

Forging the path ahead

FY26 DELOITTE BELGIUM IMPACT REPORT
October 2026



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Management review



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A message from our CEO

Our financial year 2026 (June 2025 – May 2026) was one of resilient performance overall in a demanding market that continues to grapple with macroeconomic uncertainty and geopolitical turbulence. Deloitte achieved revenue of €813.5 million in Belgium in financial year 2026. This represents a slight decrease of 1% compared to the previous year.

Businesses are postponing strategic decisions and limiting investments in some areas. However, the impact remains limited and stems mainly from international collaboration, while the domestic business remains solid, underscoring the resilience of Belgium’s largest professional services provider.

The limited slowdown in FY26 demonstrated the resilience of Deloitte Belgium as the business navigated a more challenging environment. The conflicts in Ukraine and the Middle East are disrupting global economic activity, pushing up energy prices, and affecting the risk appetite of many businesses. In addition, the acceleration of artificial intelligence is creating uncertainty for many business leaders about how to appropriately adopt AI solutions in their organisations. Despite these headwinds, the firm maintained its momentum and continued to deliver value for its clients.

Deloitte in 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. We maintained disciplined investment in high-demand areas including

artificial intelligence, cybersecurity and regulatory compliance, while helping clients navigate uncertainty, transformation and increasingly complex operating environments.

Clients increasingly need a trusted partner to navigate rapid technological change, avoid costly missteps and identify the right opportunities for reinvention. 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 with integrated solutions that combine local insight with the scale of the global Deloitte network.

Cross-border scale and Belgian expertise

The launch of Deloitte EMEA on 1 June 2026 brings together 16 participating firms across more than 80 countries, with 6,000 partners, 132,000 professionals and €20 billion in revenue. This platform enables collaboration at greater scale while reinforcing Belgium’s role as a strategic hub contributing integrated teams and specialised capabilities in a variety of areas.

In combination with the launch of EMEA, the Belgian leadership began new mandates—a second mandate for me as Belgian CEO, and Kathleen De Brabander as Chair, succeeding Nikolaas Tahon.

AI-led transformation and ecosystems

Transforming delivery and operations through AI is a core priority. Deloitte is committing US\$3 billion globally to GenAI through fiscal year 2030, including more than €1.5

billion across EMEA for AI, sovereign cloud capability, sector-specific solutions and innovation technologies. Deloitte’s AI Toolbox supports clients from investment funding and scalable data engineering through to AI fluency, adoption and change management. Strategic alliances with leading technology providers further strengthen the delivery of tailored, scalable solutions.

Investing in our people and human skills

As a professional services firm, we put our clients at the centre—thanks to our people, who are at the core of everything we do. We aim to cultivate professionals driven by curiosity and an entrepreneurial mindset. We believe in building deep expertise, enabling our people to take accountability for their work and deliver consistently high-quality outcomes. We invest in continuous learning and career development across functional expertise, industry and sector knowledge, and emerging technologies like AI. These investments combine technical expertise with the human skills needed to create, innovate, connect and deliver enduring value. We also continue to foster collaboration within a culture of trust, creating enduring sustainable relationships and value for our clients. The learning journey continues into the highest levels of our firm, with leadership development programmes tailored to various career milestones.

We are a sizeable employer in Belgium. At 31 May 2026, we employed 5,153 Deloitters. We also work closely with colleagues in our international network, including global delivery centres, who complement our strong local workforce with highly specialised teams and skillsets.

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A MESSAGE FROM OUR CEO

Our Environmental, Social and Governance (ESG) agenda

Like our clients, we focus on our sustainability goals as a business, including getting ready for CSRD integrated reporting. This year’s Impact Report reflects the extensive and specific measures in place. Our ambition to reduce our carbon footprint and support the transition to a low-carbon economy translates into choices made by the firm, and in making sure that we engage our people in making sustainable choices around use of resources and reduction of waste.

The Social dimension of our ESG agenda combines internal and external activities. 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 (DE&I) in our firm. We also have the privilege of learning from our our Deloitte Foundation partners and from others who highlight where and how we can make a positive impact.

A bright future, with new horizons

Our Purpose—to make an impact that matters for clients, people and society—continues to guide our choices. In an environment shaped by uncertainty and rapid technological change, the firm remains focused on quality, trust, responsible innovation and sustainable business. By combining Belgian expertise, multidisciplinary capabilities, cross-border scale and continuous investment in people, Deloitte Belgium is resilient and well positioned to remain a trusted leader in the market.

Thank you to all our clients, our partners and our people for the continued trust and collaboration.



Rolf Driesen
Partner and CEO Deloitte Belgium



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Reporting entity structure

Deloitte Belgium is a member firm of Deloitte Touche Tohmatsu Limited (DTTL), a private company limited by guarantee incorporated in England & Wales. As part of the globally interconnected Deloitte network, Deloitte Belgium operates within a framework of shared brand identity, methodologies, client service standards, and professional protocols, while maintaining operational independence in service delivery and market operations.

During the reporting period (FY26), Deloitte Belgium was part of Deloitte North and South Europe (NSE), a regional member firm comprising affiliates across 30 countries in Europe and the Middle East. As of 1 June 2026, following the NSE Sunset, Deloitte Belgium transitioned to become a Participating Firm within Deloitte EMEA BV (“EMEA”), alongside 15 other participating firms across the Europe, Middle East, and Africa regions. This structural evolution reflects Deloitte’s commitment to strengthening cross-border collaboration while maintaining each firm’s responsibility for services within its own market.

Deloitte in Belgium, as part of the global network, provides professional services including audit and assurance, consulting, technology and transformation, strategy, risk and transactions advisory, forensic services, and accountancy, tax and legal services. The firm’s strategic positioning emphasises sustainable value creation, responsible business conduct, and alignment with EU regulatory frameworks, particularly the Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS).

Organisational structure

Reporting entity definition

Deloitte Belgium (the “Reporting Entity”) comprises Deloitte Belgium BV/SRL (Deloitte Belgium or DBE), a holding company, and its affiliated Operating Entities that collectively deliver professional services to clients. The Reporting Entity’s scope is limited to Deloitte Belgium’s direct operations and does not include consolidated reporting from other geographies or EMEA member firms.

Organisational hierarchy and geographical reach

Deloitte Belgium operates primarily from its headquarters in Belgium, with a centralised management structure that coordinates service delivery, talent management, finance, and sustainability initiatives across the firm. The organisational hierarchy is structured as follows:

Holding company level

Deloitte Belgium serves as the holding company and does not provide services directly to clients. DBE is responsible for overarching governance and strategic direction, shareholder management and central policy and compliance oversight.

Operating Entities level

Deloitte Belgium operates through five primary Operating Entities, each specialising in distinct service lines:

- 1. Deloitte Bedrijfsrevisoren / Réviseurs d’Entreprises BV/SRL (DBR/DRE)**
 - Service focus: audit and assurance services
 - Client base: select clients requiring statutory and voluntary audit services
 - Shareholding: regulated by the Institute of Company Auditors; majority voting rights held by regulated shareholders
- 2. Deloitte Consulting & Advisory BV/SRL (DCA)**
 - Service focus: consulting, technology and transformation, strategy and transaction advisory services
 - Client base: organisations seeking strategic and operational transformation
 - Shareholding: owned by Equity Partners, Partners, and other Operating Entities
- 3. Deloitte Forensic Services BV/SRL (DFS)**
 - Service focus: private investigations and related forensic services
 - Client base: clients requiring specialised forensic and investigative expertise
 - Shareholding: fully owned subsidiary of DCA
- 4. Deloitte Accountancy, Tax & Legal Services BV/SRL (DATLS)**
 - Service focus: accountancy, tax, and legal services
 - Client base: organisations requiring integrated tax, accounting, and legal advisory
 - Shareholding: regulated by the Institute of Tax Advisors and Accountants (ITAA); majority voting rights held by regulated shareholders
- 5. Deloitte Global Tax Center (Europe) (GTCE)**
 - Service focus: cross-border tax services
 - Client base: multinational organisations requiring coordinated tax planning and compliance
 - Shareholding: fully owned subsidiary of DATLS

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REPORTING ENTITY STRUCTURE

Support and service entities

- **Deloitte Services & Investments NV:** provides centralised services (HR, finance, IT, facilities, procurement) to Deloitte Belgium and its Affiliates
- **Deloitte Finance:** manages financial operations and reporting for the firm
- **Deloitte Legal – Lawyers BV/SRL:** an independent law firm operating under a cost-sharing agreement with DATLS

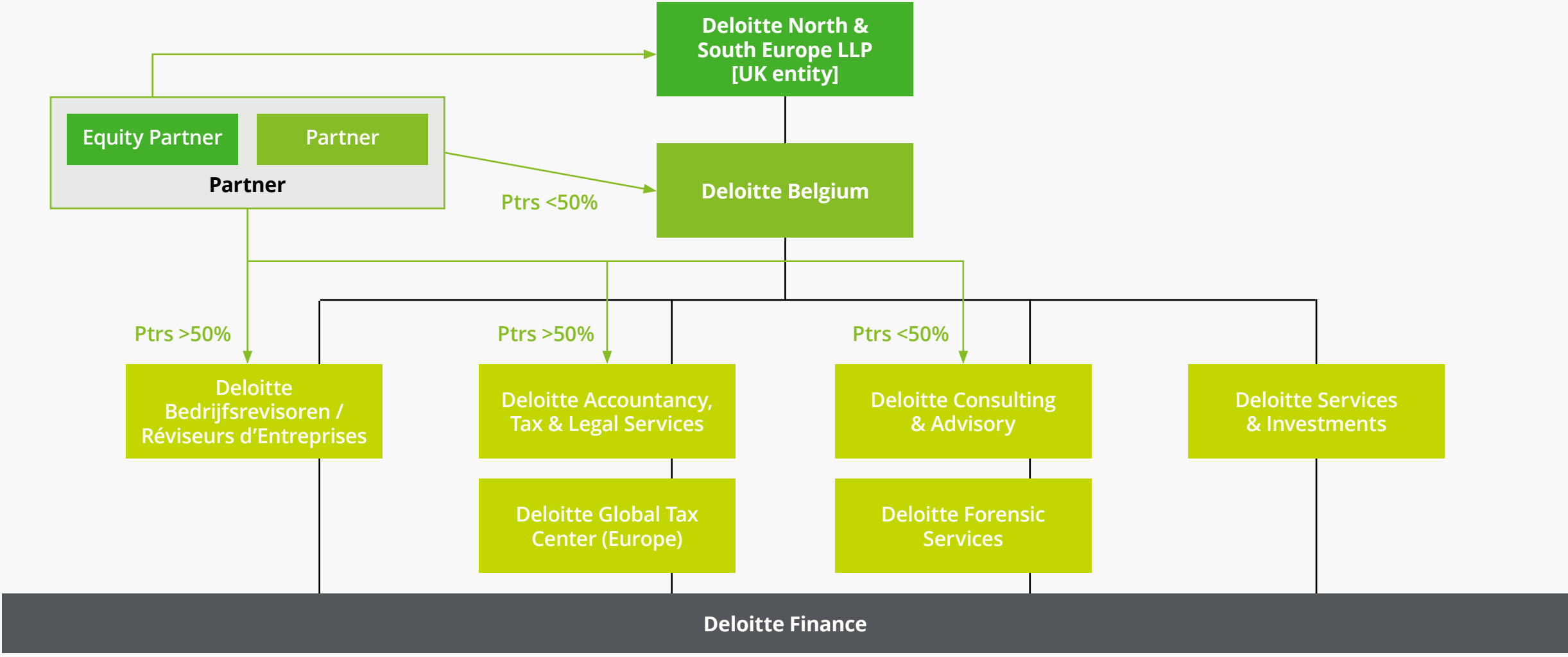
Shareholding structure

FY26 shareholding (before 1 June 2026)

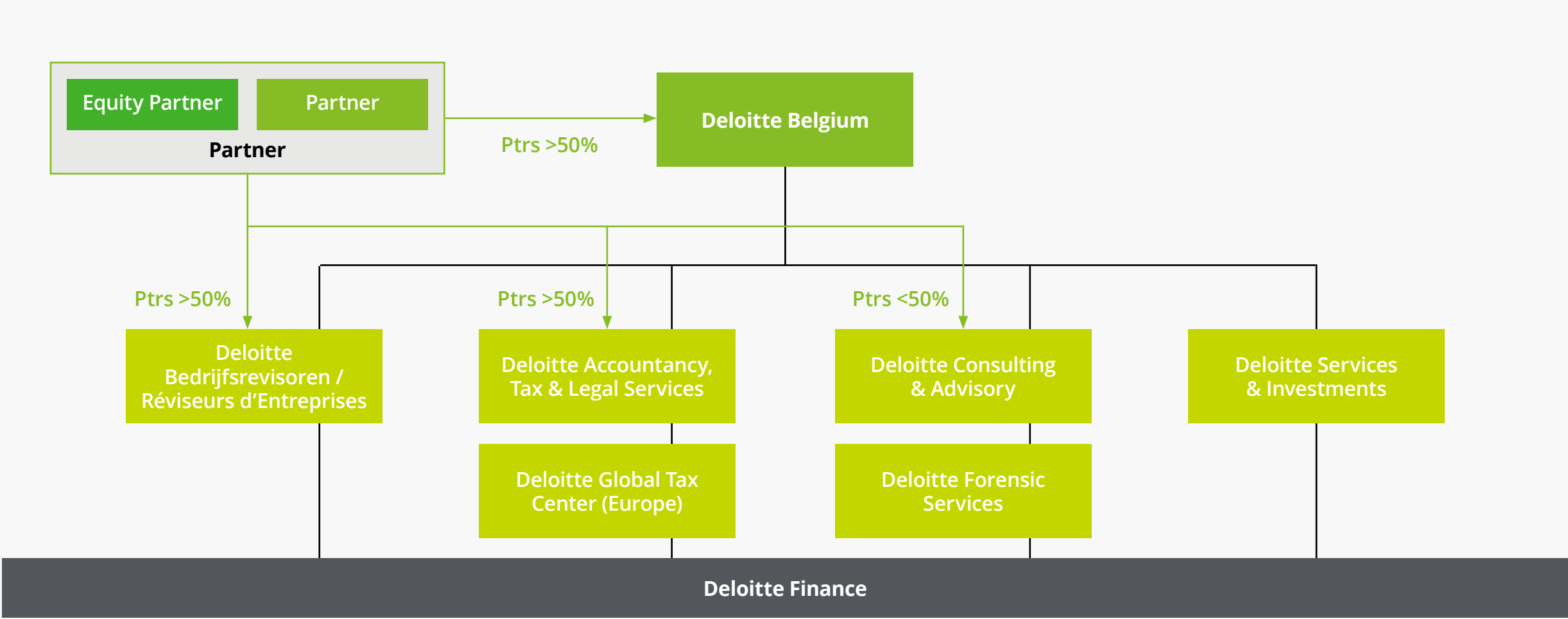
- During FY26, Deloitte Belgium was owned by:
- Class A shareholders: all individual Equity Partners rendering services from Belgium (across all Operating Entities)
 - Class B shareholders: all individual Partners rendering services from Belgium (across all Operating Entities)
 - Class C shareholder: Deloitte Consulting & Advisory BV/ SRL (DCA)
 - Class D shareholder: Deloitte North and South Europe LLP (NSE)

- Each Operating Entity (except DFS and GTCE) was owned by:
- individual Equity Partners (Class A shareholders)
 - individual Partners (Class B shareholders)
 - other Operating Entities (Class C shareholders)
 - Deloitte Belgium (Class D shareholder)

Shareholding structure in FY26



Shareholding structure in FY27



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FY27 shareholding (from 1 June 2026 onwards)

As of 1 June 2026, following the NSE Sunset, the shareholding structure of DBE was simplified:

- Class A shareholders: all individual Equity Partners rendering services from Belgium
- Class B shareholders: all individual Partners rendering services from Belgium
- Class C shareholder: Deloitte Consulting & Advisory BV/ SRL (DCA)

NSE ceased to be a shareholder in DBE effective 1 June 2026. Simultaneously, Deloitte Belgium became a Participating Firm in Deloitte EMEA BV and Deloitte EMEA Services BV, establishing a new regional governance framework while maintaining operational independence.

General Meeting of Shareholders

The General Meeting of Shareholders is the ultimate decision-making body of Deloitte Belgium. It is responsible for:

- approval of annual accounts and financial statements
- approval of long-term strategic policy and business plans
- election and removal of management and governance representatives
- approval of dividend distributions and capital allocation
- amendment of Articles of Association
- other matters as required by Belgian Company and Association Code and Deloitte Global policies.

Regulatory requirements

For regulated entities (DBR/DRE and DATLS), Belgian law requires that the majority of voting rights be held by regulated shareholders and members of the respective professional institutes (Institute of Company Auditors and Institute of Tax Advisors and Accountants (ITAA)).

Transition and structural evolution (1 June 2026)

NSE sunset and EMEA transition

During FY26, Deloitte Belgium operated as part of Deloitte North and South Europe (NSE), a regional member firm structure that had coordinated operations across 30 countries. Effective 1 June 2026, NSE ceased operations, and Deloitte Belgium transitioned to a new regional governance model under Deloitte EMEA.

Aspect	FY26 (NSE Structure)	FY27+ (EMEA Structure)
Regional Governance	Deloitte NSE LLP (member firm)	Deloitte EMEA BV (coordination entity)
Shareholding in DBE	NSE held Class D shares in DBE	NSE no longer a shareholder and EMEA is not a shareholder
Regional Scope	30 countries (Europe & Middle East)	16 Participating Firms (EMEA region) operating in more than 80 countries
Firm Status	Affiliate of NSE, being a Member Firm of DTTL	Participating Firm in EMEA and Member Firm of DTTL
Operational Independence	Maintained within NSE framework	Maintained; each firm responsible for own market
Collaboration Model	NSE-coordinated strategy	EMEA-facilitated cross-border collaboration

Impact on Deloitte Belgium

Deloitte Belgium has benefited from a simplified shareholding structure with the removal of NSE as a shareholder. Concurrently, collaboration mechanisms with the 15 other EMEA participating firms have been

strengthened, while the firm maintains its commitment to Deloitte Global standards and client service excellence. This evolution supports Deloitte Belgium’s continued focus on sustainable value creation and regulatory compliance.

The firm remains committed to:

- delivering professional services to clients across Belgium
- maintaining the highest standards of audit, assurance, consulting, and advisory services
- advancing sustainability and responsible business conduct
- ensuring full compliance with CSRD/ESRS and other regulatory requirements
- supporting employees, clients, and society in the transition to a sustainable future.

Deloitte Belgium’s organisational structure reflects a balance between global alignment and local market responsiveness. The firm operates through a holding company (DBE) and five specialised Operating Entities, each contributing to an integrated service delivery model. Governance is exercised through the General Meeting of Shareholders and the Board of Directors, with clear accountability from executive leadership to the partnership base and Deloitte Global.

