GREENHOUSE GAS EMISSIONS STATEMENT - DELOITTE LLP

This greenhouse gas (GHG) emissions statement has been calculated using an operational control consolidation approach as described in the GHG Protocol. The full methodology is outlined in the Basis of Reporting. In summary:

- Scope 1 refers to direct emissions from gas usage; and our owned vehicles powered by internal combustion engines
- Scope 2 refers to indirect emissions from the generation of our purchased electricity; district heating & cooling; and owned electric vehicles
- Scope 3 includes our emissions from business travel; employee commuting and homeworking; and our purchased goods and services

This disclosure relates to Deloitte LLP. For data on our North & South Europe member firm, see the Deloitte NSE GHG Statement.

Assessment Parameters	
Baseline year	FY19
Consolidation approach	Operational control
Boundary summary	All entities and all facilities either owned or under the operational control of Deloitte LLP
Consistency with the financial statements	The only variation to our financial statements is that all properties under operating leases in Deloitte LLP are included in our Scope 1 and 2 data. Upstream and downstream emissions outside of our operational control are included in our Scope 3 data
Emission factor data source	IEA 2023 (for Electricity/Location factors); AIB, European Residual Mixes 2023 (for Electricity/Market factors); Carbon Disclosure Project 2023 (for PG&S factors); and UK Government - BEIS 2023 for all remaining emissions factors
Assessment methodology	Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard (revised edition, 2004); and Corporate Value Chain (Scope 3) Standard
Materiality threshold	A materiality threshold was set at a consolidated Deloitte UK level at 5% for Scopes 1, 2, and 3
Independent assurance/verification	Limited assurance was provided by BDO LLP at a consolidated UK level over all reported carbon metrics.
Intensity ratio	Emissions per Full Time Equivalent (FTE)
Targets (FY19 to FY30)	70% absolute reduction in Scopes 1&2 emissions
	50% per FTE reduction in Scope 3 business travel GHG emissions
	100% of the vehicles in our Scope 1 & 2 owned fleet will be electric or plug-in hybrid
	100% of the electricity used across our operations with be matched with electricity produced from renewable sources [1]
	67% of our global suppliers of goods, services and business travel by emissions, will have set science-based targets

Greenhouse Gas Emissions	FY19 (Baseline Year)		FY23		FY24		% change against baseline	
	(tCO_2e)	(tCO_2e / FTE)	(tCO_2e)	(tCO_2e / FTE)	(tCO_2e)	(tCO_2e / FTE)	(tCO_2e)	(tCO_2e / FTE)
Scope 1	**3,192**	**0.18**	**1,608**	**0.06**	**1,643**	**0.06**	**-49%**	**-65%**
Fuel combustion	3,083		1,582		1,624			
Vehicle fleet (ICE)	109		26		19			
Scope 2	**3,614**	**0.20**	**0**	**0.00**	**0**	**0.00**	**-100%**	**-100%**
Electricity (market-based) [2]	3,353		0		0			
Electricity (location-based)	8,802		3,310		3,601			
District heating and cooling	258		0		0			
Vehicle fleet (Electric; market-based)	3		0		0			
Total Gross "Operational" Emissions	**6,806**	**0.38**	**1,608**	**0.06**	**1,643**	**0.06**	**-76%**	**-84%**
Scope 3	**109,090**	**6.06**	**121,218**	**4.61**	**68,016**	**2.54**	**-38%**	**-58%**
Upstream scope 3 emissions								
Purchased goods and services [3]	44,452		91,257		21,227			
Capital goods	Included in PG&S		Included in PG&S		Included in PG&S			
Fuel- and energy- related activities	Not material		Not material		Not material			
Upstream transport and distribution	Included in PG&S		Included in PG&S		Included in PG&S			
Waste generated in operations	Not material		Not material		Not material			
Business travel (excl. radiative forcing) [4]	50,999	2.84	22,863	0.87	38,263	1.43	-25%	-50%
Business travel (incl. radiative forcing)	84,202		37,927		59,442			
Employee commuting and homeworking [5]	13,640		7,098		8,526			
Upstream leased assets	Included in PG&S		Included in PG&S		Included in PG&S			
Downstream scope 3 emissions								
Downstream transport and distribution	Not applicable		Not applicable		Not applicable			
Processing of sold products	Not applicable		Not applicable		Not applicable			
Use of sold products	Not applicable		Not applicable		Not applicable			
End-of-life treatment of sold products	Not applicable		Not applicable		Not applicable			
Downstream leased assets	Not material		Not material		Not material			
Franchises	Not applicable		Not applicable		Not applicable			
Investments	Not applicable		Not applicable		Not applicable			
Biogenic emissions	-		-		-			
Total Gross "Operational & Travel" Emissions	**57,805**	**3.21**	**24,471**	**0.93**	**39,906**	**1.49**	**-31%**	**-54%**
Total Gross Emissions	**115,896**	**6.44**	**122,826**	**4.67**	**69,659**	**2.60**	**-40%**	**-60%**
Exported renewable electricity	-		-		-			
Certified Emission Reductions (CERS) [6]	42,079		31,569		34,830			

