Deloitte.

CO_2 Performance Ladder report FY25

February 2026

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Introduction

Introduction

Deloitte is a leading global provider of audit and assurance, consulting services, tax and legal and related services. We have been providing professional services to clients, developing our talent and engaging with society for over 180 years. Our global organisation has grown in scale and now comprises approximately 470,000 people in more than 150 countries and territories. In the Netherlands, we employ over 7,600 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 CO2 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 CO2 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 CO2 emissions in the coming years.

CO_2 Performance Ladder

The CO_2 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_2 Performance Ladder is based on four disciplines:

A. Insight
Creating an accurate and comprehensive inventory of a company's CO_2 emissions, in accordance with ISO 14064-1, to provide insights into its carbon footprint.

B. CO_2 reduction
Demonstrating the company's commitment to reducing its CO_2 emissions, through clear and ambitious reduction targets.

C. Transparency
Ensuring transparent communication about the company's CO_2 footprint and reduction efforts, both internally and externally.

D. Participation
Participating in sector and/or value chain initiatives to reduce CO_2 emissions.

Every pillar of the CO_2 Performance Ladder includes three different levels, ascending from 1 to 3. An authorized certifying institution evaluates the pillars to determine the level on the CO_2 Performance Ladder.

Reading guide

This document serves as foundation for the CO_2 Performance Ladder. This report has been drawn up according to the four disciplines of the CO_2 Performance Ladder (A, B, C, D). Each chapter addresses the requirements of the CO_2 Performance Ladder as outlined in the Handbook 4.0 of the SKAO. The chapters are outlined in the table below.

Chapter	Title	Requirement of the CO_2 Performance Ladder
Chapter 2	Part A. Insight CO_2-footprint	2.A.1; 2.A.2; 2.A.3; 2.A.4; 2.A.5
Chapter 3	Part B. CO_2 reduction, energy management	2.B.1; 2.B.2; 2.B.3
Chapter 4	Part C. Communication	2.C.1; 2.C.2; 2.C.3
Chapter 5	Part D. Participation	2.D.1; 2.D.2; 2.D.3; 2.D.4

Part A. Insight CO_2-footprint
Chapter 1 outlines Deloitte's CO_2 emission inventory (footprint) for the financial year 2025 (FY25). The CO_2-footprint gives insight into our annual CO_2 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 Climate transition and action plan with CO_2 reduction targets and CO_2 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_2 emission and reduction, both internally and externally.

Part D. Participation in (sector) initiatives
Deloitte stays informed about the latest initiatives in the sector value chain and actively seeks opportunities to participate in these efforts to reduce CO_2 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 CO2 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, Technology & Transformation, Strategy, Risk & Transactions advisory, Tax & Legal 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, a private company based in the United Kingdom (UK), is part of the global network of Deloitte Touche Tohmatsu Limited (DTTL).

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.

Businesses Deloitte Holding B.V.	**Total Revenue 2024/2025**	**Percentage**
Audit & Assurance	€ 334.499.000	23,7%
Tax & Legal	€ 344.481.000	24,4%
Technology & Transformation	€ 556.147.000	39,4%
Strategy, Risk & Transactions advisory	€ 322.714.000	22,9%
Support & other / Eliminiations	-€ 147.566.000	-10,5%
Total	**€ 1.410.275.000**	**100%**

Reporting period

This report was drawn in January 2026 and concerns the financial year 2025 (“FY25”) that spans from June 1, 2024, to May 31, 2025. The base-year for the CO_2 emissions reduction goals is financial year 2020.

Responsible actors

Within Deloitte, sustainability falls under the responsibilities of our Chief Quality and Risk Officer (CQRO) 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 CO2 Performance Ladder. The Internal Sustainability Team reports directly to the CQRO.

Insight

CO_2 Performance Ladder requirement A

Emissions inventory

The following section describes the CO_2 emission inventory generated by the operations and activities of Deloitte in line with the GHG protocol classifications.

Scopes of CO_2-footprint

The CO_2-footprint analysis maps out the various sources of greenhouse gas emissions and converts them into CO_2 equivalents. Emissions of non-CO_2 greenhouse gases, such as nitrous oxide and methane, are not relevant at Deloitte. The CO_2 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_2 Performance Ladder. Other scope 3 emissions, such purchased goods and services, that Deloitte discloses in its Integrated Annual Report (IAR) are, therefore, excluded from this report.

Company size

Based on Handbook 4.0 of the CO_2 Performance Ladder, a company's size is determined by its workforce, annual turnover and total balance. Companies are categorised as small or large. The CO_2 Performance Ladder defines a ‘small' company as one that meets at least two of the following conditions for the previous year:

- the workforce was equal to or less than 250 FTEs;
- the annual turnover was equal to or less than €50 million;
- the balance sheet total was equal to or less than €25 million.

Due to meeting all conditions in FY25, Deloitte is classified as a large company according to the CO_2 Performance Ladder.

