



Deloitte UK

Business and ESG performance
metrics for FY26

This document provides a high-level view of our [business](#) performance metrics as well as the [environmental](#), [social](#) and [governance](#) (ESG) metrics that underpin our approach as a responsible business.

It is intended to be read in conjunction with the narrative in our [FY26 Annual Review](#) and the information in our [Financial Statements](#).

To read the detail on our statutory gender pay gap reporting, our voluntary ethnicity pay gap disclosures and representation disclosures, please see our [FY26 Pay and Inclusion Report](#). This contains progress against our inclusion agenda and more detail of how we shared our success with our people.

Business performance metrics

	FY24	FY25	FY26
Revenue £m			
Total revenue	5,746	5,676	5,809
UK revenue	4,921	4,880	5,014 ¹
Switzerland revenue	825	796	795
Revenue by business £m (UK)			
Audit & Assurance	941	969	998
Strategy, Risk & Transactions Advisory	874	901	913
Tax & Legal	1,249	1,335	1,357
Technology & Transformation	1,857	1,675	1,746
Revenue by industry £m (UK)			
Financial services	1,617	1,613	1,735
Consumer	942	966	972
Technology, media and telecoms	661	670	632
Energy, resources and industrials	551	563	535
Government and public services	761	652	679
Life sciences and healthcare	187	196	235
Other	202	220	226
Profit			
Distributable profit (£m)	756	789	899
Average profit per equity partner (£k)	1,012	1,051	1,125
Tax			
Average effective tax rate per equity partner % ²	50%	49%	49%
Tax paid to HMRC (£m) ³	603	643	696
Business taxes collected on behalf of HMRC (£m) ⁴	1,151	1,139	1,165
Total UK tax contribution (£m)	1,754	1,782	1,861

	FY24	FY25	FY26
Number of full-time equivalents (financial year average)			
Equity partners	749	751	799
Employees ⁵	26,824	25,205	23,970
Total average number of employees (financial year average)⁶			
Equity partners	760	762	809
Employees	28,604	26,978	26,030
Quality and client care			
Net promoter score ⁷	57	62	67
Client satisfaction score ⁸	86	86	88

Footnotes

(1) Includes UK revenue of £5,009m and Gibraltar revenue (A&A and T&L) of £5m.

(2) Includes National Insurance (NI) contributions as well as income tax.

(3) Includes corporate tax, income tax and NI.

(4) As a result of Deloitte's business activities providing audit and assurance, consulting, tax and related services, it has collected business taxes on behalf of HMRC, including employee tax, NI and VAT.

(5) Includes 654 salaried partners. All partners = 1,453.

(6) Total average of employees differs from FTE in that each individual counts as one employee regardless of whether they are full time or part time.

(7) Net promoter score is used as an indicator of client loyalty and is calculated using a 0-10 scale question: "How likely is it that you would recommend Deloitte to peers and colleagues?"

(8) Client satisfaction score shows the average satisfaction rating given by client.

Environment metrics

Our UK Sustainability strategy drives progress towards our net-zero ambition in the UK and globally¹.

Transparent reporting of our greenhouse gas (GHG) emissions is important for us to demonstrate how we’re doing on our net-zero journey. Please see the [UK Sustainability story](#) in the Annual Review for further commentary and insight on our environmental performance.

The metrics below relate to Deloitte UK and have been compiled as part of a Deloitte North South Europe (NSE) process, following the [UK Basis of Reporting](#). All metrics have undergone limited assurance from BDO at a UK level, except where noted with an asterisk. See the [assurance statement](#) for details.

