



**Deloitte NSE FY25 Greenhouse Gas and
Environmental Performance Metrics**

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Introduction

This report presents Deloitte North and South Europe (NSE)'s [environmental metrics](#) for the financial year 2025 (FY2025), including our Greenhouse Gas (GHG) emissions inventory, performance against our net zero targets, and other environmental performance indicators.

Also included is a [basis of reporting](#) which explains how the metrics are compiled, and a [statement of limited assurance](#) over the metrics from our third party assurance provider.

Greenhouse Gas Emissions Statement

GREENHOUSE GAS EMISSIONS STATEMENT - DELOITTE NORTH & SOUTH EUROPE (NSE)

This greenhouse gas (GHG) emissions statement has been prepared following GHG Protocol guidance, using an operational control consolidation approach. The full methodology is detailed in the Deloitte NSE Basis of Reporting.

Disclosures relate to the Deloitte NSE member firm. Disclosures for Deloitte National Practices within NSE can be found in the relevant annual reports.

Limited assurance has been provided by BDO LLP at a consolidated NSE level over all reported metrics (except for those asterisked). This includes consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK. Please refer to the accompanying assurance statement.

Net zero and supporting goals	FY25	FY24	FY19 (baseline year)	
Reduce total emissions 90% by 2040	-6%	-4%	0%	
Reduce Scopes 1&2 emissions 70% by 2030	-69%	-65%	0%	
Reduce business travel emissions 55%/ FTE by 2030	-55%	-51%	0%	
100% company vehicles to be EV/PHEV by 2030	69%	54%	-	
100% purchased electricity from renewables by 2030	100%	100%	-	
67% of global suppliers have set SBTs by 2025 ^{(1)*}	32%	30%	-	

Greenhouse Gas emissions (tCO ₂)	FY25	FY24	FY19 (baseline year)	% change from
Scope 1	17,153	20,257	37,329	-54%
Fuel combustion	2,475	2,930	5,184	
Vehicle fleet (Internal Combustion Engine)	14,678	17,327	32,145	
Scope 2	2,956	2,051	26,818	-89%
Electricity (market-based) ⁽²⁾	0	0	23,900	
Electricity (location-based) ⁽²⁾	20,053	19,038	26,892	
District heating and cooling	2,956	2,051	2,419	
Vehicle fleet (Electric; market-based) ⁽²⁾	0	0	499	
Total Scopes 1 & 2 Emissions	20,109	22,308	64,147	-69%
Scope 3	268,650	270,797	241,864	11%
Business travel (excl. radiative forcing)	66,323	72,656	96,041	-31%
Purchased goods and services ^{(3) (4)}	172,772	171,032	111,278	
Employee commuting and homeworking ⁽⁵⁾	29,555	27,109	34,545	
Total Gross Emissions	288,759	293,105	306,011	-6%
Certified Emission Reductions (CERs) ⁽⁶⁾	144,380	104,144	74,047	
Intensity Metrics (tCO₂/ FTE)				
Scopes 1 & 2 emissions per FTE	0.26	0.29	1.30	-80%
Scope 3 emissions per FTE	3.53	3.55	4.89	-28%
Total Gross Emissions per FTE	3.79	3.84	6.19	-39%

Other Metrics	FY25	FY24	FY19 (baseline year)	% change from
Full-Time Equivalents (FTE) ^{(7)*}	76,133	76,335	49,444	
Floor Area (m ²)*	624,369	571,454	564,792	
Transport Energy Consumption (kWh)	107,201,789	108,972,698	158,167,361	-32%
Owned Vehicles, Internal Combustion Engine	66,207,485	76,561,520	129,112,557	
Owned Vehicles, Electric	22,961,760	15,555,576	961,443	
% electric/ plug-in hybrid vehicles in fleet	69%	54%	7%	
Reimbursed Mileage & Car Rentals	18,032,544	16,855,602	28,093,361	
Building Energy Consumption (kWh)	86,792,989	90,081,377	126,522,351	-31%
Building Energy Efficiency (kWh/m²)*	139	158	224	-38%
Gas	13,532,965	16,014,667	28,178,575	
Electricity from Buildings	59,118,914	61,836,607	84,345,607	
Electricity from Renewables ⁽⁸⁾	59,118,914	61,836,607	34,133,641	
% electricity from renewables	100%	100%	40%	
District Cooling	2,478,182	1,752,014	2,244,583	
District Heating	11,662,928	10,478,089	11,753,586	
Total Energy Consumption (kWh)	193,994,778	199,054,075	284,689,712	-32%
Water Usage (m³)	218,222	195,663	312,141	-30%
Waste Production (tonnes)	2,683	2,738	5,977	-55%
Recycled (%)*	65%	64%	55%	
Diverted from Landfill (%)	93%	93%	89%	

<p>1 Our supply chain target relates to global suppliers and is tracked at a global level, where our core Procurement function sits. All Deloitte member firms globally contribute to progress against this target.</p>
<p>2 In line with GHG Protocol guidance, we publish purchased electricity emissions using both a location- and market-based methodology. The location-based method involves using an average national, regional or subnational emission factor that relates to the local grid from which electricity is drawn, whereas the market-based method involves deriving emissions factors from contractual instruments, allowing for a zero emission factor to be applied to portions of electricity consumption that is matched to a renewable energy source, resulting in lower emissions compared to the location-based method. Our net zero goals use a market-based methodology for purchased electricity; this figure is the one used in the emissions inventory with the location-based figure alongside for comparative purposes.</p> <p>Within Deloitte NSE, all electricity has either been purchased on REGO/REC-backed green tariffs, or covered by the purchase of Energy Attribute Certificates (EACs). Under the market-based method this means our electricity consumption is reported as zero-emissions.</p>
<p>3 The methodology for calculating Purchased Goods & Services (PG&S) emissions is based largely on procurement spend data for 5 geographies, accounting for 59% of PG&S emissions. 4% of PG&S emissions are actual supplier emissions data (Scopes 1 & 2) submitted to CDP. The remainder of PG&S emissions are extrapolated. We apply a number of assumptions to the spend data, including how we allocate spend into procurement categories, the CDP emission factors we apply to each procurement category, how we treat our suppliers' reported Scope 3 emissions, and the factors used for extrapolation.</p> <p>Since FY19 we have made periodic changes to our methodology with the objective of improving data quality & completeness and reducing our use of estimates. Not all changes can be applied retrospectively and this limits the comparability of current year reported emissions against the baseline year.</p> <p>We will continue to review our approach to PG&S emissions reporting in the future, investing in supporting systems, processes and controls. When this leads to a material change in a reported figure, we will explain the change and the reasoning for it, and either restate figures or report the variance compared to the previous methodology, as appropriate.</p>
<p>4 As part of the review mentioned in footnote 3 above, we have recalculated and restated our prior period (FY24) PG&S emissions data. As a result of the review, we do not expect there to be a material impact on FY19 (our baseline year), however we propose to revisit all PG&S data in FY26.</p>
<p>5 Activity data on commuting and homeworking was sourced from surveys in 12 NSE geographies in FY25. Sample sizes of these surveys were deemed to be sufficient to extrapolate out to the full FTE population of each geography. The commuting and homeworking calculation depends on this extrapolation and on other assumptions. We will refine these assumptions and improve the methodology moving forwards as guidelines develop.</p>
<p>6 In line with SBTi guidance, since FY24 we have voluntarily purchased CERs ('carbon credits') equivalent to 50% of our total gross 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. The recalculation of FY24 PG&S emissions will result in a difference between 50% of our total gross emissions and the CERs purchased in FY24. As part of our Beyond Value Chain Mitigation (BVCM) strategy we are evolving our approach to compensate for emissions and will keep future investments under review accordingly.</p>
<p>7 For consistency across NSE, the Full-Time Equivalents (FTE) data used for intensity metrics is sourced from NSE internal management reporting. These FTE amounts vary slightly to those reported in NSE and geography statutory financial statements, depending on country-specific reporting requirements.</p>
<p>8 Where possible, we procure and claim renewable energy in accordance with the Climate Group's RE100 Technical Criteria. In certain markets where procuring renewable electricity is challenging or is not possible, we may procure renewable electricity from a neighbouring market. This allows us to demonstrate commitment to our renewable electricity target and signal market demand. As this approach meets only one out of three market boundary conditions included in the RE100 Technical Criteria, there may be variances between renewable electricity amounts reported here and within Deloitte's RE100 reports. We anticipate increasing the alignment with RE100 Technical Criteria over time as market availability of renewable energy increases.</p>