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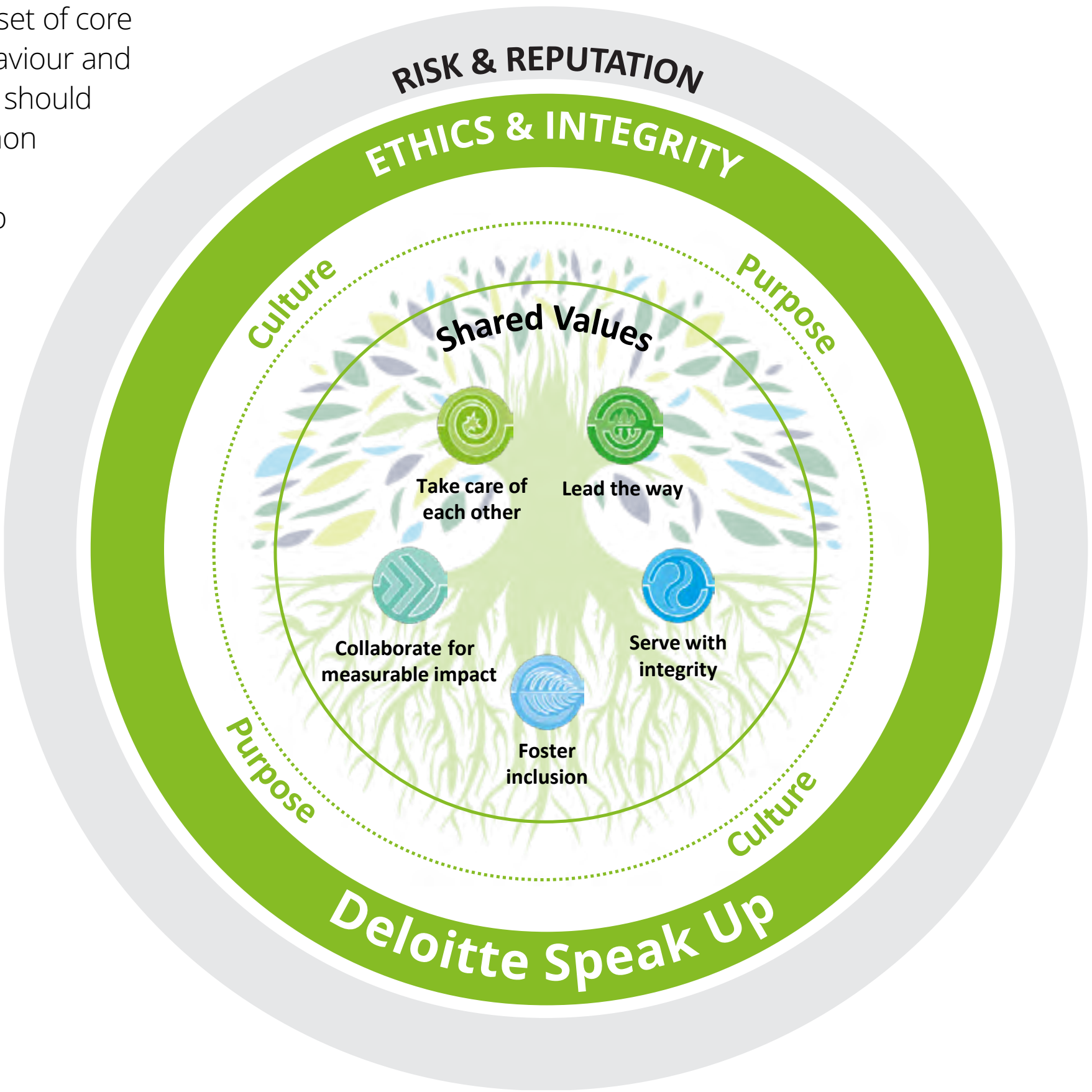
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Shared Values

Deloitte Belgium’s Shared Values are a set of core principles that guide our collective behaviour and define how we, as stewards of Deloitte, should conduct ourselves. They provide common ground to unite us across cultures and geographies, and importantly, they help us earn the trust and respect of our key stakeholders.

Our purpose, to make an impact that matters, and our aspiration to be the undisputed leader in professional services are rooted in these Shared Values, which reflect our core belief that ethics and integrity are fundamental and non-negotiable at Deloitte.



Lead the Way represents our commitment to not only leading the profession but also reinventing it for the future. We are dedicated to creating opportunities and leading the way towards a more sustainable world, positioning Deloitte Belgium as a catalyst for positive change in the professional services landscape and beyond.

Serve with Integrity underscores our commitment to ethical conduct and principled behaviour. By acting with integrity in all our dealings, Deloitte Belgium has earned the trust of clients, regulators, and the public. Upholding that trust remains our single most important responsibility, as it forms the foundation of all our stakeholder relationships and business operations.

Take Care of Each Other reflects our belief that our people are our greatest asset. We look out for one another and prioritise respect, fairness, development, and wellbeing across the organisation. This value ensures that every member of our workforce feels valued, supported, and empowered to contribute their best work.

Foster Inclusion acknowledges that Deloitte Belgium is at its best when we foster an inclusive culture and embrace diversity in all forms. We recognise that diversity attracts top talent, enables innovation, and helps us deliver well-rounded, client-centric solutions. Our commitment to inclusion extends across gender, ethnicity, age, neurodiversity, and all other dimensions of human difference.

Collaborate for Measurable Impact emphasises our collaborative mindset and approach to delivering tangible results. We team across businesses, geographies, and skill sets to create measurable, attributable impact for our clients and stakeholders. This value drives our commitment to working together, internally and externally, to solve complex challenges and create sustainable value.

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Our strategy

As the leading professional services firm in Belgium, 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 Bright Future strategy, launched in 2024, 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.

With each new leadership mandate, we refresh our firm’s strategy, using insights from the soundings process and from broader market evolutions. That exercise is under way and will be shared across our firm during FY27.

There are certain non-negotiables that will always be at the heart of our strategy as a firm. As well as focusing on clients and on our people, strategic priorities will always include quality, risk and reputation, partnership, and strong governance, all embedded in our firm’s Purpose: to make an impact that matters.



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Achievements across six industries

Deloitte Belgium’s FY26 performance reflects our commitment to delivering meaningful impact across all sectors we serve. Through strategic innovation, collaborative partnerships, and a focus on sustainability, we have enabled our clients to navigate complex challenges while creating lasting value for their stakeholders and society. This section showcases our key achievements and the tangible outcomes we delivered across six industries:

- 1. Consumer
- 2. Energy, Resources & Industrials
- 3. Financial Services
- 4. Government & Public Services
- 5. Life Sciences and Healthcare
- 6. Technology, Media & Telecommunications

Consumer

Keeping the eye on the ball

Deloitte Belgium supported a leading global retailer in expanding beyond traditional product sales into innovative, sustainable service offerings. The client, a major player in global retail known for its extensive store network and competitive pricing, faced a critical strategic question: how to stay relevant in an increasingly competitive market while addressing sustainability concerns. The client sought to expand into services, particularly in the wellbeing space, for two compelling reasons: today’s customers, especially younger generations, prioritise innovative experiences over products alone, and services-based models are inherently less carbon-intensive than traditional product sales, supporting greenhouse gas reduction goals.

We conducted a comprehensive market analysis to understand emerging trends in the Belgian sports market,

identifying untapped opportunities and new sporting trends. We complemented this with service model best practices and inspirational insights from global markets (Japan, Australia, and beyond), providing the client with a forward-looking perspective on service innovation. A standout outcome was the design of an all-in-one corporate wellness programme, a service offering that addresses a critical societal need. With 73% of employees experiencing workplace motivation loss and Belgium recording 585,000 long-term sick leave cases in 2025 (over one-third linked to psychological causes), this initiative directly addresses employee wellbeing across mental, physical, social, and financial health, as well as work-life balance.

The solution includes a digital platform with personal wellbeing tracker and expert-led content, in-person workshops and trainings, and dedicated wellbeing manager support for strategy definition and progress tracking.



With ~79% of shoppers thinking the experience is as important as the brand’s products, our client needed our support to go beyond the traditional product-focus business model.

MAXIME CAPROENS
MANAGER, STRATEGY & BUSINESS DESIGN

Responsible Partner: **Sophie Hoste**
Project Manager: **Maxime Caproens**

Energy, Resources & Industrials

A reliable, resilient, and sustainable energy future for all

As society transitions from fossil fuels to renewable energy, electrical grids face unprecedented strain. Traditional planning methods, designed for stable, predictable conditions, are inadequate in today’s landscape of disruptive technologies, geopolitical shifts, and rapidly changing energy demand patterns. Without major infrastructure reinforcements or innovative operational strategies, the risk of power outages grows significantly. Our AI & Data team developed ElectrifiedGrid, a comprehensive planning suite specifically designed for electrical distribution system operators.

The solution represents a holistic, data-driven approach to grid planning that leverages macroeconomic models, open data, and advanced AI to generate multiple probabilistic scenarios forecasting adoption of emerging technologies such as solar panels, electric vehicles, heat pumps, and batteries. A high-performance digital twin then models the electrical grid under diverse load conditions, enabling precise simulation of real-world operations and proactively identifying potential future congestion points. The platform evaluates a full spectrum of solutions, from infrastructure reinforcement to demand-side measures, energy efficiency programmes, and flexibility management, intelligently selecting optimal combinations aligned with budgetary constraints and operational requirements. ElectrifiedGrid empowers utilities to maximise the use of existing assets, reduce unnecessary capital expenditures, maintain affordable grid fees while accelerating low-carbon technology integration, and foster transparent

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stakeholder engagement. The platform has delivered significant, quantified impact: Fluvius simulated 150+ future scenarios and secured €4 billion in additional investment for the energy transition; Saint John Energy reduced early transformer failures by 29% through precise transformer rightsizing and identified a cost-effective pathway to achieve net zero with substantial savings; and the Ministry of Energy in British Columbia received detailed insights into future heating implications for both gas and electricity distribution networks, supporting informed policy development.

ElectrifiedGrid is not merely a technology platform, it is a catalyst for positive change, driving the energy transition and delivering lasting benefits for society and the environment.



We are proud to have developed ElectrifiedGrid, a technology platform that has the power to drive the energy transition and deliver lasting benefits for society and the environment globally.

STIJN WIERINCKX
LEAD, ENGINEERING, AI & DATA

Responsible Partners: **Dieter Vonken and Frederik Debrabander**
Project Managers: **Stijn Wierinckx and Roy Gys**

Financial Services

A ground-breaking first in Belgium

Our teams supported a leading Belgian financial services provider in transforming its customer centre through AI-enabled innovation. The client embarked on a digital transformation journey over five years ago, rooted in a strong partnership centred on CRM transformation enabled by Salesforce technology. The catalyst came in early 2025 with an AI Agentforce Lab, a one-day inspiration session exploring AI potential within Salesforce, which sparked a bold vision for customer centre transformation.

Recognising the opportunity, we proposed Supernova, a focused 10-week proof of concept designed to ideate, validate, implement, and test AI use cases. The client concentrated this initiative on its contact centre, which needed a smarter, more efficient way to support employees and customers through voice, email, and digital channels. Our team approached the challenge with clear focus on managing expectations and navigating complexity thoughtfully, breaking down complexity into manageable, value-driven parts and delivering meaningful progress through rapid iterations. Shared ownership and transparent problem-solving were key, when technical constraints delayed voice-related use cases, we pivoted to focus on independent use cases without losing momentum. Together with the client team, we defined a clear KPI framework upfront, including a quantified baseline, enabling rigorous measurement of business transformation impact and strengthening the client’s long-term transformation roadmap.

The impact for stakeholders is significant: contact centre employees now have more time to focus on building relationships with customers as AI handles administrative tasks; customers benefit from enhanced service quality

through AI-assisted interactions; and the organisation has a scalable foundation for a long-term AI journey. This is one of the first Deloitte AI projects in Belgium to reach production, providing a powerful, KPI-based case study for presenting to other clients and showcasing how data and AI can meaningfully enhance operations and customer service.



Leveraging the powerful combination of data and AI enabled us to meaningfully enhance our client’s operations and more specifically its customer service.

JONATHAN MAES AND JORIS ARTOIS
SENIOR MANAGERS, SALES & SERVICE

Responsible Partner: **Laurent Smekens**
Project Managers: **Jonathan Maes and Joris Artois**



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Government & Public Services

Digitalisation of Smart Communities

The European Commission engaged our Strategy, Risk & Transactions Advisory team to support 150 municipalities across the EU in assessing and advancing their digitalisation capabilities. They face significant barriers to digitalisation: limited internal capacity, organisational silos, and non-interoperable solutions. We designed a dual-track approach to address these challenges while creating a win-win situation for both local authorities and technology providers.

Through an online procurement helpdesk, we empowered the 150 municipalities to assess their current digitalisation starting point, map infrastructure gaps, plan the development of their own digital strategies towards increasingly sophisticated urban data platforms and digital twins, and take ownership of their digital journey. We guided them to make sustainable investments in interoperable solutions, avoiding vendor lock-in and ensuring their digitalisation efforts are future-proof.

We also supported technology providers by providing interoperability tests for their solutions, ensuring compliance with reference standards, and helping them refine offerings and become more competitive in the tender market. The impact has been substantial. We engaged with 150 cities across 27 EU countries, plus Ukraine, creating enhanced digital infrastructure that translates into improved access to services, greater convenience, and higher quality of life for citizens. Our focus on interoperability and sustainability ensures digital advancements are resilient and capable of evolving with citizen needs. We fostered connections between Deloitte member firms across the EU, building lasting relationships for future projects, and expanded business opportunities

(e.g. City of Luxembourg) while developing strong expertise in smart city solutions and interoperability that supports parallel projects like the Interoperable Europe Academy for the European Commission. This initiative demonstrates Deloitte's commitment to driving positive change and innovation, brightening the futures of those affected by improved digital infrastructure and services.



We are proud of our work for the European Commission as it brightens the futures of those affected, demonstrating our commitment to driving positive change and innovation.

NICOLAS GEUSEN
SENIOR CONSULTANT, STRATEGY & BUSINESS DESIGN

Responsible Partner: **Hilde Van de Velde**
Project Manager: **Nicolas Geusen**

Life Sciences and Healthcare

Collaborating to transform and improve healthcare

Our team supported a major healthcare provider with 17 sites spread across Antwerp in developing an integrated real estate and healthcare strategy to ensure future competitiveness and service quality. The client faced a highly complex strategic challenge: merger history and organisational integration challenges, uncertainty about government's future direction and regulatory landscape, intense competitive pressure, limited financial capacity, and the need for a clear real estate strategy that optimally supports the healthcare delivery strategy.

What truly inspired our team was the opportunity to work closely with the client project team, forging a strong partnership and operating as one unified group. Central to our success was seamless collaboration between two complementary Deloitte teams: our Strategy & Business Design healthcare strategy experts and our Infrastructure & Real Estate real estate specialists. By combining their complementary skills and knowledge, we developed a comprehensive and effective solution that aligned with the client's needs. This cross-disciplinary teamwork exemplified our shared values of integrity, excellence, and collaboration. The clear and integrated real estate and healthcare strategies we developed, enabled our client to optimise resources across the 17-site portfolio, adapt to evolving healthcare demands and regulatory requirements, maintain high-quality care that remains accessible and competitive in the long term, and build a resilient healthcare infrastructure supporting better outcomes for people today and in the future.

This project exemplifies how our expertise and collaborative approach can create meaningful and lasting progress, reinforcing our commitment to making a difference where it truly counts, in healthcare delivery and community wellbeing.

Responsible Partner: **Pieter Van Hoecke**
Project Manager: **Margot Vandevenne**

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Technology, Media & Telecommunications

Transforming a Global Sporting Event Programme

Our client, a prestigious international sporting organisation, partnered with our team to reimagine their Insights & Learning Programme, a seven-year initiative that enables newly awarded host cities to transform into sports-ready organisations.

This engagement presented one of the most complex environments we had ever encountered: a highly organic culture, multiple internal and external subject matter experts, shared ownership, and intense stakeholder pressure. Understanding the profound impact this programme has on sports competition delivery and the organisation’s mission, our team committed to delivering not just technical expertise, but also creativity, adaptability, and courage. What started with building e-learning evolved into a full transformation journey: defining KPIs, conducting a UX audit and platform upgrade, structuring Objectives and Key Results, shaping strategic vision, and turning internal SMEs into programme ambassadors. Through monthly working sessions and intensive on-site acceleration labs, we worked side-by-side with the client, focusing on what mattered most. We embraced complexity rather than trying to simplify it away, learned to navigate stakeholder dynamics with agility, and applied Deloitte processes in new, flexible ways that truly matched the client’s culture. We tried different tools and processes, failed some battles, won others, and continued as a team to improve our ways of working.

Our strengths were collaboration, trust, and the ability to balance scope discipline with elegant flexibility. This project exemplifies how our expertise and collaborative approach can create meaningful and lasting progress, shaping something foundational and lasting that will have enduring impact on the organisation’s future.



We had this opportunity to shape something foundational and lasting. That challenge became our motivation.

NOÉMIE BENOIT
MANAGER, LEARNING CENTER OF EXCELLENCE

Responsible Partner: **Frederiek Van Tornout**
Project Manager: **Noémie Benoit**



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Appendix

Bringing our corporate clients closer to the scale-ups ecosystem

The power of exclusive matchmaking

It started from a simple yet focused idea: how do we bring our corporate clients to real innovators in the Belgian scale-up ecosystem? The inspiration came from the success of Deloitte’s Fast 50 programme, which has been recognising high-growth companies for 13 years. Building on that foundation, the ambition was to move beyond recognition and create direct connections between start and scale-ups and corporate C-level.

Rather than broad networking, our team chose a targeted approach: one-on-one interactions between decisionmakers. The goal is to connect our corporate C-level clients with the fastest-growing start and scale-ups in Belgium, enabling real collaboration. At the heart of the initiative is a high-touch matchmaking model. A core objective is clear: facilitating connections through a unique triangle approach, where part of the matches are selected by corporates, while others are initiated by Deloitte to facilitate some non-obvious introductions beyond their core business.

During Innovation Week, clients are paired directly with start and scale-ups for focused conversations. Not just in theory, but through real, one-on-one interactions. Our Lead Client Service Partners (LCSPs) play a key role in identifying the right matches and guiding conversations, creating moments where ideas and curiosity turn into mutual opportunities. With an innovative MDM mindset, working cross-industry and cross-business unit, this initiative sets a prime example of firmwide innovation.

The impact is tangible. These interactions drive real outcomes, from new partnerships to fresh thinking and a stronger connection to innovation. Corporates gain access to emerging technologies and entrepreneurial thinking. Our Belgian start and scale-ups gain opportunities for collaboration, investment, funding and growth. It’s all about igniting collaboration between the corporate clients and start and scale-ups, through either a cooperation, an investment or ‘who knows’ (a future acquisition) whereby our Deloitte teams are the preferred partners to help set up and guide to success.

What sets the matchmaking apart is its focus. By bringing together a carefully selected group of C-levels, it enables connections that would not happen otherwise. Today, it is a key moment within Deloitte’s Innovation Week, alongside the Fast 50 and Rising Star ceremony, bringing clients and innovators closer together.

“

By connecting our clients with scale-ups, we’re not just creating conversations, we’re opening the door to real collaboration and new opportunities.

ANAÏS DE BOULLE

SCALE-UP LEADER

YANNICK VAN DEN BROEKE

TECHNOLOGY FAST50 & RISING STAR PROGRAMME PARTNER



Responsible Partners:
Anaïs De Boulle and Yannick Van de broeke

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Sustainability components

United Nations Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs), as set out in the 2030 Agenda for Sustainable Development, provide a shared framework for addressing the most pressing environmental, social and economic challenges facing society. Deloitte Belgium recognises all 17 goals and uses them as a reference point for how our business can contribute through client work, responsible operations and wider societal engagement.

In the Performance Highlights section of this 2026 Impact Report, we further strengthen the link between our strategy, our ESRS reporting approach and the SDGs. Our double materiality assessment helps identify the sustainability matters that are most relevant to our business and stakeholders, and these material topics are mapped to the SDGs to show where our greatest impact, risks and opportunities are concentrated.

Deloitte Belgium is aligned with United Nations SDGs and integrates sustainability indicators and certifications into its ESG performance approach, including recognised external frameworks such as EcoVadis and ISO certifications. These references support the robustness of our sustainability governance and provide additional context for the progress highlighted across this report.

EcoVadis certification

In September 2026, Deloitte Belgium received a Silver rating, reflecting our continued commitment to advancing sustainability across environmental, social, and governance dimensions. Our overall score of 80/100 places us in the top 7% of assessed companies, with strong performance across



Environment (80/100) and Ethics (86/100), demonstrating our commitment to responsible business practices.

