

**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; and our purchased goods and services

This disclosure relates to Deloitte LLP, our UK & Switzerland geography. For a review of our North & South Europe member firm, see the Deloitte NSE GHG Statement.

Assessment Parameters	
<b>Baseline year</b>	FY 2019
<b>Consolidation approach</b>	Operational control
<b>Boundary summary</b>	All entities and all facilities either owned or under the operational control of Deloitte LLP
<b>Consistency with the financial statements</b>	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
<b>Emission factor data source</b>	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)
<b>Assessment methodology</b>	Greenhouse Gas Protocol, 2004 plus subsequent Scopes 2 and 3 updates
<b>Materiality threshold</b>	A materiality threshold was set at a consolidated Deloitte NSE level at 5% for Scopes 1, 2, and 3
<b>Independent assurance/verification</b>	Limited assurance was provided by BDO LLP at a consolidated Deloitte NSE level over all reported carbon metrics. This included consideration of the underlying country data in Belgium, Denmark, Finland, Greece, Iceland, Ireland, Italy, Malta, Netherlands, Norway, Sweden, Switzerland and the UK plus Jersey, Guernsey, Isle of Man and Gibraltar.
<b>Intensity ratio</b>	Emissions per Full Time Equivalent (FTE)
<b>Targets (FY19 to FY30)</b>	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 <sup>1</sup> 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)		FY20		% change against baseline	
	(tCO <sub>2</sub> e)	(tCO <sub>2</sub> e / FTE)	(tCO <sub>2</sub> e)	(tCO <sub>2</sub> e / FTE)	(tCO <sub>2</sub> e)	(tCO <sub>2</sub> e / FTE)
<b>Scope 1</b>	<b>3,482</b>	<b>0.18</b>	<b>2,658</b>	<b>0.12</b>	<b>-24%</b>	<b>-31%</b>
Fuel combustion	3,373		2,533			
Vehicle fleet (ICE)	109		124			
<b>Scope 2</b>	<b>3,618</b>	<b>0.18</b>	<b>149</b>	<b>0.01</b>	<b>-96%</b>	<b>-96%</b>
Electricity (market-based)	3,353		0			
Electricity (location-based)	8,843		6,232			
District heating and cooling	262		147			
Vehicle fleet (Electric)	2		2			
<b>Total Gross "Operational" Emissions</b>	<b>7,100</b>	<b>0.36</b>	<b>2,807</b>	<b>0.13</b>	<b>-60%</b>	<b>-64%</b>
<b>Scope 3</b>						
<b>Upstream scope 3 emissions</b>						
Purchased goods and services	139,566		129,141			
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)	56,409	2.84	43,952	2.00	-22%	-29%
Business travel (incl. radiative forcing)	93,134		71,638			
Employee commuting	Excluded		Excluded			
Upstream leased assets	Not applicable		Not applicable			
<b>Downstream scope 3 emissions</b>						
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	-		-			
<b>Total Gross "Operational &amp; Travel" Emissions</b>	<b>63,509</b>	<b>3.19</b>	<b>46,759</b>	<b>2.13</b>	<b>-26%</b>	<b>-33%</b>
<b>Total Gross "Operational &amp; Value Chain" Emissions</b>	<b>203,075</b>	<b>10.21</b>	<b>175,900</b>	<b>8.01</b>	<b>-13%</b>	<b>-21%</b>
Exported renewable electricity	-		-			
Certified Emission Reductions (CERS)	0		46,759			
<b>Total Net "Operational &amp; Travel" Emissions</b>	<b>63,509</b>	<b>3.19</b>	<b>0</b>	<b>0.00</b>	<b>-100%</b>	<b>-100%</b>
<b>Total Net "Operational &amp; Value Chain" Emissions</b>	<b>203,075</b>	<b>10.21</b>	<b>129,141</b>	<b>5.88</b>	<b>-36%</b>	<b>-42%</b>

Other Metrics	FY19 (Baseline Year)		FY20		% change against baseline	
	(Metric)	(Benchmark)	(Metric)	(Benchmark)	(Metric)	(Benchmark)
Full-Time Equivalents (FTE) <sup>2</sup>	19,895		21,950			
Floor Area (m <sup>2</sup> )	183,299		189,374			
<b>Fuel Consumption (kWh)</b>	<b>12,551,594</b>	<b>631 kWh/FTE</b>	<b>9,753,872</b>	<b>444 kWh/FTE</b>	<b>-22%</b>	<b>-30%</b>
Owned, Internal Combustion Engine Vehicles	444,447		505,598			
Owned, Electric Vehicles	7,941		9,249			
Reimbursed Mileage & Car Rentals	12,099,206		9,239,025			
<b>Utilities Consumption (kWh)</b>	<b>52,624,190</b>	<b>287 kWh/m<sup>2</sup></b>	<b>41,596,000</b>	<b>220 kWh/m<sup>2</sup></b>	<b>-21%</b>	<b>-23%</b>
Gas	18,335,015		13,779,098			
Electricity	33,121,182		27,012,770			
Electricity from Renewables	24,319,578		27,012,770			
Electricity from Renewables (%)	73%		100%			
District Cooling	882,761		533,581			
District Heating	285,232		270,551			
<b>Total Energy Consumption (kWh)</b>	<b>65,175,784</b>	<b>3,276 kWh/FTE</b>	<b>51,349,872</b>	<b>2,339 kWh/FTE</b>	<b>-21%</b>	<b>-29%</b>
<b>Water Usage (m<sup>3</sup>)</b>	<b>144,181</b>	<b>7.2 m<sup>3</sup>/FTE</b>	<b>113,357</b>	<b>5.2 m<sup>3</sup>/FTE</b>	<b>-21%</b>	<b>-29%</b>
<b>Waste Production (tonnes)</b>	<b>2,654</b>	<b>0.133 t/FTE</b>	<b>2,158</b>	<b>0.098 t/FTE</b>	<b>-19%</b>	<b>-26%</b>
Recycled (%)	54%		57%			
Diverted from Landfill (%)	99%		99%			

Energy Efficiency Interventions
<b>Owned Fleet</b>
The energy consumption of the UK vehicle fleet decreased by 30% per FTE. Enhancements to our car schemes were being investigated to encourage our colleagues to select hybrid- and electric-vehicles. We also 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.
<b>Real Estate</b>
Our energy efficiency improved by 23% per m <sup>2</sup> . 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. In UK/London Campus we recalibrated our HVAC controls and this - along with the warmer winter - helped us reduce our gas consumption in these buildings by 46%. In UK/Belfast, our BTS site was refurbished and the wet heating system was replaced with a more efficient blown air system. We also scoped opportunities to replace legacy gas boilers with Air Source Heat Pumps. The energy reduction seen in the latter part of FY20 was wholly as 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 NSE.

Restatements
None

<sup>1</sup> Our business travel emissions reduction target is anchored to a commitment to deliver an absolute reduction in these emissions regardless of future growth.

<sup>2</sup> 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.