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; employee commuting and homeworking; 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 2022 (for Electricity/Location factors); AIB, European Residual Mixes 2022 (for Electricity/Market factors); Carbon Disclosure Project 2022 (for PG&S factors); and UK Government - BEIS 2022 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 and Deloitte NOR 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**		**FY22**		**FY23**		**% change against baseline**	
	(tCO_2e)	**(tCO_2e / FTE)**	**(tCO_2e)**	**(tCO_2e / FTE)**	**(tCO_2e)**	**(tCO_2e / FTE)**	**(tCO_2e)**	**(tCO_2e / FTE)**	**(tCO_2e)**	**(tCO_2e / FTE)**	**(tCO_2e)**	**(tCO_2e / FTE)**
Scope 1	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**26**	**0.02**		
Fuel combustion	0		0		0		0		0			
Vehicle fleet (ICE)	0		0		0		0		26			
Scope 2	**1,100**	**0.84**	**324**	**0.24**	**227**	**0.17**	**347**	**0.240**	**376**	**0.229**	**-66%**	**-73%**
Electricity (market-based)	772		0		0		0		0			
Electricity (location-based)	24		21		21		31		20			
District heating and cooling	328		322		227		347		376			
Vehicle fleet (Electric; market-based)	0		2		0		0		0			
Total Gross "Operational" Emissions	**1,100**	**0.84**	**324**	**0.24**	**227**	**0.17**	**347**	**0.24**	**402**	**0.25**	**-63%**	**-71%**
Scope 3	**4,741**	**3.64**	**4,261**	**3.13**	**2,312**	**1.70**	**3,640**	**2.52**	**6,070**	**3.70**	**28%**	**2%**
Upstream scope 3 emissions												
Purchased goods and services [2]	2,837		2,552		1,905		2,775		4,467		57%	25%
Capital goods	Included in PG&S		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		Not material			
Upstream transport and distribution	Included in PG&S		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		Not material			
Business travel (excl. radiative forcing)	1,243	0.95	1,138	0.84	104	0.08	364	0.25	927	0.57	-25%	-41%
Business travel (incl. radiative forcing)	1,847		1,768		132		554		1,443			
Employee commuting and homeworking [3]	662		571		303		500		676			
Upstream leased assets	Included in PG&S		Included in PG&S		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		Not applicable		Not applicable			
Processing of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Use of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
End-of-life treatment of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Downstream leased assets	Not material		Not material		Not material		Not material		Not material			
Franchises	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Investments	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable			
Biogenic emissions	-		-		-		-		-			
Total Gross "Operational & Travel" Emissions	**2,343**	**1.80**	**1,462**	**1.08**	**331**	**0.24**	**712**	**0.49**	**1,329**	**0.81**	**-43%**	**-55%**
Total Gross Emissions	**5,841**	**4.48**	**4,585**	**3.37**	**2,539**	**1.87**	**3,987**	**2.76**	**6,472**	**3.95**	**11%**	**-12%**
Exported renewable electricity	-		-		-		-		-			
Certified Emission Reductions (CERS) [4]	1,159		1,462		2,539		3,987		2,005			
Total Net "Operational & Travel" Emissions	**1,184**	**0.91**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**		
Total Net Emissions	**4,682**	**3.59**	**3,123**	**2.30**	**0**	**0.00**	**0**	**0.00**	**4,467**	**2.73**	**-5%**	**-24%**

Other Metrics	FY19 (Baseline Year)		FY20		FY21		FY22		FY23		% change against baseline	
	(Metric)	(Benchmark)	(Metric)	(Benchmark)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Benchmark)
Full-Time Equivalents (FTE) [5]	1,304		1,360		1,358		1,446		1,639			
Floor Area (m^2)	162,416		168,490		168,954		149,677		107,506			
Fuel Consumption (kWh)	**474,287**	**364 kWh/FTE**	**384,181**	**282 kWh/FTE**	**160,836**	**118 kWh/FTE**	**245,799**	**170 kWh/FTE**	**363,993**	**222 kWh/FTE**	**-23%**	**-39%**
Owned Vehicles, Internal Combustion Engine	0		0		0		0		0			
Owned Vehicles, Electric	0		6,013		2,940		22,945		28,558			
% electric/ plug-in hybrid vehicles in fleet	0%		100%		100%		100%		100%			
Reimbursed Mileage & Car Rentals	474,287		378,168		157,895		222,854		335,435			
Utilities Consumption (kWh)	**5,282,606**	**33 kWh/m2**	**4,753,220**	**28 kWh/m2**	**4,184,654**	**25 kWh/m2**	**5,785,538**	**39 kWh/m2**	**5,888,728**	**55 kWh/m2**	**11%**	**68%**
Gas	0		0		0		0		0			
Electricity from buildings	2,993,119		2,522,852		2,408,096		3,023,415		3,016,951			
Electricity from Renewables	0		2,522,852		2,408,096		3,023,415		3,016,951			
% electricity from renewables	0%		100%		100%		100%		100%			
District Cooling	564,824		420,903		487,875		774,750		696,995			
District Heating	1,724,663		1,809,465		1,288,684		1,987,373		2,174,782			
Total Energy Consumption (kWh)	**5,756,893**	**4,415 kWh/FTE**	**5,137,401**	**3,778 kWh/FTE**	**4,345,490**	**3,200 kWh/FTE**	**6,031,337**	**4,171 kWh/FTE**	**6,252,721**	**3,815 kWh/FTE**	**9%**	**-14%**
Water Usage (m^3)	**7,253**	**5.6 m3/FTE**	**6,119**	**4.5 m3/FTE**	**5,463**	**4.0 m3/FTE**	**7,699**	**5.3 m3/FTE**	**10,314**	**6.3 m3/FTE**	**42%**	**13%**
Waste Production (tonnes)	**127**	**0.097 t/FTE**	**100**	**0.073 t/FTE**	**56**	**0.041 t/FTE**	**90**	**0.1**	**89**	**0.1**	**-29%**	**-44%**
Recycled (%)	48%		53%		77%		60%		89%			
Diverted from Landfill (%)	100%		100%		100%		100%		100%			
% of global suppliers (by emissions) with Science-Based Targets [6]	-		-		**8%**		**14%**		**20%**			

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

3 FY22 was the first year we 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 became embedded during FY22. This means we consider commuting and homeworking now to be a fundamental part of our operating model and accordingly we now purchase offsets/ CERs to cover this emissions category and will continue to do so going forward. 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 a proportion of the commuting and working from home calculation rests on assumptions and industry benchmarks. We will refine these assumptions and improve the methodology moving forwards as guidelines develop.

4 From FY23 we are taking a new approach to Beyond Value Chain Mitigation (BVCM). We are purchasing CERs ('carbon offsets) equivalent to our Scopes 1&2, business travel and homeworking/ commuting emissions; we are additionally providing direct investment and skills-based support to projects that will drive the net zero transition outside of our value chain. We are therefore no longer reporting 'net emissions' that solely factor in carbon credit purchases.

5 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.

6 Our supply chain target is tracked at a global level as that is where our core Procurement function sits. All global Deloitte member firms contribute to progress against this target. An additional 6% of our suppliers globally have committed to set SBTs. NOTE: This metric has not been externally assured.