We recognise the areas for improvement, particularly in Labour & Human Rights and Sustainable Procurement, and our teams are working tirelessly to strengthen our sustainability framework and roadmap. Beyond EcoVadis, we are actively pursuing complementary certifications such as ISO 14001 and ISO 45001 to deepen our environmental and occupational health & safety management systems.

Most significantly, our full compliance with the Corporate Sustainability Reporting Directive (CSRD) in FY27 will provide the comprehensive, auditable data and governance structures necessary to demonstrate the full scope of our sustainability efforts. This enhanced transparency and rigor will strengthen our sustainability positioning and support our continued progress towards higher EcoVadis performance levels, reflecting our unwavering commitment to building a more sustainable future.

UN Global Compact

Deloitte Global and its member firms, including Deloitte Belgium, have been signatories of the United Nations

Global Compact since 2000. This commitment reflects our dedication to advancing sustainable and socially responsible business practices worldwide. The Global Compact is grounded in ten core principles spanning human rights, labour standards, environmental protection, and anti-corruption.

As signatories, we align our operations and strategies with these principles and report annually on our progress, contributing to a global corporate culture that prioritises ethical business conduct and sustainable development.

Carbon Disclosure Project (CDP)

CDP operates as an independent global platform where organisations across the corporate, financial, and public sectors disclose and manage their environmental performance. The initiative has become the benchmark for environmental accountability, providing investors, stakeholders, and decision-makers with transparent, comparable data on climate action, water stewardship, and forest conservation. Deloitte Global, and by extension Deloitte Belgium, has achieved again in 2025, an A- rating from CDP, demonstrating our commitment to rigorous environmental reporting, ambitious climate targets, and continuous improvement in our sustainability practices.-

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Corporate governance

Deloitte Belgium is managed by a Board of Directors composed of the CEO and the Chair of the Board. The CEO is assisted in his tasks by the Executive Committee, while the Chair heads the Supervisory Board. The CEO, Chair and Supervisory Board members are elected positions. They may serve a maximum of two mandates of four years each, meaning the longest tenure for any of the elected roles is eight years. This structure ensures regular renewal of leadership.

Executive Committee

The CEO is responsible for the overall direction and performance of the firm. In accordance with Article 26 of the Articles of Association of Deloitte Belgium, the Executive consists of the CEO and other members who are appointed by the CEO amongst the shareholders, after consultation with the Chair of the Board of Directors and with oversight by the Supervisory Board.

Beyond the CEO, the Executive is composed of the Chair of the Management Committees of the Operating Entities and one or more shareholders (A or B) who are designated by the CEO as leaders of strategic central functions. These central functions include, without limitation, Chief Operating Officer, Chief Financial Officer, Growth, People & Purpose, Chief Strategy Officer, and Risk & Reputation. The CEO shall use best efforts to ensure that at least one-third of the Executive members have a different gender than the other members, reflecting Deloitte Belgium’s commitment to diversity and inclusion in leadership.

The Executive is responsible for general management, formulating strategy proposals, and, after approval by the Board, executing the strategy and making budget and business plan proposals. The Executive, with oversight of the Supervisory Board, also has responsibility for the management of partner matters, including admissions and performance management. The Chair attends the Executive meetings as permanent guest in an advisory capacity and observes certain processes directly for governance purposes, ensuring alignment between management and governance bodies.

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Executive FY24-26

As a founding member of Deloitte NSE, Deloitte Belgium’s strategy was aligned with the wider NSE strategy through the end of FY26.

As part of the discussions about entering the EMEA construct at the start of FY27 and bringing the NSE organisation to an end, the firm ran a sounding process, in early 2026, to confirm if there was support among the partners for the current CEO, Rolf Driesen, to continue for a second term. That support was confirmed, together with the vote to become part of Deloitte EMEA.

Executive FY24-26



ROLF DRIESEN
CHIEF EXECUTIVE OFFICER (CEO)



KOEN BECKERS
MANAGING PARTNER GROWTH



MANU BREHMEN
MANAGING PARTNER DELOITTE 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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Executive FY27-30

The rules of Deloitte Belgium set out a process for the selection of candidates for elected positions. The process includes the setting-up of a Sounding Committee to run soundings in Belgium and to recommend a candidate for the role. The Deloitte Belgium 2026 Sounding Committee ran a survey and held interviews to gather the views of each partner on the firm’s priorities for the next four years, the desired leadership style, and the candidate(s) for the position of CEO.

Through the consultative process, the Sounding Committee gets a clear representation of the state of the partnership and the partners’ expectations about the future leadership of the firm. The conclusions from the survey form a foundational, guiding framework for the CEO-elect and his or her leadership team.

Through this process, the partners gave their support to Rolf Driesen to continue as the Deloitte Belgium CEO. Rolf appointed his Executive members for the FY27-30 mandate in March 2026, effective from 1 June 2026. The new Executive prepared for the new mandate, with a focus on further shaping the firm’s ambition and developing FY27 plans.

The outgoing Executive continued to work on delivering the firm’s plans for FY26. Incoming and outgoing Executive members ensured a smooth handover, with the strong stewardship that has always been an important part of our firm’s long-term success.

Executive FY27-30



ROLF DRIESEN
CHIEF EXECUTIVE OFFICER



MANU BREHMEN
MANAGING PARTNER
PRIVATE



JOËL BREHMEN
CHIEF RISK OFFICER



ERIC CALLEWAERT
MANAGING PARTNER
CONSULTING & ADVISORY



PATRICK DE VYLLDER
CHIEF OPERATING OFFICER



ANNELIES DIEUSAERT
MANAGING PARTNER
TAX & LEGAL



MICHELE GABRIËL
CHIEF STRATEGY OFFICER



INE NUYTS,
CHIEF FINANCIAL OFFICER



NATHALIE VANDAELE
MANAGING PARTNER
GROWTH



BEN VANDEWEYER
MANAGING PARTNER
AUDIT & ASSURANCE



PIETER VAN HOECKE
MANAGING PARTNER
PEOPLE & PURPOSE



36%

women / 11 members

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Partnership Council / Supervisory Board

The Chair of the Board is also the Chair of the Partnership Council, which served as the main governance and oversight body of Deloitte Belgium during FY26 (including coordination with the NSE Board for governance topics within the remit of the latter). Effective 1 June 2026, the Partnership Council was replaced by the Supervisory Board as part of the EMEA organisational restructuring following the NSE sunset.

Active committees during FY26—under the remit of the Partnership Council then in place—ensured, amongst other responsibilities, the detailed oversight of: financials (Audit & Risk, also called Finance Committee); partner admissions, performance management and career planning (PM&F, also called Income Committee); performance management and remuneration of the CEO and Chair (Remuneration Committee). There was also a Sounding Committee for the leadership elections, led by the Chair and requiring Partnership Council and Executive representation.

The Supervisory Board has a governance and oversight role with main responsibilities relating to ensuring fair and equal treatment of partners and a broad oversight role over the management of the firm. The CEO attends the Supervisory Board meetings, ensuring (together with the Chair) a good flow of communication between the management and governance bodies.

The Supervisory Board may establish one or more advisory committees within it to provide specialised advice on specific governance matters. These advisory committees may include an Audit & Risk Committee, a Partner Matters & Fairness (PM&F) Committee, a Governance & Composition Committee, a Transactions & Major Projects Committee, a People & Purpose Committee, a Remuneration Committee, a Sounding Committee, and a Property Transactions Committee.

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CORPORATE GOVERNANCE

Partnership Council FY24-26

For the past 10 years, as part of Deloitte NSE, the main governance and oversight body of the Belgian firm was the Partnership Council, led by a Chair. The Chair and the Partnership Council members were elected by the partners. The Partnership Council had between six and nine members and consciously aimed to represent the diverse constituencies of the partnership, such as different business areas, years as partner, regions, languages, and genders. The Chair and our Belgian representatives on the NSE Board also counted as members of the Partnership Council.

Partnership Council FY24-26



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 NUYTS
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
DELOITTE LEGAL



50%

women / 12 members

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Supervisory Board FY27-30

As part of the discussions about entering the EMEA construct at start FY27 and bringing the NSE organisation to an end, the incumbent Chair, Nikolaas Tahon, stated an intention to end his mandate one year early, allowing a newly elected Chair to begin a 4-year mandate at the start of EMEA. Through the sounding process in early 2026, there was confirmed support among the partners for Kathleen De Brabander to be elected as Chair for a mandate from FY27-30. It was also agreed that the Partnership Council would henceforth be replaced by the Supervisory Board, with governance and oversight responsibilities adapted to the new EMEA construct.

In accordance with the rules for elected positions, once Kathleen was confirmed as Chair-elect, she proposed the list of new Supervisory Board members, whose 4-year mandates took effect together with hers, from 1 June 2026 (start of FY27). As was the case for the Partnership Council, the Supervisory Board aims to represent the diverse constituencies of the partnership.

Visit the [Board and corporate governance](#) page for more information.

Supervisory Board FY27-30



KATHLEEN DE BRABANDER
CHAIR



BIANCA CHANG
AUDIT & ASSURANCE



LIEVEN COMEYNE
TECHNOLOGY & TRANSFORMATION



MICHEL DE RIDDER
STRATEGY, RISK & TRANSACTIONS ADVISORY



CHRISTOPHE DE WAELE
TAX & LEGAL



SOPHIE DOCQUIER
TECHNOLOGY & TRANSFORMATION



WIVINE MASSAUT
AUDIT & ASSURANCE



CHRISTOPH MICHIELS
TAX & LEGAL, DELOITTE LEGAL



ANNE-LINE SERVAES
TAX & LEGAL



TOM VAN BOXSTAELE
TECHNOLOGY & TRANSFORMATION



MICHAEL VAN GILS
TAX & LEGAL



45%

women / 11 members

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Governance of Operating Entities

Each Operating Entity within Deloitte Belgium is managed by a Board of Directors and a Management Committee to which certain powers of management have been delegated. The Directors are appointed by the General Meeting of Shareholders. For regulated entities (those regulated by ITAA or the Institute of Company Auditors), the majority of the directors must be regulated and members of these institutes, ensuring that professional standards and regulatory requirements are met.

The Board of Directors is the overall management body, authorised to carry out all acts of management and disposal necessary or useful for fulfilling the company's objects, except for those acts for which only the General Meeting of Shareholders is authorised by law or under the company's Articles of Association. The Board of Directors may delegate part of its powers, including the day-to-day management of the company, to one or more of its members (who shall hold the title of Managing Directors for the purposes of exercising such powers) and to sub-committees, including a Management Committee.

The Management Committee, chaired by the Managing Director, comprises the most senior leaders of the relevant Operating Entity. The roles and responsibilities of the Management Committee include the company's day-to-day management and all acts of management and disposal necessary or useful for the fulfilment of the company's object, with the exception of those acts which have been assigned exclusively to the Board of Directors or to the General Meeting in accordance with the Articles of Association or the law.

These acts include:

- the preparation of the annual accounts for submission to the Board of Directors
- proposals on general policy and strategy and the preparation of budgets and business plans for submission to the Board of Directors
- proposals to admit a new shareholder or to authorise an existing shareholder to subscribe for or acquire additional shares
- decisions regarding the number of shares that a new shareholder or an existing shareholder may subscribe for or acquire.

Belgian Corporate Governance Code

The Belgian Corporate Governance Code of 2020 (the "Code") establishes good governance principles that apply to companies incorporated under Belgian law whose shares are traded on a regulated market. Deloitte Belgium is a non-listed company and operates under a different governance model than the companies for which the Code is intended. However, on a voluntary basis, Deloitte applies the principles of the Code where relevant and acts in the spirit of the Code.

Some of the best practices mentioned in the Code either may not be applied in identical form within Deloitte, or are not suited to being applied, such as protective measures against takeovers, the certification of shares, the publication of price-sensitive information, and the information supplied to and discussions held with parties in the financial markets. Nevertheless, the Articles of Association of Deloitte Belgium and of the Operating Entities contain the best practices of the Code where relevant and are in line with the applicable Belgian legislation, including legislation applicable to regulated entities.

Deloitte Belgium is committed to upholding the highest standards of quality and integrity, ensuring that the trust placed in Deloitte is met with unwavering dedication. We thank all Deloitteers for their continued commitment and resilience as we strive towards excellence in service delivery and client engagement.

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Risk management and compliance

In today’s increasingly complex external landscape, characterised by geopolitical tensions, economic volatility, the growth of artificial intelligence, and evolving regulatory requirements, the necessity for a robust and comprehensive risk management framework is critical. The multifaceted nature of these challenges demands that we remain vigilant and adaptive to safeguard our interests and ensure long-term sustainability.

To navigate this complexity effectively, Deloitte Belgium has established an Enterprise Risk Framework that encompasses our key risk-mitigation strategies and practices. The framework guides our approach to identifying, assessing and managing risks that could affect our operations and strategic objectives.

Our risk management capability is designed to be forward-looking, fuelled by a growing “expect the unexpected” mindset across our risk community. This proactive approach helps us prepare for emerging risks while identifying opportunities in an ever-changing environment.

In addition, we place significant emphasis on our crisis management and Business Continuity Management System (BCMS) capabilities. This capability is crucial in equipping us to respond effectively to unforeseen events, thereby minimising the potential impact of disruptions and ensuring the continuity of our services. Our focus and dedication to business continuity management is demonstrated by the extension of our ISO 22301 certification in late 2024.

Risk governance is deeply integrated within our overall governance framework, reflecting the complexities of the current external and internal environment. The primary

responsibility for identifying and managing risks lies with the line management and the Board of Directors of all legal entities part of the Deloitte Network in Belgium, including the Operating Entities and Deloitte Belgium. The Board of Directors of Deloitte Belgium is assisted by the Executive Committee and overseen by the Partnership Council, which was replaced by the Supervisory Board on 1 June 2026.

Designated risk owners are tasked with implementing comprehensive risk mitigation plans and are required to report periodically on the progress of these activities. The Chief Risk Officer (CRO) holds day-to-day responsibility for the overarching quality control system for Risk Management and Reporting. In this capacity, the CRO oversees the Enterprise Risk Framework and associated risk and control systems, facilitating regular meetings with individual risk owners to review and discuss mitigation strategies.

Annually, the Executive Committee appraises the performance of the risk and control system, affirming its overall accountability for its effectiveness through an internal in-control statement. To support this evaluation, the Board gathers insights from the business, including from line management, the CRO, and the Finance & Reporting Leaders (FRLs) of the Operating Entities, as well as from the internal auditor, who reviews the critical components of the risk and control system. Furthermore, the Executive Committee considers the findings and reports from the external auditor concerning the efficiency of internal controls as part of their annual audit engagement.

Deloitte Belgium’s approach to risk management and compliance is anchored in our CRO Office, which is committed to maintaining the quality of governing policies

and procedures with the overarching credo of “Protecting the Brand” in every possible way. The CRO Office brings together multiple areas of expertise, each responsible for maintaining, coordinating, and communicating policies that safeguard our organisation, our people, and our clients.

Our comprehensive compliance framework encompasses several critical domains. The engagement and acceptance process ensures that we undertake only those engagements that align with our values and risk tolerance. Our Ethics framework establishes the behavioural standards and principles that guide all our colleagues in their professional conduct. General Data Protection Regulation (GDPR) compliance protects the personal data of our employees, clients, and stakeholders in accordance with applicable European regulations. We maintain ISO standards certifications across relevant operational areas, demonstrating our commitment to quality management and continuous improvement. Our cybersecurity compliance framework, built on SOC2 standards, ensures the protection of sensitive information and the integrity of our systems. Additionally, we have implemented compliance measures aligned with the EU Artificial Intelligence Act to ensure responsible and ethical use of artificial intelligence technologies.

These policies, frameworks, and principles are applicable to all Deloitte Belgium colleagues and are embedded in the services we offer to our clients. By maintaining robust governance structures and comprehensive compliance mechanisms, we ensure that risk is effectively managed across all dimensions of our business, enabling us to operate with integrity, protect our stakeholders, and maintain the trust that is fundamental to our success.

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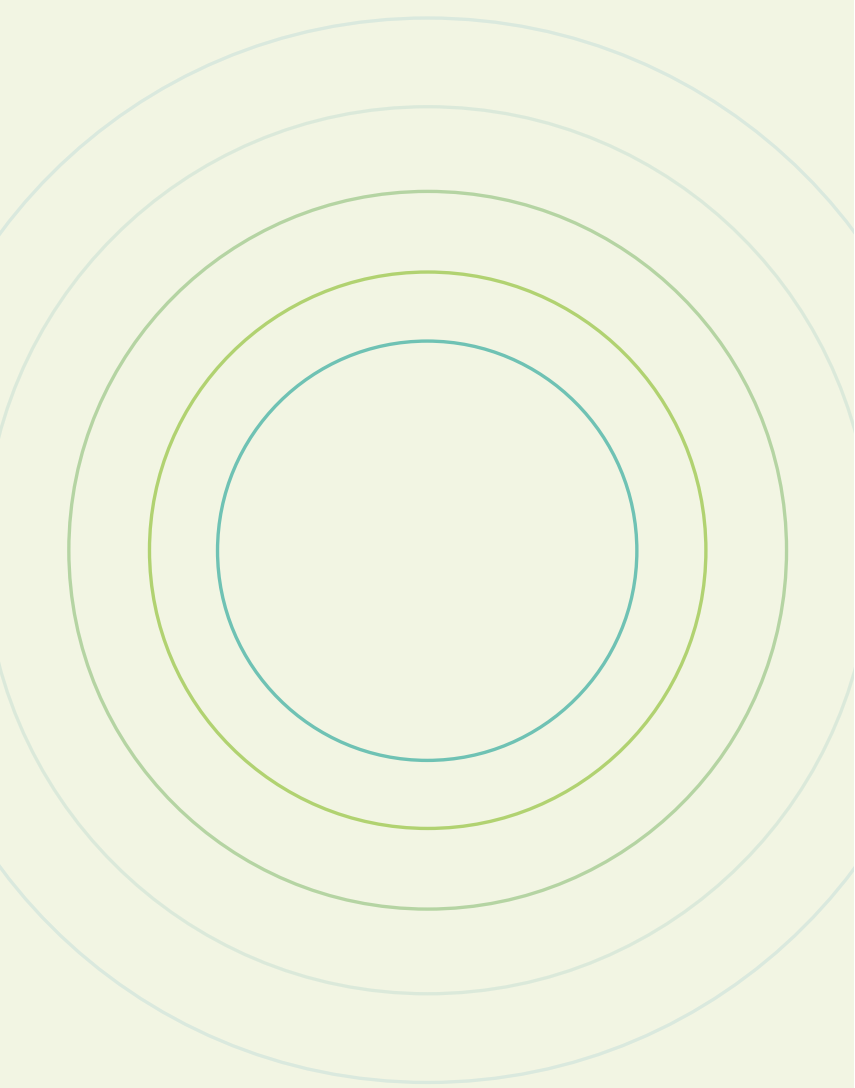
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BP-1

Basis for preparation of the sustainability statement

The sustainability statements are prepared following the structure of the European Sustainability Reporting Standards (ESRS). As Deloitte Belgium works towards full CSRD and ESRS alignment, this report represents our progress in aligning our sustainability disclosures with these standards. Our first full CSRD-aligned report will be published for the financial year ending 31 May 2027. This impact report covers the following entities:

- Deloitte Belgium
- Deloitte Consulting & Advisory
- Deloitte Services & Investments
- Deloitte Forensic Services
- Deloitte Bedrijfsrevisoren/ Réviseurs d’Entreprises
- Deloitte Accountancy, Tax & Legal services
- Deloitte Global Tax Center (Europe)
- Deloitte Finance
- Deloitte Legal

In addition to information on our own operations, we have also included material topics related to our upstream and downstream value chain, following the outcome of our double materiality assessment.