Offices

Deloitte has 17 offices in the Netherlands in FY25. 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. 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^2	A++
Amsterdam (The Edge)	32,130 m^2	A
Amsterdam The Garage	1,776 m^2	A
Amsterdam Schiphol Rijk	512 m^2	B
Amsterdam Cyber Centre	4,794 m^2	B
Arnhem	839 m^2	A
Breda	1,234 m^2	A
Den Haag	2,096 m^2	A
Eindhoven	5,044 m^2	A
Groningen	853 m^2	A
Leeuwarden	567 m^2	A
Maastricht-Airport	1,143 m^2	A
Middelburg	455 m^2	B
Rotterdam	16,767 m^2	A
Utrecht	4,754 m^2	A
Wognum	187 m^2	A++
Zwolle	811 m^2	A++

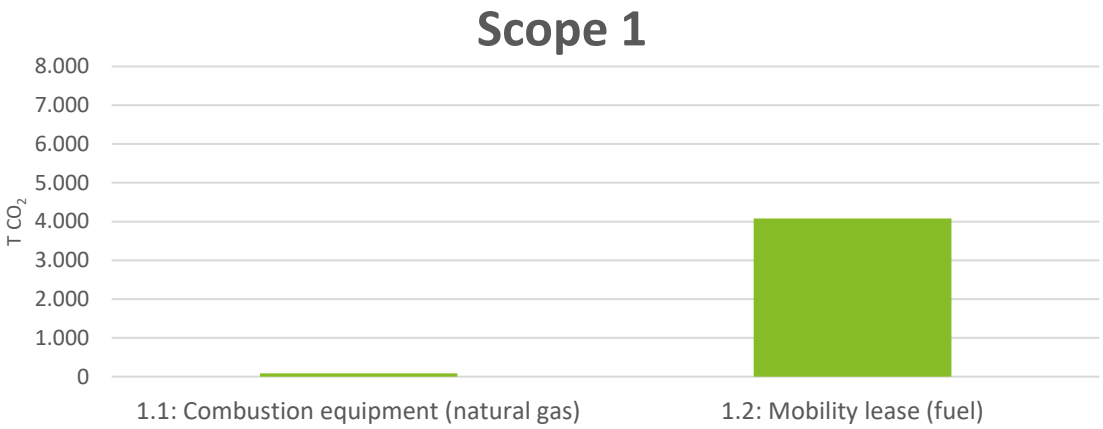
CO_2-footprint

The total of scope 1, 2 and 3 (business travel) emissions in FY25 are shown in the table below.

Energy flow	Scope	Emission FY25 in tonnes CO_2
Natural gas use (Eindhoven)	1	85
Petrol (mobility lease cars)	1	4,026
LPG (mobility lease cars)	1	0
Diesel (mobility lease cars)	1	58
Electricity use Eindhoven	2	19
Electricity use Utrecht	2	40
Electricity use Amsterdam CC	2	39
District heating Amsterdam CC	2	5
District heating Amsterdam 'The Edge'	2	0
District heating Den Haag	2	0
Electricity (mobility lease cars)	2	2,845
Travel by train international (business travel)	3	34
Employee commuting (business travel)	3	2,017
Travel by plane (business travel)	3	3,651
Hotel nights	3	1,303
Energy use offices (third parties)	3	758
Purchased goods and services	3	7,504
Fuel and energy-related services	3	1,837
Upstream leased assets	3	264
Waste regenerated in operations	3	43
Total		**24,527**

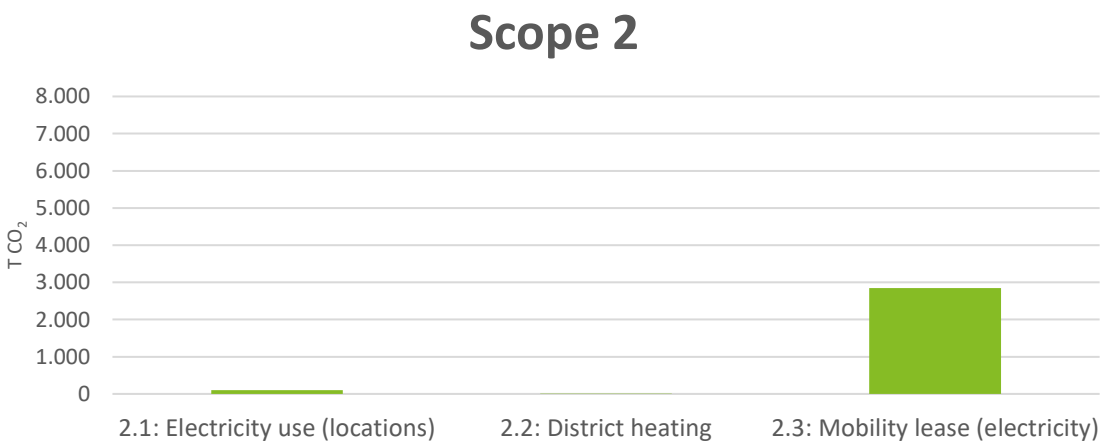
Scope 1. Direct CO_2-emission

Of the total amount, 4,168 tonnes CO_2 is attributed to direct GHG emissions (scope 1). The distribution of these emissions is shown in the figure below.



