

Deloitte.

Together makes progress

2025 Impact Report Building better futures



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Our financial year 2025 (June 2024 – May 2025) was the second full year of executing our firm's four-year strategy together with all the firm's leaders. Geopolitical tensions, regulatory uncertainty and economic challenges have only increased, with a noticeable impact on various business sectors. Even so, our firm grew slightly year-on-year despite the complex and turbulent environment, building on our position as the leading professional services firm in Belgium.

Deloitte Belgium continues to house regulated (audit, accounting, tax and legal services) and non-regulated businesses in a balanced way, serving clients from large multinational companies, through Belgian family businesses and growth companies, to the public sector. Between October 2024 and June 2025, we rolled out a globally consistent Storefront: a new organisational structure that reconfigures our firm's wide-ranging expertise for greater global consistency and better alignment with client needs. Our multidisciplinary model enables us to bring value and positive impact to a variety of clients across all industries. We host key events such as Industry Weeks, ESG Week, Best Managed Companies, and the Fast 50: platforms that showcase the specific expertise needed to guide industries and sectors through some of today's most pressing challenges.

The firm's results reflect how our clients place trust in us and our continued commitment to their success, as we help them adapt, transform, and lead in their respective industries. As trusted advisors, we also learn from the feedback our clients give us through various channels such as Engagement Reviews and Client Service Assessments. Our investments in delivery transformation and AI, and in our people who are at the heart of what we do as a professional services firm, provide multiple

examples of how we continue to innovate and elevate the services we provide.

Bright Minds

As a professional services firm, we put our clients at the centre—but can only do so thanks to our people, our bright minds, who are at the core of everything we do. This year, we continued our focus on building and nurturing the core business skills that help our people to thrive in rapidly changing environments. The learning journey continues into the highest levels of our firm, with leadership development programmes tailored to various career milestones.

During the year, we put the spotlight on collaborative working, fostering connections that enhance learning and innovation. The changes in our global Storefront mean that some former teammates now sit in different constellations. Our firm's emphasis on teamwork and collaborative networks helps to foster connections within the new teams, while respecting the enduring importance of existing relationships.

The social dimension of our ESG agenda combines internal and external activities. This reflects how priorities at work and in life are intertwined. We prioritise dialogue that provides opportunities for people to share their experiences and insights, using platforms such as our bi-annual Engage for Change survey and various sounding boards. We continue to strive for diversity, equity and inclusion in our firm. We also have the privilege of learning from our foundation partners and from others who highlight where and how we can make a positive impact.

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Even in a more challenging economic cycle, we remain a sizeable employer in Belgium. On 31 May 2025, we employed 5,380 Deloitters. We also work closely with colleagues in our international network and global delivery centres, who complement our strong local workforce with highly specialised teams and skillsets.

Embedding climate at the core of our sustainability agenda

Like our clients, we focus on our sustainability goals as a business, including getting ready for reporting that integrates the Corporate Sustainability Reporting Directive. Our environmental strategy includes specific measures to reduce our carbon footprint and support the transition to a low-carbon economy. This translates into choices we make concerning our office infrastructure and suppliers, for example, and by ensuring that we engage our people in making sustainable choices around use of resources and reduction of waste. During this financial year, mobility was a major focus.

A Bright Future ahead

Our guiding Purpose remains constant: to make an impact that matters for our clients, our people, and society. It helps us navigate through this dynamic environment. As we continue to evolve, we remain mindful of the need to ensure long-term, sustainable success, ultimately leaving the firm in an even stronger position than when we joined it.

Even—or perhaps especially—in challenging times, I am confident that we will remain a trusted leader in the market, thanks to our resilience and the right ingredients: our focus on quality, innovation, the continued development of our people, and our unwavering commitment to our clients.

Thank you to all our clients, our partners, and our people for continued trust and collaboration. I hope that this year's Impact Report provides you with inspiration and insights on how, together, we can each contribute to making an impact that matters.

Rolf Driesen

Partner and CEO Deloitte Belgium



Shaping a Bright Future through trusted leadership

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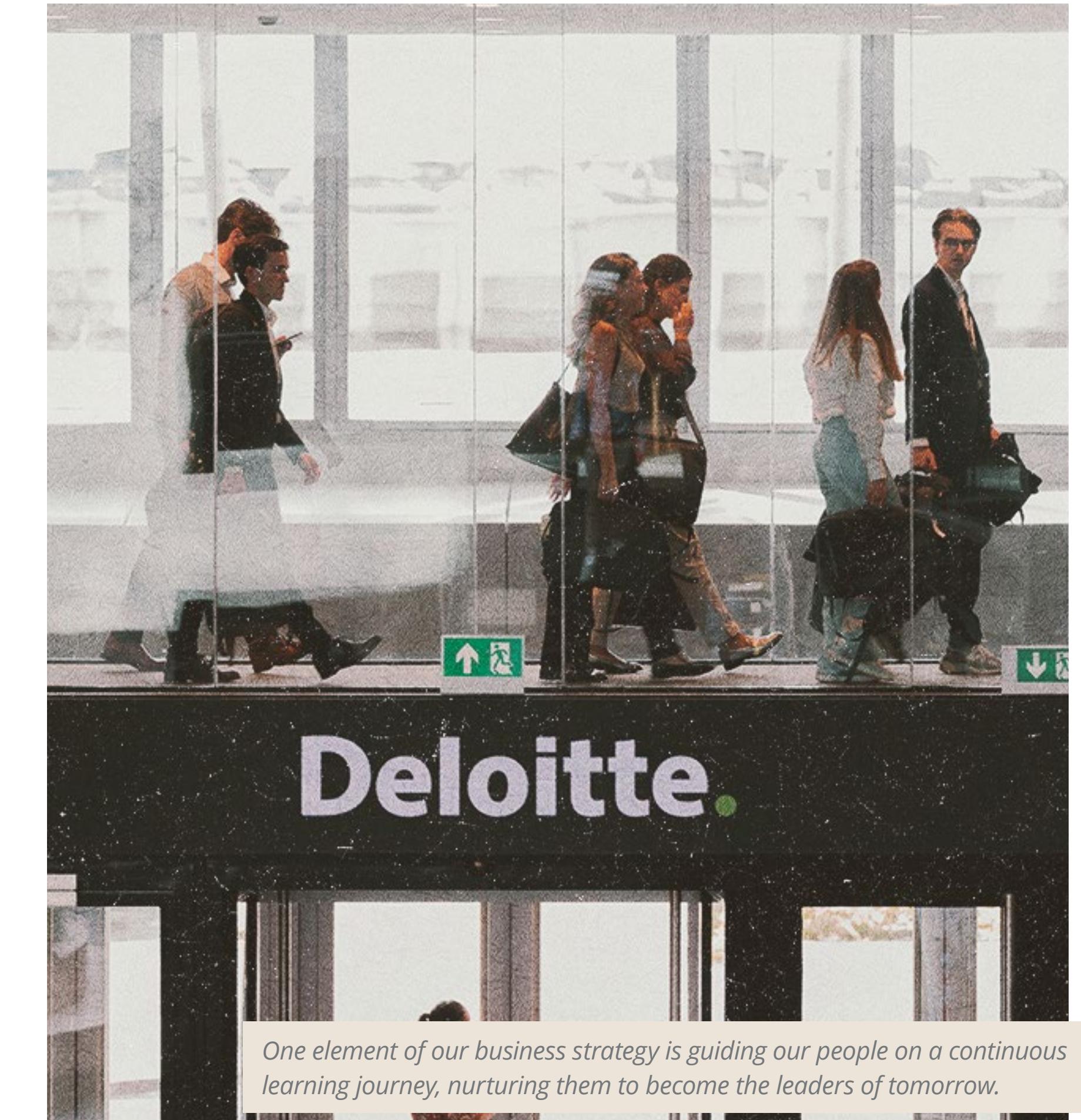
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Deloitte stands as the leading professional services firm in Belgium. As market leaders, we consider it our duty—and a privilege—to set our ambition of shaping a Bright Future together. In keeping with our partnership culture, we are stewards of the firm's long-term success, aiming to leave the firm even stronger than when we joined it.

Our strategy contains four crucial elements that help us be the trusted advisor our clients need. It starts from cultivating strong relationships with our clients, earning their trust so that we can understand their critical needs and be proactive in offering robust perspectives on the future. By "walking in their shoes" and considering the full picture, we can deliver strategic and transformational solutions in an integrated way, drawing appropriately on the multidisciplinary expertise in our firm. We can also bring an innovative approach, harnessing relevant technology solutions and the capabilities in our global delivery network. Finally, we guide our people on a continuous learning journey, building their core skills and nurturing them to become the leaders of tomorrow.

The strategy is also founded on a series of non-negotiables. They include quality, risk and reputation, partnership, and strong governance—all embedded in our firm's Purpose: to make an impact that matters. We are also focused on ensuring fit-for-purpose enabling services, with streamlined operations, clear priorities and consistent processes. Simplification can empower our enabling functions to optimise how our business runs, shaping our own internal transformation for greater value and impact.



Guiding principles that unite and inspire trust

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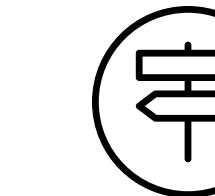
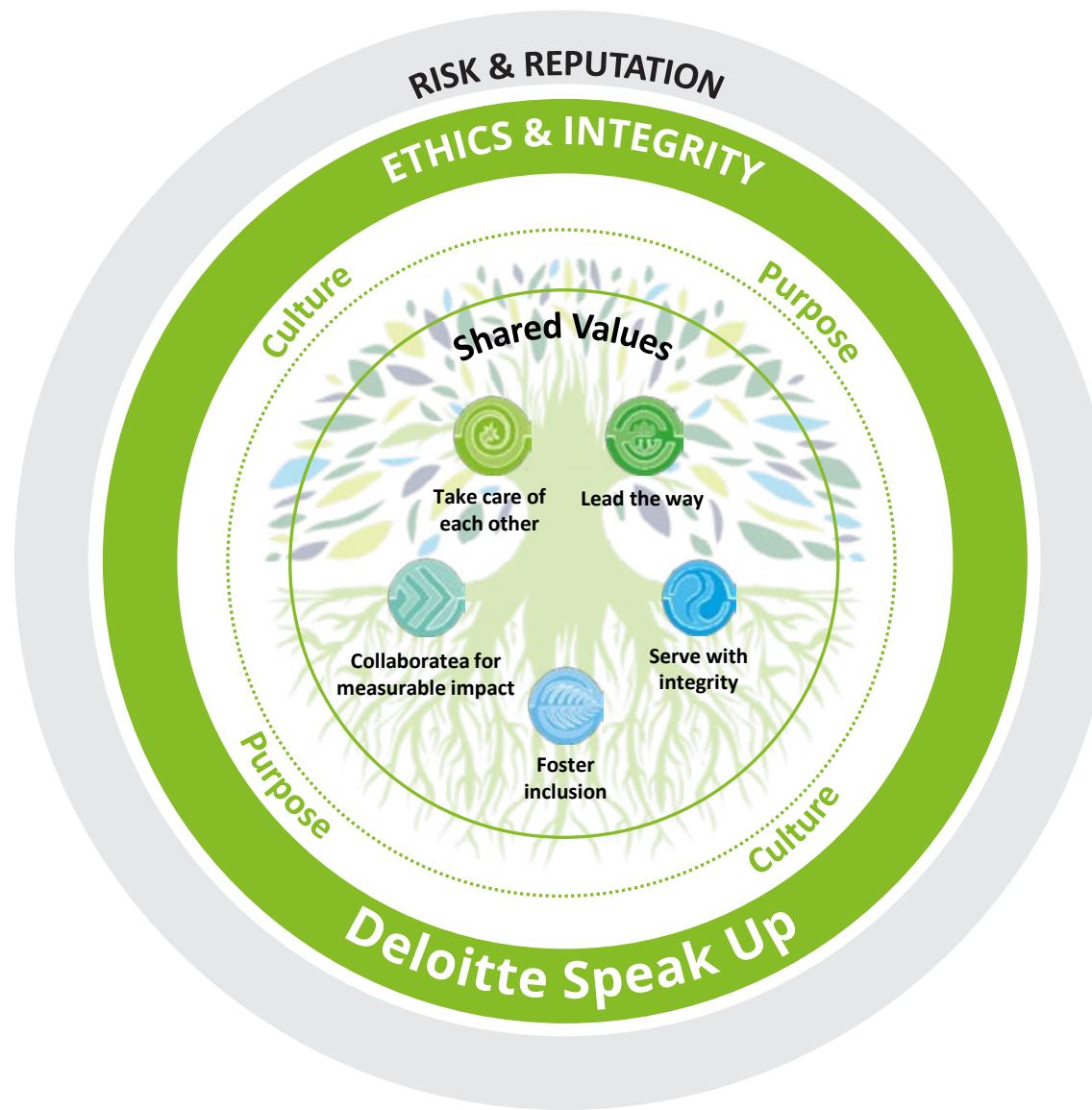
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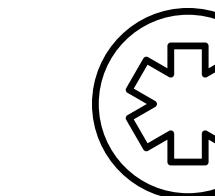
Lead the way

Deloitte is not only leading the profession, but also reinventing it for the future. We're also committed to creating opportunity and leading the way to a more sustainable world.



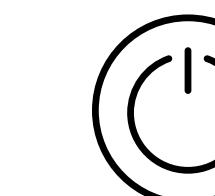
Serve with integrity

By acting ethically and with integrity, Deloitte has earned the trust of clients, regulators, and the public. Upholding that trust is our single most important responsibility.



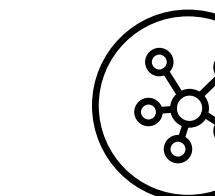
Take care of each other

We look out for one another and prioritise respect, fairness, development, and well-being.



Foster inclusion

We are at our best when we foster an inclusive culture and embrace diversity in all forms. We know this attracts top talent, enables innovation, and helps deliver well-rounded client solutions.



Collaborate for measurable impact

We approach our work with a collaborative mindset, teaming across businesses, geographies, and skill sets to deliver tangible, measurable impact.

Tackling global challenges together

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The United Nation's Sustainable Development Goals (SDGs), encapsulated within the [2030 Agenda for Sustainable Development](#), identify some of the biggest challenges facing our planet today, and call for action to address them. The 17 goals, and their 169 sub-targets, focus on a range of issues that are relevant and persistent throughout the world, such as reducing inequality, tackling pollution and ensuring economic prosperity for all. Achieving these goals requires the input of all governments, individuals, and organisations within global society, including businesses.

In order to contribute effectively, businesses must look to incorporate sustainable development across their entire business model, and position their core activity in a manner that contributes towards the SDG agenda. Pursuing sustainable development through our core business will lead to a more powerful contribution to the SDGs, and help to demonstrate a genuine commitment on the part of the business.

Throughout this impact report we have highlighted our contributions linked to the relevant SDGs.



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Sustainability has long been a cornerstone of Deloitte's ethos, but it is the adoption of the Double Materiality framework, a key component of the Corporate Sustainability Reporting Directive (CSRD), that has brought unparalleled clarity to our most pressing focus areas.

The CSRD is a crucial part of the EU Green Deal, aimed at enhancing corporate transparency and accountability regarding sustainability. This directive requires EU companies to disclose their environmental and social impacts, as well as the effects of their sustainability initiatives on business performance. Moreover, the CSRD incorporates governance aspects, ensuring that companies' governance structures and practices align with sustainable objectives.

Roadmap towards 2027

The EU's Omnibus Simplification Package officially postponed the mandatory CSRD reporting for many large companies (Wave 2) from 2026 to 2028. Despite this legal delay, Deloitte Belgium has made a voluntary decision to report earlier and will publish their first CSRD report by October-November 2027.

The CSRD is founded on the principle of double materiality, which serves as a guiding framework for organisations to align their strategies by carefully examining material impacts, risks, and opportunities. It requires companies to disclose how their activities affect people and the planet, as well as how sustainability matters influence their financial performance.

To prepare for integrated reporting by 2027, Deloitte Belgium has established a comprehensive three-year roadmap that reflects our commitment to transparency, accountability, and sustainable value creation. This roadmap outlines our phased approach: first, by establishing the fundamentals; next, by building a solid foundation; and finally, by realising the benefits through full CSRD compliance.

- In FY25, we have focused on getting the basics right. We have laid the groundwork for a robust management and reporting framework aligned with CSRD requirements. Existing governance processes and controls have been reviewed and, where necessary, redesigned to ensure readiness for future audits and compliance. We have also identified and started developing missing data collection processes essential for comprehensive reporting. Throughout this phase, we have delivered training and engagement initiatives to equip our teams with the knowledge and skills required to implement new sustainability policies and procedures. These efforts have positioned us to move confidently into the next phase of implementation.
- In FY26, we will concentrate on building a solid foundation. This will involve implementing newly designed processes and controls across the organisation to ensure consistency and effectiveness. A performance management framework will be established to monitor and report ESG data and progress against defined targets. We will introduce new technologies to enhance data collection, management, and reporting

Navigating our sustainable journey through Double Materiality (continued)

Preparing for integrated reporting in 2027

capabilities, while conducting audit readiness assessments to identify and close any remaining gaps. These initiatives will collectively ensure that Deloitte Belgium's governance, control, and reporting structures are both resilient and future-ready.

- In FY27, we will enter the phase of realising the benefits, as we prepare to publish our first CSRD-compliant integrated report. Our focus will shift to performance management and continuous improvement. Newly established CSRD processes and controls will be fully embedded into daily operations, supported by strong change management and accountability frameworks. The EU Taxonomy assessment will be finalised, confirming the eligibility and alignment of activities and the completion of KPI calculations and reporting requirements. We will continue to enhance our technology platforms to support transparent, accurate, and efficient reporting, while ongoing training and engagement will ensure that sustainability practices are consistently understood and applied across all operational teams.

This roadmap demonstrates not only our commitment to meeting regulatory expectations but also our ambition to lead by example in advancing corporate sustainability. Through rigorous governance, technological innovation, and transparent reporting, Deloitte Belgium aims to drive meaningful impact, fostering trust, promoting accountability, and contributing to a more sustainable future.

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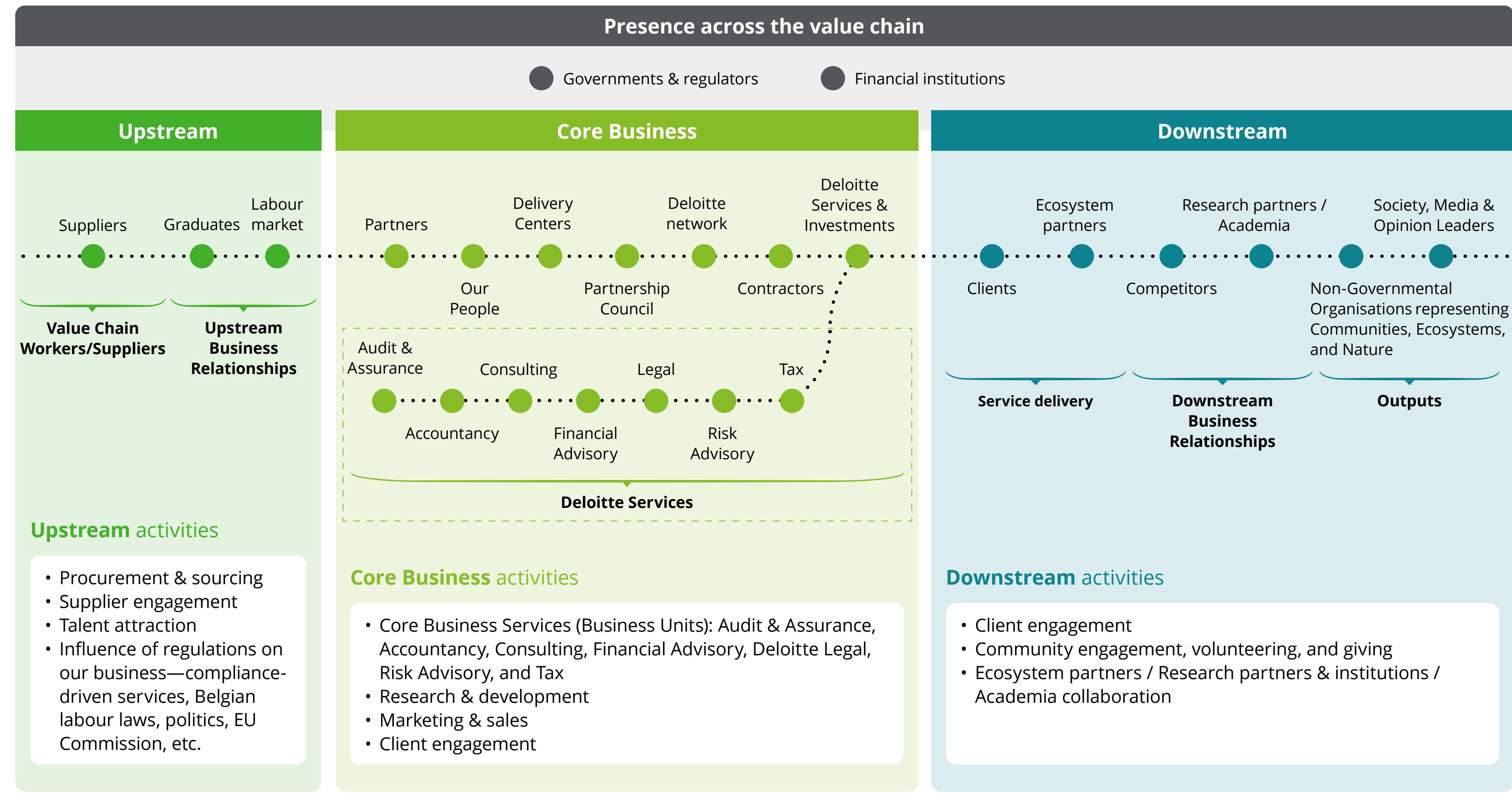
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Recognising Deloitte Belgium's value chain impact

At Deloitte Belgium, we understand that making an impact goes beyond our own activities. That's why we have mapped our value chain and identified all relevant stakeholder categories. This comprehensive value chain covers the full spectrum of activities, resources, and relationships integral to Deloitte Belgium's business model and its external environment. By investigating our value chain, we can identify where various impacts, risks, and opportunities arise, and understand their effects. Additionally, this process helps pinpoint the stakeholders within our value chain, giving us critical insight into whom to engage with to better manage these impacts, risks, and opportunities.

Our purpose at Deloitte Belgium is to make an impact that matters for our clients, our people, and the society in which we operate. This purpose drives our strategy and everyday actions. Reflecting our commitment to sustainability, innovation, and meaningful impact, our value chain is structured into three primary stages: upstream, core business activities, and downstream.

Upstream

The upstream segment of our value chain involves the essential activities required for our business to exist. It begins with the procurement of materials and services, focuses on our primary resource—talent—and is shaped by the regulatory environment that governs our operations. By engaging high-quality suppliers, attracting top talent, and adhering to relevant regulations, we establish a solid foundation for our core activities.

Core business activities

This stage encompasses the services we provide, research and development, marketing, and sales. Our aim is to make a meaningful impact not only by serving our clients but also through our R&D, ensuring both clients and employees are proud to work with and at Deloitte.

Our people are the driving force behind Deloitte Belgium, professionals from diverse backgrounds, all committed to delivering exceptional value. Partners, as senior leaders and co-owners, shape the direction and success of our firm, while the Partnership Council ensures fair treatment and leadership succession. Our delivery centres, as international hubs, provide specialised services and support, while contractors and the Deloitte Network collaborate to deliver comprehensive solutions.

Downstream

In this phase, we focus on client engagement, community involvement, and collaboration with ecosystem partners. Key stakeholders include clients, who drive our commitment and sustain our business; and ecosystem partners, such as technology providers and strategic alliances, who enhance our service offerings. Research partners and academia contribute to knowledge generation and innovation, while Non-Governmental Organisations (NGOs) advocate for social, environmental, or humanitarian causes. Society represents the broader community affected by our decisions, and we aim to create meaningful value for both clients and society, addressing significant societal and environmental issues.

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To build trust, we believe in practising what we preach. Collaboration with government agencies and bodies such as the Instituut van de Bedrijfsrevisoren (IBR) is essential, ensuring compliance. Similar partnerships with financial institutions help maintain the continuity of our business.

Deloitte Belgium generates value in numerous ways: for our clients, through our services and the ecosystems we create; for society, through our work, training programmes, tax contributions, and community support initiatives; and for our employees, by fostering a culture of equity, purpose, and belonging, while enhancing their skills and experiences. We are committed to innovation and digital transformation, which allows us to offer cutting-edge solutions and maintain leadership in our services. By proactively addressing social, political, and economic challenges, we aim to contribute to a more sustainable future.

Deloitte Belgium's value chain reflects our dedication to making an impact that matters, guided by the core principles of sustainability and innovation. Through our upstream, core business, and downstream processes, we strive to create lasting value for our stakeholders and society.

Identifying stakeholders and defining engagement methods

Through our value chain analysis, we identified our key stakeholders and determined whom we needed to engage with to better understand our societal impacts, business risks, and opportunities.

Depending on the stakeholder group, their involvement varied across the identification, evaluation, or validation stages of Deloitte Belgium's impacts, risks, and opportunities. Recognising that each stakeholder group requires a tailored approach, we employed a range of engagement methodologies to capture a comprehensive perspective (see detailed table below). Where possible, we utilised existing engagements, such as client feedback sessions, to enrich the assessment process.

Benchmarking relevant topics

A key element of our stakeholder landscape includes our peers within the consulting industry. By benchmarking against a select group of these peers, we sought to determine which sustainability topics were most relevant and which were less so. This benchmarking process, combined with insights from internal experts and external subject-matter authorities, enabled us to move beyond the initial list of topics in the European Sustainability Reporting Standards (ESRS) to a more nuanced understanding of key sustainability issues.

Identification of impacts, risks, and opportunities

In collaboration with our team and subject-matter experts, we conducted a deeper analysis of the identified topics to determine the corresponding impacts, risks, and opportunities (IROs) across the value chain. This process involved assessing both potential and actual IROs to ensure they reflected the concerns of our stakeholders and the broader industry context.

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Stakeholders	Identification	Evaluation	Validation
Our people		✓	
Deloitte network	✓		✓
Partners		✓	
Clients & their shareholders		✓	
Regulators		✓	
Competitors	✓		
Financial institutions		✓	
Suppliers		✓	
Academia		✓	
Graduates		✓	
Media, opinion leaders		✓	
Non-Governmental Organisations		✓	
Society		✓	

Defining scales, thresholds, and time horizons

After identifying the IROs, our next step was to quantify their effects and likelihood of occurrence. To ensure a fair and consistent evaluation, we standardised the assessment criteria, considering factors such as scale, scope, irremediable nature, and likelihood. Financial severity was aligned with the financial materiality standards set by our external auditors, while other scales were harmonised with Deloitte Belgium's existing Enterprise Risk Framework (ERF). Recognising the ever-evolving nature of climate and sustainability issues, we also incorporated time horizons aligned with our four-year strategic cycle, ensuring that our approach remains both relevant and forward-looking.

Impacts, risks, and opportunities assessment

Engaging with a broad range of stakeholders provided us with valuable insights into the actual and potential impacts (both positive and negative) that Deloitte Belgium could have. This engagement also helped us prioritise the risks and opportunities that require the most attention. For impact materiality, we evaluated the severity of negative impacts and the significance of positive impacts, as well as the likelihood of these impacts occurring, with a focus on short, medium, and long-term horizons. For financial materiality, we assessed the potential financial effects and the likelihood of these risks and opportunities materialising.

Double Materiality assessment process (continued)

Value chain and creation

Validation and implementation

The results of our double materiality assessment culminated in a list of 17 material topics, which were subsequently approved by Deloitte Belgium's Executive and Partnership Council.

- Anti-corruption
- Board and corporate governance
- Digital transformation
- Diversity, equity, and inclusion
- Economic performance
- Employee well-being
- Employee value proposition
- Ethics and integrity
- Greenhouse Gas (GHG) emissions
- Impact of client services
- Innovation
- Privacy and data security
- Quality of services
- Social impact
- Sustainable and responsible supply chain
- Talent attraction
- Talent training and development

These material topics have been mapped to the relevant ESRS topics (see detailed table on the next page), ensuring alignment with the corresponding disclosure requirements.

The double materiality process now serves as a cornerstone for our sustainability disclosures and guides our priorities on key sustainability issues. Where specific KPIs do not currently exist, we are in the process of developing metrics to measure and disclose our performance in these material areas in future sustainability reports. The materiality assessment will be reviewed and updated at least annually, with more frequent updates triggered by significant changes in our business environment. Looking ahead to the FY27 reporting year, we aim to focus on transparency, further align our double materiality assessment with our strategy, and set up additional required processes so that we can begin investigating performance, with the long-term goal of improving sustainability.

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GHG emissions	ESRS E1	Climate Change	Climate Change	Climate change adaptation
Sustainable & responsible supply chain	ESRS E5	Resource use and circular economy	Resources inflows, including resource use	Climate change mitigation
	ESRS G1	Business conduct	Management of relationships with suppliers including payment practices	Energy
Employee well-being	ESRS S1	Own workforce	Working conditions	Resources inflows, including resource use
Talent training & development	ESRS S1	Own workforce	Equal treatment and opportunities for all	Management of relationships with suppliers including payment practices
Employee value proposition	ESRS S1	Own workforce	Working conditions	Secure employment - own workforce
Talent attraction	Entity-specific topic	/	/	Working time - own workforce
Social impact	Entity-specific topic	/	/	Adequate wages - own workforce
				Social dialogue - own workforce
				Freedom of association, the existence of work councils and the information, consultation and participation rights of workers
				Collective bargaining, including rate of workers covered by collective agreement
				Work-life balance - own workforce
				Health and safety - own workforce
				Training and skills development
				Adequate wages - own workforce
				/
				/

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Diversity, equity, and inclusion	ESRS S1	Own workforce	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value - own workforce
				Training and skills development - own workforce
				Employment and inclusion of persons with disabilities
				Measures against violence and harassment in the workplace - own workforce
				Diversity - own workforce
Impact of client services	Entity-specific topic	/	/	/
	ESRS S1	Own workforce	Other work-related rights	Privacy - own workforce
Privacy & data security	ESRS S2	Workers in the value chain	Other work-related rights	Privacy - value chain
	ESRS S4	Consumers and end-users	Information-related impacts for consumers and/or end-users	Privacy - consumers and end-users
Anti-corruption	ESRS G1	Business conduct	Corruption and bribery	Prevention and detection, including training
				Incidents
Board & corporate governance	ESRS G1	Business conduct	Corporate culture	Corporate culture
Economic performance	Entity-specific topic	/	/	/
Innovation	Entity-specific topic	/	/	/
Ethics & integrity	ESRS G1	Business conduct	Corporate culture	Corporate culture
			Protection of whistle-blowers	Protection of whistle-blowers
Quality of services	Entity-specific topic	/	/	/
Digital transformation	Entity-specific topic	/	/	/

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Navigating the EU Taxonomy

Challenges and opportunities in the EU Taxonomy assessment journey

In the ever-evolving landscape of sustainable finance regulations, the EU Taxonomy—Regulation (EU) 2020/852—stands as a significant framework that applies to large companies across Europe. The EU Taxonomy is a uniform classification system that defines which activities are “green” i.e., environmentally sustainable, and a methodology to calculate the “greenness” of a company’s activities. Helping businesses and investors identify sustainable economic activities, the regulation’s main goals are creating a common language for sustainable finance, and contributing to the EU’s ambition of becoming climate-neutral by 2050 and meeting the Paris Agreement targets.

For an economic activity to be considered environmentally sustainable ('Taxonomy-aligned'), it must

- significantly contribute to one or more of the EU’s six environmental objectives (climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, protection of biodiversity and ecosystems)
- not significantly harm any of the other environmental objectives
- comply with minimum social safeguards, including human rights, labour rights, anti-corruption measures, etc.

To measure progress towards these objectives, the EU Taxonomy defines a set of KPIs which help businesses and investors track their environmental impact and identify areas for improvement.

The whole process for assessing, calculating and reporting on EU Taxonomy eligibility and alignment is a rigorous exercise and requires meticulous data collection, technical analysis, and documentation. While Deloitte Belgium is not yet within the scope of the regulation, we recognise the importance of preparing for future reporting obligations (starting in 2026) and have initiated a thorough assessment of our eligibility and alignment under the EU Taxonomy framework.

The assessment process presented us with a complex and technical challenge, and it became apparent that this exercise would require an exhaustive evaluation of our operations. We began the process of assessing our revenue-generating activities (professional services) against the economic activities outlined in the EU Taxonomy Climate and Environmental Delegated Acts. For the time being, our core revenue-generating services are not covered by them. Therefore we shifted our focus to other areas, most notably our mobility and real estate activities, and the respective expenses occurred.

Our mobility-related activities mainly include the management of Deloitte’s corporate fleet and the overall Mobility@Deloitte plan, while the real estate activities include our office buildings and leased properties, and related aspects such as charging stations. Assessing our expenses (capital expenses and operating), including rent/acquisition and the provision of professional mobility devices such as bikes and automobiles for our people, took centre stage in our evaluation. The evaluation process for

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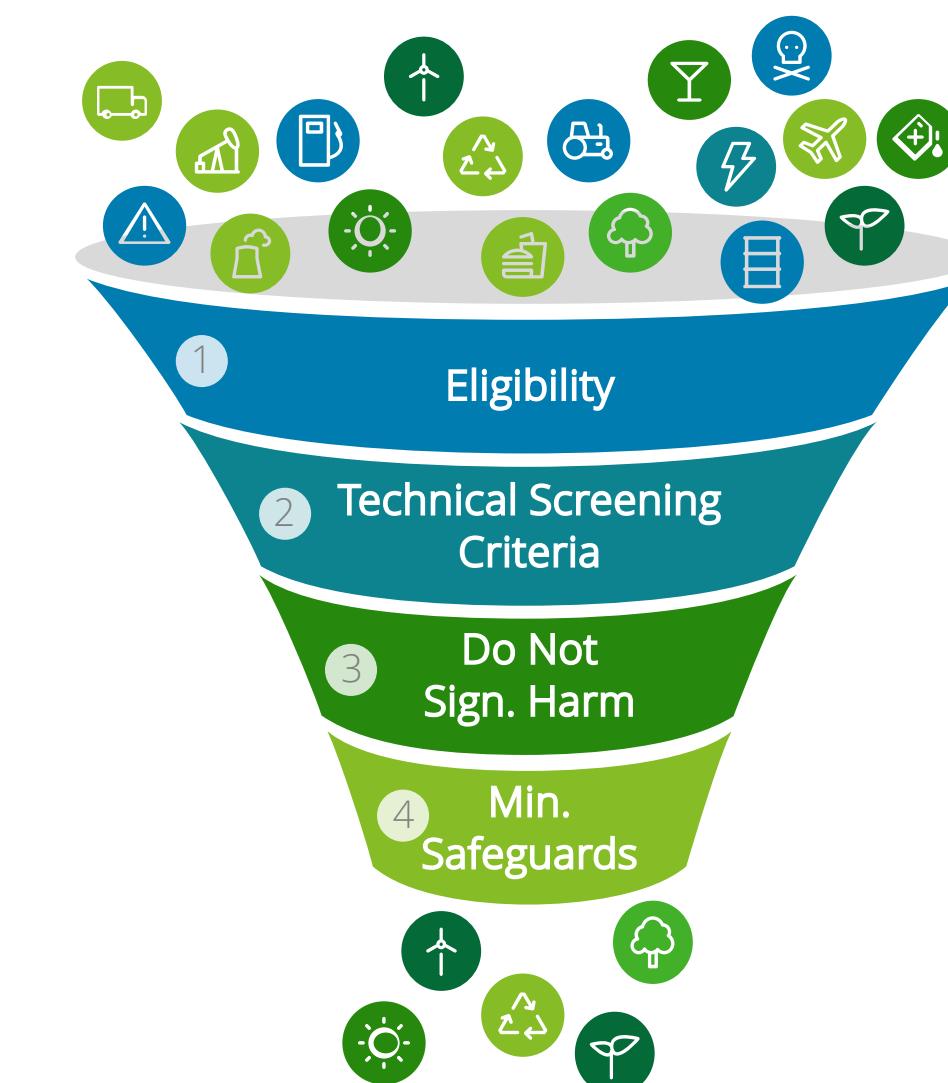


these activities include, for example, verifying that our properties meet high energy-efficiency standards, use circular materials, and are safe against climate risks, and that our corporate fleet complies with stringent CO2 emissions thresholds.

Meeting the minimum social safeguards is another critical component of our EU Taxonomy alignment efforts. Our company already complies with most of these requirements through established internal policies, including our human rights statement, anti-corruption policy, code of conduct policy, and others. These policies ensure that Deloitte Belgium already adheres to international standards on human rights, upholds fair labour practices, maintains a strong stance against bribery and corruption, and highlights our overall commitment to ethical and responsible business practices.

Identifying gaps in our current practices and areas where improvements are needed to fully align with the EU Taxonomy was a critical part of this evaluation. We have recognised the need for enhanced data collection and analysis to better understand the environmental impact of our activities as well as the alignment of certain policies to support more sustainable practices. To address these gaps, we have developed comprehensive action plans that involve both internal and external stakeholders, which will ensure that our mobility and real estate activities comply with the EU Taxonomy criteria and contribute positively to our overall sustainability objectives.

As we progress on this journey, it is crucial to acknowledge that as explained, the EU Taxonomy and its complexities require a comprehensive and ongoing effort to ensure compliance and transparency. To this end, we will continue to engage with stakeholders, gather feedback, and refine our policies to achieve full alignment with the EU Taxonomy framework. Our proactive stance and rigorous approach not only prepare us for future reporting requirements but also confirm our reputation as a company dedicated to sustainable practices, transparency, and ethical business conduct. We are confident that our EU Taxonomy alignment efforts will drive positive change within our organisation and contribute to the broader goal of a greener future.



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Climate change is a critical issue that directly impacts our business environment, clients, and the communities we serve in Belgium and beyond. Recognising its material importance, we have embedded climate considerations at the core of our sustainability agenda. This section presents our environmental strategy and the concrete measures we are implementing to reduce our carbon footprint, support the transition to a low-carbon economy, and strengthen resilience against climate-related risks. Through these efforts, Deloitte Belgium is committed to driving positive environmental impact while delivering long-term value to our stakeholders.

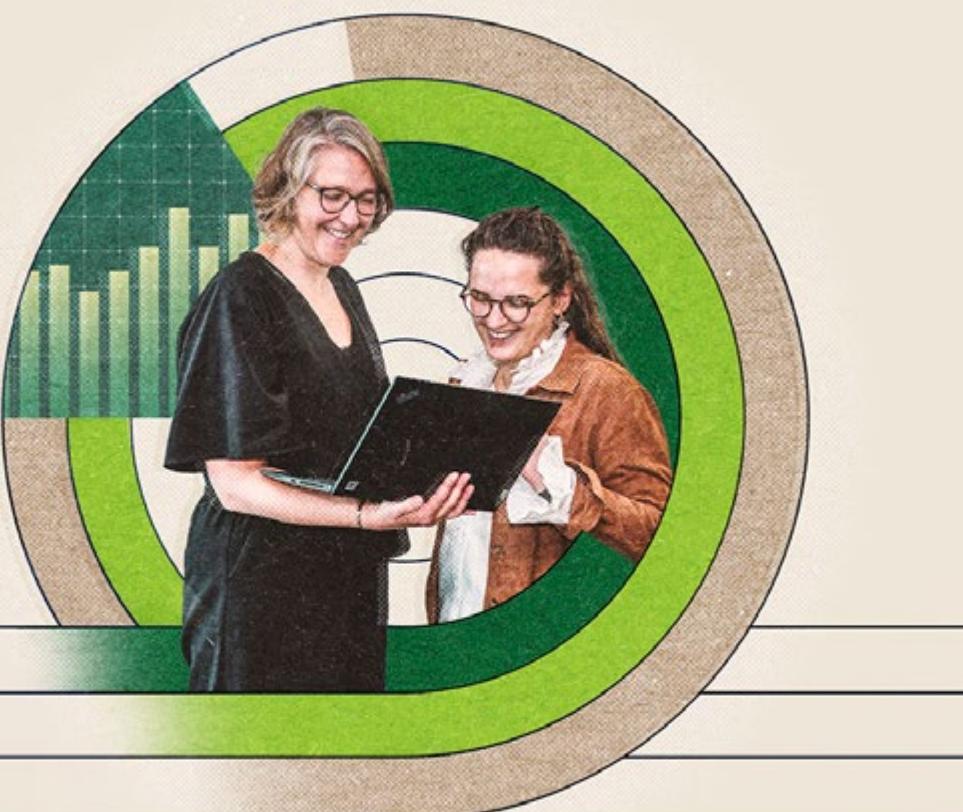
CLIMATE CHANGE MITIGATION, ADAPTATION & ENERGY

Strategy: Net-zero by 2040

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In line with Deloitte's global commitment to achieving net-zero greenhouse gas (GHG) emissions by 2040, Deloitte Belgium remains resolute in integrating climate considerations into every facet of our operations. As part of our strategy, we have actively participated in the development of Deloitte's Global Net-zero Transition Plan, validated by the Science Based Targets initiative in September 2024. This ambitious plan necessitates a 90% reduction in GHG emissions from 2019 levels across our business operations and value chain, with the remaining 10% being neutralised through permanent carbon removal solutions.

Transition from WorldClimate to net-zero

Since the launch of the WorldClimate strategy in 2020, Deloitte has focused on aligning organisational practices with sustainable principles. With the maturity of our framework and the setting of new goals through the net-zero by 2040 target, our strategy has evolved significantly. The new framework replaces the WorldClimate strategy, integrating sustainability deeply into business decision-making, investments, supplier partnerships, and client relationships.

This transition exemplifies a transformative shift, placing climate action at the heart of our operational and strategic initiatives. Our new framework ensures a comprehensive, forward-looking approach that aligns with our global sustainability ambitions.

**Key aspects of our Net-zero framework**

Our new transition framework represents a transformative shift in our sustainability strategy, highlighting firm-wide integration and rigorous implementation. This framework ensures that sustainability is embedded in our business decisions and investments, becoming a central driver in our supplier, client, and alliance relationships. The overarching goal is to influence the broader economic transition to net-zero upon which our success depends.

Travel and transportation

Business travel has been identified as a significant source of greenhouse gas emissions. Recognising the critical need to balance premium client service with the imperative to decarbonise travel, Deloitte will lead the industry in reimagining our approach to travel. This includes:

- Travel policies and management: Implementing stricter travel policies that encourage virtual-first delivery and compliance with sustainable booking tools.
- Sustainable aviation fuel (SAF) and hotels: Scaling up the use of SAF and engaging lodging providers to support sustainable practices.
- Innovation in travel tools: Launching travel tools like the Travel Emissions Calculator and travel management systems to enable low-carbon choices.
- Incentives and collaborations: Encouraging the use of electric vehicles for business travel and sustainable commuting practices. Collaborating with airlines, hotel providers, and transportation companies to drive improvements across the travel ecosystem.

CLIMATE CHANGE MITIGATION, ADAPTATION & ENERGY

Strategy: Net-zero by 2040 (continued)

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Technology plays a foundational role in Deloitte's operations, but it is also a significant contributor to the Deloitte Global emissions portfolio. To address this we will focus on the following domains:

- Decarbonising technology: Optimise emission reductions through energy-efficient hardware procurement, sustainable cloud and data centre operations, and responsible software development.
- Education and collaboration: Educating our people on sustainable tech practices and collaborating with external partners to refine emissions data and innovate solutions for decarbonisation.
- Harnessing AI responsibly: With consideration of the energy demands of AI, we will leverage it for exponential client value while taking steps to mitigate its environmental impact.

Buildings

The spaces where Deloitte employees work are vital both to our environmental impact and to workforce well-being. Green buildings are proven to reduce absenteeism and turnover while enhancing overall employee satisfaction. Our strategy involves:

- Energy-efficient systems: Collaborating with landlords and suppliers on building improvements and smart technologies.
- Renewable energy procurement: Transitioning to Power Purchase Agreements and on-site generation of sustainable energy.
- Green leasing: Embedding sustainability into major decisions such as relocating to more sustainable buildings and establishing green leases.
- Global alliances: Forming alliances to support the decarbonisation of buildings worldwide and advocating sustainable building practices.

Market mechanisms

Complementing our internal transformation, Deloitte's strategy includes investments in value chain and beyond value chain mitigation to address emissions beyond our direct control:

- Value Chain Mitigation (VCM): Actions such as deploying Energy Attribute Certificates (EAC) including Sustainable Aviation Fuel Certificates (SAFc) and Renewable Energy Certificates (REC), along with Virtual Power Purchase Agreements (VPPA) to claim environmental benefits of cleaner alternatives.
- Beyond Value Chain Mitigation (BVCM): Investments supporting global emissions reductions, including projects like reforestation and carbon-negative asphalt. Emphasising support for durable and high-quality carbon removals necessary for neutralising residual emissions by 2040.

Investment and accountability

Achieving our net-zero commitments requires robust financial infrastructure:

- Internal Carbon Pricing (ICP): Implementing ICP to assign costs to emissions, making emissions visible in financial terms, and incentivising sustainable decision-making.
- Multi-year investment outlook: Aligning on a multi-year outlook that spans internal decarbonisation, VCM, and BVCM strategies.
- Pilot initiatives: Rolling out pilot ICP initiatives across geographies, starting with business travel and expanding to other key emission sources.

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Strategy: Net-zero by 2040 (continued)

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Deloitte Belgium's climate strategy reflects our evolution from the WorldClimate framework to a comprehensive Global Net-zero Transition Plan, ensuring sustainability is not merely an organisational goal but a core component of our operations. By driving ambitious policies, pioneering new technologies, and investing in significant environmental projects, we pave the way for a net-zero future. Through collaborative efforts within Deloitte and with external partners, we are positioning ourselves as leaders in sustainable practices, guiding both our firm and broader society towards a resilient, low-carbon economy.

“

Sustainability is a shared responsibility that requires us all to prioritise and invest in transforming our business to be futureproof. As leaders, we must lead by example, taking collective action with our colleagues, clients, and society to achieve meaningful change through everyday behaviours and innovative technology.

MARC JORDENS

CHIEF OPERATING OFFICER DELOITTE BELGIUM



CLIMATE CHANGE MITIGATION, ADAPTATION & ENERGY



Environment and Energy Policy Statement

Deloitte North & South Europe (NSE)

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It is the policy of Deloitte to tackle the significant environmental and energy impacts of our operations and value chain, to address climate-related risks and opportunities, and protect the environment. As part of Deloitte NSE, a global network of Member Firms, Deloitte Belgium adheres to and implements the Deloitte NSE Environment and Energy Policy Statement.

We commit to:

- Take action in pursuit of our science-based target to reach net-zero greenhouse gas (GHG) emissions across our value chain by 2040.
- Work with our suppliers to reduce GHG emissions and tackle other environmental impacts in our supply chain.
- Reduce the GHG emissions associated with our business travel, fleet, homeworking, and commuting.
- Educate our people on the environmental impact of their behaviours and empower them to act in support of our transition to net-zero.
- Collaborate with clients, industry groups and initiatives to implement decarbonisation solutions and to shape standards that accelerate the global net-zero transition.
- Invest in the scale-up of clean-tech and nature-based decarbonisation solutions to help accelerate GHG emissions reduction beyond our value chain, equivalent to the emissions we cannot eliminate.
- Incorporate energy and water efficiency into the design and operation of our estate.
- Optimise internal environmental conditions and reduce our impact on local air quality.
- Use resources and manage waste according to circular economy principles.
- Map impacts and dependencies on nature in our value chain and take steps to address them.
- Understand and monitor our digital footprint, including the impact of our use of AI.
- Implement leadership and governance oversight and embed environmental and energy considerations into business processes.
- Review progress and report publicly against our net-zero targets and other environmental and energy targets.

In addition, we will:

- Conform to all relevant compliance requirements relating to the environment and energy.
- Maintain procedures to mitigate the risk of pollution.
- Pursue a programme of continuous improvement of our procedures and performance.
- Ensure that our policy is clearly communicated both internally and publicly.

This policy will be reviewed on an annual basis or due to a material change of circumstances.

Richard Houston

Senior Partner & Chief Executive



Environmental sustainability governance

BE/NSE/Global sustainability governance structure

We have established a dedicated environmental sustainability governance structure. Deloitte Global sets the strategic direction for our Sustainability Transformation Programme and communicates this guidance to member firms. Deloitte Belgium operates as part of the NSE member network.

At Deloitte Belgium, the Enabling Functions Executive, led by the COO, oversees our Sustainability Transformation Programme, while the Internal Sustainability Lead is responsible for its execution. Day-to-day operations are managed by the Internal Sustainability team, comprising two full-time employees, alongside the Enabling Function Leads. This group includes key personnel from areas such as Facilities, IT, Mobility, Procurement, and Travel. The Internal Sustainability team maintains close collaboration with the Sustainability Champions Network, who frequently support projects and receive quarterly updates on the firm's progress, providing feedback on the direction and actions taken.



Deloitte Belgium's dedicated sustainability team works across functions to lead and embed environmental initiatives throughout the firm.

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Environmental sustainability governance (continued)

BE/NSE/Global sustainability governance structure

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- - - → Consultation
- - - → Information

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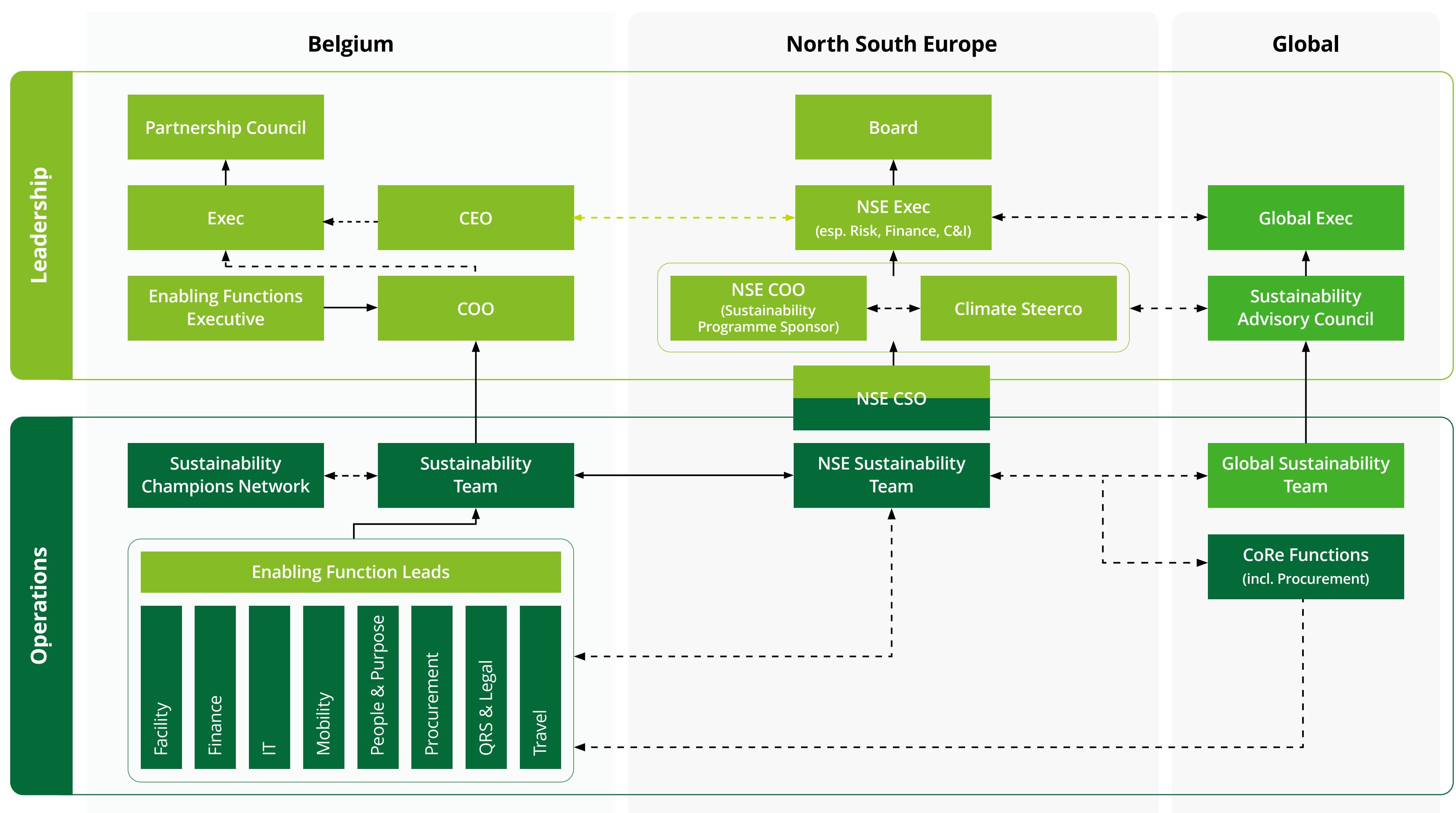
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Net-zero targets

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In January 2024, Deloitte set a worldwide target to reach net-zero GHG emissions by 2040. In September 2024, Deloitte's target received validation from the Science Based Targets initiative (SBTi). Deloitte has committed to a 90% reduction in GHG emissions by 2040 across our business operations and value chain, and we will remove the remaining 10% of our emissions through the purchase of permanent carbon removals.

