Reporting process
Keeping you informed and answering your questions

Photo credit: Deepal Jasvantlal Madalani, Deloitte U.S.

A full list of the stakeholders with whom Deloitte engages and the issues they value is available in the stakeholder engagement summary.

Our ongoing engagement helps us report on the right issues, in addition to keeping stakeholders informed of our business strategy. Our materiality matrix classifies these issues into three categories according to their relative rankings.

A detailed description of this report's boundaries and the performance measurement methods used is available in the basis of reporting section.
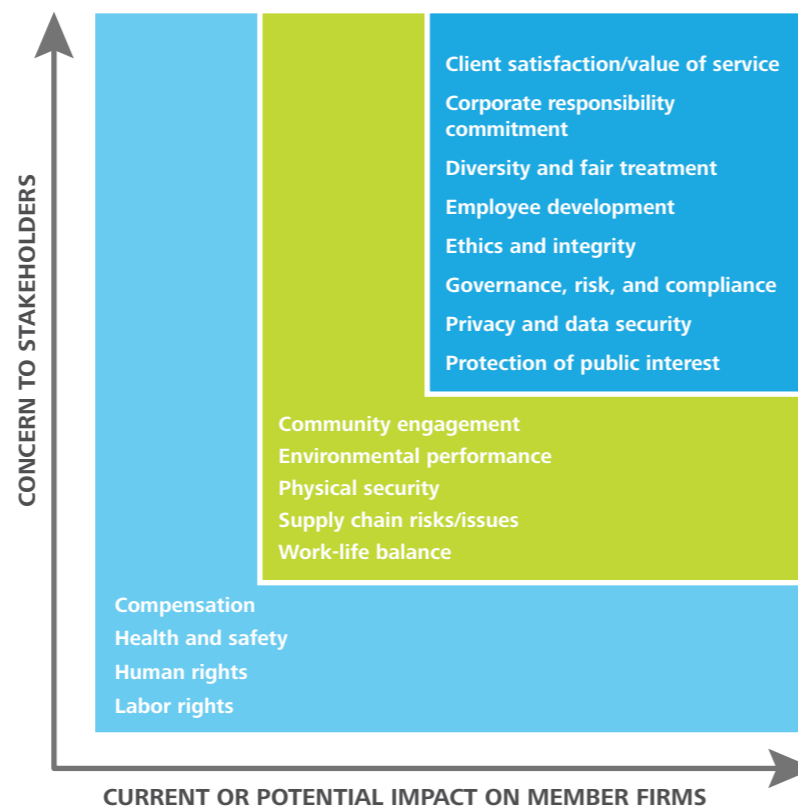
One of the chief objectives for the Global Report is to provide all of Deloitte stakeholders with a truly global and balanced picture of our network's impact on society and commitment to remaining a leader in our professions. We strive to address their interests and questions, while explaining our motivation, priorities, and approaches. We identify key stakeholders as those who:

- Help influence Deloitte's success;
- Are highly affected by what we do;
- Effect the markets, regulations, and industries in which we operate; or
- Affect the supply of resources that we need to serve our clients, talent, and society.

Stakeholders likely to read the Global Report include current and prospective Deloitte employees, member firms' clients and suppliers, media, market analysts, and civil society organizations, among many others.

In addition to this report, Deloitte engages continuously with its key stakeholders, both internally and externally. In the last year, as part of stakeholder engagement activities specific to preparing this report, we asked our talent for their views on which corporate responsibility issues mattered most to them, and we also studied the leading issues about which major clients inquired to ensure Deloitte was addressing their needs.