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GOV-1

The role of the administrative management and supervisory bodies in relation to sustainability

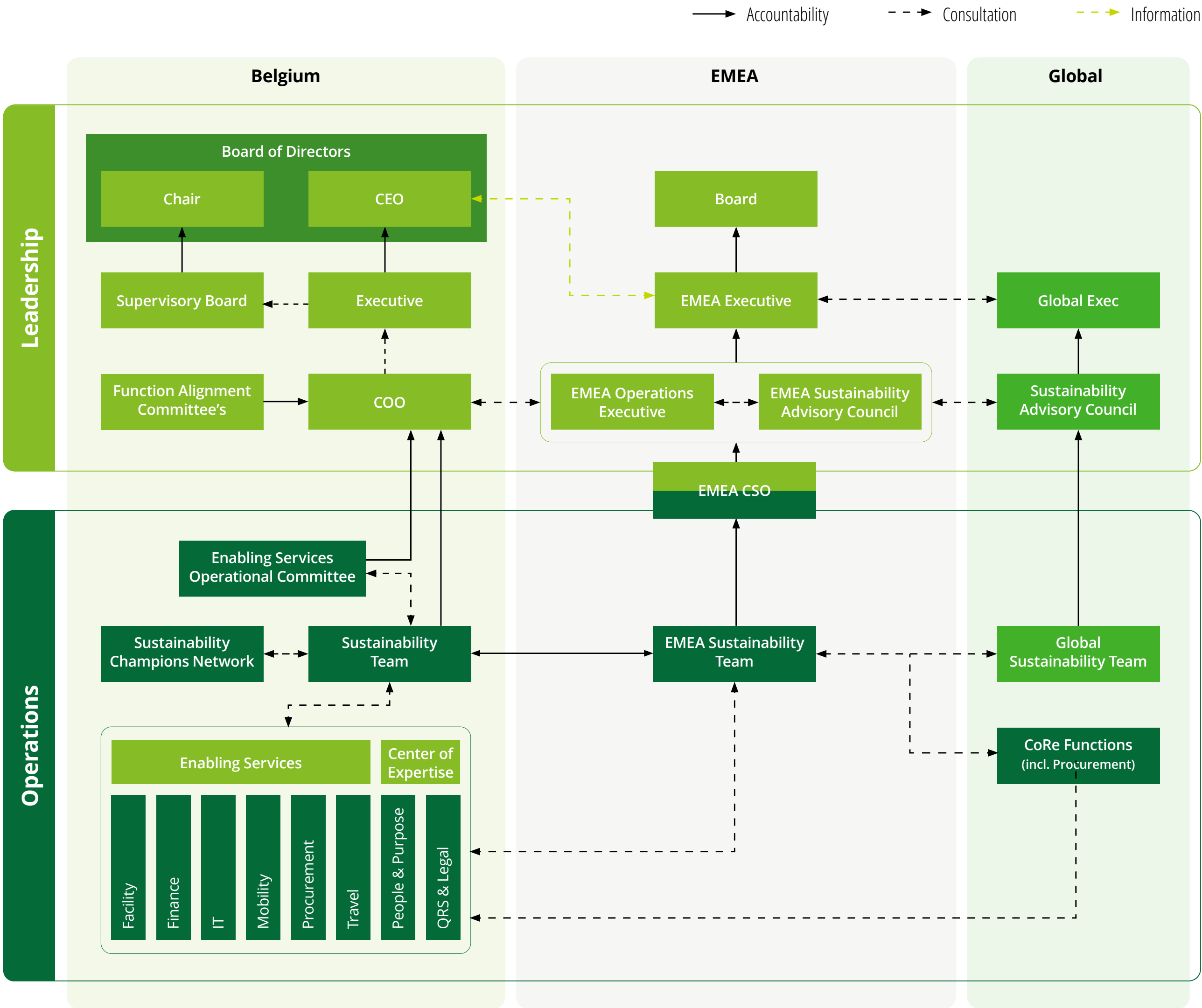
Governance structure and accountability for sustainability

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. Until the end of FY26 (31 May 2026), Deloitte Belgium operated as part of NSE and aligned with the global guidance through this forum, including the oversight by the Partnership Council.

At Deloitte Belgium, the COO provides strategic oversight of 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. The Enabling Services Operational Committee, chaired by the Enabling Services Leader and comprising all Enabling Services leads, drives consistent and efficient execution of strategic and operational sustainability decisions across Enabling Services, aligned with the firm priorities. This governance structure ensures alignment across key sustainability areas such as Facilities, IT, Mobility, Procurement, or 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.



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GOV-1 | THE ROLE OF THE ADMINISTRATIVE MANAGEMENT AND SUPERVISORY BODIES IN RELATION TO SUSTAINABILITY

Roles and responsibilities for material ESG standards

To ensure clear accountability and effective oversight of material sustainability impacts, risks, and opportunities, the Executive Committee has assigned specific ESRS topics and subtopics to designated members. This structure clarifies roles and responsibilities across the organisation’s sustainability agenda and enables coordinated management of material issues.

The assignment of ESRS topics to Executive Committee members reflects the integration of sustainability governance into core business functions. Each responsible member oversees the development and implementation of policies, actions, and targets related to their assigned topics, ensuring that material impacts, risks, and opportunities are managed at the appropriate organisational level and aligned with overall business strategy, as defined by the Board.

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SBM-1

Strategy business model and value chain

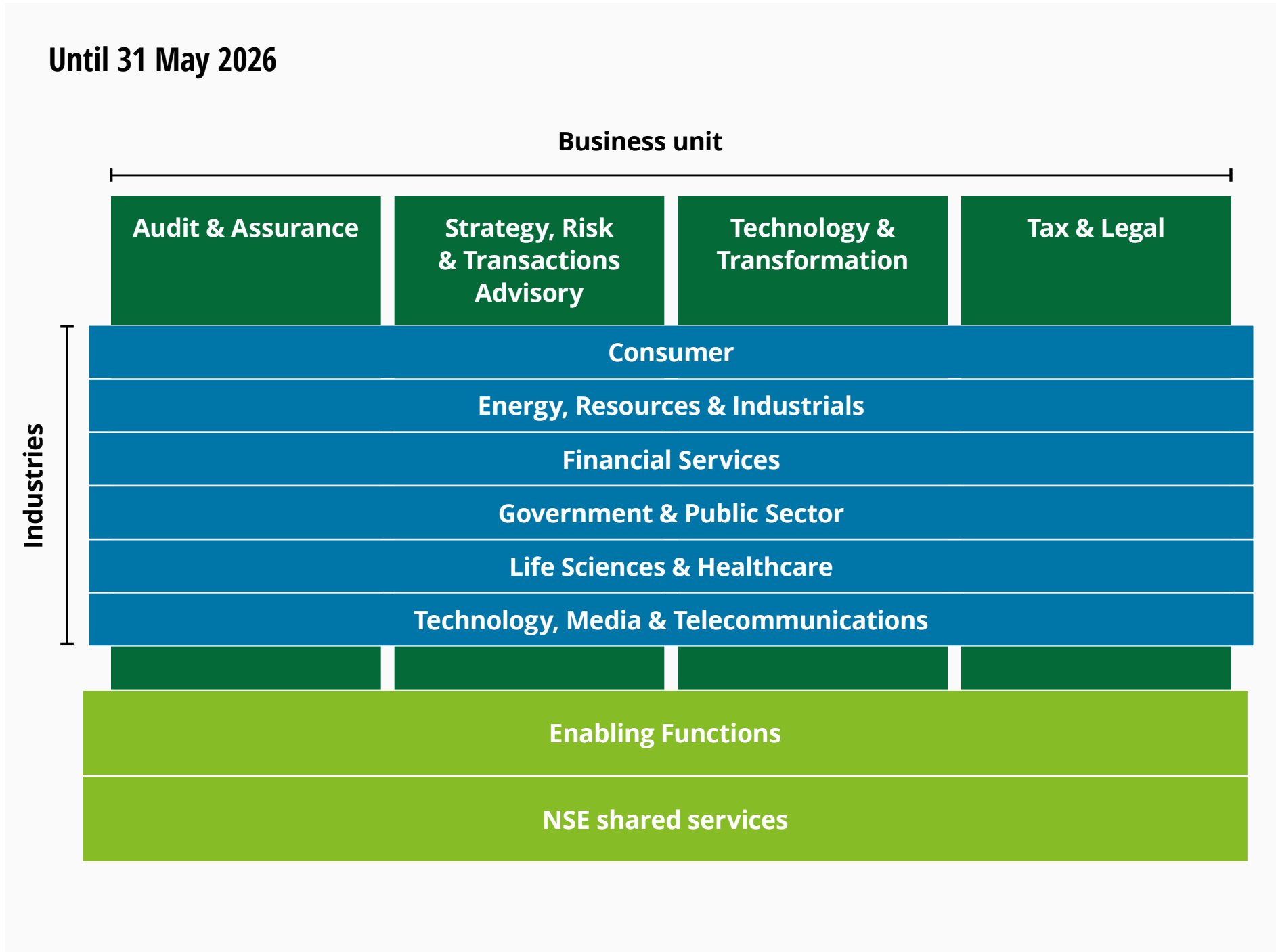
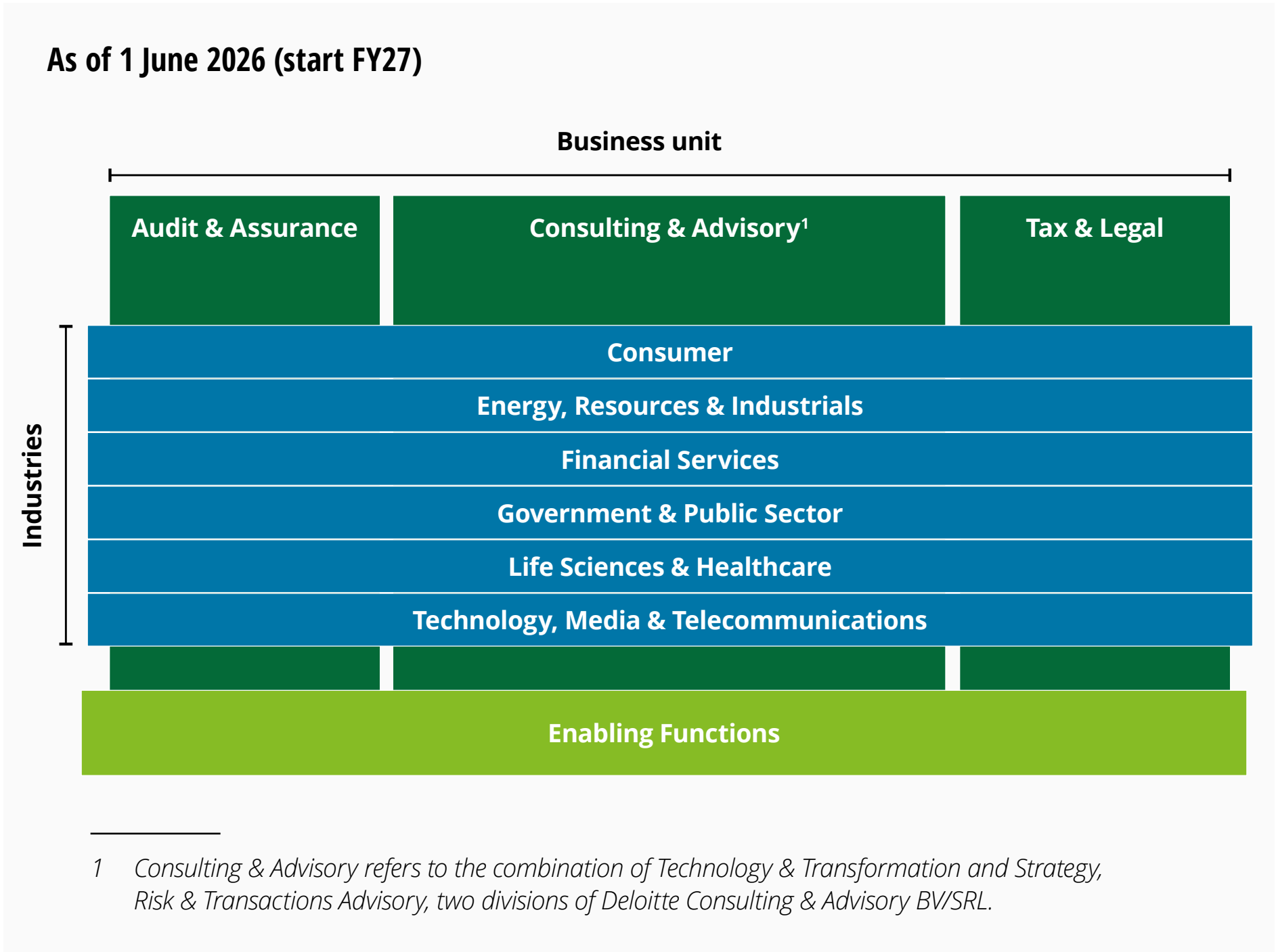
Our business model

The professional service offerings of the global Deloitte network are described according to a common taxonomy.

Until 31 May 2026, Deloitte in Belgium organised its professional service offerings within four business units: Audit & Assurance, Strategy, Risk & Transactions Advisory, Tax & Legal, and Technology & Transformation. Since 1 June 2026, Deloitte in Belgium organises its professional service

offerings within three business units: Audit & Assurance, Consulting & Advisory, and Tax & Legal. The businesses all work across different market sectors, that are summarised under industry groupings: Consumer; Energy, Resources & Industrials; Financial Services; Government & Public Sector; Life Sciences & Healthcare; Technology, Media & Telecommunications. There is also a specific focus on the Private sector, addressing, for example, family-owned companies.

Our Enabling Functions (support organisation) serves all business areas. Working with a matrix of businesses and industries enables us to combine subject matter expertise with the most relevant experience for understanding the market context and needs of our clients.



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General disclosure

SBM-1 | STRATEGY BUSINESS MODEL AND VALUE CHAIN

Our value chain

Our value chain encompasses our activities, resources and relationships essential to our business model and the creation of our professional services from engagement to delivery.

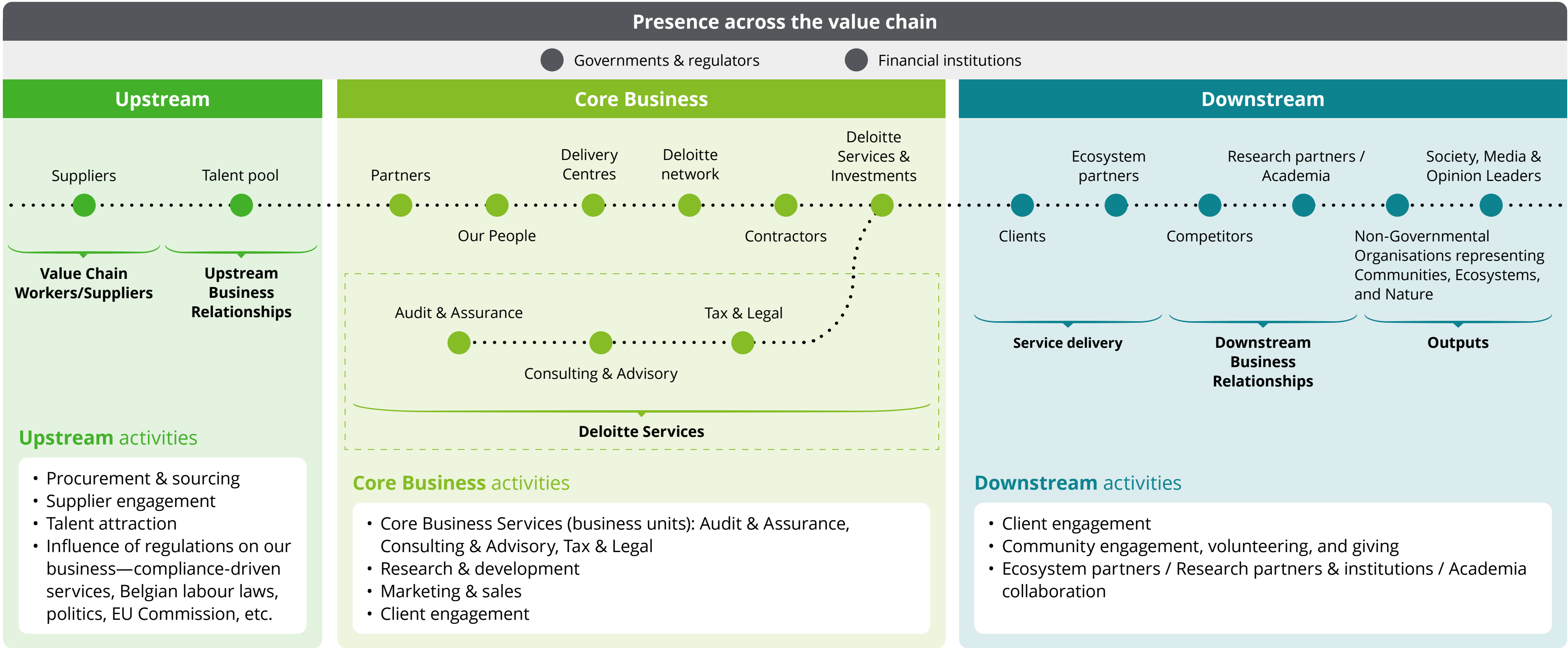
Upstream, we engage with clusters of activities—procurement and sourcing, supplier engagement, talent attraction, and

influence of regulations on our business—supported by our suppliers, labour market partners and business relations.

Our core operations are organised around three key service lines: Audit & Assurance (A&A), Consulting & Advisory (C&A) and Tax & Legal (T&L), which enable us to deliver integrated solutions to our clients and ecosystem partners.

Downstream, we extend our impact through direct client engagement, community partnerships, and collaboration with research institutions and academia. Additionally, our value chain recognises the communities and ecosystems in which we operate as integral to our value creation. See figure below for the complete overview of Deloitte Belgium’s value chain.

Figure 1: Value chain of Deloitte Belgium²



² The Core Business Services (Business Units) have been updated to follow the current structure starting as of June 2026

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SBM-2

Interests and views of stakeholders

Deloitte Belgium has drawn up a strong list of stakeholders across its entire value chain in accordance with ESRS requirements. The stakeholder engagement strategy was designed to gather diverse perspectives and insights from key stakeholder groups. We engage our stakeholders through regular communication, feedback, professional development, and sustainability initiatives to ensure mutual value, foster trust, and drive sustainable growth.

Stakeholder engagement is central to how we manage our material topics and create value. We engage with diverse stakeholder groups (including employees, suppliers, clients, Delivery Centres, financial institutions, and community organisations) to understand their interests and expectations, gather insights on sustainability priorities, and ensure our approach to material topics is informed by multiple perspectives. This ongoing dialogue helps us identify emerging issues, validate our strategies, and demonstrate accountability across our value chain.