Deloitte's net-zero target

Deloitte commits to reach net-zero GHG emissions across the value chain by 2040.

Near-term targets

- Reduce absolute Scope 1 and 2 GHG emissions 70% by 2030 from a 2019 base year.
- Reduce Scope 3 GHG emissions from business travel 55% per full-time-equivalent employee by 2030 from a 2019 base year.
- Engage with our suppliers to set science-based emissions targets by 2025.

Long-term targets

- Reduce absolute Scope 1, 2, and 3 GHG emissions 90% by 2040 from a 2019 base year.

These near-term goals and long-term targets are also in place for Deloitte Belgium, as part of NSE.

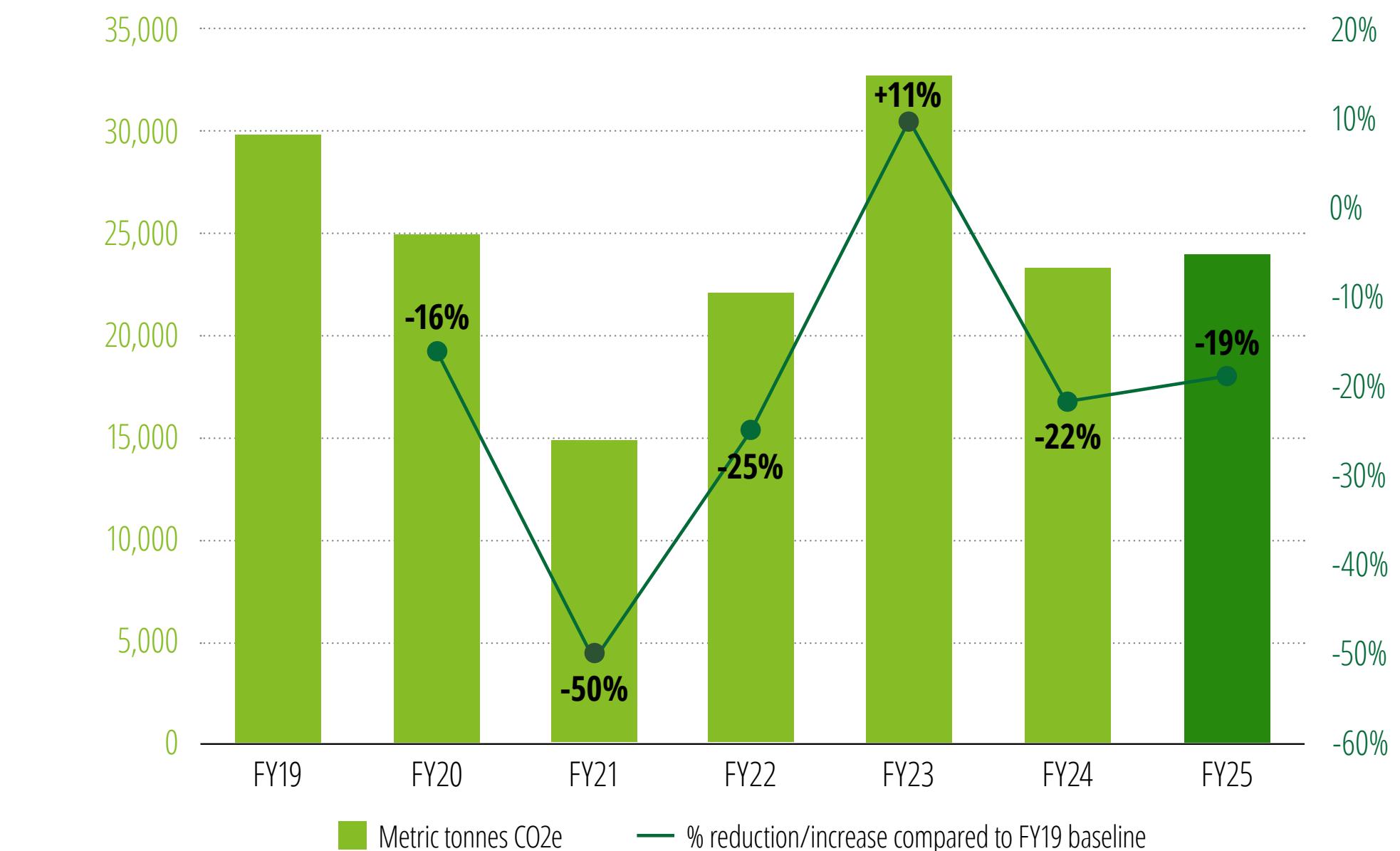


Deloitte's sustainability approach

- Sustainability is a defining challenge for society.
- Achieving net-zero by 2040 requires collaboration across Deloitte and our value chain.
- We have additional environmental sustainability goals to have 100% renewable electricity by 2030 and 100% of our fleet converted to hybrid or electric vehicles by 2030.
- We are also focused on innovation and invest in solutions that can expand the market for low-emissions products and services, such as sustainable aviation fuel.

Belgian metric tonnes CO2 equivalent (CO2e) compared to FY19 baseline

Baseline FY19





Deloitte Belgium Scope 1, 2 and 3

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Scope 1, 2 and 3 is a way of categorising the different kinds of carbon emissions a company creates in its own operations, and in its wider value chain. This is in line with the SBTi Corporate Net-Zero Standard.

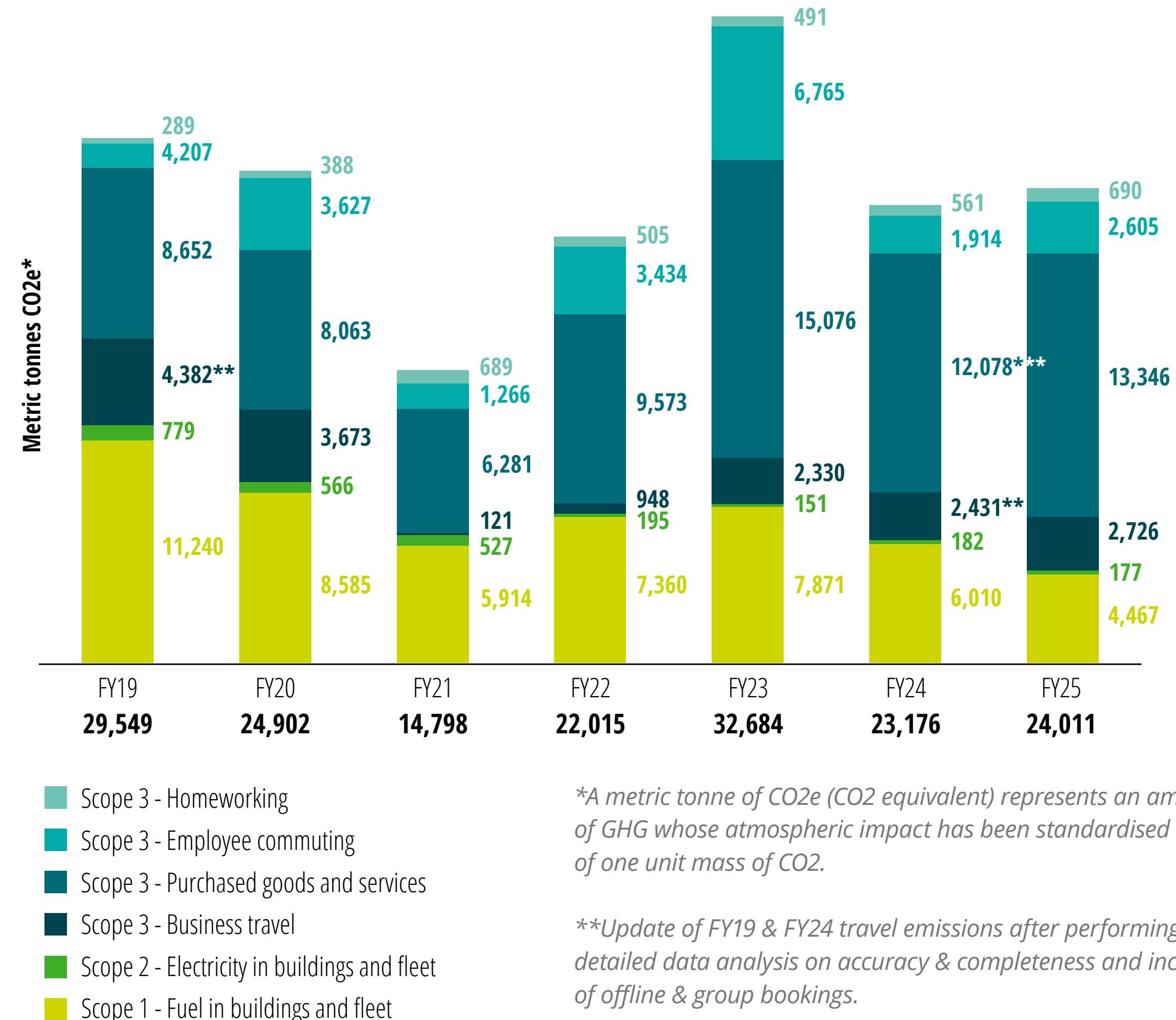
Scope 1 emissions: Direct emissions from gas usage and our owned internal combustion vehicles.

Scope 2 emissions: Indirect emissions from the generation of our purchased electricity, district heating and cooling, and owned electric vehicles.

Scope 3 upstream emissions: Emissions from our business travel (air, rail, taxi, car rental, reimbursed mileage); employee commuting (transport between home and workplace) and homeworking; and our purchased goods and services.

Scope 3 downstream emissions: Indirect GHG emissions from sold goods and services (not material for Deloitte Belgium).

Greenhouse gas emissions by scope



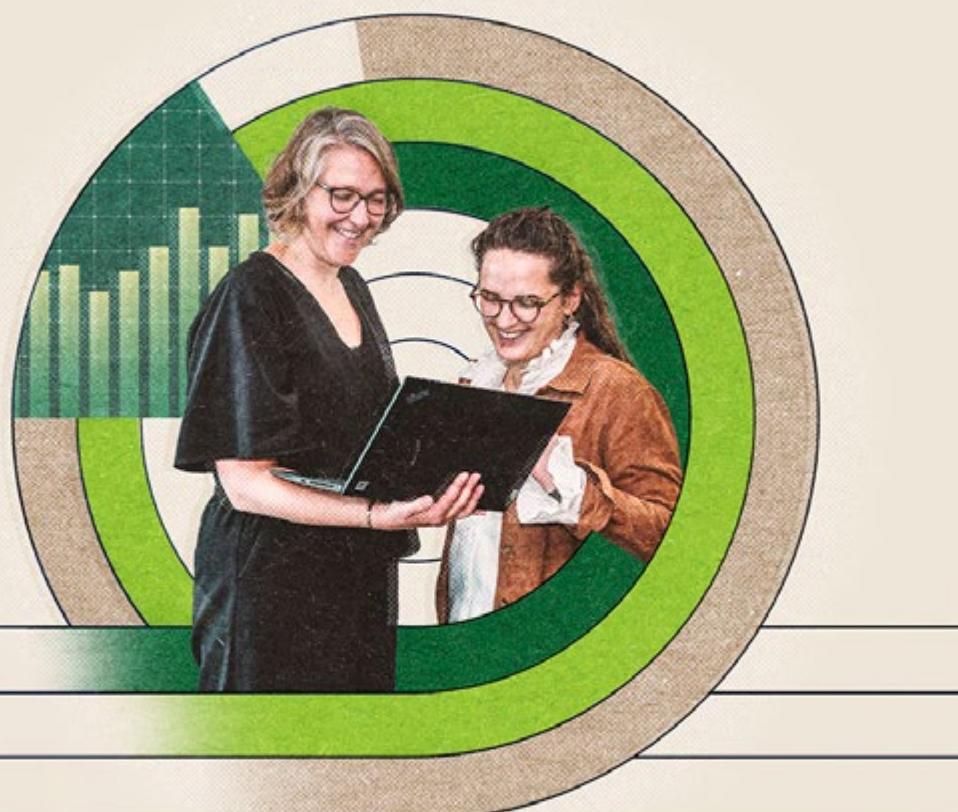
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Deloitte Belgium Scope 1, 2 and 3 (continued)

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As part of our ongoing effort to improve the transparency and accuracy of our calculations, the methodology has been updated compared to previous years.

Belgian level

Throughout FY25, a detailed analysis is performed on the accuracy and completeness of the travel-related datasets and inclusion of offline and group bookings into the travel data.

- A discrepancy was found in FY19 data which resulted in a +6% baseline total CO2 over reporting in previous reports. FY19 travel-related CO2 emissions have been corrected from 4,605 tCO2 to 4,382 tCO2e.
- FY24 travel-related CO2 emissions have been corrected from 2,358 tCO2 to 2,431 tCO2e.

NSE level

- PG&S emissions shown here are based largely on procurement spend data (88% of emissions). To account for procurement on Global contracts, additional emissions are extrapolated from Global spend (12% of emissions). A small proportion is based on actual emissions data submitted to CDP. We apply a number of assumptions to the spend data, including how we allocate spend into procurement categories, the CDP emission factors we apply to each procurement category, how we treat our suppliers' reported Scope 3 emissions, and the factors used for extrapolation.

Since FY19 we have made changes to our methodology with the objective of improving data quality & completeness and reducing our use of estimates. Not all changes can be applied retrospectively and this limits the comparability of current year reported emissions against the baseline year.

We will continue to review our approach to PG&S emissions reporting in the future, investing in supporting systems, processes and controls. When this leads to a material change in a reported figure, we will explain the change and the reasoning for it, and either restate figures or report the variance compared to the previous methodology, as appropriate.

- As part of the annual review of PG&S emissions, we have recalculated and restated our prior period (FY24) PG&S emissions data. We do not expect there will be a material impact on FY19 (our baseline year), however a review of all PG&S data will take place in FY26.
- Activity data on commuting and homeworking was sourced from surveys in 12 NSE geographies in FY25. Sample sizes of these surveys were deemed to be sufficient to extrapolate out to the full FTE population of each geography. The commuting and homeworking calculation depends on this extrapolation and on other assumptions. We will refine these assumptions and improve the methodology moving forward as guidelines develop.

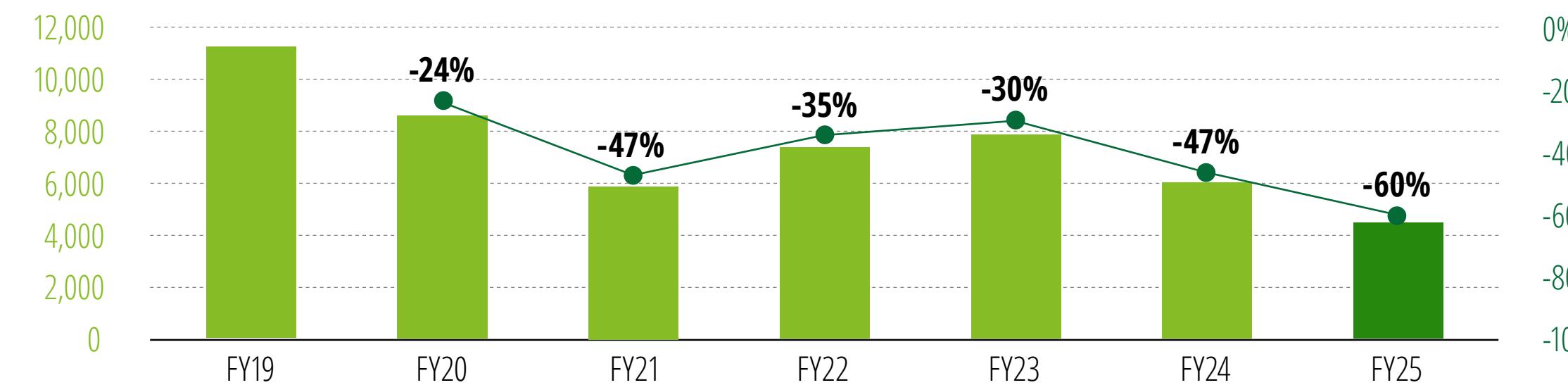


Deloitte Belgium Scope 1, 2 and 3 (continued)

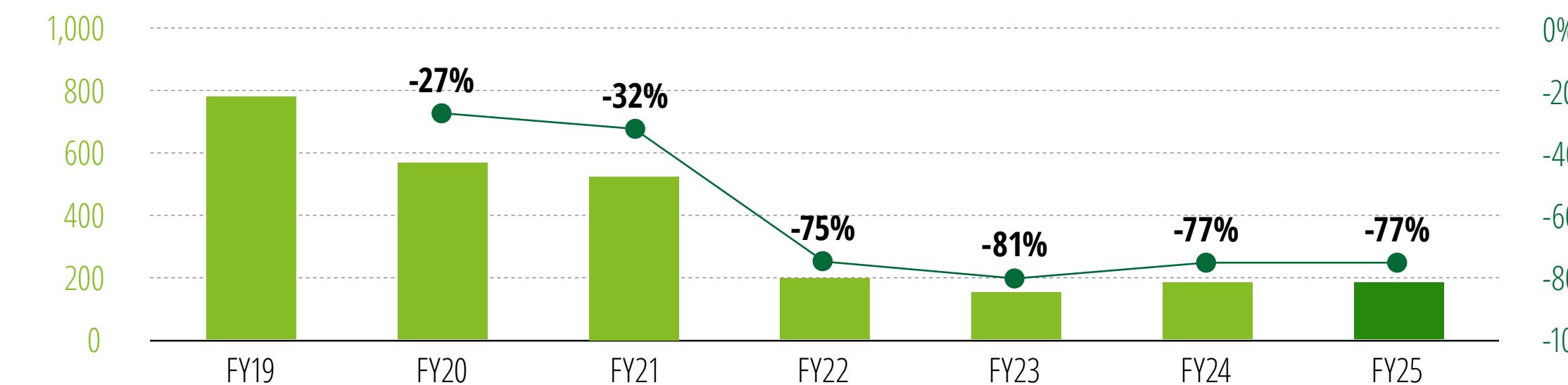
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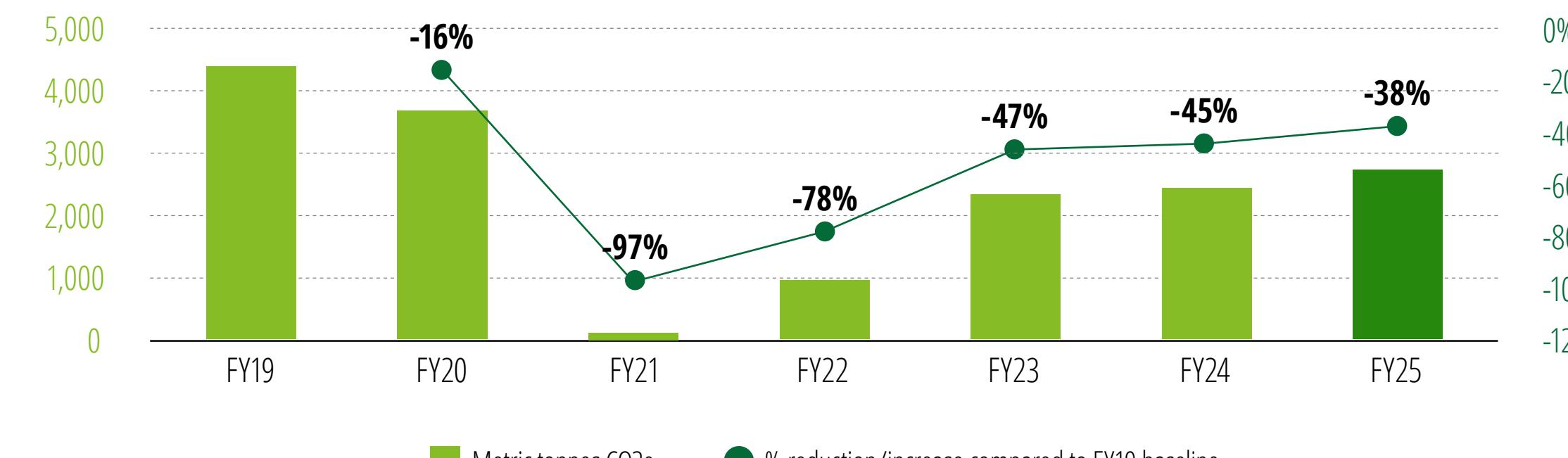
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With the move to our new fossil fuel-free Antwerp office in October 2024, combined with the transition to a fully EV and hybrid vehicle fleet, we are confident in making good progress towards our 70% reduction target by 2030.

**Scope 2**

As we transition to a full EV and hybrid fleet by the end of 2026, electricity consumption will increase over the coming years. For office charging, we have control over the origin of the electricity to ensure it is completely green. For home and on-the-road charging, we are working with the supplier to get insights into the origin and to ensure we make the required progress towards green electricity.

**Scope 3****International business travel**

Covid-19 has helped us to re-think business travel. We continue to closely monitor our emissions, given the international context in which we are working.

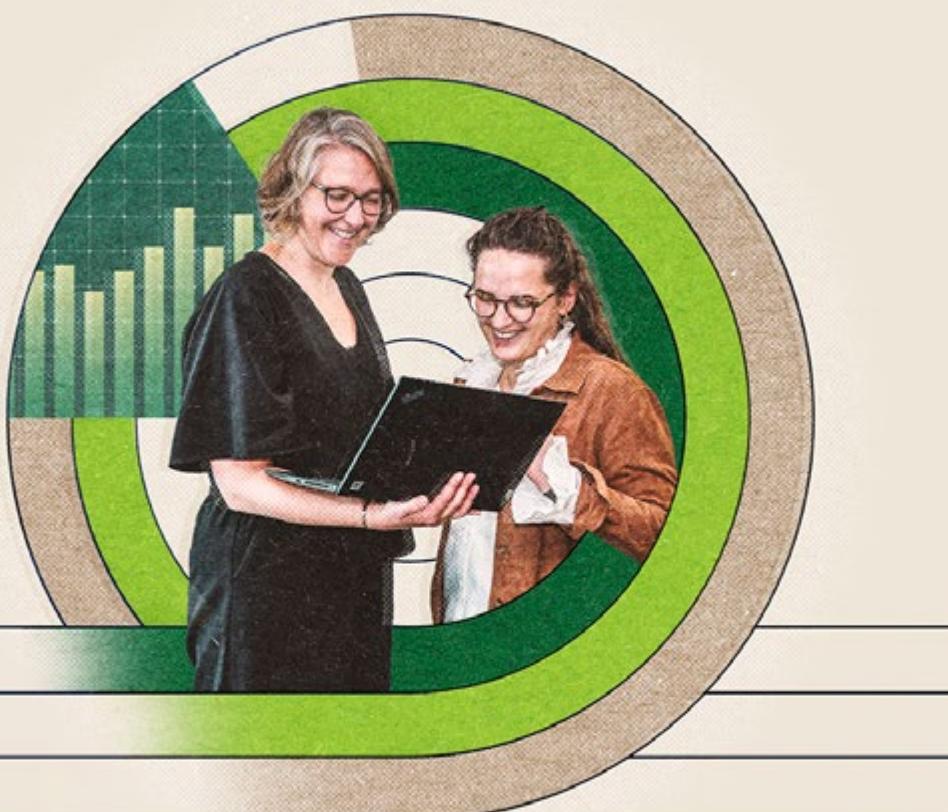
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Deloitte Belgium Scope 1, 2 and 3 (continued)

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While we work to transform our business and focus on reducing emissions in our value chain, we want to go beyond that and help accelerate the global transition to net-zero by investing in innovative solutions.

In line with SBTi guidance, on NSE level in FY25 we are purchasing Certified Emissions Reductions (CERs or carbon offsets) equivalent to 50% of our total gross emissions from the certified providers Climate Impact Partners (CIP) and Pinwheel. We selected the following offsetting projects:

- Purchased via Pinwheel: Alternative waste treatment processes in Kenya (Sanergy) and carbon removal and reduction of agricultural emissions through regenerative farming across Europe (Agreena)
- Purchased via CIP: Rooftop solar energy in East Africa, reforestation & community development in Ghana, and grassland restoration in Mexico (Boomitra)

We are additionally providing direct investment and skills-based support to projects that will drive the net zero transition outside of our value chain (Beyond Value Chain Mitigation—BVCM). We are committed to identifying and investing in meaningful solutions that can deliver a more sustainable future. That's why, across Deloitte NSE, we provide skills-based support, access to our network and targeted funding to a range of projects that deliver environmental and social impact across the key areas of the energy transition, circularity, sustainable food systems, and nature restoration (see Appendix – Environmental for overview of BVCM projects). We are therefore no longer reporting 'net emissions' that solely factor in carbon credit purchases.

Looking ahead, we're continuing to shift our focus from compensation for past emissions to understanding how we can actively contribute to societal decarbonisation. This means using our reach and capabilities, skills, and financial investments, to protect and restore nature, amplify solutions that tackle emissions, and boost innovation.

Limited assurance was provided by BDO LLP at a consolidated Deloitte NSE 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.

CLIMATE CHANGE MITIGATION, ADAPTATION & ENERGY



Driving change: Our journey towards sustainable mobility

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In the spring of 2025, Deloitte Belgium embarked on a transformative journey to redefine its mobility offerings. Faced with a complex array of four distinct mobility packages, the decision was made to streamline these into two comprehensive budgets. This strategic shift was not merely about simplification; it was a bold step towards embedding sustainability into the very fabric of our mobility solutions.

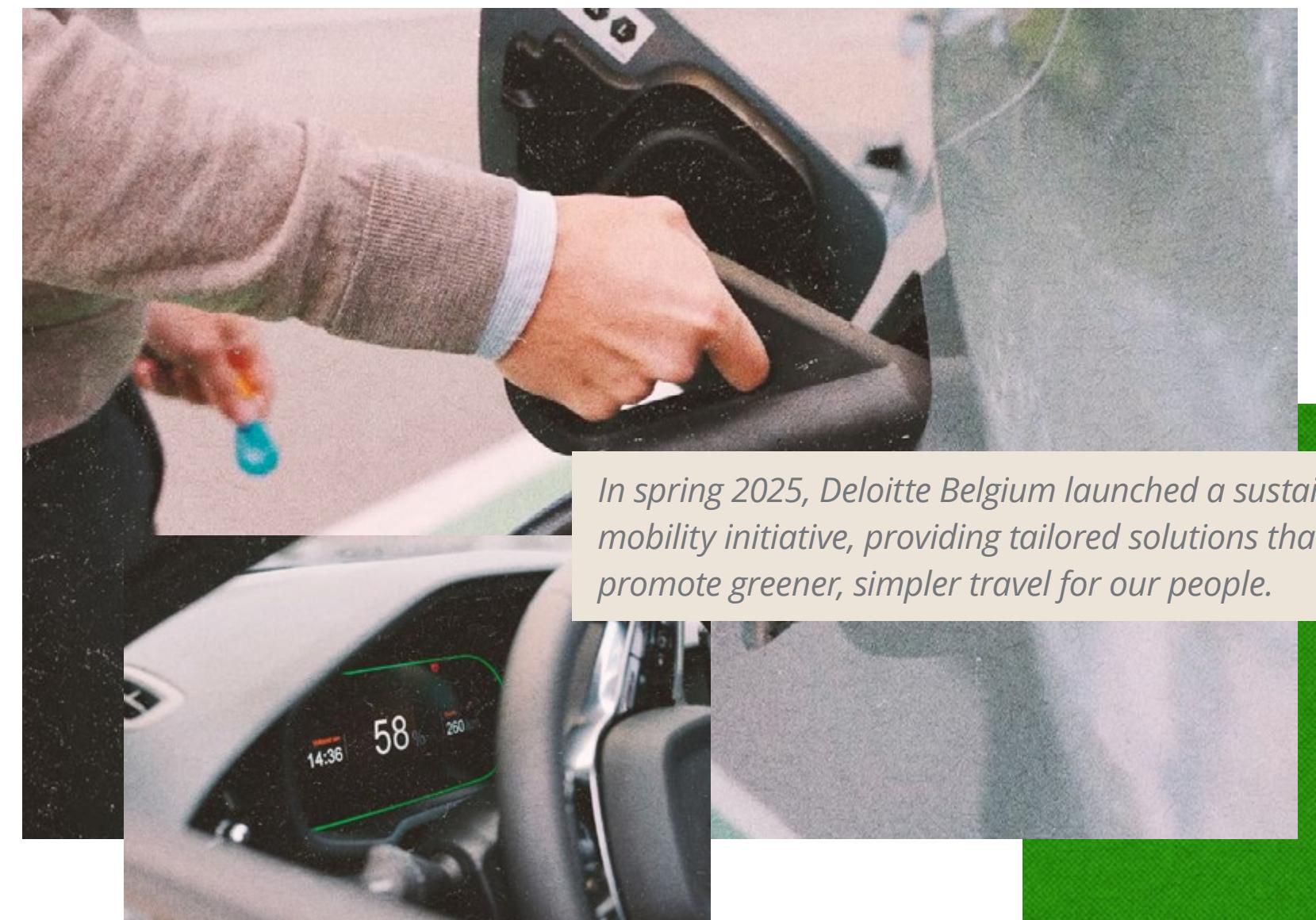
The introduction of the Deloitte Mobility Budget marked a pivotal moment for those opting for a company car. This budget was thoughtfully paired with a monthly Green Mobility Wallet, empowering our people to explore alternative, eco-friendly transportation options. Meanwhile, the Federal Mobility Budget was crafted for those who chose to opt out of the company car, offering tailored mobility solutions.

Our commitment to electrification was further underscored by strategic partnerships with leading Original Equipment Manufacturers. Despite the challenges posed by rising leasing costs, we consolidated our offerings to present a diverse array of high-quality electric vehicles. This move was not just about adapting to market trends; it was a testament to our dedication to green mobility and sustainable practices.

As we charted this new course, our objectives were clear. We aimed to significantly increase the adoption of electric vehicles within our fleet, thereby reducing our carbon footprint. In the spring of 2025, electrified vehicles already accounted for 94% of Deloitte Belgium's fleet (59% electric and 35% plug-in hybrid). By the end of 2026, all the remaining diesel and petrol cars will reach their end-of-lease date.

The Green Mobility Wallet was envisioned as a catalyst for change, encouraging employees to embrace alternative sustainable transportation options. Through these initiatives, we expect to improve employee satisfaction and make mobility options more flexible.

The journey towards streamlined mobility solutions within our organisation is more than a mere operational change; it is a narrative of progress and responsibility. By offering customised, simplified, and sustainable choices, we are not just meeting the needs of our people—we are driving a movement towards a greener future.



In spring 2025, Deloitte Belgium launched a sustainable mobility initiative, providing tailored solutions that promote greener, simpler travel for our people.

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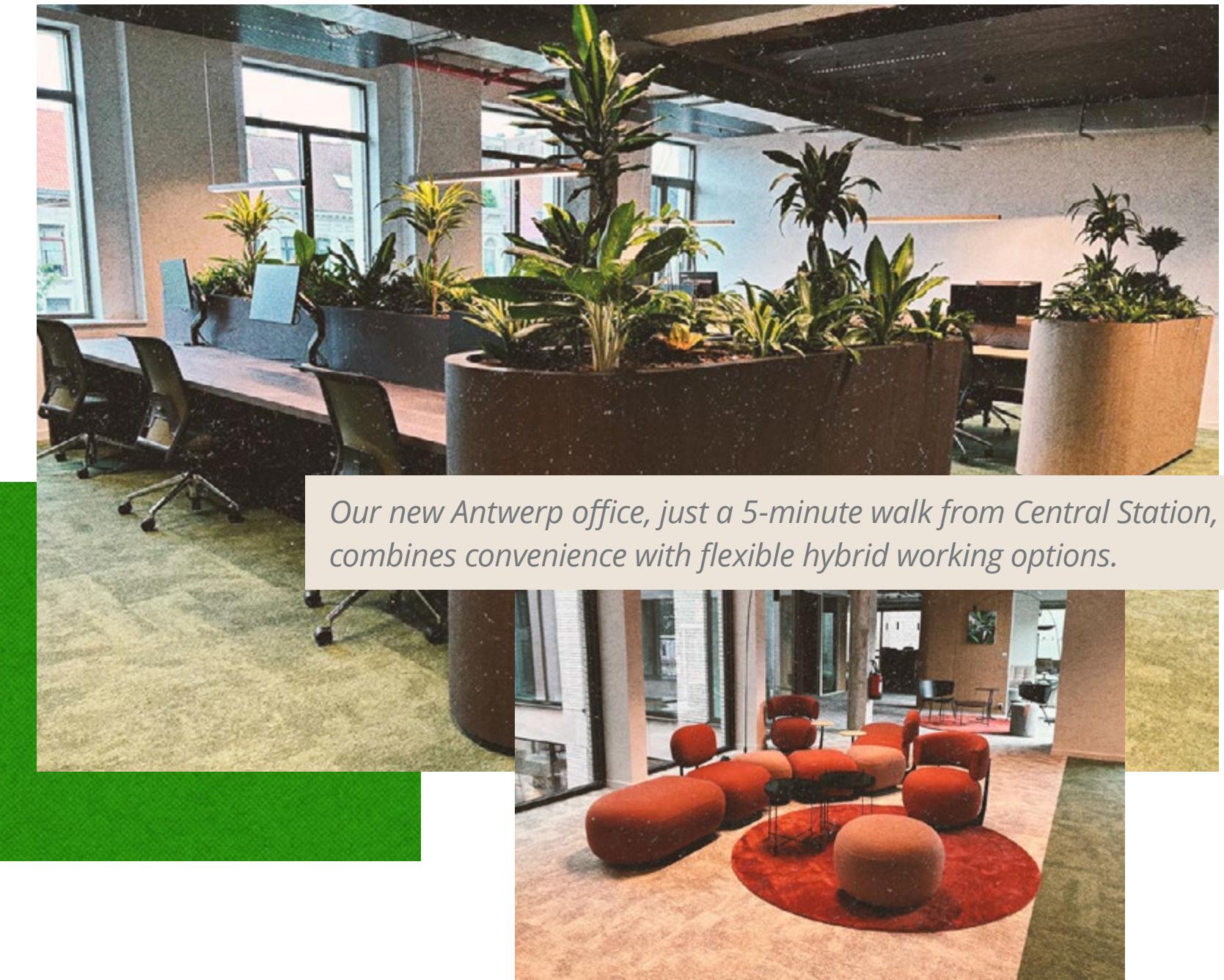
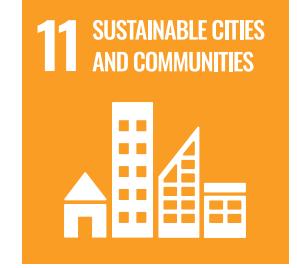
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In FY25, 10 out of 11 of our offices were partly or fully powered by green electricity, demonstrating our commitment to sustainability and reducing our carbon footprint. Currently, six offices (Boitsfort, Charleroi, Hasselt, Kortrijk, Leuven, and Liège), covering 10,792 m² of our total 68,881 m² (16%), are still reliant on fossil fuels. This represents a significant reduction in our reliance on non-renewable energy sources.

As part of our ongoing efforts to enhance our environmental impact, we have implemented a strategic approach to office relocations. By default, any relocation is towards buildings that are free from fossil fuels. Additionally, for our larger offices, we prioritise finding locations that are in close proximity to public transport, thereby promoting sustainable commuting options for our employees.

Our clear and ambitious strategy aims to achieve 100% renewable electricity across all our offices by 2030. This goal is part of our broader commitment to sustainability and reflects our dedication to contributing positively to the global effort to combat climate change. By transitioning to renewable energy sources and improving the accessibility of public transport, we are taking significant steps towards creating a more sustainable future for our organisation and the communities we serve.





Promoting responsible international business travel

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Our approach to international business travel is centred on client collaboration, responsible decision-making and sustainability. Deloitte has pledged to reduce business travel emissions per full-time equivalent (FTE) by 55% by 2030 compared to our 2019 baseline, establishing a credible path to net-zero. Understanding that behavioural change is essential for sustainable travel, we are dedicated to encouraging a shift in mindset and habits. By increasing awareness and providing resources, we empower our people to make informed choices that align with our sustainability objectives.

By embracing sustainable alternatives, we actively promote virtual options, enabling individuals to drive change. Our meeting rooms are fully equipped with state-of-the-art virtual meeting technology, including high-definition video conferencing systems, and seamless integration with various collaboration platforms. These facilities ensure that participants can connect effortlessly from anywhere in the world, reducing the need for travel and thereby minimising our carbon footprint. Adopting these practices contributes to a greener future and inspires others to join the movement.

A key element of our sustainable approach is the inclusion of the Sustainable Delivery Clause in all our client engagement letters. This clause highlights our commitment to sustainability, embedding it at the heart of our commercial activities and demonstrating to our clients that we are a purpose-driven firm taking proactive steps to deliver engagements more sustainably, especially as more clients set sustainability expectations for their major suppliers.

The Sustainable Delivery Framework provides our people with tools to help teams deliver projects in a more sustainable manner and engage clients in discussions on sustainability.

While travel will always be necessary for some of our professionals to ensure quality services for our clients, we can still minimise emissions. Several options are available to optimise greener travel choices. To assist our teams in forecasting and reducing their travel emissions at the engagement level, Deloitte NSE has developed a web tool called the Travel Emission Calculator. This tool helps employees evaluate the best travel options with environmental impact in mind. By entering journey details such as destination, transport type, number of travellers, and duration of stay, the tool provides a clear estimate of the trip's carbon footprint.

Using the Travel Emission Calculator, Deloitte employees can understand the carbon impact of the number of people travelling, the mode of transportation (e.g., choosing trains over planes), and compare the carbon impact of flying in different travel classes. By visualising the emissions, it becomes evident how making relatively small changes can significantly reduce our footprint.



Promoting responsible international business travel (continued)

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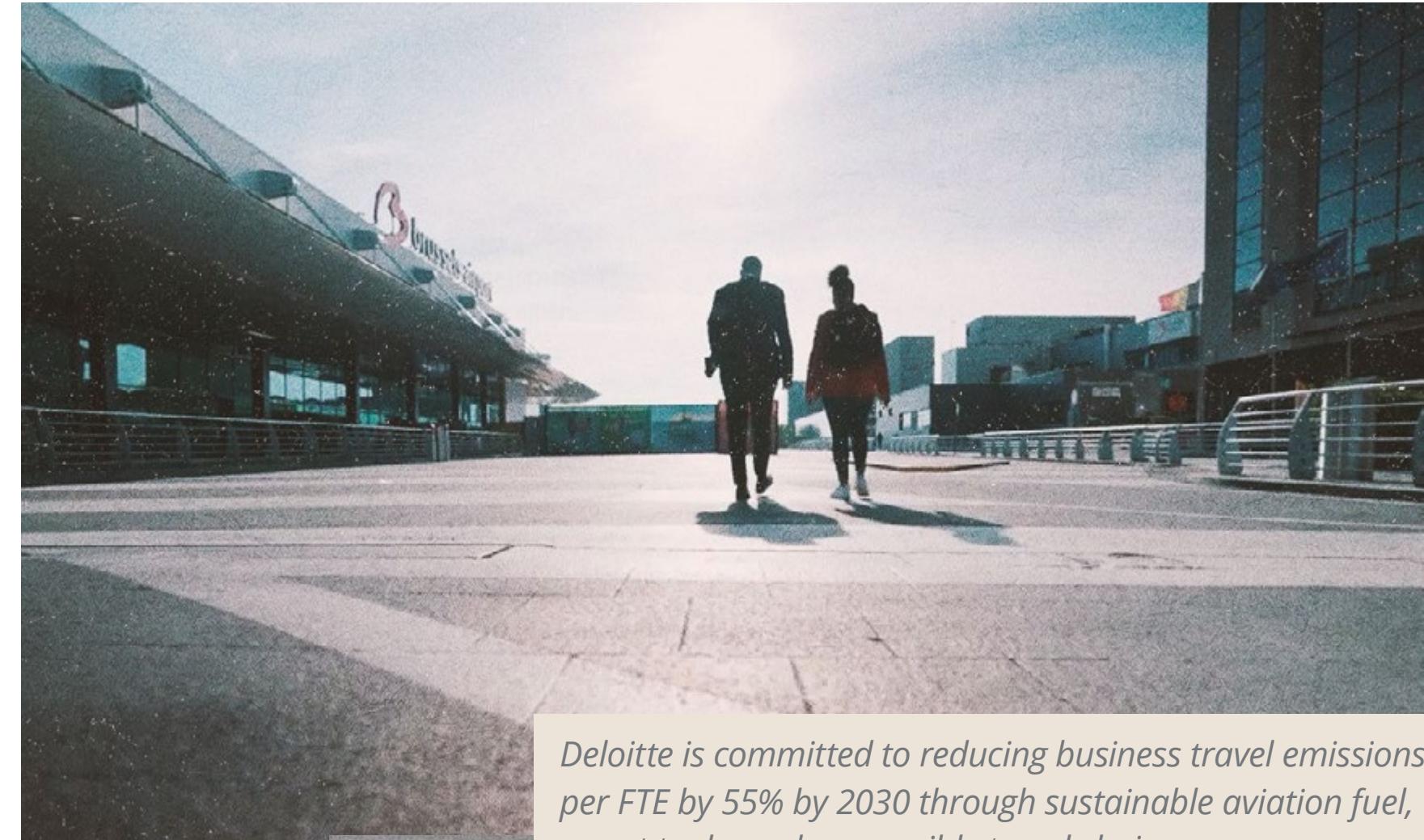


Deloitte Belgium is proud for the involvement in sustainable aviation from the outset by investing in sustainable aviation fuel (SAF). Originally, we made a solid start by investing through PartnerPlusBenefit, laying the foundation for the innovative strategy we have adopted over the past three years, reflecting our long-standing dedication to sustainable practices.

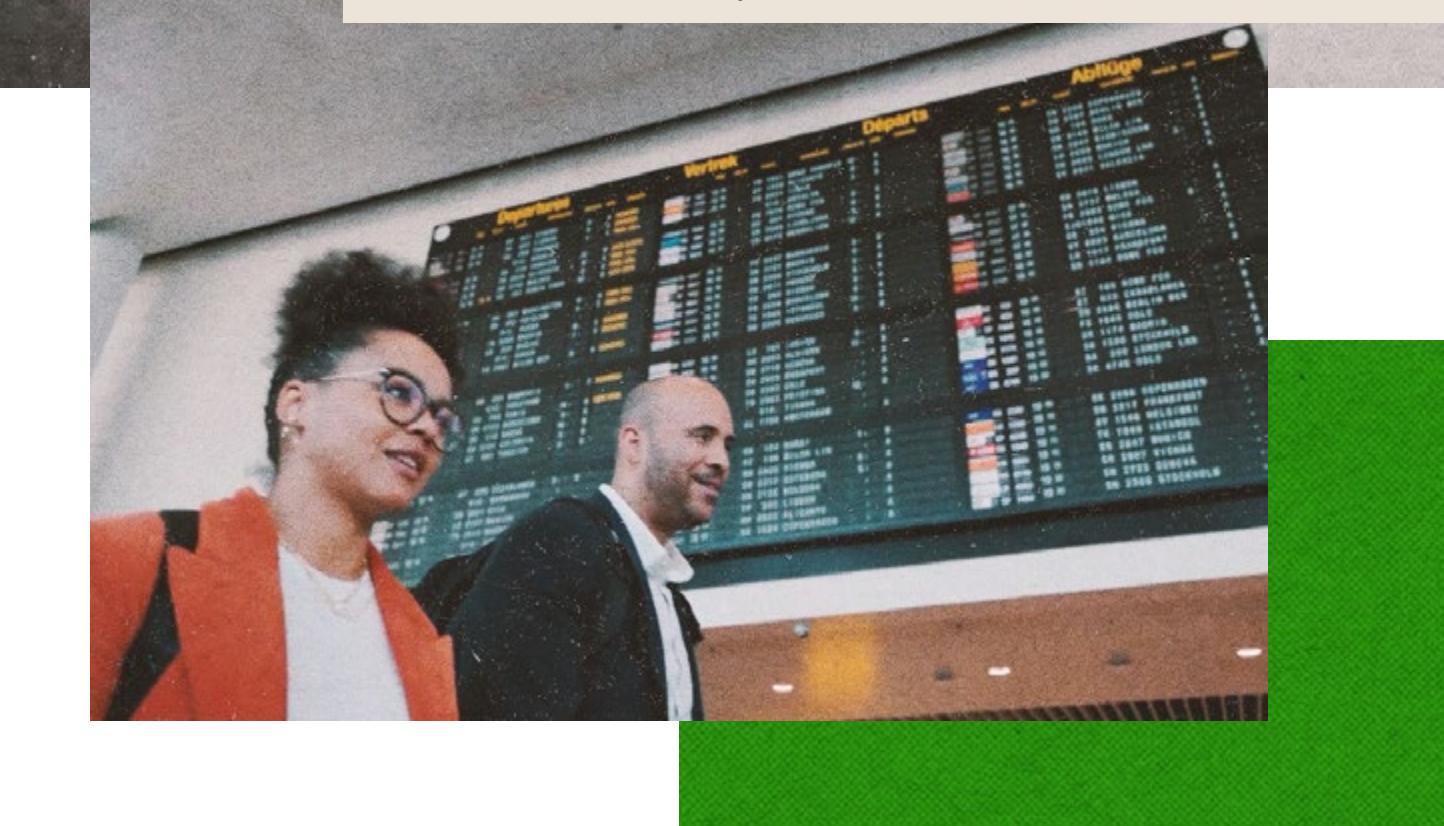
In November 2024, we enhanced railway services in Goelett, our online booking tool. By switching to an alternative rail booking platform, we have expanded the combination of international and domestic rail booking options across multiple European countries. As part of this enhancement, we have upgraded our policy to a new dynamic: "When travelling to cities within a 4-hour travel distance, train is the default mode of transportation."

Our commitment to reducing business travel emissions per FTE by 55% by 2030 is a testament to our dedication to sustainability. By incorporating the Sustainable Delivery Clause, investing in SAF, and utilising tools like the Travel Emission Calculator, we strive to minimise our environmental footprint while continuing to meet our clients' needs.

At the end of FY25, we achieved a 54% reduction of business travel emissions per FTE (going from 1.10 tonnes of CO2 equivalent per FTE in FY19 to 0.51 tonnes in FY25).



Deloitte is committed to reducing business travel emissions per FTE by 55% by 2030 through sustainable aviation fuel, smart tools, and responsible travel choices.





Key metrics & targets

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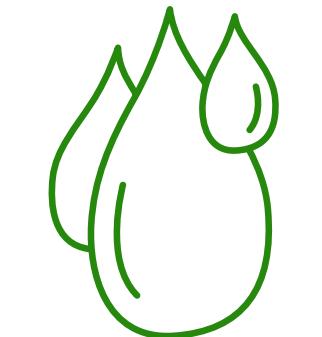
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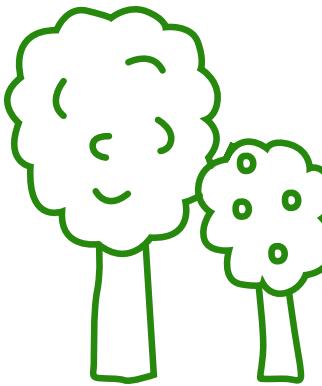
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Scope 1

19%

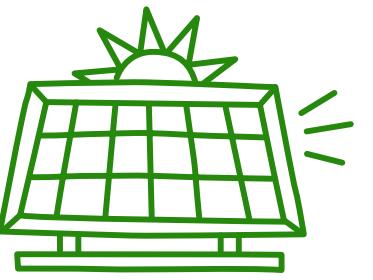
4,467 tonnes

Fuel in buildings
and fleet

-19%

reduced overall CO2
emissions compared
to 2019 benchmark

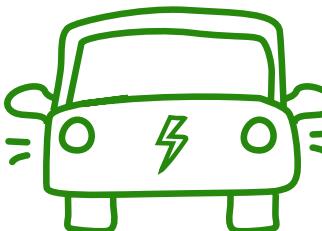
-38%

reduced overall travel
CO2 emission compared
to 2019 benchmark

Scope 2

1%

177 tonnes

Electricity in buildings
and fleet

-60%

reduced overall fleet
CO2 emission compared
to 2019 benchmark

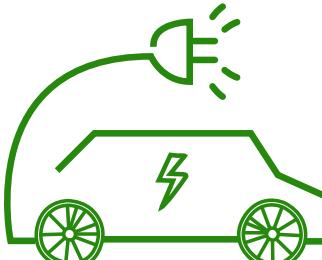
-76%

reduced building
CO2 emissions compared
to 2019 benchmark

Scope 3

81%

19,367 tonnes

Business travel, purchased
goods & services, employee
commuting & homeworking

94%

of the fleet is electric
or hybrid based



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Pioneering climate education: Launching Climate Fresk at our firm

In early 2025, we introduced a new workshop style to transform the way we approach education on climate change. The Climate Fresk workshop aims to educate participants on the complexities of climate change through an engaging and interactive format. The workshop uses a collaborative approach where participants work together to understand the causes and consequences of climate change via a set of cards. Each card represents different aspects, such as causes, effects, and solutions.

By integrating scientific data and facilitating discussions, the workshop helps participants grasp the interconnectedness of climate issues and the urgency of action. This initiative aligns with Deloitte's commitment to sustainability and environmental awareness.

The Climate Fresk workshop was launched during the ESG Week in March 2025. This first session marked the beginning of our internal facilitators network where participants can become facilitators themselves. These facilitators are closely linked to our network of sustainability champions, and they are instrumental in raising awareness about global warming across our company and educating their colleagues.

Since the official launch in March 2025, five Climate Fresk workshops were organised with a total of 68 participants, of which 12 became facilitators. Our objective is to make the workshop available to all new joiners in the autumn of 2025, and more broadly to all of our colleagues through a digital course on our Delight Learning platform.



Deloitte employees in action at the Climate Fresk workshop during the ESG Week.

This ambition supports our commitment to integrate sustainability education within the organisation and foster a culture of environmental awareness.

In addition to the Climate Fresk workshops, 97,7% of our FY25 new hires completed our mandatory e-learning course, *WorldClimate—Rewrite Our Future*, further demonstrating our organisation's commitment to embedding climate education across all levels.

Resource use and waste reduction

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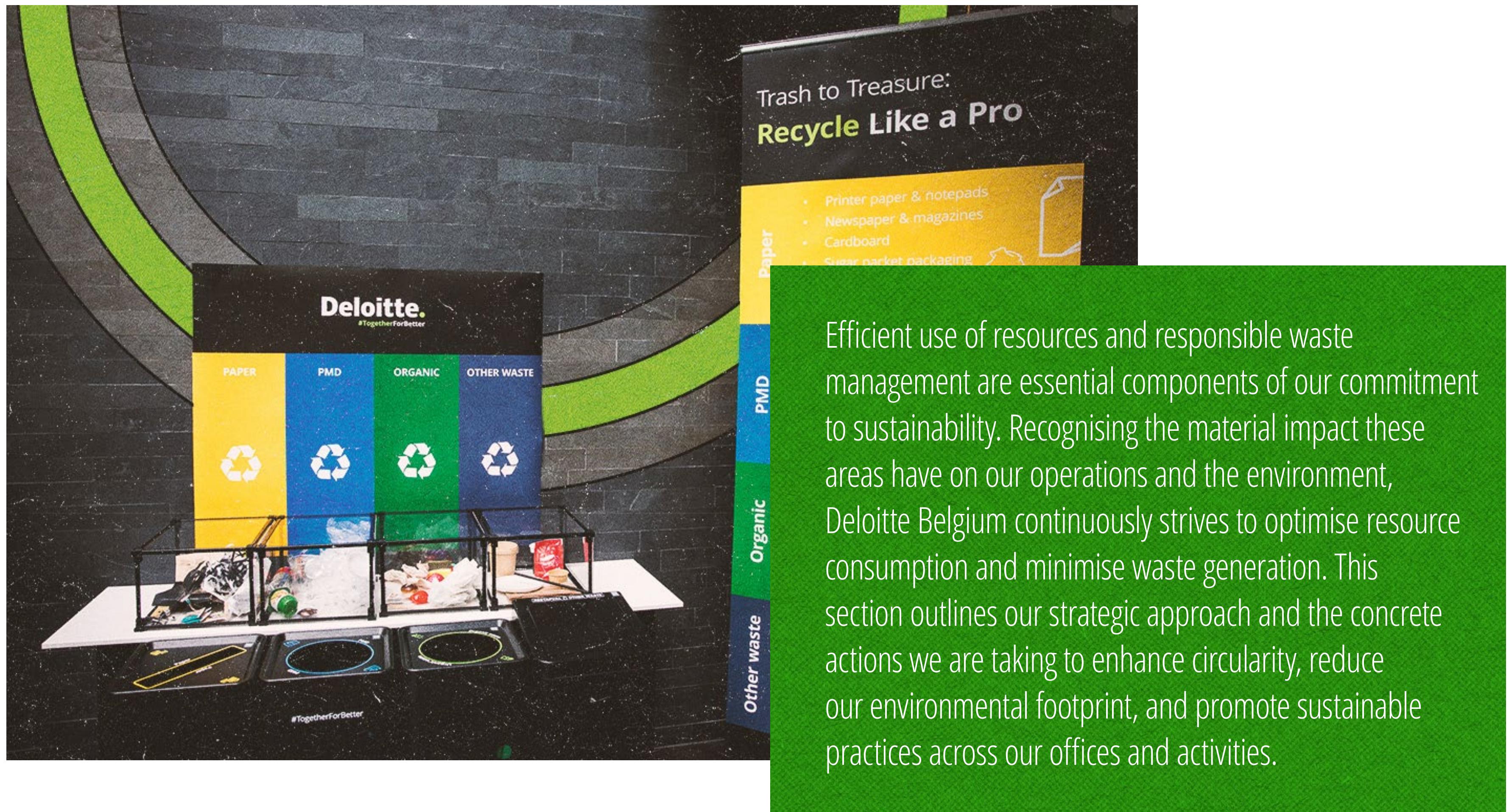
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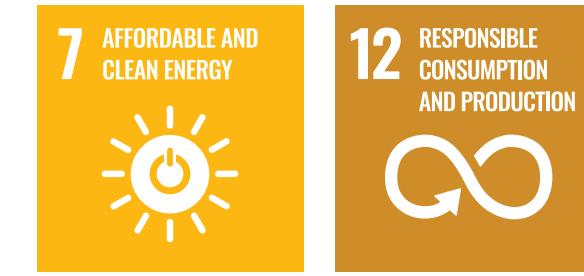
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Efficient use of resources and responsible waste management are essential components of our commitment to sustainability. Recognising the material impact these areas have on our operations and the environment, Deloitte Belgium continuously strives to optimise resource consumption and minimise waste generation. This section outlines our strategic approach and the concrete actions we are taking to enhance circularity, reduce our environmental footprint, and promote sustainable practices across our offices and activities.