UK Sustainability target performance	FY19 (baseline year)	FY24	FY25	FY26
Reduce Scopes 1, 2 and 3 emissions by 90% by 2040	-	-1%	-13%	-8%
Reduce Scopes 1 and 2 emissions by 70% by 2030	-	-76%	-76%	-75%
Reduce business travel emissions by 55%/FTE by 2030 ^{2 3}	-	-50%	-54%	-68%
100% of company vehicles to be BEV/PHEV by 2030	0%	98%	99%	99%
100% of electricity to be from renewables by 2030	72%	100%	100%	100%

Footnotes

- (1) Deloitte's near-term (2030) target greenhouse gas reduction goals have been validated by the Science Based Targets Initiative (SBTi) as 1.5 degrees-aligned, science-based targets. Deloitte has also committed to set long-term emissions reduction targets using the SBTi's Net Zero Standard.
- (2) Deloitte NSE use full-time equivalents (FTE) figure as at 31 May, whereas, Deloitte UK use a financial-year average FTE figure.

- (3) Business travel continued to decrease in FY26 because of an ongoing focus on sustainable delivery. The reduction year-on-year was driven by updated UK government emission factors for business travel by air as consumer activity returned to pre-COVID flying levels. This translated into higher load factors overall equating to fewer emissions per passenger kilometre flown. Tackling emissions from business travel remains a priority for FY27.

Greenhouse gas emissions (tCO ₂)	FY19 (baseline year)	FY24	FY25	FY26	% change to baseline
Scope 1	3,192	1,643	1,618	1,692	-47%
Fuel combustion	3,083	1,624	1,601	1,690	
Vehicle fleet (internal combustion engine)	109	19	17	2	
Scope 2	3,614	0	16	17	-99%
Electricity (market-based) ⁴	3,353	0	0	0	
Electricity (location-based) ⁵	8,802	3,601	3,621	3,532	
District heating and cooling	258	0	16	17	
Vehicle fleet (electric; market-based) ⁴	3	0	0	0	
Total operational emissions	6,806	1,643	1,634	1,709	-75%
Scope 3	109,091	112,534	99,525	104,780	-4%
Business travel (excl. radiative forcing) ⁶	50,999	38,263	33,154	23,453	
Purchased goods and services ⁷	44,452	65,745	57,691	72,820	
Employee commuting and homeworking	13,640	8,526	8,680	8,507	
Total gross emissions	115,897	114,177	101,159	106,489	-8%
Certified emission reductions (CERs) ⁸	42,079	34,830	50,580	42,596	
Normalised emissions (tCO₂/FTE)					
Scopes 1 and 2	0.38	0.06	0.06	0.07	
Scope 3	6.06	4.21	3.94	4.27	
Total gross emissions	6.44	4.27	4.01	4.34	-33%

Footnotes

- (4) From FY20 all electricity has either been purchased on REGO-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. This is in accordance with the Climate Group's RE100 Technical Criteria and Global Reporting Initiative (GRI) topic standard GRI 302: Energy 2016.
- (5) In accordance with GRI disclosure 305-2, Deloitte publishes purchased electricity emissions using both a location- and market-based methodology. The location-based method involves using an average national, regional or sub-national 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. Deloitte's near-term science-based targets use a market-based methodology for purchased electricity, hence this figure is shown in the primary emissions inventory; whereas the location-based figure is shown for comparative purposes. Within the UK, renewable energy is sourced by most offices. Where renewable energy is not provided at source, renewable energy certificates (RECs) are purchased to the value of consumption. This enables us to report market-based emissions as zero, which is included in total operational emissions.
- (6) The applicable UK government emission factors for air travel have decreased YoY by between 16-41% depending on travel class. Although there was a 1% decrease in activity YoY (km travelled by air) in FY26, emissions factors have played a significant role in the decrease in emissions shown here.
- (7) Due to activity data not being readily available, scope 3 PG&S emissions are calculated using data collected from select suppliers, combined with broad estimations of emissions per amount spent by purchasing category. As such, the uncertainty around these reported emissions is high. Since FY2019 Deloitte has made changes to the methodology for reporting PG&S emissions due to changes in accepted practices, and improvements in data granularity and systems. This limits the comparability of PG&S emissions reported in more recent years against the baseline year. Deloitte will continue to review its approach to scope 3 reporting in the future, aiming to continually improve the accuracy of its disclosures. When these enhancements lead to a material change in a reported figure, Deloitte is committed to explaining the nature of the change, its reasoning why the change is appropriate, and the variance compared to previous methodologies. The total for PG&S emissions reported in FY26 includes 20,833 tCO₂e of interfirm emissions. Full details of the methodology changes YoY used to calculate PG&S emissions are available in the Deloitte UK FY26 [Basis of Reporting](#) document.
- (8) 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. In line with the above, CERs were purchased to cover 50% of reported FY24 emissions. In FY25, we restated the FY24 comparator following a review of our GHG emissions reporting methodology, which resulted in an increase. As this increase arose from a restatement within an evolving reporting landscape, no additional CERs were purchased in relation to FY24 emissions. We purchase and assure CERs collectively as Deloitte North and South Europe, and this assurance statement will be available by the end of November 2026.