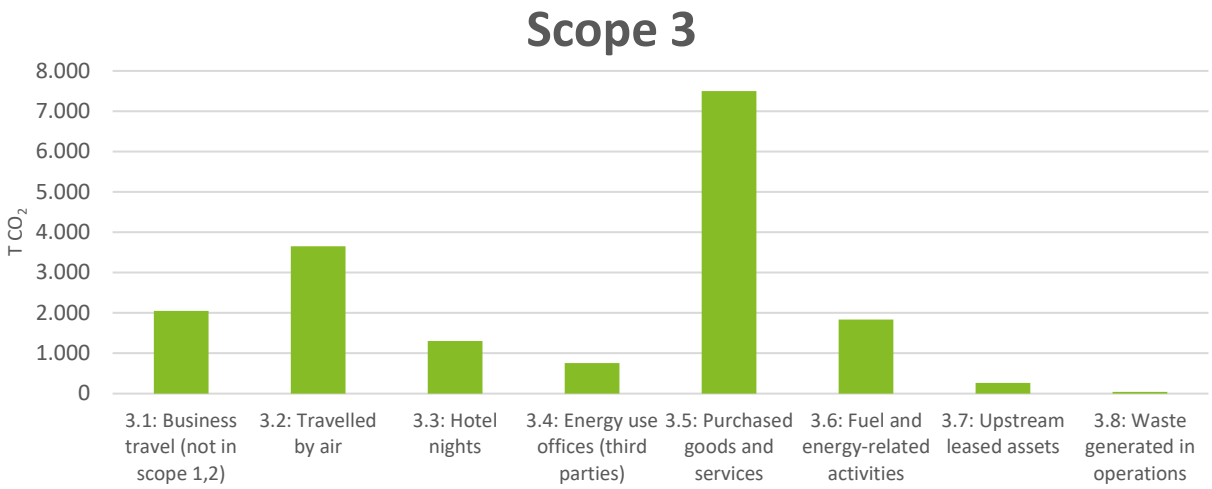
Scope 2. Indirect CO_2-emissions

Of the total amount, 2,948 tonnes CO_2 is attributed to indirect GHG emissions (scope 2). The distribution of the scope 2 emissions is shown below.



Scope 3. Indirect CO_2-emissions

Of the total amount, 17,411 tonnes CO_2 to scope 3 emissions. The distribution of these scope 3 emissions is shown below.



Other influenceable emissions (OBE)
This section discusses Other influenceable emissions (OBE). The only OBE emissions are the emissions from food. For Deloitte Netherlands, shifting from animal-based to plant-based proteins is essential for reducing the environmental footprint caused by food consumption, thereby improving health and building a more sustainable food system. Our company restaurants are committed to sustainability across its entire supply chain, focusing on responsible, circular, plant-based, and nature-inclusive food. We are thereby focusing on measures in three areas: restaurants, banqueting, and other food supply. The aim is to achieve a reduction in the environmental foodprint through further optimization of the supply and protein composition.

To further make progress there is a focus on measuring the impact, based on the, CO_2 measurements. These measurements provide insight into the ratio of animal to vegetable proteins and identify opportunities for further sustainability improvements. Parallel to this, the progress on sustainability, including food waste, the demand for plant-based proteins, and emissions from purchased goods is monitored.

Deloitte continues to take concrete steps toward a more plant-based and sustainable food offering. Oat milk has been available in all coffee machines in all offices since 2025, alongside cow's milk. Products are continuously being replaced with more sustainable alternatives, food waste is being combated through tools like Winnow (in our Amsterdam office) and Too Good To Go, and local purchasing is actively encouraged. We actively engage our colleagues in a food survey to include their perspective in the foods strategy and offering.

As the emissions from Food are not material in comparison to the other emissions, we do not include this category in the impact and influence section of the report

Quantification and data sources

Our CO_2 emissions are calculated based on the below methodologies and data sources.

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_2 emissions, the 2024 and 2025 emission factors (FY25) of www.CO_2emissiefactoren.nl were used. The Tank-to-Wheel (TtW) emissions of fuels are reported in scope 1 and scope 2 and the Well-to-Tank (WtT) emissions are reported in scope 3 (under category 3):

- Petrol (fossil):
  - 2024: 1 litre equals 2.414 kilogrammes CO_2 (TtW) and 0.659 kilogrammes CO_2 (WtT)
  - 2025: 1 litre equals 2.374 kilogrammes CO_2 (TtW) and 0.685 kilogrammes CO_2 (WtT)
- Diesel (fossil):
  - 2024: 1 litre equals 2.652 kilogrammes CO_2 (TtW) and 0.816 kilogrammes CO_2 (WtT)
  - 2025: 1 litre equals 2.646 kilogrammes CO_2 (TtW) and 0.816 kilogrammes CO_2 (WtT)
- LPG:
  - 2024: 1 litre equals 1.635 kilogrammes CO_2 (TtW) and 0.167 kilogrammes CO_2 (WtT)
  - 2025: 1 litre equals 1.625 kilogrammes CO_2 (TtW) and 0.167 kilogrammes CO_2 (WtT)
- Electric cars
  - 2024: 1 litre equals 0.270 kilogrammes CO_2 (TtW) and 0.058 kilogrammes CO_2 (WtT)
  - 2025: 1 litre equals 0.220 kilogrammes CO_2 (TtW) and 0.048 kilogrammes CO_2 (WtT)

For the conversion of natural gas consumption to MJ, we used the conversion factor from the GasUnie: caloric value per m^3 is 35.17 MJ.