MATERIALITY MATRIX

CONCERN TO STAKEHOLDERS

Client satisfaction/value of service
Corporate responsibility commitment
Diversity and fair treatment
Employee development
Ethics and integrity
Governance, risk, and compliance
Privacy and data security
Protection of public interest

Community engagement
Environmental performance
Physical security
Supply chain risks/issues
Work-life balance

Compensation
Health and safety
Human rights
Labor rights

CURRENT OR POTENTIAL IMPACT ON MEMBER FIRMS

- Issue is of critical strategic interest to Deloitte member firms and stakeholders
  Issue is actively managed
  Frequent interaction with key stakeholders occurs

- Issue is actively managed by Deloitte and discussed with constituents that have a direct stake

- Issue of concern to select member firms and stakeholders
  Generally managed through member firm programs

CATEGORY	AREAS INCLUDED
Ethics	Anti-corrpution
Protection of public interest	Transparency, public policy positions, professional standards, professional performance
Community engagement	Includes range of community engagement activities, for example, youth education
Environmental performance	Includes greenhouse gas emissions, energy usage, water, material usage, and waste

FY2014 Stakeholder engagement summary

Key stakeholder groups	Engagement approach and typical frequency of interaction	Sample of representative members	Sample topics	Type of response (may vary across Deloitte)	Areas of high stakeholder concern
Member firm clients	**Ongoing** • Client interaction during engagements • Client satisfaction process • Business development activities • Conferences • Proposal responses and follow up on losses • Client questionnaires	• Publicly traded company clients, including their audit committees and boards of directors • Closely held company clients • Government clients • Non-profit clients • Past and potential clients	• Service needs of clients • Independence • Ethics • Security and privacy concerns • Value of trusted advisor relationship • Need for industry understanding • Sustainability reporting • Supply chain risks and standards	• New service offerings • Organizing client service around industries • Lead client service roles and responsibility • Adoption of anti-corruption policy • Adoption of policy regarding privacy programs and leadership • IT security policies • Voluntary sustainability reporting • Supply chain policies and codes of conduct • Chief Confidentiality Officer	• Ethics and integrity • Client satisfaction • Governance, risk, and compliance • Protection of public interest • Anti-corruption • Corporate responsibility commitment • Privacy and data security • Environmental performance • Supply chain risks/issues • Value of service
Deloitte people, their families, and future talent	**Ongoing** • 24/7 support and emergency hotlines • Internal discussions • Alumni network • Social media, external and internal • Recruiting events • Exit interviews • Confidential ethics hotline • Training sessions • Community involvement and volunteering opportunities **Multiple times a year** • Performance reviews • Employee councils • Advisory councils • Town-hall meetings • Affinity groups **Annual basis** • People survey • Partner meetings	• Current, former, retired, and prospective employees • Spouses/partners, children, and family members of Deloitte employees	• Job satisfaction elements • Work-life balance • Career advancement • Fair treatment • Privacy • Security • Contributions to society • Environmentally sustainable operations • Access to technology • Diversity • Ethics • Travel and mobility	• Flexible work arrangements • Benefits package changes • Extension of certain services to family members • Mentoring programs • Coaching programs • Opportunities for global deployments • Industry training • Wellness programs • Updates to software and hardware • Education, safety, and support mobile applications • Volunteering programs • Ensuring safety of engagement teams	• Employee development • Diversity and fair treatment • Ethics and integrity • Client satisfaction • Privacy and data security • Governance, risk, and compliance • Corporate responsibility commitment from leadership • Protection of public interest • Public policy positions • Environmental performance • Health and safety • Community engagement • Labor rights • Compensation • Work/life balance • Professional standards • Professional performance
Governments and regulators	**Ongoing and/or ad hoc** • Contribution to shaping of new regulation • Collaboration on policy • Participation in development of standards • Website and current event monitoring • Responsiveness to inquiries **Annual or regular recurring basis** • Quality/performance reviews	• National financial market regulators • Audit oversight bodies • Finance ministers and central bank governors	• Auditor independence • Transparency • Quality • Competitiveness of markets • Diversity • Corporate governance • Confidentiality and data privacy	• Participation in advisory and advocacy groups • Independence policies and monitoring • Audit standards • Responses to reviews • Employee diversity programs • Supplier diversity programs • Issuance of transparency reports	• Protection of public interest • Anti-corruption • Public-policy positions • Ethics and integrity • Diversity and fair treatment • Governance, risk, and compliance • Privacy and data security • Health and safety • Transparency • Environmental performance

