

DELOITTE LLP - GREENHOUSE GAS EMISSIONS STATEMENT

Deloitte LLP calculated this greenhouse gas (GHG) emissions statement using an operational control consolidation approach as described in the GHG Protocol. The full methodology is outlined in the Basis of Reporting. Scope 1 refers to all direct emissions from our gas usage, refrigerant leakage, generators and our owned fleet. Scope 2 refers to indirect emissions from generating our purchased electricity. Scope 3 includes our emissions from business travel, transmissions losses from purchased electricity and waste management.

Assessment Parameters

Baseline year	FY 2011
Consolidation approach	Operational control
Boundary summary	All entities and all facilities either owned or under the operational control of Deloitte LLP in the UK and Switzerland were included.
Consistency with the financial statements	The only variation to our financial statements is that the 52 leased properties under operating leases in the UK, Switzerland, Gibraltar and Sweden are included in our Scope 1 and 2 data. Upstream and downstream emissions outside of our operational control are included in Scope 3 data.
Emission factor data source	DEFRA, 2017
Assessment methodology	Greenhouse Gas Protocol, 2004 plus subsequent Scopes 2 and 3 updates
Materiality threshold	A materiality threshold was set at group level at 5%, with all facilities estimated to contribute >1% of total emissions included in the data
Intensity ratio	Emissions per FTE
Target	35% reduction in relative net CO ₂ e emissions per FTE by FY22 from a FY11 baseline
Independent assurance/verification	Limited assurance provided by BDO LLP over all reported carbon and environmental metrics in FY17

Greenhouse Gas Emissions	FY11 (Baseline Year)		FY17		FY18		% 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	4,014	0.31	2,685	0.15	3,484	0.19	-13%	-40%
Fuel combustion	3,858	0.30	2,500	0.14	3,241	0.18	-16%	-42%
Vehicle fleet	41	0.00	1	0.00	1	0.00	-98%	-99%
Fugitive emissions	115	0.01	184	0.01	242	0.01	111%	47%
Process emissions	-	-	-	-	-	-	-	-
Scope 2 (using market-based method)	14,200	1.11	3,230	0.18	3,535	0.19	-75%	-83%
Location-based	14,200	1.11	11,521	0.65	11,489	0.63	-19%	-44%
Market-based (w/ REGO green tariff)	14,200	1.11	3,230	0.18	3,535	0.19	-75%	-83%
Statutory total (Scope 1 & 2)*	18,214	1.43	5,915	0.34	7,019	0.38	-61%	-73%
Scope 3	36,526	2.86	47,441	2.70	52,671	2.87	44%	0%
Upstream scope 3 emissions	36,526	2.86	47,441	2.70	52,671	2.87	44%	0%
Purchased goods and services	Excluded	-	Excluded	-	Excluded	-	-	-
Capital goods	Excluded	-	Excluded	-	Excluded	-	-	-
Fuel- and energy- related activities	1,213	0.10	1,028	0.06	1,026	0.06	-15%	-41%
Upstream transport and distribution	-	-	-	-	-	-	-	-
Waste generated in operations	80	0.01	73	0.00	52	0.00	-35%	-55%
Business travel	35,233	2.76	46,340	2.63	51,593	2.81	46%	2%
Employee commuting	Excluded	-	Excluded	-	Excluded	-	-	-
Upstream leased assets	-	-	-	-	-	-	-	-
Downstream scope 3 emissions	-	-	-	-	-	-	-	-
Downstream transport and distribution	-	-	-	-	-	-	-	-
Processing of sold products	-	-	-	-	-	-	-	-
Use of sold products	Excluded	-	Excluded	-	Excluded	-	-	-
End-of-life treatment of sold products	-	-	-	-	-	-	-	-
Downstream leased assets	Excluded	-	Excluded	-	Excluded	-	-	-
Franchises	-	-	-	-	-	-	-	-
Investments	Excluded	-	Excluded	-	Excluded	-	-	-
Biogenic emissions	N/A	-	-	-	-	-	-	-
Total Gross Emissions	54,740	4.29	53,356	3.03	59,690	3.26	9%	-24%
Exported renewable electricity	-	-	-	-	-	-	-	-
Certified Emission Reductions (CERS)	-	-	-	-	-	-	-	-
Total Net Emissions	54,740	4.29	53,356	3.03	59,690	3.26	9%	-24%

Other Metrics	FY11 (Baseline Year)		FY17		FY18		% change against baseline	
	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)
Full-Time Employees (FTE) in footprint	12,761	-	17,601	-	18,336	-	-	-
Gas Consumption (kWh)	20,793,722	1,629	13,574,993	771	17,609,913	960	-15%	-41%
Fuel Consumption (kWh)	7,306	-	10,193	-	6,708	-	-	-
Electricity Consumption (kWh)	32,626,350	2,557	28,795,849	1,636	32,737,231	1,785	0%	-30%
Electricity Consumption (via REGO green tariff) *	-	-	20,122,150	-	22,625,454	-	-	-
Heat Consumption (via District CHP)	-	-	724,526	-	2,230,580	-	-	-
Water Usage (m³)	113,716	8.9	137,840	7.8	136,872	7.5	20%	-16%
Paper Procured, <30% Recycled (kg)	741,791	58.1	170,023	9.7	126,458	6.9	-	-
Paper Procured, 100% Recycled (kg)	-	-	234,035	13.3	194,679	10.6	-	-
Paper Procured, Total (kg)	741,791	58.1	404,058	23.0	321,137	17.5	-57%	-70%
Waste, Produced (tonnes)	2,071	0.16	2,152	0.12	2,237	0.12	8%	-25%
Waste, Recycled (%) *	73%	-	56%	-	53%	-	-	-
Waste, Diverted from Landfill (%) *	98%	-	100%	-	100%	-	-	-

* Metric applies to offices under our direct control

Restatements

None