

Deloitte.



WorldClimate

FY20 GHG Emissions Statement Deloitte

North and South Europe

WorldClimate

Climate change is not a choice. It's billions of them.

Mitigating the impacts of climate change is a monumental task. Yet, we know progress is possible if we act collectively. It is vital that we all (business and society) take urgent and immediate action.

To do our part to help the world achieve the goals of the Paris Agreement, Deloitte has launched [WorldClimate](#), our strategy to drive responsible climate choices within our organisation and beyond.

In FY20, Deloitte NSE became carbon neutral across our operations and business travel by sourcing 100% renewable electricity and investing in carbon offsets.

In this document, you can find our Greenhouse Gas Emissions Statement for Deloitte North and South Europe.



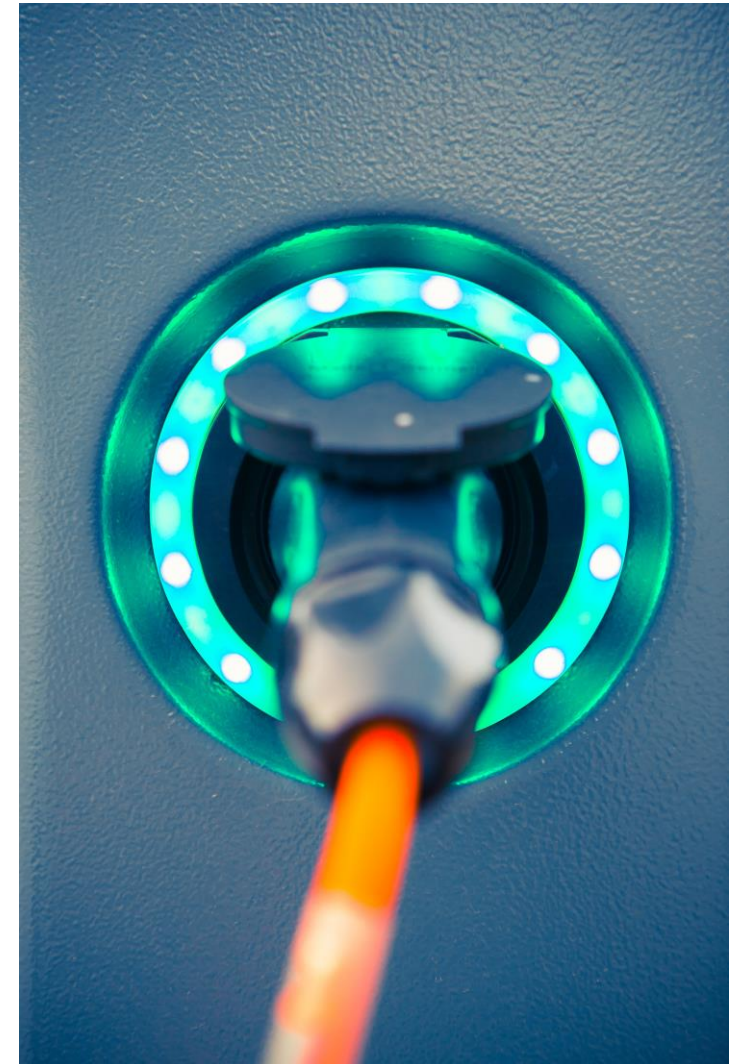
FY20 Greenhouse Gas Emissions statement

Deloitte North and South Europe

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; and our purchased goods and services

This disclosure relates to the Deloitte North & South Europe member firm. Country-level carbon emission disclosures will be found in the relevant Impact report.



Assessment parameters

Deloitte North and South Europe

Assessment parameters	
Baseline year	FY 2019
Consolidation approach	Operational control
Boundary summary	All entities and all facilities either owned or under the operational control of Deloitte NSE, the member firm covering Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Netherlands, Norway, Sweden, Switzerland and the UK plus Jersey, Guernsey, Isle of Man and Gibraltar.
Consistency with the financial statements	The only variation to our financial statements is that all properties under operating leases in Deloitte NSE 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	DEFRA 2019 v1.2 for all emissions factors with the exception of DEFRA 2020 v1.0 (for SECR/kWh conversion); IEA 2019 (for Electricity/Location factors); and AIB, European Residual Mixes 2019 v1.0 (for Electricity/Market factors)
Assessment methodology	Greenhouse Gas Protocol, 2004 plus subsequent Scopes 2 and 3 updates
Materiality threshold	A materiality threshold was set at a consolidated Deloitte NSE level at 5% for Scopes 1, 2, and 3
Independent assurance/verification	Limited assurance was provided by BDO LLP at a consolidated NSE level over all reported carbon metrics
Intensity ratio	Emissions per FTE
Targets (FY19-30 unless otherwise stated)	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 will be matched with electricity produced from renewable sources
	50% per FTE reduction in Scope 3 business travel GHG emissions *
	67% of our global suppliers of goods, services and business travel by emissions, will have set science-based targets by 2025