Key stakeholder groups	Engagement approach and typical frequency of interaction	Sample of representative members	Sample topics	Type of response (may vary across Deloitte)	Areas of high stakeholder concern
Professional associations	**Ongoing** • Involvement in committees and working groups • Representation on leadership councils • Attendance at conferences **Ad hoc** • Collaboration on industry white papers • Speaking engagements • Participation in development of standards	• Associations of certified/chartered accountants • Associations of tax professionals • Management consulting professional associations • Financial advisory professional associations	• Governance • Barrier-free trade • Sustainable development • Adherence to professional performance standards • Standards for auditing of non-financial information	• Standards for engagement acceptance and performance • Peer reviews • Commentaries on proposed standards • Training • Thoughtware • Strategy formulation	• Professional standards • Professional performance • Employee development • Public-policy positions • Ethics and integrity • Governance, risk, and compliance • Protection of public interest
Non-profit organizations and local communities	**Ongoing** • Board representation • Pro bono engagements • Collaborations • Volunteering • Social media • Electronic mail • Meetings and conferences • Speaking engagements	• Global Business Coalition-Education • Junior Achievement Worldwide • Teach For All • CDP (formerly Carbon Disclosure Project) • International Organization for Migration • Local business and community organizations	• Training • Performance improvement • Funding • Marketing • Specific agendas germane to their cause (e.g., sustainability, education, humanitarian action, diversity, etc.) • Local business promotion • Transparency in reporting • Cross-sector collaboration	• Skills-based volunteering • Community volunteering • IMPACT day • Pro bono engagements • Foundation and firm monetary and in-kind gifts • Voluntary sustainability reporting	• Youth education and unemployment • Diversity and fair treatment • Ethics and integrity • Anti-corruption • Human rights • Transparency • Corporate responsibility commitment • Public-policy positions • Privacy and data security • Environmental performance • Community involvement • Protection of public interest • Social progress and equality
International multi-stakeholder organizations	**Ongoing** • Steering committee memberships • Organizational stakeholder meetings	• United Nations • World Economic Forum • World Business Council for Sustainable Development • International Integrated Reporting Committee • Global Reporting Initiative • International Business Leaders Forum • Cross-industry business alliances	• Establishment of and adherence to international norms • Understanding of frameworks and initiatives • Economic, social, and humanitarian development	• Pro bono engagements • Internal and external training • Thoughtware • Working towards integrated reporting for Deloitte • Voluntary reporting on sustainability • GHG reduction targets in place or in development (varies across member firms)	• Ethics and integrity • Anti-corruption • Public policy • Protection of public • Diversity and fair treatment • Education • Youth unemployment • Governance, risk, and compliance • Corporate responsibility commitment • Privacy and data security • Environmental performance • Human rights • Health and safety • Community engagement • Physical security • Social progress and equality

Key stakeholder groups	Engagement approach and typical frequency of interaction	Sample of representative members	Sample topics	Type of response (may vary across Deloitte)	Areas of high stakeholder concern
Suppliers	**Ongoing** • Negotiations • Meetings • Proposals • Industry meetings	• Software suppliers • Hardware suppliers • Travel service suppliers • Consultants	• Contract terms including pricing and payment • Features and functionality • Issue resolution • Confidentiality • Sales projections • Opportunities for (mutual) sustainable solutions • Opportunities for collaboration	• Establishment of alliances • Establishment of preferred vendors • Establishment of green purchasing practices • Contracts • Supply chain audits	• Ethics and integrity • Anti-corruption • Diversity and fair treatment • Privacy and data security
Industry and market analysts	**Ongoing** • Global and member firm-specific program-based engagement strategy involving Deloitte executive leadership, subject-matter specialist, and priority analyst stakeholders	• Forrester • Gartner • IDC MarketScape • Kennedy • Verdantix	• Client and market trends • Competitive landscape • Capabilities • Growth strategies • Leadership • Innovation • Priority markets	• Ongoing executive/ subject matter specialist relationships • Dialogue and shared insights • Best practice exchanges • Market trends analysis • Participation in signature evaluative research	• Competitive landscape • Client value delivered • Client satisfaction • Ethics and integrity • Governance, risk, and compliance • Anti-corruption • Corporate responsibility commitment
Educational institutions/academia	**Ongoing** • Participation in programs • Collaborations • Recruiting • Guest lecturing and speaking engagements	• Students of high potential that receive scholarships from Deloitte	• Subject-matter knowledge • New perspectives • Leading research • Career placement	• Volunteering • Pro bono engagements • Matching gifts • Guest lecturers • Funding of chairs and scholarships at universities	• Education • Ethics and integrity • Diversity and fair treatment • Employee development • Anti-corruption • Human rights

