

**Basis of Preparation Document**  
**FY24**  
**Deloitte Norway**

## **Guiding principles**

This paragraph outlines the basis of preparation used for Deloitte Norway's FY24 reporting. The purpose is to ensure the reported data is relevant, complete, reliable, neutral, and understandable, as these are critical factors that support informed decision-making by the intended users.

### **Relevance**

The criteria used in the reporting process are designed to ensure that the information provided is relevant to the needs of decision-makers. Data presented, whether financial or operational, is directly aligned with the key areas of Deloitte's business that influence strategic decisions, such as real estate usage, green energy initiatives, business travel, and fleet management.

### **Completeness**

The reporting criteria are comprehensive and do not omit material information that could affect the output. For each business area, detailed data points are included, such as electricity consumption, waste data, and business travel metrics. Where data is unavailable (e.g., District cooling data for certain offices), this is explicitly reported, along with any assumptions made. For example, estimates are calculated based on the best available data, such as dividing annual totals into monthly figures when monthly data is unavailable. This ensures that the reporting does not leave out relevant factors and remains transparent about the benchmarks used, including manual adjustments and limitations.

### **Reliability**

All reported data follows consistent measurement and evaluation methods. Where possible, third-party documentation, such as invoices and certificates, is used to confirm the accuracy of data, particularly for renewable energy consumption and fleet operations. For instance, electricity consumption for offices is consistently measured and verified through official reports from energy providers. The methodology for collecting data on commuting distances and homeworking was based on a representative survey, ensuring best possible approximation of these figures.

## **Neutrality**

The reporting process is designed to be free from bias. Data is presented without skewing to favor a particular outcome, ensuring transparency in the assumptions and adjustments made. For example, estimations made due to data limitations are clearly marked and justified, and any deviations or omissions are explicitly mentioned. This approach allows for objective analysis, ensuring that the subject matter information is presented neutrally and is trustworthy for the users.

## **Understandability**

The report is structured in a way that is accessible to its intended users. Technical data is supplemented with explanations and footnotes where necessary. Color-coded highlights (e.g., yellow for actual data and blue with red text for estimated data) help users quickly grasp key points, enhancing the clarity of the report. Furthermore, additional documentation, such as procedure descriptions and supporting evidence, are referenced in each section to assist users in understanding the full context of the reported data.

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## **Details on reported Categories – Data collection and handling**

Deloitte Norway outlines key reporting areas across real estate, green energy, business travel, owned fleet, and homeworking/commuting. The report ensures that operational and sustainability metrics are meticulously documented and transparent, facilitating internal and external decision-making processes.

### **Real Estate**

In real estate, Deloitte Norway provide a breakdown of energy consumption, waste management, and compliance with environmental regulations for offices above 1,000 sqm. Data collection is standardized across all offices, with monthly tracking for key metrics such as electricity, water, and waste. All data must be validated by third-party documentation, such as emails or invoices from landlords and utility providers, ensuring the reliability of the reported figures.

## **Green Energy Certificates**

Offices source renewable energy, validated by certificates and invoices. Deloitte Norway highlights efforts to mitigate environmental impact by balancing office energy use with renewable energy sources.

## **Business Travel**

For business travel, Deloitte Norway has implemented a robust data collection procedure using the expense system. The system administrator extracts raw data, categorize expenses, and apply formulas to filter data by fiscal year. A pivot table is used to break down travel-related expenses into categories such as rail, taxi, rental cars, and hotels. This setup ensures that Deloitte Norway can accurately track and report business travel expenses while providing a detailed view of travel-related carbon emissions. The air-travel is collected through our travel provider and their daily updated dashboard yielding numbers on distance, travel-class and spend.

## **Owned Fleet**

In the owned fleet section, data is collected through Deloitte Norway's leasing provider and is processed using Excel to track total kilometers driven. The energy consumption of each vehicle is calculated using estimates from the Norwegian Automobile Federation, ensuring precise tracking of each car's kWh usage per kilometer.

## **Working from Home and Commuting**

The homeworking and commuting section estimates commuting patterns based on survey data from employees, which includes commuting distance and work-from-home percentages. By using representative survey data, Deloitte Norway can estimate the overall environmental impact of employee commuting, aligning it with its sustainability goals.