Other Metrics	FY19 (Baseline Year)		FY23		FY24		% change against baseline	
	(Metric)	(Benchmark)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Benchmark)
Full-Time Equivalents (FTE) [7]	17,987		26,322		26,752			
Floor Area (m^2)	162,416		107,506		120,633			
Fuel Consumption (kWh)	**11,391,238**	**633 kWh/FTE**	**4,153,112**	**158 kWh/FTE**	**4,457,957**	**167 kWh/FTE**	**-61%**	**-74%**
Owned Vehicles, Internal Combustion Engine	444,447		110,300		43,443			
Owned Vehicles, Electric	7,941		75,781		149,282			
% electric/ plug-in hybrid vehicles in fleet	0%		94%		98%			
Reimbursed Mileage & Car Rentals	10,938,850		3,967,031		4,265,232			
Utilities Consumption (kWh)	**49,441,472**	**304 kWh/m2**	**25,779,888**	**240 kWh/m2**	**26,237,385**	**217 kWh/m2**	**-47%**	**-29%**
Gas	16,758,611		8,665,252		8,876,694			
Electricity from buildings	31,661,469		17,114,636		17,360,691			
Electricity from Renewables	22,859,866		17,114,636		17,360,691			
% electricity from renewables	72%		100%		100%			
District Cooling	736,160		0		0			
District Heating	285,232		0		0			
Total Energy Consumption (kWh)	**60,832,710**	**3,382 kWh/FTE**	**29,933,000**	**1,137 kWh/FTE**	**30,695,342**	**1,147 kWh/FTE**	**-50%**	**-66%**
Water Usage (m^3)	**141,010**	**7.8 m3/FTE**	**52,326**	**2.0 m3/FTE**	**69,496**	**2.6 m3/FTE**	**-51%**	**-67%**
Waste Production (tonnes)	**2,635**	**0.146 t/FTE**	**985**	**0.037 t/FTE**	**972**	**0.036 t/FTE**	**-63%**	**-75%**
Recycled (%)	55%		62%		61%			
Diverted from Landfill (%)	99%		100%		100%			
% of global suppliers (by emissions) with Science-Based Targets [8]	-		**20%**		**30%**			

Supplementary table 1: comparison of emissions totals by contingent labour methodology by year	Metric tonnes CO2e		

As discussed in the Deloitte NSE FY24 Basis of Reporting, the methodology for calculating purchased goods and services (PG&S) emissions was revised in FY24 to utilize activity-based calculations for emissions resulting from the use of contingent labour. The revision results in emissions that were previously accounted for in PG&S being included in business travel and commuting & homeworking; other relevant emissions sources for contingent labour (use of office space and technology) are already included in Deloitte's existing GHG inventory in Scopes 1 and 2, and Scope 3 PG&S respectively and thus are not separately calculated.
As this methodology change is possible due to improvements in data granularity, it cannot be applied retrospectively and thus emissions amounts in the main GHG emissions inventory above have not been restated for FY23 and prior years. This limitation impacts the year-over-year comparability of reported emissions, so the comparative metrics have been included below to approximate the impact to each relevant category of scope 3 emissions resulting from the change in methodology. FY23 and prior values presented using the revised methodology have been approximated using intensity measures from FY24 data. The approximated amounts below are included solely for the purpose of reflecting the impact of the methodology update and are not meant for inclusion in the main GHG inventory, for the reasons stated above.

