.0%
District heating Den Haag	0	0.0%
2.3. Mobility lease (electricity)		
Electric fleet	2,845	11.6%
Scope 3. Other indirect emissions		
3.1. Business travel (not included in scope 1 and 2)		
International train	34	0.1%
Employee commuting	80	0.3%
Employee commuting (working from home)	1,937	7.9%
3.2. Travelled by air		
Total kilometres travelled by air (< 700 km)	510	2.1%
Total kilometres travelled by air (700 - 2500 km)	682	2.8%
Total kilometres travelled by air (> 2500 km)	2,458	10.0%
3.3. Hotel nights		
Total hotel nights	1,303	5.3%
3.4. Energy use offices (third parties)	758	3.1%
3.5. Purchased goods and services	7,504	30.3%
3.6. Fuel and energy-related activities	1,837	7.5%
3.7. Upstream leased assets	264	1.1%
3.8. Waste generated in operations	43	0.2%
Total CO₂	24,527	100%

CO₂ reduction targets

The set CO₂ reduction targets, based on [our WorldClimate net-zero objectives](#), are presented in the table below, categorised by scope and energy flow. The actuals of FY25 are calculated using the CO₂ emission factors from www.co2emissiefactoren.nl.

	Base year FY20	Actuals FY25*	Target FY31
Scope 1. Direct emissions	15,908	-11,740	-15,848
1.1. Combustion equipment (natural gas)	202	58%	70%
1.2. Mobility lease (fuel)	15.706	74%	100%
Scope 2. Indirect emissions	5,319	-2,371	-4,582
2.1. Electricity use (locations)	4,582	98%	100%
2.2. District heating	58	-	-
2.3. Mobility lease (electricity)	679	-	-
Scope 3. Other indirect emissions			
3.1. Business travel (not included in scope 1 and 2)	27	t.b.d.	55%
3.2. Travelled by air	8,391	65%**	55%**
3.3. Hotel nights	353	t.b.d.	t.b.d.
3.4. Energy use offices (third parties)	t.b.d.	t.b.d.	t.b.d.
3.5 Purchased goods and services	t.b.d.	t.b.d.	t.b.d.
3.6 Fuel and energy-related activities	t.b.d.	t.b.d.	t.b.d.
3.7 Upstream lease assets	t.b.d.	t.b.d.	t.b.d.
3.8 Waste generated in operations	t.b.d.	t.b.d.	t.b.d.

*Actuals are based on the emission factors of www.co2-emissiefactoren.nl

**Percentage reduction per FTE (relative reduction instead of absolute reduction)

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 CO₂ 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 CO₂ 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 CO₂ Performance Ladder requirements. Every year, we will communicate our CO₂ emissions, reduction targets, policies, and participation in initiatives both internally and externally.

The table below presents a summary of our communications plan for the CO₂ 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 ₂ -footprint, progress and objectives, measures and initiatives	Leadership
External website	Annually	All internal and external stakeholders	Energy policy, CO ₂ -footprint, progress and objectives, measures and initiatives	Internal Sustainability team, communications team
Progress meetings	Bi-monthly	Leadership (internal)	Updates regarding progress on our net-zero transition plan and overall sustainability strategy implementation, incl. required decision-making	Internal Sustainability Team
Deloitte Resources (intranet)	Quarterly	All employees (internal)	Updates and deep-dives on selected topics linked to our sustainability strategy	Internal Sustainability team, communications team
Supplier contracts	During procuring and continuous	Suppliers (external)	Responsible procurement policy, overall supplier engagement	Contract holder

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 CO₂ emissions within our sector.

The Deloitte Impact Foundation

Through the Deloitte Impact Foundation, we share our core competences, knowledge and networks in societal initiatives. By this, we aim to make an impact in the fields of education & employment, sustainability and inclusive society through providing pro bono work with the aim of allocating 1% of Deloitte Netherlands' direct hours for this pro bono work. In this past year, 1,110 employees have used their expertise, experience and network to do pro bono work, spending 31,158 hours spanning 84 projects.

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 to EV by 2030.