Stakeholder Group	Why we engage	How we engage	Value created
Employees and future employees	<ul style="list-style-type: none">• Build a diverse and inclusive workforce• Support career growth and continuous learning• Foster a positive workplace culture	<ul style="list-style-type: none">• Performance and development dialogues• Employee surveys and recruitment programmes• Social events and team building	<ul style="list-style-type: none">• Enable career advancement and skill development• Create inclusive and safe work environments
Suppliers and business partners	<ul style="list-style-type: none">• Ensure reliable service delivery• Drive sustainability across the value chain• Build long-term partnerships	<ul style="list-style-type: none">• Formal engagement through contracts and sustainability assessments• Regular partnership reviews and performance monitoring	<ul style="list-style-type: none">• Secure stable supply of quality goods and services• Reduce environmental and social risks in the value chain
Clients	<ul style="list-style-type: none">• Deliver value through advisory and assurance services• Support clients' ESG and digital transformation journeys• Build trust and long-term relationships	<ul style="list-style-type: none">• Tailored advisory and assurance engagements• Regular feedback and satisfaction surveys• Thought leadership and industry insights	<ul style="list-style-type: none">• Enhance clients' operational efficiency and governance• Support clients' sustainability performance and compliance
Investors and shareholders	<ul style="list-style-type: none">• Maintain transparent financial communication• Demonstrate sustainable value creation• Ensure accountability and governance	<ul style="list-style-type: none">• Annual General Meeting and capital market engagement• Integrated financial and sustainability reporting• ESG ratings and investor relations dialogue	<ul style="list-style-type: none">• Provide reliable financial and non-financial information• Deliver sustainable returns and long-term value creation
Delivery Centres	<ul style="list-style-type: none">• Align on service delivery standards and quality• Share best practices and expertise• Support consistent service delivery across geographies	<ul style="list-style-type: none">• Regular coordination meetings and knowledge sharing• Joint projects and capability development	<ul style="list-style-type: none">• Ensure consistent service quality across locations• Leverage collective expertise and resources
Community and civil society	<ul style="list-style-type: none">• Create positive social impact• Demonstrate corporate responsibility	<ul style="list-style-type: none">• Community partnerships and social initiatives• Foundation partnerships and volunteering programmes	<ul style="list-style-type: none">• Contribute to community development and social progress• Enhance reputation and social impact
Regulators and industry bodies	<ul style="list-style-type: none">• Maintain compliance and professional standards• Support market integrity and trust• Ensure ethical business conduct	<ul style="list-style-type: none">• Regular dialogue with regulatory authorities• Compliance reporting and audits	<ul style="list-style-type: none">• Support regulatory compliance and market confidence

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IRO-1

Description of the process to identify and assess material impacts, risks and opportunities

Overview

Deloitte Belgium conducted a structured Double Materiality Assessment (DMA) in accordance with CSRD and ESRS 1 requirements to identify and assess which Impacts, Risks, and Opportunities (IROs) are material to our organisation and stakeholders. The assessment was performed during July 2023 – January 2024, with an update in May 2026. The DMA involved subject-matter experts, the Sustainability & Finance team, the Office of the General Counsel, the Enabling Services Executive, Executive Committee, and Partnership Council, ensuring robust governance and multi-level validation. External auditors review the DMA as part of sustainability statement verification.

Process overview

Deloitte Belgium’s IRO identification and assessment followed a four-step approach.

Step 1: Define scope and objective

We conducted a legal scoping exercise to identify Deloitte Belgium’s reporting scope and value chain. This included mapping our entire value chain, encompassing upstream activities (suppliers, ecosystem partners), our own operations (business units and enabling services) and downstream activities (clients, regulators and society). We also identified relevant stakeholder groups across the value chain to inform our sustainability strategy.

Step 2: Identify topics and IROs

We developed a comprehensive list of potentially material topics, starting with the ESRS 1 AR 16 topics and supplementing them with entity-specific topics relevant to Deloitte Belgium’s business model.

To validate the relevance of these topics, we conducted a benchmarking analysis of internal sources (strategic principles, risk framework, and previous assessments) and peer materiality assessments from comparable organisations, as well as ESG frameworks. Topics appearing in three or more sources were included in our shortlist, with clear rationale provided for all inclusion and exclusion decisions.

Subject Matter Experts (SMEs) then identified impacts, risks and opportunities across the short-listed topics, supplemented by desktop research and insights gathered from stakeholder engagement.

Step 3: Assess materiality

We evaluated each impact, risk, and opportunity using defined scales and thresholds aligned with ESRS requirements. Our assessment considered both the severity and likelihood of impacts on society and the environment, as well as the financial effects on Deloitte Belgium’s business. We incorporated insights from stakeholder engagement sessions to inform our evaluation, and aligned our approach with Deloitte Belgium’s Enterprise Risk Management framework. The assessment was conducted over three time horizons: short-term (1 year), medium-term (1-4 years) and long-term (beyond 4 years).

Step 4: Validate results

At the beginning of 2024, we validated the Double Materiality Assessment through multiple governance levels. The Head of Sustainability and project team reviewed the initial results, followed by validation by the Enabling Services Executive, CEO, Managing Partner People & Purpose, Executive Committee, and Partnership Council. In 2026, we confirmed the continued relevance of material topics and refined the list based on strategic alignment and emerging trends.

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IRO-1 | DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

Material topics and IROs

The DMA identified **15 material topics**, as shown in the figure on the right.

Across these material topics, we identified impacts, risks and opportunities that reflect how Deloitte Belgium’s activities affect, and are affected by, sustainability-related matters, encompassing both positive and negative dimensions.

In the previous year, “Digital Transformation” and “Innovation” were assessed as separate material topics. Following our May 2026 review, we consolidated these topics into a single material topic, Digital Transformation & Innovation, to reflect their strong interconnection. We also integrated the IROs related to Impact of client services into other topics.

Our material topics directly inform Deloitte Belgium’s strategic priorities and guide resource allocation across our business units. By integrating materiality insights into strategic planning, we embed sustainability considerations in key business decisions and our organisational direction.

ESG-related risks identified through our materiality assessment are managed within Deloitte Belgium’s broader Enterprise Risk Management framework. Through this framework, we continuously monitor material risks, track mitigation actions and maintain accountability for risk management across the organisation.

Figure 2: Deloitte Belgium’s shortlist topics

Environmental	Social		Governance	
Sustainable & responsible supply chain	Employee wellbeing	Talent attraction	Anti-corruption	Ethics & integrity
GHG emissions	Talent training & development	Diversity, equity and inclusion	Board & corporate governance	Quality of services
	Employee value proposition	Privacy & data security	Economic performance	Digital transformation & innovation
	Social impact			



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Transition plan for climate change mitigation

Deloitte Belgium strives to be a leader in climate action within the professional services industry. We recognise that the transition to a low-carbon economy represents both a critical business imperative and a unique opportunity to create lasting value for our clients, our people, and society. This commitment extends across our entire operations and value chain, where we actively tackle environmental and energy impacts, address climate-related risks and opportunities, and protect the environment as core elements of our business strategy.

Aligned with Deloitte’s global objective to reach net-zero greenhouse gas (GHG) emissions by 2040, Deloitte Belgium is determined to embed climate considerations throughout our operations. We have contributed substantially to the development of Deloitte’s Global Net-zero Transition Plan, which received validation from the Science Based Targets initiative (SBTi) in September 2024. This comprehensive plan requires a 90% reduction in GHG emissions relative to the 2019 baseline across our operations and value chain, with the remaining 10% offset through durable carbon removal mechanisms. Our transition approach is built up around 5 pillars and constitutes a significant evolution in our sustainability agenda, emphasising organisation-wide engagement and systematic execution.

1. Travel and transportation

Business travel represents a material contributor to greenhouse gas emissions. Recognising the tension between delivering exceptional client experiences and the necessity to reduce travel-related carbon footprint, Deloitte is committed to continuously improving how we manage business travel, with a focus on adopting best practices that support both sustainability and client service. Our approach encompasses:

- **Sustainable aviation fuel (SAF) and hotels:** Expanding deployment of SAF and partnering with accommodation providers to advance sustainable operations.
- **Innovation in travel tools:** Introducing solutions such as the Travel Emissions Calculator and integrated travel management platforms that facilitate lower-carbon travel decisions.
- **Incentives and collaborations:** Promoting electric vehicle adoption for business mobility and sustainable commuting options. Engaging with airlines, hospitality operators, and mobility providers to catalyse improvements throughout the travel value chain.

2. Technology

Technology constitutes a core operational capability for Deloitte yet simultaneously represents a material component of Deloitte Global’s overall emissions footprint. To mitigate this impact, we concentrate efforts in these areas:

- **Decarbonising technology:** Reducing emissions through procurement of energy-efficient computing equipment, sustainable management of cloud infrastructure and data facilities, and environmentally conscious software engineering practices.

- **Education and collaboration:** Building internal capability on sustainable technology practices and partnering with external stakeholders to enhance emissions measurement precision and develop innovative decarbonisation solutions.
- **Harnessing AI responsibly:** Recognising the energy intensity of AI systems, we will maximise its potential for client value creation while implementing measures to limit its environmental footprint.

3. Buildings

The physical environments where our workforce operates significantly influence both our environmental footprint and employee wellbeing. Evidence demonstrates that sustainable buildings reduce sick leave and staff turnover while boosting employee engagement. Our approach includes:

- **Energy-efficient systems:** Working alongside building owners and service providers to implement facility upgrades and intelligent building technologies.
- **Renewable energy procurement:** Shifting towards Renewable Energy Purchase Agreements and self-generation of clean energy sources.
- **Green leasing:** Integrating sustainability criteria into critical facility decisions including transitions to lower-impact properties and adoption of sustainability-focused lease terms.
- **Global alliances:** Establishing partnerships to advance building decarbonisation globally and champion responsible building standards.

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E1-1 | TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

4. Market mechanisms

Beyond our direct operational transformation, Deloitte’s strategy encompasses capital deployment in value chain and beyond value chain mitigation approaches to manage emissions outside our operational scope:

- **Value Chain Mitigation (VCM):** Mechanisms including procurement of Energy Attribute Certificates (EAC) such as Sustainable Aviation Fuel Certificates (SAFc) and Renewable Energy Certificates (REC), combined with Virtual Power Purchase Agreements (VPPA) to capture the environmental gains from lower-emission alternatives.
- **Beyond Value Chain Mitigation (BVCM):** Capital commitments to global emissions reduction initiatives, encompassing activities such as forest restoration and carbon-negative infrastructure. Prioritising investment in robust and verified carbon removal approaches is essential for neutralising remaining emissions by 2040.

5. Investment and accountability

Realising our net-zero ambitions demands a solid financial framework:

- **Internal Carbon Pricing (ICP):** Deploying ICP mechanisms to quantify emissions in financial terms, enhance emissions visibility in decision-making, and drive incentives towards sustainable choices.
- **Multi-year investment outlook:** Establishing a multi-year financial roadmap encompassing internal decarbonisation, VCM, and BVCM initiatives.
- **Pilot initiatives:** Launching pilot ICP programmes across regions, commencing with business travel and progressively extending to additional high-impact emission categories.

Net-zero targets

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.

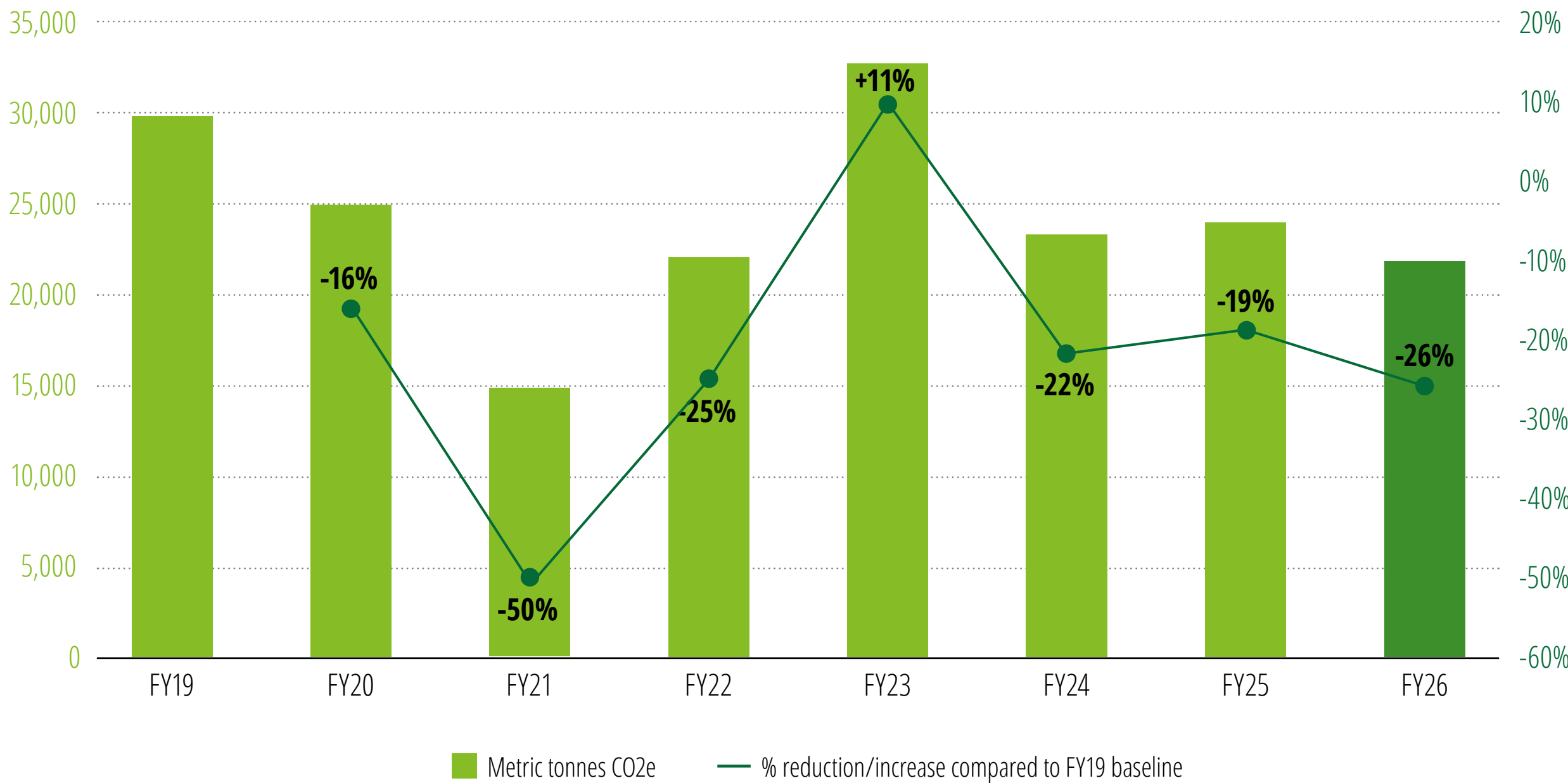
Long-term targets

- 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, Participating Firm in EMEA and Member Firm of DTTL.

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

Baseline FY19



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E1-1 | TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

Deloitte Belgium Scope 1, 2 and 3

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).

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.

Greenhouse gas emissions by scope

Since FY19



*A metric tonne of CO2e (CO2 equivalent) represents an amount of GHG whose atmospheric impact has been standardised to that of one unit mass of CO2.



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E1-1 | TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

CO2 emissions evolution – FY26

Scope 1 — Fuel in buildings and fleet

With the move to our new fossil fuel-free Kortrijk office in October 2025, 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 — Electricity in buildings and fleet

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 continue to make the required progress towards green electricity.

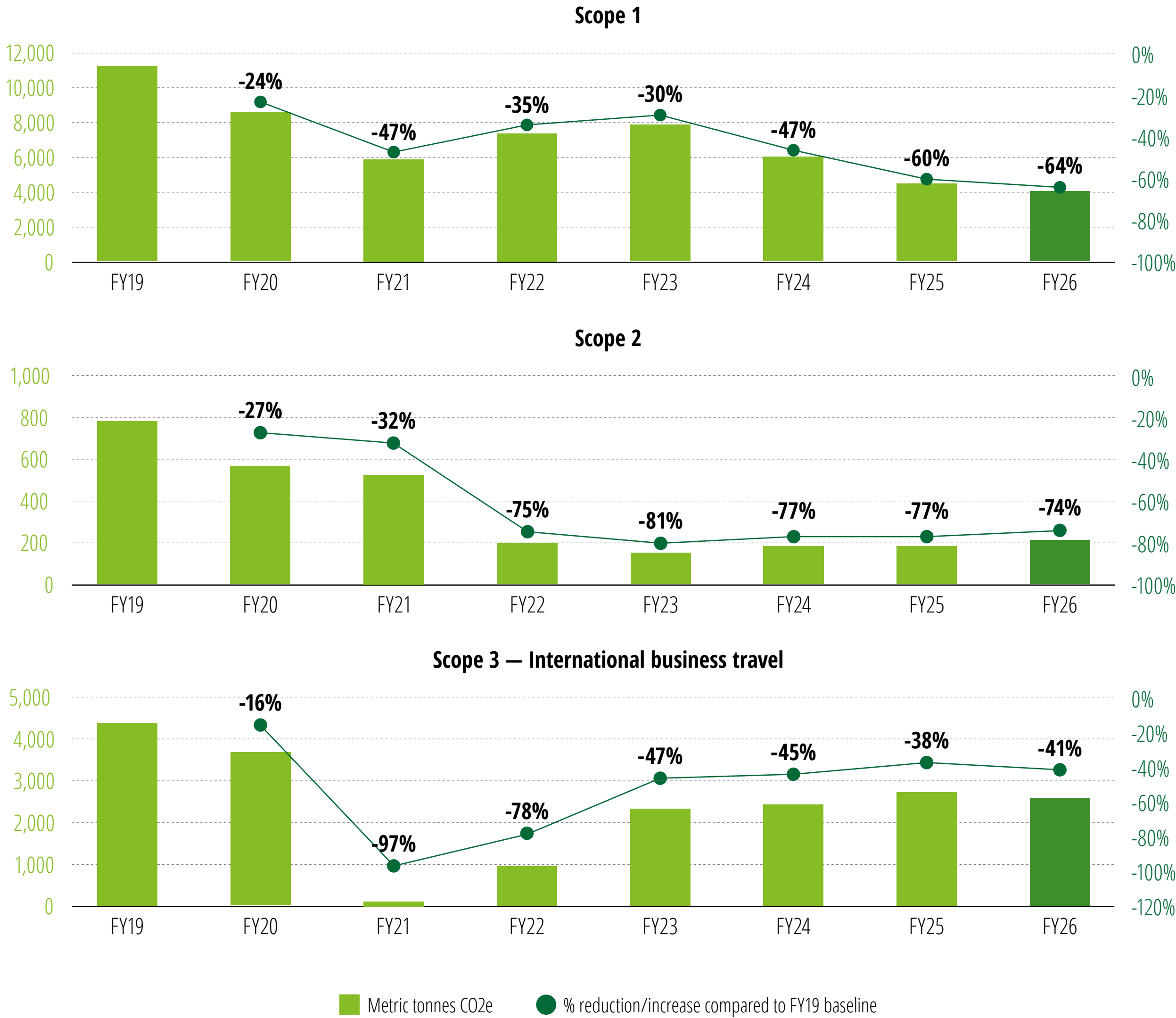
In FY26, all our 10 offices are powered by green electricity, sourced either from on-site solar panels or through the purchase of Renewable Energy Certificates for locations without on-site generation.

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.

CO2 emissions evolution

Baseline FY19



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Identification of climate-related risks and scenario analysis

Climate risk

In December 2024, Deloitte NSE published the Climate-related Financial Disclosures Report for NSE and its geographies. It contains a comprehensive overview of our global climate ambitions, impacts and the risks that apply to our business.

NSE climate risk process

Deloitte employs a comprehensive Enterprise Risk Framework (ERF) to identify, assess, manage, and monitor risks at both the NSE and local national practice levels. This framework outlined the NSE Executive’s evaluation of key and emerging risks that could affect the firm’s strategic objectives, public obligations, and reputation.

Climate change and sustainability concerns are integral to the ERF, with risks categorised by their likelihood and potential impact. These risks are assessed across four dimensions:

- strategic differentiation
- brand reputation
- operational resilience
- workforce purpose.

Significant climate-related risks include regulatory changes and shifting client needs, which are analysed using qualitative scenario assessments.

The Enterprise Risk and Monitoring (ERM) Team oversaw the ERF, assigning Executive Risk Owners to manage climate-related risks actively. Regular meetings between the ERM team and these owners focus on risk management effectiveness, mitigation strategies, and necessary actions.