Independent Limited Assurance Report

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Independent Limited Assurance Report in Respect of selected Environmental Performance Data for the reporting periods set out in Appendix 1 (the “Subject Matter”)

To the Members of Deloitte NSE LLP

We (“BDO LLP” or “BDO”) were engaged by Deloitte NSE LLP (the “LLP” or “Deloitte NSE”) to report on selected Environmental Performance Data of Deloitte NSE (the “Subject Matter”, as shown in Appendix 1), in accordance with the requirements laid out in the FY25 Deloitte NSE Basis of Reporting (the “criteria”). We conducted an independent limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (revised) (Assurance Engagements other than Audits or Reviews of Historical Financial Information), and the International Standard on Assurance Engagements (ISAE) 3410 (Assurance Engagements on Greenhouse Gas Statements), issued by the International Auditing and Assurance Standards Board (IAASB).

The scope of our engagement was limited to the Subject Matter reported in the Greenhouse Gas Emission Statement within the 2025 Deloitte NSE Impact Report, 2025 Deloitte NSE Climate-related Financial Disclosures report, and Energy and Carbon Report within the Report to Members and Financial Statements (the “Reports”).

The selected Deloitte NSE Environmental Performance Data subject to this engagement are shown in Appendix 1 to this independent assurance report.

We have not performed any procedures with respect to other information included in the Reports and, therefore, we do not express any conclusions on such other information or on the Reports as a whole.

Deloitte NSE’s Responsibilities

The Members of Deloitte NSE are responsible for the preparation of the Subject Matter in accordance with the criteria and associated disclosures within the Reports, including disclosure of significant assumptions or deductions. The Members of Deloitte NSE are responsible for the accuracy and completeness of the information contained in the Reports.

This responsibility also includes the design, implementation, and maintenance of such internal controls as are determined necessary to ensure the Subject Matter is free from material misstatement, whether due to fraud or error. Deloitte NSE is also responsible for identifying and ensuring that the LLP complies with laws and regulations applicable to the activities involved in preparing the Subject Matter against the documented criteria.

Our Independence and Quality Management

In performing our engagement, we complied with the ethical requirements of the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the IESBA Code of Ethics for Professional Accountants.

We apply International Standard on Quality Management (UK) 1 and, accordingly, maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibilities

Our responsibility is to express a limited assurance conclusion on the Subject Matter based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with ISAE 3000 & ISAE 3410. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter is free from material misstatement.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorized and regulated by the Financial Conduct Authority to conduct investment business

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A limited assurance engagement undertaken in accordance with ISAE 3000 & ISAE 3410 involves assessing the suitability of Deloitte NSE's use of criteria as the basis for the preparation of the Subject Matter information, assessing the risks of material misstatement of the Subject Matter whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Subject Matter. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

We are responsible for:

- Planning and performing our engagement to comply with the requirements of ISAE 3000 & ISAE 3410; which include obtaining sufficient evidence to provide limited assurance, over the Subject Matter for the reporting periods set out in Appendix 1 in accordance with the criteria;
- Forming an independent conclusion, on the basis of procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion in the form of an Independent Limited Assurance Report to the Members of the LLP.

Scope of the Assurance Engagement

The procedures selected, and our determination of the nature, timing, and extent of these procedures, were dependent on our judgment, including an assessment of the risks of material misstatement and non-compliance with laws and regulation in the Subject Matter.

The objective of a limited assurance engagement is to perform such procedures as to obtain information and explanations which we consider necessary in order to provide us with sufficient appropriate evidence to express a conclusion on the Subject Matter shown in Appendix 1.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Our limited assurance procedures included, but were not limited to:

- Assessment of the criteria to understand and identify risks of material misstatement in the associated Reports;
- Interviews with key personnel to understand the systems and controls in place during the reporting period;
- Assessment of the systems, processes and controls implemented by management to collate, aggregate, validate and report the data;
- Evaluation of the materiality of the locations based on reported data and consideration of this for reasonableness, including all facilities either owned or under the operational control of the LLP and activity in those locations;
- Tested the key processes and controls covering the consolidation process and presentation of NSE-wide level data;
- Assessment of the reasonableness of information provided by the LLP, including data of the outsourced facilities managers or outsourced travel management companies;
- Performed analytical procedures and sample tests on collated data and conversion factors applied in accordance with published guidelines. This included reviewing any matters showing significant variations from prior years;
- Confirmed the purchase of Certified Emission Reduction (CERS) and Energy Attribute Certificates (EACs)

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- Reviewed the draft disclosures contained within the draft Reports, dated 23 October 2025 and the corresponding Greenhouse Gas Emissions Statement, to assess alignment with the underlying GHG emissions calculations and activity data.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

The procedures performed in a limited assurance engagement vary in nature from, and are less in extent than for, a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Deloitte NSE's Subject Matter has been prepared, in all material respects, in accordance with the criteria applied, as explained in FY25 Deloitte NSE Basis of Reporting.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion against the applicable criteria.

For this engagement, we have not carried out any work on data reported for prior reporting periods (except for the FY24 Scope 3 Purchased Goods and Services emissions where this is included in the Subject Matter as shown in Appendix 1) nor in respect of future projections and targets. We have not conducted any work outside the agreed scope and therefore restrict our conclusion to the above mentioned Subject Matter.

Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the Subject Matter and the methods used for determining such information. The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable measurement techniques which can result in materially different measurements and can impact accuracy and comparability. Greenhouse gas quantification is unavoidably subject to inherent uncertainty as a result of both scientific and estimation uncertainty and for other non-financial performance information the precision of different measurement techniques may also vary. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision thereof, may change over time.

Our conclusion is based on historical information and the projection of any information or conclusions contained in this report to any future periods would be inappropriate.

Reporting on Other Information

The other information comprises all of the information in the Reports other than the Subject Matter information specifically identified in the scope of this independent assurance report. The Members of Deloitte NSE are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon.

In connection with our assurance of the Subject Matter information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Subject Matter or our knowledge obtained during the assurance engagement or otherwise appears to contain a material misstatement. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to take appropriate actions in the circumstances.

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
Limited Assurance Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this assurance report.

Based on the procedures we have performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter as shown in Appendix 1, has not been prepared, in all material respects, in accordance with the applicable criteria as set out in the FY25 Deloitte NSE Basis of Reporting.

Restriction of Use of Our Report

Our limited assurance report is made solely to Deloitte NSE in accordance with our engagement letter dated 10 July 2025, together with our variation letter dated 21 October 2025, and designed to meet the agreed requirements specified by Deloitte NSE. Our limited assurance report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the Deloitte NSE for any purpose or in any context. Any party other than Deloitte NSE, including any of the other members of the Deloitte network, who obtains access to our limited assurance report or a copy thereof and chooses to rely on our limited assurance report (or any part thereof) will do so at their own risk. To the fullest extent permitted by law, we accept no responsibility and deny any liability to any party, other than Deloitte NSE, for our work, for this independent limited assurance report or for the conclusions we have reached.