Total kilometers of employee commuting are obtained from our travel agents. For conversion of employee commuting kilometres to CO_2 emissions we used the most up to date emission factors based on www.co2emissiefactoren.nl:

- Bus: 1 kilometre per passenger equals 0.109 kilograms CO2e
- Metro: 1 kilometre per passenger equals 0.000 kilograms CO2e
- Tram: 1 kilometre per passenger equals 0.000 kilograms CO2e
- Car (Fuel type unknown): 1 kilometre per passenger equals 0.193 kilograms CO2e
- Public transport (general): 1 kilometre per passenger equals 0.020 kilograms CO2e
- Scooter: 1 kilometre per passenger equals 0.080 kilograms CO2e
- Train: 1 kilometre per passenger equals 0.003 kilograms CO2e

Total kilometers travelled by plane are obtained from our travel agents. To calculate CO2 emissions attributed by air travel, the following CO2 conversions obtained from www.CO2emissiefactoren.nl are used:

- Flights up to 700 km: 0.234 kg CO_2/kilometer per passenger
- Flights between 700 and 2,500 km: 0.172 kg CO_2/kilometer per passenger
- Flights from 2,500 km: 0.157 kg CO_2/kilometer per passenger

The total international kilometers travelled by train are obtained from our travel agency. For the calculation of related CO2 emissions for international rail, we used a conversion factor of 0.017 kg CO2/kilometer in 2024 and 0.014 kg CO2/kilometer in 2025 (per passenger) as published by 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 in 2024 with 30.705 kg CO_2 and the total number of hotel nights in 2025 with 33.233 kg CO_2. These conversion factors 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 these to CO_2 emissions, the 2024 and 2025 emission factors (FY25) of www.CO_2emissiefactoren.nl were used. The Tank-to-Wheel (TtW) emissions of energy consumption are reported in scope 1 and scope 2 and the Well-to-Tank (WtT) emissions are reported in scope 3 (under category 3):

- Natural gas:
  - 2024: 1 nm^3 equals 1.779 kilogrammes CO_2 (TtW) and 0.355 kilogrammes CO_2 (WtT)
  - 2025: 1 nm^3 equals 1.779 kilogrammes CO_2 (TtW) and 0.355 kilogrammes CO_2 (WtT)
- Electricity (unknown):
  - 2024: 1 kWh equals 0.058 kilogrammes CO_2 (TtW) and 0.270 kilogrammes CO_2 (WtT)
  - 2025: 1 kWh equals 0.048 kilogrammes CO_2 (TtW) and 0.220 kilogrammes CO_2 (WtT)
- Electricity (renewable): 1 kWh equals 0 kilogrammes CO_2
- District heating:
  - 2024: 1 GJ equals 3.440 kilogrammes CO_2 (TtW) and 21.610 kilogrammes CO_2 (WtT)
  - 2025: 1 GJ equals 6.480 kilogrammes CO_2 (TtW) and 31.950 kilogrammes CO_2 (WtT)

Other indirect emissions

To calculate emissions related to homeworking, a CO_2e conversion factor of 0.33378 kg of CO_2e per FTE working hour is used, based on the DEFRA set of emission factors for 2024. The emission factor considers emissions related to both office equipment and heating. Homeworking data is obtained from the Engage for Change survey and extrapolated to the total number of FTEs.

The Purchased Goods and Services methodology is based on our procurement spend data. We apply a number of assumptions to the spend data, including how we allocate spend into procurement categories, how we treat our suppliers' reported Scope 3 emissions, the CDP sector emission factors we apply to each spend category, and the extrapolation factors. We continually review our approach to reduce the risks inherent in these assumptions and the impacts of year-on-year fluctuations.

As of FY25, we have also calculated emissions related to waste. To calculate these emissions, we have taken the figure provided to us by our waste processor Renewi for our waste emissions. We note that several of the waste streams and emissions have been verified by TNO. In addition, we note that the emission factors currently available for waste (such as from DEFRA) are still generic. Using the data provided by Renewi allows us to report a more specific figure, based on our own waste data.

Deviations and corrective actions

Offset emissions

The CO_2 footprint in this report differs from the CO_2 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 4.0 of the CO_2 Performance Ladder, these emissions are included in this report as emissions.

Conversion factors
Another reason for the disparity between the IAR and CO_2 Performance Ladder footprint is the use of other internationally recognized emissions factors that vary from those used by the CO_2 Performance Ladder.

Our IAR CO_2 footprint uses other emission factors for petrol and diesel, deviating from those employed in the CO_2 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_2 footprint of the CO_2 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_2 Performance Ladder. The conversion factors used in the IAR FY25 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 CO_2 emission factors from www.CO_2emissiefactoren.nl, which are required for the CO_2 Performance Ladder, do not account for travel class, resulting in a difference in CO_2 emissions.

For our rail travel, the conversion factors used in the IAR FY25 are provided by Nederlandse Spoorwegen, which deviates from the one listed on www.CO_2emissiefactoren.nl, leading to varying CO_2 emissions.

Exclusion

It should be noted that due to gaps in data, certain information is not included in the CO_2 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.
- Scope 3 emission categories have been in/excluded in line with the overview as presented in Table 7 of the Environmental Impacts chapter in the Integrated Annual Report for FY25.

Uncertainties

The CO_2 emissions shown are an estimation of the true values. The majority of the information used to determine the CO_2-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 be 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_2, resulting in a less accurate estimation of our carbon emissions.