The ERM team maintains a risk dashboard for ongoing assessment and validation of risks, with a mandatory review every six months involving the NSE Chief Risk Officer (CRO).

Executive Risk Owners presented their assessments of climate risks to the NSE Executive, which were then reviewed by the NSE Audit and Risk Committee (ARC). The NSE Climate Steering Committee accountable for managing climate-related risks, evaluated outcomes, and provided a comprehensive overview of climate impacts to the NSE Executive, solidifying the integration of climate risk management into Deloitte’s broader risk management processes.

Time horizons

For the purpose of defining climate-related risks and opportunities, Deloitte uses the following time horizons:

- Short-term: the next four years, aligned with Deloitte’s internal planning and forecasting frameworks
- Medium-term: 4-7 years, in line with our near-term 2030 targets
- Long-term: more than 7 years (up to 2050), in line with UK and EU jurisdictional net zero targets.

Climate scenarios

Deloitte has determined via the Network for Greening the Financial System (NGFS) the climate scenarios that are most relevant for assessing climate-related risks and opportunities. As a professional services organisation with diverse geographic and sectoral exposure, Deloitte opted for these scenarios over others, like those from the World Business Council for Sustainable Development (WBCSD), which are tailored for energy companies.

The firm selected three specific scenarios for analysis: Current Policies (projecting a 3°C increase), Divergent Net Zero and Orderly Net Zero by 2050. These scenarios allowed Deloitte to explore the potential impacts of climate-related risks across short-, medium- and long-term time horizons. The two net-zero scenarios, both aiming to limit warming to below 1.5°C but differing in their policy approaches, provided insights into a range of market and regulatory drivers relevant to Deloitte, particularly in relation to the UK and EU.

The Current Policies scenario reflects a high-risk environment with significant physical climate impacts that could jeopardise business operations. In 2023, Deloitte conducted an internal scenario-modelling analysis to evaluate the positive and negative implications of each selected scenario. This analysis, which considers global warming impacts from 1.5°C to 3°C, remains valid as there have been no significant changes to the firm in 2024/2025.



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E1-2 | IDENTIFICATION OF CLIMATE-RELATED RISKS AND SCENARIO ANALYSIS



Process for defining climate-related risks and opportunities



The climate-related risks and opportunities assessment used the same likelihood and impact risk criteria as the firm’s ERF. Identified climate-related risks and opportunities were assessed by key NSE stakeholders by scoring the likelihood and impact for each risk and opportunity. Together with qualitative analysis based on market data, an average combined score was then calculated for each risk and opportunity to understand the significance to Deloitte.

Two types of climate-related risks and opportunities have been determined as having a potential impact: physical (acute and chronic) and transition (market, reputation, policy and legal). Further analysis has been performed for these, including impact assessments and scenario modelling (against the three scenarios identified) and corresponding strategic responses.

Deloitte integrates climate-related risks and opportunities into its strategic, operational, and financial planning processes, ensuring decisions align with the firm’s purpose

and contribute to the economy-wide low-carbon transition. The firm continually refines its approach to assess the potential societal and environmental impacts of its services, aiming to protect and enhance its reputation as a responsible business and improve its standing among stakeholders.

Deloitte invests in the efficiency and resilience of its operations and collaborates with suppliers and societal partners to address climate risks and opportunities throughout its value chain. The firm has identified various climate-related risks and opportunities that could materially affect Deloitte. As a professional services organisation, it views the impacts of these risks and opportunities as consistent across its primary service offerings, foregoing sector-specific analyses. Additionally, given Deloitte’s global operations, the geographic impact of transition risks and opportunities is regarded as largely uniform across all member firms.

Deloitte is resilient to the identified climate-related risks and is taking steps to further strengthen its resilience. In the short term, the firm draws on inherent strengths such as its diversified client portfolio and flexible working models.

Medium-term strategies include actively monitoring market trends, investing in climate-related service offerings and implementing the ‘Better Buildings’ framework for sustainable office spaces.

In the long term, Deloitte is focused on achieving its Transition Plan goals, embedding climate considerations in real estate decisions and fostering a proactive, climate-conscious culture to attract and retain talent.

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E1-2 | IDENTIFICATION OF CLIMATE-RELATED RISKS AND SCENARIO ANALYSIS

Considerations and conclusions from Deloitte Belgium

Deloitte Belgium operates as a company with a low investment in physical assets. Deloitte’s owned assets primarily consist of office furnishings. Mobile data devices such as laptops and mobile phones are leased and are not considered to be at material risk from climate change.

Depreciation of office-related assets is in line with the duration of the specific office rental contracts, meaning that physical risks are mitigated to a level that we do not deem them to be material.

Assets owned by others mainly consist of rented office buildings and leased vehicles. Transition risks for vehicles are mitigated by our fleet’s progressive transition to electric vehicles. We do not perceive any material physical climate risks to our leased vehicles, partly because the maximum lease duration is set to four years. Regarding office spaces, we engage in lease agreements, which afford a level of adaptability in our portfolio of offices should there be shifts in business conditions prompted by climate change.

As a result of our approach, we do not regard transition or physical climate risks to assets owned by third parties as material. As we do not have significant owned assets and

have flexibility in our leased ones, none of our assets are at material transition risk. None of our assets are at material physical risk as a result of the climate change adaptation actions that we defined in the context of our Transition Plan.

In terms of revenue, we do not believe that physical climate risks pose a material risk to our revenue in the short or medium term, as our business is volatile and climate-related opportunities outweigh the associated risks. In the longer term, together with our EMEA partners, we will further assess our clients’ exposure to physical climate risks and the potential impact on their business continuity.



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Policies related to climate change mitigation and adaptation

To enable climate adaptation and climate mitigation, Deloitte has adopted several policies listed in this table below.

Policy / Framework	Key Content & Objective	Function Accountable	Scope	Legal obligation / Global or Belgian initiative
Environment and Energy Policy Statement	Tackles the significant environmental and energy impacts of our operations and value chain, to address climate-related risks and opportunities and protect the environment.	Belgian & EMEA Sustainability team	Belgian operations and value chain	Global/EMEA Initiative
Travel Policy	Defines allowable classes by seniority and journey type for flights < and > 6 hours. Hotels are capped at €220/night in Europe, with higher limits for intercontinental travel, and rail is the default for journeys under 4 hours.	Mobility & Business travel	All employees	Deloitte Belgium
Flight Cabin Class Restrictions	When travelling less than 6 hours, economy is the mandatory cabin class. Economy premium and business class are not permitted. When travelling for more than 6 hours, economy and economy premium cabin classes are allowed. Exceptions require senior management approval on a case-by-case basis.	Mobility & Business travel	All employees	Deloitte Belgium
Sustainable Delivery Clause	The clause is included in all Engagement Letters, embedding sustainability commitments into commercial activities. This policy demonstrates our commitment to delivering engagements more sustainably and encourages client collaboration on travel reduction.	Business travel & EMEA Sustainability team	All Deloitte Belgium clients	EMEA Initiative
My Mobility Policy	This policy is intended to lay down the modalities of the different mobility budgets available within Deloitte, as well as the rights and obligations of Deloitte and the employee connected to these budgets	Mobility team	All employees	Deloitte Belgium
(EV) Car Policy	This policy (part of the Mobility Policy) is intended to lay down the rights and obligations of Deloitte and the Practitioner and to optimise the use of the company car. Only full EV cars can be ordered since FY24.	Mobility team	All employees	Deloitte Belgium
Facility management framework	Prioritises the selection of buildings free from fossil fuel dependency for all office relocations and lease renewals.	Facility team	All Belgian offices	Deloitte Belgium
Adaptation framework	Establishes climate resilience standards for office locations through assessment of physical climate risks and deployment of hybrid working arrangements to reduce dependency on single physical locations.	Facility team	All Belgian offices	Deloitte Belgium

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E1-4 | POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION



NSE Environment and Energy Policy Statement³

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.

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

³ As part of Deloitte NSE, Deloitte Belgium adhered to and implemented the Deloitte NSE Environment and Energy Policy Statement. This policy is under review given the transition to EMEA as of 1 June 2026.

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E1-4 | POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

Mobility

Deloitte’s mobility policies provide a comprehensive framework that balances employee choice with sustainability and accountability. Employees can opt for a company car with associated budgets for their car, green mobility, energy and parking, or choose the Federal Mobility Budget for alternative mobility solutions. The framework promotes responsible vehicle use through fuel-consumption limits, incentives for electric vehicles and maintenance obligations, while clearly defining liability for damage and traffic violations. This integrated approach supports Deloitte’s climate commitments by promoting more sustainable transport options and efficient energy use.

Business travel

Deloitte Belgium has implemented a comprehensive set of policies to guide responsible business travel decisions and embed sustainability into our travel culture.

Facility

Our facility management framework prioritises the selection of buildings free from fossil fuel dependency for all office relocations and lease renewals. For larger offices, we prioritise locations near public transport infrastructure, thereby promoting sustainable commuting options for our employees and reducing scope 3 emissions from employee commuting. This integrated approach ensures that our facility footprint aligns with our climate objectives while supporting employee experience and operational resilience.

Our adaptation framework recognises the importance of building organisational resilience to climate-related physical risks. Office location selection criteria include assessment of climate hazards such as flooding, water stress, and extreme weather exposure. We favour modern buildings with robust infrastructure, efficient HVAC and water management systems, and structural resilience to climate impacts. Our hybrid working model provides operational flexibility and reduces dependency on single physical locations, enhancing business continuity in the face of climate-related disruptions.



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Actions and resources in relation to climate change mitigation and adaptation

Mobility

My Mobility Programme

Employees entitled to a car budget can opt for the Federal Mobility Budget, which exclusively funds sustainable mobility solutions, public transport subscriptions, soft mobility (bicycles, e-scooters), car sharing and mobility-as-a-service platforms. This alternative eliminates company car energy consumption for participating employees while maintaining a comprehensive mobility choice.

Responsible Mileage Programme

A 22,000 km annual mileage cap on company cars, in place since September 2019, encourages more efficient driving and helps reduce fuel consumption. This limit encourages employees to optimise route planning, consolidate trips and consider alternative modes of transport for shorter journeys.

For electric and plug-in hybrid vehicles, practitioners are similarly encouraged to use energy responsibly and prioritise home and office charging over public fast charging.

Green vehicle selection & fleet transition

The My Mobility Programme (launched September 2025) prioritises the integration of electric and low-emission vehicles within the company car portfolio. By only offering/ ordering full electric cars, Deloitte accelerates the transition towards cleaner mobility. The programme’s structure, with distinct car groups (A, B, C, D), ensures environmental performance standards are maintained across all vehicle categories.

Responsible Parking Programme

A 125-day annual parking cap at office locations (Zaventem and Antwerp) strategically stimulates the adoption of alternative commuting means, including public transport, cycling and carpooling. By limiting parking availability, the programme creates behavioural incentives for modal shift, reducing vehicle dependency and associated energy consumption.

Energy management for electric vehicles

Deloitte facilitates charging infrastructure support (home wall boxes, office charging stations, road tokens) and reimburses electricity costs at CREG regional rates, making electric vehicle adoption economically viable. Smart charging protocols encourage off-peak charging and minimise grid strain.

Business travel

Enhanced railway services in Goelett

In November 2024, Deloitte Belgium enhanced railway services in Goelett (our online booking tool) by switching to an alternative rail booking platform. This expansion includes international and domestic rail booking options across multiple European countries, making train travel more accessible and convenient. This action directly supports our Travel Policy by removing barriers to rail booking and increasing the attractiveness of train travel for employees. The initiative is ongoing and targets all employees, with progress measured through the number of rail bookings and the percentage of 4-hour journeys booked by train.

Travel Emission Calculator

Deloitte developed a web-based tool enabling employees to forecast and reduce travel emissions at the engagement level. The calculator evaluates the carbon footprint of different travel options (destination, transport type, number of travellers, duration, travel class), supporting informed decision-making. This tool has been available since FY25 and is used by project managers and engagement teams to evaluate travel alternatives before booking.

Sustainable Aviation Fuel (SAF) Investment

Deloitte Belgium has invested in Sustainable Aviation Fuel (SAF) from the outset, initially through PartnerPlusBenefit. This reflects our long-standing dedication to sustainable practices and supports the decarbonisation of unavoidable air travel.

Sustainable Delivery Framework & client engagement

Deloitte Belgium provides a Sustainable Delivery Framework with tools for teams to deliver projects sustainably and engage clients in sustainability discussions. This framework supports the integration of travel reduction into project planning and client relationships, embedding sustainability into our commercial activities. The initiative is ongoing and targets project managers and client-facing teams.

Carbon Budget monitoring & reporting (FY26 pilot)

As of FY26, Deloitte Belgium implemented a pilot programme to calculate and monitor carbon budgets for each business unit. This initiative enhances transparency, enables accountability and supports business units in managing their travel emissions within defined carbon budgets. Progress is measured through carbon budget

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Climate change

E1-5 | ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE MITIGATION AND ADAPTATION



allocation per business unit, variance reporting and engagement with business unit leaders.

Behavioural change & awareness campaigns

Deloitte Belgium is dedicated to encouraging a shift in mindset and habits regarding travel, increasing awareness, and providing resources for informed choices. This includes internal communications, training and engagement initiatives designed to reinforce the importance of sustainable travel decisions. The initiative is ongoing and targets all employees.

Facility

Renewable Energy Transition

In FY26, all 10 of our offices were fully powered by green electricity, reflecting our commitment to sustainability and reducing our carbon footprint.

Six offices (Boitsfort, Charleroi, Hasselt, Kortrijk, Leuven and Liège), representing 10,792 m² of our total 68,881 m² office portfolio (16%), remained reliant on fossil fuels for heating. This represents a significant reduction in our reliance on non-renewable energy sources, with 84% of our office space now using renewable energy for heating of our buildings.

We are actively engaging with landlords and energy service providers to increase the use of renewable energy in our remaining fossil fuel-dependent facilities. We are also exploring power purchase agreements (PPAs) to secure a long-term renewable energy supply.

Facility selection & strategic relocations

As part of our ongoing efforts to reduce 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. For our larger offices, we prioritise finding locations near public transport, thereby promoting sustainable commuting options for our employees. Our new Antwerp office exemplifies this integrated approach: located just five minutes from Central Station via public transport, it combines operational convenience with flexible hybrid working options, modern energy-efficient infrastructure and renewable electricity supply. This location choice reduces employee commuting emissions while supporting our energy efficiency and climate mitigation objectives.

Energy efficiency & building standards

Our facility management strategy integrates energy efficiency improvements with sustainable building standards. All office relocations and lease renewals prioritise buildings with strong environmental credentials and energy performance certifications, such as LEED, BREEAM, or equivalent national standards. These certifications provide independent verification of building energy performance and operational efficiency. Our preference for certified buildings ensures that our facilities meet or exceed industry best practices for energy management. Additionally, our hybrid working model optimises space utilisation and reduces overall energy demand by enabling flexible work arrangements, thereby lowering heating, cooling and lighting requirements across our portfolio.

Climate adaptation & resilience

All 10 of Deloitte Belgium’s office locations are situated in urban areas with established infrastructure and municipal climate adaptation planning. We conduct qualitative assessments of climate-related physical risks, including exposure to flooding, water stress, and extreme weather events, as part of our location selection process. Our hybrid

working model provides an additional layer of operational resilience by reducing dependency on single physical locations; in the event of climate-related disruptions to one office, our flexible working arrangements enable business continuity through alternative work locations. We are developing more comprehensive climate scenario analysis aligned with the Task Force on Climate-related Financial Disclosures (TCFD) framework to strengthen our adaptation measures.

Resource allocation

Our facility management team is responsible for implementing these actions, supported by engagement with landlords, energy service providers, and the internal sustainability team. We are allocating resources to consolidate detailed energy consumption data by office location, compile building energy performance certificates, and develop formal climate scenario analysis. These investments will enable more precise tracking of our climate mitigation progress and support continuous improvement in our facility management practices.

Bringing sustainability awareness

Deloitte Belgium’s ESG Week (9–13 March 2026) brought together internal conferences on net-zero strategy and carbon reporting, Climate Fresk workshops, vegetarian awareness campaigns and partnerships to engage the team in deepening the firm’s commitment to reaching net-zero by 2040. The week demonstrated how internal activation, combining education, practical engagement and external expertise, can inspire collective action on sustainability across the organisation.

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Targets related to climate change

Mobility

Our Mobility team is committed to achieving 100% of electrified vehicles by the end of 2026. This target encompasses transitioning all internal combustion engine vehicles to electric or plug-in hybrid vehicles. In FY26, we achieved 96.5% of electrified vehicles (64.7% full EV and 31.8% PHEV), with all remaining diesel and petrol vehicles scheduled to reach end-of-lease by the target date. This initiative directly supports our Scope 1 emissions reduction target of 70% by 2030.

This approach has driven strong adoption of alternative mobility solutions: 16% of our eligible population has opted for the Federal mobility budget, allowing them to customise their commute mix, while our MyChoice plan has made bike leasing accessible to employees seeking active and zero-emission transportation.

Together, these initiatives create a holistic mobility ecosystem that supports both individual choice and our collective sustainability goals.

Business travel

Deloitte Belgium has established clear, measurable, and time-bound targets for reducing business travel emissions, aligned with our global Science Based Targets initiative (SBTi) validation.

Reduce scope 3 Business Travel emissions per FTE

Our 2030 target is to reduce business travel emissions per full-time equivalent (FTE) by 55% compared with 2019 levels, to 0.495 tCO2e per FTE. Having already achieved this 55% reduction, we have met our target and continue to closely monitor travel emissions to ensure we remain on track through 2030.

Expand rail booking options & modal shift

We aim to maximise rail travel for journeys of up to four hours, with an aspirational target of 100% of eligible journeys being booked by train by 2030 and beyond. In FY24, rail booking options were limited. In November 2024, we enhanced our rail booking platform, expanding the range of domestic and international options across multiple European countries. We are now tracking usage to measure progress towards this shift to rail.

Facility

Renewable energy

Achieve 100% renewable electricity across all offices by 2030. This target reflects our commitment to complete decarbonisation of our direct energy supply and is aligned with the Science Based Targets initiative framework and global climate science.

Fossil fuel elimination

Eliminate fossil fuel dependency in all new office locations effective immediately. All future office relocations and lease renewals will prioritise buildings certified as fossil fuel-free, ensuring that our facility footprint aligns with our climate objectives.

Sustainable commuting

Prioritise office locations in close proximity to public transport infrastructure for all larger offices, reducing employee commuting emissions and supporting sustainable mobility. This target supports our broader scope 3 emissions reduction strategy.

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Energy consumption and mix

In FY26, Deloitte Belgium’s total energy consumption of our buildings was 6,082,413 kWh, comprising electricity, natural gas, and district heating. Our renewable electricity share reached 100%, reflecting our continued progress towards our 2030 target of 100% renewable electricity across all offices. Natural gas consumption decreased compared to FY25, demonstrating the impact of our strategic office relocations to fossil fuel-free buildings.

Overall energy consumption decreased compared to FY25, driven by our renewable energy transition, energy efficiency improvements, and the expansion of hybrid working arrangements.

We continue to monitor data quality and refine our facility management systems to enhance complete and accurate energy data collection for future reporting periods.

