

GREENHOUSE GAS EMISSIONS STATEMENT - DELOITTE LLP

This greenhouse gas (GHG) emissions statement has been calculated using an operational control consolidation approach as described in the GHG Protocol. The full methodology is outlined in the Basis of Reporting. In summary:

- Scope 1 refers to direct emissions from gas usage; and our owned vehicles powered by internal combustion engines
- Scope 2 refers to indirect emissions from the generation of our purchased electricity; district heating & cooling; and owned electric vehicles
- Scope 3 includes our emissions from business travel; employee commuting and homeworking; and our purchased goods and services

This disclosure relates to Deloitte LLP. For a review of our North & South Europe member firm, see the Deloitte NSE GHG Statement.

Assessment Parameters	
Baseline year	FY19
Consolidation approach	Operational control
Boundary summary	All entities and all facilities either owned or under the operational control of Deloitte LLP
Consistency with the financial statements	The only variation to our financial statements is that all properties under operating leases in Deloitte LLP are included in our Scope 1 and 2 data. Upstream and downstream emissions outside of our operational control are included in our Scope 3 data
Emission factor data source	IEA 2022 (for Electricity/Location factors); AIB, European Residual Mixes 2022 (for Electricity/Market factors); Carbon Disclosure Project 2022 (for PG&S factors); and UK Government - BEIS 2022 for all remaining emissions factors
Assessment methodology	Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard (revised edition, 2004); and Corporate Value Chain (Scope 3) Standard
Materiality threshold	A materiality threshold was set at a consolidated Deloitte NSE level at 5% for Scopes 1, 2, and 3
Independent assurance/verification	Limited assurance was provided by BDO LLP at a consolidated Deloitte NSE level and Deloitte UK level over all reported carbon metrics. This included consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK plus Jersey, Guernsey, Isle of Man and Gibraltar.
Intensity ratio	Emissions per Full Time Equivalent (FTE)
Targets (FY19 to FY30)	100% of the vehicles in our Scope 1 & 2 owned fleet will be electric or plug-in hybrid 100% of the electricity used across our operations will be matched with electricity produced from renewable sources 50% per FTE reduction in Scope 3 business travel GHG emissions ¹ 67% of our global suppliers of goods, services and business travel by emissions, will have set science-based targets

Greenhouse Gas Emissions	FY19 (Baseline Year)		FY20		FY21		FY22		FY23		% change against baseline	
	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)
Scope 1	3,192	0.18	2,424	0.12	2,057	0.10	1,981	0.09	1,608	0.06	-50%	-66%
Fuel combustion	3,083		2,300		2,045		1,958		1,582			
Vehicle fleet (ICE)	109		124		12		23		26			
Scope 2	3,614	0.20	145	0.01	127	0.01	133	0.006	0	0.000	-100%	-100%
Electricity (market-based)	3,353		0		0		0		0			
Electricity (location-based)	8,802		6,183		4,596		4,639		3,310			
District heating and cooling	258		142		127		133		0			
Vehicle fleet (Electric; market-based)	3		3		0		0		0			
Total Gross "Operational" Emissions	6,806	0.38	2,569	0.13	2,184	0.11	2,114	0.09	1,608	0.06	-76%	-84%
Scope 3	109,090	6.06	79,716	4.00	28,220	1.37	59,683	2.65	121,218	4.61	11%	-24%
Upstream scope 3 emissions												
Purchased goods and services ²	44,452		27,608		22,420		44,225		91,257		105%	40%
Capital goods	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Fuel- and energy- related activities	Not material		Not material		Not material		Not material		Not material			
Upstream transport and distribution	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Waste generated in operations	Not material		Not material		Not material		Not material		Not material			
Business travel (excl. radiative forcing)	50,999	2.84	39,945	2.00	1,512	0.07	8,658	0.38	22,863	0.87	-55%	-69%
Business travel (incl. radiative forcing)	84,202		65,108		1,805		14,081		37,927			
Employee commuting and homeworking ³	13,640		12,163		4,288		6,800		7,098			
Upstream leased assets	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Downstream scope 3 emissions												
Downstream transport and distribution	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Processing of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Use of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
End-of-life treatment of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Downstream leased assets	Not material		Not material		Not material		Not material		Not material			
Franchises	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Investments	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Biogenic emissions	-		-		-		-		-			
Total Gross "Operational & Travel" Emissions	57,805	3.21	42,514	2.13	3,696	0.18	10,772	0.48	24,471	0.93	-58%	-71%
Total Gross Emissions	115,896	6.44	82,285	4.12	30,404	1.47	61,796	2.75	122,826	4.67	6%	-28%
Exported renewable electricity	-		-		-		-		-			
Certified Emission Reductions (CERS) ⁴	42,079		42,514		30,404		61,796		31,569			