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 CO₂ emissions caused by mobility in 2030, with respect to 2016.

Green Business Club Zuidas & Kop van Zuid

Green Business Clubs are collaborations between companies and participants 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 to share their knowledge and inspire others.

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, which calls on companies to set science-based targets in line with a 1.5°C future. The SBTi has validated Deloitte's goals as meeting their requirements for being science-based. Our commitments are publicly available on the SBTi's website.

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.

UN Global Compact

The UN Global Compact Network Netherlands is the Dutch network of the UN Global Compact that mobilises and supports businesses and other organisations to implement the UN's principles on human rights, labour, environment and anti-corruption and to advance the Sustainable Development Goals through responsible business practices and multi-stakeholder collaboration. Deloitte is a member of UN Global Compact Netherlands, whereby we connect our impacts with the UN Sustainable Development Goals that we deem most relevant to Deloitte. We actively participate in peer learning initiatives, thereby strengthening our network. We for example engaged in stakeholder dialogues and participated in the UN Global Compact Peer Learning Group and Accelerator programme to improve our due diligence programme.

Deviations and corrective actions

CO₂ Performance Ladder

Deviations and corrective actions

The CO₂ footprint of the CO₂ Performance Ladder differs from the CO₂ 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 CO₂ Performance Ladder's footprint.

Additionally, the use of other internationally recognized emissions factors that vary from those used by the CO₂ Performance Ladder contributes to this difference.

Our IAR FY25 CO₂ footprint uses other emission factors for petrol and diesel, deviating from those employed in the CO₂ 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 CO₂ footprint of the CO₂ Performance Ladder must use the emission factor for fossil fuel without considering any biofuel components.

Similarly, the conversion factors in our IAR FY25 from air travel deviate from those employed in the CO₂ Performance Ladder. In the IAR FY25, the conversion factors were used that are provided by DEFRA (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 CO₂ emission factors from ww.co2emissiefactoren.nl that are required for the CO₂ Performance Ladder do not take travel class into consideration, resulting in a difference in CO₂ emissions.

Task and responsibilities

The CO₂ Performance Ladder falls under the responsibility of the Internal Sustainability Team, who reports directly to the COO of Deloitte. The table below provides an overview of all tasks, responsibilities and authorities for the CO₂ 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
A. Insight							
Collect data on emission inventory	t	Yearly	X	X		X	
Approve emission inventory	a	Yearly	X			X	X
Draw up emission inventory report	t	Yearly	X			X	
Energy assessment evaluation	t+r	Yearly	X				X
Insight into value chains key activities	t+r	Yearly	X				
B. Reduction							
Determine CO ₂ -reduction goals	t	Yearly					X
Approve CO ₂ -reduction goals	a	Yearly					X
Determine CO ₂ -reduction measures	t	Yearly	X	X			X
Conduct research on energy reduction measures	t+r	Continuous	X	X		X	
Realise CO ₂ -reduction goals	r	Continuous		X			
Monitor & evaluate progress climate transition plan	t+r	Yearly	X	X		X	
C. Communication							
Internal key figures are up-to-date	t+r	Yearly	X				
Update the Deloitte website	t+a	Yearly	X		X		
Update SKAO website page	t+a	Yearly	X				
Internal communication	t+a	Yearly	X		X		
External communication	t+a	Yearly	X		X		
D. Participation							
Choose knowledge and collaboration needs	a	Continuous	X	X			X
Participate in a partnership with organization(s)	r	Continuous	X	X			
Dialogue on climate transition plan with organization in the value chain	t+r	Half-yearly	X	X			
Consulting relevant organizations about climate transition plan and the progress	t	Yearly	X				
Miscellaneous							
Update CO ₂ -report	r	Yearly	X				
Update project list with CO ₂ award advantages	t	Yearly	X				
Check all CO ₂ -Performance ladder requirements	r	Continuous	X				
Conduct Internal Audit CO ₂ -reduction system	t	Yearly	X			X	
Report to the management	t+a	Yearly	X				X
Decision-making on CO ₂ -reduction policy	r	Yearly					X



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