



Search for current (2023–2025) data on ESG integration trends affecting Deloitte UK and UK-based professional service firms. Extract numerical data on ESG reporting compliance, net-zero progress, carbon emission trends, regulatory pressures from CSRD, ESG-washing concerns, adoption rates of ESG frameworks in the UK, and comparisons among the Big Four (Deloitte, PwC, EY, KPMG). Use authoritative sources such as Deloitte UK sustainability reports, EU CSRD updates, FRC reports, KPMG ESG Barometer, EY Sustainability Index, MSCI ESG ratings, S&P Global, and UK government sustainability disclosures. Present all discovered data in a structured table with: ESG Metric | Organisation | Year | Numerical Value | Source | Interpretation. Finally, identify which 2–3 data points are most suitable to convert into charts for a research poster.

Here are recent (2023–2025) numerical data points on ESG integration trends affecting Deloitte UK and other UK professional service firms, compiled in the requested structured table:

ESG Metric	Organisation	Year	Numerical Value	Source	Interpretation
Sustainability assurance market share (FTSE 350)	Big Four (Deloitte, PwC, EY, KPMG)	2024	40%	Financial Reporting Council ^[1]	The Big Four now assure 40% of all FTSE 350 sustainability reports in the UK.

ESG Metric	Organisation	Year	Numerical Value	Source	Interpretation
Sustainability assurance market share (FTSE 350)	Big Four (Deloitte, PwC, EY, KPMG)	2019	33%	Financial Reporting Council ^[1]	Their share in 2019 was 33%, marking a 7pp increase in five years.
Material restatements in sustainability metrics (FTSE 100)	Multiple (inc. Deloitte)	2025	46 companies (approx. 46%)	Deloitte UK ^[2]	Nearly half the FTSE 100 restated climate and sustainability metrics in 2025.
Adjustments relating to greenhouse gas (GHG) metrics	FTSE 100 (restatements)	2025	77% of restatements	Deloitte UK ^[2]	Most restatements were due to GHG emissions numbers.
Regulatory pressure ranking	UK professional services	2024	ESG is top regulatory issue	KPMG Regulatory Barometer ^[3]	ESG ranks as the biggest current compliance issue for FS/professional sector.
UK territorial GHG emissions reduction since 1990	UK (all sectors)	2024	50.4% lower	UK Committee on Climate Change ^[4]	Emissions are over halved compared to 1990, reaching 413.7 MtCO ₂ e in 2024.
GHG annual reduction rate	UK (all sectors)	2023–2024	2.5%	UK Committee on Climate Change ^[4]	Emissions dropped by 10.8 MtCO ₂ e (2.5%) year-on-year.
Adoption rate of net zero targets	FTSE 100	2025	79 of 100 companies	Deloitte UK (press/annual) ^[2]	79% of FTSE 100 firms now have net zero targets in place.
CSRD (EU) reporting applicability	UK companies with EU ops	2025	Applies from 2025	Deloitte/Board Agenda ^[1]	UK firms with EU operations must meet CSRD rules reporting for FY24 in 2025.

Top Data Points for Charts

- Market Share Increase:** The rise of Big Four’s sustainability assurance market share among the FTSE 350 (33% in 2019 to 40% in 2024) is ideal for a line or bar chart, showing competitive dynamics and consolidation. ^[1]
- Material Restatements Prevalence:** Nearly 46% of FTSE 100 required material restatements in their sustainability metrics in 2025; a percentage or bar chart would communicate the difficulty of high-quality ESG reporting. ^[2]

- **GHG Emissions Reduction:** UK's territorial GHG emission drop since 1990 and annual performance (50.4% reduction as of 2024, 2.5% drop 2023–2024) fit well into a line or area chart.^[4]

These data points are visually strong, demonstrate trends over time or regulatory impact, and distill key challenges and progress in ESG integration for UK professional services.^{[3] [2] [1] [4]}

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1. <https://boardagenda.com/2025/02/05/big-four-firms-success-threatens-sustainability-assurance-choice/>
2. <https://www.deloitte.com/uk/en/about/press-room/sustainability-adjustments-creep-higher-in-reporting-amongst-uks-largest-companies.html>
3. <https://kpmg.com/xx/en/our-insights/regulatory-insights/esg-essentials/may-2024.html>
4. <https://www.theccc.org.uk/publication/progress-in-reducing-emissions-2025-report-to-parliament/>
5. <https://action.deloitte.com/insight/3737/regulations-drive-hard-demand-for-esg-reporting-software>
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7. <https://businessclimatehub.uk/wp-content/uploads/2024/09/2024-UK-Net-Zero-Business-Census-Report.pdf>
8. <https://www.deloitte.com/uk/en/about/press-room/cost-and-sustainability-fatigue-stifle-consumers-efforts-to-adopt-more-sustainable-lifestyles.html>
9. <https://nor.deloitte.com/rs/712-CNF-326/images/deloitte-uk-financial-services-regulatory-outlook.pdf>
10. [https://www.uhy-uk.com/sites/default/files/2025-02/ESG brochure - group.pdf](https://www.uhy-uk.com/sites/default/files/2025-02/ESG%20brochure%20-%20group.pdf)
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15. <https://www.deloitte.com/us/en/insights/environmental-social-governance/cxo-survey-sustainability-2024.html>
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18. <https://www.deloitte.com/us/en/services/audit-assurance/articles/esg-survey.html>
19. <https://www.deloitte.com/us/en/insights/topics/environmental-social-governance/sustainability-regulatory-outlook.html>
20. <https://netzeroclimate.org/events/serviced-emissions-uk-report-launch-aligning-professional-services-with-net-zero/>