FY2014 Basis of reporting

Scope and methods for performance measurements

Deloitte Touche Tohmatsu Limited (DTTL) adhered to widely accepted standards in developing this report. These standards define a systematic approach to understanding the issues that the report should cover and measuring and documenting performance with regard to those issues. Performance measures for societal impact and environmental sustainability are based on widely recognized guidelines. For reporting on societal impact, Deloitte observed standards from the Committee Encouraging Corporate Philanthropy (CECP) and the London Benchmarking Group (LBG). The monetary value of community activities by member firm people was estimated according to the type of service performed. The value of volunteer work was based on local member firms' staff costs. Pro bono work, defined as work that the member firms have delivered to non-profit organizations free of charge or at a significantly reduced rate, has been valued at fair market rates representative of the local member firms' client service rates for comparable services. Estimates of carbon emissions were prepared according to the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard created by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) with emissions accounted for on the basis of operational control. Deloitte has applied recent, authoritative, and locally specific GHG emissions factors as available and as appropriate for the countries in the report's scope. While the reporting for FY2014 includes a significant number of Scope 3 sources, it does not consider full upstream and downstream emissions across all sources. FY2014 environmental performance data in this report was directly collected from 28 member firms and from DTTL. These entities represent 91 percent of aggregate Deloitte people and 94 percent of aggregate member firm revenues. Extrapolations were used to account for the emissions of the remainder of the organization that did not directly report data. FY2014 societal impact data was reported by 34 member firms and by DTTL, which represent 95 percent of aggregate Deloitte people and 97 percent of aggregate member firm revenues. Estimates of societal impact contributions were not made for the member firms that did not report this data due to the variations in societal impact activities across member firms. It should be recognized that this limits the year-to-year comparability of the data. Comparability is expected to improve over time as the number of nonreporting member firms decrease. Data that formed the basis of the reporting was obtained from financial reporting systems, other internal records, and outside sources such as travel agencies, utilities, and property managers. In addition to adhering to the UN Global Compact and Global Reporting Initiative (GRI) 3.1 frameworks for reporting, this report was prepared according to the principles of inclusivity, materiality, and responsiveness from the AA1000 AccountAbility Principles Standard (AA1000APS).

Emission factors

DTTL and its member firms are encouraged to select the most accurate, source-specific, localized, and recently published GHG emission factor available for each emission source, such as specific emission factors for a local electric utility. Firms are also provided with default emission factors from the following sources:

- The GHG Protocol published by the WRI and WBCSD

- The International Energy Agency (IEA)

- The UK's Department for Environment, Food and Rural Affairs (DEFRA)

- The U.S. Department of Energy (US DOE)

A compilation of emission factors used to calculate the data in the Report is included at the end of this section.

Changes from FY2013

In FY2014 DTTL made a number of changes to the environmental reporting.

After reviewing several years of data, we have chosen to remove several sources of emissions from the global footprint. We eliminated tracking of refrigerants, district heating, and district cooling at an aggregate network level. In FY2013 these sources individually accounted for less than 3 percent of aggregate global emissions. Additionally these sources often required many assumptions, were frequently time-consuming to obtain and in the case of district heating and cooling used emission factors with very high levels of uncertainties.

We also eliminated paper from the carbon footprint while still tracking overall paper consumption. The paper emission factors we historically relied upon included life-cycle analysis emissions and as such did not align with the concept of annual emissions inherent in the other footprint calculations. We believe the goal of reducing paper consumption can be tracked and managed by paper usage alone, without the addition of carbon calculations.