DocuSigned by:

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BDO LLP
Chartered Accountants
55 Baker Street, London, W1U 7EU
United Kingdom

23 October 2025

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Appendix 1: The selected Environmental Performance Data (the “Subject Matter”)**For the year 1 June 2024 to 31 May 2025 (“FY25”)****KPIs reported under ISAE 3410:**

Greenhouse Gas (GHG) Emissions	tCO ₂ e
Scope 1	17,153
Gas	2,475
Owned vehicle fleet (ICE)	14,678
Scope 2 (market-based)	2,956
Electricity (market-based)	0
<i>Electricity (location-based)</i>	20,053
District heating and cooling	2,956
Owned vehicle fleet (Electric)	0
Total Gross Operational Emissions (Scope 1 + Scope 2 (market-based))	20,109
Scope 3	268,650
Purchased goods and services (PG&S)	172,772
Business travel (excluding radiative forces)	66,323
Employee commuting and homeworking	29,555
Total Gross Emissions	288,759

Total Energy Usage	kWh
Fuel Consumption	107,201,789
Owned, Internal Combustion Engine Vehicles	66,207,485
Owned, Electric Vehicles	22,961,760
Reimbursed Mileage & Car Rentals	18,032,544
Utilities Consumption	86,792,989

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Gas	13,532,965
Electricity from buildings	59,118,914
District Cooling	2,478,182
District Heating	11,662,928
Total Energy Usage	193,994,778

Normalised Emissions	tCO₂e/ FTE
Scopes 1 & 2	0.26
Scope 3	3.53

Certified Emission Reductions (CERS)	144,380
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FY25 WorldClimate Target Performance for the following targets:	
Reduce Scopes 1 & 2 emissions by 70% by 2030	-69%
Reduce business travel emissions by 55% / FTE by 2030	-55%
Reduce total emissions 90% by 2040	-6%

KPIs reported under ISAE 3000:

Other Metrics	Metric
Waste generated (tonnes)	2,683
Recycled (mixed) (tonnes)	698
Recycled (paper) (tonnes)	419
Food Composting (tonnes)	626
Waste to energy (tonnes)	763

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Landfill (tonnes)	177
Diverted from landfill (tonnes)	2,506
Water Consumption (m ³)	218,222

FY25 WorldClimate Target Performance for the following targets:	
100% of company vehicles to be EV/PHEV by 2030	69%
100% of purchased electricity to be from renewables by 2030	100%

For the year 1 June 2023 to 31 May 2024 ("FY24")

Greenhouse Gas (GHG) Emissions	tCO ₂ e (restated)
Scope 3: Purchased goods and services (PG&S)	171,032

Basis of Reporting

1. Introduction

This document sets out the principles, methodologies and assumptions used by Deloitte North & South Europe (NSE) (and constituent geographies) in the preparation and reporting of our environmental performance (including greenhouse gas (GHG) emissions) data. This data is publicly reported to demonstrate progress against Deloitte's net zero and related environmental targets.

Deloitte NSE reports GHG data in line with the GHG Protocol 'Corporate Accounting & Reporting Standard', and the 'Corporate Value Chain (Scope 3) Standard'.

2. Principles of reporting

The data and associated data management and validation processes are designed to be:

- **Relevant:** criteria result in subject matter information that assists decision making by the intended users.
- **Complete:** criteria are complete when subject matter information prepared in accordance with them does not omit relevant factors that could reasonably be expected to affect decisions of the intended users made based on that subject matter information. Complete criteria include, where relevant, benchmarks for presentation and disclosure.
- **Reliable:** criteria allow reasonably consistent measurement or evaluation of the underlying subject matter including, where relevant, presentation and disclosure, when used in similar circumstances by different practitioners.
- **Neutral:** criteria result in subject matter information that is free from bias as appropriate in the engagement circumstances; and
- **Understandable:** criteria result in subject matter information that can be understood by the intended users.

3. Reporting period

Deloitte's reporting period for environmental reporting is the Deloitte financial year, from 1 June to 31 May.

The baseline year for our targets is 1 June 2018 to 31 May 2019 ("FY19"). This was the most recent completed reporting year at the time our science-based targets were originally set and approved by the SBTi.

The current reporting period is from 1 June 2024 to 31 May 2025 ("FY25").

The previous reporting period is from 1 June 2023 to 31 May 2024 ("FY24").

4. Organisational boundary

We define our boundary based on the operational control approach.

Deloitte NSE is composed of the following Deloitte firms or 'geographies': Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and UK. The Middle East geography consists of 15 countries or territories. Those are Bahrain, Cyprus, Egypt, Iraq, Jordan, Kuwait, Lebanon, Libya, Oman, Palestine, Qatar, Saudi Arabia, Sudan, United Arab Emirates, Yemen.

All these entities are in scope of environmental reporting, based on our operational control. Only some of these entities are financially consolidated under Deloitte NSE; NSE's Financial Statements include only the consolidated entities.

The scope of operational control is defined as:

- **Deloitte operational offices**, either sole or partial occupancy
 - All operational offices are within scope from point of acquisition to time of divestment. The list of operational offices is based on the NSE portfolio in the Deloitte global real estate database. This database is updated by the Deloitte Global real estate team every December and June; due to our reporting timescales, the most recent portfolio available is from the December of the reported fiscal year.
- **Deloitte fleet**
 - All activity relating to cars leased by employees across Deloitte NSE, for which we have operational control over.
- **Deloitte employees (and their business activity)**
 - Deloitte employees means all Full Time Equivalent staff and equity partners. The activities of Deloitte employees are in scope in Deloitte offices, travelling on business, commuting and working from home (but not working from client site which is in the operational control of the client).
- **Contingent labour (and their Deloitte business activity)**
 - Contingent labour refers to non-employee staff providing services to Deloitte, including by not limited to self-employed independent contractors, project-based resources provided through external vendors, and third-party contractors referred by staffing agencies. The activities of contingent labour are in scope in Deloitte offices, travelling on business, commuting and working from home, when working on Deloitte's behalf.

5. Operational boundary

GHG Emissions

- Deloitte NSE reports GHG emissions in line with the GHG Protocol Scopes as follows:
 - Scope 1- direct emissions from owned or controlled sources:
 - Fuel combustion
 - Owned/leased vehicle fleet (internal combustion engine)
- Scope 2- indirect emissions from the generation of purchased or acquired:
 - Electricity (both location and market-based)
 - Steam, heat, or cooling (inc. district heating and cooling)
 - Electricity used by our owned/leased vehicle fleet.
- Scope 3 - indirect and value chain emissions:
 - Air travel (both including and excluding radiative forcing)
 - Rail
 - Taxi
 - Car rentals
 - Reimbursed mileage
 - Hotel nights
 - Purchased Goods & Services
 - Employee Commuting & Homeworking

For ease of understanding in our reports, we report emissions as CO₂e. This follows best practice guidance, for example that accompanying the UK Standardised Energy and Carbon regulations and TCFD's implementation guidance. CO₂e includes all six greenhouse gases outlined in the GHG Protocol.

We also report normalised emissions on a per FTE basis (tCO₂e/FTE).

We also report our purchase of Energy Attribute Certificates and Carbon Credits ('offsets'), as well as any effect of these on our reported emissions.

Other Metrics

We also report these non-GHG environmental metrics:

- Energy used (kWh)
- Water usage (m3)
- Waste produced (t) split by,
 - Mixed Recycling
 - Paper Recycling
 - Food
 - Residual Waste to Energy
 - Residual Waste to Landfill

6. Assurance

All the metrics (except for recycled waste percentage, normalised operational emissions and normalised building energy efficiency) we report undergo third party limited assurance against the ISAE 3000 and 3410 standards, at a Deloitte NSE level. An assurance report is published alongside our metrics.