RESOURCE INFLOWS & WASTE

Strategy: 70% residual waste reduction (from baseline 2018) and 100% renewable energy by 2030

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Deloitte is committed to achieving net-zero greenhouse gas emissions by 2040, a cornerstone of our environmental strategy. This commitment drives our resource use and waste reduction initiatives, outlined in our transition plan and the NSE Environment and Energy Policy.

By 2030, we will fully transition to renewable energy sources, reinforcing our dedication to cutting carbon emissions and championing sustainable practices. Our waste minimisation strategy aims for a 70% reduction in residual waste compared to 2018 levels, supporting our net-zero ambitions and contributing to global sustainability.

We embed sustainability into every part of our operations to reduce environmental impact and strengthen our resilience to climate change. This holistic approach is evident in our efforts to optimise resource use, minimise waste, and promote sustainable practices throughout our business and value chain.

Our initiatives to transform our workplaces (ensuring our physical spaces embody our commitment to sustainability) align closely with the Global Net-zero Transition Plan. By phasing out fossil fuels, sourcing renewable energy, promoting green leasing, and advancing sector-wide decarbonisation, we are reducing our carbon footprint while actively supporting the wider economic shift to net-zero.

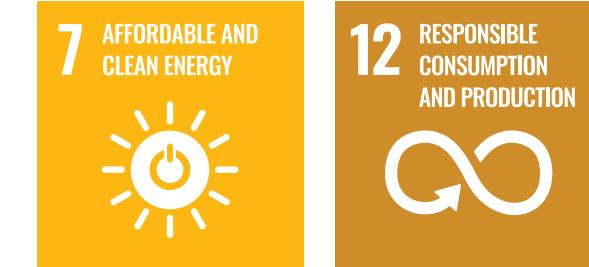
Deloitte's waste prevention and management strategies are guided by the waste hierarchy, which prioritises actions to minimise environmental impact. The hierarchy includes prevention, preparing for re-use, recycling, other recovery such as energy recovery, and disposal. By adhering to these principles, Deloitte is committed to reducing residual waste by 70% from the 2018 baseline by 2030.

“

Our commitment to sustainability is embedded in every facet of our operations. As the Facility team, we are proud to create exceptional workplaces with a strong focus on environmental responsibility: phasing out fossil fuels, enhancing resource efficiency, and embracing renewable energy to significantly reduce our CO₂ emissions.

JOHAN DEBRUYNE

HEAD OF FACILITY DELOITTE BELGIUM

RESOURCE INFLOWS & WASTE

Illuminating sustainability: Infrastructure & catering initiatives

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Enhancing our infrastructure with sustainability at the forefront is a strategic endeavour aimed at implementing innovative solutions that not only improve operational efficiency but also contribute positively to the environment and local community. This commitment is reflected in our diverse initiatives, ranging from energy-efficient lighting to local food sourcing.

One of our significant initiatives is the relighting project at our Zaventem office, where traditional lighting has been replaced with LED technology. This change has resulted in savings of 187,000 kWh per year, demonstrating our commitment to reducing energy consumption and enhancing operational efficiency. The objective is to reduce lighting energy consumption by 61%.

Deloitte Belgium, in partnership with Zenses (VIP dining rooms and partner bistro) has signed a sustainability charter that highlights our commitment to local sourcing. By working closely with local farmers, growers, and suppliers, we guarantee fresh, seasonal, and sustainably produced ingredients. This not only supports the local economy but also reduces our carbon footprint by cutting transportation distances.

The charter further commits us to fresh production, continuous improvement, transparency, accountability, and active community engagement, ensuring our dining services reflect our broader sustainability goals. By the end of 2025, we are committed to source 90% of our ingredients locally.

Through innovative initiatives such as energy-efficient lighting and local food sourcing with Zenses, we are driving positive change and shaping a sustainable future. Our focus on quality, continuous improvement, and transparency ensures we not only achieve our sustainability targets but also inspire others to make responsible choices.



RESOURCE INFLOWS & WASTE

Green energy solutions

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We have made the shift to a new data centre powered by solar panels, leading to a significant reduction in our energy consumption. Many of our computers are now hosted in a co-located data centre that achieves CO2 neutrality through initiatives such as tree planting and the use of green energy. The sustainability goals of the data centre owner include reaching 100% renewable energy by the end of 2025, becoming water positive by 2030 by replenishing more water than is consumed, obtaining zero-waste certification by 2030, and ensuring no net deforestation from new construction projects.

IT assets

We are taking steps to offset the emissions from our iPhones by selecting newer models with reduced environmental footprints. The CO2 emissions calculation encompasses all greenhouse gases produced throughout the lifecycle of the iPhones, from manufacturing and transport to usage and end-of-life stages. Through the CarbonZERO programme, we support internationally recognised and certified climate change mitigation projects that align with the United Nations 17 Sustainable Development Goals, such as the solar energy project in Outapi, Namibia.

In line with our laptop strategy, our iPhones are leased, refurbished, and reused, which significantly cuts down on electronic waste. As we continue to innovate and evolve our tech practices, we are dedicated to enhancing efficiency and actively reducing our environmental impact.

**Energy-saving innovations**

Our meeting rooms are equipped with sensors that detect movement, ensuring that screens are turned off when there is no activity for a specific period. Similarly, the screens and LED walls in our offices automatically turn off in the evening and come back on in the morning, exemplifying our commitment to energy savings.



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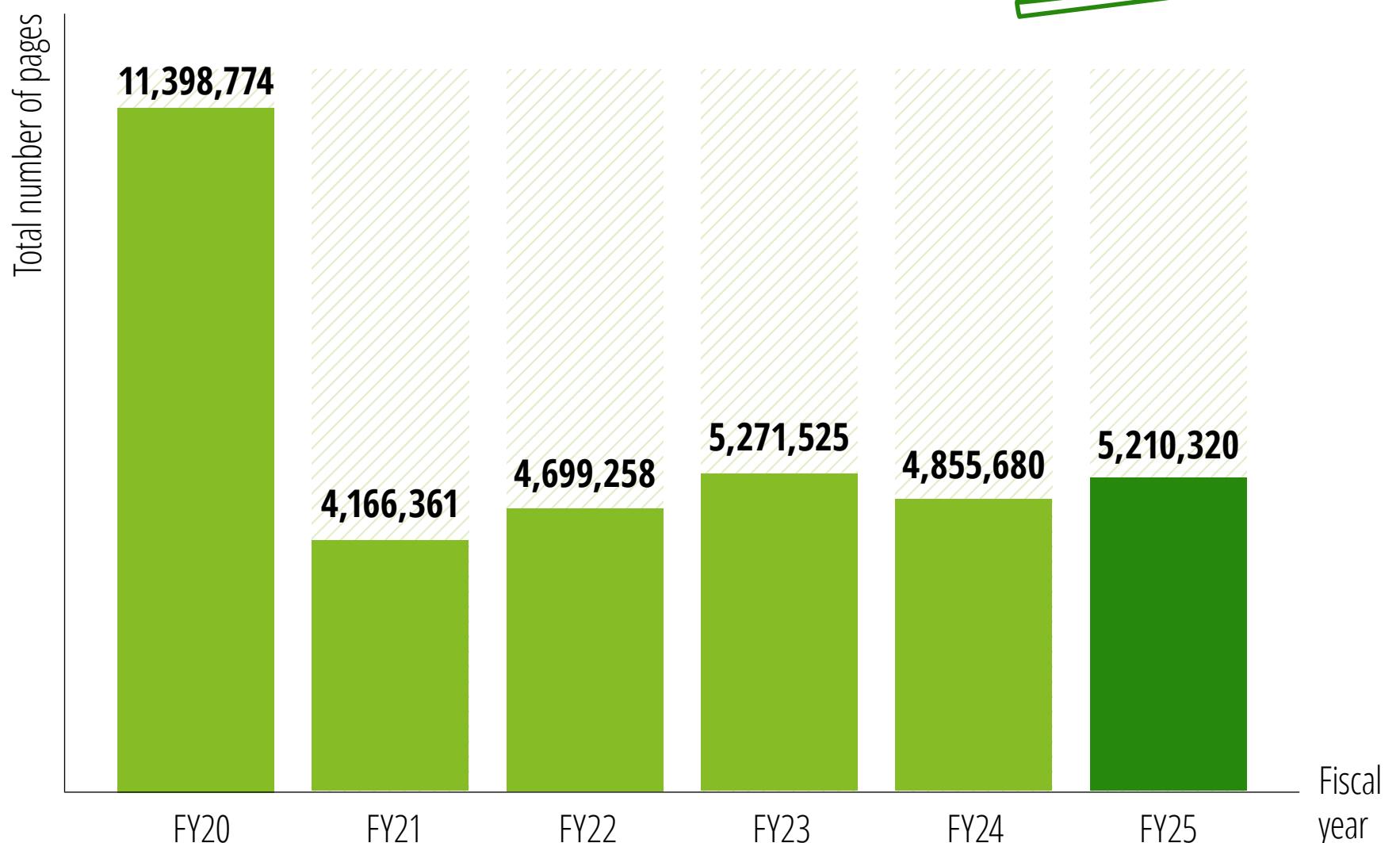
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Embracing digital efficiency

As part of our promise to use fewer resources and support sustainability, Deloitte is working hard to use less paper. Last year, we reduced the number of printers in our offices by 50%. We are investigating the feasibility to further reduce the number of printers over the next two to three years.

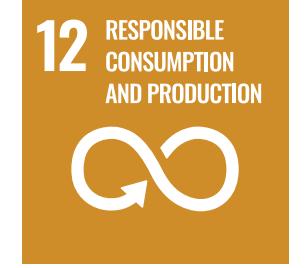
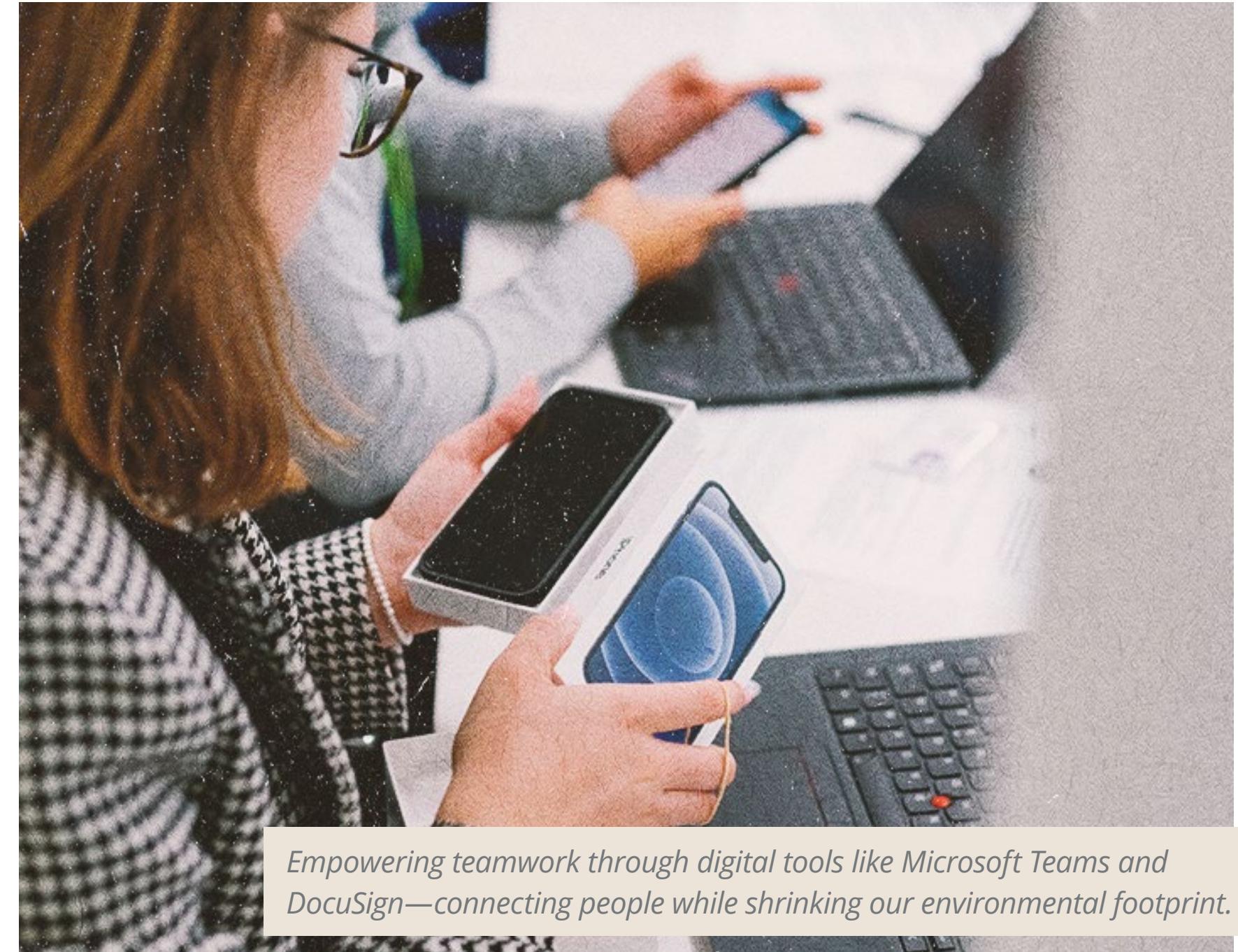
We are encouraging people to work together digitally using tools like Microsoft Teams and DocuSign. This helps us lower our environmental impact and run our business more sustainably.

Total paper consumption
(excluding paper consumed in print & copy room)



Since starting the printer reduction project in July 2024, we have been raising awareness to reduce paper use even more. We also buy 80gsm A4 printer and copier paper that is FSC certified and has the EU Ecolabel. This means our paper is chosen to be as environmentally friendly as possible.

By taking these steps, Deloitte is making strong efforts to use fewer resources, support sustainability, and help create a greener future.



RESOURCE INFLOWS & WASTE

Empowering sustainable growth

The journey to responsible procurement

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At Deloitte Belgium, procurement is not just an operational necessity, but an impactful orchestrator of positive change. Each procurement decision we make represents an opportunity to reinforce our commitment to a more sustainable future. By strategically and objectively selecting our suppliers and conducting our spend, we aim to influence and mobilise our supply chain to drive meaningful change.

The Central Procurement Team is dedicated to embedding sustainability into every aspect of our procurement-related activities throughout the firm by implementing the NSE Responsible Procurement Policy (RPP). Launched in January 2025, it replaces the initial Belgian Supplier Code of Conduct and marks a significant step forward in our responsible procurement journey. It leverages the Deloitte NSE efforts on sustainability and procurement by integrating the [Global Supplier Code of Conduct](#) and with clear minimum ESG requirements for all new and renewed suppliers, raising the bar even higher for identified strategic suppliers. This policy forms the basis of our strategy to ensure that supplier selections are not only cost-effective but truly adding value to our practice, as well as environmentally responsible and socially beneficial. Our approach emphasises the importance of sustainability in driving economic growth and reducing environmental impact. By fostering strategic relationships with responsible, long-term, and forward-thinking suppliers, we aim to inspire and empower our suppliers to align with Deloitte's sustainability objectives related to our Scope 3 emissions.

The joint implementation of the revised Belgian Central Procurement Policy and our [NSE Responsible Procurement Policy](#) marks a major milestone in embedding sustainability across our procurement-related activities.



Through dedicated onboarding initiatives, we have successfully engaged around 60% of Belgian practitioners involved in the firm-wide procurement process via on-site Procurement Community Sessions, and online via the NSE RPP webinar. This elaborate training equips practitioners with valuable insights into sustainability frameworks and practices, fostering informed decision-making and ensuring the right prioritisation of sustainability in all procurement-related activities.

We have enhanced our Contract Lifecycle Management processes by integrating standardised sustainability assurance measures. Among other measures, all new and renewed supplier agreements now include dedicated sustainability clauses that require suppliers to achieve at least a Silver Ecovadis medal and comply with the NSE Responsible Procurement Policy.

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Deloitte's procurement framework is built on strong governance mechanisms that ensure sustainability is embedded across our firm and supply chain in order to bring them in line with our global net-zero commitment by 2040.

CHRISTINE DEKEMPE

HEAD OF PROCUREMENT DELOITTE BELGIUM

RESOURCE INFLOWS & WASTE

12 RESPONSIBLE CONSUMPTION AND PRODUCTION



17 PARTNERSHIPS FOR THE GOALS



Empowering sustainable growth (continued)

The journey to responsible procurement

Our commitment to sustainability is further reflected in the enhanced Supplier Relationship Management process. Adding to our classical operational review meetings, it will include more strategic relationship meetings, which aim to address challenges and opportunities on commercials and sustainability, and foster continuous improvement. These discussions also play a vital role in encouraging suppliers who have not yet committed to EcoVadis and/or the Science Based Targets initiative (SBTi) to take concrete steps towards setting and achieving agreed targets.

In addition to the measure focused on continuous improvement, our sourcing process has been enhanced by embedding standardised sustainability requirements into all market requisitions. We have also refined our supplier selection process by increasing the weighting of sustainability criteria from 10% to 12%. This approach enables us to effectively assess the sustainability maturity of suppliers, now forming by default an important component in the decision-making process regarding supplier selection.

Our noteworthy procurement success stories highlight how sustainability is embedded in our operations. A prime example shows how diligent contract lifecycle management has enriched our strategic engagement. With Nespresso, one of our workspace food and beverage suppliers, sustainability was among the key priorities in contract renegotiations, advancing our environmental objectives. Through this committed supplier relationship, Nespresso has implemented several sustainability initiatives for Deloitte Belgium.

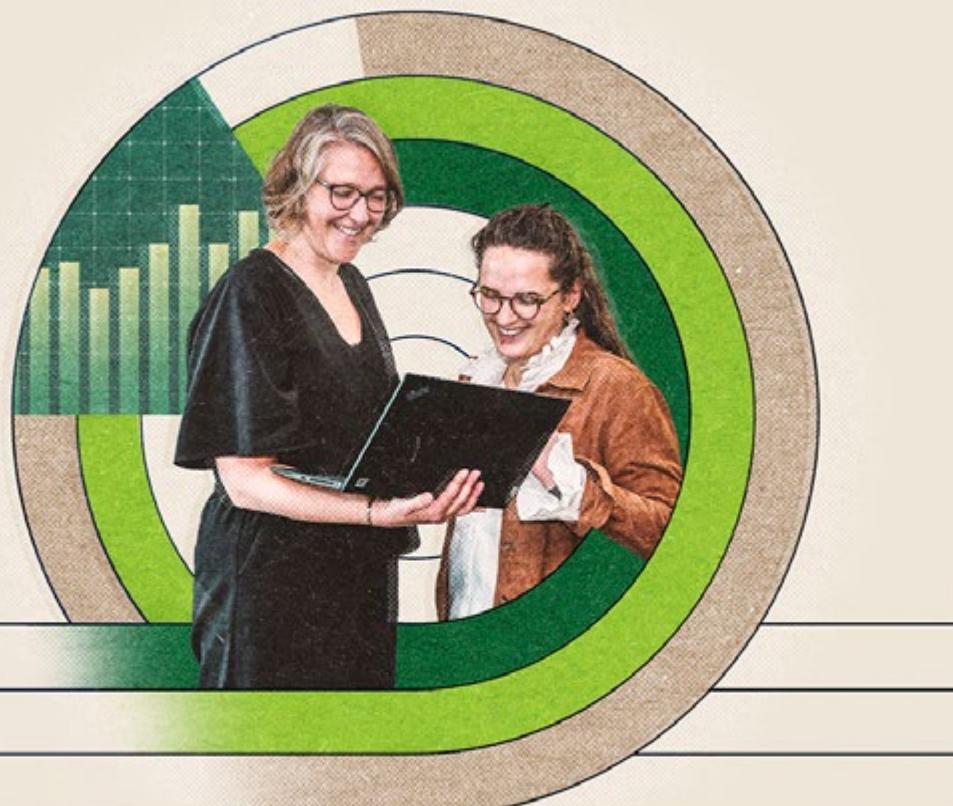
- Offering all capsules varieties, including Fairtrade and Organic options with no additional cost to encourage employee to choose more sustainable alternatives.
- Organising a sustainability activation event in April 2025 for Deloitte employees to raise awareness about our shared sustainability strategy and goals.
- Preparing the necessary EU Deforestation Regulation documentation by year-end, ensuring compliance and transparency in the supply chain.
- In a sustainability session organised between Nespresso and Deloitte, the focus was on showcasing Nespresso's commitment to responsible coffee production and procurement. The session highlighted the meticulous processes Nespresso employs to ensure that coffee is grown and purchased sustainably. Furthermore, the event underscored the comprehensive recycling initiatives for coffee capsules, emphasising the close collaboration with waste processing companies to achieve effective and environmentally responsible recycling outcomes.

We also made significant steps in aligning mobility suppliers with wider strategic goals, resulting in an unprecedented redesign of our fleet strategy. In early FY25, our fleet counted around 4,000 cars, representing 9 brands and 56 models. To rationalise our offering — flattening the fleet's cost-curve while staying in line with drivers' expectations — we took impactful decisions where, again, sustainability and durability formed the motor of our successful strategic sourcing.

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12 RESPONSIBLE CONSUMPTION AND PRODUCTION



17 PARTNERSHIPS FOR THE GOALS



Empowering sustainable growth (continued)

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Ahead of launching a request for proposal (RFP) to candidates, we conducted a comprehensive market analysis and request for information among the leading battery electric vehicle manufacturers in the Belgian market. Key criteria to become an eligible supplier:

- Stable European ownership; responsible and innovative conduct of business.
- Predominantly European production and sourcing of resources.
- Car equipment should not only be sustainable in origin (e.g. recycled/ recyclable material), but also guarantee a long lifetime to lower its total footprint (e.g. design, assembly).
- Ecovadis certified and SBTi committed to near-term net-zero goals.

The RFP ultimately resulted in a multi-year commitment by Deloitte to only order cars from its identified strategic fleet suppliers, meeting all set requirements and fitting within the enhanced fleet strategy.

- From FY25 onwards, drivers are only offered two cars per car group. Cars are equipped with universally attractive equipment, securing a future match on the second-hand market after they leave our fleet at the end of lease.
- All new Deloitte company cars are now leased for an extended period. By committing to longer leasing periods, we not only reduce the environmental footprint associated with vehicle replacements but also nudge our professionals to fully embrace electric mobility and foster responsible use as well.
- In another step toward smarter mobility, we move away from seasonal tyre swaps: Deloitte cars are equipped with all-season tyre going

forward. This simple change avoids the required seasonal swap-appointments and strengthens year-round safety. At the same time, it reduces the production and transport of summer and winter tyres, resulting in a significant reduction in waste, water, and emissions.

By objectively selecting BMW Group and D'leteren Automotive as strategic fleet suppliers, we build long-term cooperation while fostering future mobility innovation. Together, these choices demonstrate how thoughtful procurement decisions can create real value for our professionals today, while shaping a responsible mobility of the future.

We continue to increase the percentage of strategic suppliers committed to setting science-based targets. By the end of FY25, 34% will have done so, demonstrating their commitment to emissions reduction and sustainable business practices. This dedication not only reflects our corporate responsibility but also positions us as leaders in fostering sustainable economic growth within the global market.

Responsible procurement	FY24	FY25
Targeted suppliers with SBTi targets set	43% (13/31)	34% (20/58)
Local procurement professionals who have completed sustainability training	0	59% (45/76)

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Residual waste reduction



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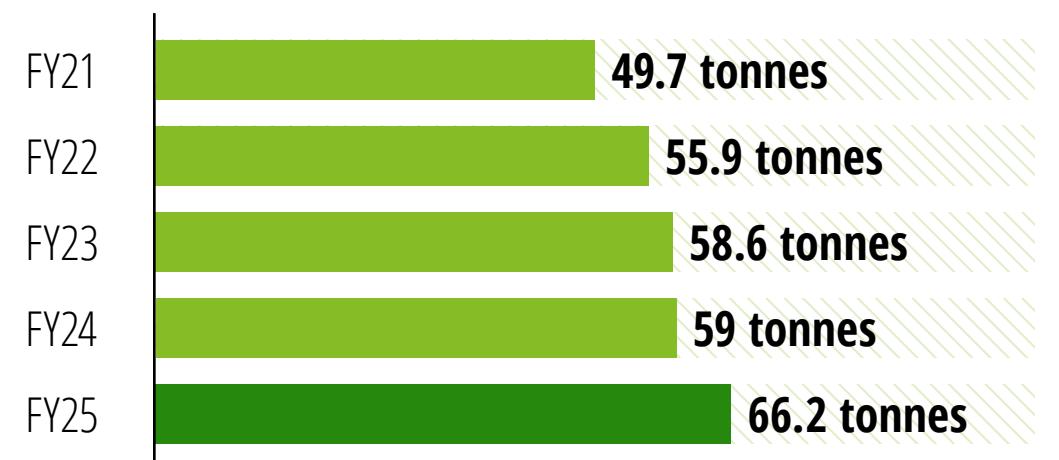
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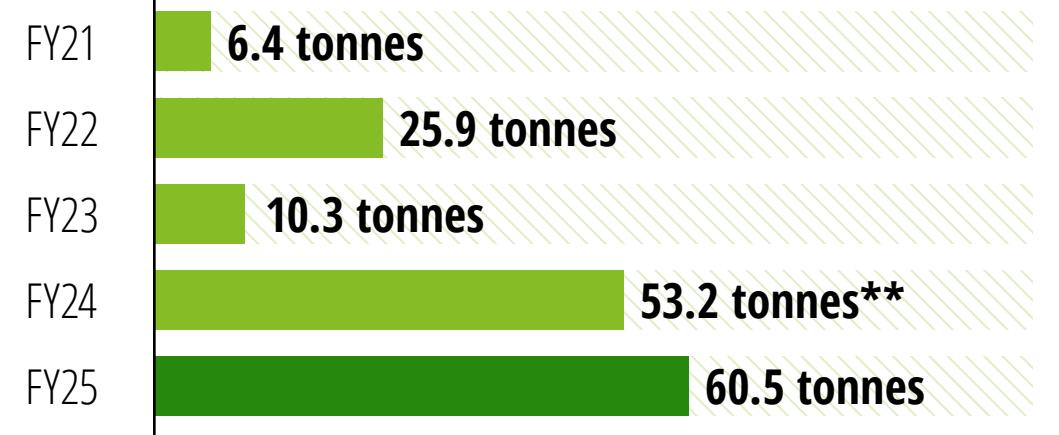


Waste composition all offices (tonnes)*

Recycled (paper & cardboard, glass, cardboard cups, PMD, paper towels, styrofoam)



Food



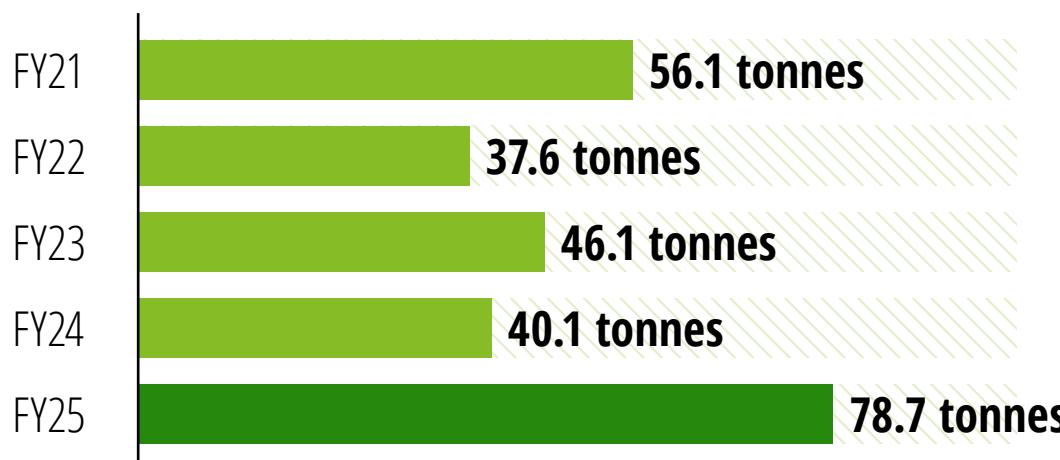
Total



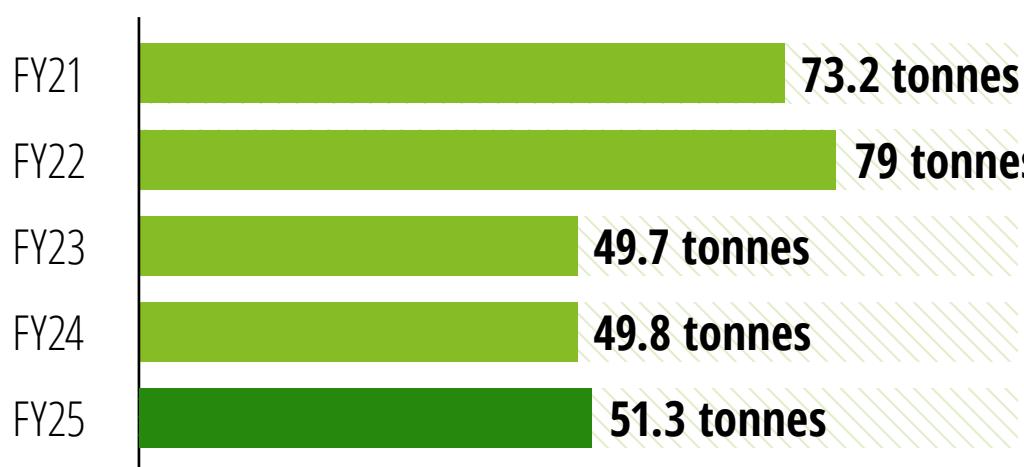
*Assured data via the yearly NSE Carbon Audit

**As of FY24, food waste from catering is also included in the results

Paper (confidential paper shredded)



Residual



Deloitte's approach to preventing and managing waste follows the waste hierarchy. Showing the best ways to reduce harm to the environment, the hierarchy includes preventing waste, preparing items to be used again, recycling, recovering energy from waste, and finally, disposal. By following these steps, Deloitte aims to cut the amount of residual waste by 70% compared to 2018 levels, by the year 2030.

At our offices in Zaventem, Ghent, Leuven, and Liège, we use the Ecosmart waste collection system. Ecosmart and Renewi help give a second life to over 93% of all types of waste, including residual waste.

Collection stations are strategically placed at various central locations within the office, allowing our employees to separate waste into four distinct bins: paper, PMD (plastic, metal, and drink cartons), organic, and residual waste. The aim is to maximise sorting efficiency. Ecosmart routinely collects the sorted waste from our offices and transforms it into raw materials, which are then utilised for energy generation, biomass production, or the creation of new products.

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Residual waste reduction (continued)

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Before starting waste sorting, we focus on teaching everyone in the office how to reduce the amount of waste they create. Our goal is to create less waste from the start. For example, employees are encouraged to use reusable coffee mugs or glasses for their drinks. Disposable cups are only available in a few client meeting rooms.

Throughout the year, we run activities to encourage waste sorting. These include a sorting game during ESG Week and putting up new banners and bin stations on every floor. The banners explain how to sort waste and give examples of office waste, like coffee pods and soup packaging, showing which bin to use.

Our partnership with Renewi helps us manage waste well, making sure at least 93% of our waste does not go to landfill. This greatly lowers our impact on the environment. Also, our offices do not produce hazardous waste, showing our commitment to high environmental standards and a cleaner, safer future for everyone.

In September 2024, the Tork PaperCircle programme was introduced, which recycles used paper hand towels. They are collected separately and turned into new tissue products by a local factory. We removed 4.4 tonnes of residual waste from the Zaventem office and 1.3 tonnes from the Ghent office.

When choosing products, we also think about how sustainable they are. For example:

- The laptop bag can be used as a backpack or a shoulder bag. It is made from recycled materials, including fabric made from 24 recycled plastic water bottles.
- In the Nzyme lab, the floor is made from natural linoleum.
- The furniture and chairs in the Nzyme lunch area are specially made from recycled materials.
- The carpet in all our new offices is cradle-to-cradle certified.

These initiatives demonstrate our strong commitment to selecting sustainable products and minimising waste wherever possible.



We encourage waste sorting with banners on every floor showing how to dispose of office waste like coffee pods and packaging.

This waste hierarchy is used for waste prevention and management.

- a) Prevention
- b) Preparing for re-use
- c) Recycling
- d) Other recovery, e.g. energy recovery
- e) Disposal

Through consistent efforts and targeted actions, we are committed to significantly minimising our waste generation, especially waste that cannot be recycled.

RESOURCE INFLOWS & WASTE

Too Good to Go

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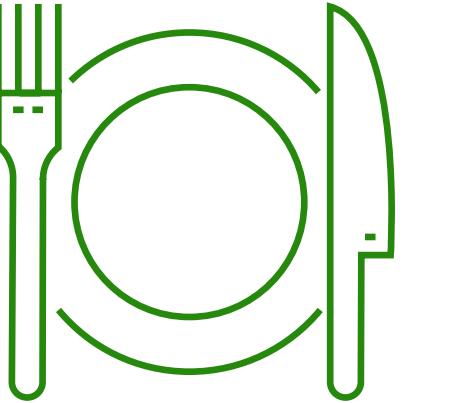
Resource use and waste reduction

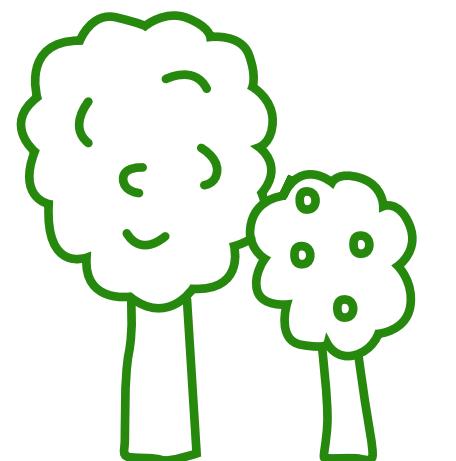
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1,676
meals saved



4.6
tonnes of CO2 saved



At Deloitte's Zaventem and Ghent offices, employees use the Too Good To Go app to enjoy tasty meals from surplus food, helping reduce food waste and fight climate change.

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Reducing our digital footprint

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Eco-friendly laptop usage

We are also changing how we source and use laptops. Instead of sending them by air from China, we now ship them by boat, which greatly lowers our carbon footprint. We also lease our laptops for three years. After this time, the laptops are reused to extend their life and reduce electronic waste.

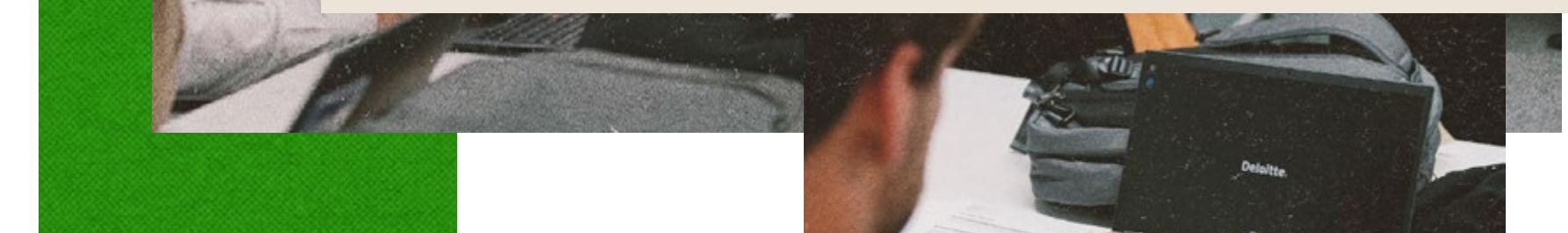
Our laptop provider offers a sale-and-lease-back programme that includes full end-of-life services. This means they securely collect and transport the laptops, erase all company data using their certified eraSURE® process to keep information safe, and refurbish old laptops to increase their resale value. Any equipment that can no longer be used is recycled following the Waste Electrical and Electronic Equipment Directive.

Digital business cards

As part of our commitment to sustainability, we have stopped printing business cards. Instead, we use QR codes that can be saved on phones or printed on a single steel card. This reduces paper waste and makes networking more environmentally friendly.



Our people work sustainably with laptops shipped by boat, leased for reuse, and securely refurbished or recycled to minimise environmental impact.



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Metric	Unit	FY25	FY24	FY23
Waste generation and management				
Total recyclable waste	Tonnes	66.2	59	58.6
Total paper waste	Tonnes	78.7	40.1	46.1
Total compostable waste	Tonnes	60.5	53.2	10.3
Total residual (non-recyclable) waste	Tonnes	53.1	49.8	49.7
Total waste	Tonnes	258.5	202.1	164.7
Total hazardous waste	Tonnes	0	0	0
Total radioactive waste	Tonnes	0	0	0
Waste recycled	%	56%	49%	64%
Waste composted	%	23%	26%	6%
Residual (non-recyclable waste)	%	21%	25%	30%
Total waste per office				
Antwerp (old)	Tonnes	52.43	19.30	36.30
Antwerp (new)	Tonnes	4.90	N/A	N/A
Boitsfort (Brussels)	Tonnes	Info not accurate	Info not accurate	Info not accurate
Charleroi	Tonnes	Info not accurate	Info not accurate	Info not accurate
Ghent	Tonnes	19.42	20.40	22.10
Hasselt	Tonnes	5.07	3.50	6.70
Kortrijk	Tonnes	4.70	6.70	8.40
Kessel-Lo (Leuven)	Tonnes	2.98	1.90	2.20
Liège	Tonnes	8.52	7.50	8.30
Oostkamp	Tonnes	4.42	11.00	6.30
Roeselare	Tonnes	Info not accurate	Info not accurate	Info not accurate
Zaventem	Tonnes	152.70	131.80	70.70

RESOURCE INFLOWS & WASTE

Metric	Unit	FY25	FY24	FY23
Residual waste per office				
Antwerp (old)	Tonnes	18.60	11.90	15.90
Antwerp (new)	Tonnes	0.80	N/A	N/A
Boitsfort (Brussels)	Tonnes	Info not accurate	Info not accurate	Info not accurate
Charleroi	Tonnes	Info not accurate	Info not accurate	Info not accurate
Ghent	Tonnes	2.52	4.40	7.00
Hasselt	Tonnes	0.83	Info not accurate	1.20
Kortrijk	Tonnes	1.70	1.20	0.00
Kessel-Lo (Leuven)	Tonnes	0.40	0.50	0.60
Liège	Tonnes	2.70	3.20	1.70
Oostkamp	Tonnes	0.96	3.20	3.30
Roeselare	Tonnes	Info not accurate	Info not accurate	Info not accurate
Zaventem	Tonnes	24.60	25.40	18.40
Residual waste per office as % of total waste				
Antwerp (old)	Tonnes	35%	62%	44%
Antwerp (new)	Tonnes	16%	N/A	N/A
Boitsfort (Brussels)	Tonnes			
Charleroi	Tonnes			
Ghent	Tonnes	13%	22%	32%
Hasselt	Tonnes			18%
Kortrijk	Tonnes	36%	18%	0%
Kessel-Lo (Leuven)	Tonnes	13%	26%	27%
Liège	Tonnes	32%	43%	20%
Oostkamp	Tonnes	22%	29%	52%
Roeselare	Tonnes			
Zaventem	Tonnes	16%	19%	26%



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Metric	Unit	FY25	FY24	FY23
Water consumption				
Water consumption - Total usage	m3	21,900	21,459	21,753
Recuperated water	%	Data not available		

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Own workforce

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Own workforce

Workers in the value chain

Consumers and end-users

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This section focuses on our own workforce, highlighting our efforts to create a supportive, inclusive, and safe workplace. We present key data and initiatives that demonstrate our commitment to employee well-being, development, and respect for labour rights. Through this transparent overview, we aim to showcase how we manage and invest in our people as a fundamental part of our social responsibility.

STRATEGY

Transforming together

Our journey to impact and innovation

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Own workforce

Workers in the value chain

Consumers and end-users

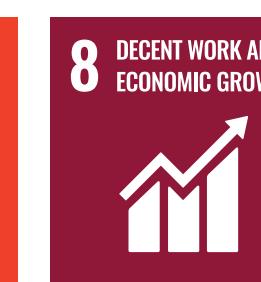
Social impact

Governance information**Appendix****Our people: The heart of our firm**

Our people are at the core of everything we do as a professional services firm. They create our intellectual property, drive organisational intelligence, and propel our business forward. Most importantly, they ensure clients experience the impact of our work in a personal and meaningful way. They are our ambassadors. Their skills and passion fuel our success, making the development and well-being of our team a top priority. Investing in our workforce ensures the strength and sustainability of our business. This commitment sets us apart and is recognised by clients through the seamless quality of our services. In Belgium's competitive talent market, focusing on people and purpose is essential to attracting and retaining the best professionals.

Guiding framework for success

We rely on the Simply Irresistible Organisation (SIO) model to maintain our position as a top employer. Built around seven pillars—meaningful work, supportive management, a positive environment, growth opportunities, trust in leadership, health and well-being, and recognition and reward—this framework creates a sustainable People & Purpose experience that attracts and retains exceptional talent. This approach also supports our ambition to be recognised globally as a responsible and respected organisation, delivering lasting value to clients, our people, and society. By integrating industry and private business, reimagining delivery, and embedding purpose at the core of everything we do, we ensure our continued success.

**Building a learning culture and core business skills**

To thrive in today's evolving market, we are committed to fostering a strong learning culture across our organisation. We encourage continuous development and curiosity, enabling our people to adapt and grow in a rapidly changing environment. Central to this is the focus on building essential business skills that empower our teams to meet new challenges confidently. For example, our core business skills programme equips professionals with practical tools to navigate complex client needs and deliver exceptional value. By embedding skills-based performance management, we ensure that learning is integrated into everyday work, futureproofing our organisation and supporting rewarding career paths.

Developing the leaders of today and tomorrow

Equally important is our focus on leadership development. As the business landscape evolves, so too must the skills and mindsets of our leaders. We are dedicated to cultivating the leaders of today and the future—those who can inspire, innovate, and navigate complexity with agility and purpose. Through targeted programmes from manager level onwards, combined with mentorship, we prepare our leaders to embrace new ways of working, lead diverse teams, and drive sustainable success. This investment ensures that our leadership pipeline is ready to meet tomorrow's demands and guide our firm with confidence and vision.

STRATEGY

Transforming together (continued)

Our journey to impact and innovation



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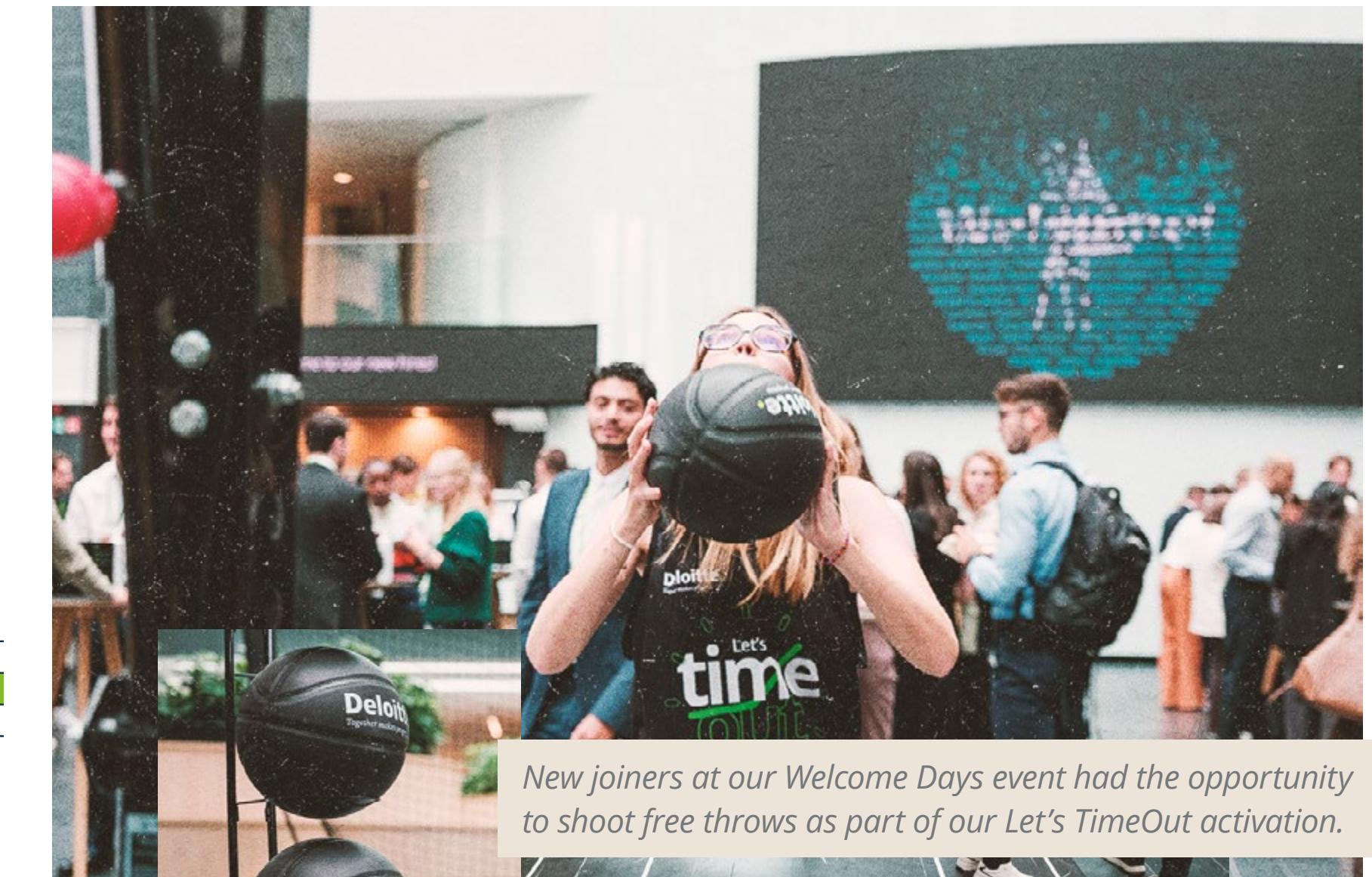


“

At the heart of our success are our people—when we invest in their growth, well-being, and collaboration, we unlock their full potential to create meaningful impact for our clients and society.

INGE DIELS

MANAGING PARTNER PEOPLE & PURPOSE



New joiners at our Welcome Days event had the opportunity to shoot free throws as part of our Let's TimeOut activation.



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We believe that innovation happens through collaboration and that great ideas arise in great company. Our Let's TimeOut campaign is designed to encourage our people to learn from their colleagues and inspire each other by working together at the office and at the client site.

We know that in-person collaboration results in stronger teamwork, enhanced productivity, faster decision-making, and more spontaneous innovation. Additionally, it supports our professionals in their personal growth and career development by increasing visibility with leadership, expanding networking opportunities, and allowing for on-the-spot mentorship.

The Let's TimeOut campaign promotes real connections among colleagues, showcasing their authentic timeout stories in a series of short internal videos that celebrate connection, collaboration, and teamwork. These videos cover a variety of topics, such as the advantages of working together, learning, coaching, networking, connecting, brainstorming, and fostering a sense of belonging. Each communication is signed with the slogan: "The best time is together time."

The campaign is complemented by targeted messages tailored to different levels within the organisation, from new joiners to partners. Engaging our partners is crucial, as they set the tone for leadership involvement and contribute to fostering a culture of collaboration and mentorship.

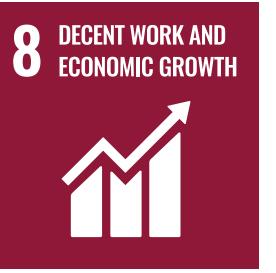
The impact of the Let's TimeOut campaign is evident in the raised awareness among our people about the importance of working together in person, and how it benefits both individual growth and our business as a whole. By fostering a culture of collaboration, we strengthen professional relationships, improve communication, and ensure better services to our clients.

“

In our business, we make the difference by collaborating — working together at the client site and in one of our offices. We are smarter together, we learn from each other, and we build on each other's ideas to bring multidisciplinary solutions to our clients.

INGE DIELS

MANAGING PARTNER PEOPLE & PURPOSE



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Advancing gender pay equity ahead of EU standards

Deloitte is committed to leading the change in promoting gender equality, particularly in the realm of wage equity. Our dedication to fostering a fair and inclusive workplace is evident through our policies, actions, and transparent reporting measures that ensure gender pay equity.

Since 2022, we have embedded these principles into our organisational framework, setting a high standard in combating pay discrimination. Our strategy is centred around the core values of fairness and equality. This approach not only underscores our commitment but also positions us ahead of the curve, aligning our policies with broader legislative shifts occurring at the EU level.

In April 2023, the European Union adopted a new Gender Pay Equality (GPE) directive, which requires companies to disclose gender pay data for comparable roles by 2026 and mandates corrective actions if the pay gap exceeds 5%. Deloitte's proactive adoption of similar practices demonstrates our readiness to meet and exceed GPE legislation.

To address gender pay equity, we have implemented a comprehensive set of actions to achieve measurable and traceable objectives. This ensures adherence to both internal standards and legislative requirements, leading to tangible outcomes.

Deloitte engages employees across all levels to foster a culture of empowerment and trust. Through workshops, training programmes, and transparent communication channels, we ensure that all members of our workforce understand and support our commitment to gender pay equity. By maintaining transparency, aligning with progressive policies, and fostering an empowering work environment, we exemplify leadership in achieving and maintaining gender equality.

As regulations continue to evolve, Deloitte remains dedicated to exceeding expectations and setting a benchmark for industry standards. We believe that by ensuring equitable wages and addressing pay disparities proactively, we can drive significant social impact and contribute to a more just and inclusive society.



COLLECTIVE BARGAINING AND SOCIAL DIALOGUE

Employee & employer representation

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In accordance with Belgian legislation, the election of employee and employer representatives occurs every four years. Deloitte Belgium includes 18 elected employee representatives who effectively represent 100% of the employee workforce. This representation is facilitated through three key social consultation bodies: the Works Council, the Prevention Committee, and the Union Delegation, each playing a vital role in fostering dialogue and cooperation within the organisation. These bodies convene on a monthly basis to ensure regular and consistent communication and decision-making.

Committee for Prevention and Protection at Work (CPPW)

The CPPW is dedicated to monitoring various facets of employee well-being and actively engages in initiatives aimed at enhancing workplace conditions. It is comprised of delegates from the employer side alongside a group of elected employee representatives. This committee is instrumental in providing guidance and crafting proposals that shape the well-being policy within the organisation. Furthermore, the CPPW is tasked with overseeing the Internal Service for Prevention and Protection at Work, ensuring its effective operation and alignment with organisational goals.

Works Council

The Works Council serves a crucial function by being informed and consulted on a wide array of topics, encompassing both economic and financial matters, as well as employment and personnel issues. This council not only facilitates communication between management and employees but also holds certain decision-making powers, albeit limited, primarily concerning personnel-related matters. Through its activities, the Works Council contributes to a balanced and informed approach to organisational governance, ensuring that employee voices are heard and considered in decision-making processes.

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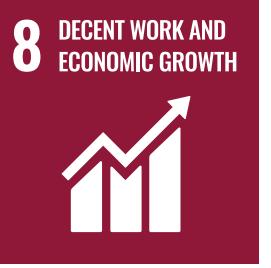
Voice.Understand.Act.

Our commitment to employee experience

Deloitte is committed to enhancing the experience of our people through a structured and consistent approach. One way we do this is through Engage for Change, an engagement survey that provides a true understanding of what matters most to our professionals. Every six months we broadly ask for insights on their experience through more than 20 questions, gathering comprehensive feedback that reflects the diverse perspectives within our workforce.