In the infographics and performance table included in this report, the previous year's data has been revised using the above approach to maintain comparability.

Another change made in FY2014 was the elimination of the calculation of methane (CH_4) and nitrous oxide (N_2O) where published sources did not incorporate these into a carbon-dioxide equivalent (CO_2e) factor. We also eliminated reconciling emission factors to a consistent set of global warming potentials (GWP). Reporting these greenhouse gases and using a consistent GWP source required a significant increase in emission factor tracking and complexity of calculations without a material impact on the overall reporting given the emission sources in the Deloitte footprint.

Our philosophy behind making these changes was that the additional burden of reporting on these sources was not adding value to our reporting commiserate with the resources required to track and report. The goal in adopting this streamlined approach to reporting is to allow those working in these areas to spend more of their time focused on advancing sustainable actions.

Building-related emission sources

Building-related emission sources included in the GHG emissions data of the Report were those associated with the use of electricity, heating oil and natural gas in the office buildings and data centers that DTTL member firms either own or over which they have operational control. Upstream building-related emission sources, such as those associated with electric transmission and distribution line losses, were not included in the GHG emissions inventory.

Some of the activity data associated with building-related emission sources was available directly to the DTTL member firms. For example, some facilities have direct utility meters or sub-meters from which DTTL member firms obtain readings. For facilities that have no available meter data, activity data for the entire building was typically allocated on the basis of the percentage of total building floor space used (based on rentable square meters) by the DTTL member firm. Where building-specific data was unavailable, DTTL member firms estimated electricity and fuel usage using actual data from a similar building or an average from a recognized source.

A simplifying assumption is used for calculating the volume of diesel fuel used for backup power generation. It is assumed that diesel fuel purchased during the fiscal year is used that year. This method likely overestimates actual emissions in some years and underestimates them in others, but over time captures the related emissions.

Business travel — Air

Reported GHG emissions are those resulting from air travel by professionals flying for business reasons in accordance with DTTL and member firm policies. GHG emissions from flights taken by nonemployees are also reported in instances where flight activity data is captured in DTTL or member firm travel systems and reimbursed or paid for by DTTL or a member firm (such as travel by family members in accordance with policies or travel by prospective DTTL and member firm professionals). The majority of business air travel data was obtained from DTTL and member firm travel systems. Much of the rest was obtained from travel expense records.

The default GHG emission factors used to calculate emissions from air travel were based on information published by DEFRA. Flight segments were identified by distance, and emission factors were applied according to whether the flight segment was categorized as long haul (more than 1108 km), medium haul (463 to 1108 km) or short haul (less than 463 km). Where data on seat class was available class-specific emission factors were also applied (e.g., First, Business, Premium Economy, Economy). An uplift factor of 1.08 is now included in the DEFRA emission factor to account for nondirect routes, delays, and circling. The emission factors used did not include radiative forcing or indirect emissions.

During calculation of Deloitte U.S. air emissions it was determined that there was significantly more uncertainty associated with identifying seat class for the U.S.-sourced data than was initially assumed when this practice started in FY2012. After discussions with the travel agency and travel professionals internal to Deloitte U.S., differentiation of activity data by seat class was removed and Deloitte U.S. FY2014 emissions were based solely on the length of the flight. FY2012 and FY2013 data included in the performance table was revised to reflect this recalculation and the overall change for each of these prior years was around a 2 percent reduction in emissions.

Business travel — Road

Reported GHG emissions from business travel by automobiles includes travel in Deloitte-owned vehicle fleets (personnel driving in vehicles owned by DTTL and/ or the member firm), reimbursed driving (personnel driving in personal cars for which they are reimbursed), rental cars (personnel driving in rented/hired cars, for which the member firm pays); buses and taxis (reimbursed personnel trips in buses, taxis, car-service vehicles, and limousines).