For certain Scope 3 categories, estimates are used to calculate the associated emissions. The assumptions underlying these estimates introduce uncertainty into the data. We disclose this methodology transparently in the annual report.

Verification

The data on energy consumption during FY25 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_2 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.

Activities

The table below shows the organization's activities, including a description of each activity.

Organisation activities	Description
Housing of our offices	The office space we lease and operate including the energy sourcing for the buildings where we have direct control.
Mobility – leased cars	The emissions caused by the travelled kilometers of the leased cars we offer to our employees.
Mobility – employee commute	The travel of our employees from their home to work and/or to the client location they are working with.
Business Travel	The international travel movements of our colleagues related to training and/or client meetings.
Purchasing goods and services	The goods and services we purchase for our business to operate, including for example IT hardware and events.
Waste	The waste as a result from our own operations.
Working from home	The opportunity to work hybrid gives the flexibility for employees to work from home. The energy related to working from home is included in this emission category.
Leased assets	The offices that we rent whereby we are not in control of how we heat and power them.

An impact and influence analysis was conducted for the organization's activities described. The results of the analysis are shown in the table below.

Organisation activities	CO_2-emissions (FY25)							
	Scope 3 upstream	Influence	Scope 1	Influence	Scope 2	Influence	Scope 3 downstream	Influence
Housing of our offices	758	Medium	85	Large	103	Large	0	NA
Mobility - leased cars	1,837	Large	4,084	Large	2,845	Low	0	NA
Mobility – employee commute	80	Low	0	NA	0	NA	0	NA
Business Travel	3,685	Large	0	NA	0	NA	0	NA
Purchasing goods and services	7,504	Medium	0	NA	0	NA	0	NA
Waste	43	Medium	0	NA	0	NA	0	NA
Working from home	1,937	Low	0	NA	0	NA	0	NA
Leased assets	264	Medium	0	NA	0	NA	0	NA

An impact and influence analysis was conducted for the organization's activities described. The results of the analysis are shown in the table below.

Organisation activities	Compared to sector	Compared to activities	Risk	Guidelines	Ranking
Housing of our offices	Medium	Medium	Medium	Large	4
Mobility – leased cars	Medium	Medium	Large	Large	3
Mobility – employee commute	Small	Small	Medium	Large	5
Business Travel	Large	Large	Large	Large	1
Purchased goods and services	Large	Large	Medium	Medium	2
Waste	Small	Small	Small	Large	6
Working from home	Small	Small	Small	Small	7
Leased assets	Small	Small	Small	Small	8

Value-chain key activities

Based on the impact and influence activity performed under 2.A.4-2 it was noted that the most important activities relate to:

1) Business Travel
2) Purchased Goods & Services

The carbon emissions as a result from those activities account for more than 50% of the total emissions. As a next step, the direct relationships have been assessed related to these activities.

Purchased Goods & Services
For Purchased Goods & Services our activities take place in our upstream supply chain.
Within this category the following sub-categories contribute to a total of 80% of the emissions related to Purchased Goods & Services:
- IT Hardware
- IT Software
- Data & Content
- Meetings & Events
- Facility Management

Business Travel
For Business Travel over 80% of the emissions is caused by our air travel emissions. The supplier that we work with to purchase these tickets is our third-party travel provider.

The analyses conducted showed that the "Business Travel" activity has the greatest impact and influence within Deloitte. Based on this, the decision was made to conduct a value chain analysis for the Air travel component within this activity. The results and findings of the value chain analysis are included in a separate report.

Reduction (climate transition plan and action plan)

CO_2 Performance Ladder requirement B

CO_2 reduction targets

Objectives

As elaborated in our IAR FY25, 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 for our own operations;
- **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% by 2030 from a 2019 base year;
- Reducing our Scope 3 GHG emissions from business travel by 55% per FTE in 2030, from a 2019 base year;
- Sourcing 100% renewable energy for our buildings by 2030;
- Converting 100% of our fleet to electric vehicles by the end of 2030;
- Engaging with our major suppliers with the goal of having two-thirds of them adopt science-based targets for carbon reduction within five years;
- Deloitte has set a worldwide target to reach net-zero greenhouse gas emissions (GHGs) by 2040. In September 2024, Deloitte's target received validation from the Science Based Targets initiative (SBTi). Deloitte has committed to a 90% reduction in GHGs by 2040 from a 2019 base year across our business operations and value chain, and we will remove the remaining 10% of our emissions through the purchase of permanent carbon removals.

As Deloitte Netherlands had already set ambitious CO2 emission targets, 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. Within Deloitte NL, we have fully embraced the WorldClimate programme and have committed to reach our operational reduction targets (housing, mobility and travel) by 2025, five years ahead of the DTTL target. For other indirect emissions we follow the timeline defined by DTTL. 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. During FY2025, 100% of electricity consumption was renewable, with 49% direct from certified renewable sources and the remainder covered by purchasing Guarantees of Origin (GvOs). Deloitte purchased GvOs for electricity that was procured on non-renewable tariffs directly by the firm and that was procured on nonrenewable tariffs by its landlords and supplied to the firm. Additionally, we have identified measures to further reduce our energy consumptions, and thus our CO_2 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 DTTL.

