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Deloitte.

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Carbon Reduction Plan

Deloitte MCS

5 November 2026

Commitment to achieving net zero

Deloitte MCS is committed to achieving net zero emissions by 2040. Deloitte MCS, part of Deloitte LLP, has publicly committed to becoming Net Zero through Deloitte's global Sustainability strategy.

We have 'near-term' 2030 carbon reduction goals covering our operations and value chain and a long-term target to reach Net Zero by 2040. These targets have been validated by the Science-Based Targets Initiative (SBTi).

Baseline emissions footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline year: 01 June 2018 to 31 May 2019 (FY19)
Additional details relating to the baseline emissions calculations:

Our carbon emissions are calculated using an operational control consolidation approach as described in the GHG Protocol. Our detailed methodology is outlined in our latest (FY26) Basis of Reporting. BDO LLP provide limited assurance of our UK firm's environmental and GHG data (Deloitte LLP).

The emissions reproduced in this CRP differ slightly from those in our externally assured GHG statement. This is because our assured footprint is aligned with the GHG Protocol and as such we report all material sources of emissions. To ensure alignment with the UK Government Procurement Policy Note we have estimated emissions from waste and added this to the totals (see *).

We have also used analysis from the 2018 SBT Value Chain report to split out 'Upstream Transport and Distribution' from 'Purchased Goods and Services' emissions (which are combined in our own reporting).

Since FY19, we have updated our methodology for reporting Homeworking & Commuting, and PG&S emissions due to changes in accepted practices, and improvements in data granularity and systems.

This means not all changes can be applied retrospectively and thus limits the comparability of FY25 reported emissions against the baseline year.

Baseline year emissions:	
Emissions	**Total (tCO_2e)**
Scope 1	**784**
Fuel combustion	758
Vehicle fleet (internal combustion engine)	27
Scope 2	**888**
Electricity (market-based)	824
District heating & cooling	63
Vehicle fleet (electric)	1
Scope 3 (included sources)	**26,818***
Upstream	
Purchased goods and services	10,704
Capital goods	*Reported in the PG&S category*
Fuel- and energy – related activities	*Not material*
Upstream transport and distribution	218
Waste generated in operations	13*
Business travel (excl. radiative forcing)	12,531
Employee commuting and teleworking (see footnote 1)	3,351
Upstream leased assets	*Reported in the PG&S category*
Downstream	
Downstream transport and distribution	*Deloitte does not sell or transport products.*
Processing of sold products	*Deloitte does not sell or transport products.*
Use of sold products	*Deloitte does not sell or transport products.*
End-of-life treatment of sold products	*Deloitte does not sell or transport products.*
Downstream leased assets	*Downstream asset leasing is only done in rare circumstances. Emissions assumed to not be material.*
Franchises	*Deloitte does not own franchises.*
Investments	*According to the GHG Protocol, Deloitte is not considered a financial institution.*
Total emissions	**28,490***

1 *Employee commuting and teleworking is split as follows in the Baseline year: employee commuting 3,146 tCO_2e and teleworking (homeworking) 205 tCO_2e.*

Current emissions reporting

Reporting year: 01 June 2025 to 31 May 2026 (FY26)	
Emissions	TOTAL (tCO_2e)
Scope 1	**545**
Fuel combustion	544
Vehicle fleet (internal combustion engine)	1
Scope 2	**5**
Electricity (market-based)	0
District heating & cooling	5
Vehicle fleet (electric)	0
Scope 3 (included sources)	**33,780***
Upstream	
Purchased goods and services	22,971
Capital goods	*Reported in the PG&S category*
Fuel- and energy – related activities	*Not material*
Upstream transport and distribution	469
Waste generated in operations	2*
Business travel (excl. radiative forcing)	7,549
Employee commuting and teleworking (see footnote 2)	2,738
Upstream leased assets	*Reported in the PG&S category*
Downstream	
Downstream transport and distribution	*Deloitte does not sell or transport products.*
Processing of sold products	*Deloitte does not sell or transport products.*
Use of sold products	*Deloitte does not sell or transport products.*
End-of-life treatment of sold products	*Deloitte does not sell or transport products.*
Downstream leased assets	*Downstream asset leasing is only done in rare circumstances. Emissions assumed to not be material.*
Franchises	*Deloitte does not own franchises.*
Investments	*According to the GHG Protocol, Deloitte is not considered a financial institution.*
Total emissions	**34,279***

2 *In FY26, employee commuting & teleworking (homeworking) split as follows: employee commuting = 1,626 tCO_2e and homeworking = 1,112 tCO_2e.*

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Emissions reduction targets

To continue our progress to achieving net zero, we have adopted the following carbon reduction targets.