To ensure the relevance of our questions, we constantly evaluate and update them. Based on demographics (many of which are self-declared) we derive insights to tailor our understanding to the unique needs of different employee groups. We also actively encourage qualitative input, inviting comments beyond the predefined questions, so individuals always have the opportunity to share what truly matters to them, regardless of whether it aligns with the specific topics covered in the survey.

The Engage for Change survey is just the first step in a three-step process: Voice.Understand.Act. By listening to our people, we gather valuable insights. Understanding these insights allows us to identify key areas for improvement. Finally, acting on this understanding ensures that we make meaningful changes that enhance the overall employee experience. The follow-up process is crucial; we activate leadership to ensure that the results are understood, discussed, and acted upon. This approach fosters a sense of mutual responsibility, emphasising that the employee experience is created by everyone.



The impact of our bi-yearly initiative is measured by the evolution in results being assessed, discussed, and acted upon. We set targets for leadership to understand the survey results and engage with their teams to implement necessary changes. Through feedback on multiple moments in the employee lifecycle — from onboarding (via the “I start” survey) through the last day (via the “I leave” survey) — we identify patterns that could point to (dis)engagement. This structured approach ensures that feedback is not only collected but also translated into actionable improvements, creating a better working environment for all.

Through our Voice.Understand.Act. process, we continuously strive to make a positive impact on our workforce, ensuring that their voices are heard and their needs are addressed.

COLLECTIVE BARGAINING AND SOCIAL DIALOGUE

The power of sounding boards

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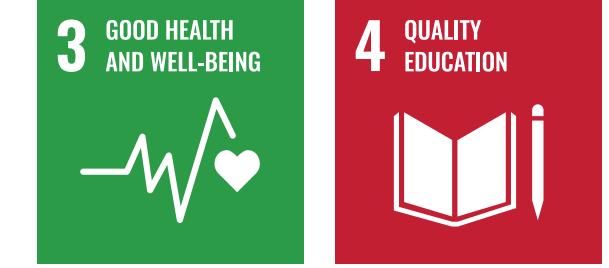
We understand that the future of our organisation depends on the collective wisdom and collaboration of our people. Platforms for dialogue and innovation, sounding boards make a crucial contribution. They engage our people to shape and refine our strategies, ensuring they are robust, inclusive, and forward-thinking.

Our sounding boards are designed to capture the pulse of our organisation. These interactive forums bring together voices from all levels, encouraging open dialogue and the exchange of ideas, and fostering a culture of listening.

Talent Sounding Board

This quantitative feedback programme helps identify the experiences that motivate our employees, providing bottom-up feedback. It can be general or more specific, such as feedback on potential interventions that could bring more impact.

- The Talent Sounding Board is an initiative to gather regular, honest, and authentic bottom-up feedback from a diverse group of practitioners on key talent topics and potential blind spots.
- They are attended by our CEO, Managing Partner People & Purpose, and other members of our senior leadership to keep a finger on the pulse of what matters to our people and to gain valuable insights.
- Anyone can register to be part of the Talent Sounding Board. It is a mixed group, diverse across gender, language, Business Unit, and level. This ensures a comprehensive representation of our workforce.
- In the last fiscal year, our discussions covered themes such as career switch, mobility, and ethics, among others.



Internal Diversity Network (IDN)

Fostering inclusion is one of Deloitte's shared values, and we recognise that our diversity represents an enormous opportunity to steer our firm in the right direction. Our objective is to create a positive work environment where everyone is treated fairly and respectfully, and encouraged to be their authentic selves.

The IDN brings together a diverse group of people to discuss specific themes about diversity, equity and inclusion. It is driven by hands-on engagement, community building, and providing input, insights and feedback from the bottom-up.

In line with our inclusion strategy, the network has a number of objectives. They include working towards gender equity, fostering LGBT+ inclusion, supporting mental health & wellbeing, fostering ethnic & cultural inclusion, and embracing neurodiversity and people with a disability.

Purpose Champions Network

An important objective of our Purpose journey is to activate, embed and amplify our Purpose even more in every part of the organisation.

Our Purpose Champion Network is composed of colleagues who embody and advocate for the Purpose mindset, forming a diverse and balanced representation of our firm's population. This network includes individuals from various Business Units, levels of seniority, office locations, and gender identities, ensuring a comprehensive approach to embedding our Purpose across the organisation.

COLLECTIVE BARGAINING AND SOCIAL DIALOGUE

The power of sounding boards (continued)

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Purpose Champions serve as vital connectors, embedding and amplifying our Purpose within the organisation. They bridge the gap between our overarching Purpose ambitions and their activation within different business units.

An essential sounding board for the Purpose team, these champions act as the voice of their respective business units, providing valuable insights. They also play a crucial role in broadcasting our Purpose narrative and stories, leveraging their unique positions to inspire and engage others. In this way, the network helps foster a culture that aligns with our organisational values and drives meaningful impact.

Sustainability Champions Network

Our Sustainability Champions Network is a pivotal force in driving our organisation's commitment to sustainability. Representing various business units, this diverse group plays a crucial role in influencing key decisions and overseeing the delivery of our sustainability goals. Our Operations Executive convenes regularly to foster collaboration and ensure leaders from different departments contribute their perspectives.

Beyond the strategic discussions, champions support projects voluntarily and provide tailored feedback, enabling our sustainability team to gather diverse insights and enrich our approach across the organisation.

Through their dedication, this network helps us navigate sustainability complexities, fostering a culture of environmental responsibility.



Deloitte Belgium Sustainability Champions

By engaging people through sounding sessions, advisory boards, and champion networks, we continuously refine our approach to meet evolving organisational and community needs. This collective effort strengthens our initiatives and reinforces our core values. Together, we build a future where every voice is heard, and every idea drives meaningful change.

DIVERSITY

Our Diversity, Equity & Inclusion Strategy

An equal playing field for all

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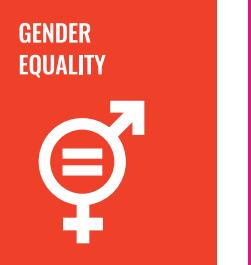
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We strive to create a workplace where everyone can be themselves and thrive, built on respect and appreciation for diversity. Our commitment to inclusion supports equal opportunities for growth and success, aligned with our global Diversity & Inclusion Strategy. A diverse and inclusive

organisation helps us improve decision-making, foster innovation, engage employees, and better serve our clients and communities. And next to that, we are convinced that building a diverse and inclusive organisation is simply the right thing to do.



Working towards gender balance

Our objective is to **attract and retain more women** across all levels of our organisation, supporting them to step into **senior positions** regardless of whether they choose to have a family—resulting in improved gender balance at all leadership levels.



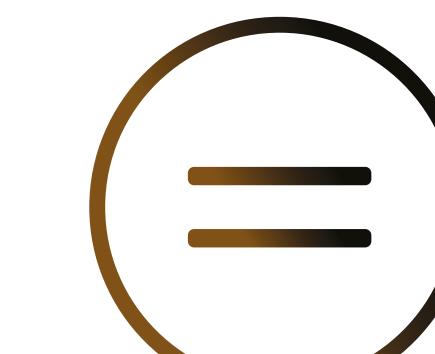
Fostering LGBT+ inclusion

Our objective is to be proudly, visibly, and unquestionably **inclusive of LGBT+ people**, providing an environment where all our LGBT+ colleagues feel **comfortable being themselves** without hesitation, and able to thrive.



Supporting mental health & well-being

Our objective is to **prioritise the mental health and psychological safety** of our people, by facilitating **open dialogue** about mental health, taking steps to reduce the prevalence of workplace-related stress, and providing effective support for those who are struggling.



Fostering ethnic & cultural inclusion

Our objective is to provide an environment that is deliberately and steadfastly anti-racist, where **multicultural diversity is celebrated**, and our colleagues feel **safe from racial discrimination** at work.



Supporting workability

Our objective is to provide an environment that embraces **neurodivergent conditions and disabilities**. Workability is about offering the right conditions that help employees, focusing on improving their chances of sustainable development and progression.

DIVERSITY

Our Diversity, Equity & Inclusion Strategy (continued)

An equal playing field for all**General information****Environmental information****Social information**

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We use a DEI scorecard to keep track of our progress in diversity, equity, and inclusion. This structured framework helps us measure not just diversity, but also how inclusive and equitable our HR processes are.

Our DEI scorecard tracks various metrics across different stages of the employee lifecycle. We monitor recruitment percentages ensuring that our hiring practices reflect our commitment to diversity. The metrics include engagement survey results, completion rates of mandatory inclusive leadership training, absenteeism rates, promotion and succession metrics, and exposure percentages. These metrics help us understand the experiences of our employees.

We also analyse voluntary and involuntary turnover rates by gender, nationality, and language. This data helps us understand the impact of our DEI initiatives and identify trends that may require further attention. By leveraging data initiatives, the experience of certain demographic groups, and identifying insights, we aim to embed a DEI lens across all HR processes.



DIVERSITY

Diversity and inclusion

FY25 results

Workforce composition by gender (31 May 2025)

		
Partner	25%	75%
Sr. Director	19%	81%
Director	34%	66%
Sr. Manager	46%	54%
Manager	48%	52%
Junior/Senior/Exp. Senior	52%	48%



79

#Nationalities working at Deloitte



83%

“My work environment is respectful, supportive and inclusive”



89.3%

of our new hires in FY25 completed the training on Respect & Inclusion

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Workforce inflow by gender (FY25)

		
Experienced Hires (Until May 25)	47%	53%
Campus Hires (CY24-25)	45%	55%





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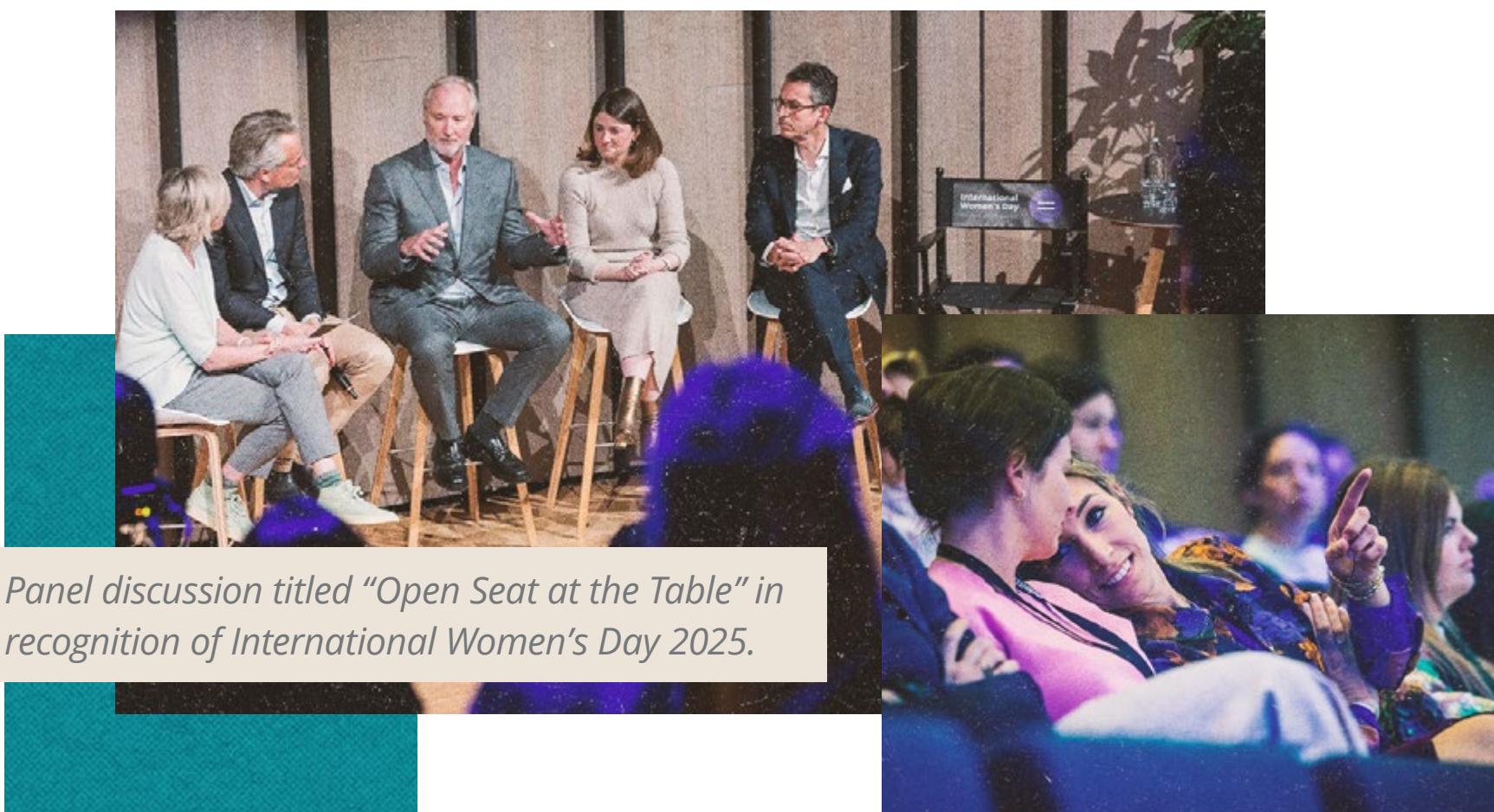


Gender equality: International Women's Day 2025

Accelerating Action

We are dedicated to achieving gender equality and balanced leadership. Our goal is to have 30% women in leadership positions by 2030, and we are committed to creating an inclusive environment with equal opportunities for all.

International Women's Day 2025 was a pivotal moment to celebrate the achievements of women and reflect on the journey towards gender equality. The theme, "Accelerating Action," challenged us to do more than simply create a space for women at the table; it called on us to build environments where everyone, regardless of gender, has an equal opportunity to thrive.



In line with this ambition to go beyond just securing a seat at the table, we hosted a panel discussion titled "Open Seat at the Table." This event featured bestselling author Joris Luyendijk, writer of "De 7 Vinkjes" (The Seven Checkmarks), who guided us through a thought-provoking exploration of power, privilege, and the invisible advantages that shape career opportunities. The panel included Michele Gabriël, Deloitte Partner; John Porter, CEO of Telenet; and our own CEO Rolf Driesen. It was moderated by our People & Purpose Managing Partner, Inge Diels. The discussion provided a rare and eye-opening perspective on how even seven checkmarks reinforce inequality in leadership, challenging us to think critically about how we can accelerate change.

Achieving true equity means breaking down systemic barriers, confronting unconscious biases, and reshaping leadership to reflect diverse perspectives and experiences.



25%

At the end of FY25 25% of our partners are women, and our goal is to raise this to 30% by FY30.



LGBT+ inclusion: Season of Pride 2025

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Our strategy involves creating a supportive and inclusive environment for LGBT+ individuals, both within our organisation and in the broader community. Deloitte Belgium is proud to partner with Forbidden Colours. A non-profit organisation dedicated to advancing LGBT+ rights and supporting those in need, it works tirelessly to create a world where everyone can live freely and authentically, regardless of their sexual orientation or gender identity.

Throughout the Season of Pride, we have engaged in various initiatives to promote LGBT+ inclusion. Our participation in Brussels Pride and Antwerp Pride amplified our commitment to LGBT+ rights, providing a powerful platform for visibility and celebration.

In our Zaventem office, the vibrant display of rainbow colours on stairs and elevators symbolised our commitment to inclusivity and diversity, serving as a constant reminder that everyone is valued.

Our partnership with Vlerick Fierce & Proud alumni was celebrated during a special evening focused on workplace inclusivity and LGBT+ policies. Hosted by Professor Smaranda Boros, the panel discussion featured leaders from various organisations reflecting on the impact of queer diversity policies, challenging us to critically shape inclusive work environments.

Our initiatives have significantly increased internal and external visibility, fostering a culture where everyone feels valued and respected.



Celebrating together during Antwerp Pride 2025.

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Mental health & well-being

We are committed to fostering open conversations about mental health and creating a supportive environment where everyone feels safe to speak and be heard.

Throughout the year, we engaged in various initiatives to promote mental health and wellbeing. Our Mental Health & Wellbeing champions, Tom Windelen and Koen Neijjens, have been instrumental in leading these efforts. They have facilitated discussions and workshops that focus on building resilience and coping with stress.

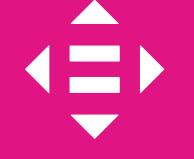
On 10 October 2024, World Mental Health Day, we took the opportunity to reflect on the importance of mental health and the collective role we all play in supporting one another. During a webinar, colleagues shared their personal stories of navigating stress, offering real-life examples of how resilience can be built in challenging times. The webinar fostered open conversations and encouraged participants to take action in creating a supportive environment for all.

Our emphasis on mutual care and shared values ensures that mental health is seen as a prime concern. We encourage individuals to prioritise self-care, and assure them that they are not facing challenges alone.



66%

of colleagues are confident
Deloitte would support them
in case of mental health or
well-being challenges



Neurodiversity

We recognise that diverse ways of thinking drive innovation and success.

On 19 November, our Neurodiversity Champion, Lieven Verbrugge, hosted the event "Embracing Neurodiversity", exploring the unique perspectives of our neurodiverse team members. Participants learned how vital diverse thinking is to our collective success and engaged in thoughtful conversations about ADHD.

Our commitment to neurodiversity extends beyond individual events. We have broadened our focus to include workability, covering both visible and non-visible disabilities. Workability means providing the right environment for sustainable development and progression. While many neurodiverse individuals do not identify as having a disability, we recognise that barriers, not individual differences, pose the real challenges. Our mission is to enhance accessibility and support, making work "workable" for all.

Among the colleagues who completed our employee engagement survey, 9% self-declared as neurodivergent, which is in line with general society.

“

By embracing neurodiversity and focusing on workability, we are committed to creating an inclusive environment where diverse thinking thrives, barriers are removed, and every individual has the opportunity to develop and progress sustainably. Our collective success depends on recognising and valuing the unique perspectives of all team members.

ELIEN BOLLEN

SENIOR MANAGER TALENT DEVELOPMENT & INCLUSION DELOITTE BELGIUM



9%

of colleagues self-declared
themselves neurodivergent

TRAINING AND SKILLS DEVELOPMENT

Unlocking potential through skill development

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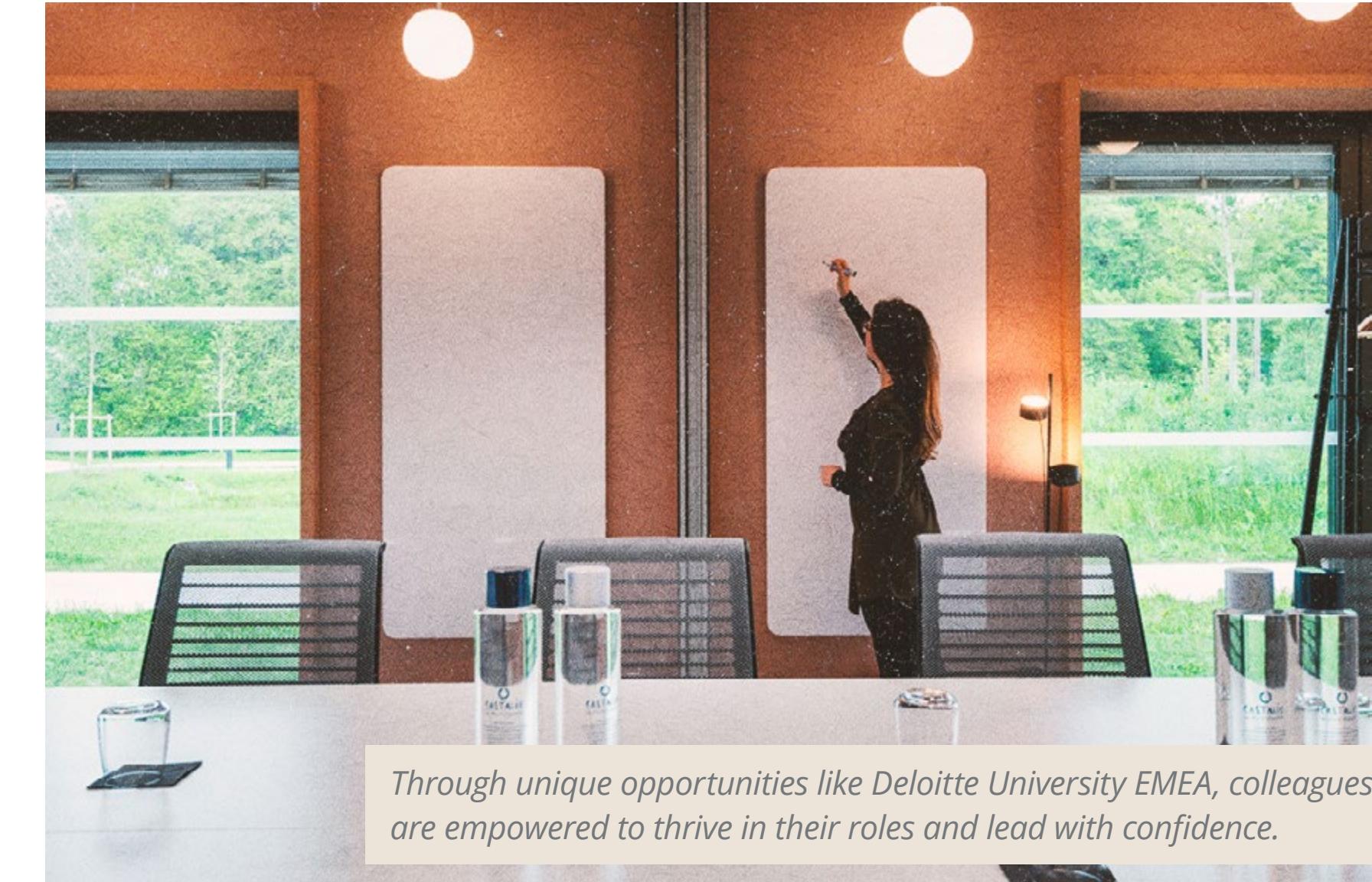
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Fostering a culture of continuous learning and development is essential for our employees' growth and our organisation's success. As part of our Bright Future Strategy, we deeply invested in the enhancement of our workforce's skills to ensure adaptability and proficiency in a fast-evolving business landscape. This section discusses our comprehensive training and skills development initiatives for FY25, focusing on core business skills, technical skills, leadership development, and the distinctive educational experiences provided by Deloitte University EMEA.

Deloitte Belgium's commitment to training and skills development is a testament to our dedication to fostering a culture where continuous learning, professional growth, and inclusive leadership are paramount. Through well-structured programmes that focus on core business skills, technical skills, leadership development, AI fluency, and the unique opportunities offered by Deloitte University EMEA, we empower every colleague to thrive in their roles and lead confidently. Our strategic initiatives ensure that we remain agile, innovative, and at the forefront of the professional services industry, making a meaningful impact that extends beyond our organisation.



Through unique opportunities like Deloitte University EMEA, colleagues are empowered to thrive in their roles and lead with confidence.

TRAINING AND SKILLS DEVELOPMENT

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Core business skills

The cornerstone of Deloitte Belgium's workforce development strategy is the emphasis on core business skills. They include building the business, inspirational leadership, delivery excellence, and embracing change. Our strategy aims to equip every colleague, irrespective of their role, with the tools and technical know-how necessary to future-proof themselves and our organisation.

One way we do this is through our Bright Future Strategy, which places significant importance on developing the core business skills of our workforce. Enabling our people to grow within the organisation and thrive in a constantly evolving world, these skills are fundamental to our collective success.

The professional of the future embraces a continuous learning mindset and seizes every opportunity to develop the four core business skills:

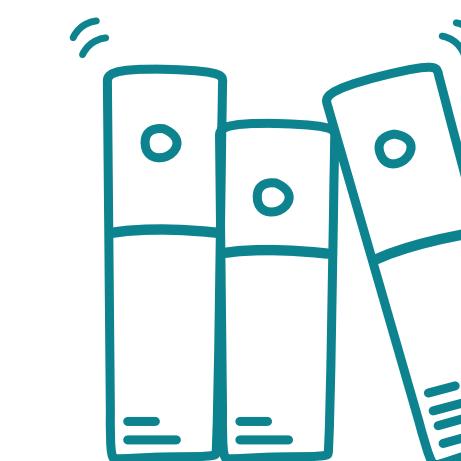
- Building the business to shape the CXO agenda
- Inspirational leadership to lead by example and spark others
- Delivery excellence to secure our success
- Embracing change to thrive in a fast evolving world

Continuous learning is not just a path to career growth—it's a vital ingredient for success. Fostering a learning mindset among our people can transform how we approach challenges, innovate solutions, and serve our clients. Moreover, learning isn't confined to formal training sessions. It happens in various ways throughout our daily routines.

Learning opportunities are abundant and diverse, including curiosity, networking, empathy, staying informed, on-the-job experiences, collaboration, leveraging technology, and mentorship. By adopting these daily practices, we not only enhance our own capabilities but also contribute to a culture of continuous growth and innovation.

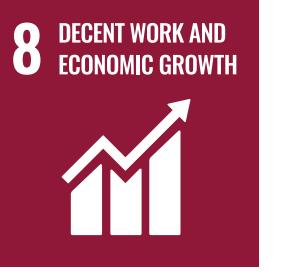
Success in developing core business skills is measured through various metrics, including participation rates in learning programmes and employee feedback. Our targets are ambitious: we aim for full engagement from all colleagues, ensuring that they cultivate these essential skills.

Performance reviews and job satisfaction surveys are used to monitor the effectiveness of these initiatives, aiming for measurable improvements in work quality and employee satisfaction across the board.



218,189

Total learning hours
(39 hours per FTE)



TRAINING AND SKILLS DEVELOPMENT

Developing leaders of today & tomorrow

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Leadership development is integral to Deloitte Belgium's people strategy. We are committed to nurturing confident leaders at all organisational levels who can guide teams with confidence and inclusivity. Our leadership strategy is tailored to support managers to partners in their development journey. It focuses on the leadership journey, ensuring that every stage is supported with a targeted programme. This includes fostering new managers, refining the skills of senior managers, supporting directors in their pivotal roles, and empowering partners during their early years in the partnership.

The programmes are structured sequentially to address unique needs at various career stages.

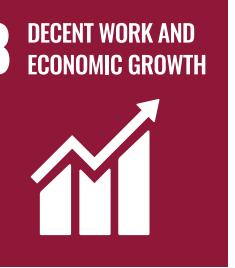
- The Discover programme offers new managers the coaching, connections, and support necessary for their new leadership roles.
- Explore, for senior managers, focuses on providing insights into their leadership capabilities, helping them understand their strengths and areas for improvement.
- Directors benefit from the Lead programme, while partners at all levels, whether newly promoted or experienced, participate in Lead Beyond, which offers targeted support throughout their partnership journey.

Each programme is designed to be comprehensive, combining formal learning sessions, networking opportunities, and practical experiences.

The impact of our leadership development strategy is measured through participation rates in these programmes, with a goal of achieving full engagement from all targeted leaders. Progression rates to higher positions serve as another key metric, alongside employee feedback and leadership capability assessments. Our target is to ensure that all managers to partners receive adequate development support, and that their leadership effectiveness is improved, as evidenced by positive feedback and increased performance metrics.

**475**

leaders were invited to participate across four development journeys



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Deloitte University EMEA epitomises an exceptional development experience unified by our Shared Values and Purpose. Our newly established facility near Paris serves as a hub for learning and networking among professionals from across the whole of the EMEA region (Europe, the Middle East, and Africa).

The vision for Deloitte University EMEA is to continuously create an exceptional development experience that fosters leadership and professional growth. The facility's design and content promote respect, diversity, and inclusion, reflecting our commitment to make an impact that matters.

This state-of-the-art facility is the result of close collaboration between Deloitte, the architect, and the developers, with a focus on sustainability and biodiversity. The programmes are globally applicable and relatable, catering to the diverse needs of professionals from across Europe, the Middle East, and Africa.

The impact of Deloitte University EMEA is measured through programme participation rates, attendee feedback, and the effectiveness of networking initiatives. Our goal is to enhance the educational experiences continually, ensuring that participants not only gain knowledge but also build valuable connections that contribute to their professional growth and our organisational success.



DUE moved from Brussels to its own state-of-the-art facility just outside Paris, France.



1,083
colleagues participated
in engaging sessions at
Deloitte University EMEA

TRAINING AND SKILLS DEVELOPMENT

SPARK: Our performance management for personal growth

SPARK guides our practitioners to grow within our firm, better understand their development needs, recognise the impact they are making, and find their best fit in our organisation—helping them to be successful in their role.

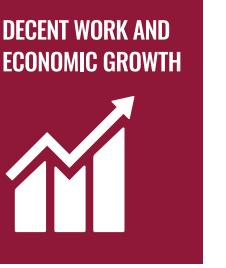
Through SPARK, our people set goals, share aspirations, and define their strengths and development areas. The process includes multiple conversations with coaches and leads, ensuring that each professional receives tailored support and guidance.

We believe quality conversations, future-focused coaching, and regular feedback are at the heart of performance management and fit our ambition to remain the simply irresistible organisation.



75%

of our people agree with the statement: "My performance is supported through goal setting, coaching, and feedback."



Prioritising well-being

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At Deloitte, we understand that workplace well-being significantly influences an individual's overall quality of life. We aim to empower our people to excel both professionally and personally by offering a wide range of health and safety-related courses and initiatives. As part of our commitment, we engage Securex as our external provider for prevention and protection at work.

In FY25, many colleagues joined the programme, where they engaged in a variety of courses and initiatives, including:

- Health and safety information during the mandatory onboarding for practitioners and contractors.
- Safety briefings: 271 participants. Internal intervention teams and external service providers have an important role in the safety procedure. The team ensures that alarm signals are treated appropriately, and that people present in our offices leave the building in a timely and correct manner when an emergency situation arises. To acquire sufficient knowledge, they attend a mandatory annual safety briefing.
- Virtual Reality fire safety training: 211 participants. This training is part of the fire prevention programme. In a virtual world participants learn basic fire-fighting techniques by simulating various scenarios in different environments.
- Ergonomics training: 81 participants. During a 1-to-1 online or in-person session, participants get personalised advice on how to set up their home or work office to ensure optimal comfort and productivity. Group sessions on office ergonomics are also part of the ergonomics programme.

- Mental health training and individual coaching sessions: 96 participants.
 - **"Boost Your Resilience"**: learning to understand the difference between healthy and unhealthy stress and to detect signs of mental exhaustion in oneself and others, while discovering strategies for maintaining a healthy mind and body.
 - **"Self-care"**: explores taking care of oneself during a practical day, providing opportunities for reflection, and delivering an action plan to achieve personal self-care goals.
 - **"Boost Your Team"**: learning to apply tools to manage team resilience, recognize early stress signals, and create a psychologically safe environment. Gain insights into stress management and prevention through practical exercises.
 - **"Power of Positivity"**: interactively discovering the power of positive thinking, participants reflect on their own thoughts and communication style through practical exercises and learn how to lift their positivity. At the end of the session, participants take away a personal action plan so they can continue growing a positive mindset.
- Health and well-being initiatives: 250 participants (including vision test and FibriCheck).
- First-aid training: 127 participants (including basic first-aid responder training, refresher sessions for responders, AED workshops, and first aid initiation training).

Prioritising well-being (continued)

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In addition, we offer free flu vaccinations, as well as medical health checkups for colleagues aged over 45. To ensure everyone's safety and to optimise working conditions, 100% of our offices receive site visits, safety audits, and risk assessments related to the different health and safety domains. These are executed with the prevention advisor, the facilities department, and in collaboration with external stakeholders, such as Securex. The topics relate to ergonomics, first aid, maternity protection, building maintenance, food safety, and a yearly fire safety risk assessment.

Measures and training programmes are presented to the Committee for Prevention and Protection at Work (CPPW) and are then set up to prevent hazards and limit damage. The CPPW also reviews the prevention plan and annual action plan, including changes, implementation, and results.

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Well-being domains

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- Fire safety: intervention teams, evacuation exercises, evacuation plans, intervention plans, emergency procedures, etc.
- Risk analysis
- Technical checks, requirements, and certification
- Building safety and requirements
- Building maintenance
- Working with third parties
- Site visits

Ergonomics

- Risk analysis
- E-learning ergonomics
- Ergonomic work environment
- Ergonomic tools
- Ergonomic coaching

Psychosocial aspects

- Risk analysis
- Register facts from third parties: monitor inappropriate behaviour by third parties (contractors/clients) with impact on own staff
- Preventative actions, "Burn-out Plan"
 - Person of trust/Prevention Advisor Psychosocial Aspects/ Internal Prevention Advisor
 - SPARK
 - Energise@Deloitte
 - Training (Boost Your Resilience, Self-care, Power of Positivity, Boost Your Team, and Time and Priority Boost sessions)
 - Securex mental well-being coach available to discuss, get advice on, or provide coaching on professional challenges
 - Therapist network 'Pobos' (Employee Assistance Programme)
 - Support line Securex

Health

- Vitality programme (Energise@Deloitte)

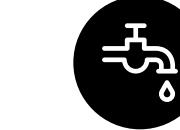
- First Aid Organisation
- Absenteeism: reintegration and medical examinations
- Occupational health and safety doctor Securex
- Vision tests for 50+
- Health check-up for 45+
- FibriCheck 45+
- Flu vaccination
- Red Cross blood drive

Environment

- Risk analysis

Workplace Development

- Building refurbishments and new office projects
- Environmental issues (e.g. specific emission of substances)
- Hygienic issues (e.g. legionella)
- Catering (e.g. FAVV)
- Electromagnetic radiation

Hygiene

Office risk assessments

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Type risk assessment	Frequency	Collaboration with	Antwerp	Boitsfort (Brussels)	Charleroi	Ghent	Hasselt	Kortrijk	Kessel-Lo (Leuven)	Liège	Oostkamp	Roeselare	Zaventem	Office coverage
Fire risk assessment with an assessment of the emergency action plan	Yearly	Third-party fire expert	v	v	v	v	v	v	v	v	v	v	v	11/11 100%
Maternity protection risk assessment	Every three years		v	v	v	v	v	v	v	v	v	v	v	11/11 100%
First aid risk assessment	Every three years	Company doctor from EDPB	v	v	v	v	v	v	v	v	v	v	v	11/11 100%
Periodic company visit	Every three years	EDPB	v	v	v	v	v	v	v	v	v	v	v	11/11 100%
Occupational safety risk analysis for our in-house catering zones	Yearly	EDPB	v			v							v	3/3 for in-house catering 100%
Ergonomic risk assessments for screen work	Every three years	EDPB	v	v	v	v	v	v	v	v	v	v	v	11/11 100%
Lifting equipment (lifts, cranes, aerial work platforms, etc.)	2x per year		8	3	NA	6	3	2	6	6	2	3	24	
Electrical high-voltage installations	1x per year		1	1	NA	2	3	1	1	NA	2	NA	2	
Electrical low-voltage installations	Every 5 years		1	1	1	1	1	1	2	1	NA	NA	1	
Steam appliances			NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Others (e.g. harnesses, belts, etc.)			NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

WORK-LIFE BALANCE

Achieving work-life balance through Flex Leave Solutions

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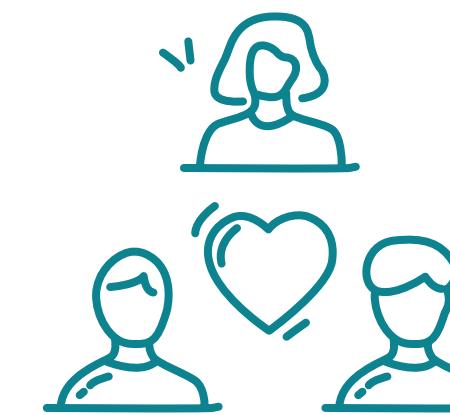
The Flex Leave Solutions initiative aligns with Deloitte's broader strategy of fostering a supportive and inclusive work environment. This strategy hinges on enhancing well-being and retention by providing adaptable options for vacation days. Our goal is to recognise and accommodate the diverse personal and family needs of our workforce, ultimately contributing to sustained engagement and overall organisational well-being. This approach not only bolsters employee satisfaction but strengthens Deloitte's reputation as an attractive employer, fostering a culture where professional demands are balanced with personal responsibilities.

Our Flex Leave Solutions offer employees the option to acquire additional vacation days through a salary exchange, providing flexibility to address personal and family needs. Additionally, Deloitte has introduced a flexible approach to working time for client-serving juniors, giving them greater autonomy to organise their own working hours. This initiative emphasises the importance of individual choice and the ability to prioritise what truly matters, enhancing the overall work-life balance for the workforce.

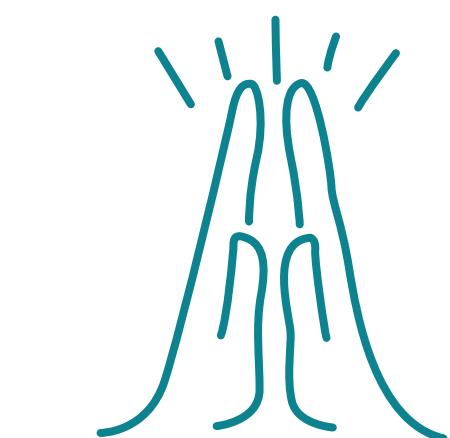
A key component of this programme is the empowerment of business leaders to approve leave requests, ensuring a balance between organisational goals and personal priorities. Leaders are provided with guidelines and resources to manage and support flexible leave arrangements, fostering a culture of trust and collaboration within teams. This leadership-driven approach is crucial for aligning both professional and personal commitments.

To effectively implement Flex Leave Solutions, Deloitte invests in training and resources aimed at equipping leaders with the necessary skills to promote and manage flexible work arrangements. Communication efforts, including regular updates and informational sessions, ensure that all colleagues are aware of and can utilise these benefits.

To assess the effectiveness of the Flex Leave Solutions, Deloitte has set specific metrics and targets. Key performance indicators include the positive feedback received from our people regarding the flexibility offered and trust in leadership. Success is also measured by the sustained engagement levels and overall well-being of the workforce.

**41%**

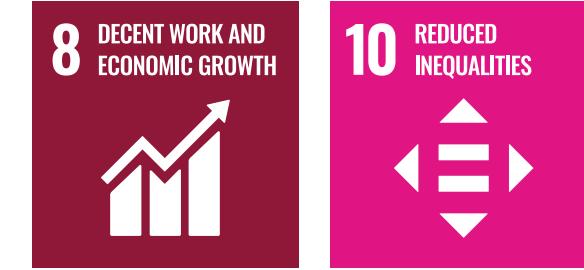
of staff use Flexible Leave Solutions

**88%**

“My choices around flexibility are respected.”



TALENT ATTRACTION



Magnet for excellence: Cultivating talent at Deloitte Belgium

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Talent attraction is a cornerstone of our strategy to maintain a dynamic and capable workforce. By implementing innovative and comprehensive programmes, we ensure that our organisation not only attracts the best talent but also retains and nurtures it effectively. Our focus is on creating an inclusive and engaging environment where individuals can explore new opportunities and grow.

Through a strategic blend of innovative programmes and targeted initiatives, we have established a comprehensive talent attraction and retention framework. From internal career mobility and exceptional candidate experiences to impactful internships and new-hire onboarding, each initiative amplifies our commitment to fostering a dynamic and inclusive workforce, perfectly aligned with our vision for the future.

**Top-notch candidate experience**

Treating every resume like gold, our talent acquisition team ensures a top-notch candidate experience through a tailored approach, building strong relationships with candidates and ensuring every candidate becomes an employer brand ambassador.

To create a positive candidate experience, we implemented several actions. After every recruitment process, whether the candidate is hired or not, we conduct surveys to collect feedback on their experience. This data helps us identify areas for improvement and refine our processes. Additionally, we take a personalised approach to each candidate, ensuring their experience is unique and tailored to their needs. Building strong relationships with candidates throughout the recruitment process ensures they feel valued, whether they secure a position or not.

With an overall Candidate Net Promotor Score (NPS) of +29 (Campus NPS of 34 and Experienced NPS of 24), we create a positive candidate experience across the board, leading to a strong employer brand.



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Candidate Net Promotor Score

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Through exclusive dinner events across key university cities, we fostered direct connections with students and provided valuable business insights.

Each event is a team effort with a hosting partner, selected business representatives, and recruiters who engage with students in a relaxed and interactive setting. This initiative provided an informal platform for meaningful interactions, allowing students to gain insights into Deloitte's culture and career paths and explore potential job opportunities.

More than 400 students attended the events, fostering authentic connections and showcasing our career opportunities and unique company culture. This direct engagement is vital for identifying and nurturing future talent, potentially leading to a robust recruitment pipeline.



Students attending a Deloitte Belgium Discovery Event in Brussels.



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Deloitte is committed to innovation and technology, with AI playing a significant role in the future of every industry. In October 2024, as part of our Innovation Week, we organised the Student Innovation Summit. Providing students with insights and skills for technological change, it also helped us connect with future talent.

The summit included hands-on AI technology experiences, interactive booths, keynotes, panel discussions, and AI Excellence Masterclasses. The event at Deloitte's Zaventem office attracted 200 students from STEM, law, and economics backgrounds.



Students gathering at Deloitte's Zaventem office for the Student Innovation Summit.



TALENT ATTRACTION

Job Students from Be.Face

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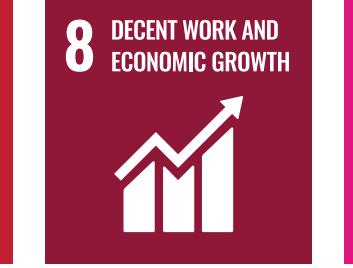
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Our partnership with Be.Face reflects our commitment to providing equal opportunities, ensuring diversity within our teams and exploring an untapped talent pool. Be.Face is an organisation that supports young people, often from minority groups, in their search for employment.

During the summer months, we employ job students from Be.Face to support our internal operations. In the summer of 2024, we welcomed 17 students, providing them with valuable work experience and actively contributing to their career development. These roles not only help our teams with essential administrative tasks but also provide these students with a stepping stone towards future employment.

This initiative continues to emphasise our dedication to diversity, leveraging an untapped talent pool, and making a real impact on students' professional lives.



Over the summer, 17 job students from Be.Face visited the Deloitte office in Zaventem.



TALENT ATTRACTION

Internship @ Deloitte

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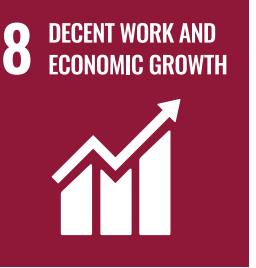
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By offering top-notch internship experiences to final- and pre-final-year students, we provide opportunities to discover our work environment and create interest to apply at Deloitte.

In FY25, we provided exceptional internship experiences to 292 students.



4 QUALITY EDUCATION

8 DECENT WORK AND ECONOMIC GROWTH

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A welcoming onboarding experience

Our onboarding process combines a business and firm discovery, complemented with plenty of interactions to facilitate connection and teambuilding.

We've developed a robust onboarding framework, welcoming experienced professionals and graduate recruits. We apply one onboarding process across business units to ensure a seamless and cohesive end-to-end experience for all new hires. Additionally, our new onboarding platform provides a pre-onboarding experience, allowing new hires to engage with the firm from the moment they sign their contracts.

A positive onboarding journey sets every individual up for success in delivering qualitative work for our clients and being part of the Deloitte community.



New joiners attending our Welcome Days event.



TALENT ATTRACTION**Career Switch**

Our Career Switch programme is designed to create opportunities for internal mobility.

To ensure our people can fully explore internal career opportunities, we conducted almost 200 career counselling sessions with colleagues. These sessions, facilitated by recruiters or HR business partners, offer our people one-to-one discussions on their career aspirations and the available opportunities within Deloitte. Additionally, we set up an internal career site where colleagues can browse open vacancies, submit their interests, and be contacted by the talent acquisition team when their skills match an open position.



113

colleagues made an internal move in FY25

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Promoting data protection and data security

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Deloitte Belgium has established a comprehensive and robust data protection framework, overseen by the Privacy and Confidentiality Office (PCO). This framework is designed to safeguard confidential and personal data throughout its entire lifecycle, ensuring the highest standards of protection, security, and compliance with applicable laws and regulations. The framework encompasses various critical components, including, among others, data classification, risk assessment, policy development, incident management, training and auditing.

The PCO plays a pivotal role in supporting the business by setting guidelines, responding to privacy and/or confidentiality-related requests, and training practitioners on effective data management practices. In this way, the business ensures that all data protection measures are consistently applied across the organisation.

Deloitte Belgium has appointed a Data Protection Officer (DPO) who oversees all data protection efforts. The DPO is supported by Privacy Liaisons within each business unit. This structured approach ensures the enforcement and monitoring of data protection practices, facilitating effective communication and compliance across all business units.

We are also ISO 27001 certified, demonstrating our unwavering commitment to information security management. This internationally recognised standard specifies the requirements for establishing, implementing, maintaining, and continually improving an information security management system. Our certification ensures that we have a systematic approach to managing sensitive company and customer information, safeguarding its confidentiality, integrity, and availability.

Deloitte Belgium's key internal policies are reviewed annually, ensuring they remain accurate, relevant, and aligned with current legal and regulatory requirements. Supporting controls—such as Records of Processing Activities and Privacy Impact Assessments/Data Protection Impact Assessments—are integral to our compliance and accountability efforts. They provide a detailed and systematic approach to managing data protection, ensuring ongoing compliance and accountability.

We recognise the importance of fostering a culture of privacy and cybersecurity awareness. To this end, we mandate multiple annual training programmes on privacy, confidentiality, and cybersecurity for all practitioners, including new hires and annual refresher courses. These programmes, which include phishing drills, equip our practitioners with the ability to identify and respond to potential security and confidentiality incidents, and personal data breaches.

Promoting data protection and data security (continued)

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An incident management procedure is in place to facilitate reporting and resolution of potential data incidents. This approach ensures swift action and minimises risks associated with such incidents.

Additionally, our automated detection system for unauthorised data transfers further strengthens our ability to manage insider threats effectively. By continuously monitoring for potential threats, we can take immediate action to mitigate risks and protect sensitive information.

To further strengthen our security culture, Deloitte Belgium has introduced the Cyber Champion role within each service line. Cyber Champions act as security advocates, promoting best practices and raising awareness about cybersecurity among their peers. These champions play a vital role in fostering a security-conscious environment and ensuring that security considerations are integrated into all aspects of our operations.

Certifications

Our security posture is continuously monitored and improved through multiple third-party security ranking platforms. These platforms provide valuable insights into our security performance, allowing us to benchmark against industry standards and identify areas for improvement. We are pleased to report that our security scores have been consistently increasing, reflecting our ongoing efforts to enhance our security measures and reduce risk.

By leveraging these insights, we can continually refine our security strategies and maintain a strong security posture. Our ISO 27001 certification ensures a systematic approach to managing sensitive company and customer information, ensuring its confidentiality, integrity, and availability. This certification is a testament to our dedication to maintaining the highest standards of information security.

Our commitment to data protection is further demonstrated through the structured approach provided by our PCO, DPO, Chief Information Security Officer and Privacy Liaisons. By incorporating comprehensive policies, systematic reviews, and continuous training, Deloitte Belgium strives to maintain the highest standards of privacy and data security.

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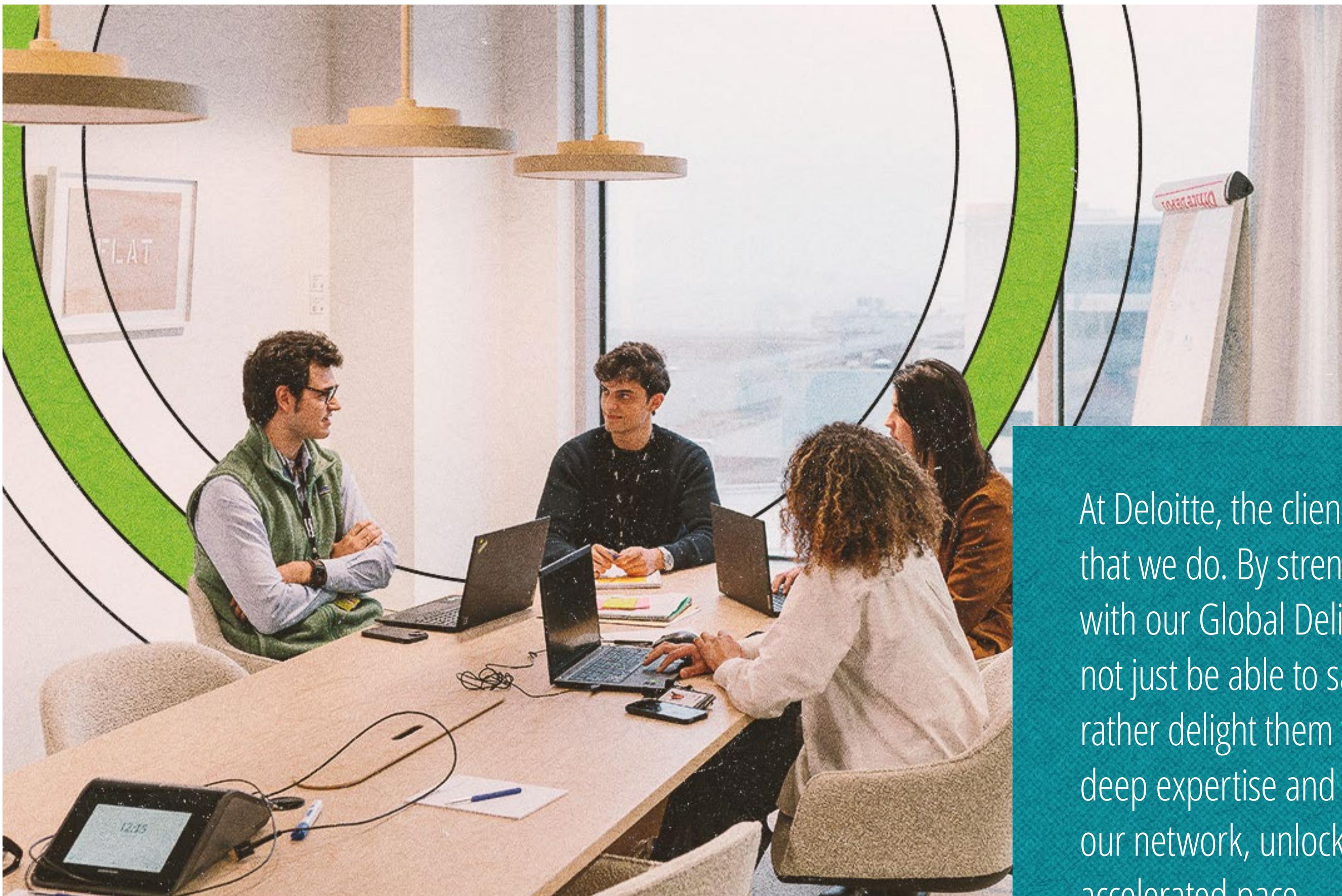
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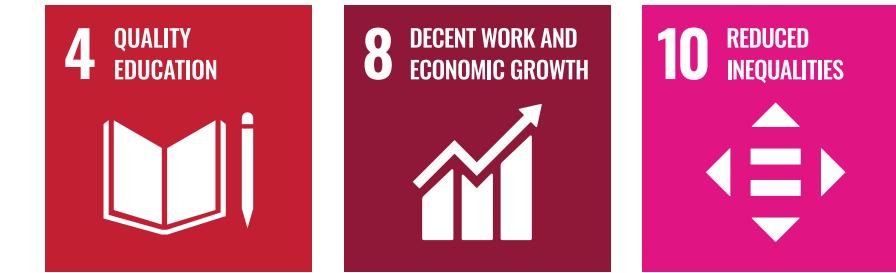
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At Deloitte, the client is at the centre of everything that we do. By strengthening our collaboration with our Global Delivery Network (GDN), we will not just be able to satisfy our clients' needs, but rather delight them with the globally developed deep expertise and innovation available in our network, unlocking additional value at an accelerated pace.



Deloitte's Global Delivery Network

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Deloitte's Global Delivery Network consists of delivery centres that serve as vital hubs for intellectual property, global best practices, advanced automation, and unmatched delivery expertise across a wide range of services, which are successfully applied to engagements worldwide. Harnessing this vast knowledge allows engagement leaders to bring the best expertise around the table to answer clients' needs.

One of the key advantages of the extensive network is the flexibility it provides in sourcing the right talent when and where it is needed most, enabling leaders to undertake large-scale, complex transformation projects with confidence, while preserving the local connection and expertise. Nearly 1.6 million client service hours are performed from our delivery centres, accounting for nearly 25% of our client service hours.

Onshore teams continue to be an integral part of the engagement operations, ensuring a connection to the local market. By leveraging global capabilities, local teams are empowered to focus on developing deep subject matter expertise, strengthening industry/sector and client knowledge.

Our near and offshore centres are located worldwide, enabling us to best serve our priority clients, markets, and geographies. With over 100,000 highly qualified professionals, Deloitte US-India offices stands as the largest delivery centre. We are also closely collaborating with delivery centres in Romania, Spain, Portugal, Egypt and Greece.

What does our Global Delivery Network bring to the table?