Location	Measure	Savings natural gas (nm^3)	Savings electricity (kWh)	Savings heating (GJ)	Savings (kg CO_2)
Maastricht	Renovation and new agreements with landlord	0	t.b.d.*	0	t.b.d.*
Leeuwarden	Moving to a smaller office (flex)	t.b.d.*	t.b.d.*	0	t.b.d.*
Amsterdam The Edge	Renovation floors 10 and 11 (purchase sustainable materials)	0	0	0	t.b.d.
Amsterdam The Garage	Location will be closed by 1-7-2025	0	t.b.d.*	0	t.b.d.*
Amsterdam Schiphol Rijk	Location will be closed by 1-5-2026	0	t.b.d.*	t.b.d.*	t.b.d.*
Middelburg	Location will be closed by 1-6-2025	0	t.b.d.*	0	t.b.d.*
Total		**t.b.d.***	**t.b.d.***	**t.b.d.***	**t.b.d.***

*The energy savings through office reallocation depend on several factors and have to be determined

Within the policy regarding housing (sustainable fit-outs), Deloitte focuses on the following actions in FY26:

- Further mature our sustainable fit-out approach and process, in collaboration with Alba Concepts. In the upcoming renovations and supplier selection sustainability is emphasized and acts as key selection criteria. KPIs will be applied to upcoming fit-out projects. Aim is for waste to be tracked/measured too, and to make clear agreements on how it's responsibly disposed of (aiming for circular practices);
- Roll-out and ensure overall alignment with the NSE Real Estate Policy.

Mobility

We have a 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 a Shuttle card with a free public transportation subscription (train, metro, bus, tram, and shared solutions such as rental bikes and cars) 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 around 91% of our fleet now is fully electric. Due to the phase out of fossil fuel cars, we expect to reach the 100% of our electric fleet during 2026.

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 CO2 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. In FY25, carbon budgets were established for each business unit to steer and monitor progress against the targets set. The data are available via a dashboard to support continuous monitoring and are reviewed during quarterly update meetings.

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_2)
All locations	Business travel policy (mobility lease)	± 451,400			1,387,230
All locations	Business travel policy (mobility lease)		± 48		90
All locations	Business travel policy (mobility lease)			± 85,100	201,550
All locations	Business travel policy (train)				1,310
All locations	Business travel policy (plane)				184,500
Total		**± 451,400**	**± 48**	**± 85,100**	**1,774,690**

Within the policy, Deloitte focuses on the following actions in FY26:

- Renew carbon budget with year-on-year reduction target, and improved travel emissions dashboard;
- Together with travel team & BCD (travel platform supplier) introduce changes/nudges to the travel portal to encourage sustainable travel;
- Determine approach for hotels (ensure we prioritize hotels with more sustainable practices/sustainability certifications);
- For EV car fleet, hit 100% electric fleet composition, and improve traceability of green energy originating from our charging stations (buildings, public, private).

Lastly, to increase awareness on our CO2-emissions, we have 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

Supply chain / Procurement

In the area of supply chain/procurement, Deloitte focused on the following in FY25 and will continue to formalize and further enhance the following activities during FY26:

- Continue roll out of Responsible Procurement Policy (RPP), incl. integrating sustainability criteria in the supplier selection process
- Continue assessing and prioritizing strategic suppliers and facilitating supplier engagement conversations incl. action tracking. This includes formalizing agreements with key suppliers regarding switching to procuring more sustainable products (refurbished, circular) and make clear end of life agreements were possible and obtain product-level data for the products we purchase were available.
- Track and quarterly report on a select set of key procurement KPIs to track progress

Technology

In the area of Technology, Deloitte will focus in FY26 on:

- Analyze most material areas of technology hardware and assess need/opportunities to downsize where appropriate;
- Identify opportunities to extend hardware lifespan in use and after lifecycle (assess our current agreements with suppliers on recycling, refurbishment, circularity takeback schemes);
- Improve and establish way to gather, track, measure data at NL level.

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 we have no direct control over the purchasing of green energy. For our total CO_2 emissions that we are not able to reduce to zero (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 actual reduction in FY25. The actuals of FY25 are calculated using the CO_2 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)

Scope 1
The CO_2 reduction target for natural gas is 70% reduction in 2030, compared to 2019 (approx. 64,200 kg CO_2 by FY25). The CO_2 reduction in FY25, compared to FY20 amounts to approximately 117 ton CO_2 (58%). Therefore, the reduction target of FY25 is achieved.

The CO_2 reduction target for business travel by lease cars is 100% in 2030, compared to 2019 (approx. 7,139,300 kg CO_2 by FY25). Deloitte's business travel policy is designed to achieve the target in 2030. The CO_2 reduction in FY25, compared to FY20 is approximately 11,623 ton CO_2 (74%). The target of FY25 (45%) is achieved.

Scope 2
The CO_2 reduction target for electricity is 100% renewable energy, resulting in a complete elimination of CO_2 emissions by 2030, in comparison to the levels observed in 2019. The CO_2 reduction in FY25, compared to FY20 is approximately 4,484 ton CO2 (98%). The target for FY25 is achieved. Through the collaboration with GroenDus, Deloitte uses mostly renewable energy. GroenDus can purchase green certificates for the remaining part of the total electricity consumption.

