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Independent Limited Assurance Report to Deloitte Global Services Limited in Respect to the Environmental Performance data for the year ended 31 May 2024.

BDO LLP (“BDO” or “we”) was engaged by Deloitte Global Services Limited (“the Company” or “DGSL”) to report on the Deloitte network’s (as defined below) environmental performance data for the year ended 31 May 2024 (the “subject matter”) in accordance with the requirements laid out in the FY2024 Basis of Reporting (the “criteria”). We were engaged to report in the form of an independent limited assurance conclusion as to whether the applicable criteria have been met. Our work has been conducted in accordance with the International Standard on Assurance Engagements (ISAE) 3410 Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board.

Our review was limited to the subject matter reported in the 2024 Global Impact Report (“the Report”) comprising:

- Scope 1 Greenhouse Gas (GHG) emissions (consisting of fuel combustion in buildings and vehicle fleet, internal combustion engine, reported in tCO₂e)
- Scope 2 GHG emissions (consisting of purchased electricity, buildings and fleet, location and market based, and district heating and cooling, reported in tCO₂e)
- Scope 3 GHG emissions (consisting of business travel, commuting and teleworking, and purchased goods and services (PG&S), reported in tCO₂e)
- Energy usage (consisting of renewable electricity, non-renewable electricity, natural gas, gasoline and diesel fuel, reported in terajoules).

Figures reviewed are shown in Appendix 1 to this report.

The Deloitte environmental performance data consist of the emissions of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their respective related entities (collectively, the “Deloitte network”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and their respective related entities are responsible for collecting their energy consumption and activity data. Consumption and associated emissions are submitted to Deloitte Global annually and compiled for inclusion in the Report. The engagement covered the entities comprising the Deloitte network and all facilities either owned or under the operational control of any such entities.

We have not performed any procedures with respect to other information included in the Report and, therefore, no conclusion on the Report as a whole is expressed.

DTTL’s Responsibilities

The Directors of DTTL 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 Directors of DTTL 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 (to the extent possible given developing methodologies).



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Our Responsibilities

We conducted the engagement in accordance with the International Standard on Assurance Engagements 3410 (UK) - Assurance Engagements on Greenhouse Gas Statements (“ISAE 3410”). The standard requires that we:

- Comply with the requirements of Parts A and B of the Code of Ethics for Professional Accountants, including independence, issued by the International Ethics Standards Board for Accountants (the IESBA Code);
- Implement quality control procedures that are applicable to the individual engagement in accordance with the requirements of the International Standard on Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (ISQM 1)
- Plan and perform our engagement to comply with the requirements of ISAE 3410; which include obtaining sufficient evidence to provide limited assurance, over the subject matter for the year from 1 June 2023 to 31 May 2024 in accordance with the criteria.
- Communicate matters that may be relevant to the subject matter to the appropriate party including identified or suspected non-compliance with laws and regulations, fraud or suspected fraud, and bias in the preparation of the subject matter; and
- Report our conclusion in the form of an Independent Limited Assurance Report to the Company.

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.

A limited assurance engagement undertaken in accordance with ISAE 3410 involves assessing the suitability of Deloitte Global’s use of its reporting procedures as the basis for the preparation of the subject matter, 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. 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 a reasonable assurance engagement been performed.



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Our procedures included, but were not limited to:

- Review 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
- Review and assessment of the systems, processes and controls to collate, aggregate, validate and report the data
- Evaluated the materiality of the locations based on reported emissions and considered this for reasonableness against the geographies covered by the entities comprising the Deloitte network, 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 consolidation process and presentation of network-wide level data
- Reviewed the reasonableness of information provided by any member of the Deloitte network, 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 Energy Attribute Certificates (EACs)
- Reviewed the draft disclosures contained within the draft Report, dated 11 September 2024 and the corresponding FY2024 Performance Metrics - Environment table, to assess alignment with the underlying GHG emissions calculations and activity data.

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

Conclusion

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

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the subject matter for the year from 1 June 2023 to 31 May 2024, has not been prepared, in all material respects, in accordance with the applicable criteria.

Inherent Limitations

Our opinion is based on historical information and the projection to future periods of any evaluation of the service description or subject matter, or conclusions on the controls or subject matter reviewed, would be inappropriate.

The following limitations are noted under ISAE 3410:

- ISAE 3410 recognises that Greenhouse Gas quantification process can rarely be 100 percent accurate due to:
 - Scientific uncertainty, arising from incomplete scientific knowledge about the measurement of the gases
 - Measurement uncertainty, arising from limitations in measurement techniques and the use of estimations.



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The relative effectiveness and significance of specific control procedures at Deloitte Global and their effect on assessment of control risk at the level of any individual entity in the Deloitte network are dependent on their interaction with the controls and other factors present at other members of the Deloitte network. We have not performed any procedures to evaluate the effectiveness of controls at individual entities in the Deloitte network.

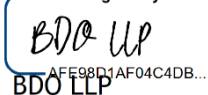
For this engagement, we have not carried out any work on data reported for prior reporting periods nor in respect of future projections and targets. We have not conducted any work outside the agreed scope and therefore restrict our conclusion to the above-mentioned subject matter.

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.

Restriction of Use of Our Report

Our limited assurance report is made solely to DGSL and designed to meet the agreed requirements specified by DGSL. 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 DGSL for any purpose or in any context. Any party other than DGSL, 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 DGSL, for our work, for this independent limited assurance report or for the conclusions we have reached.

DocuSigned by:


BDO LLP

Chartered Accountants
55 Baker Street, London, W1U 7EU
United Kingdom
9 October 2024

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

Appendix 1: Environmental Performance data for the year ended 31 May 2024

| Greenhouse Gas Emissions | FY24, tCO2e |
|---------------------------------|--------------------|
| Total Scope 1 emissions | 33,618 |
| Total Scope 2 emissions | 16,908 |
| Total Scope 3 emissions | 1,395,284 |
| Gross GHG Emissions | 1,445,810 |

| Energy Usage | FY24, Terajoules (TJ) |
|---|------------------------------|
| Total energy consumed, consisting of electricity (renewable and non-renewable), natural gas, gasoline, diesel fuel and district heating and cooling | 2,068 |