

**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; employee commuting and homeworking; 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**

<b>Baseline year</b>	FY19
<b>Consolidation approach</b>	Operational control
<b>Boundary summary</b>	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.
<b>Consistency with the financial statements</b>	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
<b>Emission factor data source</b>	IEA 2021 (for Electricity/Location factors); AIB, European Residual Mixes 2021 (for Electricity/Market factors); Carbon Disclosure Project 2021 (for PG&S factors); and UK Government - BEIS 2021 for all remaining emissions factors
<b>Assessment methodology</b>	Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard (revised edition, 2004); and Corporate Value Chain (Scope 3) Standard
<b>Materiality threshold</b>	A materiality threshold was set at a consolidated Deloitte NSE & ME level at 5% for Scopes 1, 2, and 3
<b>Independent assurance/verification</b>	Limited assurance was provided by BDO LLP at a consolidated NSE level over all reported carbon metrics
<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		FY21		FY22		% 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)	(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>37,329</b>	<b>0.75</b>	<b>29,989</b>	<b>0.56</b>	<b>19,535</b>	<b>0.35</b>	<b>23,846</b>	<b>0.38</b>	<b>-36%</b>	<b>-49%</b>
Fuel combustion	5,184		4,269		3,950		3,612			
Vehicle fleet (ICE)	32,145		25,720		15,585		20,234			
<b>Scope 2</b>	<b>26,818</b>	<b>0.54</b>	<b>7,774</b>	<b>0.14</b>	<b>2,098</b>	<b>0.04</b>	<b>1,978</b>	<b>0.03</b>	<b>-93%</b>	<b>-94%</b>
Electricity (market-based)	23,900		4,656		0		0			
Electricity (location-based)	26,892		20,786		18,795		18,179			
District heating and cooling	2,419		2,201		2,098		1,978			
Vehicle fleet (Electric; market-based)	499		917		0		0			
<b>Total Gross "Operational" Emissions</b>	<b>64,147</b>	<b>1.30</b>	<b>37,763</b>	<b>0.70</b>	<b>21,633</b>	<b>0.39</b>	<b>25,824</b>	<b>0.42</b>	<b>-60%</b>	<b>-68%</b>
<b>Scope 3</b>	<b>271,564</b>	<b>5.49</b>	<b>234,053</b>	<b>4.34</b>	<b>139,686</b>	<b>2.50</b>	<b>213,107</b>	<b>3.43</b>	<b>-22%</b>	<b>-38%</b>
<b>Upstream scope 3 emissions</b>										
Purchased goods and services <sup>2</sup>	140,978		128,595		119,537		169,122			
Capital goods	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Fuel- and energy- related activities	Not material		Not material		Not material		Not material			
Upstream transport and distribution	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Waste generated in operations	Not material		Not material		Not material		Not material			
Business travel (excl. radiative forcing)	96,041	1.94	74,663	1.38	4,718	0.08	18,955	0.30	-80%	-84%
Business travel (incl. radiative forcing)	154,899		117,927		5,515		28,524			
Employee commuting and homeworking <sup>3</sup>	34,545		30,795		15,431		25,030			
Upstream leased assets	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
<b>Downstream scope 3 emissions</b>										
Downstream transport and distribution	Not applicable		Not applicable		Not applicable		Not applicable			
Processing of sold products	Not applicable		Not applicable		Not applicable		Not applicable			
Use of sold products	Not applicable		Not applicable		Not applicable		Not applicable			
End-of-life treatment of sold products	Not applicable		Not applicable		Not applicable		Not applicable			
Downstream leased assets	Not material		Not material		Not material		Not material			
Franchises	Not applicable		Not applicable		Not applicable		Not applicable			
Investments	Not applicable		Not applicable		Not applicable		Not applicable			
Biogenic emissions	-		-		-		-			
<b>Total Gross "Operational &amp; Travel" Emissions</b>	<b>160,188</b>	<b>3.24</b>	<b>112,426</b>	<b>2.08</b>	<b>26,351</b>	<b>0.47</b>	<b>44,779</b>	<b>0.72</b>	<b>-72%</b>	<b>-78%</b>
<b>Total Gross Emissions</b>	<b>335,711</b>	<b>6.79</b>	<b>271,816</b>	<b>5.04</b>	<b>161,319</b>	<b>2.89</b>	<b>238,931</b>	<b>3.84</b>	<b>-29%</b>	<b>-43%</b>
Exported renewable electricity	-		-		-		-			
Certified Emission Reductions (CERS)	61,287		112,426		145,887		238,931			
<b>Total Net "Operational &amp; Travel" Emissions</b>	<b>98,901</b>	<b>2.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>		
<b>Total Net Emissions</b>	<b>274,424</b>	<b>5.55</b>	<b>159,390</b>	<b>2.95</b>	<b>15,432</b>	<b>0.28</b>	<b>0</b>	<b>0.00</b>	<b>-100%</b>	<b>-100%</b>

