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WorldClimate

FY21 GHG Emissions Statement
Deloitte North and South Europe

FY21 Greenhouse Gas Emissions statement

Deloitte North & 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.

Limited assurance was provided by BDO LLP over the consolidated Deloitte NSE carbon metrics, as per their [assurance statement](#). This included consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK.

Our Taskforce on Climate-related Financial Disclosures (TCFD) statement is published on our [DTTL site](#).



Assessment parameters

Deloitte North and South Europe



| 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 NSE, the member firm covering Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Middle East, 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 | IEA 2020 (for Electricity/Location factors); AIB, European Residual Mixes 2020 (for Electricity/Market factors); Carbon Disclosure Project (for PG&S factors); and UK Government - BEIS 2020 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 NSE & ME 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 Full Time Equivalent (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 |



Greenhouse Gas Emissions

Deloitte North and South Europe



| Greenhouse gas emissions | FY19 (Baseline Year) | | FY20 | | FY21 | | % change against baseline | |
|--------------------------------------|----------------------|----------------------------|----------------------|----------------------------|----------------------|----------------------------|---------------------------|----------------------------|
| | (tCO ₂ e) | (tCO ₂ e / FTE) | (tCO ₂ e) | (tCO ₂ e / FTE) | (tCO ₂ e) | (tCO ₂ e / FTE) | (tCO ₂ e) | (tCO ₂ e / FTE) |
| Scope 1 | 37,329 | 0.75 | 29,989 | 0.56 | 19,535 | 0.35 | -48% | -54% |
| Fuel combustion | 5,184 | | 4,269 | | 3,950 | | | |
| Vehicle fleet (ICE) | 32,145 | | 25,720 | | 15,585 | | | |
| Scope 2 | 26,818 | 0.54 | 7,774 | 0.14 | 2,098 | 0.04 | -92% | -93% |
| Electricity (market-based) | 23,900 | | 4,656 | | 0 | | | |
| Electricity (location-based) | 26,892 | | 20,786 | | 18,795 | | | |
| District heating and cooling | 2,419 | | 2,201 | | 2,098 | | | |
| Vehicle fleet (Electric) | 499 | | 917 | | 0 | | | |
| Gross "Operational" Emissions | 64,147 | 1.30 | 37,763 | 0.70 | 21,632 | 0.39 | -66% | -70% |



Greenhouse Gas Emissions (cont'd)

Deloitte North and South Europe



| Greenhouse Gas Emissions | FY19 (Baseline Year) | | FY20 | | FY21 | | % change against baseline | |
|---|----------------------|----------------------------|----------------------|----------------------------|----------------------|----------------------------|---------------------------|----------------------------|
| | (tCO ₂ e) | (tCO ₂ e / FTE) | (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 | 140,978 | | 128,595 | | 119,537 | | | |
| 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) | 96,041 | 1.94 | 74,663 | 1.38 | 4,718 | 0.08 | -95% | -96% |
| Business travel (incl. radiative forcing) | 154,899 | | 117,927 | | 5,515 | | | |
| Employee commuting | Not material | | Not material | | Not material | | | |
| 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 | - | | - | | - | | | |
| Gross "Operational & Travel" Emissions | 160,188 | 3.24 | 112,426 | 2.08 | 26,351 | 0.47 | -84% | -85% |
| Gross Emissions | 301,166 | 6.09 | 241,021 | 4.47 | 145,887 | 2.61 | -52% | -57% |

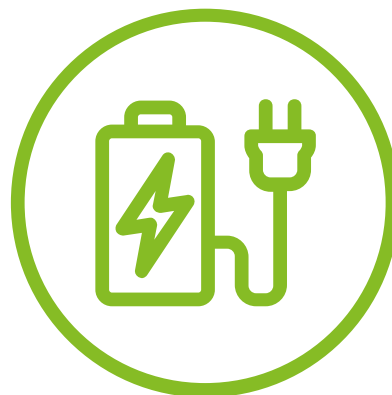


Greenhouse Gas Emissions (cont'd)

Deloitte North and South Europe



| Greenhouse gas emissions | FY19 (Baseline Year) | | FY20 | | FY21 | | % change against baseline | |
|---|----------------------|----------------------------|----------------------|----------------------------|----------------------|----------------------------|---------------------------|----------------------------|
| | (tCO ₂ e) | (tCO ₂ e / FTE) | (tCO ₂ e) | (tCO ₂ e / FTE) | (tCO ₂ e) | (tCO ₂ e / FTE) | (tCO ₂ e) | (tCO ₂ e / FTE) |
| Exported renewable electricity | - | | - | | - | | | |
| Certified Emission Reductions (CERS) | 61,287 | | 112,426 | | 145,887 | | | |
| Net "Operational & Travel" Emissions | 98,901 | 2.00 | 0 | 0.00 | 0 | 0.00 | -100% | -100% |
| Net Emissions | 239,879 | 4.85 | 128,595 | 2.38 | 0 | 0.00 | -100% | -100% |