Other Environmental Metrics	FY19 (baseline year)	FY24	FY25	FY26	% change to baseline
Fuel consumption (kWh)	11,391,238	4,456,111	5,368,746	4,004,697	-65%
Owned vehicles, internal combustion engine	444,447	82,789	74,924	6,736	
Owned vehicles, electric	7,941	108,090	80,381	104,470	
% electric/plug-in hybrid vehicles in fleet	0%	98%	99%	99%	
Reimbursed mileage and car rentals	10,938,850	4,265,232	5,213,441	3,893,491	
Utilities consumption (kWh)	49,441,472	26,237,385	26,163,406	27,182,239	-45%
Gas	16,758,611	8,876,694	8,751,599	9,235,418	
Electricity	31,661,469	17,360,691	17,323,666	17,852,026	
% electricity from renewables	72%	100%	100%	100%	
District cooling	736,160	0	0	0	
District heating	285,232	0	88,141	94,795	
Total energy consumption (kWh)	60,832,710	30,693,496	31,532,152	31,186,936	-49%
Water usage (m³)	141,010	69,496	61,801	75,598⁹	-46%
Waste production (tonnes)	2,635	972	1,015	888	-66%
Recycled (%) ^{*10}	55%	61%	59%	50%	
Diverted from landfill (%)	99%	100%	100%	100%	
Normalised other environmental metrics*					
Utilities consumption per floor area (kWh/m ²)	304	217	173	218	-28%
Water usage per FTE (m ³ /FTE)	7.80	2.60	2.45	3.08	-61%
Waste production per FTE (tonnes/FTE)	0.15	0.04	0.04	0.04	-76%

Footnotes

- (9) During FY26, water usage across our UK property portfolio increased due to the additional load placed on those sites that use water-based chillers during the hot weather in summer 2025 and the opening of a new on-site gym on our London campus.
- (10)During FY26, the recycling rate across our UK property portfolio decreased due to a change of major contractor managing our properties and with the introduction of a new methodology for waste collection now in line with best practice within the industry.

Social impact metrics

Social impact¹ is about making a meaningful and lasting impact on our people, clients and society². By using our skills, capabilities and networks, we are dedicated to driving positive progress. For us, this means that through our new [social impact strategy](#), we're bringing together people, technology and networks to create Pathways to Progress. We're helping talent transform potential into future-ready skills, supporting the social sector in adopting emerging technologies like AI and digital tools, and convening clients, alliances and community organisations to scale solutions that benefit society.

