

GHG emissions data for EY UK LLP										
	FY20	FY21	FY22	FY23	% estimated data	Specific exclusions	% excluded scope	Notes		
Scope 1	Natural gas - consumption	1	0	0	0	0%	None			
	Biogas - consumption	1	1	1	1	0%	None			
	Diesel for generators - consumption	0	0	0	0	0%	None		Diesel used only in MLP back-up generators.	
	Fugitive emissions (refrigerants)	677	973	457	465	0%	See note ⁴ below	<2%	Investigating options to collect excluded data.	
	Scope 1 total tCO₂e	678	973	457	466					
Scope 1 total tCO₂e per m²	0.006	0.009	0.004	0.004						
Scope 2	Electricity - generation	4,445	2,837	3,120	3,468	4%	None			
	Scope 2 (location-based) total tCO₂e	4,445	2,837	3,120	3,468					
	Scope 2 (location-based) total tCO₂e per m²	0.042	0.026	0.027	0.032					
	Scope 2 (market-based) total tCO ₂ e	2,499	302	0	0	4%	None		See narrative below in section entitled 'Market-based scope 2 emissions reporting'.	
Scope 2 (market-based) total tCO ₂ e per m ²	0.024	0.003	0.000	0.000						
Scopes 1 + 2	Scopes 1 + 2 (location-based) total tCO₂e	5,124	3,811	3,577	3,934					
	Scopes 1 + 2 (location-based) total tCO₂e per m²	0.048	0.035	0.031	0.037					
	Scopes 1 + 2 (market-based) total tCO ₂ e	3,177	1,275	457	466					
Scopes 1 + 2 (market-based) total tCO ₂ e per m ²	0.030	0.012	0.004	0.004						
Scope 3	Purchased goods and services - paper	374	8	9	14	0%	See note ⁴ below	<1%	Calculation aligned to 2023 UK Gov GHG Conversion Factors for Company Reporting - all years restated.	
	Capital goods	Not quantified				N/A	N/A		We have not tried to quantify these emissions yet.	
	⁵ WTT - Natural gas	0	0	0	0	0%	None			
	⁵ WTT - Biogas	460	438	338	353	0%	None			
	⁵ WTT - Diesel for generators	0	0	0	0	0%	None			
	Electricity - transmission and distribution	382	251	285	300	4%	None			
	Upstream transportation and distribution	Not quantified				N/A	N/A		We have not tried to quantify these emissions yet.	
	⁶ WTT - Electricity generation	613	739	746	769	4%	None			
	⁶ WTT - Electricity transmission & distribution	53	65	68	66	4%	None			
	Homeworking (office equipment + heating)	Not quantified		11,994	7,604	7,882	0%	None		EcoAct 2020 whitepaper conversion factors used for FY21. Switched to DEFRA conversion factors in FY22.
	Waste generated in operations (activities included: solid waste treatment)	36	5	8	11	0%	See note ⁸ below		Investigating options to collect data currently excluded.	
	Water supply	Not quantified		7	7	42%	None		Water supply included for the first time in FY23.	
	Water treatment	Not quantified		8	8	42%	None		Water treatment included for the first time in FY23.	
	^{1,2} Business travel - air	41,960	106	21,660	46,513	30%	None		Estimations for directly invoiced air travel and flights booked via non-standard channels via extrapolation.	
	^{1,3} WTT - business travel - air	4,594	12	2,372	5,720	30%	None		Estimations for directly invoiced air travel and flights booked via non-standard channels via extrapolation.	
	² Business travel - rail	731	4	145	329	91%	None		Estimations are via extrapolation process based on known travel pattern data.	
	⁵ WTT - business travel - rail	140	1	37	83	91%	None		Estimations are via extrapolation process based on known travel pattern data.	
	^{2,3} Business travel - road	1,767	94	671	1,004	7%	None		Estimations for directly invoiced taxi travel + car hire booked via non-standard channels via extrapolation.	
	^{3,5} WTT - business travel - road	450	25	174	261	7%	None		Estimations for directly invoiced taxi travel + car hire booked via non-standard channels via extrapolation.	
	Employee commuting	Not quantified				N/A	N/A	N/A	We have not tried to quantify these emissions yet.	
	Upstream leased assets	Not quantified				N/A	N/A	N/A	Not relevant - we do not lease any assets.	
	Downstream transportation and distribution	Not relevant				N/A	N/A	N/A	We do not transport or distribute physical products.	
	Processing of sold products	Not relevant				N/A	N/A	N/A	Not relevant - we do not sell physical products.	
	Use of sold products	Not relevant				N/A	N/A	N/A	We have not tried to quantify these emissions yet.	
	End-of-life treatment of sold products	Not relevant				N/A	N/A	N/A	Not relevant - we do not sell physical products.	
	Downstream leased assets	Not relevant				N/A	N/A	N/A	Not relevant - we do not own assets that are leased to other entities.	
	Franchises	Not relevant				N/A	N/A	N/A	Not relevant - we do not operate franchises.	
	Investments	Not relevant				N/A	N/A	N/A	Not relevant - we have no applicable investments.	
	Scope 3 (business travel only) total tCO₂e	49,042	241	25,098	53,911					
	Scope 3 (business travel only) total tCO₂e per FTE	9.34	0.02	1.56	2.97					
	Scope 3 (business travel only) total tCO₂e per £m revenue	19.338	0.088	7.760	14.357					
	All Scope 3 total tCO₂e	51,561	13,740	34,117	63,322					
	All Scope 3 total tCO₂e per FTE	3,469	0.866	2,119	3,486					
	Total gross location-based GHG emissions tCO₂e (Scopes 1 + 2 + 3)	96,884	17,451	37,894	67,256					
	Total gross location-based tCO₂e per £m revenue (Scopes 1 + 2 + 3)	22.08	6.37	11.67	17.91					
Total gross location-based tCO₂e per FTE (Scopes 1 + 2 + 3)	3.81	1.11	2.34	3.70						
Total gross market-based GHG emissions tCO₂e (Scopes 1 + 2 + 3)	54,738	15,015	34,574	63,788						
Total gross market-based tCO₂e per £m revenue (Scopes 1 + 2 + 3)	21.32	5.45	10.71	16.99						
Total gross market-based tCO₂e per FTE (Scopes 1 + 2 + 3)	3.68	0.95	2.15	3.51						
⁷ Outside of scopes	731	695	538	561	0%	None		Measured emissions relate to biogas consumption.		
Exported renewable electricity reduction	0	0	0	0	N/A	N/A	N/A	For details, please visit: https://www.ey.com/en_uk/corporate-responsibility/ghg-emissions-overview .		
Offsets	0	20,921	33,000	98,048	0%	None	N/A	For details, please visit: https://www.ey.com/en_uk/corporate-responsibility/ghg-emissions-overview .		
Green tariffs	0	0	0	0	N/A	N/A	N/A	For details, please visit: https://www.ey.com/en_uk/corporate-responsibility/ghg-emissions-overview .		
Woodland Carbon Units	0	0	0	0	N/A	N/A	N/A	For details, please visit: https://www.ey.com/en_uk/corporate-responsibility/ghg-emissions-overview .		
Total net location-based GHG emissions tCO₂e (Scopes 1 + 2 + 3)	57,416	-2,675	5,231	-30,231						
Total net location-based tCO₂e per £m revenue (Scopes 1 + 2 + 3)	22.37	-0.97	1.62	-8.05						
Total net location-based tCO₂e per FTE (Scopes 1 + 2 + 3)	3.86	-0.17	0.32	-1.68						
Total net market-based GHG emissions tCO₂e (Scopes 1 + 2 + 3)	55,469	-5,211	2,112	-33,699						
Total net market-based tCO₂e per £m revenue (Scopes 1 + 2 + 3)	21.61	-1.89	0.65	-9.97						
Total net market-based tCO₂e per FTE (Scopes 1 + 2 + 3)	3.73	-0.33	0.13	-1.86						

