



Deloitte Impact
2012
Basis of Reporting

Basis of Reporting 2012

Deloitte's environmental performance data is calculated on the basis of a number of assumptions, due to the nature of the data collected and reported. The following is a list of the key assumptions:

GHG conversion rates

The Deloitte Carbon Footprint data collected (reported under Scopes 1, 2 and 3 as described below), is multiplied by the relevant carbon conversion factors contained in the Defra/DECC guidelines 'Greenhouse Gas Conversion Factors for Company Reporting', issued on 30 May 2012. These conversion rates are uplifted to reflect the 4th GHG protocol (seen as best practice as this reflects the most recent carbon research). This provides the total Carbon Footprint, reported in tonnes of Carbon Dioxide equivalent (CO₂e).

Scope 1 - Direct emissions from gas, refrigerants, generators and firm owned vehicle fleet

Deloitte only calculate and report carbon emissions arising from the use of gas for those sites where they have operational control, i.e. where they own the site or have control over the gas boilers. For these buildings, the Net Calorific Value conversion factor is used to calculate Deloitte's carbon emissions from gas.

Carbon emissions relating to the use of refrigerants and generators are calculated on the basis of volumes topped-up, and mileage from the firm owned van is captured using manual odometer readings.

Scope 2 - Indirect emissions from purchased electricity

Automatic Meter Readers (AMR) are operational at all London sites and a number of regional offices. During 2011/12, some of the AMR data was not captured due to a change in energy supplier. The reported Scope 2 emissions are therefore based on a combination of AMR data, manual meter readings and usage data provided by the supplier.

Scope 3 - Other emissions from business travel and waste

For Deloitte, Scope 3 is defined as emissions from business travel (including reimbursed mileage, car rental, taxis, bus, rail, air and hotels) and waste. Travel that is not booked through the designated supplier, Carlson Wagonlit Travel (CWT), is recorded in the internal expenses system, SAP. The SAP system does not provide detailed information and therefore travel recorded in SAP is assumed to be taken in the same proportion to travel booked through CWT. All reported travel is based on travel expenses posted in the financial year.

Travel reported as 'Client Facing' includes that relating to a small number of Deloitte Touche Tohmatsu Limited employees who are based in the UK.

Reimbursed Mileage

Due to limitations in the nature of the data collected, Deloitte has applied the 'Average Car (Unknown Fuel)' conversion factor to the total mileage claimed in a year.

Car Rental

Deloitte assume that car rental expenses recorded in SAP not booked through its preferred supplier, are in the same proportion (calculated as a km per £ spend) as for reimbursed mileage, The 'Average Car (Unknown Fuel)' conversion is applied to this data. During the year, Deloitte's preferred supplier changed from Hertz to Avis, however Hertz data has continued to be used for the 2011/12 proportions.

Taxis

Deloitte uses Addison Lee as their preferred taxi services provider, who provides Deloitte with the mileage summary / total for the year. The mileage is converted applying the diesel (medium car) conversion factor to calculate the carbon emissions.

For the remaining taxi expenditure recorded in SAP, Deloitte assume that the Transport for London (TfL) average values for distance and cost of taxi journeys are applicable to both the UK and its Swiss operations, when calculating taxi miles travelled in a year.

Bus

Deloitte has used average bus travel information¹ from Transport for London (TfL) and assumed that this is applicable to the UK as a whole. In addition, Deloitte has assumed that Bus travel represents 2% of Rail travel, based on prior year methodology.

¹ The cost applied from TfL was calculated and published by TfL in 2006/07 and has not been adjusted since. Therefore Deloitte has inflated this cost using the Retail Price Index for Bus and Coach fares over the past five years to obtain a more reasonable cost for 2011/12.

Rail

Deloitte assume that rail travel not booked through CWT, which accounts for 73% of the total expenditure on rail, is in the same proportion (calculated as a split between National and Continental rail) as that booked through CWT.

Air

Deloitte has applied a 9% uplift to air travel mileage to account for non-direct routes, delays and/circling, in accordance with the IPCC's Aviation and the Global Atmosphere report section 8.2.2.3. In addition, Deloitte assume that air travel not booked through CWT, is in the same proportion² as that booked through CWT.

² Calculated as a split between:

- domestic;
- continental economy;
- continental business;
- intercontinental economy;
- intercontinental premium economy;
- intercontinental business; and
- intercontinental first travel.

Hotels

Deloitte assume that Hotel stays not booked through CWT are in the same proportion (calculated as a split between Domestic and International accommodation) as that booked through CWT. This proportion has been adjusted to take account of expenses incurred during an average hotel stay (assumed to be 20%, based on CWT data) and Swiss hotels are all categorized as International accommodation.

Defra/DECC guidelines do not provide specific conversion factors for hotel usage, therefore a specific conversion factor published by the Carbon Neutral Company is applied.

Waste

Deloitte have assumed an average weight of waste per bag and this is applied to the numbers of bags of waste generated at each site. For London, the number of bags are known and are specifically used in the CO₂ calculations. For other sites, the total waste for the office is known and Deloitte have assumed that the waste generated by their operations is in line with the proportion of the office occupied.

Deloitte have no method for capturing waste produced from their Swiss offices and therefore the CO₂ produced from Swiss waste has not been included in the carbon footprint figures reported.

Video Conferencing

Deloitte report the number of meetings booked during the year through the central system that administers all video-conference bookings in the UK. No data is reported in respect of the Swiss offices.

Water

Water is only reported from the London central campus offices under Deloitte's direct control. The readings of the water meters are provided by an independent facilities management company.

Paper Usage

Deloitte report usage in terms of kilograms of paper purchased.