

| Greenhouse Gas Emissions Statement - Deloitte LLP | |
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| 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: | |
| <ul style="list-style-type: none"> - 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. For a review of our North & South Europe member firm, see the Deloitte NSE GHG Statement. | |

| 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 LLP |
| Consistency with the financial statements | 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 |
| 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 level at 5% for Scopes 1, 2, and 3 |
| Independent assurance/verification | 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, Middle East, Netherlands, Norway, Sweden, Switzerland and the UK plus Jersey, Guernsey, Isle of Man and Gibraltar. |
| Intensity ratio | Emissions per Full Time Equivalent (FTE) |
| Targets (FY19 to FY30) | 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 with be matched with electricity produced from renewable sources |
| | 50% per FTE reduction in Scope 3 business travel GHG emissions ¹ |
| | 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 | | % 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 | 3.192 | 0,18 | 2.424 | 0,12 | 2.057 | 0,10 | -36% | -44% |
| Fuel combustion | 3.083 | | 2.300 | | 2.045 | | | |
| Vehicle fleet (ICE) | 109 | | 124 | | 12 | | | |
| Scope 2 | 3.615 | 0,20 | 146 | 0,01 | 127 | 0,01 | -96% | -97% |
| Electricity (market-based) | 3.353 | | 0 | | 0 | | | |
| Electricity (location-based) | 8.802 | | 6.183 | | 4.596 | | | |
| District heating and cooling | 258 | | 142 | | 127 | | | |
| Vehicle fleet (Electric; market-based) | 3 | | 3 | | 0 | | | |
| Total Gross "Operational" Emissions | 6.807 | 0,38 | 2.570 | 0,13 | 2.184 | 0,11 | -68% | -72% |
| Scope 3 | | | | | | | | |
| Upstream scope 3 emissions | | | | | | | | |
| Purchased goods and services | 54.938 | | 44.232 | | 40.653 | | | |
| 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) | 50.999 | 2,84 | 39.945 | 2,00 | 1.512 | 0,07 | -97% | -97% |
| Business travel (incl. radiative forcing) | 84.202 | | 65.108 | | 1.805 | | | |
| 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 | - | | - | | - | | | |
| Total Gross "Operational & Travel" Emissions | 57.806 | 3,21 | 42.515 | 2,13 | 3.696 | 0,18 | -94% | -94% |
| Total Gross Emissions | 112.744 | 6,27 | 86.747 | 4,35 | 44.349 | 2,15 | -61% | -66% |
| Exported renewable electricity | - | | - | | - | | | |
| Certified Emission Reductions (CERS) | 37.246 | | 42.515 | | 44.349 | | | |
| Total Net "Operational & Travel" Emissions | 20.559 | 1,14 | 0 | 0,00 | 0 | 0,00 | | |
| Total Net Emissions | 75.497 | 4,20 | 44.232 | 2,22 | 0 | 0,00 | -100% | -100% |

| Other Metrics | FY19 (Baseline Year) | | FY20 | | FY21 | | % change against baseline | |
|--|-------------------------|---------------|------------|---------------|------------|----------------|---------------------------|-------------|
| | (Metric) | (Benchmark) | (Metric) | (Benchmark) | (Metric) | (Metric / FTE) | (Metric) | (Benchmark) |
| Full-Time Equivalents (FTE) ² | 17.987 | | 19.949 | | 20.650 | | | |
| Floor Area (m ²) | 162.416 | | 168.490 | | 168.954 | | | |
| | | | | | | | | |
| Fuel Consumption (kWh) | 11.391.238 | 633 kWh/FTE | 8.911.626 | 447 kWh/FTE | 1.667.319 | 81 kWh/FTE | -85% | -87% |
| Owned, Internal Combustion Engine Vehicles | 444.447 | | 505.598 | | 47.343 | | | |
| Owned, Electric Vehicles | 7.941 | | 9.249 | | 1.086 | | | |
| % electric/ plug-in hybrid vehicles in fleet | 0% | | 26% | | 62% | | | |
| Reimbursed Mileage & Car Rentals | 10.938.850 | | 8.396.780 | | 1.618.889 | | | |
| Utilities Consumption (kWh) | 49.441.472 | 304 kWh/m2 | 38.402.671 | 228 kWh/m2 | 31.481.950 | 186 kWh/m2 | -36% | -39% |
| Gas | 16.758.611 | | 12.510.278 | | 11.123.521 | | | |
| Electricity | 31.661.469 | | 25.234.861 | | 19.713.553 | | | |
| % electricity from renewables | 72% | | 100% | | 100% | | | |
| District Cooling | 736.160 | | 386.980 | | 258.280 | | | |
| District Heating | 285.232 | | 270.551 | | 386.596 | | | |
| Total Energy Consumption (kWh) | 60.832.710 | 3.382 kWh/FTE | 47.314.297 | 2.372 kWh/FTE | 33.149.270 | 1.605 kWh/FTE | -46% | -53% |
| | | | | | | | | |
| Water Usage (m ³)** | 141.010 | 7,8 m3/FTE | 108.491 | 5,4 m3/FTE | 53.007 | 2,6 m3/FTE | -62% | -67% |
| | | | | | | | | |
| Waste Production (tonnes)** | 2.635 | 0,146 t/FTE | 2.078 | 0,104 t/FTE | 382 | 0,018 t/FTE | -86% | -87% |
| Recycled (%) | 55% | | 57% | | 50% | | | |
| Diverted from Landfill (%) | 99% | | 99% | | 100% | | | |
| | | | | | | | | |
| % of DTTL Supply Chain (by emissions) with SBT * | - | | - | | 8% | | | |

* 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.

** FY21 marks the first year of reporting on water and waste figures. Thereby, a larger part has been based on estimates.

| Energy Efficiency Interventions |
|---|
| Owned Fleet |
| The energy consumption of the UK vehicle fleet decreased by 82% per FTE compared to FY20. We are encouraging a shift towards the selection of hybrid- and electric-vehicles from our company car scheme. We also increased our video-conferencing capabilities to better enable us to serve our clients while reducing the need to travel. It is worth noting that the impact of the Covid-19 lockdown meant minimal travel was undertaken during the whole fiscal year however we anticipate our evolving hybrid operating model that combines office-, client-site and home-working will enable us to maintain a much improved energy and carbon efficiency vs. baseline in the future. In addition, from FY21 EACs are being purchased for our owned Electric/Plug-In Hybrid Fleet to enable us to report zero emissions for this part of our owned car fleet. |
| Real Estate |
| Our energy efficiency improved by 18% per m2 compared to FY20. Majority of this reduction can be attributed to the impacts of the COVID-19 pandemic. The reduction was low compared to prior year, since many offices were already shut for a portion of FY20 and beginning to re-open during FY21. Further reduction has been achieved through use of our Better Buildings process, which drives energy reduction through right-sizing legacy office space; delivering sustainable fit-outs; and identifying operational efficiencies. In addition to our energy efficiency efforts, in FY21 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 |
|---|
| 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. |
| January 2022 - Amendment to CERs: We purchase our CERs at an NSE member firm level. Due to the PG&S restatement we now have a surplus of carbon credits across NSE. These will be rolled over to FY22 and split among the geographies including UK. |

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 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.