For road travel, activity data was gathered from expense reports, rental agency records, travel agency records, company accounting systems, fuel receipts, odometer logs, and receipts or other records indicating distance and location of trip segments. When fuel information was available, GHG emissions are calculated on the basis of mobile combustion factors for the given fuel type. When only distance information was available, GHG emissions were calculated on the basis of average emissions factors (emissions per kilometer traveled) for vehicles according to vehicle type (bus or car), fuel type (diesel, petrol, hybrid, or unknown), and location.

A very limited amount of employee commuting activity data was available from member firms. Where available, this information was added to the emissions total. As more member firms collect this data, reporting is expected to grow in future years.

Business travel — Rail

Rail travel accounts for GHG emissions from employee trips on subways, railways, and trams, with different GHG emission factors used for each type of rail system. Activity data sources included travel agency reports, employee expense reports, company accounting systems, receipts, and other records indicating the distance and location of trip segments. In cases where actual distance was unavailable, estimates were made using travel expense data and average travel costs per unit of distance traveled.

Accommodations

The GHG emissions inventory in the report includes emissions from accommodations at hotels, guest houses, and apartments for business reasons and in accordance with DTTL and member firm policies. Data was collected from corporate travel agency records, employee travel expense reports, and internal records. In FY2014 an updated emission factor was identified and used. This factor was approximately 15 percent lower per night's stay than the emissions factor used in previous years.

Estimations

In calculating emissions, various estimations and extrapolations were made to account for known data gaps.

For many travel activities, activity information and cost data were available both from travel providers (reservation systems, travel agencies,

or travel vendors) and from DTTL or member firm expense systems. Travel expenses recorded in DTTL or member firm expense systems often exceeded the corresponding expenses recorded by travel providers because of travel arrangements made outside of reservation systems or without travel agencies. In cases where such differences were identified, the travel activity data associated with the incremental cost was estimated based on the same proportion of cost to activity that was reflected in the original travel system reservation.

Not every member firm has the capacity to report activity data for GHG emissions, and some member firms report on some, but not all, of the activities within the report boundaries. Ratios of emissions per full time equivalent (FTE) by emission source were calculated for the member firms that reported, and averages of these ratios were calculated based on clusters of geographic location

and size. Using the appropriate cluster ratio, missing data was extrapolated based on the known FTE data.

Consistent with other GRI indicators, emissions intensity per FTE was calculated using the FTE total at the reporting year-end (31 May 2014).

While the above description is intended to be as accurate as possible, invariably the inventory will contain some exceptions to this reporting basis. None of the known exceptions are considered to materially change the total emissions reported.

Emission factors

The table below shows emission factors that were used in the inventory.

Where factors are used in specific countries only, these are listed after the emission source.

