Deloitte.

Deloitte's greenhouse gas emissions[1]

Progress towards goals

Goal description	Goal year	Goal	FY2024 status
Percent renewable electricity[2]	2030	100%	Goal met for FY2024: 100% renewable electricity
Percent electric vehicles[3]	2030	100%	11% of fleet converted to EV
Reduction of Scope 1 & 2 emissions from FY2019 levels	2030	70%	Goal exceeded for FY2024: 96% reduction
Reduction of Scope 3 emissions from business travel per FTE from FY2019 levels	2030	55%	Goal exceeded FY2024: 62% reduction

Environmental sustainability

GHG emissions by scope and source	FY2024	FY2023	FY2022	FY2019 *(base year)*
	Metric tons CO2e			
Scope 1 GHG emissions by source				
Fuel combustion in buildings	4,559	4,353	4,038	4,250
Vehicle fleet (internal combustion engine)	122	224	186	881
Total Scope 1 emissions	**4,681**	**4,577**	**4,224**	**5,131**
Scope 2 GHG emissions by source				
Purchased electricity - buildings and fleet (market-based)[4]	—	—	—	108,335
Total Scope 2 emissions	**—**	**—**	**—**	**108,335**
Scope 3 GHG emissions by source				
Category 1 – purchased goods & services (PG&S)[6]	**243,631**	**486,948**	**266,038**	**165,046**
Category 6 – business travel	**270,829**	**251,204**	**91,005**	**437,953**
Business travel: air travel (tank-to-wake emissions)[7]	202,472	190,173	54,442	290,691
Business travel: other sources	68,358	61,031	36,563	147,263
Category 7 – commuting (including teleworking)[8]	119,677	n/a[5]	n/a[5]	n/a[5]
Total Scope 3 emissions	**634,137**	**738,152**	**357,043**	**602,999**
GHG emissions totals				
Gross GHG emissions	**638,818**	**742,729**	**361,267**	**716,465**
Beyond value chain mitigation: carbon credit purchases[9]	638,818	742,729	361,267	291,101
GHG intensity measures	Metric tonnes CO2e / FTE			
GHG emissions per full time equivalent (FTE)				
Business travel emissions	1.6	1.5	0.6	4.1
Gross GHG emissions	3.7	4.3	2.3	6.8
Scope 2 purchased electricity GHG emissions by methodology[4]	Metric tonnes CO2e			
Electricity (market-based)	—	—	—	108,598
Electricity (location-based)	90,343	89,524	67,418	102,070
Energy usage	Gigajoules (GJ)			
Renewable electricity[1]	644,443	679,942	530,638	—
Non-renewable electricity	—	—	—	670,519
Natural gas	61,999	72,807	72,161	79,011
Gasoline	512	—	—	—
Diesel fuel	20,065	8,806	6,699	11,123
Total energy consumed	**727,019**	**761,555**	**609,498**	**760,653**

Value chain mitigation	FY2024	FY2023	FY2022	FY2019 *(base year)*
	Metric tonnes CO2e			
Tank-to-wake air travel emissions[7]	202,472	190,173	54,442	290,691
Well-to-tank air travel emissions	42,187	39,624	11,343	60,568
Full life-cycle assessment (LCA) air travel emissions	**244,659**	**229,797**	**65,785**	**351,259**
Less: Sustainable Aviation Fuel Certificates (SAFc) purchased[10]	7,341	5,305	4,617	0
LCA air travel emissions with SAF	**237,318**	**224,492**	**61,168**	**351,259**
Business travel emissions with LCA air travel emissions and SAF	305,676	285,523	97,731	498,522
Total Scope 3 emissions with LCA air travel emissions and SAF	668,984	772,471	363,770	663,568
Gross GHG emissions with LCA air travel emissions and SAF	**673,665**	**777,048**	**367,994**	**777,034**

Sustainable aviation fuel (SAF)

SAF is a renewable or waste-derived aviation fuel that meets sustainability criteria. SAF is produced from sustainable feedstocks including waste materials, such as used cooking oil, agricultural residues, and municipal solid waste, or potentially from purpose-grown crops.