Other metrics

Deloitte North and South Europe



| Other metrics | FY19 (Baseline Year) | | FY20 | | FY21 | | % change against baseline | |
|---|----------------------|------------------------------|--------------------|------------------------------|--------------------|------------------------------|---------------------------|-------------|
| | (Metric) | (Benchmark) | (Metric) | (Benchmark) | (Metric) | (Benchmark) | (Metric) | (Benchmark) |
| Full-Time Employees (FTE) ¹ | 49,444 | | 53,955 | | 55,910 | | | |
| Floor Area (m ²) | 564,792 | | 563,710 | | 568,671 | | | |
| Fuel Consumption (kWh) | 158,167,361 | 3,199 kWh/FTE | 127,104,201 | 2,356 kWh/FTE | 71,496,610 | 1,279 kWh/FTE | -55% | -60% |
| Owned, Internal Combustion Engine Vehicles | 129,112,557 | | 103,613,988 | | 62,810,837 | | | |
| Owned, Electric Vehicles | 961,443 | | 1,761,452 | | 1,865,986 | | | |
| % electric/ plug-in hybrid vehicles in fleet | 7% | | 11% | | 17% | | | |
| Reimbursed Mileage & Car Rentals | 28,093,361 | | 21,728,761 | | 6,819,787 | | | |
| Utilities Consumption (kWh) | 126,522,351 | 224 kWh/m² | 107,772,927 | 191 kWh/m² | 99,943,385 | 176 kWh/m² | -21% | -22% |
| Gas | 28,178,575 | | 23,220,220 | | 21,482,038 | | | |
| Electricity | 84,345,607 | | 70,901,684 | | 65,022,390 | | | |
| Electricity from Renewables | 34,133,641 | | 63,884,872 | | 65,022,390 | | | |
| Electricity from Renewables (%) | 40% | | 90% | | 100% | | | |
| District Cooling | 2,244,583 | | 1,658,100 | | 1,630,245 | | | |
| District Heating | 11,753,586 | | 11,992,922 | | 11,808,713 | | | |
| Total Energy Consumption (kWh) | 284,689,712 | 5,758 kWh/FTE | 234,877,128 | 4,353 kWh/FTE | 171,439,996 | 3,066 kWh/FTE | -40% | -47% |
| Water Usage (m³) ² | 312,141 | 6.3 m³/FTE | 260,202 | 4.8 m³/FTE | 144,700 | 2.6 m³/FTE | -54% | -59% |
| Waste Production (tonnes) ² | 5,977 | 0.121 t/FTE | 4,991 | 0.093 t/FTE | 1,572 | 0.028 t/FTE | -74% | -77% |
| Recycled (%) | 55% | | 60% | | 53% | | | |
| Diverted from Landfill (%) | 89% | | 90% | | 89% | | | |
| % of Supply Chain (by emissions) with SBT ³ | - | - | - | - | 8% | - | - | - |

* For consistency, 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.

Footnotes



Footnotes

¹ For consistency, 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.

² FY21 marks the first year of reporting on water and waste figures. A large proportion of this has been based on estimates and we will work to improve the accuracy of this data moving forwards.

³ Our supply chain target is tracked at a global/DTTL level as that is where our core Procurement function sits. All member firms contribute to our progress.

Restatements

In FY21, the methodology for calculating PG&S emissions was revised to use a hybrid approach. Supplier-specific activity data was used where available and was further supplemented by inclusion of secondary data (as required) to obtain a sufficient calculation base. Supplier-specific data was obtained through Deloitte's participation in the CDP Supply Chain program. Where supplier-specific data was unavailable, PG&S emissions were calculated using proprietary emission factors for applicable supplier industries and categories. FY19 and FY20 PG&S emissions were recalculated during FY21 using the updated methodology.

January 2022 - Amendment to Purchased Goods & Services (PG&S): In October 2021 we obtained updated proprietary emission factors for supplier industries and categories through the Carbon Disclosure Project (CDP) Supply Chain program. These were applied to the PG&S spend as they were considered to be more accurate than those previously used as the source data was more recent and subject to in-depth verification. Applying these updated factors to the PG&S spend resulted in the emissions being reduced by 50%. As this materially affected the total emissions, BDO was requested to repeat their limited assurance review of the PG&S emissions. For comparability, the total emissions for FY19-21 were also restated. Deloitte intends to continue to use the CDP supplier industry and category factors within its PG&S calculations going forward.

In FY21, the Middle East geography joined the North & South Europe member firm. Their historic FY19 and FY20 emissions have also been included in the NSE footprint to give a consistent baseline - this is the reason that there is now a difference between the NSE Operational & Travel emissions in FY20, and the CERS purchased by Deloitte NSE. As with all of our reporting, where data has needed to be estimated for the Middle East, the method has been documented in the Basis of Reporting.

January 2022 - Amendment to CERs: In September 2021, our Middle East geography additionally purchased carbon credits to offset their FY20 Operational and Travel emissions. These have been added to the FY20 total. Due to this and the PG&S restatement we now have a surplus of carbon credits. These will be rolled over to FY22.



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