Other Metrics	FY19 (Baseline Year)		FY20		FY21		FY22		FY23		% change against baseline	
	(Metric)	(Benchmark)	(Metric)	(Benchmark)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Benchmark)
Full-Time Equivalents (FTE) ⁵	17,987		19,949		20,650		22,492		26,322			
Floor Area (m ²)	162,416		168,490		168,954		149,677		107,506			
Fuel Consumption (kWh)	11,391,238	633 kWh/FTE	8,911,626	447 kWh/FTE	1,667,319	81 kWh/FTE	2,236,250	99 kWh/FTE	4,153,112	158 kWh/FTE	-64%	-75%
Owned Vehicles, Internal Combustion Engine	444,447		505,598		47,343		93,812		110,300			
Owned Vehicles, Electric	7,941		9,249		1,086		8,664		75,781			
% electric/ plug-in hybrid vehicles in fleet	0%		26%		62%		81%		94%			
Reimbursed Mileage & Car Rentals	10,938,850		8,396,780		1,618,889		2,133,774		3,967,031			
Utilities Consumption (kWh)	49,441,472	304 kWh/m2	38,402,671	228 kWh/m2	31,481,950	186 kWh/m2	33,229,198	222 kWh/m2	25,779,888	240 kWh/m2	-48%	-21%
Gas	16,758,611		12,510,278		11,123,521		10,691,475		8,665,252			
Electricity from buildings	31,661,469		25,234,861		19,713,553		21,846,123		17,114,636			
Electricity from Renewables	22,859,866		25,234,861		19,713,553		21,846,123		17,114,636			
% electricity from renewables	72%		100%		100%		100%		100%			
District Cooling	736,160		386,980		258,280		351,890		0			
District Heating	285,232		270,551		386,596		339,711		0			
Total Energy Consumption (kWh)	60,832,710	3,382 kWh/FTE	47,314,297	2,372 kWh/FTE	33,149,269	1,605 kWh/FTE	35,465,448	1,577 kWh/FTE	29,933,000	1,137 kWh/FTE	-51%	-66%
Water Usage (m³)	141,010	7.8 m3/FTE	108,491	5.4 m3/FTE	53,007	2.6 m3/FTE	60,340	2.7 m3/FTE	52,326	2.0 m3/FTE	-63%	-75%
Waste Production (tonnes)	2,635	0.146 t/FTE	2,078	0.104 t/FTE	382	0.018 t/FTE	984	0.0	985	0.0	-63%	-74%
Recycled (%)	55%		57%		50%		57%		62%			
Diverted from Landfill (%)	99%		99%		100%		100%		100%			
% of global suppliers (by emissions) with Science-Based Targets ⁶	-		-		8%		14%		20%			

1 Our business travel emissions reduction target is anchored to a commitment to deliver an absolute reduction in these emissions regardless of future growth.

2 The PG&S methodology is based largely on procurement spend data, accounting for 96% of UK PG&S emissions. The other 4% of UK PG&S emissions are based on actual supplier data (Scopes 1 & 2) submitted to CDP. 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.

In FY2023, we revised the methodology for calculating real estate emissions included in reported PG&S emissions to align with updated guidance from the real estate sector. As a result, we have removed upfront embodied carbon real estate emissions from reported PG&S emissions. For comparability, this change in methodology has been retrospectively applied to previously reported PG&S amounts, which has resulted in a restatement of PG&S emissions for the base year and all previous years shown in this report. The restatement has resulted in emissions decreases of 22,852 tonnes in FY2022; 18,233 tonnes in FY2021; 16,624 tonnes in FY2020; and 10,486 tonnes in FY2019. Additional details on this restatement are provided in the Basis of Reporting in the Deloitte Global FY2023 Impact Report.

We will continue to review our approach to Scope 3 reporting in the future, aiming to continually improve the accuracy of our disclosures. When these enhancements lead to a material change in a reported figure, we are committed to explaining the nature of the change, our reasoning for its appropriateness, and the percentage variance compared to previous methodologies.

3 FY22 was the first year we calculated and reported emissions from employee commuting and homeworking. Before the Covid-19 pandemic, employee commuting and homeworking was deemed to be outside of our operational control and therefore not reported. Covid-19 has had significant implications for working patterns and consequently a hybrid working model became embedded during FY22. This means we consider commuting and homeworking now to be a fundamental part of our operating model and accordingly we now purchase offsets/ CERs to cover this emissions category and will continue to do so going forward. For transparency and comparability, we have retrospectively calculated emissions in this category and reflected this in the Gross and Net emissions totals for FY19 - FY21. Due to limitations on actual data, it should be noted that a proportion of the commuting and working from home calculation rests on assumptions and industry benchmarks. We will refine these assumptions and improve the methodology moving forwards as guidelines develop.

4 From FY23 we are taking a new approach to Beyond Value Chain Mitigation (BVCM). We are purchasing CERs ('carbon offsets') equivalent to our Scopes 1&2, business travel and homeworking/ commuting emissions; we are additionally providing direct investment and skills-based support to projects that will drive the net zero transition outside of our value chain. We are therefore no longer reporting 'net emissions' that solely factor in carbon credit purchases.

5 For consistency across NSE, the Full-Time Equivalents (FTE) data used to normalise our environmental data is sourced from NSE internal management reporting. These FTE amounts vary slightly with those reported in statutory financial statements depending on country-specific reporting requirements.

6 Our supply chain target is tracked at a global level as that is where our core Procurement function sits. All global Deloitte member firms contribute to progress against this target. An additional 6% of our suppliers globally have committed to set SBTs. NOTE: This metric has not been externally assured.