7. Methodology

7.1 Scope 1 emissions

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
Fuel combustion	GHG emissions associated with natural gas consumption	<p>Natural gas consumption data is sourced from one of the following, in order of priority:</p> <ol style="list-style-type: none"> 1. Automatic Meter Readers (AMR) which take readings of consumption data on a repeated, periodic basis 2. Manual meter readings taken by local building management teams 3. Consumption data provided by utility providers <p>Wherever possible data is obtained for the Deloitte occupied space (whether this is the whole building or a leased part). Where actual data submitted is a standard deviation out from the mean NSE consumption (on a per m2 floor area basis), and there is no satisfactory explanation (e.g. office closure), we assume the data is erroneous. In these instances, the consumption for that office is estimated using the Geo average (point 2 below). Where actual data for the Deloitte office space is not available, one of the following methods of estimation is followed (in priority order):</p> <ol style="list-style-type: none"> 1. For shared-occupancy offices, natural gas consumption for the whole site is apportioned to the Deloitte area, based on the % Deloitte occupied floor area of the site. 2. The data is inferred using an average benchmark (kWh/m²). The average benchmark is created by totalling the gas consumption for all offices across NSE that have reported and had their data validated and dividing this figure by the occupied floor area (m²) of those offices. This figure is multiplied by the occupied floor area (m²) of the offices that have been unable to report but are known to use natural gas, to ensure there are no gaps in the data. <p>Emission factors are applied to the data and updated annually to reflect the latest guidance and factors published by DEZNZ (UK).</p> <p>There are no exclusions for this metric.</p>	<p>tonnes CO₂e</p> <p>and</p> <p>kWh</p>

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
Owned/leased vehicle fleet (internal combustion engine)	GHG emissions associated with the distance travelled by the Deloitte NSE's owned/ leased vehicle fleet powered by internal combustion engine (i.e. diesel/ petrol/ hybrid)	<p>Owned/leased vehicle fleet related emissions are those generated by vehicles that the geography owns/ leases and provides to their employees for work related travel. In certain cases, cars leased using a Deloitte stipend are also included.</p> <p>NOTE: emissions from fuel used by leased ICE vehicles are reported in Scope 1 as they appear as leased assets on the company balance sheet. Data is only collected in those geographies where vehicles are included within the contracted benefits of an employee (i.e., not where vehicle leasing is available through 3rd-party employee deals). This is because Deloitte controls the vehicles available in the leasing scheme and provides a benefit-in-kind to employees.</p> <p>Mileage data is collated through central finance systems or through manual odometer meter readings. The data is collected on an annual basis. Belgium also provides data on director and partner cars leased with a Deloitte stipend, since there is a measure of control over the type of vehicle. For these vehicles both business and personal mileage must be included. For geographies where data on personal mileage is not available, the business- to personal mileage ratio of the Belgium geography is applied. This 48% uplift has been applied annually in the UK (and NSE) since FY22. This is because Belgium's data is currently the only reliable actual data available across NSE. The only exception to this rule is Finland, for which a Nordic benchmark is used to infer figures. This is because it represents more localised travel policy and travel patterns.</p> <p>Where a Geo submits distance rather than consumption data, the GreenLight system converts km to kWh before converting kWh to tCO₂e.</p> <p>Emission factors are applied to the data and updated annually to reflect the latest guidance and factors published by DESNZ (UK).</p> <p>There are no exclusions for this metric.</p>	tonnes CO ₂ e and kWh

7.2 Scoop 2 emissions

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
Owned/leased vehicle fleet (electric & plug-in hybrid)	GHG emissions associated with the distance travelled by the Deloitte NSE's owned/leased vehicle fleet powered by a hybrid or fully electric engine	<p>Owned/leased vehicle fleet related emissions are those generated by employees' cars that the geography owns/leases and provides to their employees for work related travel. In certain cases, cars leased using a Deloitte stipend are also included.</p> <p>NOTE: emissions from electricity used by leased EV/PHEV vehicles are reported in Scope 2 as they appear as leased assets on the company balance sheet. Electricity recharge data is collated through central finance systems in the appropriate geography. The data is collected on an annual basis.</p> <p>Data is collected in those geographies where vehicles are included within the contracted benefits of an employee. This is because Deloitte controls the vehicles available in the leasing scheme and provides a benefit-in-kind to employees. Belgium also provides data on director and partner cars leased with a Deloitte stipend, since there is a measure of control over the type of vehicle. For these vehicles both business and personal mileage must be included. For geographies where data on personal mileage is not available, the business- to personal mileage ratio of the Belgium geography is applied. This 48% uplift has been applied annually in the UK (and NSE) since FY22. This is because Belgium's data is currently the only reliable actual data available across NSE.</p> <p>Where actual data for the kWh consumption or distance in km for the owned plug-in hybrid vehicles is not available, an estimate of the kWh electricity consumption is calculated using the validated data from the Netherlands, since Netherlands data is most complete. We calculate the average kWh consumption for one plug-in hybrid vehicle and multiply this by the number of plug-in hybrid vehicles in the geography where the data is not available. The only exception to this rule is Finland, for which a Nordic benchmark is used to infer figures. This is because it represents more localised travel policy and travel patterns.</p> <p>Where a Geo submits distance rather than consumption data, the GreenLight system converts km to kWh before converting kWh to tCO₂e.</p> <p>Emission factors are applied to the data and updated annually to reflect the latest guidance and factors published by DESNZ (UK).</p> <p>There are no exclusions for this metric.</p>	<p>tonnes CO₂e</p> <p>and</p> <p>kWh</p>

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
Electricity	<p>Location-based</p> <p>GHG emissions associated with the electricity consumption reflecting the average emission intensity of local grid mix</p> <p>Market-based</p> <p>GHG emissions associated with the electricity consumption reflecting the electricity sources geographies have chosen</p>	<p>Electricity consumption data is sourced from one of the following, in order of priority:</p> <ol style="list-style-type: none"> 1. Automatic Meter Readers (AMR) which take readings of consumption data on a repeated, periodic basis 2. Manual meter readings taken by local building management teams 3. Consumption data provided by utility providers. <p>Wherever possible, data is obtained for the Deloitte occupied space (whether this is the whole building or a leased part). Where actual data submitted is a standard deviation out from the mean NSE consumption (on a per m2 floor area basis), and there is no satisfactory explanation (e.g. office closure), we assume the data is erroneous. In these instances, the consumption for that office is estimated using the NSE average (point 2 below). Where actual data is not available, one of the following methods of estimation is followed (in priority order):</p> <ol style="list-style-type: none"> 1. For shared-occupancy offices, electricity consumption for the whole site is apportioned to the Deloitte area, based on the % Deloitte occupied floor area of the site. 2. The consumption is inferred using an average benchmark (kWh/m²). The average benchmark is created by totalling the electricity data consumption for all offices across NSE that have reported and had their data validated and dividing this figure by the occupied floor area (m²) of those offices. This figure is multiplied by the occupied floor area (m²) of the offices that have been unable to report, to ensure there are no gaps in the data. 3. The only exception is offices in the Middle East. A Middle East specific benchmark is calculated for electricity to reflect local consumption habits. <p>Consumption data is converted into emissions and reported using two parallel methods. Only emissions from the market-based method are reported as part of total emissions:</p> <ol style="list-style-type: none"> 1. The location-based method involves using an average emission factor that relates to the local grid from which electricity is drawn. This data comes from the IEA database. 2. The market-based method involves deriving emissions factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attribute claims. This can include energy attribute certificates (RECs, GoOs etc.), direct contracts (for both low-carbon, renewable, or fossil fuel generation), supplier-specific emission rates and other default emissions factors representing the untracked or unclaimed energy and emissions (residual mix). 	<p>tonnes CO2e</p> <p>and</p> <p>kWh</p>

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		<p>For consumption that is matched to renewable energy certificates, an emissions factor of zero is applied to this portion of electricity. The remaining non-renewable electricity has the IEA residual mix factor applied, specific to the country.</p> <p>There are no exclusions for this metric.</p>	
District heating and cooling	GHG emissions associated with district heating and cooling consumption	<p>District heating and district cooling consumption data is obtained in the same way as electricity consumption data as described above.</p> <p>Where actual data is not available, the following methods of estimation are followed:</p> <ol style="list-style-type: none"> 1. Consumption is inferred using an average benchmark (kWh/m²) based on those offices in NSE that reported validated data. In all cases, the average benchmark is created by totalling the district heating or cooling data for the appropriate offices and dividing this figure by the occupied floor area (m²) of those offices. This figure is multiplied by the occupied floor area (m²) of the office that is unable to report to ensure there are no gaps in the data. 2. The only exception is offices in the Middle East. A Middle East specific benchmark is calculated for district cooling to reflect local consumption habits. <p>Emission factors are applied to the data. For District Heating, the relevant factor from DEZNZ is applied. For District Cooling, the IEA factor is applied. Emission factors are updated annually to reflect the latest guidance and factors published by DESNZ (UK) or IEA.</p> <p>There are no exclusions for this metric.</p>	