- **Capability depth and breadth:** A vast number of highly-skilled practitioners with the right mix of expertise, with access to years of experience and world-class assets to accelerate global tech-enabled transformations.
- **International & cultural diversity:** Embracing diversity in all forms gains a competitive advantage in the global marketplace. Diversity also leads to increased creativity and innovation.
- **Scalability:** Engaging with delivery centres provides dependable, scalable, and flexible options to resource engagements.
- **Increased support coverage:** The efficient "follow the sun" model offers the ability to provide faster delivery and support capabilities with around-the-clock assistance.
- **Unparalleled quality:** Quality and consistency are critical elements of our delivery centre experience, and the required processes and trainings are in place to support this. Engagement leaders have close oversight of delivery centre outputs.

Moreover next to our Global Delivery Network, Deloitte engages associates as subject matter experts, ensuring tailored and high-quality solutions for our clients.

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This section outlines how we ensure transparency, maintain high-quality standards, and communicate responsibly to foster trust and deliver positive social outcomes. Central to this is our commitment to actively gather and analyse client feedback, including key indicators such as the Net Promoter Score (NPS). We also highlight the Industry Weeks organised throughout the year, which provide valuable opportunities for engagement and collaboration with our clients. Additionally, we showcase various client cases that demonstrate how we protect and empower consumers throughout their entire experience with our offerings.



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At Deloitte, we see every challenge as an opportunity for growth. Our teams combine innovation and know-how to solve our clients' toughest problems. With world-class business knowledge and industry expertise, our services help clients drive progress and unlock real results.

Delivering integrated and multidisciplinary solutions

The multidisciplinary approach is at the heart of our legacy. It allows us to serve our clients with excellence and a wide range of expertise, while caring for our people and giving back to our communities. It also provides a safeguard against market volatility, ensuring the long-term viability of our network. It enables us to make significant investments in audit quality and innovation.

Serving clients with industry focus

To ensure that we provide bespoke and tailored solutions, we bring a unique industry lens and expertise to six key industries: Consumer; Energy, Resources & Industrials; Financial Services; Government & Public Services; Life Science & Healthcare; Technology, Media & Telecommunications. We strive to make a lasting impact by providing valuable insights, empowering industry and business leaders while showing the full strength of what Deloitte has to offer.

Through Deloitte Private, we focus exclusively on privately-owned companies, family businesses and individuals across all sectors and industries. By partnering with many of Belgium's most successful family enterprises and entrepreneurs, we have proudly earned the reputation of being a trusted advisor. We are dedicated to helping them achieve their ambitions, steering together on their journey towards success.

“

Despite significant market shifts and evolving client needs, our differentiator – MDM – allowed us to consistently deliver premium value. Our success is driven by our multidisciplinary approach, innovative thought leadership, transformational strategies, all designed to provide impactful solutions to our clients.

**KOEN BECKERS**

MANAGING PARTNER GROWTH

“

Deloitte Private stands as a trusted advisor to Belgian family businesses, investors, and emerging growth companies. Through multidisciplinary services, we serve not only enterprises but also extend our expertise to families and family offices through vertical integration. In the midst of a swiftly evolving digital and economic landscape, we are committed to offering innovative solutions that foster growth, enhance resilience, and ensure long-term success.

**MANU BREHMEN**

MANAGING PARTNER DELOITTE PRIVATE

QUALITY OF OUR SERVICES

Gaining valuable insights from our clients

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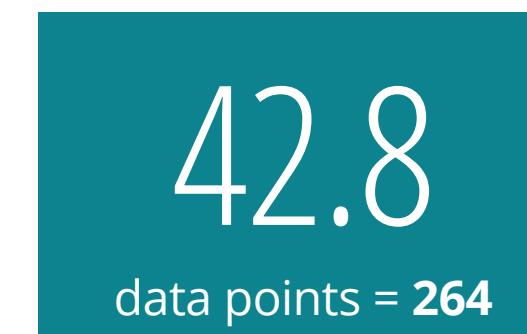
Promotion

We are committed to empowering our clients to excel. It is our mission to provide great client service and ensure that we are continuously improving to meet, and exceed, their changing needs. The Net Promoter Score (NPS) is one of the tools we use to gauge our impact on our clients.

The NPS asks clients to answer a short survey, and depending on the feedback of all those surveyed, an organisation receives an aggregate score between -100 and 100. An NPS score above 0 is considered good, 50+ is excellent. Our clients stated that our main strengths are our people, our competent proactive teams with technical knowledge in multiple areas, and a good understanding of the clients' businesses.

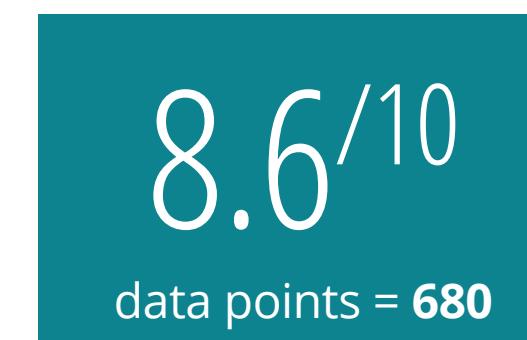
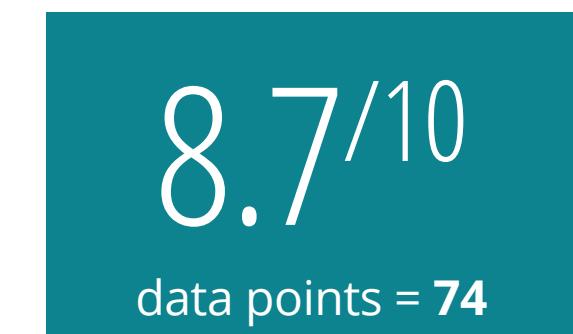
Engagement quality

We also send an Engagement Review, a brief survey at key milestones during a project to obtain rapid, direct feedback. It provides an understanding of how the client perceives the quality of our services, enabling us to build on our strengths and act on areas for improvement.



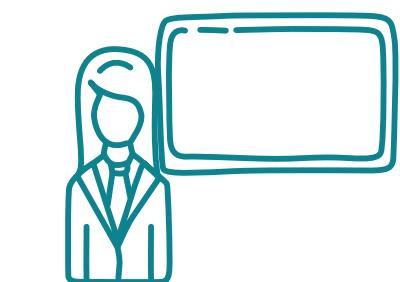
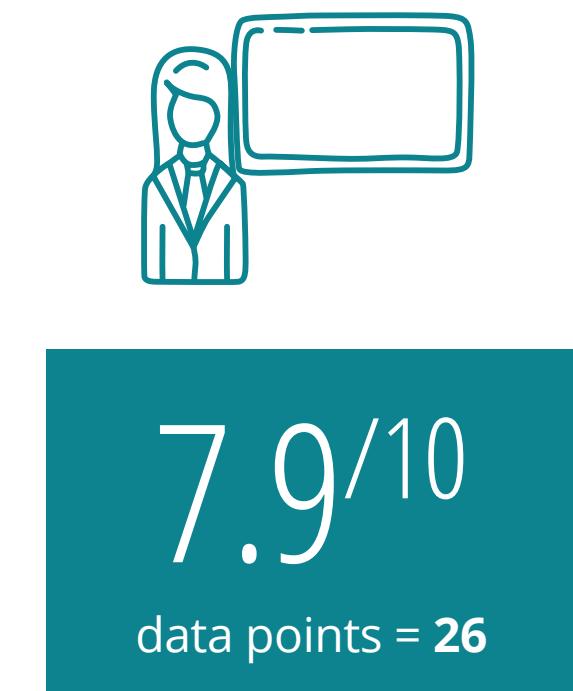
Relationships

Client Service Assessments (CSAs) are comprehensive interviews with the client's G-suite conducted by an independent member of the client feedback team. These are conversations tailored to each client's experience and relationship with Deloitte. CSAs are performed to assess the strength of our client relationship on a strategic level, identify opportunities for improvement in our collaboration, and act on new intelligence and insights obtained from these interviews.



Proposal quality

A Bid Debrief (BD) is an interview with the lead contacts directly involved in the tendering process at the client (or future client). Questions focus on people, price, and proposition. A BD gives us rapid, direct feedback from clients after a win or loss, providing a deeper understanding of what sets us apart from the competition to either win or lose a bid. This allows us to improve each stage of the proposal process and show ongoing commitment towards our clients.



QUALITY OF OUR SERVICES**Consumer Industry Week****Exploring the path ahead****General information****Environmental information****Social information**

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In the dynamic landscape of the Consumer industry, Deloitte continues to take a multifaceted approach to focus on innovation and sustainability.

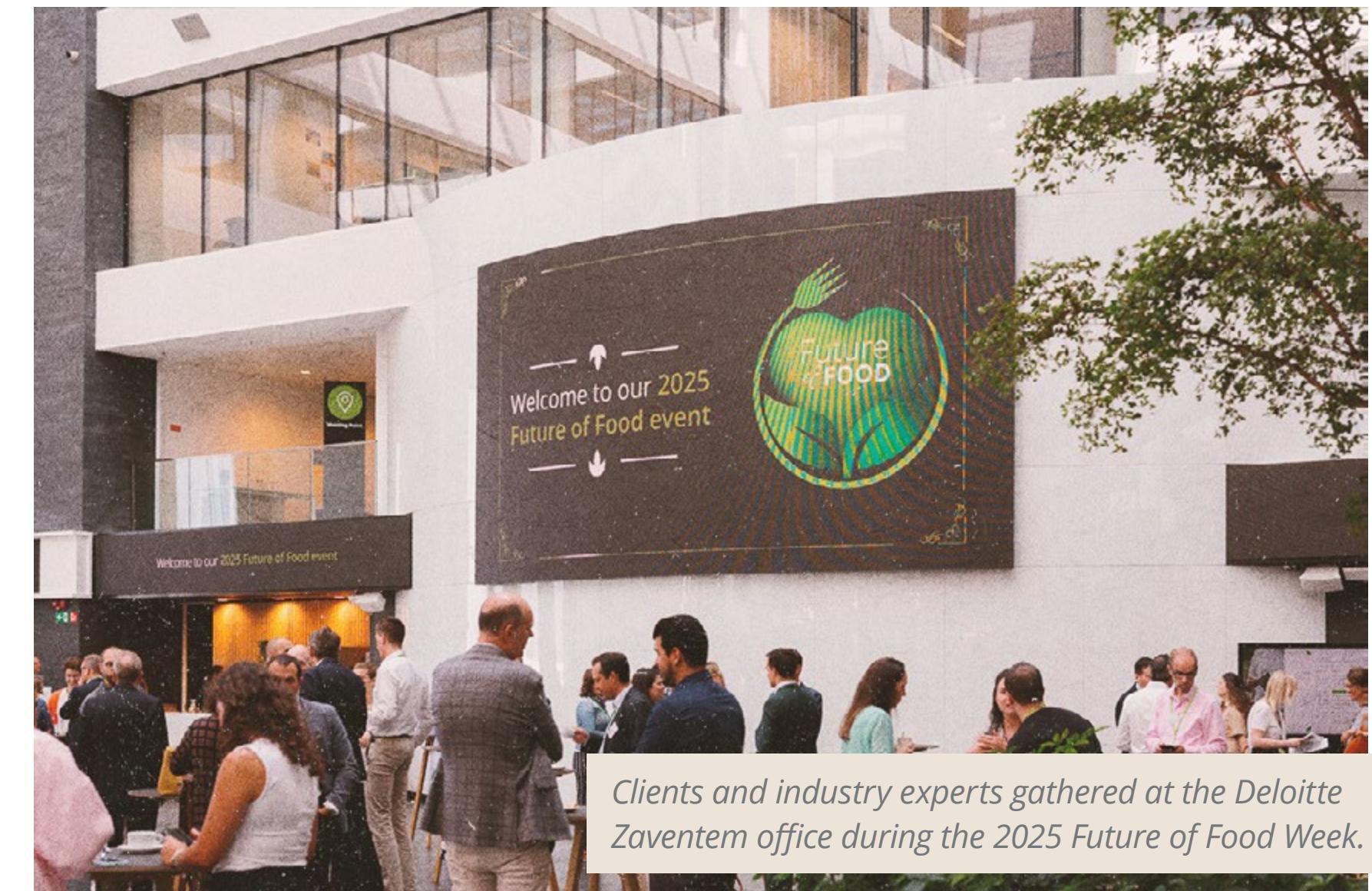
Future of Food: harvesting ideas

Deloitte's 2025 Future of Food Week offered a rich menu of enlightening internal sessions, a community event and a client event. The client event took place on 13 May 2025. The purpose of the event was to bring together clients and industry experts from the food sector to explore a number of diverse topics.

Throughout the day, 24 breakout sessions were organised as well as two keynotes. We delved into the latest trends reshaping the food sector, exploring everything from AI-driven innovation to sustainable sourcing, food franchising strategies, and evolving consumer appetites. We explored the new technologies and new capabilities that are offered today and how we prepare ourselves for the future of this sector.

Future of Automotive: Belgian attitudes towards electric vehicles

During the Brussels Motor Show, our Belgian Automotive Lead, Aled Walker, presented the latest edition of Deloitte's Global Automotive Consumer Study. The study revealed a persistent preference for petrol or diesel vehicles among Belgian consumers, with 45% favouring these over battery electric vehicles, primarily due to high upfront costs and charging concerns.



Clients and industry experts gathered at the Deloitte Zaventem office during the 2025 Future of Food Week.

QUALITY OF OUR SERVICES**Energy, Resources & Industrials Industry Week****The Future of the European Industry****General information****Environmental information****Social information**

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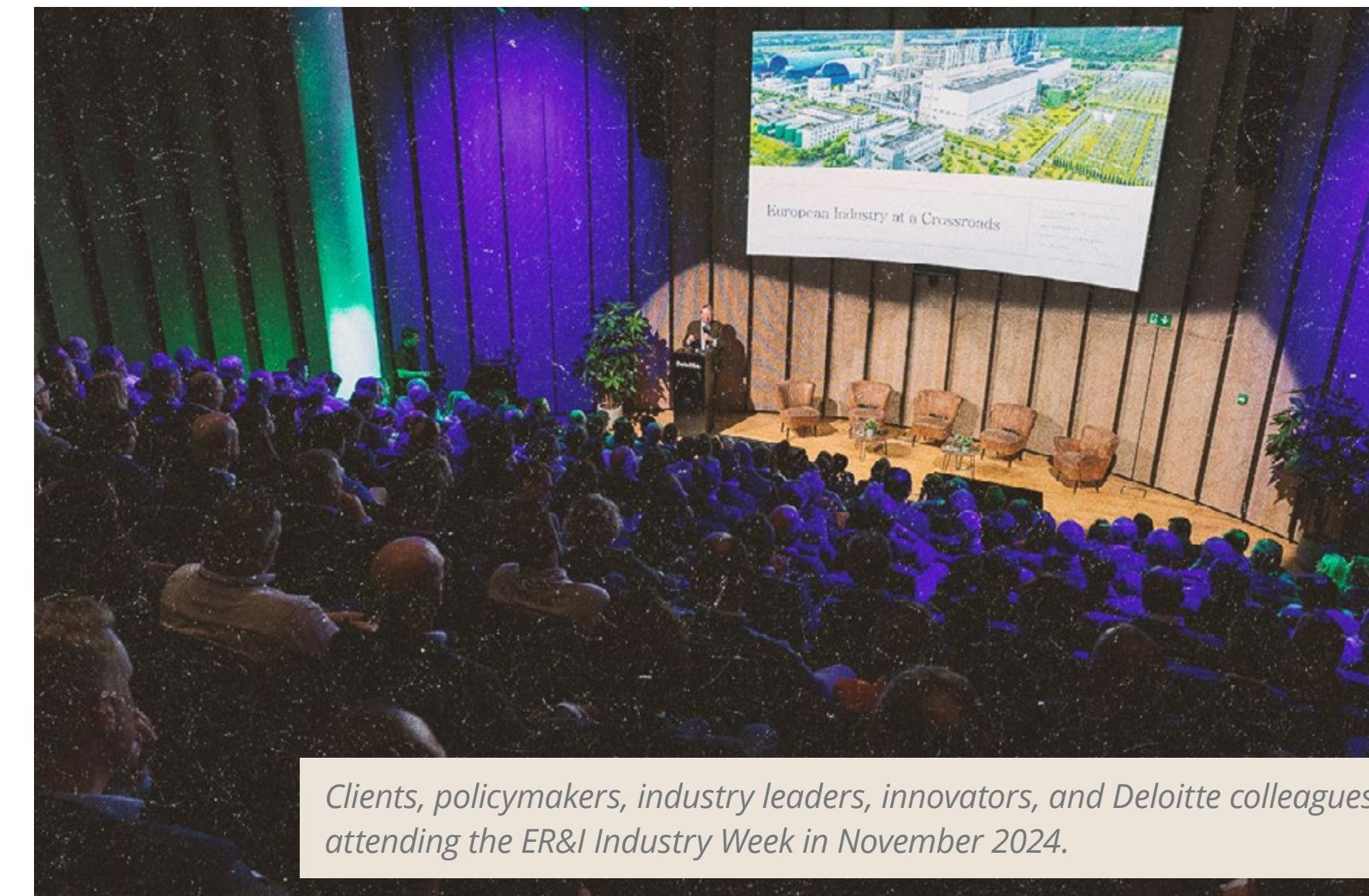
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From 25-29 November 2024, Deloitte hosted the Energy, Resources & Industrials (ER&I) Industry Week, a dynamic event focused on shaping the future of European industry. This special week brought together clients, policymakers, industry leaders, innovators, and Deloitte's own community to explore how Europe can remain competitive and lead the green transition.

A highlight was the client event titled The Future of the European Industry. Attendees experienced a start-up innovation fair showcasing cutting-edge technologies and ideas. The event featured inspiring speakers and a lively panel discussion centred on Europe's ambition to transform its manufacturing footprint. The goal is clear: to scale intellectual property and technologies while developing industrial policies that genuinely support companies in their journey towards sustainability and innovation.

Alongside this, Deloitte's internal community received sector-specific training sessions to keep professionals up to date with the latest trends and industry dynamics. During the Community & Alumni event, the ER&I project carousel was a standout feature, showcasing impactful projects from the past year. This was followed by an award ceremony recognising outstanding contributions, keynote speeches from alumni, and a networking reception that fostered collaboration and knowledge sharing.

Deloitte's ER&I Industry Week demonstrated a strong commitment to supporting Europe's industrial future — one that is innovative, sustainable, and competitive.



Clients, policymakers, industry leaders, innovators, and Deloitte colleagues attending the ER&I Industry Week in November 2024.

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Financial Services Industry Week

Enhancing health literacy and care reach in Belgium

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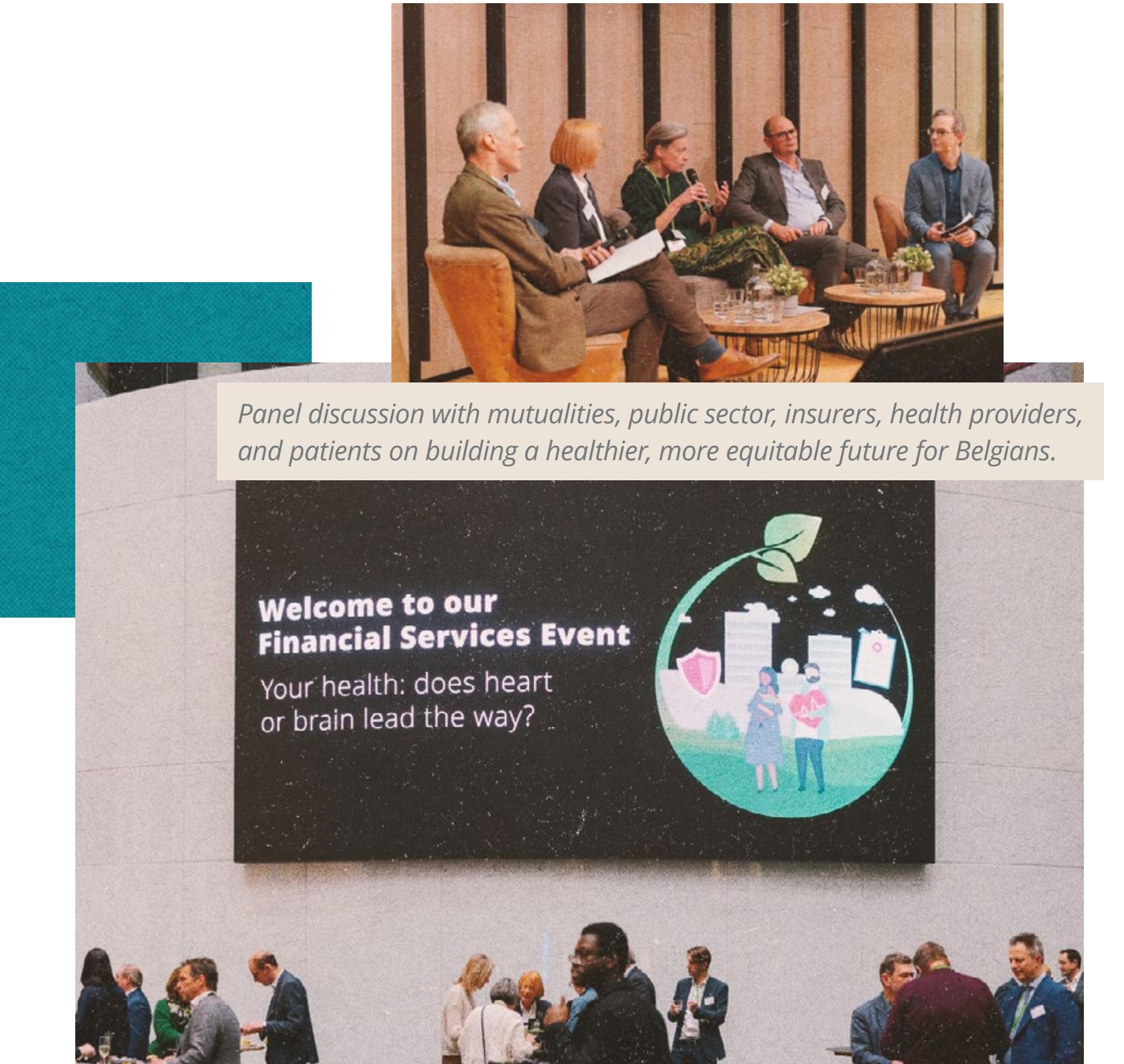
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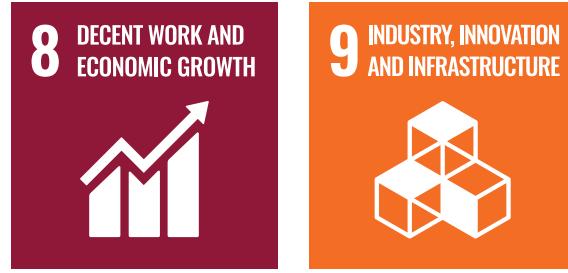
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The Financial Services Industry Week, 3-7 February 2025, began with the launch of a comprehensive study conducted by Deloitte, AG Insurance and Prof. Dr. Alfred Angerer from the Zurich University of Applied Sciences. The study provides a comprehensive view on citizens' perceptions regarding health and the cost of healthcare in Belgium. It also reveals the level of health literacy and how health insurers and other stakeholders could help improve access, transparency, and the experience of care.

Following the report launch, the client event centred on the study's findings, focusing on enhancing health literacy and care reach in Belgium. The event addressed critical topics such as generational shifts in expectations, and the need for transparent communication. A panel discussion featured representatives from mutualities, the public sector, insurers, health providers, and patient representatives, exploring how to build a healthier and more equitable future for all Belgians.

The week concluded with a community and alumni event, showcasing impactful projects from the past year and celebrating achievements with an award ceremony. The event concluded with a networking drink, allowing us to reconnect with our valued alumni.



QUALITY OF OUR SERVICES

Government and Public Services Industry Week

Transforming tomorrow's government, today

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Governments around the world are navigating increasing complexity, driven by rapidly advancing technologies and evolving citizen expectations. At Deloitte, we believe innovation is the key to building future-ready public institutions, and that transformation starts with a shared vision and collaboration.

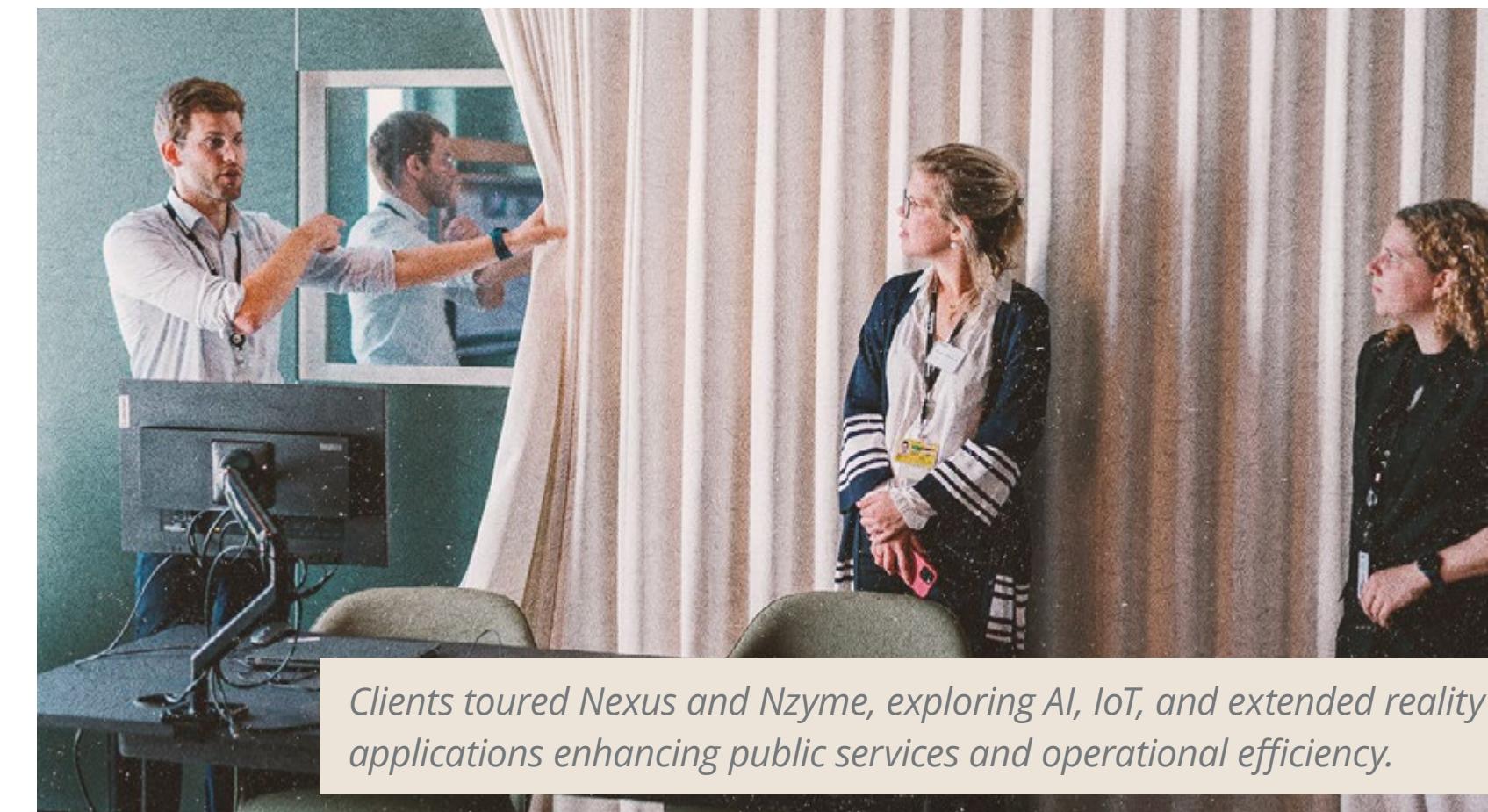
During this year's Government and Public Services (GP&S) Industry Week, 10-13 June 2025, we held a client event exploring how technologies such as artificial intelligence, space innovation, and digital platforms are shaping the future of public services. It brought together industry experts, public sector leaders, and pioneering thinkers to discuss how bold ideas can lead to lasting change.

The event kicked off with an opportunity for our clients to visit Nexus (our experience centre connecting business with applied technology) and Nzyme (the lab applying the Nzyme methodology to make the best possible human decisions). The guided tour showcased real-world applications of artificial intelligence, internet of things, and extended reality in public sector scenarios. This immersive experience highlighted how these technologies are being leveraged to enhance public services and improve operational efficiency.

After the tour, Space Engineer Stijn Ilzen, who has worked with the European Space Agency, explained how a "moonshot mentality" enables government leaders and institutions to tackle major challenges with bold, future-focused thinking. His insights underscored the importance of ambitious goals and innovative approaches in driving transformational change within public institutions.

This was followed by a dynamic panel discussion with senior voices in digital governance. They included Régis Pitolet, Head of IT Digital transformation for the City of Brussels & Chief Digital Officer of the Year 2023; Willem De Meyer, Head of the Counter Platform for Flemish Government; Inês Ramos, Deloitte Belgium AI specialist focusing on the EU, and Manu Breynaerts, Domain Manager for Administrative Simplification at FOD BOSA.

In addition to the client event, a community event was organised to bring together all internal G&PS colleagues. It aimed to foster collaboration and engagement among our professionals, providing an opportunity for them to connect, share insights, and strengthen relationships.



QUALITY OF OUR SERVICES

Life Sciences and Healthcare Industry Week

Driven by alliances and talent

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This Life Sciences and Healthcare (LSHC) Industry Week took place from 17-21 February 2025, with a primary focus on keeping the client at the centre of everything we do. This week was dedicated to enhancing client relationships, fostering professional growth, and engaging with the community through meaningful activities.

Throughout the week, 11 account team meetings were organised, providing a platform for teams to collaborate, strategise, and align their efforts towards delivering exceptional value to clients. These meetings reinforced our commitment to understanding and addressing client needs, ensuring that our services remain relevant and impactful.

In addition, daily learning sessions were conducted, offering colleagues the opportunity to deepen their industry knowledge and develop new skills. As a testament to our dedication to professional development, we successfully certified 16 newly qualified practitioners during the week, further strengthening our team's capabilities.

A highlight of the week was the LSHC community meeting, which provided a forum for colleagues to discuss sector-specific challenges and opportunities. This meeting facilitated collaboration and knowledge sharing, enhancing our ability to deliver innovative solutions to clients within the LSHC sector. Another high point was Student Day, a huge success, welcoming 60 students—double the number from last year—to participate in interactive sessions and gain insights into the industry.

As part of our commitment to social responsibility, we hosted a blood drive in collaboration with the Red Cross. Nearly 100 participants donated blood, contributing to a vital cause and demonstrating our dedication to making a positive impact in the community.



LSHC Student Day welcomed 60 students—double last year's number—for interactive sessions and industry insights.

QUALITY OF OUR SERVICES



Technology, Media & Telecommunications Industry Week

Exploring Digital Belgium

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The Technology, Media & Telecommunications (TMT) Industry Week was a remarkable event that showcased the dynamic future of the TMT industry.

The week commenced with an internal kick-off session, during which a panel of industry experts, thought leaders and specialists explored the transformative potential of our digital nation, offering in-depth insights.

The week continued with an alumni cocktail, providing a relaxed atmosphere for TMT alumni to reconnect with former colleagues. The alumni then joined our client event where Duncan Stewart, the author of the TMT Predictions report, which was launched during the week, shared his vision for the future of TMT in 2025 and beyond. Duncan addressed critical issues such as infrastructure investments, gender disparities, energy consumption, and trust concerns around Generative AI adoption. He also highlighted emerging trends, including new AI-equipped devices, enhanced sports infrastructure, and telecom innovations, offering strategic insights to help businesses navigate the evolving TMT landscape.

Our internal community had the opportunity to enhance their knowledge through learning sessions. They included a TMT Industry insights training and a GenAI training, equipping our team with the skills and understanding to thrive in the rapidly changing TMT environment.

Recognising the significance of gaming and e-sports within the TMT industry, we transformed the atrium of the Zaventem building into a vibrant gaming hub. Three game zones were installed, featuring two PlayStations with "EA SPORTS FC 25" and "Overcooked! All You Can Eat", a Formula 1 racing simulator, and a virtual reality station offering "Job Simulator". These activations provided an engaging experience for the entire firm and visitors, highlighting the innovative spirit of the TMT industry.



The Zaventem atrium was transformed into a vibrant gaming hub with multiple interactive zones.

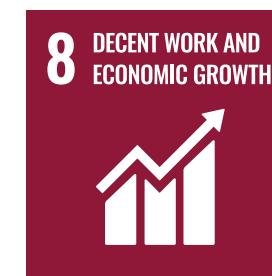
QUALITY OF OUR SERVICES**ESG Leadership Summit****General information****Environmental information****Social information**

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On 18 March 2025, we hosted our second ESG Leadership Summit at our Zaventem office, an event that brought together over 200 clients. The summit focused on C-level executives and sustainability professionals from various industries, emphasising the importance of environmental, social, and governance initiatives.

The event started with an opening speech by our BE Sustainability Leader Eline Brugman, setting the tone for a day dedicated to sustainability. Attendees had the opportunity to choose from 13 breakout sessions, each centred around diverse sustainability themes. They covered a wide range of topics, including the new regulatory framework under CSRD, pay equity, technology within ESG, and the digital passport, among others. Additionally, this year featured three sessions specifically focused on sustainability within the public sector. During these breakout sessions, various clients were invited to present their case studies, showcasing successful projects completed by Deloitte. This provided valuable insights and real-world examples of effective sustainability initiatives.

After the breakout sessions, a very insightful keynote was delivered by Koen Bouckaert, Managing Director Consumer at Gimv. Koen painted a vivid picture of how sustainability initiatives have evolved over the past 20 years, highlighting significant shifts and progress. Furthermore, he gave insights in how Gimv values companies from a sustainability perspective as an investment company.



Over 200 clients joined us at the Zaventem office for our second ESG Leadership Summit, focusing on sustainability and governance.

The keynote was followed by a panel discussion featuring leaders from different industries, each sharing their unique perspectives on the topic. The event concluded with a compelling presentation by The Ocean Cleanup, an environmental engineering organisation, detailing their impactful efforts to clean up the oceans.

The ESG Leadership Summit was a resounding success, fostering meaningful discussions and inspiring action towards a sustainable future.

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QUALITY OF OUR SERVICES

Belgian Best Managed Companies

Recognising Belgian business success

Best Managed Companies shines a spotlight on Belgium's outstanding private businesses. These companies drive the collective economy and create a bright future for stakeholders.

Best Managed Companies Summit

On 2 October 2024, the Best Managed Companies Summit was held, welcoming more than 70 participants. This event was open to the management teams from the current Best Managed Companies as well as potential future laureates. The summit provided an invaluable opportunity for leaders to engage, share insights, and explore strategies for achieving excellence in management and leadership.

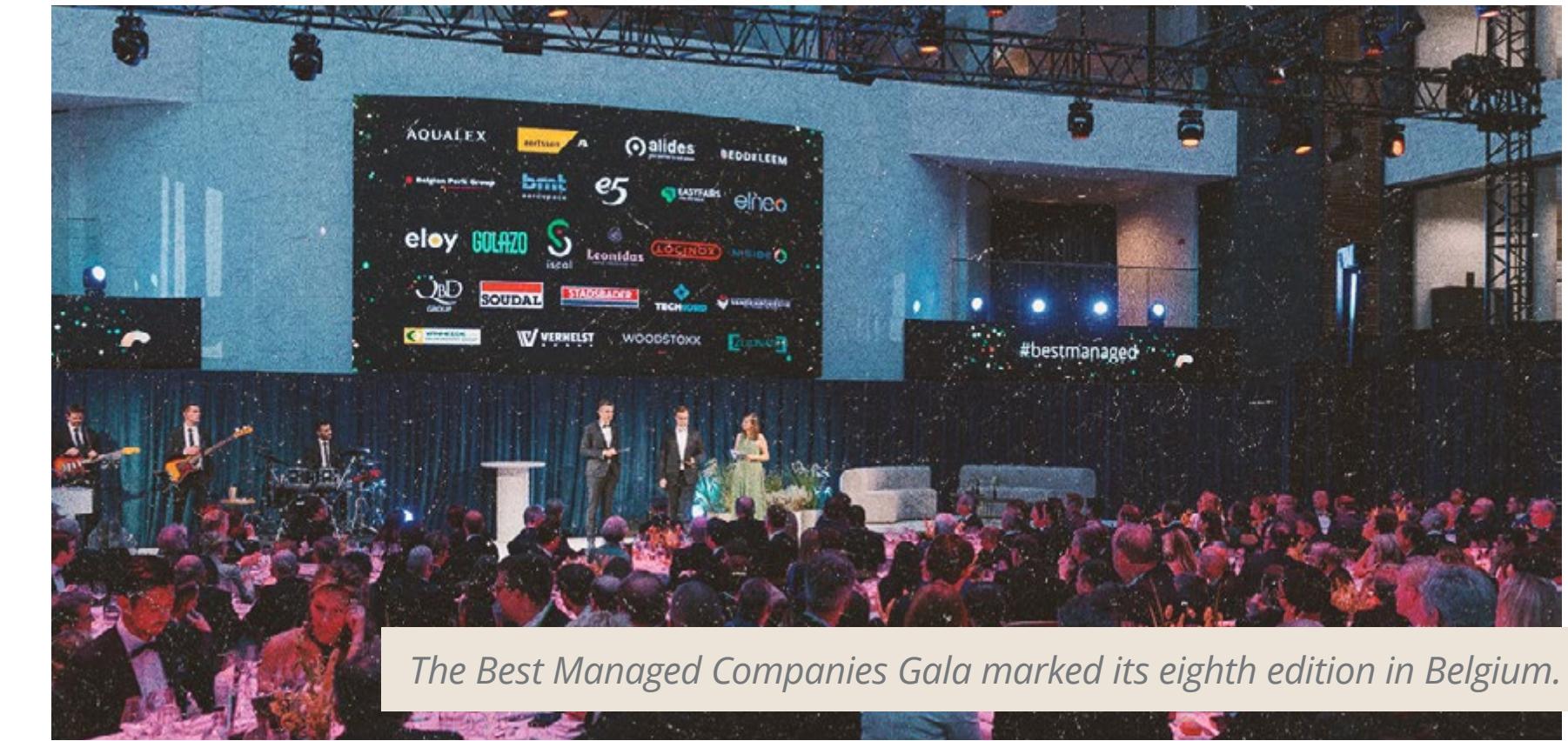
Best Managed Companies CEO Dinner

On 11 March 2025, the Best Managed Companies CEO Dinner took place, featuring an intimate gathering of 22 CEOs from Best Managed Companies, facilitating meaningful dialogue and fostering connections among top leaders.

Best Managed Companies Gala

The Best Managed Companies Gala was held on 22 May 2025, marking the eighth edition of the programme in Belgium. This prestigious event celebrated the announcement and recognition of all New, Gold, Platinum, and requalifying Best Managed Companies.

This year, the programme welcomed three new companies—BMT Aerospace, e5, and Iscal—to a network of 24 Belgian family businesses



The Best Managed Companies Gala marked its eighth edition in Belgium.

recognised for their clear strategy, operational excellence, and strong leadership. These companies exemplify the qualities that define a Best Managed Company, contributing to the vibrant community of successful family enterprises in Belgium.

For the first time, all communications related to the gala and during the event were conducted in French and Dutch, aligning with Deloitte Private's strategic direction to address the audience in their native languages. Previously held in English, this new approach was warmly received, enhancing our connection with the audience of family enterprises and demonstrating our commitment to being close to our customers.

Through these initiatives, Deloitte continues to support and celebrate excellence in leadership, fostering a community of Best Managed Companies that set the standard for strategic vision and operational success.

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Belgian Best Managed Companies (continued)

Recognising Belgian business success

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Having the opportunity to recognise and support Belgium's top family businesses is truly rewarding. It is a privilege to witness their resilience, innovative spirit, and commitment to sustainable growth and management.

These companies highlight the importance of continual improvement and operational excellence, showcasing the enduring value of the Best Managed Companies programme. This year, we are particularly excited to see how they embrace “stagility”—the perfect blend of stability and agility—to navigate the ever-changing business landscape.

BRUNO PEELAERS

BEST MANAGED COMPANIES PROGRAMME LEADER

2025 BELGIUM BEST MANAGED COMPANIES

These 24 private Belgian companies are being recognised for operating at the highest standards of business performance.

New laureates

Labelled in 2025

- BMT AEROSPACE
- E5
- ISCAL

Requalifying laureates

Labelled since 2024 or 2023

<ul style="list-style-type: none"> • ALIDES • AQUALEX • BEDDELEEM • ELOY 	<ul style="list-style-type: none"> • LEONIDAS • VERHELST GROUP • WOODSTOXX
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Gold laureates

Labelled since 2022

- N-SIDE
- TECHNORD

Requalifying Gold laureates

Labelled since 2021 or 2020

<ul style="list-style-type: none"> • AERTSSEN GROUP • BELGIAN PORK GROUP • ELNEO • LOCINOX • QBD GROUP • STADSBADER 	<ul style="list-style-type: none"> • VANDENBUSSCHE • VANHEEDE ENVIRONMENT GROUP • ZUIDNATIE
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Platinum laureates

Labelled since 2019

- EASYFAIRS
- GOLAZO
- SOUDAL GROUP

For more info about the Belgium's Best Managed Companies visit
www.bestmanaged.be

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Deloitte's Technology Fast 50

Raising the roof for tech innovation

The Fast 50 programme recognises the very best of Belgium's fastest growing technology companies and Rising Stars. It celebrates innovation and entrepreneurship.



Loop Earplugs: First company to win Deloitte's Technology Fast 50 twice.

The Deloitte Technology Fast 50 competition recognises and ranks the 50 fastest-growing companies in Belgium based on revenue growth over the last four years. These companies make significant contributions to the future of our economy, and they deserve special recognition and support—precisely what this competition provides.

The Rising Star Competition is open to startups active for less than four years. In this category, the key criterion is revenue potential rather than revenue growth.

On 18 September 2024, the Rising Star preselection took place, where approximately 80 companies pitched in front of a panel of experts from the technology sector analysing each entry and making a selection based on scalability, experience, management team expertise, and promising growth. This process resulted in a list of 10 finalists who then pitched on the Fast 50 event day in front of an external jury.

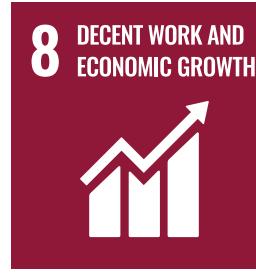
On 24 October 2024, all winners were revealed during the Fast 50 event that was part of Innovation Week, enabling enhanced matchmaking between corporates and startups/scaleups. This integration fostered greater collaboration and opportunities for innovation, reinforcing the importance of the Fast 50 as a catalyst for growth and development within the technology sector.

“

After a year of tracking promising Belgian technology companies through the Technology Fast 50 programme, it is inspiring to see entrepreneurs from various sectors developing innovative solutions that positively impact daily life. Loop Earplugs' achievement of winning the title for the second time is remarkable, highlighting their exceptional innovation and the passion driving their business forward.

YANNICK VAN DEN BROEKE

PROGRAMME DIRECTOR DELOTTE'S TECHNOLOGY FAST 50



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Deloitte's Technology Fast 50 (continued)

Raising the roof for tech innovation

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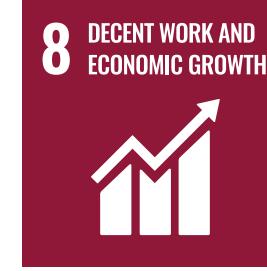


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We are seeing a trend in the Fast 50: companies that have been nominated or won before are re-entering the list. This reflects the strength of the Belgian technology sector, which not only excels in creating start-ups, but also in scaling them sustainably. Loop Earplugs' growth and continued innovation set a powerful example, inspiring the Belgian tech community, and enhancing the international visibility of our technology companies.

SAM SLUISMANS

PROGRAMME LEADER DELOITTE'S TECHNOLOGY FAST 50



2024 WINNERS

- **Loop Earplugs**: First ever to win Deloitte's Technology Fast 50 twice.
- **Aikido Security**: Elected Rising Star 2024.

ADDITIONAL AWARD

Bicycle leasing company **o2o** won the award for "Most Sustainable Growth," presented to the Fast 50 participant that has achieved the highest average ranking over the past four consecutive years.

SECTOR AWARDS

The Technology Fast 50 also awards the fastest-growing companies in eight different categories. In addition to Life Sciences & Health Care, which was won by **Loop Earplugs**, the following category awards were presented.

Communications & Networking

Hoplr – Lokeren, 511.71%

FinTech

Keypoint – Gistel, 2,418.78%

Digital Commerce

Just Russel – Ghent, 4,483.19%

Media & Entertainment

Funkey – Ghent, 773.66%

Electronic Devices, Hardware & Semiconductor

Diabatix – Leuven, 334.27%

Mobility

Lizy – Brussels, 3,674.41%

Enterprise Software

Vertuosa – Nivelles, 2,008.66%

Sustainability

Inopsys – Mechelen, 789.66%

For more information about Deloitte's Technology Fast 50 programme visit www.fast50.be

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QUALITY OF OUR SERVICES

Regional executive events

CxO Event South, CEO Event West

Deloitte Private empowers and inspires regional leaders by exchanging industry practices through major regional events. These gatherings provide invaluable opportunities for collaboration, addressing key challenges, and exploring new frontiers in sustainability and technology.

CEO Event West

On 7 May 2025, CEO Event West started with a company visit at Agristo, offering a behind-the-scenes look at the operations and innovations driving the company's success.

- Filip Wallays, CEO of Agristo, elaborated on the strategic choices for family businesses to succeed globally, sharing valuable insights and strategies for navigating the complex global market.
- Geert Noels, CEO Econopolis Group, brought his vision on geopolitics by providing an in-depth analysis of the current geopolitical landscape and its implications for businesses.

Following these presentations, a panel discussion took place featuring Filip Wallays, Geert Noels, and Rolf Driesen. The panelists discussed key topics and answered questions from the audience, fostering a dynamic exchange of ideas.



Panel discussion fostering dynamic audience engagement.

CxO Event South

CxO Event South, taking place on 18 June 2025, started with a visit to LabOdoo, offering insights into the innovative applications of AI, IoT, and extended reality.

Fabien Pinckaers, CEO of Odoo, presented the "The Walloon Unicorn" by sharing the success story and impact of Odoo in the region.



CxO Event South featured a LabOdoo visit and a presentation on Odoo's regional impact.

A panel discussion moderated by Guillaume Deschamps, partner at Deloitte, focused on "The Walloon Scene and its Impact." The panel included Dominique Tournier, Director General Products and Services AWEX; Pierre Wunsch, Governor National Bank of Belgium (BNB); and Alessandra Mazzocchetti, Chief Financial Officer Odoo.

Pierre-Yves Jeholet, Vice-President and Minister of Economy, Employment, Training and Industry, provided the closing remarks.

By bringing together key stakeholders and thought leaders, Deloitte remains dedicated to supporting our clients and partners in navigating complex challenges and unlocking new growth opportunities.

IMPACT OF CLIENT SERVICES**Scale-ups Confidence Survey****Thought Leadership****General information****Environmental information****Social information**

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The annual Deloitte Scale-ups Confidence Survey is a key thought leadership initiative designed to provide a comprehensive, data-driven pulse check on the Belgian start-up and scale-up ecosystem. It gathers insights directly from start-up founders and leaders, offering a real-time view into the priorities, confidence levels, and challenges shaping the country's most dynamic businesses.

The survey's findings are critical for a wide range of stakeholders—from investors and policymakers to corporate partners—enabling a more informed and collaborative approach to fostering innovation and growth. This report serves as more than just a summary of data; it is a strategic tool that generates meaningful impact by actively contributing to the public debate, guiding strategy for both established companies and aspiring scale-ups, and fostering collaboration by highlighting the shared challenges and priorities of the ecosystem. The report is further enriched by commentary from prominent experts within the Belgian ecosystem, providing valuable, on-the-ground insights.

The 2025 Belgian Edition in Focus

The 2025 survey collected insights from 202 scale-ups across Belgium. The participants represented a diverse range of industries, with Enterprise Software, Life Sciences & Health Care, and Services being the most prominent sectors. A majority of the participating companies operate in a B2B context, and in terms of size, most employ fewer than 50 full-time staff. These findings offer a detailed snapshot of the ecosystem's composition and priorities.



Scale-ups Confidence Survey (continued)

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In conclusion, the 2025 Scale-ups Confidence Survey reinforces that the Belgian ecosystem is not just surviving but actively thriving. The community is demonstrating remarkable adaptability by balancing bold ambition with a sober and strategic focus on sales, customer retention, and operational excellence.

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The figures confirm the agility of Belgian start-ups and scale-ups to tap into high-growth markets. By combining deep tech capabilities with purpose-driven innovation, they are well positioned to lead the next wave of transformation.

ANAÏS DE BOULLE

SCALE-UPS LEADER DELOITTE BELGIUM

HIGHLIGHTS

- **Customer acquisition challenges:** Over half of Belgian startups and scale-ups cite lower or delayed customer signings as their main challenge for 2024, reflecting prolonged decision-making in a cautious market. Customer acquisition remains the top strategic priority for 2025, with 89% of companies focusing on new business despite funding and resource constraints, marking a 7% increase from last year.
- **Sector growth expectations:** Strongest growth is anticipated in the Communications & Networking and Media & Entertainment sectors, with projected growth rates of 310% and 283%, respectively, surpassing Electronics and Sustainability.
- **Improvement in talent and funding:** Access to talent and funding conditions shows signs of improvement, as talent pressure drops by 12%, and 85% of companies express confidence in securing funding.
- **Exit strategy preferences:** Six out of ten startups do not have an exit strategy. Among those that do, acquisitions are preferred over initial public offerings.
- **Resilience and confidence:** Resilience remains high, with 67% of respondents expressing confidence to high confidence in their ability to sustain or accelerate growth despite macroeconomic headwinds.

IMPACT OF CLIENT SERVICES

Policy Blueprint for carbon removal in wastewater, demolition, and mining industries



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Effective carbon removal is essential for preserving climate stability, yet a significant gap persists in its widespread implementation. Many industries and policymakers lack awareness of how easily carbon removal solutions can be integrated into existing operations. This knowledge gap includes understanding the potential business cases for companies to adopt carbon dioxide removal (CDR) technologies. Policymakers also require clear guidance on regulatory adjustments and new standards that can incentivise businesses to incorporate carbon removal into their strategies. To address this critical challenge, Carbon Gap, an organisation that provides independent, science-based advice to European decision-makers, sought assistance from Deloitte through the Deloitte North and South Europe (NSE) **Beyond Value Chain Mitigation (BVCM)** programme.

This collaboration aims to bridge the awareness and implementation gap, paving the way for more effective carbon removal deployment.

The Deloitte team comprised specialists in sustainability policy, net-zero transitions, circularity, and sustainability innovation, bringing together in-depth knowledge of EU policy and carbon removal solutions. This expertise was crucial in developing strategies to address the client's needs effectively.

Deloitte partnered with Carbon Gap to develop an analytical framework and identify three promising industries for carbon removal policy integration: wastewater treatment (enhanced weathering), building demolition (CO₂-enriched recycled concrete), and mining (CO₂ mineralisation). Extensive research was conducted to understand these CDR technologies and their industry applications. Critical insights into their practical implementation

Client: Carbon Gap through the BVCM programme, steered by Deloitte NSE. Carbon Gap is a philanthropy-funded non-profit organisation focusing on scaling up just and effective CDR in the EU.

Context: Deloitte completed a study for Carbon Gap, detailing the business case and policy blueprint for integrating carbon dioxide removal into key industries.

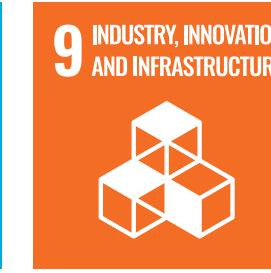
and business cases were gathered through interviews with leading CDR providers. The project team also proposed policy amendments at municipal and EU levels to foster the adoption of these technologies.

The final report serves as a vital resource for CDR, detailing specific technologies relevant to the wastewater, building demolition, and mining sectors. It includes illustrative case studies of various CDR providers actively working in these areas, along with actionable policy recommendations to guide policymakers in fostering the adoption of CDR technologies. To ensure broad reach and impact, the report will be strategically launched through multiple social media initiatives and dedicated webinars, amplifying its influence and encouraging widespread implementation of carbon removal solutions. Through this collaboration, Deloitte and Carbon Gap are paving the way for more effective carbon removal deployment, contributing to climate stability and sustainable industry practices.

More information about [BVCM at Deloitte](#)

IMPACT OF CLIENT SERVICES

Policy Blueprint for carbon removal in wastewater, demolition, and mining industries (continued)

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Europe has a unique opportunity to lead the deployment of carbon removal to not only fight climate change but in some cases also improve the efficiency of European industries. Deloitte's work on this project has been key to establishing a convincing evidence base among policymakers and industries to showcase the efficacy of carbon removal. In particular, the project is proving that we needn't rely fully on a voluntary carbon market; there are ways to integrate carbon removal directly into our industries as a default best practice. Some carbon removal techniques are ready for prime time, and Europe is well positioned to seize this moment and translate innovation into action through supportive policies.

