

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 our purchased electricity and our 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 42 leased properties under operating leases in the UK and Switzerland are included in our Scope 1 and 2 data. The upstream and downstream emissions outside of our operational control are included in Scope 3 data.
Emission factor data source	DEFRA (May 2014) emissions factors were uplifted to consider 4th Protocol IPCC factors.
Assessment methodology	Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard (revised edition, 2004).
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	25% reduction in relative net CO ₂ e emissions per FTE by FY21 from a FY11 baseline.
Independent assurance/verification	Limited assurance provided by Grant Thornton UK LLP over all reported carbon and environmental metrics since FY11.

Greenhouse Gas Emissions	FY11 (Baseline Year)		FY13		FY14		% 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	4,150	0.29	4,068	0.28	1.3%	-12.2%
Fuel combustion	3,858	0.30	4,031	0.28	3,183	0.22	-17.5%	-28.5%
Vehicle fleet	41	0.00	1	0.00	1	0.00	-97.5%	-97.8%
Fugitive emissions	115	0.01	118	0.01	884	0.06	670.9%	568.0%
Process emissions	N/A	N/A	N/A	N/A	N/A	N/A	-	-
Scope 2	14,200	1.11	14,565	1.00	15,280	1.04	7.6%	-6.8%
Purchased electricity	14,200	1.11	14,565	1.00	15,280	1.04	7.6%	-6.8%
Purchased heat	N/A	N/A	N/A	N/A	N/A	N/A	-	-
Purchased steam	N/A	N/A	N/A	N/A	N/A	N/A	-	-
Statutory total (Scope 1 & 2)*	18,214	1.43	18,716	1.29	19,348	1.31	6.2%	-8.0%
Scope 3	36,526	2.86	38,375	2.64	36,782	2.50	0.7%	-12.7%
Upstream scope 3 emissions	36,526	2.86	38,375	2.64	36,782	2.50	0.7%	-12.7%
Purchased goods and services	Excluded	-	Excluded	-	Excluded	-	-	-
Capital goods	Excluded	-	Excluded	-	Excluded	-	-	-
Fuel- and energy- related activities	1,213	0.10	1,245	0.09	1,336	0.09	10.1%	-4.6%
Upstream transport and distribution	N/A	-	N/A	-	N/A	-	-	-
Waste generated in operations	80	0.01	100	0.01	87	0.01	9.5%	-5.1%
Business travel	35,233	2.76	37,030	2.55	35,359	2.40	0.4%	-13.0%
Employee commuting	Excluded	-	Excluded	-	Excluded	-	-	-
Upstream leased assets	N/A	-	N/A	-	N/A	-	-	-
Downstream scope 3 emissions	0	0.00	0	0.00	0	0.00	-	-
Downstream transport and distribution	N/A	-	N/A	-	N/A	-	-	-
Processing of sold products	N/A	-	N/A	-	N/A	-	-	-
Use of sold products	Excluded	-	Excluded	-	Excluded	-	-	-
End-of-life treatment of sold products	N/A	-	N/A	-	N/A	-	-	-
Downstream leased assets	Excluded	-	Excluded	-	Excluded	-	-	-
Franchises	N/A	-	N/A	-	N/A	-	-	-
Investments	Excluded	-	Excluded	-	Excluded	-	-	-
Biogenic emissions	N/A	-	N/A	-	N/A	-	-	-
Total Gross Emissions	54,740	4.29	57,091	3.93	56,130	3.81	2.5%	-11.1%
Exported renewable electricity	N/A	-	N/A	-	N/A	-	-	-
Certified Emission Reductions (CERS)	N/A	-	N/A	-	N/A	-	-	-
Total Net Emissions	54,740	4.29	57,091	3.93	56,130	3.81	2.5%	-11.1%

Other Metrics	FY11 (Baseline Year)		FY13		FY14		% change against baseline	
	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)	(Metric)	(Metric / FTE)
Gas Consumption	20,793,722	1,629.47	21,716,653	1,494.71	17,232,744	1,170.23	-17.1%	-28.2%
Electricity Consumption	32,626,350	2,556.72	34,333,628	2,363.11	32,380,206	2,198.85	-0.8%	-14.0%
'Green' Electricity Procured (%) *	0%	-	97%	-	99%	-	-	-
Water Usage (m³)	111,742	8.76	102,308	7.04	102,909	6.99	-7.9%	-20.2%
Paper Procured, <30% Recycled (kg)	707,776	-	293,499	-	186,069	-	-	-
Paper Procured, 100% Recycled (kg)	-	-	364,027	-	379,851	-	-	-
Paper Procured, Total (kg)	707,776	55.46	657,526	45.26	565,919	38.43	-20.0%	-30.7%
Waste, Produced (tonnes)	2,071	0.16	2,382	0.16	2,246	0.15	8.5%	-6.0%
Waste, Recycled (%) **	73%	-	69%	-	63%	-	-	-
Waste, Diverted from Landfill (%) **	98%	-	99%	-	98%	-	-	-
Video-Conferencing (No.)	1,732	0.14	2,583	0.18	2,659	0.18	53.5%	33.0%

* Our 'green' electricity is procured from our SSE and British Gas renewable tariffs. % is obtained from our CRC submission so covers the April '13 to March '14 reporting year.

** Offices under our direct control

Restatements

- This year we updated our process for applying the DEFRA emissions factors to our metrics in line with their public guidance. This meant we applied the emissions factors released from FY11 onwards to the metrics for the associated year (as opposed to applying the latest emissions factors to the preceding 3 years of data). The benefit of this approach is that in subsequent years there will no longer be a requirement to restate historic performance.
- Errors were detected in our FY13 submission, relating to water consumption in a London office, gas consumption in Manchester and the integrity of the data sheet used to track our owned fleet and reimbursed mileage emissions, and the data sheet calculating the emissions from waste in our Swiss offices. Only the water data had a material impact but in the interests of transparency we have had all changes assured and updated our historic data.
- We updated our 'Green' Electricity Procured data on the basis that we do not have control over the electricity procurement in our Milton Keynes office.
- Enhancements to our process for collecting waste data enabled us to improve the accuracy of our historic waste data in 9 offices, back to the FY11 baseline.