7.3 Scope 3 emissions

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
Operational			
Air travel	GHG emissions associated with employee air travel	<p>Air travel is primarily booked through a local travel management company (TMC) in each geography. Where possible, this party is asked to provide the data on the cost, distance and class of trips taken in the reporting year. Data is allocated into the distance and travel class categories from the UK Govt (DESNZ) emissions factors and guidance. These differ between the UK and other Geographies.</p> <p>Most geographies have preferred TMCs with the majority, but not all, air travel being booked through the TMC. For travel booked through the TMC, in the majority of countries Deloitte pays for the travel directly; the remainder of travel, including that not booked through the TMC, is expensed by employees.</p> <p>In FY25, all geographies provided the amount of km and travel spend from the TMC, and total air travel spend from the finance system. To ensure coverage of air travel booked (both through the TMC and not through the TMC), an uplift has been performed to increase the amount of km from the TMC data in proportion to the total air travel spend, using a €/km factor calculated from the TMC data.</p> <p>Local expense systems do not provide detail of travel distance/class, therefore this uplift is assumed to have the same proportion split by distance/class type as that recorded through the TMC in the corresponding geography.</p> <p>Our Middle East geography uses a slightly different methodology, collecting data from both ticket invoices and travel providers to calculate travel distances by country and service line.</p> <p>The uplift described above represents an estimation of a proportion of air travel km based on spend data. This is equivalent to the 'gap' in air travel booked through the TMC vs. total air travel spend.</p> <p>Emission factors are applied to the data and updated annually to reflect the latest guidance and factors published by DESNZ (UK). In line with Deloitte Global guidance, we report air travel emissions excluding radiative forcing (RF) as part of our total footprint, however for transparency we also show our 'with RF' air travel emissions.</p> <p>There are no exclusions for this metric.</p>	tonnes CO ₂ e

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
Rail	GHG emissions associated with employee rail travel	<p>Rail travel data is obtained in the same way as air travel data as described above. In some cases, where expenses are not well defined into different travel categories, small amounts of spend for other types of travel (e.g. bus, tram and ferries) have been included in Rail.</p> <p>In FY25 some countries have confirmed that they do not have any rail travel (Iceland and Malta).</p> <p>A similar uplift to that described in the air travel section is applied to rail data. This represents an estimation of a proportion of rail travel km based on spend data. This is equivalent to the 'gap' in rail travel booked through the TMC vs. total rail travel spend.</p> <p>Where mileage data is not available from a geography the data is estimated using the following method:</p> <p>Method 1) An average €/km of the validated travel data in geographies that are reporting is calculated to create a benchmark. This is multiplied by the € equivalent spend amount in the geographies where km data is missing to create a total distance for those geographies.</p> <p>Method 2) If km and spend is not available, then the validated travel data in geographies that are reporting (km) is divided by the headcount in those geographies (FTE) to create a benchmark (km/FTE). This is multiplied by the headcount in the geographies where data is missing to create a total distance for those geographies. In FY25 this was only applicable to DME.</p> <p>Emission factors are applied to the data and updated annually to reflect the latest guidance and factors published by DESNZ (UK). All rail distance is converted to emissions using the UK national factor for consistency and to be sure of using a reliable source.</p> <p>There are no exclusions for this metric.</p>	tonnes CO ₂ e
Taxi	GHG emissions associated with employee taxi journeys	<p>Taxi travel data is obtained in the same way as air travel data as described above.</p> <p>A similar uplift to that described in the air travel section is applied to taxi data. This represents an estimation of a proportion of taxi travel km based on spend data. This is equivalent to the 'gap' in taxi travel booked through the TMC vs. Total taxi travel spend.</p> <p>Where mileage data is not available from a geography the data is estimated using the following method:</p> <p>Method 1) An average €/km of the validated travel data in geographies that are reporting is calculated to create a benchmark. This is multiplied by the € equivalent amount in the geographies where km data is missing to create a total distance for those geographies.</p> <p>Method 2) If km and spend is not available, then the validated travel data in geographies that are reporting (km) is divided by the headcount in those geographies (FTE) to create a benchmark (km/FTE). This is</p>	tonnes CO ₂ e

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		<p>multiplied by the headcount in the geographies where data is missing to create a total distance for those geographies. In FY25 this was only applicable to DME and NL.</p> <p>Emission factors are applied to the data and updated annually to reflect the latest guidance and factors published by DESNZ (UK). For all geographies the Taxi – Average ‘vehicle km’ factor is used. As of FY25, black cab data is no longer available for the UK so the corresponding factor is not used.</p> <p>There are no exclusions for this metric.</p>	
Car rentals / hired vehicle	GHG emissions associated with employee car rentals	<p>Car rental travel data is obtained in the same way as air travel data as described above.</p> <p>A similar uplift to that described in the air travel section is applied to car rental data. This represents an estimation of a proportion of car rental travel km based on spend data. This is equivalent to the ‘gap’ in car rental booked through the TMC vs. total car rental spend.</p> <p>Where mileage data is not available from a geography the data is estimated using the following method:</p> <p>Method 1) An average €/km of the validated travel data in geographies that are reporting is calculated to create a benchmark. This is multiplied by the € equivalent amount in the geographies where km data is missing to create a total distance for those geographies. In FY25 the NSE average is based on BEL (8%), ICE (1%) and UK (91%).</p> <p>Method 2) If km and spend is not available, then the validated travel data in geographies that are reporting (km) is divided by the headcount in those geographies (FTE) to create a benchmark (km/FTE). This is multiplied by the headcount in the geographies where data is missing to create a total distance for those geographies. In FY25 this was only applicable to DME.</p> <p>Emission factors are applied to the data and updated annually to reflect the latest guidance and factors published by DESNZ (UK).</p> <p>There are no exclusions for this metric.</p>	<p>tonnes CO₂e</p> <p>and</p> <p>kWh</p>
Reimbursed vehicle distance	GHG emissions associated with employee reimbursed vehicle distances travelled	<p>Reimbursed vehicle data is collated through local expense systems. Generally, employees submit an expense claim that contains details of the mileage travelled as reimbursement is provided as a fixed cost per mile for each vehicle type. In FY25, only Malta does not have reimbursed mileage data.</p> <p>Where mileage data is not available from a geography the data is estimated using the following method:</p> <p>Method 1) An average €/km of the validated travel data in geographies that are reporting is calculated to create a benchmark. This is multiplied by the € equivalent amount in the geographies where km data is missing to create a total distance for those geographies.</p>	<p>tonnes CO₂e</p> <p>and</p> <p>kWh</p>