ELI MITCHELL-LARSON

CHIEF SCIENTIFIC ADVISOR, CO-FOUNDER AT CARBON GAP



IMPACT OF CLIENT SERVICES

Envisioning EU targets for management of waste electrical and electronic equipment (WEEE) that foster circularity

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Current regulation has set ambitious targets for the collection of waste consumer electronics. However, since the introduction of the most recent targets in 2019, only a handful of Member States have been able to achieve them, highlighting a misalignment between aspirations and what is realistically achievable. Moreover, the current targets focus narrowly on waste management, neglecting the comprehensive efforts required for transitioning to a circular economy. With the European Commission tasked with revising the current Directive by the end of 2026, the WEEE Forum sought Deloitte's expertise to formulate recommendations for future management targets that better support a circular economy.

The Deloitte team comprised specialists in circular economy, waste management, modelling, and stakeholder engagement, bringing together in-depth knowledge of EU regulatory frameworks, electronic collection and recycling systems, and sustainable resource strategies.

Our Deloitte team conducted a comprehensive assessment of the existing targets, analysed current trends, and developed an analytical model to make quantitative projections about future evolutions. Based on these insights, the team identified shortcomings in the current targets and explored a broad list of potential alternative targets for waste electronics in collaboration with the members of the WEEE Forum. This exploration included both refinements to existing targets and the introduction of new concepts with a stronger focus on the circular economy.

Study results were presented to diverse stakeholders, including at a European Parliament event, and at the E-Waste World Conference & Expo in Frankfurt in June 2025. The findings have garnered widespread support and are set to contribute significantly to the new draft WEEE rules in the Circular Economy Act. Through this initiative, Deloitte is playing a pivotal role in shaping future regulations that align with the principles of a circular economy, promoting sustainable resource management and advancing the transition towards more comprehensive and achievable waste management targets in the consumer electronics sector.



The Deloitte study provides a clear evaluation of the current collection targets in the EU legislation of waste electronics and offers a comprehensive perspective on alternative, more meaningful and robust management targets that support circularity in the EU. This project has established a solid foundation for the European Commission to draft new WEEE rules in the Circular Economy Act, which is expected to be published towards the end of 2026.

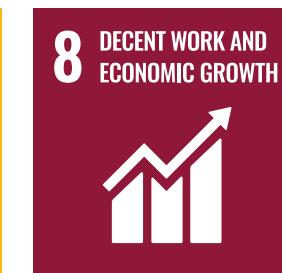
PASCAL LEROY

DIRECTOR GENERAL OF THE WEEE FORUM

IMPACT OF CLIENT SERVICES

The Antwerp Declaration Monitoring Framework

Advancing Europe's green and industrial ambitions



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In February 2024, business leaders from various sectors presented the Antwerp Declaration to the European Commission, outlining an action plan with ten pillars. It calls for a European Industrial Deal to complement the EU Green Deal and safeguard quality jobs in Europe.

One year after the Antwerp Declaration, it was time to start measuring progress on its key pillars. To this end, Deloitte, in collaboration with the sectors that have endorsed the Antwerp Declaration, developed a Monitoring Framework to track and measure the implementation of its ten pillars. This will ensure Europe makes tangible progress in enhancing its competitiveness while advancing the ambitious goals of the Green Deal.

The framework outlines 29 KPIs that reflect the enabling conditions for the industry to stay resilient and successfully compete in global markets for net zero, low carbon, and circular products.

Leading up to the second anniversary of the Antwerp Declaration in February 2026, we will begin monitoring the KPIs by identifying relevant data, performing analysis, and visualising the results in a report. The process will involve thorough research, desktop studies, and expert consultations to consolidate data sources and methodologies into a database. Calculations will measure each KPI, followed by analysis to derive key insights. By February 2026, this comprehensive report will be published on the Antwerp Declaration website, showcasing detailed data for each KPI.

Thanks to the sector experts' knowledge and familiarity with EU institutions, alongside Deloitte's comprehensive capabilities and international presence, the Antwerp Declaration Monitoring Framework establishes a robust foundation for periodic progress monitoring. By providing quantifiable data, the framework supports the EU and its Member States in decision-making by clearly outlining the needs of the EU manufacturing industry and offering comparisons with key competing regions. It sets a clear, evidence-based path forward, keeping Europe's leaders on course and well-positioned to responsibly address current challenges while capturing new opportunities.

“

The European industry is confronting unprecedented challenges and intense global competition. The EU Commission seeks to tackle these through its Clean Industrial Deal and sector-specific Action Plans, including for the Chemical Industry. Given the urgency, any missteps could undermine Europe's global competitiveness. To monitor progress and support this transformation, the Antwerp Community is collaborating with Deloitte to create the Antwerp Monitoring Framework. This tool aims to deliver clear, concrete insights to EU decision-makers on the industry's evolving needs.

MARCO MENSINK

CEFIC DIRECTOR GENERAL

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Updated industrial climate transition roadmap for Flanders

Towards a Carbon Circular and Low-CO2 Industry

In 2020, Deloitte and the VUB produced "Towards a Carbon Circular and Low-CO2 Industry." To prepare for the new legislative period, the Flemish Government requested an update, which is crucial to align with legislative requirements and support the approval of the industrial climate transition programme from 2026 until 2030.

Deloitte began by analysing the current situation through a literature review and data processing, focusing on policy context, industrial activity evolution, and competitiveness in sectors like chemistry, refining, and steel. Interviews with stakeholders provided valuable insights into technological options for climate transition. Building on this, Deloitte updated the roadmap, emphasising key technologies for decarbonisation and circularity, and identified infrastructure needs through workshops with the Policy Body and Consultative Committee.

The final phase consolidated these insights into actionable policy recommendations, culminating in a report summarised for public dissemination. This initiative resulted in an updated roadmap validated by stakeholders from industry, knowledge institutions, government, and non-profit organisations. The recommendations support the Flemish Government's efforts to ensure a sustainable and competitive future for the region's industry, aligning with strategic goals and legislative requirements. Through this project, Deloitte reinforced its commitment to driving the transition to a carbon circular and low-CO2 industry in Flanders.



“

Deloitte's expertise and thorough approach in collaboration with VUB, have been pivotal in updating our roadmap for industrial climate transition. Their insights and strategic recommendations have provided us valuable insights in preparing for the new legislative period and advancing our commitment to a carbon circular and low-CO2 intensive industry.

MARK ANDRIES

ADMINISTRATEUR-GENERAAL AT AGENTSCHAP INNOVEREN & ONDERNEMEN

IMPACT OF CLIENT SERVICES

A roadmap for plastic recycling in Flanders

Positioning Flanders as a Plastic Recycling Hub in Europe

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In collaboration with VLAIO and OVAM, WEWIS commissioned a plastic recycling roadmap for Flanders, as part of the work agenda for chemistry and plastics under Vlaanderen Circulair. This initiative arose from the need to analyse the current state of plastic waste management and craft future scenarios that bolster a circular economy. The roadmap aims to put Flanders at the forefront of plastic recycling in Europe.

The Deloitte team embarked on a comprehensive analysis to understand the current demand for plastics in Flanders, map available waste streams, and evaluate recycling capacity. This was supported by stakeholder interviews and extensive desk research. Various scenarios were developed based on interactions with the sounding board group, and a calculation model was created to assess these scenarios, examining their impact on recycling targets, CO2 footprint, and costs.

An ambitious objective, termed "20-50 for 2050," was defined in collaboration with stakeholders. The goal is to achieve a circular plastics value chain, with 20% of polymer production and 50% of plastic conversion consisting of recycled materials by 2050. Achieving this will require substantial efforts to enhance collection for recycling and import of plastic waste. Key recycling technologies, including polymer, monomer, and feedstock recycling, will play a crucial role. Significant investments are necessary to develop adequate recycling capacity, presenting opportunities for technological innovation and efficiency improvements despite inherent risks and uncertainties. The circular scenario promises substantial benefits in emissions reductions, decreasing emissions per tonne of plastic produced and converted.

The project delivered an overview of the current demand and supply of plastics and recycled products in Flanders, calculated scenarios for short and long-term planning, and provided insights into required waste streams, system costs, and CO2 reduction. The roadmap outlines actions, timelines, and responsible parties to facilitate the transition to a circular plastic industry in Flanders. Deloitte provided a comprehensive analysis of the current situation, societal developments, trends, and risks, contributing significantly to the industrial climate transition and positioning Flanders as a pioneer in plastic recycling within Europe.

“

This roadmap for plastic recycling has provided us with insights and actionable steps to position Flanders as a European hub for circular economy. The results give us a framework to work together on a strategy for achieving the circular plastics goals by 2050.

JOHAN HANSENS
SECRETARIS GENERAAL WEWIS

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As electric vehicles (EVs) become an integral part of the global transition to sustainable mobility, the challenge of managing their lithium-ion batteries at end-of-life is gaining critical importance. Our recent study, conducted in collaboration with the Global Battery Alliance, sheds light on the evolving landscape of EV battery recycling within the European Union (EU), highlighting key drivers, uncertainties, and future projections that will shape the circular economy for batteries.

The rapid adoption of EVs has led to an unprecedented surge in demand for critical minerals such as lithium, nickel, and cobalt—essential components of EV batteries. In 2022, EV batteries accounted for approximately 60% of global lithium demand, a fourfold increase since 2017. This growth underscores the urgency to develop sustainable recycling solutions to reduce reliance on virgin mineral extraction, mitigate environmental impacts, and secure supply chains.

Our modelling, leveraging Deloitte's deep expertise in sustainability and circular economy strategies, reveals that while manufacturing waste currently serves as the primary source of recyclable battery materials, the landscape is set to shift dramatically. By 2028, batteries reaching the end of their first life in vehicles will become the dominant feedstock for recycling, with second-life batteries contributing significantly from 2035 onwards. This transition will see the total volume of EV battery cathode materials available for recycling in the EU increase twentyfold by 2040, reaching half a million tonnes.

However, navigating this future is complex. Key uncertainties include battery lifespan, evolving battery chemistries, trade flows of used EVs, and the capacity of recycling infrastructure. For instance, longer battery life spans, while beneficial for consumers, delay the availability of materials for recycling, creating tension between reuse and recycling objectives. Additionally, approximately 30% of used EVs are exported outside the EU, limiting the local recycling feedstock.

The EU's ambitious recycled content targets for lithium, nickel, and cobalt in new batteries—set to increase significantly by 2036—pose both a challenge and an opportunity. Our projections indicate a potential shortfall in recycled mineral supply around 2036 unless complemented by imports or enhanced recycling investments. Sensitivity analyses highlight those policies encouraging collection rates, innovation in recycling technologies, and international cooperation will be pivotal in bridging this gap.

Moreover, shifts in battery chemistry, such as the rise of lithium-iron-phosphate (LFP) batteries, could ease pressure on critical mineral demand due to their lower reliance on cobalt and nickel. This evolution offers a promising pathway to meeting recycled content targets more sustainably. Achieving a circular battery economy that benefits consumers and end-users requires a coordinated effort among policymakers, industry players, and recyclers. By proactively addressing the unknowns and investing in recycling capacity, the EU can secure a resilient, sustainable supply of battery materials—powering the green mobility revolution while safeguarding environmental and social values.



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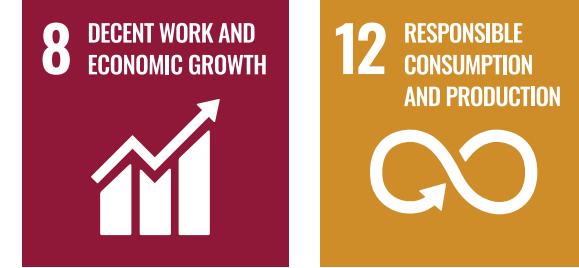
As we reflect on the past year, we are proud of the significant achievements and transformative experiences shared by our team and clients. This year marked the first time we provided assurance in accordance with the Corporate Sustainability Reporting Directive (CSRD) requirements, a milestone that brought both challenges and invaluable learning opportunities.

Embracing the CSRD challenge

The introduction of CSRD assurance was pivotal. Aimed at enhancing and standardising sustainability reporting across Europe, the directive required us to adapt to complex new regulations and methodologies. This demanded rigorous attention to detail and a deep understanding of its requirements. Our teams and clients embraced the challenge with determination and a commitment to excellence, investing significant time and resources into training and development. This dedication paid off, as we successfully delivered high-quality assurance services within the agreed deadlines.

A journey of learning and growth

Our path was one of continuous learning and growth. Implementing CSRD assurance provided our team and clients with insights into sustainability reporting practices and evolving stakeholder expectations. Our clients reassessed their reporting processes and enhanced their data collection and analysis capabilities. We worked closely with them, offering guidance and support to ensure a smooth transition. This collaborative approach fostered strong relationships and mutual respect.

**Sharing our insights**

On 18 March 2025, we shared our experiences from the first year of CSRD assurance during a client event. The event was a resounding success, with notable interest in the topic. Our sustainability assurance team presented key insights and lessons learned, highlighting the challenges and successes encountered throughout the year. The engagement and enthusiasm from attendees underscored the importance of sustainability assurance and its growing value in corporate reporting.

“

The CSRD assurance process truly pushed us forward. It strengthened our data maturity, made our reporting processes more robust, and helped embed sustainability deeper into our organisation. It may have started with compliance, but it sparked broader improvements in how we manage, measure, and anchor sustainability.

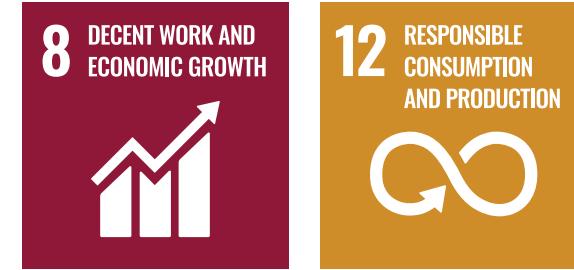
MARC CROONEN

CHIEF HUMAN RESOURCES, SUSTAINABILITY AND COMMUNICATION AT VANDEMOORTELE

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First year of CSRD assurance (continued)

A milestone for our sustainability assurance team and clients!



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Deloitte really stretched us, in the best possible way. Thanks to the close, real-time collaboration during the audit and the open exchange in the preparatory phase, we were able to make big strides quickly. Our biggest learning is to drive even more ownership and awareness, especially locally and deeper in the organisation. Also to embed sustainability into our internal audit processes throughout the year to help ensure consistent reporting accuracy.

AURÉLIE COMHAIRE

GROUP SUSTAINABILITY MANAGER AT VANDEMORTELE

Looking ahead

The first-year CSRD assurance experience will shape our clients' approach to the second year of CSRD reporting. The resilience, adaptability, and commitment to excellence demonstrated by our team and clients have set the stage for continued success. Despite the proposed reduction in the number of companies within the scope of CSRD due to the EU's Omnibus

package, the importance of sustainability reporting and assurance remains paramount. We believe the move towards more transparency in companies' sustainability efforts, including those reporting on a voluntary basis and/or using the voluntary standards, will continue, and this entails a need for more assurance over non-financial information. Companies that maintain their commitment to transparent and verified sustainability practices will reap numerous benefits, including enhanced trust, improved risk management, competitive advantage, and stronger stakeholder relationships.

“

In a world where sustainability is increasingly recognised as a critical component of business success, continuing the sustainability journey is not just a regulatory obligation but a strategic imperative.

SOFIAN MILAD

SUSTAINABILITY ASSURANCE LEAD DELOITTE BELGIUM

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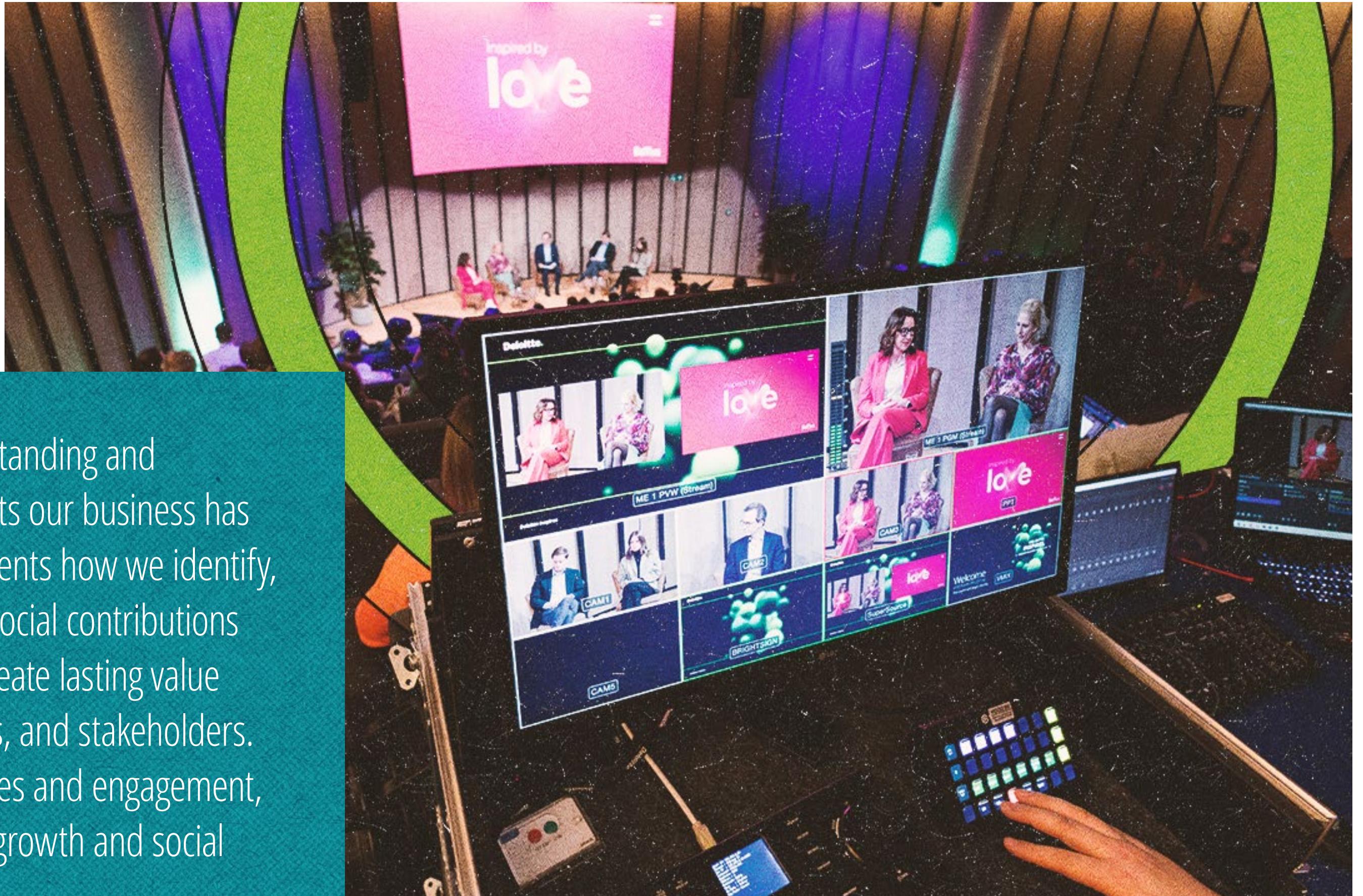
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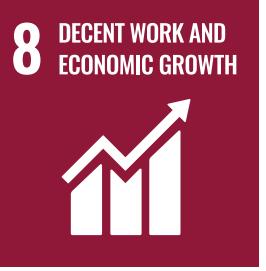
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We are dedicated to understanding and enhancing the positive effects our business has on society. This section presents how we identify, measure, and manage our social contributions and challenges, aiming to create lasting value for communities, employees, and stakeholders. Through responsible practices and engagement, we strive to foster inclusive growth and social well-being.



YOUR STORY, YOUR GROWTH

Building a bright future through our impact stories

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“Your story, your growth” is an example of how we are embedding purpose in everything we do by recognising great client impact through collaboration, innovation, and solving key business challenges. Our Bright Future strategy is not just a vision; it’s a reality we bring to life every day.

We put the spotlight on 21 Belgian impact stories across various industries. These stories reflect our integrated, multidisciplinary solutions and the measurable value we deliver to our clients. Through various moments, we shine a light on the many ways we are turning ambition into action. Each of these stories illustrates how we work hand in hand with our clients to deliver innovative solutions, shape the executive agenda, and deliver measurable value.

From fostering inclusive collaboration to pioneering GenAI-enabled solutions, the stories featured illustrate the breadth and depth of what it means to lead with purpose. At the heart of all this is our belief in our ambition of “Bright Future”. We don’t grow for the sake of growth. We aspire to be the best in what we do: being “the” trusted advisor for our clients to help future-proof their business, bringing innovative and multidisciplinary solutions to the complex challenges they face, and creating value and lasting change.

The 21 impact stories we chose are showcased via video testimonials and a story-packed newspaper. Our on-site “Impact Circle” at the Zaventem office revealed real client work, up close, allowing our professionals to experience the tangible outcomes of their efforts. Next to this, we organised a recognition and celebration event for our people. It was an incredible evening that brought together our professionals to honour the meaningful work they do every day, collaborating with each other and our clients to drive positive change.

Our success is measured through the impact of our stories, the feedback from clients and colleagues, and the engagement with our recognition events. We continue to highlight the meaningful work we do and the positive change we drive in collaboration with our clients.

VOLUNTEER4IMPACT

Empowering futures

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Volunteer4Impact is designed to leverage our expertise to help people overcome barriers to skills, education, and employment. By working closely with societal impact partners and educational institutions, we mobilise our people through skills-based volunteering, social team building, and pro bono work to build better futures throughout Belgium. Our goal is to create a win-win situation where our colleagues can grow and learn while making a positive impact on society.

Our initiatives under Volunteer4Impact are diverse and impactful. We organise social team building activities in collaboration with organisations such as Give a Day, which connects various actors for social impact through volunteer engagement. These activities provide an excellent opportunity for our colleagues to bond while giving back to society.

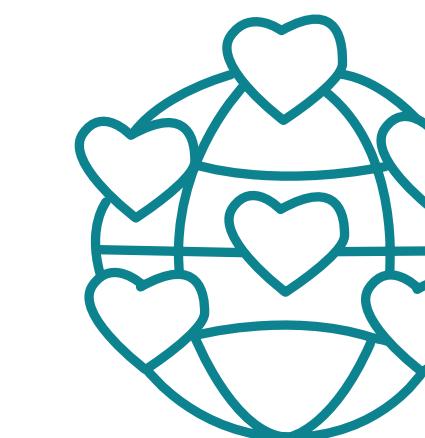
Moreover, we empower our colleagues to contribute individually through our societal impact partners. They include organisations like Vlajo (Vlaamse jonge ondernemingen), LJE (Les Jeunes Entrepreneurs), BE.face, Child Focus, Campus 19, TADA (Toekomst Atelier De l'Avenir), Toolbox, and JINC. This allows our colleagues to leverage their skills in various activities such as mentoring students, helping them develop entrepreneurial skills, teaching classes on cybersecurity, and more.

A notable example is our involvement with JINC that strives for a society where your background does not define your future. A society in which each child gets a chance. To reach this, JINC supports children from the age of eight until the last year of secondary school with a good start in the job market. With the JINC programme, they get to know all the professions,

they discover which job matches their talent, and they learn to apply. Deloitte participates in the "Bliksemstages" programme. Students from the 5th and 6th grades or the first grade of secondary education discover different sectors and careers. For example, children visited our company to learn about the various jobs. They got hands-on experience and spent a morning gaining real-world insights.

Ultimately, this initiative helps children from socio-economically disadvantaged backgrounds gain insights into various professions, aiding their study choices and career orientation.

Our ambitious target is to positively impact 750,000 futures in Belgium by 2030. We measure our success through the number of volunteers, feedback from volunteers, and the tangible outcomes of our initiatives.



750,000

The number of futures
we hope to positively
impact by 2030



VOLUNTEER4IMPACT

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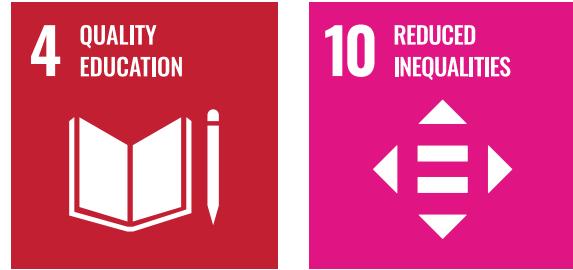
Empowering futures (continued)

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At Deloitte, we believe in making a positive impact on society. Our volunteer programme allows our practitioners to use their skills to make a meaningful difference in the communities they live and work in.

INGE DIELS

MANAGING PARTNER PEOPLE & PURPOSE



€ 393,851

monetary donations



5,000

hours volunteered

Almost 500 colleagues participated.



95,750

lives impacted

ELLA, THE CYBERHERO

Empowering the next generation of cyber heroes

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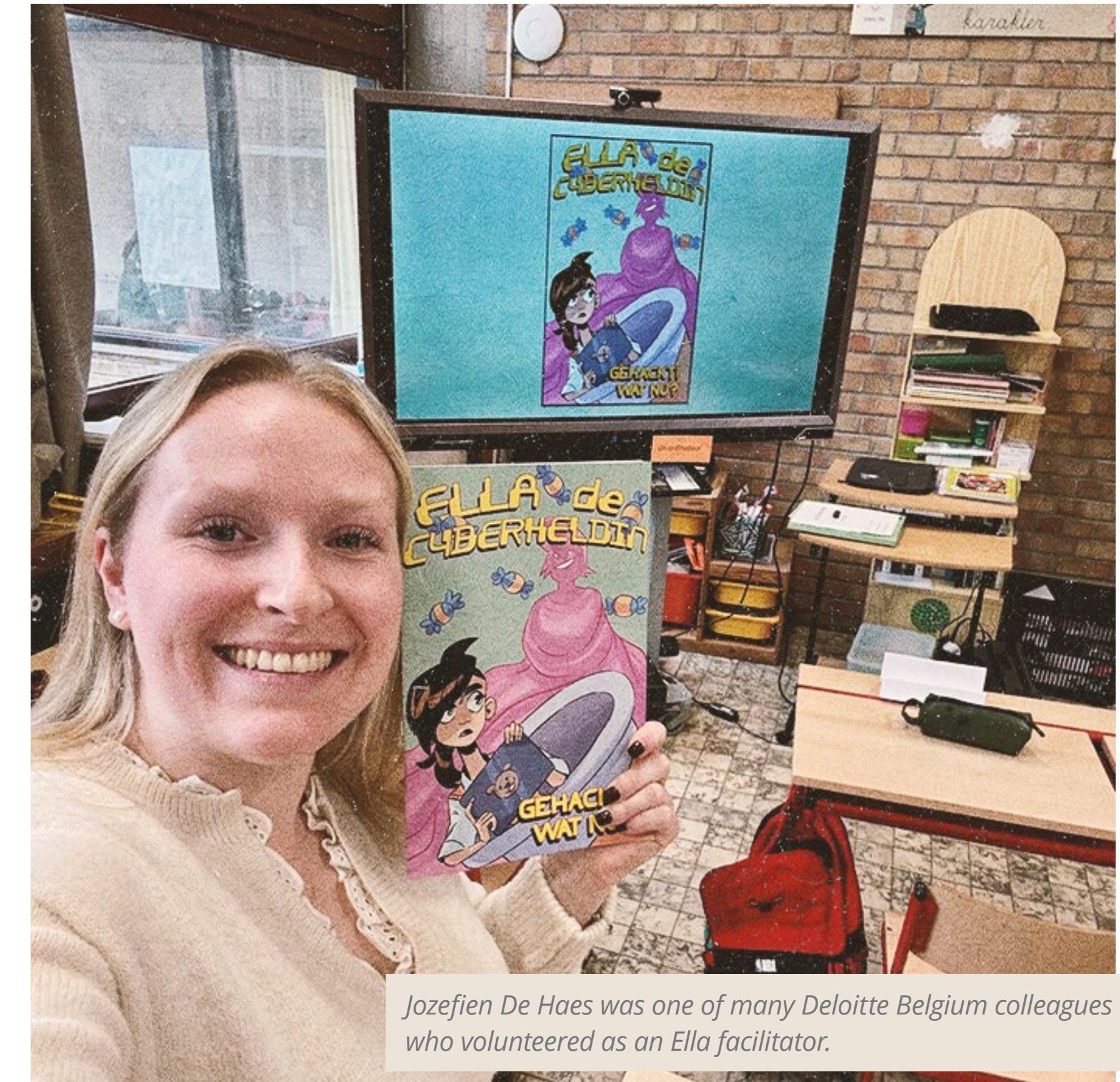
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The Ella initiative aims to educate children aged 9-12 about online safety. In a digital world that continues to evolve, it is crucial to raise awareness among young students about the importance of secure passwords and safe online practices.

In FY25, our colleagues volunteered as Ella facilitators, teaching 75 classes in schools across Belgium about the potential risks they may encounter online and how to avoid them. During these four-hour classroom sessions, children learned about hackers, suspicious links, and the importance of creating strong passwords. Additionally, we distributed nearly 1,000 comic books to several schools. The Ella game for home play has been downloaded 75 times and the Ella toolkit 89 times.

Over the past years, we have reached more than 4,000 children across Belgium. The impact of these sessions has been significant, raising awareness and promoting safe online practices among young students. We measure our success through the number of colleagues volunteering to facilitate a session, the number of children educated, feedback from schools, and the engagement with our educational materials.



Jozefien De Haes was one of many Deloitte Belgium colleagues who volunteered as an Ella facilitator.

SHOEBOX DONATION CAMPAIGN

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Together, we made a difference

Every month, more than 213,000 people turn to Belgian foodbanks for support. Among them, 20% are single mothers and 25% are under 18 years old—figures that speak volumes. Each December, we launch our Shoebox initiative to help address this need. Our employees are invited to contribute by bringing a physical shoebox filled with non-perishable goods—such as food, beverages, essential items, and care products—or by making a digital donation through our online platform. This initiative is carried out in partnership with Les Samaritains, the King Baudouin Foundation, Solucious, and the Belgian Federation of Foodbanks.

Through the Shoebox campaign, every contribution, no matter the size, makes a meaningful difference. Across our offices, teams come together to decorate boxes, fill collection points, and even involve their families—turning this effort into a shared act of generosity and community spirit.

Working with our partners, our people came together to donate thousands of beautifully decorated boxes that filled our donation booths.



We measure our success through the number of shoeboxes collected, the distribution impact, and the additional funds raised. We collected 6,400 shoeboxes. For every shoebox donated, Deloitte made an additional contribution, raising a total of €26,000 for "De Warmste Week" and "Viva for Life". Through our shoebox initiative and online donations, we are supporting those in greatest need. At year-end, we strive to amplify our impact with a clear mission to make a meaningful difference in the lives of the homeless and underprivileged communities in Belgium.



6,400

shoeboxes collected

DELOITTE INSPIRES

Bringing business impact stories to life

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Deloitte Inspires is an initiative that showcases our impact stories, featuring our people and clients on stage, while incorporating external expertise. It highlights the meaningful work we do and the impact we make on our clients, our people, and society.

In FY25, we organised five Deloitte Inspires sessions, each focusing on different themes and featuring industry leaders and experts.

- **June 2024, Governance & Public Sector:**
Dive into the election results with VRT EU journalist Rob Heirbaut.
- **October 2024, Innovation Week:**
Impact of ethical AI in the workplace featuring business philosopher Jochanan Eynickel.
- **November 2024, Space, Ready for Liftoff:**
A session with Pierre Joachim, Head of Space Projects at Aerospacelab.
- **March 2025, International Women's Day:**
Accelerating actions with journalist Joris Luyendijk and John Porter, CEO of Telenet.
- **May 2025, Future of Fashion:**
A discussion with Peter De Sutter, co-CEO of E5 Fashion; and Pieterjan Van Biesen, Head of Marketing at Natan, co-founder of 11PM, and lecturer at Antwerp Management School.

Attracting significant participation due to their wide range of topics, these sessions spotlight our collaborative efforts and the innovative solutions we provide to our clients. By bringing together our professionals and external experts, we fostered connections, encouraged personal growth, and showcased the impact of our work.

We continue to measure the impact of these events through attendee presence and feedback, engagement metrics, and the tangible outcomes of the discussions and collaborations that ensued.



Deloitte Inspires sessions highlight our collaboration and innovative client solutions.

ONE YOUNG WORLD

Empowering young professionals

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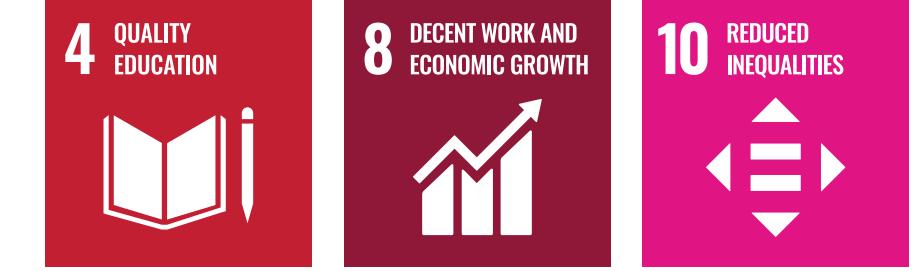
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One Young World brings together the world's brightest young professionals and empowers them to create a positive impact. This non-profit organisation hosts an annual summit that serves as a catalyst for young leaders to make a difference in society.

Every year, Deloitte sends a group of delegates to One Young World's annual summit. Bringing together over 2,000 people, it has been described as the Davos for millennials. In 2025, the summit in Montréal, Canada included a delegate from Belgium, Laurien Goossens. The event provided a rare and coveted learning opportunity, allowing delegates to build a global network and gain insights from world leaders and experts.

The impact of the summit is measured through the experiences and initiatives undertaken by the delegates upon their return. We track their engagement with local and NSE leadership, the projects they initiate, and the broader impact they create in line with their interests.



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Ethical business practices are central to how we operate and create sustainable value. Our corporate culture is anchored in integrity, transparency, and accountability, supported by clear policies and governance frameworks. We protect whistleblowers to ensure concerns can be raised without fear of retaliation, and we enforce a zero-tolerance approach to corruption and bribery. Through these commitments, we strengthen stakeholder trust and uphold our responsibility as a reliable and compliant business partner.



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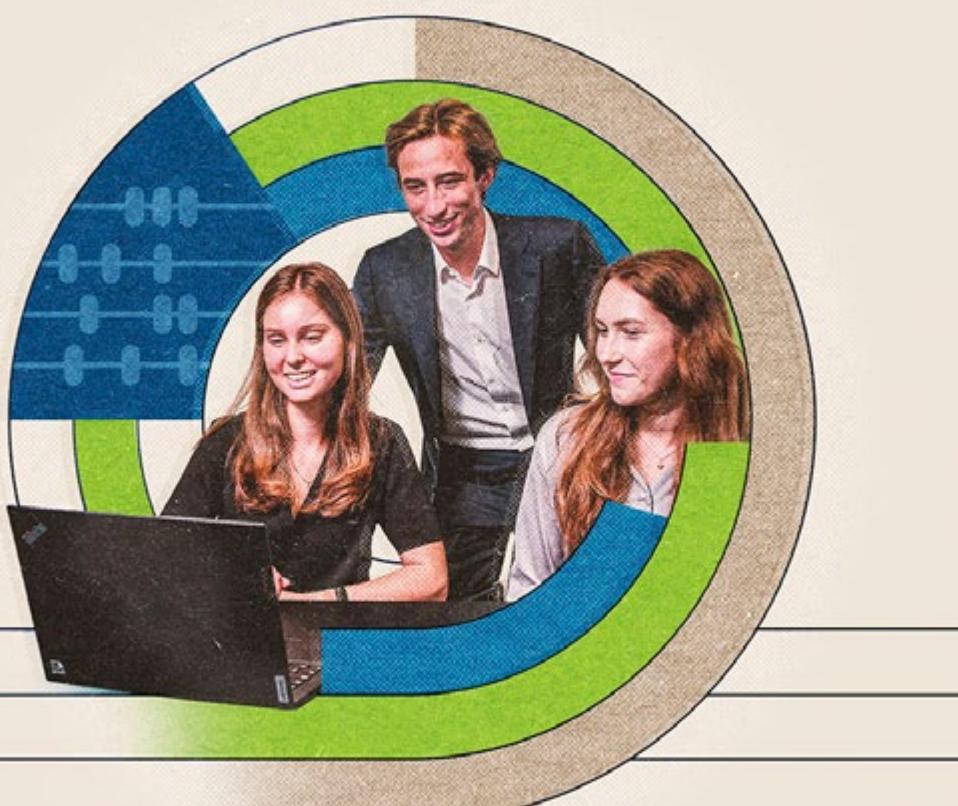
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Deloitte Member Firms, and in some cases their related entities, have their own leadership and governance bodies. To foster effective and responsive management within Member Firms, the management and governance bodies are required by policy to include the following:

- A formal management structure, including an elected Chief Executive Officer or Managing Partner who is responsible for managing the Member Firm and working with its leaders to align its strategies with those of the Deloitte organisation; and
- A governing body, such as a Partnership Council, to facilitate sound governance.

Deloitte Belgium is owned and controlled by partners. Their main focus is on client service responsibilities and on people leadership. The Executive Committee is responsible for the daily management of the firm, while a Partnership Council exercises oversight. This structure provides a robust and effective way to lead and manage the firm. Deloitte Belgium is part of Deloitte North and South Europe (NSE).



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Economic performance

Innovation

Digital transformation

Appendix**NSE Executive**

The Deloitte North and South Europe Member Firm is led by the NSE Executive. The NSE Executive includes representation from clients and industries, businesses, geographies, and (internal) functions.

Representatives of Belgium in the NSE Executive

ROLF DRIESEN
CEO BELGIUM



MARC JORDENS
NSE CHIEF OPERATING OFFICER (COO)



GEERT VERSTRAETEN
NSE RISK & REPUTATION LEADER

NSE Board

The Deloitte North and South Europe Member Firm is governed by the NSE Board. The Board membership includes representatives from all geographies, Belgium included.

Representatives of Belgium in the NSE Board

Nikolaas Tahon is also a member of the Global Deloitte Board since 1 June 2023

NIKOLAAS TAHON
BOARD MEMBER



NATHALIE VANDAELE
BOARD MEMBER

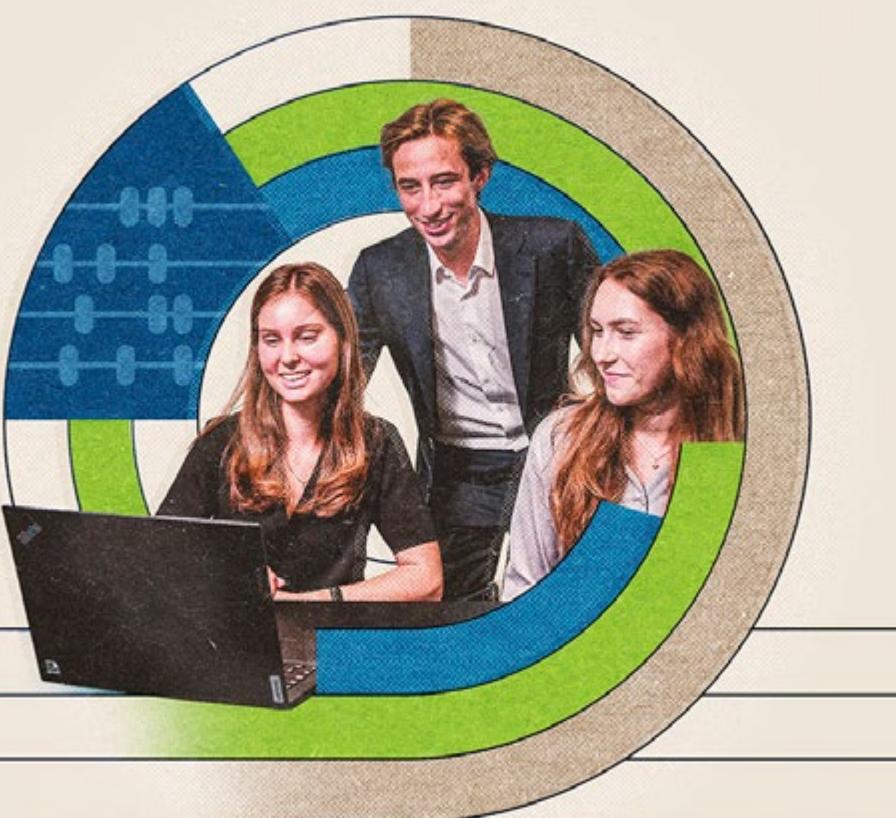
Deloitte NSE

Deloitte NSE brings together more than 75,000 people operating across 30 countries. Together, we make an even greater impact in each of our markets. By working as a unified firm and leveraging our network, we can achieve more—for our clients, our people, and the communities we work in.

Deloitte NSE comprises the following countries: Belgium, Ireland, Denmark, Finland, Iceland, Norway, Sweden, Italy, Greece, Malta, Netherlands, UK & Switzerland, Libya, Palestinian-ruled territories, Cyprus, Lebanon, Jordan, Iraq, Egypt, Saudi Arabia, Kuwait, Bahrain, Qatar, the Republic of the Sudan, the United Arab Emirates, Oman, and Yemen.

Deloitte Global

Building on over 175 years of experience, our global organisation has grown in scale and diversity and now comprises approximately 470,000 people in more than 150 countries and territories, serving 90% of Fortune Global 500® companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way towards a stronger economy, a more equitable society, and a more sustainable world.

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31 May 2025

Executive FY24-27

Deloitte Belgium is managed by the Executive under leadership of the CEO. Its members are appointed by the CEO after he or she has been elected by a vote of the partners. Membership includes the leaders of the Businesses plus leaders of central Functions, such as (but not limited to) Chief Operating Officer, Chief Financial Officer, Clients & Industries, People & Purpose, Innovation, or Risk & Reputation.

The Executive is responsible for general management, formulating strategy, and making budget and business plans. As a founding member of the Deloitte NSE organisation, Deloitte Belgium has a strategy aligned with Deloitte NSE. The Belgian Executive also has direct responsibility for the management of partner matters, including admissions and performance management.

The Chair attends the Executive meetings in an advisory capacity and to observe certain processes directly for governance purposes.

During FY25, the global network rolled out a new storefront, evolving our service delivery model. The storefront was launched on 1 October 2024, with various integration steps completed by 1 June 2025.



ROLF DRIESEN
CHIEF EXECUTIVE OFFICER
(CEO)



KOEN BECKERS
MANAGING PARTNER
GROWTH



EMMANUEL BREHMEN
MANAGING PARTNER
DELOTTE PRIVATE



JOËL BREHMEN
MANAGING PARTNER
AUDIT & ASSURANCE,
RISK & REPUTATION



ERIC CALLEWAERT
MANAGING PARTNER
TECHNOLOGY &
TRANSFORMATION



KATHLEEN DE BRABANDER
CHIEF FINANCIAL OFFICER
(CFO)



PATRICK DE VYLDER
MANAGING PARTNER
DELIVERY TRANSFORMATION
AND INNOVATION



INGE DIELS
MANAGING PARTNER
PEOPLE & PURPOSE



ANNELIES DIEUSAERT
MANAGING PARTNER
TAX & LEGAL



MARC JORDENS
CHIEF OPERATING OFFICER
(COO)



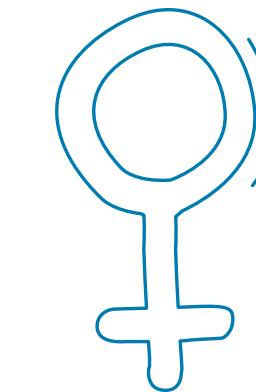
KASPER PETERS
CHIEF STRATEGY OFFICER
(CSO), FINANCIAL SERVICES
LEADER



SAM SLUISMANS
BUSINESS PROCESS
SOLUTIONS LEADER



LAURENT VANDENDOOREN
MANAGING PARTNER
STRATEGY, RISK &
TRANSACTIONS ADVISORY



23%

women / 13 members

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Appendix**CORPORATE CULTURE**Board 31 May 2025**Partnership Council FY24-27**

The main governance and oversight body of the Belgian firm is the Partnership Council. It is led by the Chair. The Partnership Council consists of 12 members, including the Chair and our Belgian representatives on the NSE Board. The Council consciously aims to represent the diverse constituencies of the partnership, such as different business areas, partner tenure, regions, languages, and genders. Additionally, deliberate action is taken to ensure that at least one-third of the members are of a different gender than the others. A combination of elected members, guests, and the NSE Board Members ensures representation of the partnership's various constituencies.

The Partnership Council has a governance and oversight role. Its main responsibilities relate to ensuring fair and equal treatment of partners, for example by overseeing of the management's processes for partner admissions or performance management. It also has specific tasks in relation to leadership succession and elections.

The CEO attends the Partnership Council meetings in an advisory capacity, ensuring (together with the Chair) a good flow of communication between the management and governance bodies.

The CEO, Chair, and Partnership Council members are all elected positions. They can serve a maximum of two mandates of (maximum) four years. In other words, the longest that a person can serve as CEO, Chair, or Partnership Council member is eight years.



NIKOLAAS TAHON
CHAIR, AND MEMBER OF
THE NSE AND GLOBAL BOARD



MARC ABELS
STRATEGY, RISK &
TRANSACTIONS ADVISORY



**CHRISTOPHE
DE WAELE**
TAX & LEGAL



PHILIPPE DEDOBBELEER
TAX & LEGAL



GUILLAUME DESCHAMPS
STRATEGY, RISK &
TRANSACTIONS ADVISORY



WIVINE MASSAUT
STRATEGY, RISK &
TRANSACTIONS ADVISORY



INE NUYS
AUDIT & ASSURANCE



CATHERINE PAUWELS
STRATEGY, RISK &
TRANSACTIONS ADVISORY



ANNE-LINE SERVAES
TAX & LEGAL



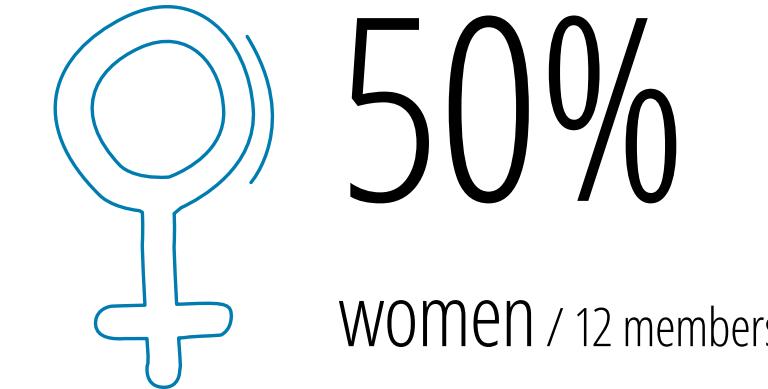
NATHALIE VANDAELE
MEMBER OF THE
NSE BOARD



FREDERIC VERHEYEN
TECHNOLOGY &
TRANSFORMATION



ANNICK VISSCHERS
DELOTTE LEGAL



CORPORATE CULTURE**Deloitte Storefront**

31 May 2025

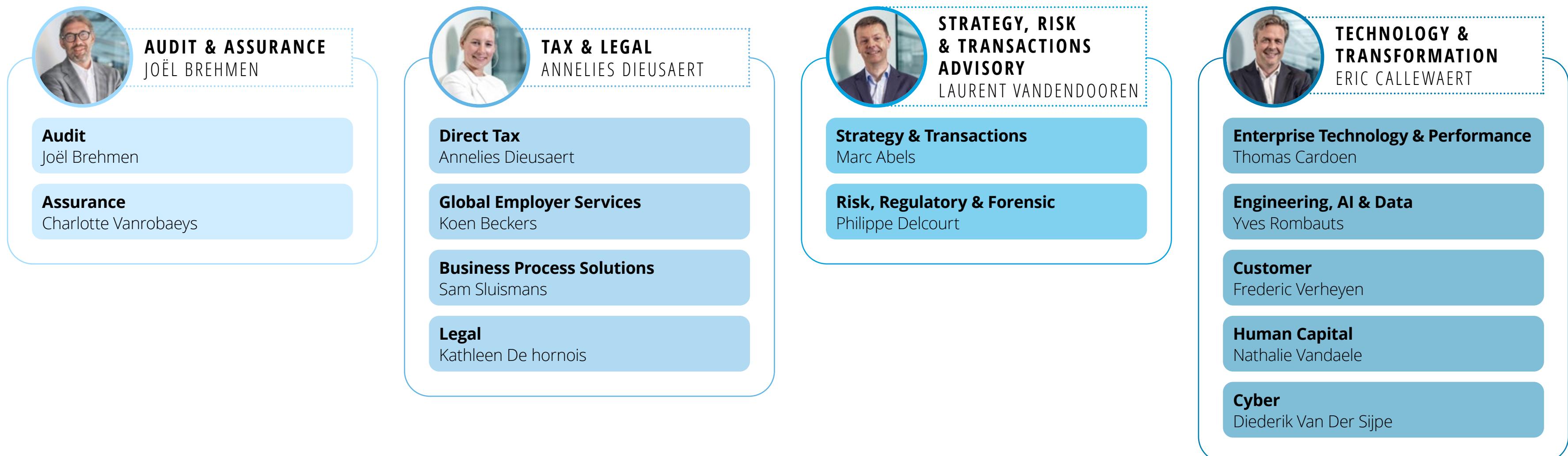
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As a global leader in professional services, Deloitte is on a constant lookout for ways to improve. The way clients operate and the challenges they face have changed significantly over recent years, as have market trends.

As part of the network's Global strategy, Deloitte reviewed the current structure of our businesses and developed a globally consistent modernised storefront. The adjustment of our service delivery model around core businesses and offerings will allow Deloitte to organise the full breadth of our capabilities more efficiently towards clients' key challenges, whilst enhancing delivery excellence. It will also reinforce our delivery of integrated solutions and make it easier for clients to navigate our firm.

The Deloitte Storefront launch was carried out between 1 October 2024 and 1 June 2025. As part of the refresh, various portfolios were taken up by new leaders, with the former leaders moving onto new responsibilities.

The evolution in our storefront does not change our continued commitment to our full breadth of offerings, serving clients across all industries and market segments.





CORPORATE CULTURE

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Partners of Deloitte Belgium

A business partnership is “an arrangement where parties agree to cooperate to advance their mutual interests”. That concept of cooperation, of collaboration to achieve common goals, is fundamental to our expectations of every partner at Deloitte.

Our partners are the leaders of our firm, and recognised as such internally and externally. Our Partner Model sets out the expected capabilities and attributes of a partner, both at the start of the partner career and through its evolution.



It also includes commitment to our global Purpose—to make an impact that matters—as well as the global Shared Values which every partner is expected to embody.

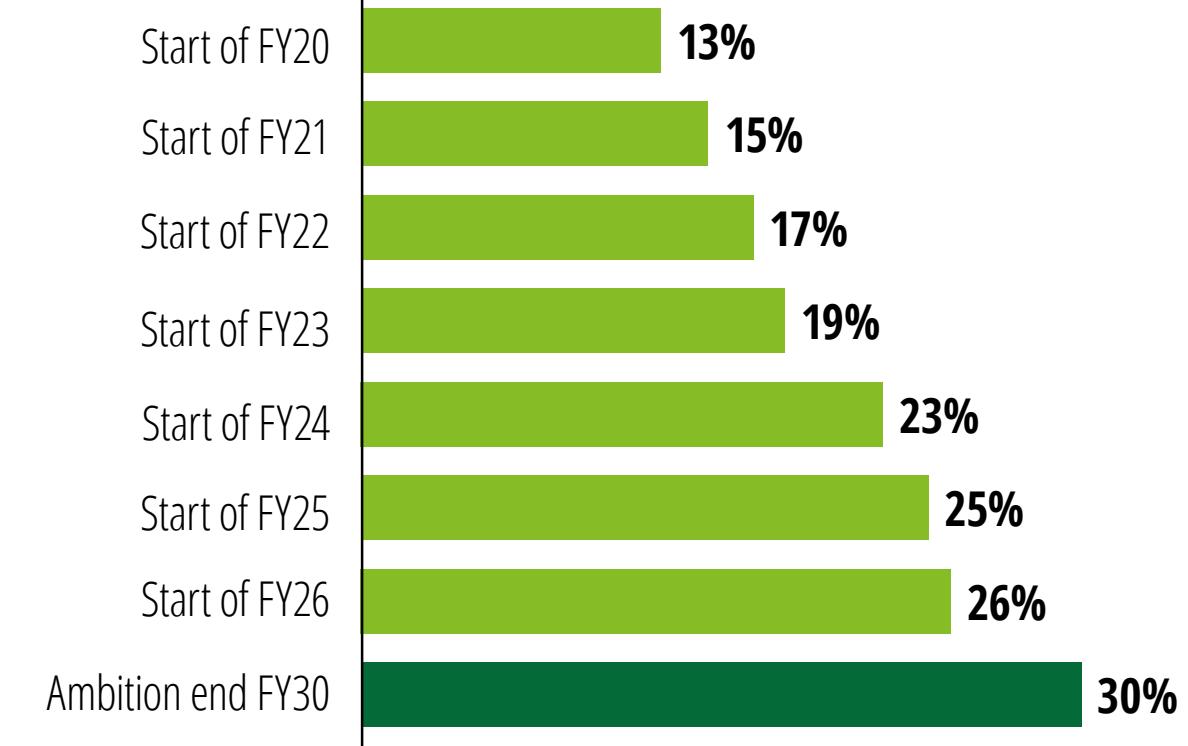
That said, there is not one single vision of “a partner”, one career path or one style to adopt. Each partner is an individual, with their own unique style, and will each have different leadership journeys.