Scope 3 (business travel)
The CO_2 reduction target for business travel is 55% per FTE in 2030, compared to 2019 (approx. 25% by FY25). Deloitte's business travel policy is designed to achieve the target. However, within Deloitte NL we have committed to reach our target for business travel by 2025, five years ahead of the DTTL target. The reduction in kg CO_2 per FTE in FY25, compared to FY20, is 64%. The FY25 reduction target (25% compared to FY20) is already achieved.

Ambition

The objectives and measures taken by Deloitte were evaluated based on the SKAO list of measures of 2026, which categorises them into A, B and C based on different levels 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_2 emissions reduction, we have set up a robust governance structure for internal sustainability. We have a dedicated Internal Sustainability Team in place that reports to the Executive Board. 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 Sustainable Operations Team, and the Sustainability Operational Excellence Leads and work closely together with the Sustainability SGO and the Deloitte Impact Foundation.

The Internal Sustainability Team leverages the NSE transition plan towards net-zero. The actions arising from the transition plan are implemented together with the Sustainable Operations Team. The Sustainable Operations Team consists of various topic owners (real-estate, workplace services, benefits, fleet, travel, IT, procurement, talent and communications) that are working alongside the sustainability to facilitate integration across the assigned action-owners. The action plan focuses on seven areas (as shown in the figure below) in order to engrain sustainability in the strategy and decision-making process of Deloitte NL.

Progress on this action plan is reported bi-monthly towards the executive board as well as on a monthly basis between between Internal Sustainability Team and stakeholders. The implementation of these actions is a continuous process.

For monitoring business travel emissions, we have established a governance structure in which carbon budgets are agreed annually with the business COOs. Targets and actual travel data are recorded in the travel dashboard and reviewed quarterly with the Business COOs to compare expected versus actual emissions and to enable active steering towards our targets.

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 progress against the net-zero transition plan as well as the CO2-Performance Ladder. The Internal Sustainability Team also relies on Deloitte DTTL and our Greenlight tool for the validation and calculation of our (scope 3) data. The following table shows the different data sources, the responsible teams and the frequency at which the Internal Sustainability Team receives the data.

Emissions Flow	Data	Source	Responsible	When
Fuel fleet (scope 1)	Liters Petrol, diesel, LPG	Fleet support	Workplace Services	Quarterly
Electric fleet (scope 1)	kWh –electric cars	Fleet support	Workplace Services	Quarterly
Electricity – housing (scope 2)	kWh – real estate	Building owners/ contractors/own purchases	Workplace Services	Monthly
Thermal energy consumptions (scope 1)	GJ	Building owners/ contractors/own purchases	Workplace Services	Monthly
Thermal energy consumptions (scope 2)	GJ	Building owners/ contractors/own purchases	Workplace Services	Monthly
Airtravel (scope 3)	Km & travel class	BCD, Anaplan, Travel dashboard	Procurement & Internal Travel Team	Monthly
Other business travel (Rail, public transportation and private cars) (scope 3)	Km and expenses	Expense account; Shuttle cards	Mobility	Annually
Purchased goods & services (scope 3)	EUR	SAP	Procurement	Annually
Purchased goods & services (scope 3)	Tonnes CO_2	SAP & Greenlight	DTTL	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 is monitored monthly in the application Censo. 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.

Mobility consumption
In order to track whether our CO2 emissions decline as a result of our actions and policies, we have developed a CO2 Emissions Dashboard for air travel. This dashboard is updated every quarter with the latest travel data we receive from our suppliers. The dashboard showcases the yearly carbon budget and how each business is performing against these budgets.

Steering cycle (PDCA) of the CO_2 Performance Ladder

The CO_2 Performance Ladder process follows a structured 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 program. These objectives are then translated into specific measures, with resources allocated accordingly.

Every year, 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 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_2 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_2-Performance Ladder process, can be found in the 'Task and Responsibilities' section.

For several topics in the transition plan, we follow a monitoring cycle (e.g., business travel). We periodically discuss the progress and implementation of the actions with the Executive Board. In addition, we are working towards including quantitative reporting in management reporting on a quarterly basis in the coming financial year.

Communication

CO_2 Performance Ladder requirement C

Communication

To ensure transparency and accountability, we will communicate our CO_2 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.

Internal stakeholder	**Involvement**
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_2 reduction
Deloitte networks	Responsible for policies determined by our global (DTTL) and European network (NSE)
External stakeholder	**Involvement**
Clients and their shareholders	Our clients expect us to actively focus on energy reduction and CO_2 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_2 emissions and reporting these

Key-stakeholders

The table below presents a summary of our communications plan for the CO_2 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

Key-stakeholders

To implement our sustainability strategy, we have identified the key stakeholders within the organisation who are essential to achieving our objectives. These stakeholders actively contribute to our sustainability targets and have embedded sustainability responsibilities within their roles.