Metric	Unit	FY26	FY25	FY24	FY23
Electricity consumption for our buildings					
Electricity (non renewable)	kWh	0	129,658	188,904	144,551
Renewable electricity	kWh	4,707,322	4,988,691	5,353,274	5,509,286
Total electricity consumption	kWh	4,707,322	5,118,349	5,542,178	5,653,837
Renewable electricity	%	100%	97.5%	96.6%	97%
Natural gas consumption per building					
Antwerp (old)	kWh	Not applicable	49,644	570,898	643,845
Antwerp (new)	kWh	Not applicable	Not applicable		
Boitsfort (Brussels)	kWh	31,893	218,953	Data unavailable	Data unavailable
Charleroi	kWh	30,729	Data unavailable	Data unavailable	Data unavailable
Ghent	kWh	Not applicable	Not applicable	Not applicable	Not applicable
Hasselt	kWh	23,726	17,298	125,703	116,884
Kortrijk (old)	kWh	11,883	255,402	192,614	290,071
Kessel-Lo (Leuven) - closed in May 2026	kWh	51,648	54,330	59,046	54,127
Liège	kWh	56,110	90,010	57,646	50,187
Oostkamp	kWh	Not applicable	Not applicable	Not applicable	Not applicable
Roeselare	kWh	Not applicable	Not applicable	Data unavailable	Data unavailable
Zaventem	kWh	Not applicable	Not applicable	Not applicable	Not applicable
Total gas consumption	kWh	206,079	685,637	1,005,907	1,155,114
Total energy consumption for our buildings					
Natural gas	kWh	206,079	685,637	1,005,907	1,155,114
Electricity (renewable and non renewable)	kWh	4,707,322	5,118,349	5,542,178	5,653,837
District heating	kWh	1,169,012	1,012,869	1,012,869	882,652
Total	kWh	6,082,413	6,816,855	7,560,954	7,691,603



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GHG removals and GHG mitigation projects financed through carbon credits

While we work to transform our business and focus on reducing emissions in our value chain, we want to go beyond that and take responsibility for our ongoing emissions to help accelerate the global transition to net-zero (Beyond Value Chain Mitigation - BVCM).

To take responsibility for our NSE FY26 emissions, we are purchasing Certified Emissions Reductions (CERs or carbon offsets) equivalent to 40% of our total gross emissions from three certified providers. We selected the following offsetting projects:

- **Avoidance / Reduction:** Destruction of Ozone-Depleting Substances in Middle-East
- **Non-permanent Removal:** Grassland restoration in Argentina, soil carbon & agriculture in Italy and carbon removal & reduction of agricultural emissions through regenerative farming in Eastern Europe
- **Permanent Removal:** Long-lived biochar carbon dioxide removal in France, Germany and UK

We are additionally providing direct investment and skills-based support to projects that will drive the net zero transition outside of our value chain. We are committed to identifying and investing in meaningful solutions that can deliver a more sustainable future. That’s why, across Deloitte EMEA, 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).

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.



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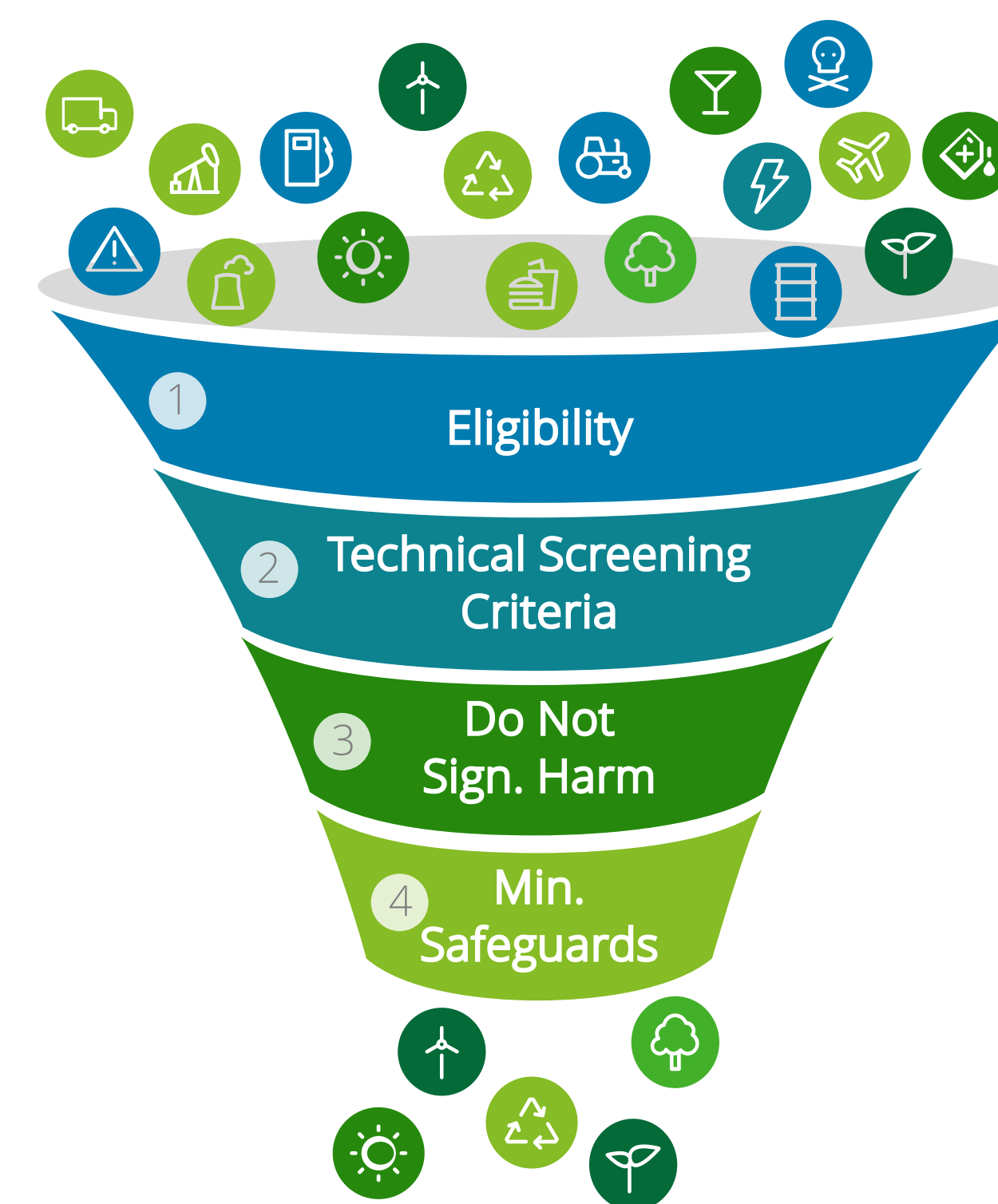
Challenges and opportunities in the EU Taxonomy assessment journey

In the ever-evolving landscape of sustainable finance regulations, the EU Taxonomy, Regulation (EU) 2020/852 and its associated Delegated Acts stands as a significant framework that applies to large companies operating in Europe. The EU Taxonomy is a uniform classification system that defines when specific economic activities can be formally labelled as “green”, i.e. environmentally sustainable, and a methodology to calculate the overall “greenness” of a company’s revenue, CapEx and OpEx. Helping businesses and investors identify sustainable investment opportunities, the regulation’s main goals are to reorient capital flows to sustainable economic activities, create a common language for sustainable finance and contribute to the EU’s ambition of becoming climate-neutral by 2050, 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 and comply with minimum social safeguards pertaining to human rights, labour rights, anti-corruption measures, etc.

To measure progress towards these objectives, the EU Taxonomy defines a set of KPIs expressing the degree of sustainability in financial terms for a company's revenue, CapEx and OpEx. These KPIs 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 upcoming reporting obligations (starting in 2027) and have initiated a thorough assessment of our eligibility and alignment under the EU Taxonomy framework.

The assessment process presents a complex and technical challenge requiring 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 various EU Taxonomy Delegated Acts. For the time being, our core revenue generating services are not covered by them. However, we identify Taxonomy-eligible CapEx and OpEx for a portion of our mobility and real estate activities.



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CHALLENGES AND OPPORTUNITIES IN THE EU TAXONOMY ASSESSMENT JOURNEY

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 (see section E1-5 Actions - Mobility). Assessing our capital and operating expenditure, including expenditure related to the rental and acquisition of properties and the provision of mobility devices such as bicycles and cars for our people, is a key part of our evaluation. This includes assessing whether our properties meet high energy-efficiency standards, incorporate circular materials and are resilient to climate-related risks, as well as whether our corporate fleet complies with stringent CO2 emissions thresholds.

Meeting the Minimum Social Safeguards requirements is another critical component of our EU Taxonomy alignment efforts. Our company already employs social safeguards through established internal policies, including our human rights statement, anti-corruption policy, code of conduct policy and others. These policies ensure that Deloitte Belgium 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 (see Governance section - Business Conduct).

Identifying gaps in our current practices and areas where improvements are needed to fully align with the EU Taxonomy, has been 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 a need to better align certain policies to support more sustainable practices. To address these gaps, we have developed comprehensive action plans that involve both internal and external stakeholders, designed to confirm that our mobility and real estate activities comply with 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 increase 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 changes within our organisation and contribute to the broader goal of a greener future.



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Policies related to resource use and circular economy

Procurement

Deloitte Belgium has embedded circular economy principles across its entire procurement value chain through the Belgian Sustainable Procurement Policy, which operationalises circular economy commitments across our own operations and the extended supply chain. Our overall approach aligns with the Ellen MacArthur Foundation’s Circular Economy Framework and the EU Circular Economy Action Plan, both emphasising sustainable product design, extended producer responsibility, and circular business models. The policy integrates these principles through supplier segmentation, differentiating requirements by supplier spend. It focuses on two pillars:

Direct action within our own operations

The sourcing of goods of goods and services within all procurement categories (Real Estate & Office Services, Talent, Technology, Mobility & Travel, Business Services) are subject to circular economy assessment and material efficiency requirements:

- **Real Estate & Office Services**, including all hard and soft facility management related services such as office building, furniture, non-food catering and event supplies, cleaning, packaging materials, etc.
- **Technology**, including all software and IT equipment (such as laptops, servers, peripherals and printers), packaging materials, etc.
- **Mobility & Travel**, including company cars, bikes, EV-charging infrastructure, etc.



Indirect influencing the wider value chain

All Deloitte suppliers are required to embed resource use and circular economy principles throughout their operations, including (but not limited to) sustainable material sourcing, waste reduction, recycling programmes and product lifecycle management. Suppliers must demonstrate their enduring commitment to circular economy practices through the baseline ESG Requirements. In case of deviation or non-compliance, they are required to obtain a pre-defined minimum score on the ESG questionnaire (Section 5.2.1 Environmental Dimension – Circularity), which evaluates suppliers’ strategy to embed resource use and circular economy principles throughout their operations.

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Actions and resources related to resource use and circular economy

Procurement

Think-Choose-Talk procurement framework

Deloitte has translated circular economy decision-making at the start of every procurement project through the Think-Choose-Talk framework, embedded in the procurement ticketing system. This framework guarantees that sustainability is embedded at the very start of every procurement decision:

- **Think:** *Do you really need to buy this product or service in this quantity at this time?*
Buyers are encouraged to identify opportunities to reduce demand or consolidate requirements by extending the life of existing products or opting for refurbished options, choosing products and services with a lower carbon footprint, or those which provide opportunities for people from underrepresented groups.
- **Choose:** *Prioritise responsible suppliers and sustainable products and services that meet your requirements.*
Procurement teams are expected to work with partners who share commitment to responsible business practices, reducing environmental impact, and creating positive social outcomes. ESG criteria are integrated into tender processes, ESG scores included in supplier assessment and recommendation reports, and the non-compliance consequences framework consulted as needed.
- **Talk:** *Engage in open and continuous dialogue with your suppliers.*
The Responsible Procurement Policy is shared as early as possible in the procurement process to encourage

suppliers to accelerate action in line with their requirements. The policy is embedded in contracts via agreed clauses, and supplier performance is monitored through ESG requirements during supplier monitoring efforts.

Scope definition & circularity assessment

At the project kick-off meeting for each procurement initiative, the Central Procurement and Sustainability teams assess key sustainability and circularity considerations with subject matter experts:

- Is this product or service genuinely needed, or can the requirement be met with existing resources?
- Is replacement necessary, or can the product's lifespan be extended?
- Are there opportunities to improve social procurement outcomes?
- Can transparency be ensured and the use of virgin materials minimised?
- Can a take-back or circular economy agreement be negotiated with the supplier?
- Can circularity principles be incorporated into the product or service specification?

Supplier engagement on circular economy practices

All suppliers are required to comply with the Baseline ESG requirements or complete the ESG Questionnaire in case of non-compliance, which evaluates the supplier's strategy/programme to embed circularity throughout the organisation.

Example of product lifecycle management & leasing models

Deloitte prioritises procurement models that extend product lifecycles and reduce virgin material consumption. For example, within the Technology category, we translated circular economy principles into concrete, category-wide requirements:

- **Certified recycling partners:** All laptops, servers and IT peripherals are procured with mandatory take-back agreements. End-of-life IT equipment is directed to certified recycler CHG recycling for material recovery, refurbishment, or safe disposal. Renewi and Tork, as key strategic partners for waste management and material recovery, ensure compliance with circular economy standards and provide transparent tracking of material flows across all recycling streams (see section E5-5 Resource Outflow - Waste for further details on Deloitte Belgium waste management).
- **Leasing & product-as-a-service models:** For high-value, frequently replaced categories, such as office furniture, printing equipment and facility management, Deloitte prioritises leasing and product-as-a-service models over outright purchasing. These models encourage suppliers to design products for durability, repairability and material recovery, while shifting responsibility for end-of-life management to the supplier.

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Targets related to resource use and circular economy

Strategic targets for circular material use

Our circular economy strategy is built on five interconnected targets that drive systemic change across our operations and supply chain.

Our first priority is to increase the use of recycled content in procured materials, systematically shifting away from virgin resources towards secondary and recycled alternatives. Complementing this, we are committed to reducing virgin material consumption across office operations, IT equipment, and facilities management.

Beyond procurement, we are extending product lifecycles through maintenance, refurbishment, and circular business models, particularly IT equipment leasing, to minimise end-of-life waste. We are also advancing supplier capability and commitment to circular economy principles through structured assessment and collaborative improvement initiatives. Finally, we are maximising waste diversion from landfill through certified recycling, material recovery, and waste prevention across all waste streams.

Measurement & monitoring

To ensure accountability and drive continuous improvement, we have established a comprehensive data collection framework. All suppliers are required to report annually on circular economy metrics through our Baseline ESG Requirements, creating transparency across the supply chain. Our strategic suppliers undergo more intensive quarterly monitoring during Category Review meetings, enabling real-time identification of performance gaps and collaborative problem-solving. For IT equipment specifically,

we partner with certified recycling providers, CHG recycling and Renewi, who track all e-waste, general waste and recyclables with quarterly reporting on material recovery documentation, diversion rates, and environmental impact metrics. This multi-layered approach enables full visibility and auditability across all waste streams.

Governance & reporting integration

Circular economy performance is integrated into our annual executive reporting. Each year, we prepare a comprehensive performance summary for leadership covering recycled content achievement, virgin material reduction, leasing adoption rates, supplier maturity progression, and waste diversion metrics. These results are embedded in Deloitte Belgium’s sustainability statement, demonstrating our alignment with the EU Circular Economy Action Plan and Ellen MacArthur Foundation principles.

Continuous improvement & adaptive management

We recognise that circular economy adoption is an evolving journey. Our targets are reviewed and refined annually based on supplier capacity, market availability of circular alternatives, and organisational learning. We actively collect feedback from strategic supplier meetings to identify barriers to circular economy adoption and co-develop solutions. We also benchmark our performance against industry peers and best-practice organisations, such as Ellen MacArthur Foundation members, to inform target refinement and drive innovation.

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Resource outflows – Waste

Deloitte Belgium is committed to preventing and managing waste following the waste hierarchy. Our approach aims to cut the amount of residual waste by 70% compared to 2018 levels, by the year 2030. This section details our waste management policies, actions, targets and performance metrics across all Deloitte Belgium offices.

Waste management approach

Our 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 significantly minimise our waste generation, especially waste that cannot be recycled.

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 used for energy generation, biomass production or the creation of new products.



Waste prevention & reduction initiatives

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 drink from reusable mugs or glasses.

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.

Tork PaperCircle programme

In September 2024, the Tork PaperCircle programme was introduced to recycle used paper hand towels. The towels are collected separately and recycled into new tissue products at a local facility. In FY26, this initiative diverted 6.3 tonnes of waste from the residual waste stream at our Zaventem office and 1 tonne at our Ghent office.

Sustainable product selection

- 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 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
 - for the Roeselare project, we selected low-emission materials (carpet, curtains, laminate, wall finishes and furniture) for meeting rooms to promote high indoor air quality in client-facing spaces.

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



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Resource use and waste reduction

E5-5 | RESOURCE OUTFLOWS – WASTE

Waste generation and management

Metric	Unit	FY26	FY25	FY24	FY23
Total recyclable waste	Tonnes	57	66.2	59	58.6
Total paper waste	Tonnes	45	78.7	40.1	46.1
Total compostable waste	Tonnes	57	60.5	53.2	10.3
Total residual (non-recyclable) waste	Tonnes	29	53.1	49.8	49.7
Total waste	Tonnes	188	258.5	202.1	164.7
Total hazardous waste	Tonnes	0	0	0	0
Total radioactive waste	Tonnes	0	0	0	0
Waste recycled	%	54%	56%	49%	64%
Waste composted	%	30.5%	23%	26%	6%
Residual (non-recyclable waste)	%	15.5%	21%	25%	30%

Residual waste per office

Office	Unit	FY26	FY25	FY24	FY23
Antwerp (old)	Tonnes	1	18.60	11.90	15.90
Antwerp (new)	Tonnes	2	0.80	N/A	N/A
Boitsfort (Brussels)	Tonnes	Data unavailable	Data unavailable	Data unavailable	Data unavailable
Charleroi	Tonnes	Data unavailable	Data unavailable	Data unavailable	Data unavailable
Ghent	Tonnes	2	2.52	4.40	7.00
Hasselt	Tonnes	1	0.83	Data unavailable	1.20
Kortrijk	Tonnes	5	1.70	1.20	0.00
Kessel-Lo (Leuven)	Tonnes	0	0.40	0.50	0.60
Liège	Tonnes	2	2.70	3.20	1.70
Oostkamp	Tonnes	1	0.96	3.20	3.30
Roeselare	Tonnes	Data unavailable	Data unavailable	Data unavailable	Data unavailable
Zaventem	Tonnes	17	24.60	25.40	18.40



Total waste per office

Office	Unit	FY26	FY25	FY24	FY23
Antwerp (old)	Tonnes	N/A	52.43	19.30	36.30
Antwerp (new)	Tonnes	8	4.90	N/A	N/A
Boitsfort (Brussels)	Tonnes	Data unavailable	Data unavailable	Data unavailable	Data unavailable
Charleroi	Tonnes	Data unavailable	Data unavailable	Data unavailable	Data unavailable
Ghent	Tonnes	15	19.42	20.40	22.10
Hasselt	Tonnes	3	5.07	3.50	6.70
Kortrijk	Tonnes	6	4.70	6.70	8.40
Kessel-Lo (Leuven)	Tonnes	1	2.98	1.90	2.20
Liège	Tonnes	6	8.52	7.50	8.30
Oostkamp	Tonnes	3	4.42	11.00	6.30
Roeselare	Tonnes	1	Data unavailable	Data unavailable	Data unavailable
Zaventem	Tonnes	145	152.70	131.80	70.70

Residual waste per office as % of total waste

Office	Unit	FY26	FY25	FY24	FY23
Antwerp (old)	Tonnes	—	35%	62%	44%
Antwerp (new)	Tonnes	13%	16%	N/A	N/A
Boitsfort (Brussels)	Tonnes	—	—	—	—
Charleroi	Tonnes	—	—	—	—
Ghent	Tonnes	13%	13%	22%	32%
Hasselt	Tonnes	—	—	Data unavailable	18%
Kortrijk	Tonnes	83%	36%	18%	0%
Kessel-Lo (Leuven)	Tonnes	0%	13%	26%	27%
Liège	Tonnes	33%	32%	43%	20%
Oostkamp	Tonnes	33%	22%	29%	52%
Roeselare	Tonnes	—	—	—	—
Zaventem	Tonnes	12%	16%	19%	26%

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Resource use and waste reduction

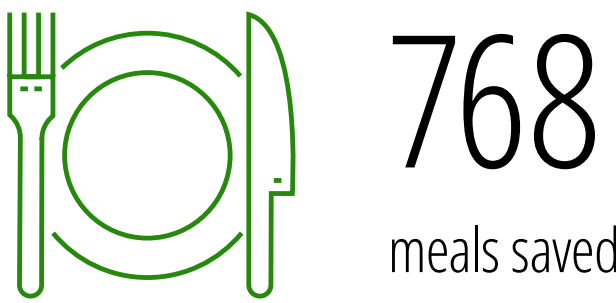
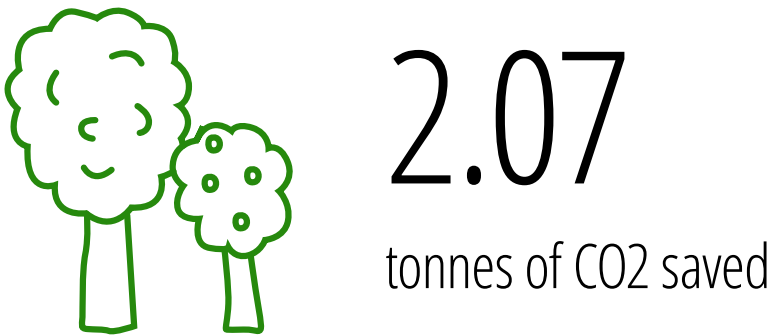
E5-5 | RESOURCE OUTFLOWS – WASTE

Too Good to Go initiative

One good way to help fight climate change is to be careful about what we eat. Food causes about 30% of the world’s greenhouse gas emissions, and on average, households throw away about 30% of the food they buy.