Scope 3, Category 1 - Purchased goods and services	FY19	FY23	FY24	
Emissions-using FY2024 methodology	35,793	57,094	21,227	
Emissions using prior methodology	44,452	91,257	32,860	
Scope 3, Category 6 - business travel				
Emissions using FY2024 methodology	51,285	22,991	38,263	
Emissions using prior methodology	50,999	22,863	38,049	
Scope 3, Category 7 - commuting and homeworking				
Emissions using FY2024 methodology	13,640	7,098	8,526	

Supplementary table 2: Business travel and employee commuting by source	Metric tonnes CO2e		

Due to the revised methodology for calculating emissions from contingent labour, the emissions presented in the GHG inventory for business travel and commuting & homeworking, include emissions from both Deloitte people and those related to contingent labour from FY24 onward. The detail below is the breakdown of reported business travel and commuting emissions between Deloitte people and contingent labour, and provides comparative information relative to prior-reported amounts that considered Deloitte people only.

Scope 3 Category 6 - business travel	FY19	FY23	FY24	
Emissions from Deloitte people	50,999	22,863	38,049	
Emissions from Deloitte contingent labour	n/a [9]	n/a [9]	214	
Scope 3 Category 7 - employee commuting and homeworking				
Emissions from Deloitte people	13,640	7,098	8,126	
Emissions from Deloitte contingent labour	n/a [9]	n/a [9]	400	

1 Where possible, Deloitte firms procure and claim renewable energy in accordance with the Climate Group's RE100 Technical Criteria and Global Reporting Initiative (GRI) topic standard GRI 302: Energy 2016. In certain markets where procuring renewable electricity is challenging or is not possible, Deloitte firms may procure renewable electricity from a neighbouring country. This allows Deloitte 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. Deloitte anticipates increasing the alignment with RE100 Technical Criteria over time as market availability of renewable energy increases.

2 In accordance with the Global Reporting Initiative (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 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. 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 in a separate schedule for comparative purposes. Within NSE, renewable energy is sourced by most offices. Where renewable energy isn't provided at source, renewable energy certificates (RECs) are purchased to the value of consumption. This enables us to report market-based emissions as zero.

3 The PG&S methodology is based largely on procurement spend data for 6 geographies, accounting for 74% of PG&S emissions. 6% of PG&S emissions are based on actual supplier 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, how we treat our suppliers' reported Scope 3 emissions, the CDP sector emission factors we apply to each spend category, and the extrapolation factors.
In FY24, Deloitte revised the methodology for calculating contingent labour emissions that were previously included in purchased goods and services (PG&S) emissions to increase the precision of these calculations. Additionally, Deloitte enhanced spend-based PG&S calculations methodology to more precisely identify and exclude supplier spend items that are deemed non-emission generating (e.g., taxes, intercompany transactions, etc.). Refer to Supplementary table 1 for the comparison of emissions totals by methodology by year. Additional details on the methodology used to calculate PG&S emissions and further details on this restatement are provided in the Deloitte NSE FY24 Basis of Reporting.
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 will explain the nature of the change, the reasoning for its appropriateness, and the variance compared to the previous methodology.

4 The applicable UK Government emissions factors for air travel have increased by between 23% and 51% since the prior year (depending on travel class). With air travel accounting for more than 70% of business travel emissions, this means that the majority of the increase in travel emissions between FY23 and FY24 is accounted for by increased emissions factors. For the UK, although there was a 22% increase in air travel activity (km travelled) between FY23 and FY24, this translated into a 79% increase in air travel emissions.

5 Actual activity data on commuting was sourced from a survey in FY24, however, a proportion of the commuting and working from home calculation still rests on assumptions and extrapolation. We will refine these assumptions and improve the methodology moving forwards as guidelines develop.

6 In line with SBTi guidance, in FY24 we are purchasing CERs ('carbon offsets) 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. We are therefore no longer reporting 'net emissions' that solely factor in carbon credit purchases.

7 For consistency across NSE, the Full-Time Equivalents (FTE) data used to normalise our environmental data is sourced from NSE internal management reporting. These FTE amounts vary slightly with those reported in statutory financial statements depending on country-specific reporting requirements.

8 Our supply chain target is tracked at a global level as that is where our core Procurement function sits. All global Deloitte member firms contribute to progress against this target. An additional 4% of our suppliers globally have committed to set SBTs. NOTE: This metric has not been externally assured.

9 Performance tracking for this indicator is reported for the most recent year(s) only.