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		<p>Method 2) If km and spend is not available, then the validated travel data in geographies that are reporting (km) is divided by the headcount in those geographies (FTE) to create a benchmark (km/FTE). This is multiplied by the headcount in the geographies where data is missing to create a total distance for those geographies. In FY25 this was only applicable to DME and NL.</p> <p>Emission factors are applied to the data and updated annually to reflect the latest guidance and factors published by DESNZ (UK).</p> <p>There are no exclusions for this metric.</p>	
Hotel stays	GHG emissions associated with employee hotel stays	<p>Hotel data is obtained in the same way as air travel data as described above.</p> <p>In FY25, all geographies can provide the amount of hotel nights and spend from the TMC, and total hotel night spend. To ensure coverage of hotel nights booked (both through the TMC and not through the TMC), an uplift has been performed to increase the amount of nights from the TMC data in proportion to the total hotel spend, using a €/night factor calculated from the TMC data.</p> <p>Our Middle East geography uses a slightly different methodology, collecting data from both ticket invoices and travel providers on hotel stays.</p> <p>The uplift described above represents an estimation of a proportion of hotel nights based on spend data. This is equivalent to the 'gap' in hotel nights booked through the TMC vs. total hotel spend.</p> <p>Emission factors for hotel use are collated by our DTTL global entity using the Cornell University Hotel Benchmarking tool.</p> <p>There are no exclusions for this metric.</p>	tonnes CO ₂ e
Employee Commuting	GHG emissions associated with the transportation of employees between their homes and their workplaces.	<p>Employee commuting is calculated in three ways.</p> <p>1) Use of survey data</p> <p>Twelve geographies carried out surveys in FY25 to understand the commuting mode and distance of employee commutes. Information collected included commuting distance, mode and split of working time between office, client site and home.</p> <p>Survey results gave days per week spent at the office and days spent on client site. These were combined to infer days per week commuting. This was multiplied by weeks worked per year (assumed typical work pattern) and two-way commuting distance to calculate a total commuting distance, split by mode. This was then extrapolated from the commuting survey sample population to total FTEs in that geo to give total commuting distance.</p>	tonnes CO ₂ e

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		<p>In FY25, to align with Deloitte Global's methodology, commuting modes were expanded to include additional categories. Commuting methods now consist of; Car (split by fuel type), Motorcycle, Bus, Train, Ferry, Subway/Underground/Metro, Light Rail/Tram and Cycle/Walk</p> <p>To remove outliers, a statistical analysis was performed on the survey results and any reported commuting distances 1.5 times greater than the interquartile range were removed from the sample.</p> <p>The appropriate emission factors for each commuting mode are applied to the data and updated annually to reflect the latest guidance and factors published by DESNZ (UK). Walking / cycling has an emission factor of zero.</p> <p>2) Using a model created by Deloitte, using some actual data, some industry benchmarks and some assumptions.</p> <p>Where there is no survey data the model used in previous financial years is applied. In FY25, this model was used for Finland and Iceland.</p> <p>There are 4 data inputs – FTEs (all Geos), working positions (all Geos), utilisation (all Geos) and average commute distance (all Geos). Estimations have been used to fill any of the gaps (see Estimations below).</p> <p>The number of people working from the office is calculated using utilisation as a percentage of working positions; number of people working from client site and from home is calculated using FTE and assumptions on the split between office, client site and homeworking. The assumption is: number of heads working in office as a % of total FTEs, is the same as number of heads working on client site as a % of all heads not in the office. This assumes that COVID-influenced working patterns mean that the proportion of people not working at home is similar, whether they are in a Deloitte or client office.</p> <p>The number of trips to the office and to client site over the reporting period is calculated based on estimated working days (see Homeworking below) and commutes per day, applied to the number of people at the office and client site. Total commuting distance is calculated using average commute distances/ trip (much of this is estimated - see below).</p> <p>Due to a lack of actual data, commuting mode was estimated by applying the split of an comparable NSE geography. For Finland, Sweden was used as the proxy due to geographical proximity. For Iceland, Malta was used as the proxy due being also an island and with a limited public transport network. The appropriate emission factors for each commuting mode are applied to the data and updated annually to reflect the latest guidance and factors published by DESNZ (UK). Walking / cycling has an emission factor of zero.</p> <p>3) Using Method 2 above, but with geography-specific transport modal split</p>	

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		<p>Where geographies carried out a survey but could not provide an actual distance travelled by mode, we used the model mentioned above but applied the specific geography modal split instead of an estimate. In FY25 this methodology was only used for Italy.</p> <p>Estimations – in FY25 all Geographies provided an average commute distance based on official national statistics or employee surveys. Where survey data for employee work location is not available data on utilisation and working positions are used to estimate this.</p>	
Homeworking	GHG emissions associated with employees working remotely from their home.	<p>Homeworking is calculated using a homeworking model created specifically for the purpose of environmental reporting, by Deloitte Belgium. In FY25, additional inputs were gathered by employee survey.</p> <p>For the geos with survey data the number of people working from home is taken directly from survey data. For Iceland, Italy and Finland the number of people working from home comes from the same calculation used for the model for commuting (Method 2 in the commuting section above).</p> <p>Working days and hours are based on a typical pattern for a Deloitte employee in NSE, considering weekends, public and paid holidays.</p> <p>Homeworking hours are calculated based on the estimated working days and hours, applied to the number of people working from home.</p> <p>Homeworking energy consumption is split into the following types: WFH equipment, Space Cooling and Space Heating (separated into electricity, gas and rest). A consumption factor for each is then applied to homeworking hours. All factors derive from publicly available industry energy consumption data.</p> <p>The model also contains European regional heating and cooling indices for each region, which alter the heating and cooling factors above based on regional climates. The relevant heating and cooling indices have been used for each Geo. The resulting indices are applied to the calculation in the WFH model. In FY25, survey data has replaced previous assumptions on the number of heating and cooling months per year for each geography. The only exceptions are Finland and Iceland, where an average of the Nordic countries with survey data has been used.</p> <p>In addition to this, survey data has provided the number of hours of heating and cooling per geography for FY25.</p> <p>Emission factors are applied to the data for each energy usage type (gas and electricity) and updated annually to reflect the latest guidance and factors published by DESNZ (UK).</p>	tonnes CO ₂ e

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		Estimations – where survey data for employee work location is not available data on utilisation and working positions are used to estimate this.	
Contingent Labour	GHG emissions associated with the activities of Deloitte contractors	<p>Contingent labour refers to non-employee staff such as independent contractors, project-based resources from vendors, and third-party contractors.</p> <p>Business Travel and Homeworking & Commuting emissions from FY24 include an estimation of emissions related to contingent labour. This runs parallel with the removal of contingent labour emissions from Purchased Goods & Services in FY24 (see our FY24 GHG report/ Basis of Reporting for an explanation of this).</p> <p>Where possible, direct contractor data is leveraged in the calculation. 3 NSE Geographies (UK, BEL, SWI) provided direct data consisting of contingent labour spend, hours and expense data. For these geographies the total number of contractor hours is divided by average working hours per year to calculate a Full Time Equivalent Contractor (FTE-C) figure.</p> <p>Where direct contractor data is not available, estimations are used to approximate contractor activity. Estimations use ratios calculated from reporting entities where direct data is available. There are two estimation ratios in the DTTL methodology.</p> <ol style="list-style-type: none"> 1) FTE-C per \$M spend ratio: Represents the approximate number of contractors working for a full year in a reporting entity per million dollars spent on contingent labour. This is used where contractor hours are not available, but contingent labour spend is available. This ratio was not used for NSE data in FY25 due to inconsistent intensity figures in geo's where contingent labour spend was provided. 2) FTE-C per FTE ratio: Represents the approximate proportion of contractors to Deloitte FTEs in the reporting entity. This is used where neither contingent labour spend nor contractor data (hours or expenses) are available. This ratio was applied by the DTTL to NSE geos where direct data was not available or inconsistent. In FY25, this included DEN, FIN, GRE, ICE, IRE, ITA, MAL, DME, NET, NOR and SWE. <p>Business Travel activity is extrapolated using a travel per FTE-C ratio and entered into the Greenlight solution. Commuting and homeworking methodologies are applied to the FTE-C figure calculated from direct data or estimation ratios to calculate activity data.</p>	
Upstream			
Purchased Goods & Services	GHG emissions associated with our supply chain	Scope 3 PG&S emissions are calculated largely using procurement spend data with the application of 'industry average' spend category emissions factors, plus a small amount of emissions data collected from select suppliers. Deloitte acknowledges that spend-based calculations have a higher degree of uncertainty than product-level calculations and as most emissions are calculated using a spend-based method, the uncertainty around these reported emissions is high .	