Emission source	Emission factor	Unit kg CO_2e/unit	Reference
Air Travel – Various lengths and seat classes	0.087-0.350	Passenger km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1); various factors used depending on class and distance
Air Travel – Various lengths (Belgium)	0.22-0.66	Passenger km	Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME)
Air Travel – Various lengths (Finland, Germany)	0.131-0.190	Passenger km	Travel agency records
Air Travel – Various lengths (Japan)	1.04	Passenger km	Ministry of Land, Infrastructure, Transport and Tourism (MLTI) 2012
Bus (Europe)	0.112	Passenger km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Bus (Japan)	0.060	Passenger km	Ministry of Land, Infrastructure, Transport and Tourism (MLTI) 2012
Bus (Outside Europe)	0.066	Passenger km	WRI GHG Protocol Tool for mobile sources v2.5 (June 2013)
Electricity (Australia)	200-1170	MWh	Australian Government – National Greenhouse & Energy Reporting Act
Electricity (Belgium)	0	MWh	Electrabel Alp Energy – Hydro energy
Electricity (Canada)	2-856	MWh	Environment Canada National Inventory Report 1990-2011
Electricity (Chile)	430-810	MWh	Ministry of Energy, Chilean Government 2013 data for Central Interconnected System (SIC)
Electricity (China)	871	MWh	China regional average – WRI Calculation Spreadsheet of China Regional Grid Emission Factors for Purchased Electricity
Electricity (Finland)	250	MWh	Finnish Electricity Company
Electricity (France)	78	MWh	Base carbone – Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME)
Electricity (Germany)	559	MWh	Umweltbundesamt, Strommix Deutschland, UBA
Electricity (India)	760-958	MWh	India Environmental Portal CO_2 Baseline Database for the Indian Power Sector – User Guides – 2013-2014
Electricity (Japan)	514-903	MWh	Various Japanese Power Companies
Electricity (New Zealand)	90-190	MWh	New Zealand Ministry of Economic Development – Quarterly Energy Update
Electricity (Norway)	500	MWh	Norwegian Water Resources and Energy Directorate (NVE) Residual Mix (nve.no)
Electricity (South Africa)	1010	MWh	Eskom's 2014 data
Electricity (UK)	494.2	MWh	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Electricity (U.S.)	248-860	MWh	USEPA eGRID 2013 Version 1.0 Subregion Data (Year 2010)
Electricity (Various countries)	17-856	MWh	IEA Statistics, "CO_2 Emissions from Fuel Combustion Highlights." 2013 Edition
Hotel Stays	34.59	Nights	Based on select information from Green Hotels Globals™ Q3 2013
Hotel Stays (Australia)	40.91	Nights	Emission factor provided by National Finance 6 Jan 2010
Hotel Stays (France)	33.38	Nights	Carbonfund.com
Hotel Stays (New Zealand)	2.56-7.97	Nights	Ministry for the Environment, Guidance for voluntary, corporate greenhouse gas reporting, 2011 Calendar Year
Mobile Combustion – Black Car/Limo	0.153	Vehicle km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)