Role	Description of role
Chief Quality and Risk Officer (CQRO)	The CQRO is ultimately responsible for sustainability within the organization.
COO	The COO is responsible for the targets set for our business travel emissions.
Business Line COOs	The business line COOs are responsible to monitor these business travel targets and ensure that the emissions are within the boundaries set.
Internal Sustainability Lead	The internal sustainability lead is responsible to translate the NSE targets to the Internal Sustainability strategy for Deloitte NL including monitoring of the progress and reporting towards the executive board.
ESG Reporting Lead	The ESG Reporting lead is responsible to fulfill our external reporting obligation. Currently we report on a voluntary basis in line with the CSRD regulation.
Workplace services - Facilities Lead	The lead of workplace services is responsible to ensure that the decisions made for housing, our energy consumption and the renovations are in line with the sustainability targets and guidelines.
IT Lead - CTO	The CTO is responsible to ensure that sustainability is taken into account in purchasing decisions related to hardware as well as the optimization of the Power Usage Effectiveness related to our software.
Procurement Lead	The procurement lead is responsible to embed our responsible procurement policy and principles within the decision-making process including supplier selection, contracting and the products/services that we purchase from these suppliers.
Communication Sustainability	The communication team is responsible to enable the internal sustainability team to communicate internally on the progress made and to facilitate employee engagement.

In addition to our internal stakeholders, we proactively engage with external stakeholders through sustainability partner groups. The CQRO and the Internal Sustainability Lead identify the groups in which we hold direct membership and with which we maintain active engagement. Deloitte Netherlands is a member of:

Green Business Club: Zuidas & Kop van Zuid

UN Global Compact

MVO Nederland

Internal communication

Leadership
The Internal Sustainability Team has a bi-monthly update call with leadership on our overall progress and measures that need to be taken regarding sustainability. Therefore, as required by the CO_2 Performance Ladder, leadership will be updated on our CO_2 emissions reduction progress at least every 6 months. This matter is communicated through reports, presentations and (virtual) meetings. This information will include:

- An overview of CO_2-emissions for scope 1, 2 and 3;
- A comparison of the energy use to the base year;
- An analysis of surprising reductions or increases in the CO_2-emissions;
- The progress and expectation for reaching reduction objectives;
- Potential recommendations to reach reduction objectives;
- The state of taken measures.

Moreover, our fleet and air travel emissions dashboard is updated quarterly with supplier data and tracks progress as per the established carbon budgets. The travel dashboard and key insights regarding progress on the carbon budgets is discussed quarterly with our business COOs.

Employees
We keep employees updated on our progress through our internal site and other internal communications channels. Additionally, we aim to engage in two-way communication through participating in existing events or organizing our own (e.g., a firm-wide sustainability roadshow) or through (ad-hoc) surveys.

Deloitte NSE and Global Network
Additionally, as part of the implementation of our net-zero transition plan, we regularly work, collaborate, share data and report our progress to Deloitte NSE and Deloitte DDTL.

External communication

We have a practice of reporting our CO_2-footprint, objectives, and progress annually in our Integrated Annual Report (IAR) to external stakeholders. Additionally, through NSE and DTTL, we disclose our CO_2 emissions to the Carbon Disclosure Project (CDP).

The information published on our website includes our CO_2-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_2-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_2 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_2 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 CO_2 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.

Tasks and responsibilities

CO_2 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_2 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_2 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

Budget

An annual budget is made available for the CO_2 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.

Annex

Checklist ISO 14064-I

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.

Requirement	Document
Description of the reporting organisation;	Chapter 1 of this CO_2 Performance Ladder report
Person or entity responsible for the report;	Chapter 1 of this CO_2 Performance Ladder report
Reporting period covered;	Chapter 1 of this CO_2 Performance Ladder report
Documentation of organisational boundaries (5.1);	Chapter 1 of this CO_2 Performance Ladder report
Documentation of reporting boundaries, including criteria determined by the organisation to define significant emissions;	Chapter 1 of this CO_2 Performance Ladder report
Direct GHG emissions, quantified separately for CO_2, CH_4, N_2O, NF_3, SF_6 and other appropriate GHG groups (HFCs, PFCs, etc.) in tonnes of CO_2e (5.2.2);	CO_2 footprint Deloitte sheet; emissions inventory in chapter 2 of this CO_2 Performance Ladder report
A description of how biogenic CO_2 emissions and removals are treated in the GHG inventory and the relevant biogenic CO_2 emissions and removals quantified separately in tonnes of CO_2e (see Annex D);	CO_2 footprint Deloitte sheet; emissions inventory in chapter 2 of this CO_2 Performance Ladder report
If quantified, direct GHG removals, in tonnes of CO_2e (5.2.2);	CO_2 footprint Deloitte sheet
Explanation of the exclusion of any significant GHG sources or sinks from the quantification (5.2.3);	CO_2 footprint Deloitte sheet
Quantified indirect GHG emissions separated by category in tonnes of CO_2e (5.2.4);	CO_2 footprint Deloitte sheet
The historical base year selected and the base-year GHG inventory (6.4.1);	CO_2 footprint Deloitte sheet; emissions inventory in chapter 2 of this CO_2 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_2 footprint Deloitte sheet; emissions inventory in chapter 2 of this CO_2 Performance Ladder report
Reference to, or description of, quantification approaches, including reasons for their selection (6.2);	CO_2 footprint Deloitte sheet; emissions inventory in chapter 2 of this CO_2 Performance Ladder report
Explanation of any change to quantification approaches previously used (6.2);	CO_2 footprint Deloitte sheet; emissions inventory in chapter 2 of this CO_2 Performance Ladder report
Reference to, or documentation of, GHG emission or removal factors used (6.2);	CO_2 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_2 Performance Ladder report
A statement that the GHG report has been prepared in accordance with this document;	Chapter 1 and 2 of this CO_2 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_2 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_2 Performance Ladder report; www.CO_2emissiefactoren.nl

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