Social impact stories
[5 Million Futures impacted for good](#)
[AI for good](#)
[Unlocking regional potential](#)
[Reimagining sustainable technology](#)
[Impact beyond profit](#)
[Supporting our local communities](#)

	FY24	FY25	FY26
Social Impact ⁽¹⁾			
Total number of society partnerships	89	100	109
Total social impact contribution ³	£10.7m	£10.8m	£11.45m
Number of social impact volunteers ⁴	5,287	6,756	5,182
Social impact volunteering hours ⁴	55,748	64,115	52,602
Number of pro bono hours ⁵	14,389	8,946	7,831
Number of laptops donated ⁶	3,952	3,174	3,659

Footnotes

- (1) Social Impact data has been compiled following this [Basis of Reporting](#).
- (2) Globally, Deloitte reached its target to impact 100 million lives in FY25. Futures (lives impacted) is no longer a reported metric.
- (3) Total social impact contribution represents the financial value of our social impact activities, including fundraising, donations, pro bono, volunteering hours and programme management.
- (4) Our people supported charities, schools and communities across the UK through volunteering, skills-based projects and awareness-raising activities, helping create positive impact where it is needed most. The decrease in FY26 reflects the postponement of our Volunteering Month campaign to early FY27 to focus on onboarding our new cohort of charity partners and launching our Christmas volunteering programme.
- (5) Offering professional expertise free of charge to charities is at the heart of our social impact programme. Our professionals work alongside our society partners like we do our clients, delivering high impact projects to address complex challenges and strengthen resilience. FY26 pro bono hours were lower as a major global project from FY25 concluded and was not repeated.
- (6) What began as a response to the COVID-19 pandemic has become a core part of our social impact programme. To date, we have donated almost 24,000 laptops, helping more people access the technology they need to learn, work and thrive. From FY26, we will report the number of devices donated, as previously the impact of laptop donations was captured as Futures, which is no longer reported.

Ethics metrics

Our people are encouraged to raise concerns about wrongdoing of any sort – whether relating to the behaviour of an individual or broader organisational integrity. A range of reporting channels are available, including an independent, externally hosted hotline, and these are regularly shared through firmwide communications. The Ethics team engages with leadership and employees across the firm to strengthen understanding of our shared responsibilities and expectations around ethics, integrity and doing the right thing, supported by targeted training for different cohorts. Alongside this, we are increasingly leveraging ethics data and trend analysis to identify key themes, inform areas of focus and enhance the effectiveness of our communications and training. We share these insights with all our people on a quarterly basis to support transparency and build confidence in our ethics programme.

	FY24	FY25	FY26
Ethics			
Ethics matters raised ¹	349 ²	349 ²	429
Rate per 100 FTE ³	1.4	1.3	1.8
% breakdown by top 5 issues ⁴			
Disrespectful treatment	29%	25%	29%
Discrimination	12%	11%	15%
Time and expense reporting	9%	13%	14%
Violation of policy	7%	8%	11%
Sexual harassment	6%	6%	7%
% of respondents who agreed with this statement: “Deloitte is an ethical place to work” ⁵	95%	96%	96%

Footnotes

- (1) ‘Ethics matters’ includes both allegations (i.e. reports of alleged misconduct) and inquiries (general questions or requests for information/ guidance on ethics-related matters, that are not linked to specific incidences of misconduct). In FY26, 18% of ethics matters were inquiries.
- (2) The FY24 and FY25 comparative figures have been restated following a post-reporting data cleansing review. As a result of refinements to matter allocation arising from this process, the FY24 total has been revised from 348 (in the FY25 BESG Report) to 349 matters, and the FY25 total, from 350 to 349 matters.
- (3) For FY26, this KPI is based on a financial year average FTE. The FY24 figure was restated in the prior year due to a change of calculation methodology to align with using the FTE average figure for that financial year and to aid comparability of disclosed data.
- (4) The top five issues vary from year to year. Categories shown here are the FY26 top five categories of allegations only, which represents a change in reporting basis. In prior years, the categories were presented as combined allegations and inquiries, as stated here in prior year comparatives. For the top five issues in previous years, please see the relevant Annual Review.
- (5) Deloitte Ethics and Engage for Change Survey FY26. All partners and staff invited to participate. Completion rate 63% (FY25: 36%).



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