Emission source	Emission factor	Unit kg CO_2e/unit	Reference
Mobile Combustion – Car (Average) (Various Fuels) (Finland)	0.143-0144	km	Actual information from the fleet company
Mobile Combustion – Car (Average) (Diesel) (Europe)	0.183	km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Mobile Combustion – Car (Diesel)	2.601	Liter	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Mobile Combustion – Car (Various Fuels) (Belgium)	2.834-2.947	Liter	Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME)
Mobile Combustion – Car (Hybrid)	0.131	km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Mobile Combustion – Car (Petrol) (Japan)	2.322	Liter	Ministry of the Environment, Government of Japan, Law Concerning the Promotion of the Measures to Cope with Global Warming
Mobile Combustion – Car (Various fuels) (New Zealand)	2.31-2.69	Liter	Landcare – CarboNZero emissions factor database
Mobile Combustion – Car (Petrol/Gasoline)	2.214	Liter	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Mobile Combustion – Car (unknown fuel)	0.248	km	DTTL estimated using data from WRI (2013) GHG Protocol Tool for Mobile Combustion v 2.5
Mobile Combustion – Car (unknown fuel) (Australia)	0.340	km	Australian Government Department of Climate Change (July 2011) National Greenhouse Accounts (NGA) Factors. Division 4.2
Mobile Combustion – Car (unknown fuel) (New Zealand)	0.237	km	Ministry for the Environment, Guidance for voluntary, corporate greenhouse gas reporting, 2012 Calendar Year
Mobile Combustion – Car or Van (Various fuels) (Netherlands)	3.14	Liter	Stichting Klimaatvriendelijk Aanbesteden en Ondernemen
Mobile Combustion – Car or Van (Various fuels) (France)	2.37-2.70	Liter	Specific fuel providers
Mobile Combustion – Car or Van (Various fuels) (France)	0.167-0.312	km	Base carbone – Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME)
Mobile Combustion – Car or Van (various fuels) (Europe)	0.12 – 0.1470	km	Specific fleet and rental car information
Mobile Combustion – Europe Car (Average) (Petrol)	0.198	km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Mobile Combustion – Europe/Car (Average) (unknown fuel)	0.190	km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Mobile Combustion – Motorcycle	0.119	km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Mobile Combustion – Outside Europe Car (Average) (Diesel)	0.280	km	WRI GHG Protocol Tool for mobile sources v2.5 (June 2013)
Mobile Combustion – Outside Europe/Car (Average) (Petrol)	0.237	km	WRI GHG Protocol Tool for mobile sources v2.5 (June 2013)
Mobile Combustion – Outside Europe/Car-Average (Unknown fuel) (Japan)	0.163-0.204	km	Ministry of the Environment, Government of Japan, Law Concerning the Promotion of the Measures to Cope with Global Warming
Mobile Combustion – Outside Europe/Car-Average (Various fuels) (South Africa)	0.183-0.198	km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting
Mobile Combustion – Taxi	0.143	Vehicle km	WRI GHG Protocol Tool for mobile sources v2.5 (June 2013)
Mobile Combustion – Taxi (Australia)	0. 250	Vehicle km	Calculation based on Australian Government Department of Climate Change (July 2012) National Greenhouse Accounts (NGA) Factors. Schedule 1
Mobile Combustion – Taxi (France)	2.40-2.41	Passenger km	Base carbone – Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME)
Mobile Combustion – Taxi (Japan)	0.168	Vehicle km	Ministry of Land, Infrastructure, Transport and Tourism (MLTI) 2012
Mobile Combustion – Taxi (New Zealand)	0.308	Vehicle km	Landcare – CarboNZero emissions factor database. June 2013
Mobile Combustion – Taxi / Car service (U.S.)	0.252	Passenger km	Specific information from service providers
Mobile Combustion – Taxi/Car service (UK)	0.177-0.328	Vehicle km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Mobile Combustion – Van (Diesel)	0.227	km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Mobile Combustion – Van (Petrol)	0.212	km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Mobile Combustion – Van (UK)	0.269	km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Rail – Average (Light Rail or Tram)	0.101	Passenger km	WRI GHG Protocol Tool for mobile sources v2.5 (June 2013)
Rail – National Rail	0.115	Passenger km	WRI GHG Protocol Tool for mobile sources v2.5 (June 2013)
Rail – Subway	0.101	Passenger km	WRI GHG Protocol Tool for mobile sources v2.5 (June 2013)
Rail – Subway (U.S.)	0.164	Passenger mile	The Greenhouse Gas Protocol Emission Factors from Cross-sector tools. Version 1.1 (June 2011).
Rail (Eurostar)	0.012	Passenger km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Rail (Japan)	0.022	Passenger km	Ministry of Land, Infrastructure, Transport and Tourism (MLTI) 2012
Rail (Netherlands)	0.03	Passenger km	National Rail
Rail (UK)	0.012-0.047	Passenger km	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)

Emission source	Emission factor	Unit kg CO_2e/unit	Reference
Stationary Combustion – Diesel	2.676	Liter	WRI Emission Factors from Cross Sector Tools (August 2012)
Stationary Combustion – Diesel (France)	0.319	kWh	Base carbone – Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME)
Stationary Combustion – Diesel or Heating Oil (Low Heating Value)	74.10	GJ	WRI Emission Factors from Cross Sector Tools (August 2012)
Stationary Combustion – Heating Oil (Japan)	2.71	Liter	Ministry of the Environment, Government of Japan, Law Concerning the Promotion of the Measures to Cope with Global Warming
Stationary Combustion – Liquefied Petroleum Gas (LPG)	1.61	Liter	WRI Emission Factors from Cross Sector Tools (August 2012)
Stationary Combustion – Natural Gas (Japan)	2.149-3.132	Cubic meters	HV-gas company
Stationary Combustion – Natural Gas (Low Heating Value)	56.10	GJ	WRI Emission Factors from Cross Sector Tools (August 2012)
Stationary Combustion – Natural Gas (Switzerland)	0.182	kWh	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Stationary Combustion – Natural Gas (UK)	0.185	kWh	Defra's 2014 Government Greenhouse Gas (GHG) Conversion Factors for Company Reporting (version 1.1)
Stationary Combustion – Natural Gas (France)	0.235	kWh	Base carbone – Agence de l'Environnement et de la Maîtrise de l'Energie (ADEME)