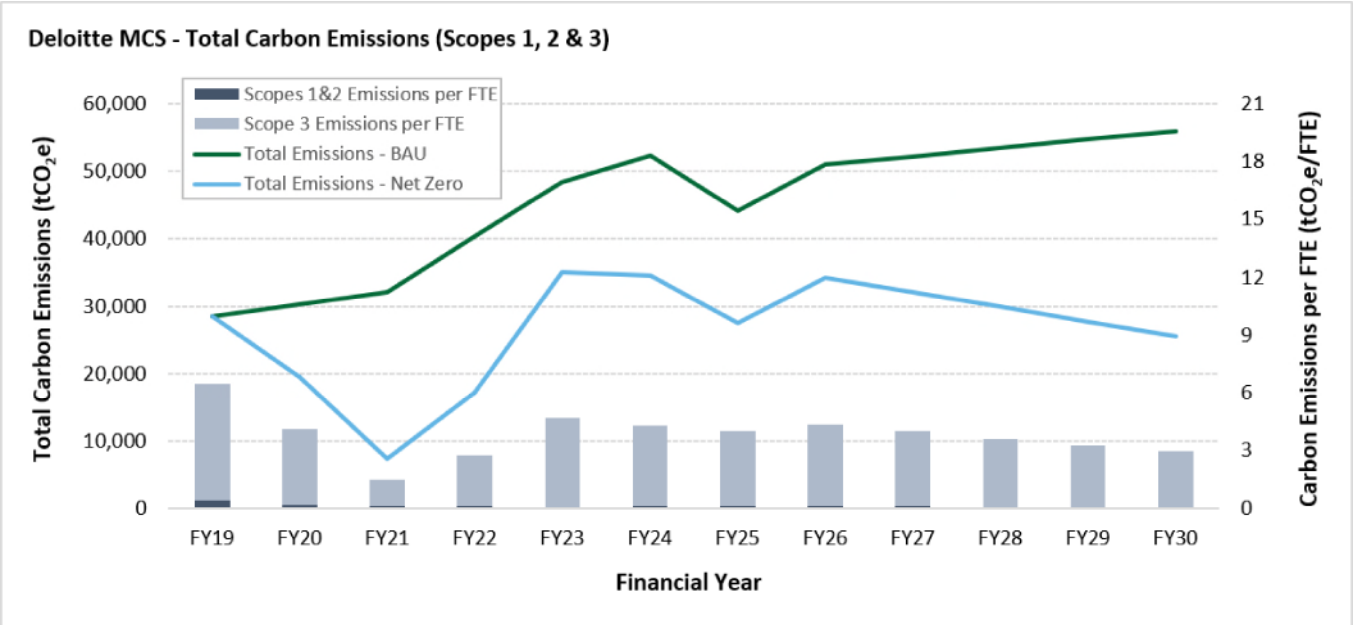
We are committed to becoming Net Zero by 2040 across our value chain. Underpinning this commitment are the following near-term carbon reduction targets. By 2030, or sooner we will:

- Reduce scopes 1 & 2 emissions by 70%, underpinned by the following targets:
  - Operate a fully plug-in hybrid/ electric vehicle fleet
  - Source 100% renewable electricity for our buildings
- Reduce scope 3 business travel emissions by 55% per FTE

Since FY23, we have been implementing our Beyond Value Chain Mitigation (BVCM) strategy. Our BVCM strategy is in line with Science-Based Targets Initiative leading practice, and our CERs purchase is to the equivalent of 50% of our total gross emissions. In FY26, we are covering 40% with CERs and a further 10% with other carbon credit investments - to read the full detail, refer to our FY26 Basis of Reporting. We will additionally be providing direct investment and skills-based support (equivalent to the remaining 50% of emissions) to projects that will drive the net-zero transition outside of our value chain. We will continue to review our approach to CER purchase and broader investments as part of our BVCM strategy.

We estimate our total carbon emissions have been lower by 122,850 tCO_2e since baseline (FY19-26) compared to an FY19 BAU trajectory.

With linear growth, we project that our total carbon emissions will be lower by a further 100, 847 tCO2e over the next four financial years (FY27/FY28/FY29/FY30) vs. our FY19 BAU trajectory. These forecast future emissions savings are based on the mathematical model we have used and equate to a potential cumulative reduction of 44% for FY27-FY30.



Carbon reduction projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented since the 2019 baseline. It is difficult to separate the impacts of our carbon reduction programme from the impact of Covid-19, but the cumulative carbon emission reduction achieved over the past seven years (FY19-FY26) vs our FY19 BAU trajectory equates to 122,850 tCO_2e.

All carbon reduction measures will be in effect when performing the contract.

- We launched our Sustainability programme (previously known as World*Climate*), our global strategy to drive responsible climate choices within our organisation and beyond.
- We set a carbon reduction target that has been externally validated by the Science-Based Targets Initiative (SBTi).
- We created a climate action roadmap that includes:
    - Creation of our 'Better Buildings' framework to ensure sustainability is a key factor in all office leasing, fit-outs and operational decisions
    - Sourcing 100% renewable electricity across our estate.
    - Placing sustainability KPIs in high value contracts, such as facilities management and catering.
    - Launching our electric company car scheme
    - Investing in digital collaboration tools and launching a 'Sustainable Delivery Framework' and Travel Emissions Calculator to help us work with our clients to reduce project-related travel emissions.
    - Introducing Clause Zero into our engagement letters to formalise our commitment to sustainable project delivery.
    - Creating a business travel emissions dashboard to aid leadership decision-making.
    - Active engagement with our largest global suppliers so they monitor and report their carbon emissions and commit to set their own 1.5^{o}C aligned carbon reduction target.
- To effectively manage our broader environmental impacts, we also continue to operate a combined ISO14001/50001 certified environmental & energy management system.
- We launched a UK Travel Emissions Dashboard to increase visibility of business travel and to drive behaviour change.

Future carbon reduction initiatives

In the future we intend to take further measures such as:

- Implementing our UK sustainable technology strategy.

We will continue to review and enhance our climate-related disclosures, and drive decarbonisation from our use of business travel, technology, our real estate and our wider supply chain. We are also committed to empowering our colleagues to lead by example and creating partnerships that accelerate climate action across the sectors in which we operate.

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Declaration and sign off

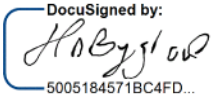
This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard[3] and uses the appropriate government emission conversion factors for greenhouse gas company reporting.[4]

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.[5]

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the supplier:



Name: Heather Bygrave

Position: Chief Financial Officer

Date: 05 November 2026

[3] https://ghgprotocol.org/corporate-standard

[4] www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

[5] https://ghgprotocol.org/standards/scope-3-standard

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