Current reporting standards do not provide a methodology for reporting of environmental attribute certificate purchases such as Sustainable Aviation Fuel certificates (SAFc) within the boundaries of Scopes 1, 2 and 3 GHG emissions. Deloitte reports on these purchases and their impacts separately in the table below to share with others an example of how SAFc can be included in environmental reporting. In addition to purchasing SAFc, Deloitte supports efforts to develop and standardize robust physical tracking mechanisms and associated registries to improve traceability of SAF.

1. This table reflects the emissions of Deloitte LLP, a member firm of DTTL in the United States, and its affiliates and related entities in the United States, including Deloitte & Touche LLP, Deloitte Consulting LLP, Deloitte Tax LLP, and Deloitte Financial Advisory Services LLP, and their respective affiliates. It reflects emissions from operations primarily in the United States and India and excludes certain investments which do not have a material impact on the emission calculations above.
2. We procure and claim renewable energy in accordance with the Climate Group's RE100 Technical Criteria and Global Reporting Initiative (GRI) topic standard GRI 302: Energy 2016.
3. We are prioritizing reducing our vehicle count in addition to selecting electric vehicles in cases where additional vehicles are needed.
4. In accordance with the Global Reporting Initiative (GRI) disclosure 305-2, we publish purchased electricity emissions using both a location- and market-based methodology. The location-based method involves using an average national, regional or subnational emission factor that relates to the local grid from which electricity is drawn, whereas the market-based method involves deriving emissions factors from contractual instruments, allowing for a zero emission factor to be applied to portions of electricity consumption that is matched to a renewable energy source, resulting in lower emissions compared to the location-based method. Science-based targets use a market-based methodology for purchased electricity, hence this figure is shown in the primary emissions inventory whereas the location-based figure is shown in a separate schedule for comparative purposes. Additional details on location- and market-based electricity emissions are provided in the Global FY2024 Basis of Reporting.
5. Performance tracking for this indicator is reported for the most recent year(s) only, as explained in note 8.
6. Because activity data is not readily available, Scope 3 PG&S emissions are calculated using data collected from select suppliers, combined with broad estimations of emissions per amount spent by purchasing category. As such, the uncertainty around these reported emissions is high.

   In FY2024, we revised the methodology for calculating contingent labor emissions that were previously included in purchased goods and services (PG&S) emissions to increase the precision of these calculations. Additional details on the methodology used to calculate PG&S emissions and further details on this restatement are provided in the Global FY2024 Basis of Reporting.
7. We use a distance-based methodology to calculate jet fuel emissions consistent with the World Economic Forum Clean Skies For Tomorrow's proposed Sustainable Aviation Fuel certificate (SAFc) emissions accounting and reporting guidelines. Emissions factors for the applicable classes of service were sourced from the UK's Department for Energy Security and Net Zero (DESNZ). This methodology is used for both well-to-tank and tank-to-wake emissions.
8. We reviewed our Scope 3 emissions category screening in FY2023 and identified Scope 3, Category 7 – employee commuting (including optional emissions from employee teleworking) as a material source of emissions. Accordingly, in FY2024, we developed a methodology to calculate emissions from employee commuting and working from home, and have updated the reported GHG emissions totals to include emissions from these sources. Due to historical data limitations, performance tracking is included from FY2024 onward only.
9. In FY2021, FY2022, FY2023, and FY2024 we purchased carbon credits from Climate Impact Partners. Climate Impact Partners is a founding member of the International Carbon Reduction and Offset Alliance (ICROA) and complies with the ICROA Code of Best Practice through an annual audit. The carbon credits we purchased were from carbon avoidance and carbon removal projects. Details about the projects are available here. All the credits we purchased met one of the following standards: American Carbon Registry; Climate Action Reserve; Climate, Community & Biodiversity; Clean Development Mechanism; Gold Standard; or Verified Carbon Standard.
10. SAF environmental benefits are transferred through the use of SAF certificates (SAFc). Similar to a renewable electricity certificate or guarantee of origin in the production of green electricity, a SAFc represents the environmental attributes of a metric ton of neat (i.e. unblended) SAF. Our purchase of airline tickets in jurisdictions where SAF blending mandates are present are not considered to have a material impact on reported emissions.