As well as collaboration, our partnership is built on the principle of fairness among partners, and on a commitment to stewardship. All partners are stewards of the firm’s long-term success, aiming to leave the partnership and the firm even stronger than when they joined it.

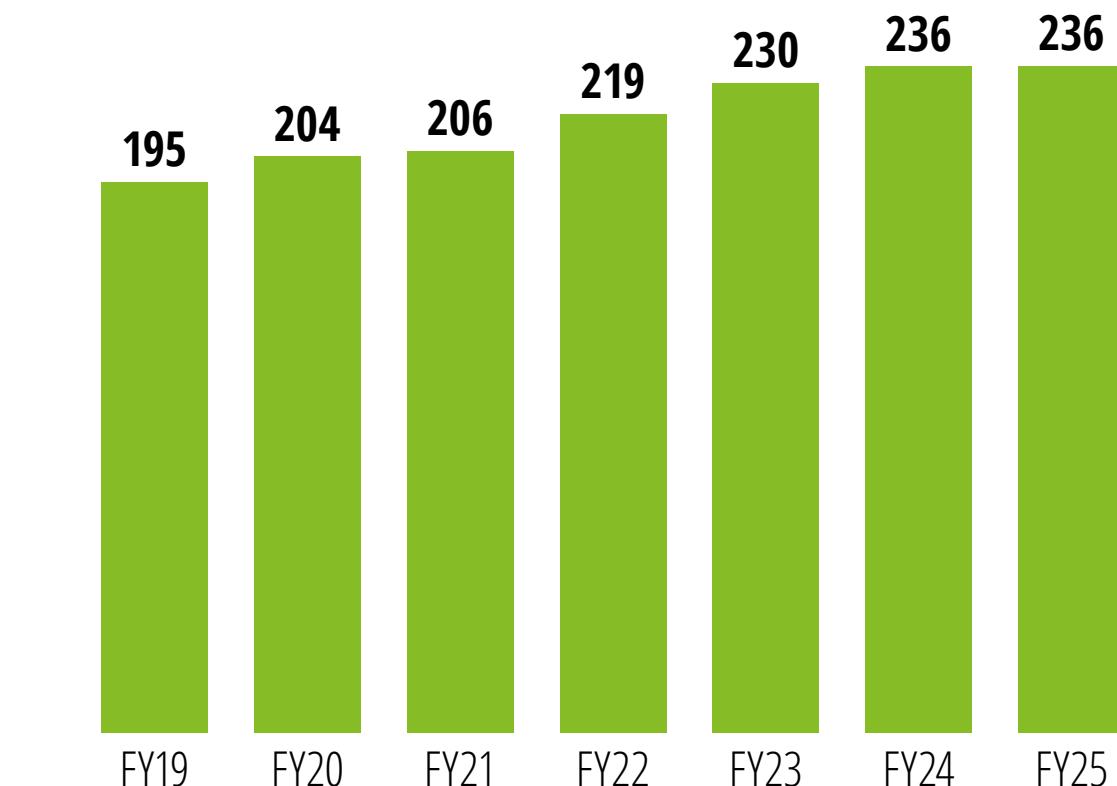
The Belgian partner community is a byword for a strong, positive sense of partnership. Those bonds of commitment to each other and to the success of the firm remain constant, and even go beyond the active career, with a thriving alumni partner community that enjoys regular social events.

Female partners Deloitte Belgium

Baseline FY20



Partners in Deloitte Belgium at end FY



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Partners of Deloitte Belgium

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Surname	Name
Abels	Marc
Artois	Philippe
Baeten	Roeland
Beauduin	Axel
Beckers	Koen
Bertrand	Dries
Bertrand	Paul
Bille	Wesley
Bock	Vincent
Boeyens	Günther
Boone	Sabine
Bonte	Ellen
Borisova	Svetlana
Brehmen	Emmanuel
Brehmen	Joël
Brugman	Eline
Bruneel	Timothy
Bulens	Joris
Bulteel	Guy
Busigny	Yoann
Callewaert	Eric
Camerlynck	Filip
Cardoen	Thomas

Surname	Name
Carlier	Thomas
Cauwenbergh	Patrick
Chang	Bianca
Cleymans	Dirk
Clijsner	Thomas
Clukkers	Koen
Coessens	Jurgen
Comeyne	Lieven
Corstens	Jan
Cox	Kristof
Crauwels	Gerhard
De Boever	Gertjan
De Boulle	Anaïs
De Brabander	Kathleen
De Clercq	Fabio
De Clercq	Reinout
De Groote	Arno
De Mulder	Sara
De Ridder	Michel
De Schouwer	Bram
De Vlieger	Daan
De Vylder	Patrick
De Waele	Christophe

Surname	Name
Debrabander	Frederik
Decaestecker	Joke
Dedobbeleer	Philippe
Dehogne	Yves
Degadt	Charlotte
Dehoorne	Kurt
Delcourt	Philippe
Delesalle	Paul
Deleuze	Cedric
Delforge	Julie
Delhez	Philippe
Demilecamps	Pascal
Denuit	Nicolas
Derhaeg	David
Deschamps	Guillaume
Desmet	Ben
Dewilde	Patrick
D'hauwer	Els
D'heer	Frederik
Diels	Inge
Dieusaert	Annelies
Dingenen	Stijn
Docquier	Sophie

Surname	Name
Domanova	Milena
Doms	Steven
Dorekens	Kelly
Driesen	Rolf
Eynatten	Wim
Falepin	Frederik
Fierens	Frederik
Fosty	Vincent
Fouache	Bram
Gabriel	Michele
Georlette	Nicolas
Godeau	Marie-Noëlle
Goemaere	Jan
Govaert	Hans
Hallard	Christophe
Hallemeesch	Geert
Hameeuw	Gregory
Hannosset	Catherine
Hendrice	Renaud
Hermans	Dirk
Hermans	Wim
Herreman	(Samuel) Peter
Hillaert	Dieter

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Hillen	Franky
Hody	Olivier
Hoste	Sophie
Houthaeve	Nico
Jacques	Yannick
Janssen	Ralph
Jordens	Marc
Joucken	Patrick
Kessler	Thomas
Keymolen	Thomas
Khurana	Hemlata
Lambert	Mathieu
Laschet	Carl
Lemmens	Jeroen
Lommers	Matthias
Magnin	Corine
Magnus	Koen
Mantels	Kristof
Martens	Karolien
Massaut	Wivine
Massij	Anne
Maurau	Bob
Milad	Sofian

Surname**Name**

Mintjens	Maren
Moors	Steven
Moris	Nick
Mostmans	Maarten
Mzah	Sabri
Neijens	Koen
Nevelsteen	Liesbet
Niesten	Donald
Nowicki	Laurent
Nuyts	Ine
Ophalvens	Jens
Overdulve	Kevin
Pairon	Bruno
Pattyn	Jan
Pauwels	Catherine
Peelaers	Bruno
Peeters	Kathleen
Peeters	Toon
Peters	Kasper
Petrosovitch	Andro
Philips	Sarah
Poncelet	Pierre
Popa	Cedric

Surname**Name**

Preckler	Sebastiaan
Radu	Andrea
Rassaerts	Olivier
Ravelingien	Fran
Renders	Tom
Romagnolo	Sandra
Rombauts	Yves
Rottiers	Philippe
Sauwens	Pieter
Schaumont	Sandrine
Scheiff	Luc
Schuddinck	Nancy
Servaes	Anne-Line
Shah	Nadia
Shkolnik	Renat
Sibille	Thomas
Sluismans	Sam
Smekens	Laurent
Sohet	Frédéric
Sohier	Brecht
Sonet	Renaud
Spincemaille	Pieter
Steegmans	Ina

Surname**Name**

Stienen	Geert
Stragier	Annelies
Tahon	Nikolaas
Tack	Kathleen
Tilleux	Anne
Truyman	Bert
Van Baelen	Jo
Van Boxstael	Tom
Van Breedam	Sofie
Van Cauwenberge	Tom
Van Damme	Mathias
Van den Broeck	Joris
Van den Nieuwenhuijzen	Michiel
Van Der Paal	Johan
Van der Planken	Julie
Van Der Plas	Kevin
Van Der Sijpe	Diederik
Van de Velde	Hilde
Van Durme	Pieter-Jan
Van Durme	Yves
van Egmond	Samuel
Van Gils	Michael
Van Grieken	Johan

CORPORATE CULTURE

Partners of Deloitte Belgium (continued)

Active partners 1 October 2025

Surname	Name
Van Hoecke	Pieter
Van Holle	Frederik
Van Hoof	Stijn
Van Houtryve	Nicolas
Van Hove	Pascal
Van Huffel	Cécile
Van Krunkelsven	Philippe
Van Looveren	Jan
Van Malderen	Joris
Van Schoubroeck	Thierry
Van Tornout	Frederiek
Van Wesemael	Tom
Vandaele	Nathalie
Vandendooren	Laurent
Vanderstraeten	Ken
Vandeweyer	Ben
Vandewijer	Hans
Vanhaecht	Jan
Vanhees	Gert
Vankrunkelsven	Laura
Vanrobaeys	Charlotte
Verbieren	Nele
Verbruggen	Annelies

Surname	Name
Vergauwe	Jeroen
Verheyen	Frederic
Veris	Caroline
Vernaeve	Gaëtan
Verschueren	Cliff
Verschueren	Petra
Versmissen	Peter
Verstraelen	Glenn
Verswijver	Piet
Vlaminckx	Dirk
Vlaminckx	Johan
Vonken	Dieter
Walker	Aled
Wevers	Franky
Windelen	Tom
Wittemans	Hilde
Wittock	Nathalie

Partners of Deloitte Legal

Active partners 1 October 2025

Surname	Name
Costermans	Caroline
De hornois	Kathleen
Demeestere	Stijn
Egger	Jürgen
Ex	Mathieu
Maresceau	Kristof
Michiels	Christoph
Naudts	Wim
Peeters	Astrid
Roelens	David
Smet	Filip
Stas	Danny
van de Werve de Schilder	Maximilien
Van Poucke	Els
Van tieghem	Marc
Vierstraete	Matthias
Visschers	Annick
von Frenckell	Eric

Deloitte Legal - Lawyers is a private limited liability company with registered office in Belgium. Deloitte Legal - Lawyers BV/SRL and Deloitte Belastingconsulenten BV/SRL have entered into a privileged, multidisciplinary cost-sharing agreement.

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ETHICS & INTEGRITY

Ethics Programme

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Leveraging e-learnings, in-person workshops, and communication campaigns

Learning

All Deloitters are obliged to engage in learnings on a regular basis throughout their careers, following a role-based curriculum. In 2024, we launched a thought-provoking series titled "Dilemma Season 1", providing valuable insights and tools to navigate ethical dilemmas in a Netflix-style format. With this innovative approach, we achieved a completion rate of 87% in FY25 and the series achieved Bronze at the New York Festivals TV & Film Award in the category of Corporate Image Attitudinal Training. Our mandatory ethics learnings are listed on the next page.

Ethics survey

The FY25 Ethics Survey revealed that 95% of our people believe Deloitte is an ethical place to work.

Communication

A detailed communication plan outlines the various communications scheduled throughout the year and specifies the different channels used. Recurring reminders from leadership, the ethics office, and the Risk & Reputation Leader emphasise the importance of maintaining a culture of integrity within the firm. We have increased our focus on transparent communication regarding case statistics and outcomes.

Ethics case management

Managing reporting channels, working with the Speak Up helpline, and respecting the incident handling process

Inquire

The Ethics Office can be contacted for information or advice on matters by raising an inquiry.

Report or flag

The ethics programme encourages people to speak up when they observe or experience unethical behaviour. Each concern can be reported through various confidential channels and will be thoroughly investigated. Individuals (internally and externally) also have the option to flag or report a situation or behaviour. Flagging misconduct does not trigger a formal investigation but allows individuals to share their concerns, which helps us assess the overall atmosphere in the workplace.

Communication

Each year, we report anonymised case statistics to the Executive and the Partnership Council. These statistics are benchmarked across Europe and globally. In FY25, the "allegations per 100 employees" for Belgium was 0.91, which is lower than the NSE benchmark of 1%.

**Compliance**

Compliance with ethics code and policies, Member Firm standards, international standards of quality, external assessments, etc.

Codes of conduct, policies & other guidelines

We ask all our people to read and understand our Code of Conduct and Policies, which contain directives and rules for daily professional activities and behaviour. The Code sets out our values and our ethical principles. These are critical to our reputation and continued success and are embedded in everything we do: how we serve clients, how we direct our businesses, how we work together as colleagues and how we contribute to society. In particular, we strictly comply with Belgian law regarding the prohibition of child labour, forced labour, and human trafficking.

Compliance and risk assessment

Each year, the Ethics Office participates in recurring compliance projects such as ISQM (International Standards of Quality Management), CSRD (Corporate Sustainability Reporting Directive), EcoVadis, leadership reviews, etc. Additionally, a yearly risk assessment is performed to measure ethical risks within Deloitte. Starting in FY26, we will perform a deep dive into the Belgian Risk Assessment to achieve a more robust analysis.

ETHICS & INTEGRITY**Ethics learning journey****General information****Environmental information****Social information****Governance information****Business conduct****Economic performance****Innovation****Digital transformation****Appendix****(EXTERNAL) CONTRACTOR ROUTE****1 Onboarding for contractors**

- E-learning: Independent contractors 100%

TRADITIONAL EMPLOYMENT ROUTE**1 Onboarding of new joiners**

- Ethics onboarding 94%
- E-learning: Respect & inclusion

6 Promoted to partner

- Leading with integrity workshop 100%
- 1-to-1 meeting with Ethics Officer

2 Promoted to consultant

- E-learning: Integrity imperative 97%

7 Firm departure

- Ongoing activities (biennial refresher course, e-learnings, etc.)

3 Promoted to manager

- Connect & Learn sessions (experienced hires)

5 Promoted to director

- Leading with integrity workshop

4 Promoted to senior manager

- E-learning: Managers as ethical champions 90%

ETHICS & INTEGRITY

Ethics virtual values game

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ETHICS & INTEGRITY

Ethics virtual values game

Encouraging ongoing conversations about Deloitte's culture, Shared Values, and ethical dilemmas is a key aspect of our leadership responsibilities. To support our leaders, we've introduced a virtual values game—a simple yet effective tool designed to foster awareness and mutual understanding. Colleagues spin the values wheel and engage in discussions around the statements or dilemmas related to the selected topic, serving as a great conversation starter and a meaningful way for teams to connect and get to know each other better.



CORRUPTION & BRIBERY

Risk management

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Business continuity

At Deloitte we see business continuity management as an important and integrated part of our overall risk management capability. Our focus and dedication to this aspect resulted in obtaining ISO 22301 certification in 2022.

Governance

- Risk governance remains embedded in our overall governance structure.
- Relevant risk owners are responsible for implementing robust risk mitigating plans, and periodically report on the progress of risk mitigating activities. The Risk & Reputation Leader (RRL) has day-to-day responsibility for the overall system of quality control for risk management and reporting. As part of this responsibility, the RRL oversees the Enterprise Risk Framework and corresponding risk and control systems through, among other measures, periodic meetings with the individual risk owners to discuss and review mitigations.

Anti-corruption

- An Anti-Corruption Leader is appointed who is responsible for Deloitte Belgium's anti-corruption programme.
- There is a consistent process to perform anti-corruption due diligence on non-client third parties, including subcontractors, marketplace alliances, vendors, and suppliers.
- On an annual basis, a firm-wide corruption risk assessment is performed and updated.
- Supporting activities—including communications—facilitate the sharing of leading practices.
- Annually, Deloitte Belgium confirms that its people have read, understood, and agree to comply with the local anti- corruption policy, are not in violation of it, and understand their obligation to report actions that do not comply with it.
- Additionally, Deloitte Belgium has a process in place for Deloitte people to report and escalate corruption concerns and incidents. In FY25, no substantiated incidents of corruption were reported to the Deloitte Belgium Anti-Corruption Leader, as in FY24, FY23 & FY22.
- All Deloitte people are required to complete anti-corruption training—after being hired and every other year thereafter—that includes applicable policies, corruption red flags, and case scenarios. For FY25, the completion ratio for this training was 98%.

SUSTAINABILITY CERTIFICATION

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EcoVadis

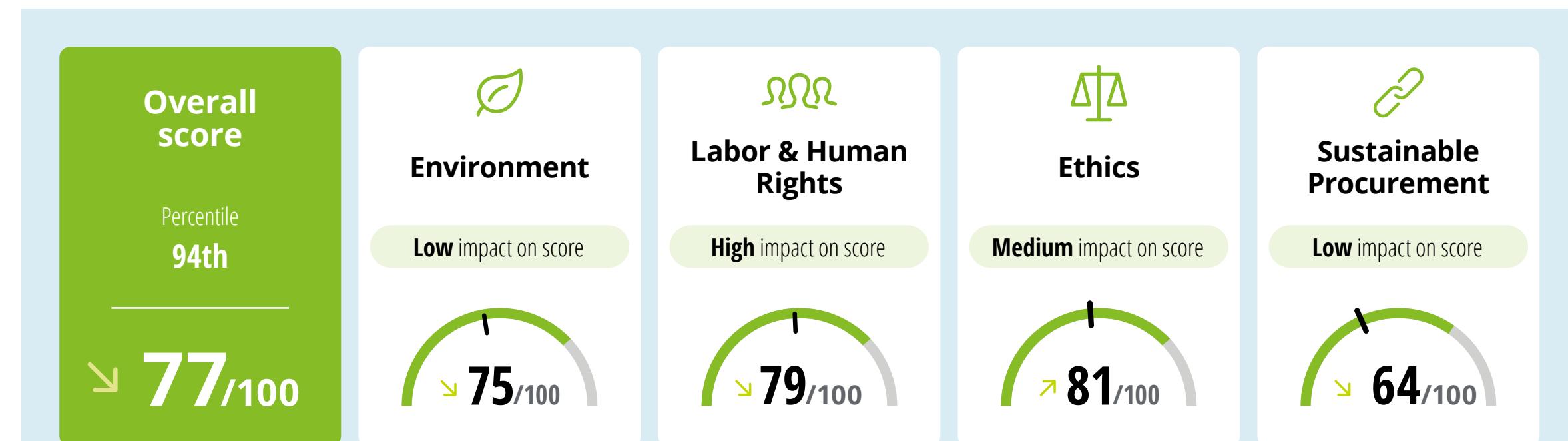
Advancing sustainability assessments and performance



EcoVadis is a collaborative platform that assesses environmental and social performance for companies and their suppliers.

The cloud-based questionnaire evaluates the sustainability maturity and corporate social responsibility (CSR) performance of an organisation, covering 21 criteria across four themes: Environment, Labour & Human Rights, Ethics, and Sustainable Procurement. The assessment results in an overall rating and provides guidance for improvement.

The EcoVadis scorecards highlight strengths and areas for improvement, enabling rated companies to focus their sustainability efforts and develop corrective action plans. By leveraging EcoVadis, organisations promote positive change and contribute to a more sustainable future.



In 2025, we received a Silver rating with a score of 77/100, reflecting a decrease from our 79/100 Gold rating in 2024. We continue to focus on strengthening our sustainability framework, roadmap, and initiatives to regain Gold status in the near future.

As the standards become more rigorous each year, our commitment to sustainability, ethics, and environmental impact remains strong. We are dedicated to continuous improvement and to building a more sustainable future, strengthening our relationships with partners, clients, and employees alike.

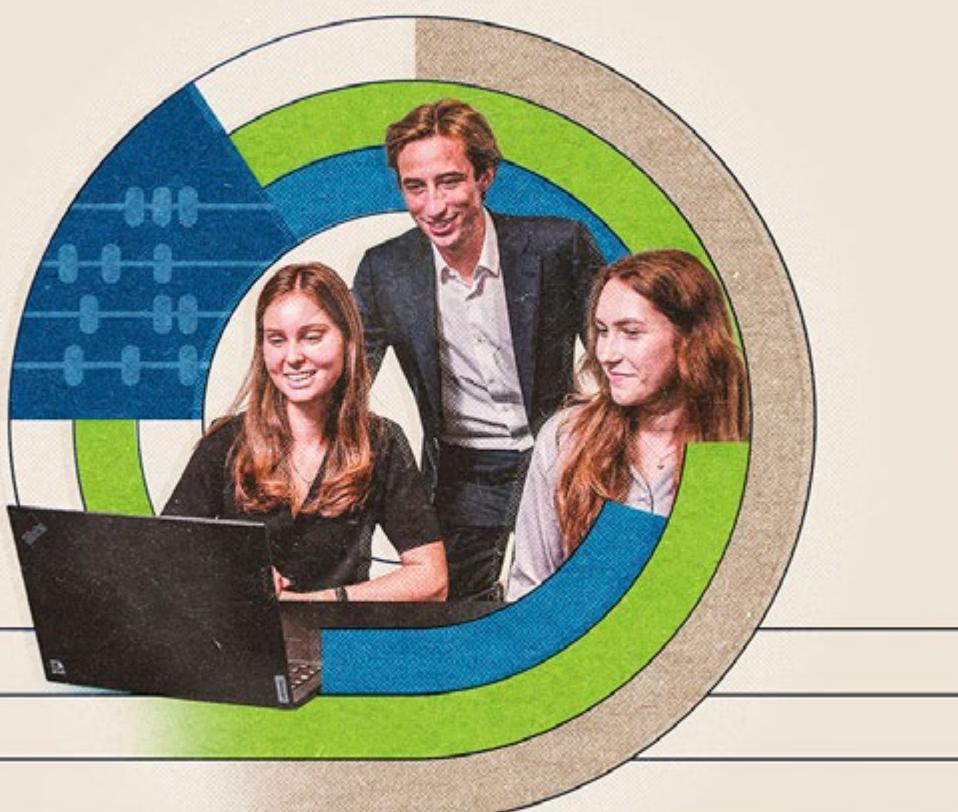
In addition to being EcoVadis certified, Deloitte Global (and its member firms, including Deloitte Belgium) has been a signatory of the Global Compact since 2000. This voluntary initiative encourages businesses worldwide to adopt sustainable and socially responsible policies. It is based on ten principles in the areas of human rights, labour, environment, and anti-corruption. Companies that join the Compact commit to aligning their operations and strategies with these principles and to report on their progress annually. The aim is to foster a global corporate culture that promotes ethical business practices and contributes to sustainable development.

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Appendix**Global Principles of Business Conduct**

This articulates the standards to which we all must hold ourselves, wherever in the world we live and work. The Global Code outlines the commitments that each of us make. It is based on our Shared Values and reflects our core belief that, at Deloitte, ethics and integrity are fundamental and not negotiable. This Global Code applies across the Deloitte network and provides the foundation for how our people behave. Each Member Firm in the Deloitte network commits to the Global Code and, as appropriate, builds on it through more detailed codes of conduct. In addition to local codes, the Global Code is supplemented by Member Firm ethics programmes which provide support to build ethical judgment and decision-making skills in all Deloitte people. Each Member Firm has an appointed Ethics Officer, ethics training, and channels for consulting on difficult issues and reporting suspected misconduct, motivating our people to get involved in sustainable projects.

NSE Code of Conduct

Includes the Global Code of Conduct and the Code sets out Deloitte's values and ethical principles that are critical to our reputation and continued success and are embedded in everything we do: how we serve clients, how we direct our businesses, how we work together as colleagues, and how we contribute to society. Fundamentally, the reputation of the firm rests on the personal ethics of everybody at Deloitte.

NSE Anti-Discrimination and Anti-Harassment Policy

This reflects Deloitte's commitment to providing our people with an inclusive and respectful workplace which is free of harassment, sexual harassment, and discrimination, where each person is treated with courtesy, dignity, and respect, and where there is equal opportunity for all to succeed.

NSE Non-Retaliation Policy

This reaffirms the NSE Member Firm's long-standing commitment to maintaining a workplace free from retaliation and is intended to protect partners, directors, professional staff, and support staff (or any other reporter), who brings forward an ethics, compliance, or other related matter in good faith, or are involved in an ethics or related investigation, from retaliation.

Member Firms are committed to maintaining a working environment that promotes ongoing and open communication among its personnel and will not tolerate retaliation against any person who has:

- reported an ethics, compliance, or other related matter in good faith;
- assisted or participated in an ethics, compliance, or related investigation or proceeding.

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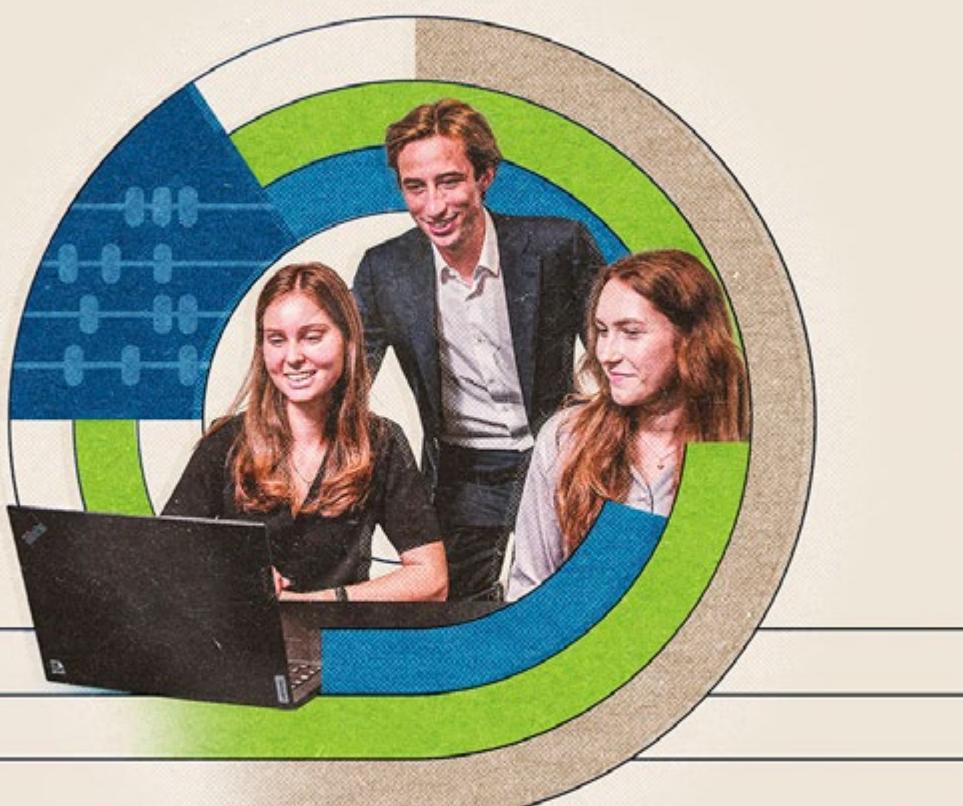
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Acceptable Use Policy

This explains how to protect all Deloitte Information Assets and Information Systems. The Policy relies on four security and privacy principles:

1. All information must be treated in accordance with its classification level and applicable data retention Policy.
2. The Deloitte Information Systems are only to be used for business purposes and reasonable personal use, in accordance with this Policy.
3. Unauthorised access to Deloitte Information Assets must be prevented at any moment.
4. Personal Information and Confidential Information must be protected at any moment and during any process, in line with this Policy, the Deloitte Privacy Policy and applicable privacy legislation. The Deloitte leadership is committed to protecting the confidentiality, integrity, and availability of the Deloitte Information and Information Systems. As such, the Acceptable Use Policy (AUP) applies to all Deloitte coworkers and contractors.

Deloitte has implemented training and awareness programmes for its personnel related to information security, confidentiality, and privacy policies and practices. Deloitte personnel are required to complete information security, confidentiality, and privacy trainings during the new-hire onboarding process, as well as an annual update course thereafter. The 45-minute e-learning "Secure our Future" has a completion rate of 88,1% in FY25. Every quarter, an awareness campaign (Summer Safety and Instant Messaging Threats; Travel and Holiday Safety and CSAM; Data Security, Intellectual Property and Vishing Attacks; Impersonation and GenAI attacks) is organised to raise awareness and reduce risk among personnel. In addition, Deloitte conducts internal simulated phishing drills (one per quarter) to reinforce security awareness and preparedness.

NSE Anti-Bribery and Corruption Policy

Deloitte NSE supports the fight against financial crime in all its forms and is committed to compliance with all applicable laws. This includes a commitment to conduct business in a manner that complies with applicable Anti-Bribery and Anti-Corruption laws, and to refrain from activities that could violate, or cause any person to violate, such laws. We are committed to working in an ethical, lawful, and professional manner, as set forth in the DTTL Policies Manual, the Deloitte Global Principles of Business Conduct, and the Deloitte Responsible Business Practices Framework. This aligns to Deloitte's values, purpose, and public interest commitment.

Local Procedures and Guidelines related to Anti-corruption

This states that no forms of corruption whatsoever will be tolerated. The policy is guided by the following principles:

- No bribes are offered to win contracts.
- No bribes are accepted from potential suppliers or from other companies which wish to collaborate with Deloitte Belgium.
- At no time at all may the impression be given that bribes would be accepted.

Supplementary Anti-Money Laundering (AML) Policy

This policy ensures compliance with Belgian AML laws and global standards. It defines clear responsibilities, led by an AML Compliance Officer, to prevent and detect money laundering. The policy includes procedures for client due diligence, reporting suspicious activities, and protecting whistle-blowers. Violations may result in criminal, civil, or disciplinary actions. It reflects a strong commitment to ethical business and combating financial crime.

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Appendix**POLICIES****NSE Entertainment & Gifts Policy**

This Policy sets out the framework that Deloitte NSE follows in assessing the acceptability of entertainment and gifts and provides guidance on its application. It should be read in conjunction with the NSE Anti-Bribery & Corruption policy and any local Independence Policies, which may provide additional considerations and restrictions towards offering or receiving entertainment and gifts.

Independence Consultation and Discussion Policy

This contains the consultation and discussion requirements related to independence matters required in the complexity of today's business and regulatory environment.

Independence Disciplinary Policy

This policy describes the rules applicable to violations of independence policies and procedures, since Deloitte provides audit and other assurance services.

Employee Privacy Statement

This describes the personal information that Deloitte processes, why it's processed, and how it's processed to ensure the privacy and confidentiality of all employee information.

Supplier Code of Conduct

Our expectation is that Deloitte suppliers support Deloitte's commitment to doing not only what is good for business, but also what is good for the environment, Deloitte people, and the communities in which they live and work. This Supplier Code of Conduct outlines our expectations of suppliers in terms of human rights; labour; environment; integrity, ethics and anti-corruption together with an explanation of the channel to report suspected violations.

Personal Relationships Policy (family and other ties)

This sets out a number of guidelines to deal with situations where the personal lives of staff members could have a major impact on their professional lives (in particular, certain relationships and certain family ties could constitute a risk of a conflict of interests, and could compromise the necessary guarantee of independence and objectivity). The guidelines help ensure that, through dialogue, healthy understanding, and mutual respect, a solution is found which does justice to the interests of all parties in the vast majority of the few cases that may arise.

My Choice Policy

Deloitte Belgium has implemented a MyChoice-plan for the employees with the purpose:

- to increase attention for sustainability and the environment, by encouraging alternative transportation for commutes and client visits;
- to consistently make the employer a simply irresistible organisation and thus to increase the attractiveness as employer;
- to support the employees in their individual needs by offering them freedom of choice and thus increase their satisfaction.

Flexible Leave Policy

With flexible leave, Deloitte Belgium offers their employees the chance to take up a number of additional vacation days on top of the legal and extra-legal paid vacation days in exchange for a reduction in salary ('salary sacrifice'). This allows business leadership to pro-actively address and approve a need for flexibility to be able to balance professional and private priorities. Flexible leave can be granted for any personal or family reason.

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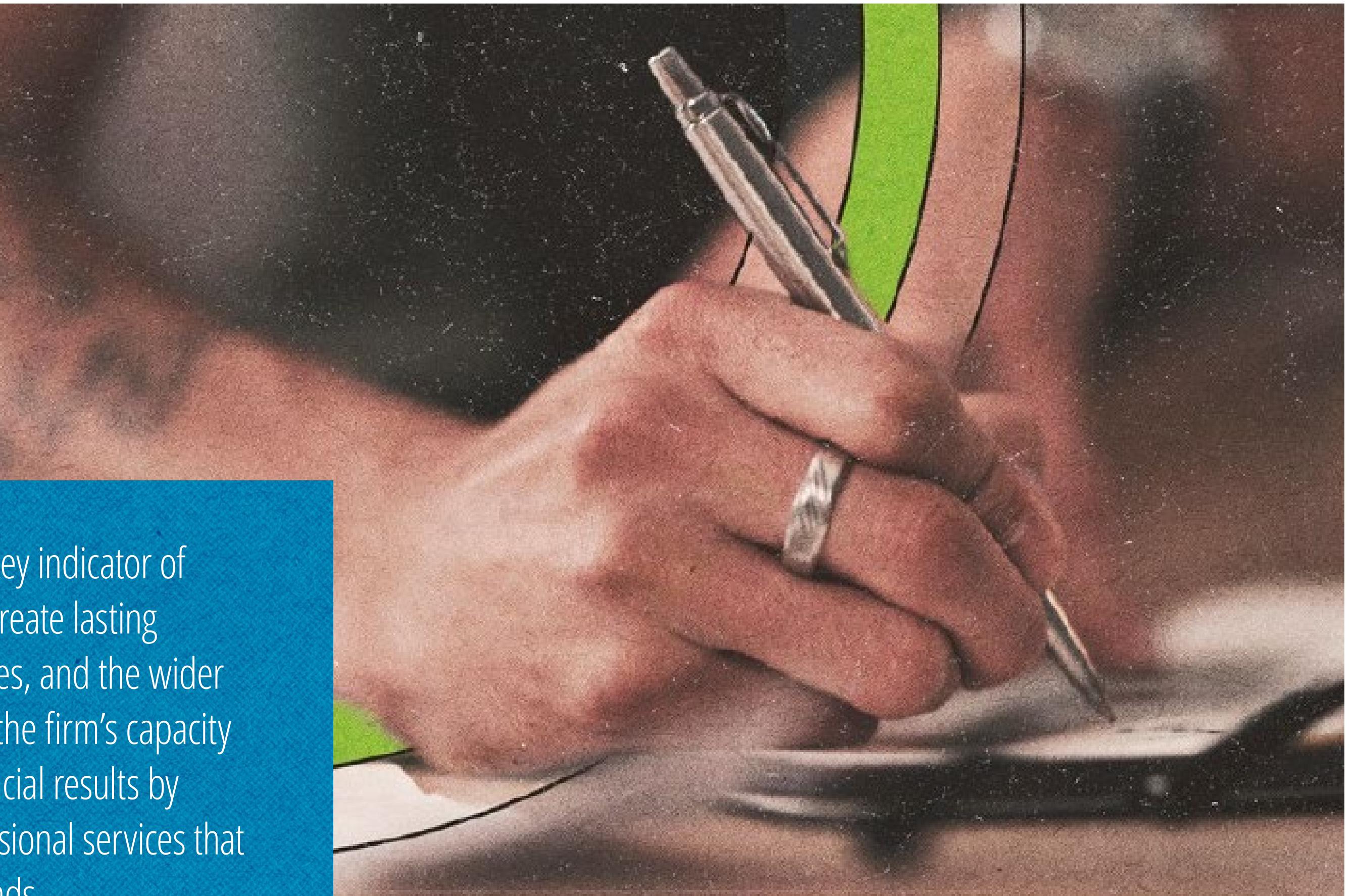
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Economic performance is a key indicator of Deloitte Belgium's ability to create lasting value for its clients, employees, and the wider community. It encompasses the firm's capacity to generate sustainable financial results by delivering exceptional professional services that meet evolving market demands.



Revenue by segment, by business, by industry (31 May 2025)

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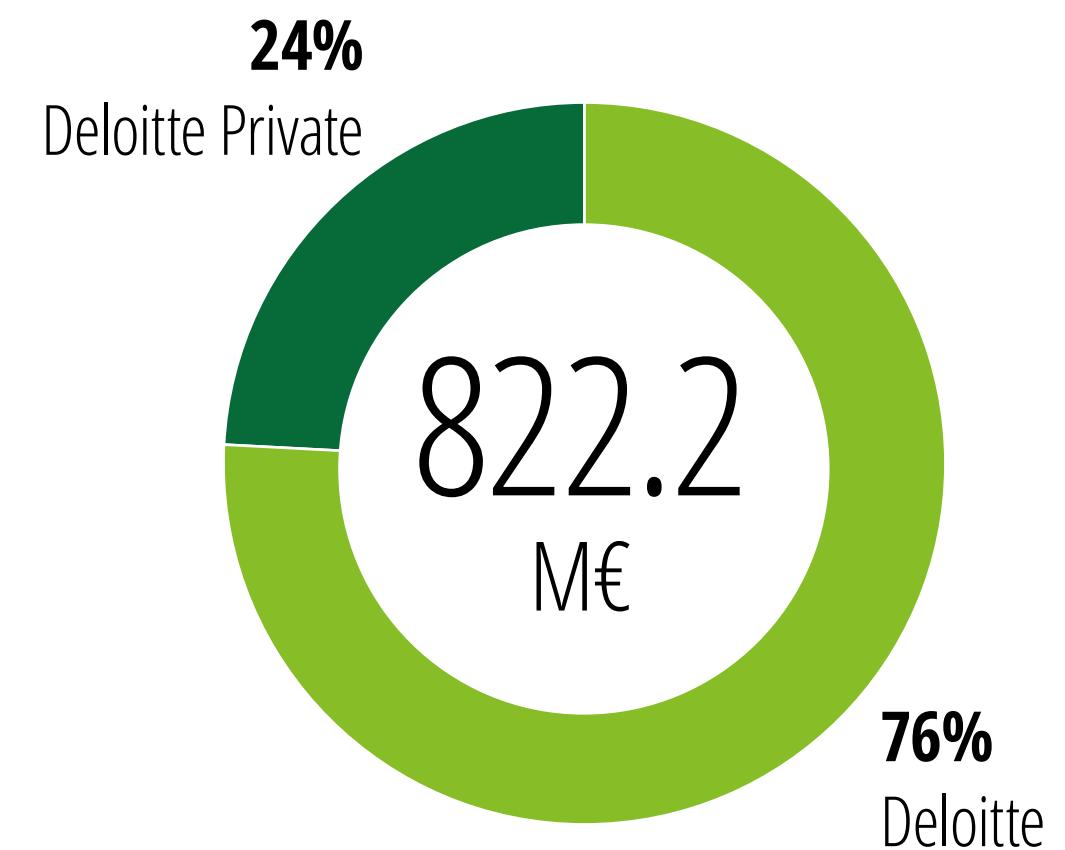
With our 5,380 employees and 11 offices, Deloitte is the largest organisation in Belgium in the field of audit, accounting, legal and tax advice, consulting, financial advisory, and risk advisory.

We provide services to the largest national and international companies, as well as to SMEs, non-profit organisations, government, and public services. Deloitte Belgium is the

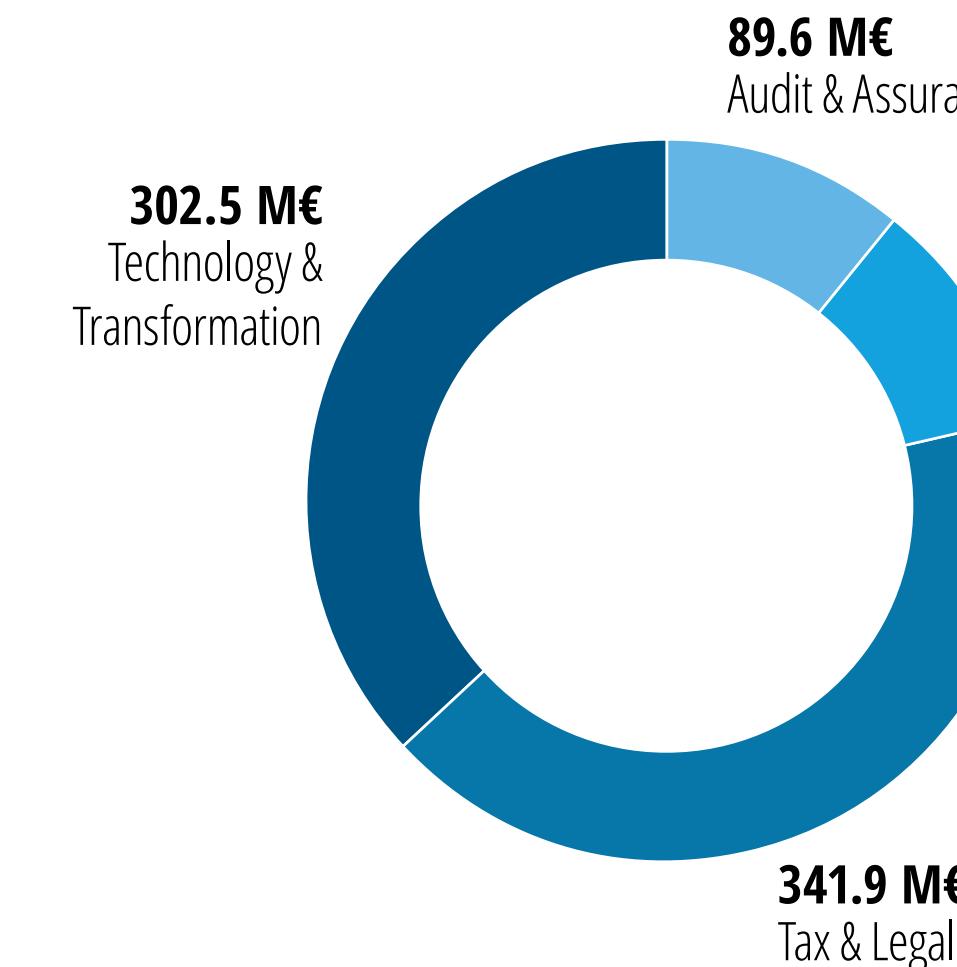
Belgian affiliate of Deloitte North and South Europe LLP, a Member Firm of Deloitte Touche Tohmatsu Limited that aims to deliver top-quality professional services to its clients and provide great career opportunities for its people. Deloitte is present in more than 150 countries and deploys the talents of more than 470,000 people to deliver on its global strategy. Deloitte posted revenues of about 70.5 billion US dollars in financial year 2025.

Deloitte Belgium closed FY25 with a revenue of 822.2 million euros. For more insightful deep dives and Deloitte Belgium's 2025 financial performance: www.deloitte.com/be

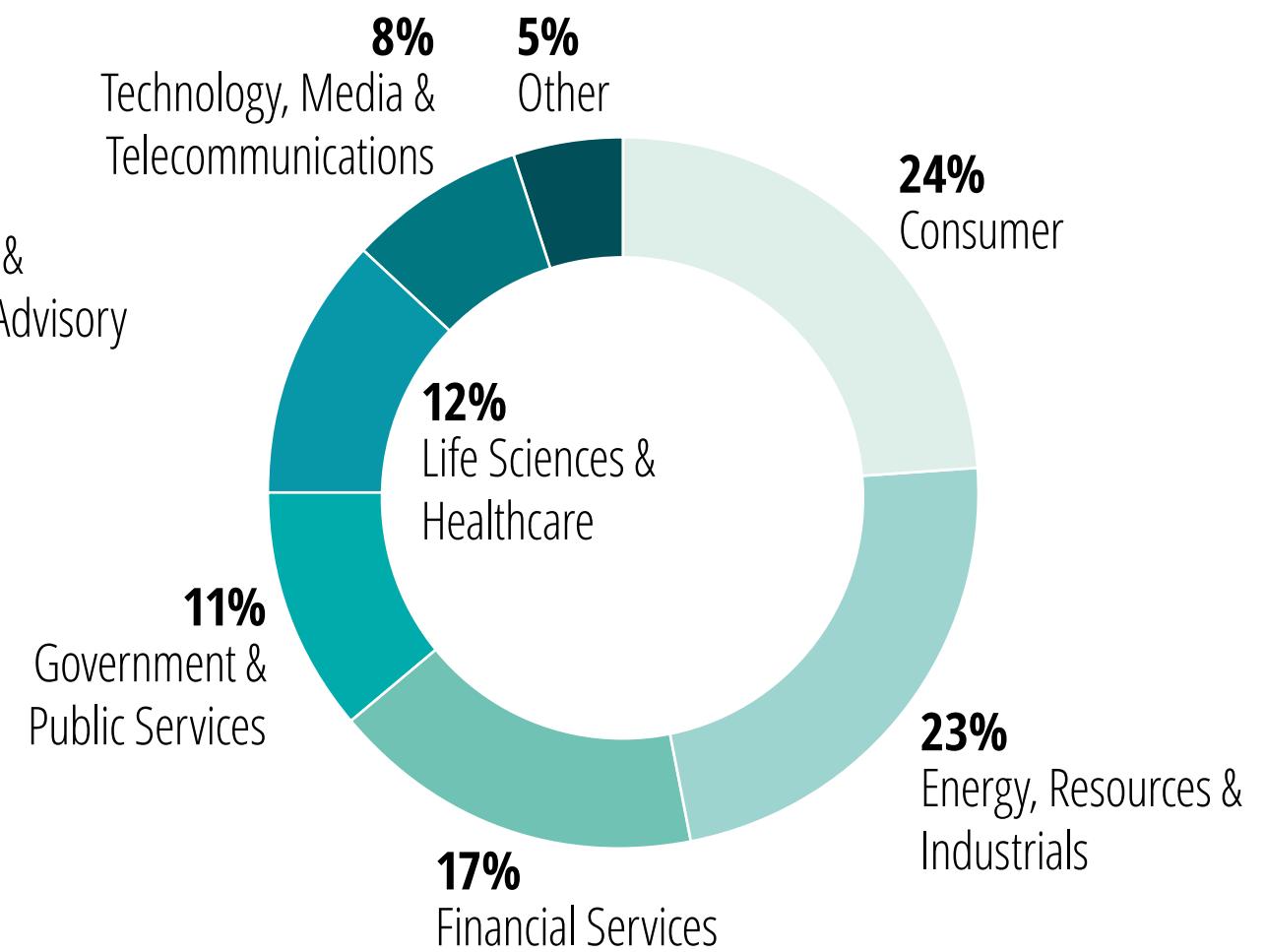
Total revenue



Revenue by business



Revenue by industry



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In a world where disruptive technologies such as Artificial Intelligence, Blockchain, Cloud, and Quantum Computing are reshaping industries and challenging traditional business models, Deloitte stands at the face of transformation. As businesses strive to navigate the complexities of the digital era and stay ahead of the curve, we are known by clients and markets as the go-to place for purpose-driven innovation, technology disruption and entrepreneurship.



TECH TANK

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Appendix**Let's innovate together**

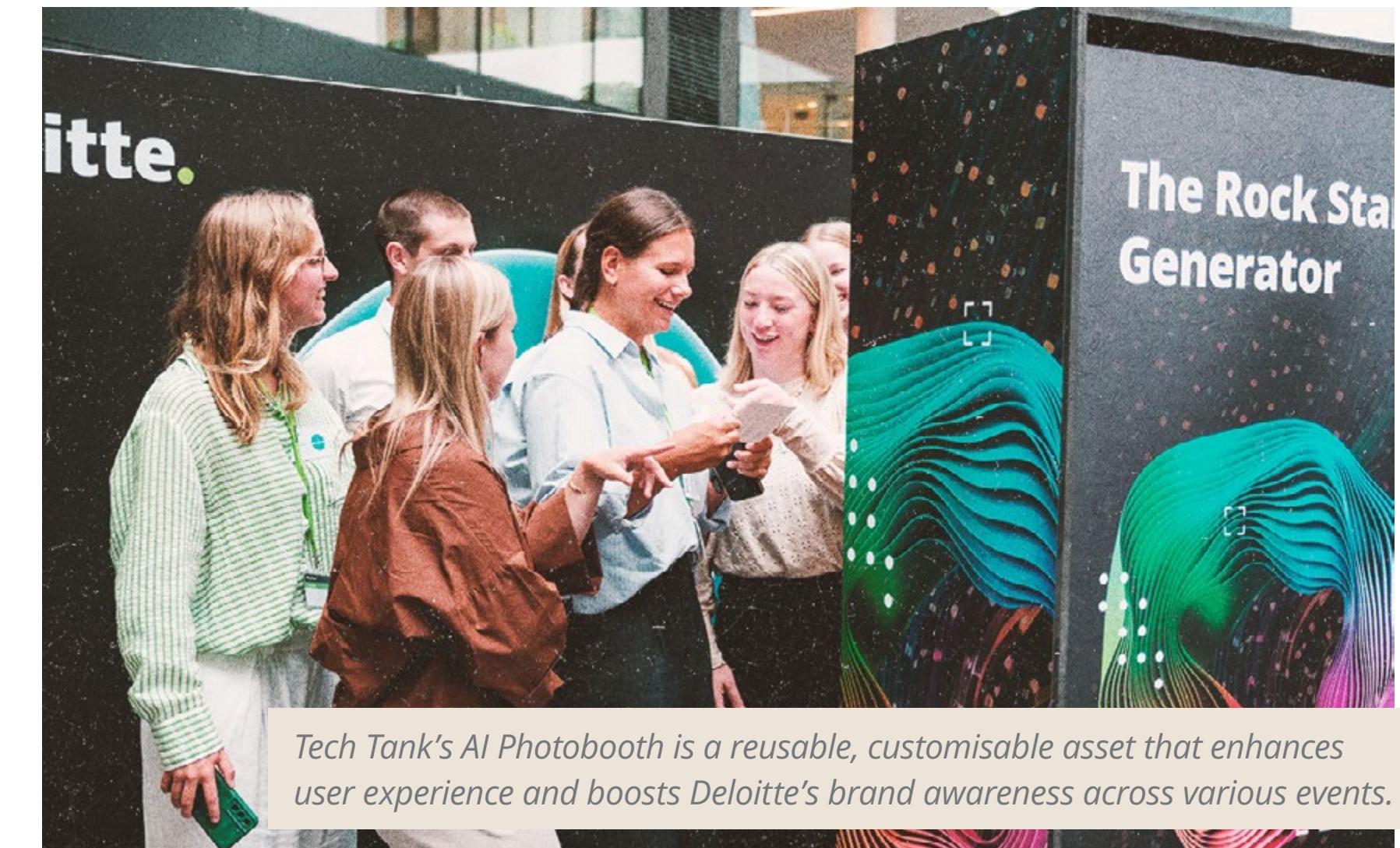
Tech Tank is an innovation incubator designed to help clients transform their unique ideas with significant downstream potential into reality.

Recognising that clients may lack the expertise to realise their ideas or may hesitate to invest, Tech Tank brings the required expertise to the table and offers a co-investment of up to 50%. This collaborative approach ensures clients receive a working proof-of-concept demonstration that showcases the potential value of the solution, along with guidance on scaling it to production. Simultaneously, Deloitte gains first-hand insights into promising new applications across various industries, positioning itself to develop and scale highly innovative and value-adding solutions for its clients.

For a client in the automotive sector, Tech Tank built enterprise-wide, AI-driven virtual knowledge assistants as a service. These assistants revolutionise how knowledge is retrieved and shared, significantly boosting productivity by reducing the time spent searching for information in documents.

In the insurance sector, Tech Tank is developing an Agentic AI* workflow that alleviates part of the underwriters' workload. It allows them to focus on strategic activities such as decision-making, negotiation, and proactive relationship management, while AI handles data processing and scenario analysis.

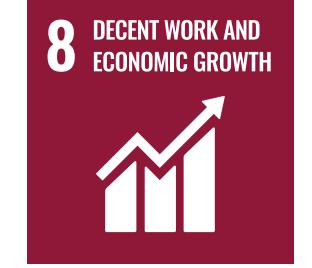
For Deloitte's marketing team, Tech Tank built an AI Photobooth, a reusable and customisable asset with AI features for various events. This photobooth enhances user experience and boosts Deloitte's brand awareness, providing the marketing team with a valuable tool for all their events.



The impact of Tech Tank's initiatives is demonstrated through several key metrics. A significant number of client co-creation projects were successfully delivered, showcasing the collaborative approach and innovative solutions developed. The Tech Tank was also leveraged to accelerate technology led Productivity Transformation within Deloitte by developing and deploying impactful AI solutions.

Through these initiatives, Tech Tank continues to drive innovation, enhance productivity, and create value for both its clients and Deloitte.

* Agentic AI refers to the latest evolution in artificial intelligence, where systems not only analyse and generate outputs, but also autonomously take actions based on those outputs.



NEXUS, EXPERIENCE APPLIED TECHNOLOGY INNOVATION

Deloitte's experience centre connecting business with applied technology for a future-driven, tech-enabled transformation

In today's fast-paced world, technological innovation is evolving at an unprecedented rate. Technologies such as AI, quantum computing, internet of things (IoT), blockchain, and extended reality are no longer just concepts—they are actively transforming industries. The critical question is: How can these technologies be applied to create real business value?