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		<p>PG&S emissions have been calculated using a tiered approach:</p> <p>Tier 1: Where actual emissions data is available directly from Deloitte suppliers (obtained through CDP Supply Chain program or directly from a supplier), this primary data is used to calculate Deloitte's PG&S emissions. c.4% of FY25 NSE PG&S emissions are based on this data.</p> <p>Tier 2: Where supplier emissions data is not available, spend on goods and services (representing secondary data according to the GHG Protocol, Scope 3 Technical Guidance) is used to estimate Deloitte's emissions, by applying average industry emissions factors. 59% of FY25 NSE PG&S emissions are based on spend data.</p> <p>Spend data is obtained from 5 NSE Geo's finance systems (Belgium, Italy, Netherlands, Norway, Switzerland, UK). Spend items are coded in finance systems based on the type of good or service procured. Each item is either included in or excluded from emissions calculations based on the spend type (see 'Exclusions' below). In FY25, UK and Switzerland reconciled spend data in their finance systems to corresponding spend data our global procurement database, the latter being used as the data source and to apply inclusions/ exclusions. Bel, Ned, Nor and Italy provided 'bottom up' extracts from their finance systems, applying inclusions/ exclusions to these.</p> <p>Tier 3: Where spend data is not currently available, emissions are estimated based on an average per FTE figure. 37% of FY25 NSE PG&S emissions are estimated. This applies to all Geos not listed in Tier 2 above.</p> <p>PG&S calculations are based on the environmentally extended input output (EEIO) model which estimates GHG emissions resulting from the production and upstream supply chain activities of different sectors and products/services in an economy. The EEIO emissions factors are used to estimate cradle-to-gate GHG emissions for categories of spend.</p> <p>Deloitte seeks opportunities to incorporate additional product-level data (e.g. cradle-to-gate GHG emissions for the product of interest) in its PG&S calculations. As availability of such data increases and its quality matures, we anticipate moving toward product-level calculations for key categories of goods and services.</p> <p>Deloitte's methodology for quantifying value chain emissions does not currently allow for the segregation of certain emission sources into the distinct categories of Scope 3. As such, multiple Scope 3 emission categories are combined into a single reported number that is collectively referred to as PG&S. The categories comprising the reported PG&S number include:</p> <ul style="list-style-type: none"> Category 1: Purchased goods & services – upstream (cradle-to-gate) emissions from the production of products purchased by Deloitte in the reporting year. Products include both goods (tangible products) and services (intangible products). 	

Reported metric	Definition and scope	Methodology and any applicable estimations	Units
		<ul style="list-style-type: none"> Category 2: Capital goods – upstream (cradle-to-gate) emissions from the production of capital goods purchased or acquired by Deloitte in the reporting year. Deloitte purchases a limited amount of capital goods. Category 4: Upstream transportation and distribution – upstream emissions from transportation and distribution include the scope 1 and scope 2 emissions of third-party transportation companies. Category 8: Upstream leased assets – emissions associated in-use embodied carbon, including maintenance, repair, and retrofit measures during the fiscal year. Note this excludes build-phase embodied carbon (emissions from construction) of leased buildings and operational emissions from leased assets (included in Deloitte’s Scope 1 and 2 emissions). <p>Exclusions:</p> <p>Some types of spend have been excluded from the spend data where they have been counted in other emissions categories, for example:</p> <ul style="list-style-type: none"> Travel spending Utility bills Rent payments Contingent Labour (travel and commuting/ homeworking of contractors) <p>Similarly, some spend amounts are excluded from the data as they do not represent spending on goods or services, for example:</p> <ul style="list-style-type: none"> Charitable contributions and sponsorships Tax payments Fines and legal settlements Interfirm transactions Insurance payments Car lease payments and fuel/electricity costs Sustainability related purchases used to reduce/mitigate Deloitte’s environmental impact (e.g. Carbon credits, SAF, energy attributes) Financial security payments (e.g. Deposits, investments and loans) Employee benefits (e.g. health examinations, immigration and relocation services, pension payments) Recruiting expenses M&A activity Meals and staff entertainment 	

7.4 Other Environmental Metrics

Reported metric	Definition and scope	Methodology and any applicable estimations	Metric value
Water Use	Water usage in our offices	<p>Water consumption data is sourced from one of the following, in order of priority:</p> <ol style="list-style-type: none"> 1. Automatic Meter Readers (AMR) which take readings of consumption data on a repeated, periodic basis 2. Manual meter readings taken by local building management teams 3. Consumption data as provided by utility providers. <p>Wherever possible data is obtained for the Deloitte occupied space (whether this is the whole building or a leased part). Where actual data for the Deloitte office space is not available, one the following method of estimation is followed;</p> <ol style="list-style-type: none"> 1. For all offices that have reported water data and this data has been validated, an office benchmark (m³/headcount) is created by dividing their consumption in that year by the headcount in that year. This benchmark is multiplied by the headcount of the offices that have been unable to report, to infer missing gaps and ensure there are no gaps in the data. <p>There are no exclusions for this metric.</p>	m ³
Waste Produced	<p>Waste produced in our offices, split by method of disposal:</p> <ul style="list-style-type: none"> • Mixed Recycling • Paper Recycling • Food • Residual Waste to Energy, and • Residual Waste to Landfill 	<p>Waste production data is sourced from one of the following, in order of priority:</p> <ol style="list-style-type: none"> 1. On-site weighing of our waste containers 2. Aggregated supplier data that needs to be apportioned to our demise 3. Counting the # of bags of specific waste types being collected, and applying an average weight for each type of waste <p>Wherever possible data is obtained for the Deloitte occupied space (whether this is the whole building or a leased part). Where actual data for the Deloitte office space is not available, one of the following methods of estimation is followed (in priority order):</p> <ol style="list-style-type: none"> 1. For all offices across NSE that have reported waste data and this data has been validated, an office benchmark (t/headcount) is created by dividing consumption in that year by the headcount in that year. This benchmark is multiplied by the head count of the offices that have been unable to report, to infer missing gaps and ensure there are no gaps in the data. 2. The exception is with food waste. Here it is assumed the above method should only apply to offices >5,000m² as these are the ones most likely to have dedicated catering (and so food waste) contracts in place. <p>There are no exclusions for this metric.</p>	tonnes

7.5 Normalising factors/denominator

Reported metric	Definition and scope	Methodology and any applicable estimations	Metric value
FTE	The full-time employees figure returned at year-end, used as a normalisation factor for intensity metrics.	<p>The following FTE figures are sourced from the NSE Management Accounts team:</p> <ul style="list-style-type: none"> All full-time equivalent employees All employees on paternity or maternity leave <p>This figure is the average for the financial year and may differ slightly to FTE figures elsewhere in Deloitte's reporting (e.g. Financial Statements) due to different sourcing dates/ compilation methodologies.</p>	absolute
Floor area	The total floor area over which Deloitte has significant control or impact, used as a normalisation factor for intensity metrics.	<p>The total floor area across Deloitte NSE includes the aggregation of the following:</p> <ul style="list-style-type: none"> All sites where Deloitte has sole occupancy; and The floor area of the occupied space on all sites where Deloitte is not the sole tenant <p>Floor area data for each tenanted site is gathered from the Head of Estates in each geography via the DTTL CoRE Estates List. This data is used to apply apportionment where necessary and reviewed on a 6-monthly basis.</p>	m ²