Notes to GHG emissions data for Ernst & Young UK LLP

Kyoto Protocol listed gases are based on the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) over a 100-year period. In some cases, AR4, AR6 or estimates presented in the EU F-gas regulations annexes are used instead where AR5 values are not available. Values for the non-carbon dioxide (CO₂) greenhouse gases - CH₄ and N₂O - are presented as CO₂ equivalents (CO₂e) using Global Warming Potential (GWP) factors. GWP for CO (Carbon Dioxide) = 1, CH₄ (Methane) = 28, GWP for N₂O (Nitrous oxide) = 265. This approach is consistent with the recommendations of the GHG Protocol.

- All Scope 3 emissions relating to 'Business travel - air' include the effects of radiative forcing (RF), in line with DESNZ/DEFRA's recommended approach and provided conversion factors.
- The 'control' approach (as outlined in the 'Business travel' and 'tab 3' of 'UK Government Conversion Factors for Company Reporting (Year: 2023, Expiry: 11/06/2024, Version 1.1)' - DESNZ/DEFRA, 'Waste disposal' tab and Annex A ('Organisational boundary') of 'HM Government, Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, March 2019 (Updated Introduction and Chapters 1 and 2)') has been used in order to decide whether to report these emissions as Scope 1 or Scope 3. EY meets neither the financial nor operational control criteria outlined therein, so all emissions from employee travel have been reported as Scope 3 (i.e., these are transport-related activities in vehicles not owned or controlled by EY).
- Road emissions include the following travel modes: personal car, taxi, motorbike and car hire.
- EY Jersey, EY Guernsey.
- 'Well to Tank' or 'WTT' factors account for the emissions associated with extracting, refining, and transportation of raw fuel to the vehicle, asset or process under scrutiny.
- 'Well to Tank' or 'WTT' factors account for the emissions associated with extraction, refining and transportation of primary fuels before their use in the generation of electricity.
- 'Outside of scopes' account for the direct CO₂ impact of burning biofuels (i.e., biogas). They are labelled 'outside of scopes' because the Scope 1 impact of these fuels has been determined to be a net '0' (since the fuel source itself absorbs an equivalent amount of CO₂ during the growth phase as the amount of CO₂ released through combustion).
- EY Jersey, EY Guernsey, EY Incentives.