Greenhouse Gas Emissions

Deloitte North and South Europe

Greenhouse gas emissions	FY19 (Baseline Year)		FY20		% change against baseline	
	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)
Scope 1	37,323	0.82	29,974	0.60	-20%	-27%
Fuel combustion	5,178		4,254			
Vehicle fleet (ICE)	32,145		25,720			
Scope 2	20,350	0.45	2,386	0.05	-88%	-89%
Electricity (market-based)	18,067		0			
District heating and cooling	1,846		1,663			
Vehicle fleet (Electric)	436		723			
Total Gross "Operational" Emissions	57,673	1.27	32,360	0.65	-44%	-49%

Greenhouse Gas Emissions (cont'd)

Deloitte North and South Europe

Greenhouse gas emissions	FY19 (Baseline Year)		FY20		% change against baseline	
	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)
Scope 3						
Upstream scope 3 emissions						
Purchased goods and services	319,119		292,711			
Capital goods	Included above		Included above			
Fuel- and energy- related activities	Not material		Not material			
Upstream transport and distribution	Not applicable		Not applicable			
Waste generated in operations	Not material		Not material			
Business travel (excl. radiative forcing)	89,354	1.96	69,314	1.39	-22%	-29%
Employee commuting	Excluded		Excluded			
Upstream leased assets	Not applicable		Not applicable			
Downstream scope 3 emissions						
Downstream transport and distribution	Not applicable		Not applicable			
Processing of sold products	Not applicable		Not applicable			
Use of sold products	Not applicable		Not applicable			
End-of-life treatment of sold products	Not applicable		Not applicable			
Downstream leased assets	Not applicable		Not applicable			
Franchises	Not applicable		Not applicable			
Investments	Excluded		Excluded			
Biogenic emissions	-		-			
Total Gross "Operational & Travel" Emissions	147,027	3.23	101,674	2.04	-31%	-37%
Total Gross "Operational & Value Chain" Emissions	466,146	10.25	394,385	7.93	-15%	-23%

Greenhouse Gas Emissions (cont'd)

Deloitte North and South Europe

Greenhouse gas emissions	FY19 (Baseline Year)		FY20		% change against baseline	
	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)	(tCO ₂ e)	(tCO ₂ e / FTE)
Certified Emission Reductions						
Exported renewable electricity	-		-			
Certified Emission Reductions	0		101,674			
Total Net "Operational & Travel" Emissions	147,027	3.23	0	0.00	-100%	-100%
Total Net "Operational & Value Chain" Emissions	466,146	10.25	292,711	5.88	-37%	-43%

Other metrics

Deloitte North and South Europe

Other metrics	FY19 (Baseline Year)		FY20		% change against baseline	
	(Metric)	(Benchmark)	(Metric)	(Benchmark)	(Metric)	(Benchmark)
Full-Time Employees (FTE) *	45,490		49,752			
Floor Area (m ²)	524,226		522,329			
Fuel Consumption (kWh)	155,561,895	3,420 kWh/FTE	125,073,209	2,514 kWh/FTE	-20%	-26%
Owned, Internal Combustion Engine Vehicles	129,112,557		103,613,988			
Owned, Electric Vehicles	961,443		1,761,452			
Reimbursed Mileage & Car Rentals	25,487,894		19,697,768			
Utilities Consumption (kWh)	114,719,911	219 kWh/m²	97,561,388	187 kWh/m²	-15%	-15%
Gas	28,147,619		23,139,070			
Electricity	75,629,284		63,826,456			
Electricity from Renewables	34,303,780		63,826,456			
Electricity from Renewables (%)	45%		100%			
District Cooling	2,244,583		1,658,100			
District Heating	8,698,426		8,937,762			
Total Energy Consumption (kWh)	270,281,806	5,942 kWh/FTE	222,634,597	4,475 kWh/FTE	-18%	-25%

Energy efficiency interventions and restatements

Deloitte North and South Europe

Owned fleet

The energy consumption of our vehicle fleet decreased by 26% per FTE*. A number of policy measures were put in place across NSE to reduce the emissions of our car fleet. Belgium introduced a 'responsible mileage' scheme where employees have a threshold for combined personal and private use; The Netherlands and Sweden have both stopped sourcing new diesel cars for their fleets; and in all geographies we have increased our video-conferencing capabilities to better enable us to serve our clients while reducing the need to travel. It is also worth noting that the impact of the COVID-19 lockdown meant minimal travel was undertaken from mid-March until end-May.

Real Estate

Our energy efficiency improved by 15% per m². This improvement was down to two factors. In the early part of FY20 we created a Better Buildings process to drive energy reduction through right-sizing legacy office space; delivering sustainable fit-outs; and identifying operational efficiencies. Examples of this approach include: in Finland/Helsinki and in 5 Italian offices we invested in LED lighting upgrades; and in the UK/London Campus we recalibrated our HVAC controls leading to significantly lower gas use. The energy reduction seen in the latter part of FY20 was wholly a result of closing down our offices during the COVID-19 lockdown. In addition to our energy efficiency efforts, in FY20 we purchased EACs for all electricity procured by our landlords. This enabled us to meet our commitment to source 100% renewable electricity across Deloitte North and South Europe.

Restatements

None



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