Nexus is about inspiring clients and brainstorming the strategy of their future tech transformation. After the innovative concept is designed, Tech Tank brings the idea to life and demonstrates a tangible proof of concept.

We invite clients to experience applied innovation by moving beyond theory to see technology work in real business contexts. They can connect with experts, collaborating with specialists in fields like AI, blockchain, IoT, and more, and co-create their transformation by turning vision into reality with technology that drives impact. Nexus also serves as a talent connection hub, where our multidisciplinary teams can connect and collaborate on technology innovation projects.

The centre is built around four key engagement spaces, each designed to inspire, create, and drive transformation. They include a lab for building physical assets, a usability lab for testing digital solutions, a co-creation space for collaboration, and a gallery for showcasing innovations. Through three types of sessions, ranging from 30 minutes to a full day, Nexus raises awareness around technology, guides clients through immersive master classes with state-of-the-art solutions, identifies opportunities within their

business, and collaboratively shapes an implementation roadmap with clients and multidisciplinary teams.

In just half a year, Nexus has welcomed over 30 clients from different industries, sparking their imagination, uncovering opportunities across various functions, and showcasing the latest advancements in AI, VR, and other emerging technologies. This resulted in an average Net Promoter Score (NPS) of 8.75, reflecting the positive impact and value delivered to clients through immersive and innovative experiences.

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“

I would definitely recommend a session at Nexus, to step out of your normal office environment into an inspirational location and zoom in on a specific topic with your peers.

TOM SCHROYENS

CIO, FCR MEDIA

INNOVATION WEEK 2024

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From insight to impact

How Innovation Week brought AI to life

From 21-25 October 2024, the Deloitte Zaventem office hosted three event days dedicated to explaining, exploring, learning, and sharing everything about AI. Each day catered to a different audience: students, clients, and Deloitters. The event aimed to put innovation and Generative AI on the agenda for various stakeholders both internally and externally.

The students had the opportunity to learn more about AI research from university professors and explore AI projects undertaken by Deloitte. They participated in master classes organised by Deloitte, Google, and AWS, where they applied AI to create new solutions and tools.

On the client day, attendees were inspired by discussions on innovation and the importance of technology, particularly chips in the context of AI, led by Professor Emeritus Jan Rabaey. The importance of trustworthy AI was also emphasised. Clients attended applied AI innovation breakouts, showcasing what real solutions look like nowadays and how they bring value. Clients were then divided into their respective functions for a tailored experience.

On the final day, Deloitters came together to learn more about Deloitte's innovation strategy and the newly launched AI Institute. The importance of ethical AI was highlighted, followed by interactive workshops similar to those attended by the students, organised by Deloitte, Google, and AWS.

Each day concluded with a networking session, offering attendees the opportunity to meet, network, and discuss the day's learnings.

The AI Innovation Week successfully placed innovation and Generative AI at the forefront for various stakeholders. Students were inspired by the possibilities of AI, helping to dispel fears and open opportunities for careers in the field. Clients were motivated by valuable use cases, prompting them to rethink processes and leverage AI for organisational improvement. Deloitters were encouraged to adopt AI and experiment with it, uncovering new ways of working and changing their approach to daily tasks to deliver better and quicker results.

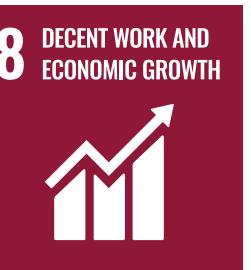
The event week saw the participation of 200 students, 200 clients, and 200 Deloitters. Through this event, Deloitte demonstrated its commitment to fostering innovation and AI adoption across different sectors and stakeholders.

“

During the Innovation Week, we are bringing together different stakeholder groups to really think and reflect about how applied technology and AI can impact business and drive innovation.

PATRICK DE VYLDER

MANAGING PARTNER DELIVERY TRANSFORMATION AND INNOVATION



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In today's fast-evolving business landscape, AI stands as a cornerstone of innovation, efficiency, and growth. At Deloitte, we embrace AI's transformative power and are here to help our clients unleash its full potential in operations, customer experiences, and data-driven decision-making.



PIONEERING AI INNOVATION



Harnessing AI's potential with innovative and ethical solutions

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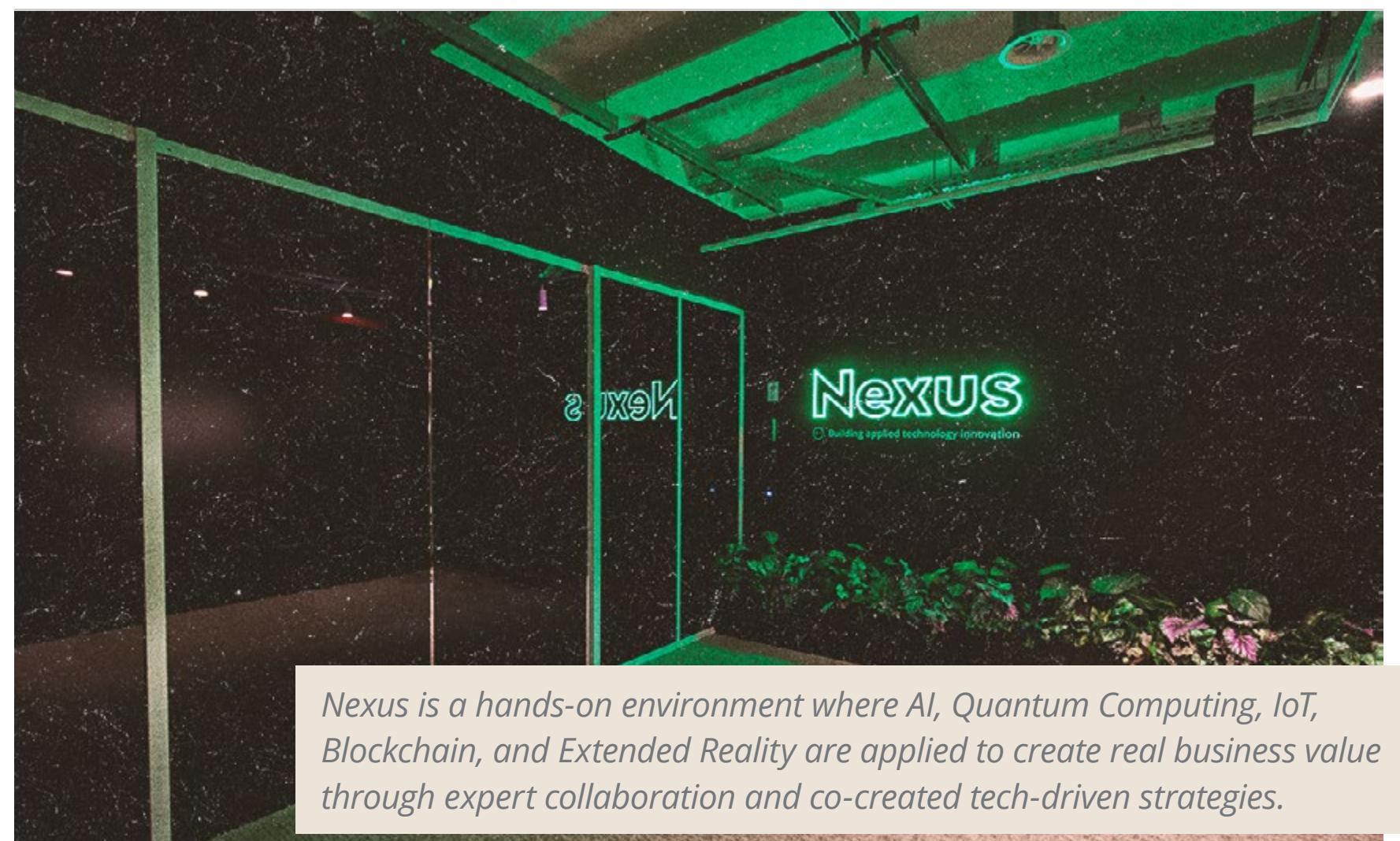
At Deloitte, we are fully leveraging the power of AI in everything we do. This includes using our high-performing Generative AI (GenAI) tools to increase productivity, and fully adopting our proprietary Deloitte delivery platforms to drive service standardisation and operational excellence. Additionally, we are embracing Agentic AI*, which provides us and our clients with 24/7 digital agents connected to our Deloitte data sources and intelligence, bringing additional speed, efficiency, and quality to our daily operations.

We have access to market-leading Generative AI solutions, including Deloitte's very own Generative AI platform: PairD. Similar to GenAI tools like ChatGPT, PairD is our virtual helper, supporting our day-to-day tasks such as drafting content and executing tasks based on pre-defined prompts, all within a safe and secure Deloitte environment. However, our use of GenAI extends beyond PairD. For instance, GenAI is integrated into our Teams environment, Knowledge Database KX, and specialised tools like Github Co-pilot for technical developers, enabling faster and better code development.

We benefit from the evolution of our Digital Deloitte Delivery platforms. These platforms encompass our world-class delivery methodologies, processes, templates, intelligence, and AI, standardising the way we deliver services to our clients. Each business line has its specific delivery platform, ensuring tailored and efficient service delivery.

Furthermore, our agentic platforms feature 24/7 digital colleagues creating value for us and our clients. These digital agents are just the beginning of the agentic world, promising even greater contributions in the future (especially in repetitive manual intense workflows for instance).

By fully embracing AI, Deloitte is setting a new standard for operational excellence and service delivery. Our commitment to leveraging GenAI tools, proprietary delivery platforms, and industry and functional AI Agents ensures that we remain at the forefront of promoting innovation and advancing industry practices.



* Agentic AI refers to the latest evolution in artificial intelligence, where systems not only analyse and generate outputs, but also autonomously take actions based on those outputs.

AI FLUENCY PROGRAMME**General information****Environmental information****Social information****Governance information**

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Shaping a future-ready workforce through AI fluency and adoption of transformative AI tools & platforms

In response to the rapid evolution of the Generative AI landscape and its growing relevance in daily business operations, Deloitte Belgium recognised the need to enhance AI fluency across its workforce. The Innovation Office initiated the AI Fluency and Adoption Programme, designed to upskill employees across business units, foster AI literacy, and encourage widespread adoption of GenAI tools in day-to-day work. The programme aligns with Deloitte's strategic ambition to embed responsible AI practices and digital innovation into its core operations, ensuring employees are equipped with the knowledge and confidence to leverage AI effectively and ethically.

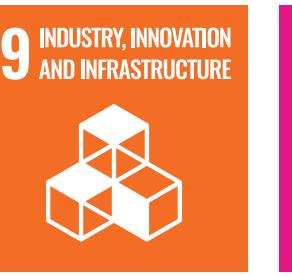
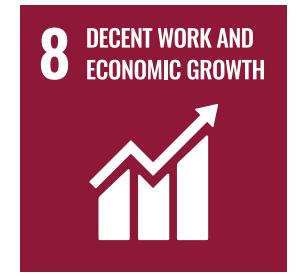
To support this strategic objective, a series of coordinated initiatives were deployed. The GenAI Fluency Programme on Delight Learning was regularly updated to reflect the latest developments in AI, catering to various employee profiles including generalists, experts, and market leaders. Additionally, the establishment of AI Adoption Champion Communities across business units created a decentralised network of over 100 trusted points of contact. These individuals act as go-to persons within their teams for AI-related questions and support. They also have the opportunity to adapt their content to reflect the specific realities of each business unit or team, ensuring that the AI initiatives are relevant and practical for every role within the firm. Recurring community calls were organised to foster knowledge sharing and alignment on AI initiatives across the firm.

AI Adoption Champions received targeted training to facilitate the "Using PairD in Your Day-to-Day" workshop—a practical training session focused on integrating GenAI tools into daily workflows. These champions subsequently led internal workshops for their colleagues, multiplying the programme's reach.

The programme's effectiveness is demonstrated by strong engagement and measurable outcomes.

- Fluency Programme engagement: Updated content and internal promotion efforts increased average completion rates of the GenAI Fluency Programme to 60% for generalists and 70% for market makers across business units.
- Community building & knowledge transfer: A total of 105 AI Adoption Champions have been appointed across the firm. They have facilitated 32 "Using PairD in Your Day-to-Day" workshops, driving practical and ethical AI tool usage across teams.
- Ongoing support: Monthly community calls provide ongoing alignment, with champions sharing best practices and co-developing new ways to scale AI adoption. But it's also a community where like-minded experts provide learnings to each other such as project testimonials, updates on latest AI tools and evolutions.

By enhancing AI fluency and fostering widespread adoption of GenAI tools, Deloitte Belgium is ensuring its workforce is well-equipped to leverage AI effectively and ethically, driving digital innovation and operational excellence across the firm.



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Environmental performance scorecard FY25

Main ambitions

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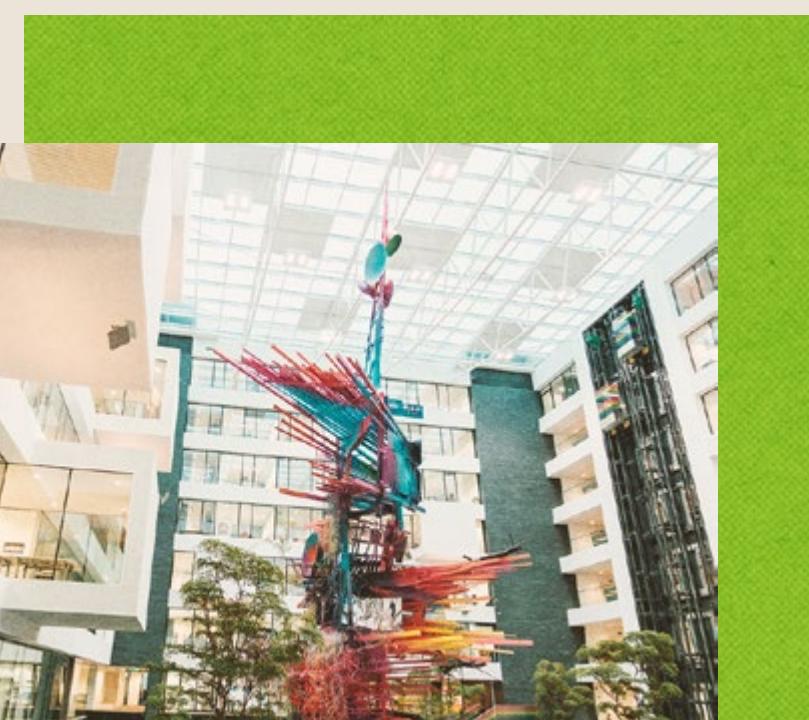
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	Measurable KPIs	Baseline FY19				Baseline FY19	
		FY21 results	FY22 results	FY23 results	FY24 results	FY25 results	FY27 targets
SCOPE 1 & 2	Reduce absolute Scope 1 and 2 GHG emissions	-46%	-37%	-33%	-48%	-61%	Under review
SCOPE 3	Reduce Scope 3 GHG emissions from business travel by 55% per FTE	-98%	-83%	-62%	-60%	-54%	Under review
TOTAL SCOPE	Reduce total emissions	-50%	-25%	+11%	-22%	-19%	Not applicable
FLEET	Overall fleet GHG reduction Absolute reduction of metric tonnes CO2e from our fleet	-49%	-34%	-29%	-46%	-60%	Under review
	Electrifying our fleet % of electric & hybrid vehicles in the total number of cars	9.8%	23.2%	42.4%	80.2%	94%	Achieve 100% by the end of 2026
TRAVEL	Overall travel GHG reduction Absolute reduction of metric tonnes CO2e from international business travel	-97%	-78%	-47%	-45%	-38%	Under review
FACILITIES	Overall facilities GHG reduction Absolute reduction of metric tonnes CO2e from our buildings	-26%	-62%	-66%	-68%	-76%	Under review
OVERALL	Greenhouse gas offsetting % of residual emissions offset using meaningful carbon credits and Beyond Value Chain Mitigation (BVCN)	100%	100%	100%	100%	100%	100%

Greenhouse Gas Emissions (GHG) statement FY25

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This greenhouse gas (GHG) emissions statement has been prepared following GHG Protocol guidance. The full methodology is detailed in the Deloitte NSE 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 Belgium. For data on our North & South Europe member firm, see the Deloitte NSE GHG Statement.

Deloitte Touche Tohmatsu Limited obtained a CDP score of A- for 2024. This CDP rating covers all Deloitte member firms, including all legal entities of Deloitte Belgium.

Assessment Parameters	
Baseline year	FY19
Boundary summary	All entities and all facilities part of Deloitte NSE, the member firm covering 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.
Consistency with the financial statements	The only variation to our financial statements is that all properties under operating leases in Deloitte Belgium are included in our Scope 1 and 2 data. Upstream and downstream emissions outside of our operational governance are included in our Scope 3 data.
Emission factor data source	IEA 2023 (for Electricity/Location factors); AIB, European Residual Mixes 2023 (for Electricity/Market factors); Carbon Disclosure Project 2023 (for PG&S factors); and UK Government - BEIS 2023 for all remaining emissions factors
Assessment methodology	Our assessment methodology follows the Greenhouse Gas (GHG) Protocol standards, including the Corporate Accounting and Reporting Standard (revised edition, 2004) and the Corporate Value Chain (Scope 3) Standard. In accordance with the Global Reporting Initiative (GRI) disclosure 305-2, Deloitte publishes purchased electricity emissions using both location-based and market-based methodologies.
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 NSE 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)	70% absolute reduction in Scopes 1 & 2 emissions
	55% per FTE reduction in Scope 3 business travel GHG emissions
	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 will be matched with electricity produced from renewable sources
	67% of global suppliers have set SBTs by 2025 ¹

Greenhouse Gas Emissions (GHG) statement FY25 (continued)

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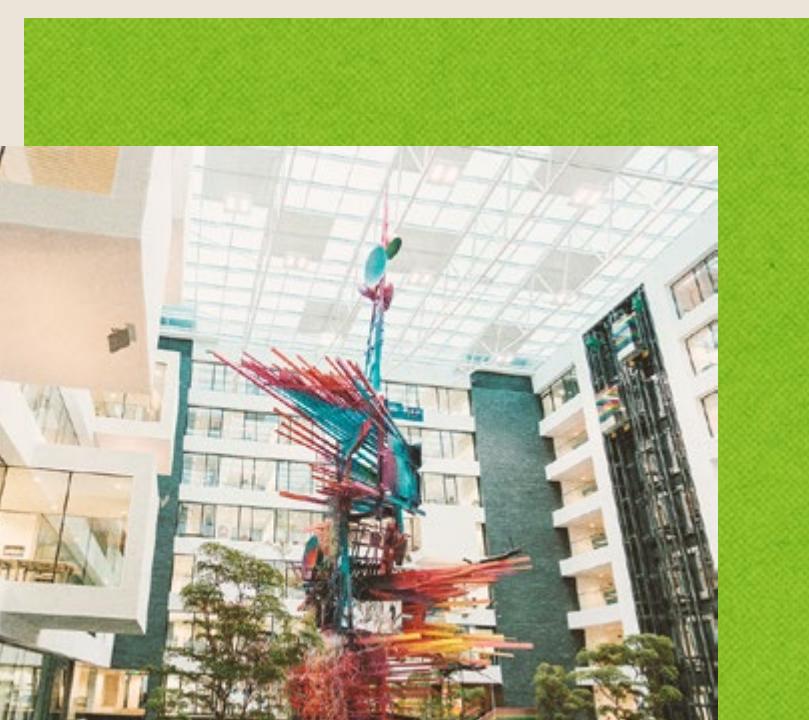
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Greenhouse Gas Emissions	FY19 (Baseline Year)		FY23		FY24		FY25		% change against baseline	
	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)
Scope 1	11,240	2.83	7,871	1.42	6,010	1.09	4,467	0.83	-60%	
Fuel combustion	489		275		217		121			
Vehicle fleet (ICE)	10,751		7,596		5,793		4,346			
Scope 2	779	0.20	151	0.027	182	0.03	177	0.03	-77%	
Electricity (market-based) ²	200		0		0		0			
Electricity (location-based) ²	1,227		988		1,423		2,089			
District heating and cooling	573		151		182		177			
Vehicle fleet (Electric; market-based) ²	6		0		0		0			
Total Scopes 1 & 2 Emissions	12,019	3.02	8,022	1.45	6,192	1.12	4,644	0.86	-61%	-71%
Scope 3	17,530	4.4	24,661	4.46	16,984	3.07	19,367	3.6	+10.5%	
Upstream scope 3 emissions										
Purchased goods and services ³	8,652		15,076		12,078 ⁴		13,346		+54%	
Capital goods	Included in PG&S		Included in PG&S		Included in PG&S					
Fuel- and energy- related activities	Not material		Not material		Not material					
Upstream transport and distribution	Included in PG&S		Included in PG&S		Included in PG&S					
Waste generated in operations	Not material		Not material		Not material					
Business travel (excl. radiative forcing)	4,382	1.10	2,330	0.42	2,431	0.44	2,726	0.51	-38%	-54%
Employee commuting and homeworking ⁵	4,496		7,256		2,475		3,295			
Upstream leased assets	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					
Processing of sold products	Not applicable		Not applicable		Not applicable					
Use of sold products	Not applicable		Not applicable		Not applicable					

Greenhouse Gas Emissions (GHG) statement FY25 (continued)

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Greenhouse Gas Emissions	FY19 (Baseline Year)		FY23		FY24		FY25		% change against baseline	
	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)
End-of-life treatment of sold products	Not applicable		Not applicable		Not applicable		Not applicable			
Downstream leased assets	Not material		Not material		Not material		Not material			
Franchises	Not applicable		Not applicable		Not applicable		Not applicable			
Investments	Not applicable		Not applicable		Not applicable		Not applicable			
Biogenic emissions										
Total Gross Emissions	29,549	7.42	32,683	5.91	23,176	4.19	24,011	4.47	-19%	-40%

¹ Our supply chain target relates to global suppliers and is tracked at a global level, where our core Procurement function sits. All our global member firms contribute to progress against this target.

² In line with GHG Protocol guidance, we publish purchased electricity emissions using both a location- and market-based methodology. The location-based method involves using an average national, regional or subnational emission factor that relates to the local grid from which electricity is drawn, whereas the market-based method involves deriving emissions factors from contractual instruments, allowing for a zero emission factor to be applied to portions of electricity consumption that is matched to a renewable energy source, resulting in lower emissions compared to the location-based method. Our net zero goals use a market-based methodology for purchased electricity; this figure is the one used in the emissions inventory with the location-based figure alongside for comparative purposes.

Within Deloitte NSE, all electricity has either been purchased on REGO/REC-backed green tariffs, or covered by the purchase of Energy Attribute Certificates (EACs). Under the market-based method this means our electricity consumption is reported as zero-emissions.

³ PG&S emissions shown here are based largely on procurement spend data (88% of emissions). To account for procurement on Global contracts, additional emissions are extrapolated from Global spend (12% of emissions). A small proportion is based on actual emissions data submitted to CDP. We apply a number of assumptions to the spend data, including how we allocate spend into procurement categories, the CDP emission factors we apply to each procurement category, how we treat our suppliers' reported Scope 3 emissions, and the factors used for extrapolation.

Since FY19 we have made changes to our methodology with the objective of improving data quality & completeness and reducing our use of estimates. Not all changes can be applied retrospectively and this limits the comparability of current year reported emissions against the baseline year.

We will continue to review our approach to PG&S emissions reporting in the future, investing in supporting systems, processes and controls. When this leads to a material change in a reported figure, we will explain the change and the reasoning for it, and either restate figures or report the variance compared to the previous methodology, as appropriate.

⁴ As part of the annual review mentioned in footnote 3 above, we have recalculated and restated our prior period (FY24) PG&S emissions data. We do not expect there to be a material impact on FY19 (our baseline year), however we propose to revisit all PG&S data in FY26.

⁵ Activity data on commuting and homeworking was sourced from surveys in 12 NSE geographies in FY25. Sample sizes of these surveys were deemed to be sufficient to extrapolate out to the full FTE population of each geography. The commuting and homeworking calculation depends on this extrapolation and on other assumptions. We will refine these assumptions and improve the methodology moving forward as guidelines develop.



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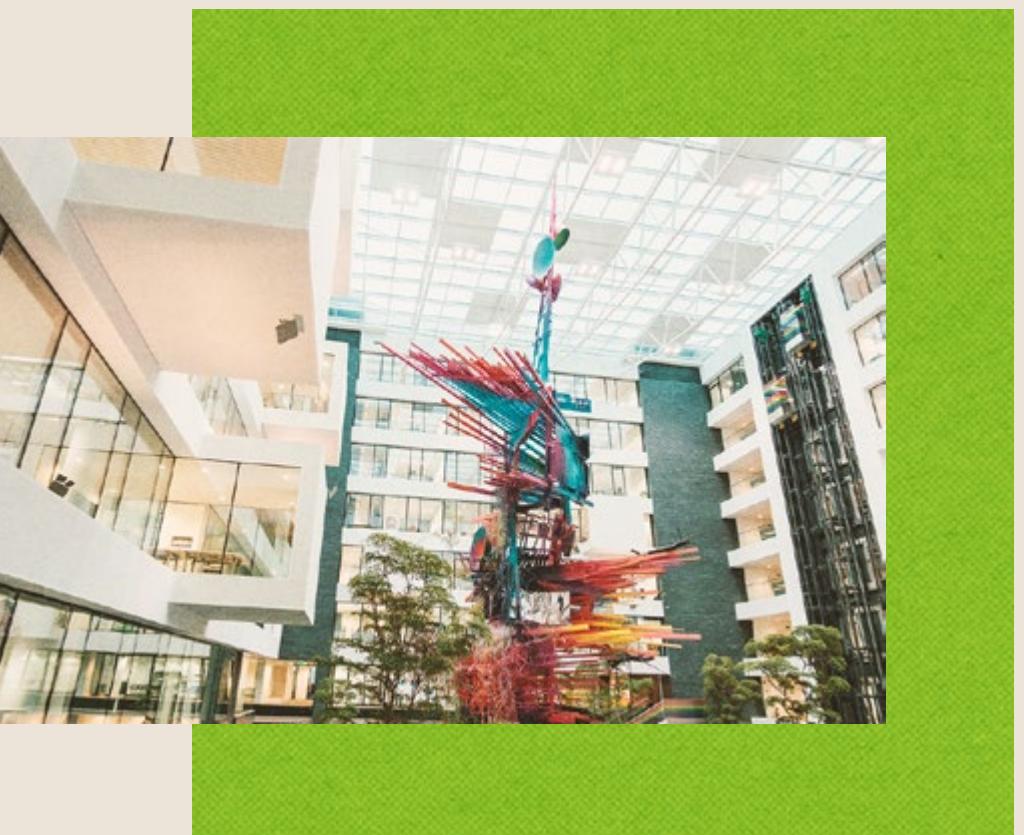
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	Antwerp	Boitsfort (Brussels)	Charleroi	Ghent	Hasselt	Kortrijk	Kessel-Lo (Leuven)	Liège	Oostkamp	Roeselare	Zaventem	Coverage
Breeam certificate	Construction - Excellent & In use - Excellent (ongoing)			Construction - Very good				New Construction - Excellent			Construction - Very good & In use - Excellent	
Fossil fuel free building	v			v				v	v	v	v	45% of our offices
100% green electricity	v	v	v	v		v	v	v	v	v	v	91% of our offices For FY25, 97.5% of our electricity consumption (excluding office charging) in our offices is from green electricity.



Energy consumption

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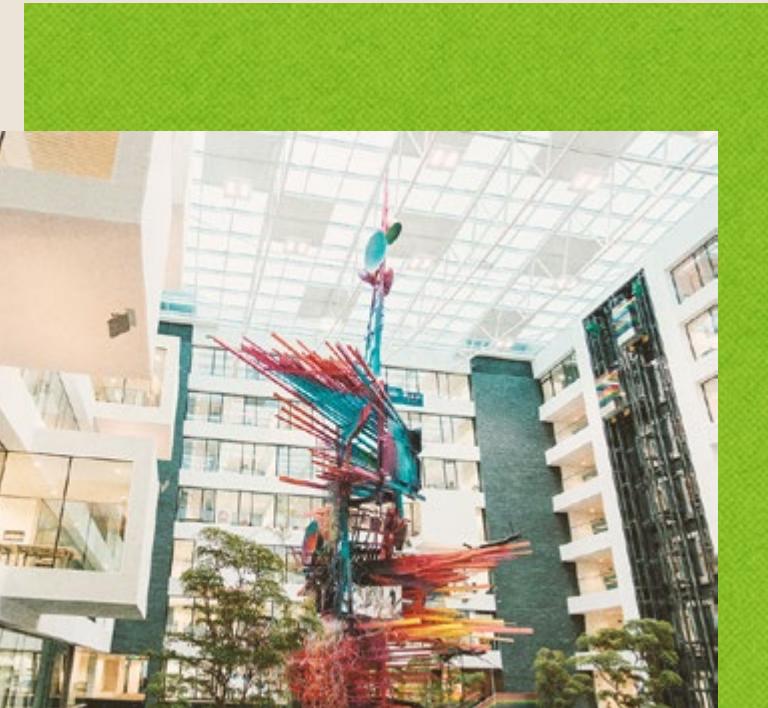
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Metric	Unit	FY25	FY24	FY23
Electricity consumption				
Electricity (non renewable)	kWh	129,658	188,904	144,551
Renewable electricity	kWh	4,988,691	5,353,274	5,509,286
Total electricity consumption	kWh	5,118,349	5,542,178	5,653,837
Renewable electricity	%	97.5%	96.6%	97%
Natural gas consumption per building				
Antwerp (old)	kWh	49,644	570,898	643,845
Antwerp (new)		Not applicable		
Boitsfort (Brussels)	kWh	218,953	Info not accurate	Info not accurate
Charleroi	kWh	Info not accurate	Info not accurate	Info not accurate
Ghent	kWh	Not applicable	Not applicable	Not applicable
Hasselt	kWh	17,298	125,703	116,884
Kortrijk	kWh	255,402	192,614	290,071
Kessel-Lo (Leuven)	kWh	54,330	59,046	54,127
Liège	kWh	90,010	57,646	50,187
Oostkamp	kWh	Not applicable	Not applicable	Not applicable
Roeselare	kWh	Not applicable	Info not accurate	Info not accurate
Zaventem	kWh	Not applicable	Not applicable	Not applicable
Total gas consumption	kWh	685.637	1,005,907	1,155,114
Total energy consumption				
Natural gas	kWh	685637	1,005,907	1,155,114
Electricity (renewable and non renewable)	kWh	4988691	5,542,178	5,653,837
District heating	kWh	1012869	1,012,869	882,652
Total	kWh	6687198	7,560,954	7,691,603

Beyond value chain mitigation

Investing and supporting net zero projects beyond our value chain

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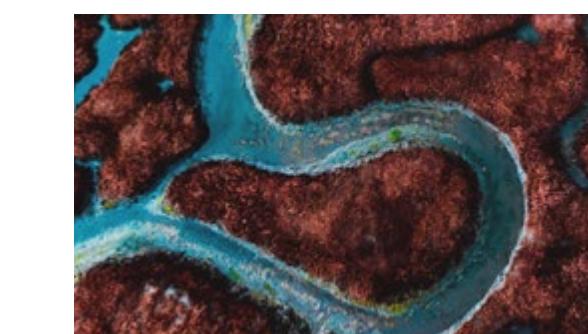
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LCM's 'ACLA' Carbon Sequestering Asphalt Material for the Construction Sector

Deloitte delivered a growth strategy, focusing on LCM's ambitious scaling targets, which has resulted in a detailed expansion plan that they are now executing.



Dutch Caribbean Mangrove Reforestation on Curaçao

Deloitte gathered valuable insights to improve and validate the carbon measurement platform from a user and business development perspective and mapped the current carbon stock of the Mangrove reforestation pilot site in Curaçao.



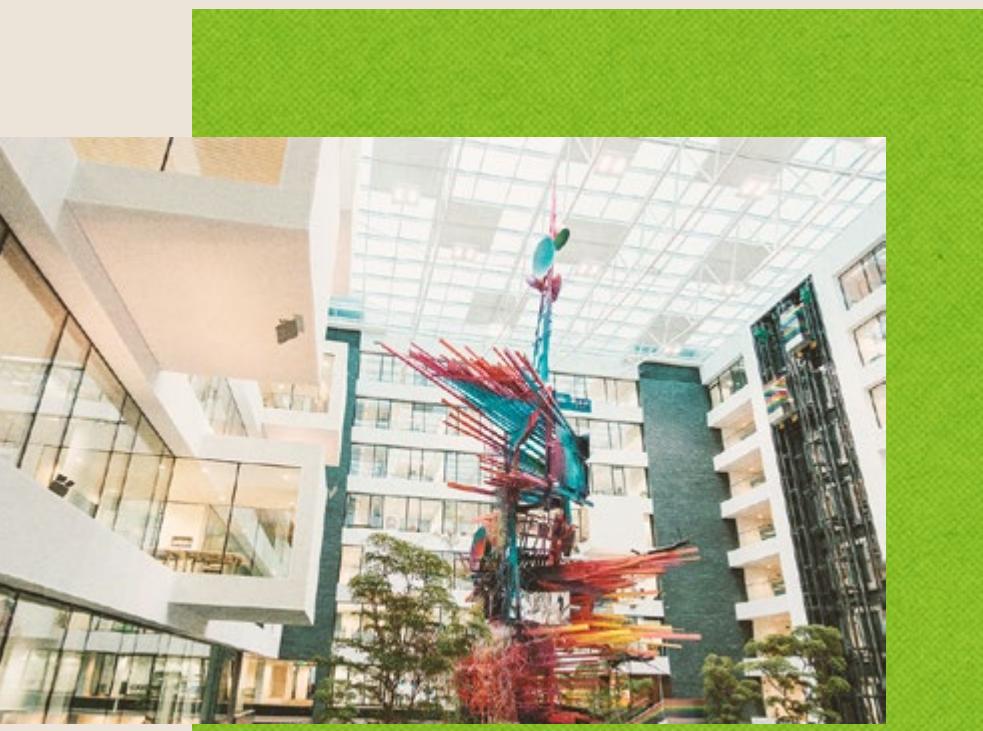
The Sanergy Collaborative's Circular Organic Waste Solution

Deloitte developed the 'Scaling Toolkit', a manual aimed at informing plant managers about the steps required to set up a new sanitation and organic waste treatment and output production plant, optimizing teaming and resources to minimize new operation setup.



Soil Association's Cool Food Pro Carbon Calculator

Deloitte in collaboration with Cool Food Pro designed a menu-based carbon calculation journey, covering key areas to support users discover the environmental footprint of their menu, of ingredients to create meals and their menu history.



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Beyond value chain mitigation (continued)

Investing and supporting net zero projects beyond our value chain**WWT Salt Marsh Sequestration Model**

Deloitte developed a business case for salt marsh creation, carrying out a site feasibility assessment to identify the optimal area for salt marsh conversion and engaged long-term investors for saltmarsh creation.

**Carbon Gap Novel Carbon Removal Policies**

Deloitte collaborated with Carbon Gap to develop an analytical framework and identify three promising industries for carbon removal policy integration: wastewater treatment (enhanced weathering), building demolition (CO2-enriched recycled concrete), and mining (CO2 mineralisation).

**Climate Impact Partners Progress Toward a Seagrass Carbon Code**

Deloitte established seagrass-specific data quality standards aligned with best practices for a tailored seagrass data assessment framework and provided a web strategy to support a global citizen science platform to enhance seagrass data collection, consolidation, and accessibility.



Environmental glossary page

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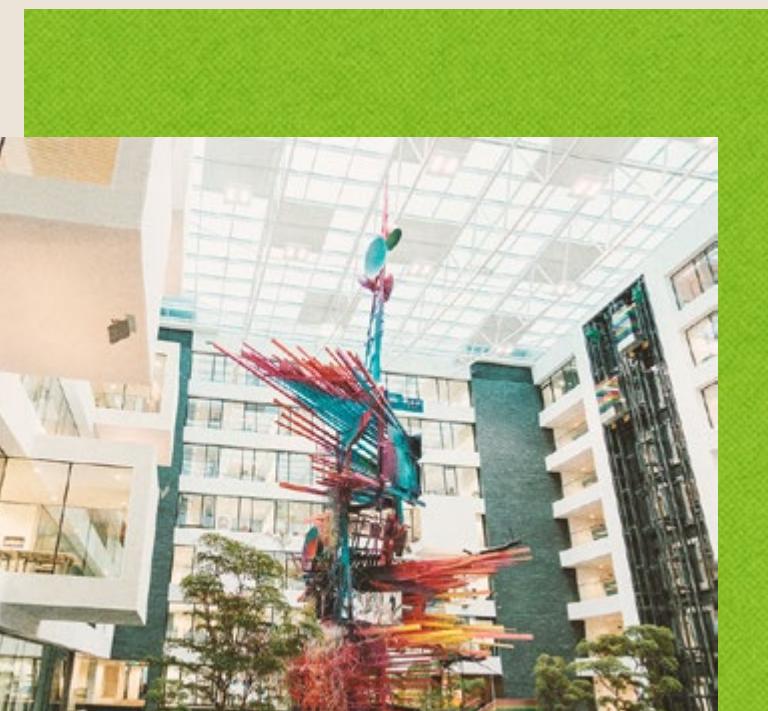
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1. **Beyond value chain mitigation** – Refers to mitigation action or investments outside of a company's value chain. This includes activities that avoid or reduce greenhouse gas emissions, and those that remove and store greenhouse gas from the atmosphere.
2. **Biodiversity** – Biodiversity is the number of distinct varieties or types within a group of living systems: distinct genes in a species, species in an ecosystem, or ecosystems in a biome.
3. **Carbon dioxide (CO₂) emissions** – Carbon dioxide (CO₂) is released into Earth's atmosphere mostly by the burning of carbon-containing fuels and the decay of wood and other plant matter.
4. **Carbon footprint** – A carbon footprint is the total amount of greenhouse emissions that result directly and indirectly either from an individual's lifestyle, a company's operations, or the full life cycle of a product or service.
5. **Carbon neutral** – Any CO₂ released into the atmosphere from a company's activities is balanced by an equivalent amount being removed, called offset.
6. **Climate** – The weather experienced by a given location, averaged over several decades.
7. **Climate change** – From the United Nations Framework Convention on Climate Change (UNFCCC): a change of climate which is attributed directly or indirectly to human activity that alters the composition of the global atmosphere and which is in addition to natural climate variability observed over comparable time periods.
8. **Decarbonisation** – The process of reducing or eliminating carbon dioxide (CO₂) emissions, primarily by transitioning to cleaner and more sustainable energy sources and technologies to combat climate change.
9. **Deforestation** – A reduction in the area of a forest resulting from human activity.
10. **Fossil fuels** – Non-renewable energy sources like coal, oil, and natural gas that are used to generate energy but they harm the environment due to greenhouse gas emissions.
11. **Global warming** – Global warming is understood to be caused by an overall, long-term increase in the retention of the sun's heat around the Earth due to blanketing by greenhouse gases, especially CO₂ and methane.
12. **Greenhouse gas** – Gases, such as carbon dioxide and methane, that tend to trap heat radiating from the Earth's surface, thus causing warming in the lower atmosphere.
13. **Meaningful carbon credit** – Projects that are aligned with our Purpose agenda and that provide social value across one of three categories (1) Just transition (avoid fossil fuel), (2) Climate justice (avoid risk from climate change) and (3) Future financing (investments in nature-based solutions).
14. **Net zero** – Refers to the balance between the amount of greenhouse gas produced and the amount removed from the atmosphere. Achieving net zero emissions means that the total emissions produced are countered by measures to reduce or remove an equivalent amount of greenhouse gas, ultimately mitigating the impact of climate change.
15. **Nonrenewable resources** – Any naturally occurring, finite resource that diminishes with use, such as oil and coal.
16. **Offset – Carbon avoidance** – Projects focused on preventing emissions from being released e.g. creation of a wind farm/investment in solar cookstoves.
17. **Offset – Carbon removal** – Projects focused on removing emissions already released e.g. reforestation/sea grass restoration/geological storage.
18. **SBTi** – Science Based Targets Initiative.
19. **Sustainability** – At its broadest level, environmental or global sustainability refers to Earth's ability to continue functioning in a manner that supports humans and other ecosystems.
20. **The Paris Agreement** – Aims to combat climate change by limiting global warming to well below 2 °C above pre-industrial levels, with an effort to limit it to 1.5 degrees. It seeks to achieve this by reducing greenhouse gas emissions and enhancing global resilience to climate impacts.
21. **Waste reduction** – Waste reduction, also known as source reduction, is the practice of using less material and energy to minimise waste generation and preserve natural resources.

SPARK

Philosophy

- If we want to remain the high performing organization we are today, we need to engage in the performance management experience. If we do this well, the individual will benefit from SPARK and so will our entire organization.
- We believe quality conversations, future-focused coaching and regular feedback are at the heart of performance management and fit our ambition to remain the Simply Irresistible Organisation.
- Also, the Engagement Survey confirms that regular feedback, coaching and development of leadership skills were defined as key area's to focus on.

SPARK guides you to

- Help you grow within our firm, better understand your development needs, recognize the impact you are making, find your best fit in our organisation and help you be successful in your role.
- Have the right qualitative conversations to energise and empower you.
- Bring out the best in you and the teams you work in.
- Know where you stand, and have opportunities to do work that plays to your individual strengths.



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SPARK in a nutshell

SPARK IS NOT ABOUT

Past-looking **evaluation**



Future-looking **development**

Providing / Getting **messages**



Actively **being coached / Active coaching**

Focus on **remediation**



Focus on **strengths**

Giving / Receiving **delayed feedback**



Asking, giving & receiving **regular feedback**

SPARK IS NOT ABOUT

Talking **about** people



SPARK IS ABOUT

Talking **with** people

SPARK

Roles and key elements

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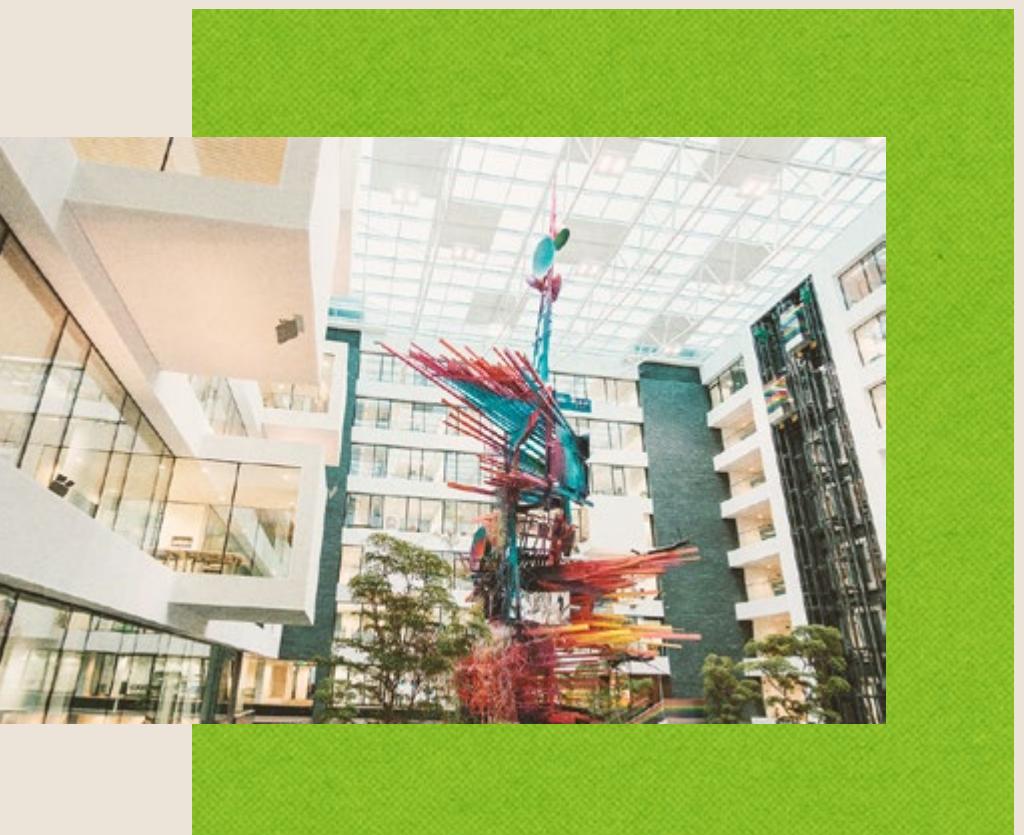
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There are **five different roles** that have different responsibilities.



#1

The **Team Member** is any individual in the firm (other than a Partner) who serves clients externally or works inside the firm. All employees are in scope of the SPARK process and are assigned a Coach.



#2

The **Team Leader** is leading the Team (project) work and is best positioned to evaluate the day-to-day performance on that piece of work.



#3

The **Coach** provides development coaching over the course of a career. They are advocates of development rather than evaluators of performance.



#4

The **Business Leader** drives the full performance experience and leverages performance data to make decisions for his/her specific business area.



#5

The **Talent Advisor** advises the business on the process, the changes, links with other talent processes and insights from performance and other talent data.

There are **five main elements** to support a culture of getting transparent goals, future-focused coaching, and regular feedback.



#1

MyCompass is where Team Members set goals for the year aligned with the business strategy, determine development and training needs **in line with Core Business Skills** and personal **career aspirations and strengths**. They can follow-up on them throughout the year.



#2

Team Members and Team Leaders regularly **Check-In** to have a quality conversation about (project) progress, real time feedback, next steps and overall wellbeing.



#3

Snapshots are a quick assessment of a Team Member's performance aligned with feedback given during check-in conversations. Snapshots are about core work (performance snapshots) or meaningful contributions outside of core work and/or linked to talent & people impact (firm contribution snapshot). There is a minimum requirement for 10 snapshots per year.



#4

During **Coaching Conversations**, a Coach and Coachee discuss career goals, aspirations, strengths and development opportunities.



#5

Talent Reviews are future-focused development discussions for the business leaders where Business Leader, Talent Advisor and Coach align their views on performance and define actions where required for further growth.

SPARK

Roles and key elements into practice

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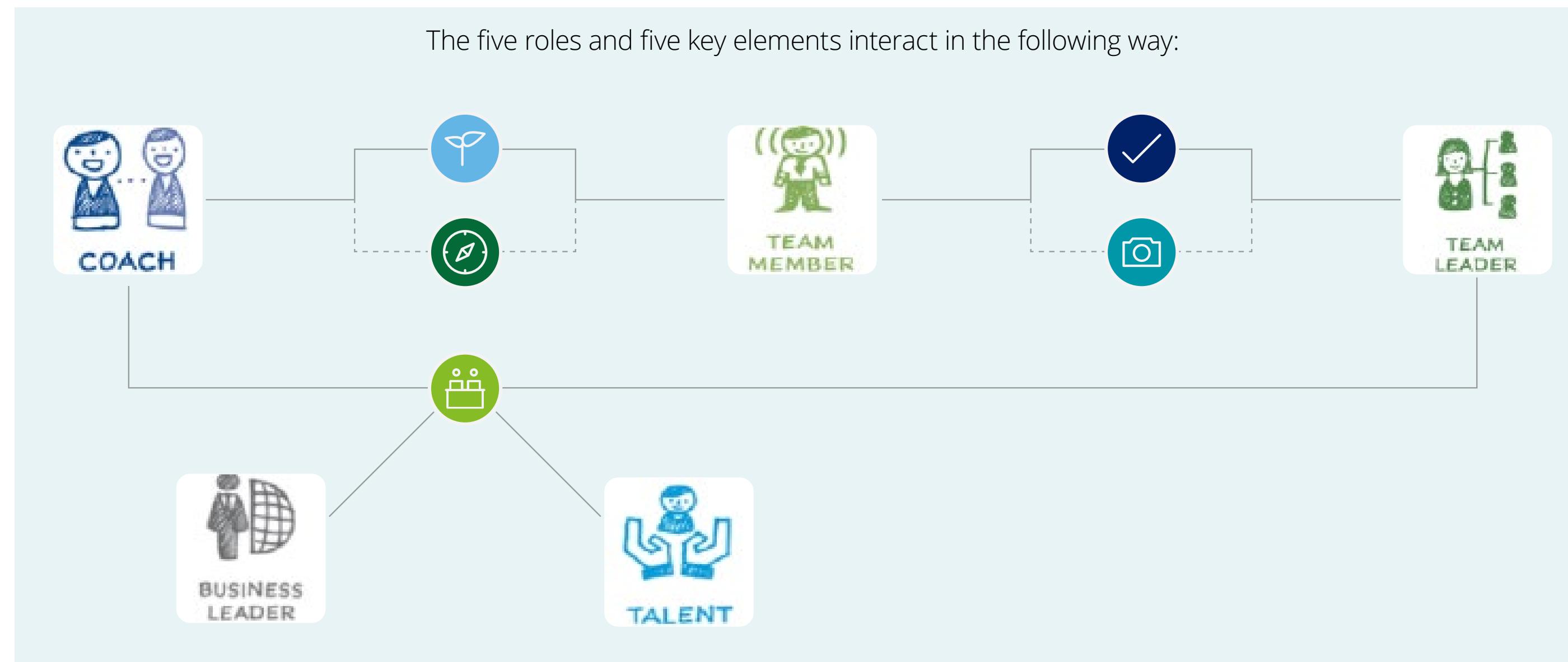
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- Quality conversations
- - - Technology interaction
-  Coaching
-  MyCompass
-  Check-In
-  Performance Snapshot
-  Talent Review

% of headcount with at least 1 Performance Review in FY25

Antwerp	Boitsfort (Brussels)	Charleroi	Ghent	Hasselt	Kortrijk	Kessel-Lo (Leuven)	Liège	Oostkamp	Roeselare	Zaventem	Total
78%	74%	83%	79%	79%	93%	86%	86%	93%	n/a	81%	81%



Social performance scorecard FY25

Main ambitions

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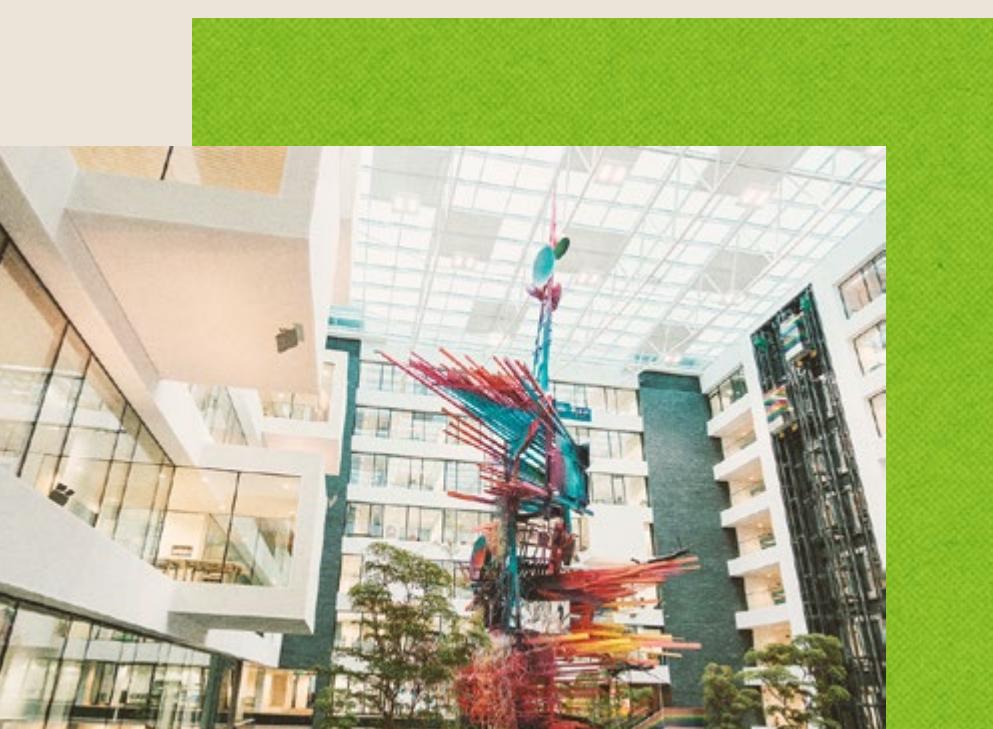
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Theme	Measurable KPIs	FY22 results	FY23 results	FY24 results	FY25 results	FY27 targets	FY30 targets
Learning & Growth	Avg. number of training hours (equivalent) per person (headcount)	42h	45h	44.25h	39h	70h	80h
Diversity & Inclusion	Workforce composition by gender (headcount)	46% 54%	48% 52%	48% 52%	48% 52%		
	# Nationalities	82	81	87	79		
	% respondents who positively evaluates E4C "My work environment is respectful, supporting, and inclusive"	84%	88%	85%	83%	85%	85%
Employee vitality	% of staff (headcount) using flexible leave solutions	25%	37%	36.5%	41%		
	% respondents who positively evaluates E4C "My choices around flexibility are respected"	67%	86%	86%	88%	80%	80%
Attraction	E4C (eNPS) "How likely would you be to recommend Deloitte as a great place to work?"	n/a	17	6	1	30	30
Meaningful work	% respondents who positively evaluates E4C "My work is meaningful and makes an impact that matters"	74%	78%	75%	77%	80%	80%



Deloitte.

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