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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 LLP

We (“BDO LLP” or “BDO”) were engaged by Deloitte LLP (the “LLP”) to report on selected Environmental Performance Data of Deloitte LLP (the “Subject Matter”, as shown in Appendix 1), in accordance with the requirements laid out in the FY25 UK 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 Business and ESG Performance Metrics Report for FY25 within the Deloitte UK Annual Review (the “Report”).

The selected Deloitte LLP 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 Report and, therefore, we do not express any conclusions on such other information or on the Report as a whole.

Deloitte LLP’s Responsibilities

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

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 LLP 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 will comply 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.

The firm applies 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 information 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.

A limited assurance engagement undertaken in accordance with ISAE 3000 & ISAE 3410 involves assessing the suitability in the circumstances of Deloitte LLP’s use of criteria as the basis for the preparation of the Subject Matter information, assessing the risks of material misstatement of the



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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 Report;
- 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 considered this for reasonableness, including all facilities either owned or under the operational control of any such entities and activity in those locations;
- Tested the key processes and controls covering the presentation of the Subject Matter;
- Assessment of the reasonableness of information provided by any member of the Firm, 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;
- Reviewed the draft disclosures contained within the draft Report, dated 29 September 2025 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.



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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 LLP's Subject Matter has been prepared, in all material respects, in accordance with the criteria applied, as explained in FY25 UK 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 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 Report other than the Subject Matter information specifically identified in the scope of this independent assurance report. The Members of Deloitte LLP 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 materially 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.

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 UK Basis of Reporting.



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Restriction of Use of Our Report

Our limited assurance report is made solely to Deloitte LLP in accordance with our engagement letter dated 10 July 2025, together with our variation letter dated 26 September 2025, and designed to meet the agreed requirements specified by Deloitte LLP. 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 LLP for any purpose or in any context. Any party other than Deloitte LLP, 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 LLP, 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

29 September 2025

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

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	1,618
Gas	1,601
Owned vehicle fleet (ICE)	17
Scope 2 (market-based)	16
Electricity (market-based)	0
<i>Electricity (location-based)</i>	3,621
District heating and cooling	16
Owned vehicle fleet (Electric)	0
Total Gross Operational Emissions (<i>Scope 1 + Scope 2 (market-based)</i>)	1,634
Scope 3	99,525
Purchased goods and services (PG&S)	57,691
Business travel (excluding radiative forces)	33,154
Employee commuting and homeworking	8,680
Total Gross Emissions	101,159

Total Energy Usage	kWh
Fuel Consumption	5,368,746
Owned, Internal Combustion Engine Vehicles	74,924
Owned, Electric Vehicles	80,381
Reimbursed Mileage & Car Rentals	5,213,441
Utilities Consumption	26,163,406

Gas	8,751,599
Electricity from buildings	17,323,666
District Cooling	0
District Heating	88,141
Total Energy Usage	31,532,152

Normalised Emissions	tCO2e / FTE
Scopes 1 & 2	0.06
Scope 3	3.94

FY25 WorldClimate Target Performance for the following targets:	
Reduce Scopes 1 & 2 emissions by 70% by 2030	-76%
Reduce business travel emissions by 55% / FTE by 2030	-54%

KPIs reported under ISAE 3000:

Other Metrics	Metric
Waste generated (tonnes)	1,015
Recycled (mixed) (tonnes)	302
Recycled (paper) (tonnes)	97
Food Composting (tonnes)	195
Waste to energy (tonnes)	421
Landfill (tonnes)	0
Diverted from landfill (tonnes)	1,015

Water Consumption (m ³)	61,801
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FY25 WorldClimate Target Performance for the following targets:	
100% of company vehicles to be EV/PHEV by 2030	99%
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)	65,745