7.6 Targets: Net Zero and supporting

Target	Definition and scope	Methodology and any applicable estimations	Metric value
Reduce total emissions 90% by 2040	The difference in absolute Scope 1,2 & 3 emissions between current FY and the baseline year FY19	<p>Scope 1,2 & 3 emissions are consolidated by the NSE reporting team as described above.</p> <p>The difference between absolute Scope 1,2 & 3 emissions for the current reporting year and the baseline year (FY19) is divided by the equivalent baseline year emissions to give the percentage change between the two years.</p>	%
Reduce Scopes 1&2 emissions 70% by 2030	The difference in absolute Scope 1&2 emissions between current FY and the baseline year FY19	<p>Scope 1 and 2 emissions are consolidated by the NSE reporting team as described above.</p> <p>The difference between absolute Scope 1&2 emissions for the current reporting year and the baseline year (FY19) is divided by the equivalent baseline year emissions to give the percentage change between the two years.</p>	%
Reduce business travel emissions 55%/ FTE by 2030	The difference in Scope 3 business travel emissions per FTE between current FY and the baseline year FY19.	<p>Business travel emissions are calculated by the NSE reporting team as per the processes discussed above.</p> <p>The difference between per FTE business travel emissions for the current reporting year and the baseline year (FY19) is divided by per FTE business travel emissions from the baseline year to give the percentage change between the two.</p>	%
100% company vehicles to be EV/PHEV by 2030	The number of electric and plug in hybrid vehicles as a proportion of total fleet	<p>Fleet inventory figures are submitted to the NSE team as part of the annual reporting process.</p> <p>The number of Electric vehicles (EVs) is added to the number of Plug-in Hybrid vehicles (PHEVs). This figure is divided by the total number of vehicles in the fleet, giving the percentage of company vehicles that are EV/PHEV.</p>	%
100% purchased electricity from renewables by 2030	The percentage of energy that Deloitte consumes which is covered by Green Tariffs or Energy Attribute Certificates (EACs).	<p>From FY20 all electricity has either been purchased on REGO-backed green tariffs or covered by the purchase of Energy Attribute Certificates (EACs).</p> <p>Electricity consumption data is submitted by geographies with the proportion of consumption covered by Green Tariffs disclosed. EACs are purchased for consumption not covered by Green Tariffs. Evidence in the form of Renewable Energy Certificates (RECs) or Renewable Energy Guarantees of Origin (REGOs) is collated to validate these renewable energy claims. Consumption covered by Green Tariffs is added to consumption for which EACs are purchased. This is then divided by total electricity consumption, calculating the percentage of energy from renewable sources.</p>	%

7.7 Estimations

Data collection processes are revised and improved each year, however achieving full coverage of actual data across emissions sources is an ongoing effort. Where data is not available or not considered reliable, estimations are used to fill gaps in data. Estimations are generally based either on extrapolation from actual data, or NSE averages (see Section 7.1 – 7.6 for specific estimations used). See the Data Confidence section below for more on estimated and actual data proportions.

7.8 Exclusions

Where categories have been excluded from our reporting, our reasoning is below:

Scope 1	Reason for exclusion
Fuel combustion	-
Owned/leased vehicle fleet (ICE)	-
Fugitive gas emissions	Excluded as not a historically material source of emissions
Backup generators	Excluded as not a historically material source of emissions
Scope 2	
Electricity (market-based)	-
District heating and cooling	-
Vehicle fleet (Electric)	-
Scope 3	
Upstream scope 3 emissions	
Purchased goods and services	-
Capital goods	Reported in the PG&S calculation
Fuel- and energy- related activities	Excluded as not material (calculated ~0.5% of emissions)
Upstream transport and distribution	Reported in the PG&S calculation.
Waste generated in operations	Excluded as not material (calculated <0.1% of emissions)
Business travel (excl. radiative forcing)	-
Employee commuting and homeworking	-
Upstream leased assets	Reported in the PG&S calculation
Downstream scope 3 emissions	
Downstream transport and distribution	Not relevant. Deloitte does not sell or transport products
Processing of sold products	Deloitte's business does not include processing of physical products.
Use of sold products	Deloitte's business does not include sale of physical products.
End-of-life treatment of sold products	Deloitte's business does not include end-of-life treatment of physical products.
Downstream leased assets	Downstream asset leasing is only done in rare circumstances. Emissions assumed to be negligible compared to overall footprint
Franchises	Not relevant. Deloitte does not own franchises
Investments	Not relevant according to the GHG Protocol as Deloitte is not a financial institution

8. Data Confidence

Data comes from various sources – with some being more detailed and mature than others. Below we have outlined the confidence we have in the emissions reported in each category based on the proportion of those emissions that were calculated using actual activity data.

The confidence levels we use are (activity data as % of total): Low [1-34%], Medium [34-67%] and High [67-100%]

Scope 1	Confidence
Fuel combustion	High
Vehicle fleet (ICE)	High
Scope 2	
Electricity (market-based)	High
District heating and cooling	High
Vehicle fleet (Electric)	High
Scope 3	
Purchased goods and services	Low
Employee commuting and homeworking	Low
Business travel (excl. radiative forcing)	High
Other Metrics	
Waste	High
Water	High

9. Restatement Policy

In instances where, due to a change in calculation methodology, a structural change to the organisation, new acquisitions or divestments or improvements in data accuracy, our emissions are materially misstated, Deloitte NSE will report updated figures in the annual report cycle where the change is made. Where comparable historical data is available, a restatement will be made for the baseline year and all subsequent reported years.

A material misstatement is deemed to be that returning a variance of greater than or equal to 5% at the Scope 1, 2 or 3 level. The restatement will be accompanied with an explanation as to why it was necessary.

10. Emission factors

Geographies report their annual activity data centrally to the NSE reporting team, where all data is aggregated, and emissions factors are applied to calculate GHG emissions. Deloitte uses emissions factors published by DESNZ (UK), IEA, and the EU; in certain cases we use other specific emissions factors. These are reviewed and benchmarked against other international GHG emissions sets each year in collaboration with Deloitte Global.

Factors are updated each year in line with guidance of the issuing bodies. Where the reporting period covered by the emissions factor set differs from Deloitte's reporting year, the set which covers the larger proportion of Deloitte's reporting year is used.

All factors used are noted in the relevant emissions sources in sections 7.1 - 7.3 above.

NSE GHG emissions are reported in tonnes CO₂e. These Emissions factors aggregate both CO₂ and the other greenhouse gases listed in the IPCC Fourth Assessment Report (AR4 - 100 year), to create a CO₂ equivalent (CO₂e) total. The GWP factors used are CO₂ = 1; CH₄ = 25; N₂O = 298

11. Validation procedures

Geographies are responsible for validation and integrity procedures over the data submitted as part of NSE reporting. This includes trend analysis, comparison with prior year data and sample testing over material emissions sources. We have established a year-on-year variance threshold of 15% and where variances exceed these, geographies are required to provide an explanation. Geography data is reviewed by a senior person in the geography prior to submission to NSE. The NSE team collate and consolidate data from geographies and convert the activity data into emissions. Datapoints entered into our reporting tools by one team member are checked by another. The NSE team follow up gaps and significant variances identified with the local teams before sharing the data with our assurance provider. The assurance provider conducts limited assurance over the data (see section 6). Quality reviews of the NSE data are performed by senior members of the NSE sustainability team and the final emissions data is approved by NSE leadership before publication.

12. Materiality assessment

All emission sources are assessed on a periodic basis to determine whether the omission of smaller sources have a material impact on both the geography emissions and NSE Deloitte level emissions. Scope 3 emissions are the aggregate of a range of consumption sources which often have less robust data management and reporting practices surrounding them in place. Materiality assessment over Scope 3 emission sources will be performed on a periodic basis to ensure that all material emission data streams are included within the scope of reporting.

13. Beyond Value Chain Mitigation/ 'Offsets'

Since FY23 we have implemented a structured Beyond Value Chain Mitigation (BVCM) strategy, in line with Science-Based Targets Initiative guidance. Since FY24 this has meant that each year we voluntarily purchase CERs ('carbon credits') equivalent to 50% of our total gross emissions for that year; we additionally provide direct investment and skills-based support to projects that will drive the net zero transition outside of our value chain. As noted in the footnotes to the data tables, in FY25 we restated FY24 PG&S emissions as part of a review of methodology and data completeness. As a result there is a difference between FY24 CERs and 50% of FY24 total emissions. We will continue to review our approach to CER purchases as part of our BVCM strategy.



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