Other Metrics	FY19 (Baseline Year)		FY20		FY21		FY22		% change against baseline	
	(Metric)	(Benchmark)	(Metric)	(Benchmark)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Benchmark)
Full-Time Equivalents (FTE) <sup>4</sup>	49,444		53,955		55,910		62,198			
Floor Area (m <sup>2</sup> )	564,792		563,710		568,671		576,777			
<b>Fuel Consumption (kWh)</b>	<b>158,167,361</b>	<b>3,199 kWh/FTE</b>	<b>127,104,201</b>	<b>2,356 kWh/FTE</b>	<b>71,496,610</b>	<b>1,279 kWh/FTE</b>	<b>97,741,988</b>	<b>1,571 kWh/FTE</b>	<b>-38%</b>	<b>-51%</b>
Owned Vehicles, Internal Combustion Engine	129,112,557		103,613,988		62,810,837		82,263,561			
Owned Vehicles, Electric	961,443		1,761,452		1,865,986		5,094,547			
% electric/ plug-in hybrid vehicles in fleet	7%		11%		17%		26%			
Reimbursed Mileage & Car Rentals	28,093,361		21,728,761		6,819,787		10,383,881			
<b>Utilities Consumption (kWh)</b>	<b>126,522,351</b>	<b>224 kWh/m2</b>	<b>107,772,927</b>	<b>191 kWh/m2</b>	<b>99,943,385</b>	<b>176 kWh/m2</b>	<b>102,542,739</b>	<b>178 kWh/m2</b>	<b>-19%</b>	<b>-21%</b>
Gas	28,178,575		23,220,220		21,482,038		19,721,829			
Electricity from buildings	84,345,607		70,901,684		65,022,390		68,242,719			
Electricity from Renewables	34,133,641		63,884,872		65,022,390		68,242,719			
% electricity from renewables	40%		90%		100%		100%			
District Cooling	2,244,583		1,658,100		1,630,245		2,441,013			
District Heating	11,753,586		11,992,922		11,808,713		12,137,179			
<b>Total Energy Consumption (kWh)</b>	<b>284,689,712</b>	<b>5,758 kWh/FTE</b>	<b>234,877,128</b>	<b>4,353 kWh/FTE</b>	<b>171,439,996</b>	<b>3,066 kWh/FTE</b>	<b>200,284,728</b>	<b>3,220 kWh/FTE</b>	<b>-30%</b>	<b>-44%</b>
<b>Water Usage (m<sup>3</sup>) <sup>5</sup></b>	<b>312,141</b>	<b>6.3 m3/FTE</b>	<b>260,202</b>	<b>4.8 m3/FTE</b>	<b>144,700</b>	<b>2.6 m3/FTE</b>	<b>171,849</b>	<b>2.8 m3/FTE</b>	<b>-45%</b>	<b>-56%</b>
<b>Waste Production (tonnes) <sup>5</sup></b>	<b>5,977</b>	<b>0.121 t/FTE</b>	<b>4,991</b>	<b>0.093 t/FTE</b>	<b>1,572</b>	<b>0.028 t/FTE</b>	<b>2,699</b>	<b>0.043 t/FTE</b>	<b>-55%</b>	<b>-64%</b>
Recycled (%)	55%		60%		53%		54%			
Diverted from Landfill (%)	89%		90%		89%		87%			
% of DCTL Supply Chain (by emissions) with SBT <sup>6</sup>	-		-		8%		14%			

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

2 The PG&S methodology is based on procurement spend data for 4 geographies (including UK as the largest). This spend data is the basis for 59% of emissions, with the rest extrapolated. We apply a number of assumptions to the spend data, including how we allocate spend into procurement categories, how we treat our suppliers' reported Scope 3 emissions, the CDP sector emission factors we apply to each spend category, and the extrapolation factors. We continually review our approach to reduce the risks inherent in these assumptions and the impacts of year-on-year fluctuations. Between FY21 and FY22 we changed some of these assumptions. For FY22, we have changed the extrapolation factor from region-specific to a single global factor, reflecting that we do not believe emissions per unit of product are materially different from region to region in a global supply chain. We have also improved how we allocate spend per procurement category, and revised which CDP sector emissions factors we apply to our procurement categories. For transparency, we have estimated that our FY21 PG&S emissions would have been 113,832 tonnes using the revised FY22 methodology; a variance of -5%. We will continue to review our approach to Scope 3 reporting in the future, aiming to continually improve the accuracy of our disclosures. When these enhancements lead to a material change in a reported figure, we are committed to explaining the nature of the change, our reasoning for its appropriateness, and the percentage variance compared to previous methodologies.

3 FY22 is the first year we have calculated and reported emissions from employee commuting and homeworking. Before the Covid-19 pandemic, employee commuting and homeworking was deemed to be outside of our operational control and therefore not reported. Covid-19 has had significant implications for working patterns and consequently a hybrid working model has become embedded during FY22. This means we consider commuting and homeworking now to be a fundamental part of our operating model and we will purchase offsets/ CERs to cover this new emissions category from FY22 onwards. For transparency and comparability, we have retrospectively calculated emissions in this category and reflected this in the Gross and Net emissions totals for FY19 - FY21. Due to limitations on actual data, it should be noted that the majority of the commuting and working from home calculation rests on assumptions. We will refine these assumptions and improve the methodology moving forwards.

4 For consistency across NSE, 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.

5 Prior to FY21 a large proportion of water and waste figures was based on estimates. This proportion was reduced in both FY21 and FY22; we will continue to improve the accuracy of this data moving forwards.

6 Our supply chain target is tracked at a global/DCTL level as that is where our core Procurement function sits. All global Deloitte member firms contribute to progress against this target.