At Deloitte’s offices in Antwerp, Ghent and Zaventem, our people can help make a difference. We work with our catering partner ISS and have teamed up with Too Good To Go, an app where people can order tasty takeaway meals made from leftover food. This food is still good to eat but would normally be thrown away. By downloading the free Too Good To Go app, employees can order a “magic bag” to reduce food waste while enjoying a healthy meal.

In FY26, the total number of Too Good To Go meals offered across the three offices was half the number offered in FY25. This positive trend is the result of enhanced menu planning and forecasting systems, which now allow us to better align our food offering with actual demand. We have also introduced a Sustainable Friday where we serve a wider variety of dishes that have not yet been prepared, giving guests more choice while ensuring that food stored in refrigeration is used efficiently and does not go to waste. As a result, the volume of surplus food available for Too Good To Go has decreased, in line with our objective to prevent food waste at the source. Ultimately, our goal is to reduce food waste to the point where the Too Good To Go system is no longer needed.



Reducing our digital footprint

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 residual value. Any equipment that can no longer be used is recycled following the Waste Electrical and Electronic Equipment Directive.

Digital business cards

Instead of printing business cards, we now use digital cards accessed via QR codes, with the option of a reusable steel card. This reduces paper use and waste while offering a more sustainable alternative to traditional business cards.

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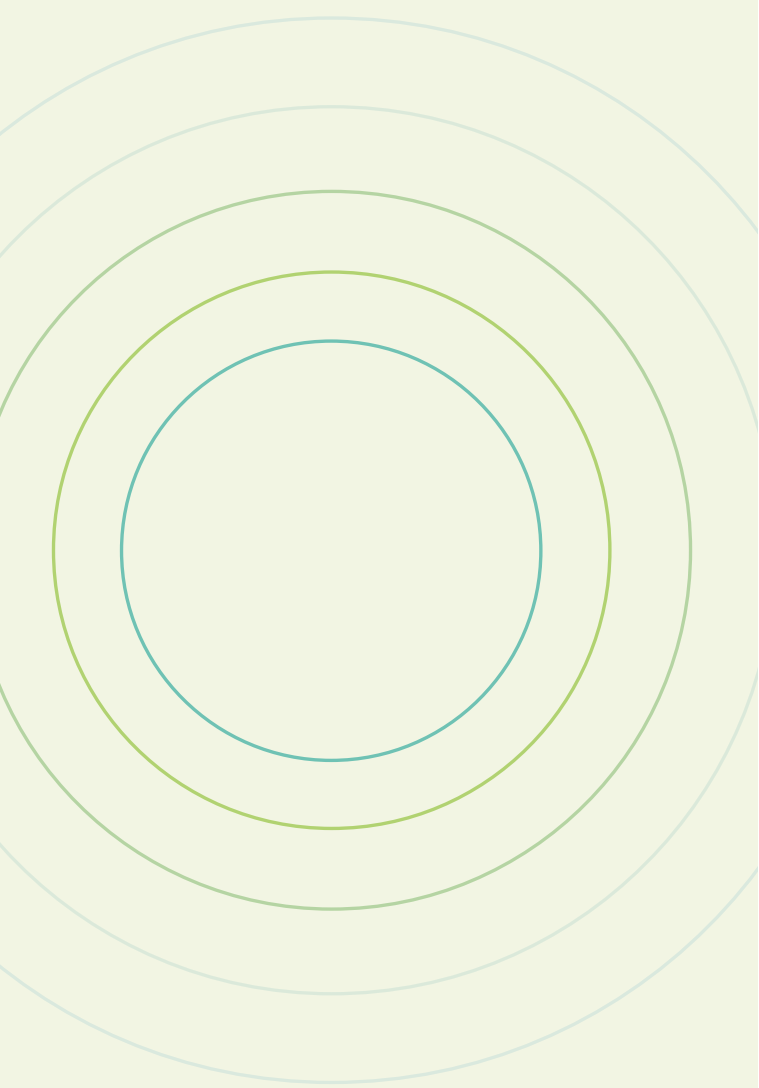
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Policies & frameworks overview

Policy / Framework	Key Content & Objective	Function Accountable	Scope	Legal obligation / Global or Belgian initiative
LEARNING & DEVELOPMENT				
Learning & Development Guidelines	Provide all practitioners with equitable access to diverse learning opportunities, spanning a variety of opportunities and modalities to develop job-technical, industry, digital and human capabilities essential for career growth and professional excellence.	People & Purpose	All practitioners of Deloitte Belgium	Legal/Belgian
Performance Management Framework	Enable regular, quality conversations between practitioners and managers focused on feedback, development needs and career aspirations, ensuring every practitioner understands their strengths, identifies growth areas and develops clear progression plans.	People & Purpose	All practitioners of Deloitte Belgium	Global/Belgian
Leadership Development Framework	Develop confident, inclusive leaders at all levels, ensuring managers have the capabilities to lead diverse teams and that leadership reflects the diversity of our workforce and communities we serve.	People & Purpose	All practitioners of Deloitte Belgium	Legal/Global/Belgian
Mandatory Compliance Policy	Maintain compliance through mandatory annual training, with non-compliance directly monitored and remedied, reinforcing compliance as a non-negotiable core value and professional responsibility.	People & Purpose	All practitioners of Deloitte Belgium	Legal/Global/Belgian
DIVERSITY, EQUITY & INCLUSION				
Global Principles of Business Conduct	Establishes ethical standards and expectations for respectful, inclusive workplace behaviour.	Ethics Office	Global Deloitte Standards	All employees
Global Diversity, Equity & Inclusion Policy	Formal commitment to creating an inclusive workplace where all employees are valued and have equal opportunities.	People & Purpose	Global Deloitte Standards, UN SDGs	All employees
Equal Pay Policy	Ensures fair compensation and benefits regardless of gender, ethnicity or other protected characteristics.	People & Purpose	EU Equal Pay Directive, Belgian Labour Law	All employees
Neurodiversity Inclusion Policy	Affirms commitment to accommodating neurodivergent employees and leveraging neurodiversity as a competitive advantage.	People & Purpose	Global Deloitte Standards	All employees
Wellbeing & WORKING CONDITIONS				
Flexibility Framework	Enables employees to balance professional and personal responsibilities through flexible working arrangements.	People & Purpose	EU Work-Life Balance Directive	All employees
Mental Health and Wellbeing Policy	Establishes organisational commitment to supporting employee mental health and creating a psychologically safe workplace.	People & Purpose	Global Deloitte Standards, WHO Guidelines	All employees
Absenteeism Framework	Principles for managing and supporting employees during periods of absence due to illness or other reasons. The framework emphasises support, reintegration and maintaining employee wellbeing while ensuring business continuity.	People & Purpose	Belgian	All employees

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POLICIES & FRAMEWORKS OVERVIEW

Policy / Framework	Key Content & Objective	Function Accountable	Scope	Legal obligation / Global or Belgian initiative
Working Conditions Framework	Principles for ensuring safe, healthy and respectful working conditions for all employees. The framework covers: <ul style="list-style-type: none">• Workplace safety and health• Ergonomics and office setup• Working hours and flexibility• Remote work provisions• Mental and physical wellbeing support	People & Purpose	Belgian	All employees
Alcohol & Drugs Policy	Principles for maintaining a safe and healthy workplace, including provisions for substance abuse support and rehabilitation.	People & Purpose and Ethics Office	Belgian	All employees
Bike Policy	Our policy supports sustainable commuting and employee health by providing incentives and support for employees who use bicycles for commuting.	Mobility	Belgian	All employees
Group Insurance	Medical care (hospitalisation), income care, supplementary pension, death in service and global assistance.	People & Purpose	Belgian	All employees
ETHICS, CONDUCT & HUMAN RIGHTS				
DTTL Human Rights Statement	Our commitment to respecting and promoting human rights across our operations and supply chain includes the right to a safe and healthy workplace, freedom from discrimination and harassment and the right to work-life balance.	People & Purpose and Ethics Office	UN Guiding Principles on Business and Human Rights, Universal Declaration of Human Rights	All employees
Deloitte Code of Conduct	Clear principles for ethical behaviour, respect and inclusion across our organisation. Including provisions related to workplace conduct and the creation of a respectful and inclusive workplace culture.	Ethics Office	Global Deloitte Standards	All employees
Anti-Discrimination & Anti-Harassment Policy	Explicitly prohibits discrimination and harassment based on protected characteristics; ensures equal treatment and safe working environment.	Ethics Office	All employees	EU Non-Discrimination Directives, Belgian Labour Law
Deloitte Whistleblowing Policy	Provides framework for confidentially reporting a specific breach of the EU law.	Ethics Office	All employees and third parties	EU Whistleblowing Directive
Non-Retaliation Policy	Protects employees who report concerns or participate in investigations from retaliation.	Ethics Office	Own workforce	EU Labour Standards, Belgian Labour Law
DATA PROTECTION & PRIVACY				
Employee Privacy Statement	This Employee Privacy Statement describes the personal information that we process, why we process it, how we process it and how we protect it.	Privacy & Confidentiality Office	All employees, trainees, temporary workers, and former employees	GDPR, Belgian Data Protection Law
Deloitte PasswordLess Privacy Notice	This Privacy Statement aims to describe the personal data that we may process, why we process it, how we process it and how we protect it under the new PasswordLess initiative.	Privacy & Confidentiality Office	All employees, trainees, temporary workers, and self-employed workers with device capability	GDPR, Belgian Data Protection Law

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Policy / Framework	Key Content & Objective	Function Accountable	Scope	Legal obligation / Global or Belgian initiative
Privacy Statement Self-Employed Individuals (incl. directors, partners and contractors)	This Privacy Statement for self-employed individuals explains what personal information we process, why and how we process it and how we protect it.	Privacy & Confidentiality Office	Self-employed workers, contractors, directors and partners	GDPR, Belgian Data Protection Law
Acceptable Use Policy	This Policy describes the expectations regarding acceptable and secure behaviour and management of Deloitte's Information Assets and Devices.	IT & Privacy & Confidentiality Office	All employees and self-employed workers	GDPR, Belgian Data Protection Law
Data Privacy Policy	Establishes individual responsibility for complying with data protection obligations and protecting personal data entrusted to Deloitte.	Privacy & Confidentiality Office	All employees and self-employed workers accessing information systems	GDPR, Belgian Data Protection Law
Central Data Retention and Destruction (DRD) Policy	This Policy explains Deloitte Belgium's minimum requirements in accordance with legal and regulatory provisions as well as with best practices to retain specific data and to ultimately dispose of it and provides guidance on appropriate disposal.	Privacy & Confidentiality Office	All employees and self-employed workers accessing information systems	GDPR, Belgian Data Protection Law



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Employee value proposition (EVP)

Policies & frameworks

In FY26, Deloitte Belgium prioritises the creation of a compelling and sustainable employee value proposition that attracts, engages and retains exceptional talent. Rather than a single standalone policy, our EVP is operationalised through the Simply Irresistible Organisation (SIO) model, a framework built around seven pillars.

This framework is supported and reinforced by our existing policies, frameworks and guidelines across multiple domains as described in the Own Workforce section.

By integrating these policies within the SIO framework, we aim to embed that our employee value proposition is not merely aspirational but operationally embedded across our people practices.

For a comprehensive overview of all policies and frameworks applicable to Deloitte Belgium’s workforce, see the Policies & Frameworks overview at the start of the Own workforce section.

Actions

Our people: The heart of our firm

Our people are at the core of everything we do as a professional services firm. They contribute to 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 wellbeing 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

Built around the seven pillars of the SIO model, 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 aim to support our continued success and long-term sustainability.

We rely on the SIO model to maintain our position as a top employer, built around seven pillars:

- **Meaningful work:** work that is challenging also connects to a greater cause so people feel passionate about their roles and are proud of the impact they make
- **Supportive management:** goals are personalised, with ongoing coaching and feedback supporting the development of strengths
- **A positive environment:** inclusive, flexible and professional working environment
- **Growth opportunities:** continuous learning and development with varied career options supported by talent mobility, to help people achieve their potential
- **Trust in leadership:** authentic, inspiring and inclusive leadership, with open and honest communication

- **Health and wellbeing:** mental health and wellbeing are prioritised, and individuals are supported to be themselves
- **Recognition and reward:** a culture of recognition with a fair and transparent total reward for contribution and behaviours.

Metrics

We are committed to continuously improving the experience of our people. The eNPS (Employee Net Promoter Score) helps us understand whether our seven SIO pillars are translating into a meaningful and sustainable employee experience by measuring employees’ likelihood to recommend Deloitte as a great place to work.

Through the eNPS, we listen to our people, understand what matters most to them and act on those insights. As employee experience is shaped locally by leaders and teams, we view engagement as an ongoing journey of listening, learning and improving.

In FY26, we achieved a firm-wide eNPS score of 3 with results varying across teams. The survey provides valuable insights that help guide our people strategy and inform actions to continuously strengthen the employee experience across the organisation.

Period	Result	Explanation/way forward
FY26 Q2	3	EVP is determined at most granular level where actions should be aligned to the needs of the team level



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Talent training & development

Policies & frameworks

Talent and development represent a critical investment in Deloitte Belgium’s most valuable asset: our people. In an increasingly complex and rapidly evolving business landscape, characterised by technological disruption, digital transformation and the adoption of artificial intelligence, our ability to continuously learn and adapt is essential to maintaining our competitive advantage. We believe that a culture of continuous learning strengthens our organisation, enhances employee satisfaction and enables us to anticipate and respond to market changes and client needs with agility and innovation. A comprehensive set of learning and development policies and initiatives supports this ambition.

1. Learning & Development Guidelines

Deloitte Belgium is committed to creating an empowering and inclusive learning environment where all practitioners grow, develop new skills and continuously advance their careers. Our Learning & Development Guidelines support this environment, providing clear principles for sustained investment in learning and development, ensuring equitable access to learning opportunities across all career levels, regardless of gender, age, ethnicity or professional background.

Our guidelines outline:

- standards and expectations on participating in learning and development activities
- the wide range of learning modalities available to practitioners, including formal training, on-the-job experiences, self-directed learning, mentorship and coaching; because we realise that learning opportunities

are everywhere, and learning does not only happen in a classroom

- job-technical, industry, technology and human capabilities, recognising that professional excellence and sustainable career growth require a multitude of capabilities.

2. Performance Management Framework

We support professional growth and career development of all our practitioners through a robust Performance Management Framework called SPARK. This includes clear principles for regular feedback, goal setting and career development conversations.

We believe that quality conversations, future-focused coaching and regular feedback are at the heart of performance management. Our SPARK performance management process ensures that every practitioner has regular conversations with their managers and coaches about their performance, development needs, strengths, wellbeing and career aspirations, enabling them to understand their strengths, identify areas for growth and develop plans for career progression.

More details on our SPARK philosophy and approach can be found in [Appendix - Social](#).

3. Leadership Development Framework

Deloitte Belgium prioritises developing confident, inclusive leaders at all levels of the organisation. Our Leadership Development Framework incorporates:

- tailored development support at different career stages, from emerging leaders to senior partners

- inclusive leadership capabilities to ensure that all managers and leaders have the skills needed to lead diverse teams effectively
- identifying high-potential practitioners early in their careers.

We invest in leadership development through high-impact learning experiences. This includes Deloitte University milestone programmes which are mandatory for all employees and recur at every promotion from manager to partner, ensuring continuous skill-building as leaders advance. We complement these with executive coaching, peer learning and stretch assignments that challenge leaders to expand their capabilities. Our commitment to developing leaders from diverse backgrounds ensures that our leadership reflects the diversity of our workforce and the clients and communities we serve.



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4. Mandatory Compliance Policy

Adherence to laws, regulations and internal compliance policies is non-negotiable at Deloitte Belgium. It is fundamental to every employee’s licence to operate. We require all practitioners to maintain current knowledge of compliance obligations relevant to their roles, including:

- Ethics, Anti-Discrimination, Anti-Harassment, Respect & Inclusion and Integrity
- Sustainability
- Independence
- Anti-Corruption and Financial Crime Compliance,
- Cybersecurity, Confidentiality, Data Protection and Privacy

All practitioners must complete mandatory compliance programmes annually, with completion tracked and monitored. Compliance learning is not optional, it is a fundamental responsibility of every practitioner. Non-compliance with mandatory training requirements and failure to maintain compliance standards is addressed and can have (financial) consequences.

Mandatory compliance programme completion is monitored at individual, offering and firm levels. We maintain transparent reporting on completion rates and use this data to identify systemic gaps and improve our compliance culture.

It is not a box-ticking exercise but a core value and professional responsibility. Following up on this ensures that all practitioners understand the importance of compliance, take their obligations seriously and contribute to a culture of integrity and accountability.

For a comprehensive overview of all policies and frameworks applicable to Deloitte Belgium’s workforce, see the Policies & Frameworks overview at the start of the Own workforce section.

Actions

At the heart of our commitment to organisational excellence lies a robust investment in employee development. The strategic initiatives driving learning and development are designed to support our agility and innovation in the professional services industry whilst engaging and empowering our workforce, making a meaningful impact that extends beyond our organisation.

The cornerstone of our workforce development strategy is the emphasis on developing broadly skilled professionals with an agile and diverse set of capabilities, including:

1. Core Business Skills,
2. Inspirational leadership capabilities,
3. Job-technical expertise,
4. Industry and Sector understanding, and
5. Technology and AI-transformation capabilities

Our strategy aims to equip every colleague with the tools, capabilities and technical know-how necessary in their current role and for supporting their development in current and anticipated future roles, ensuring equitable access to development opportunities.

Success in developing broadly skilled professionals is measured through various metrics, including participation rates in learning programmes and employee feedback. Our targets are ambitious: we aim for full engagement and compliance from all colleagues, ensuring that they cultivate a wide range of 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.

Core Business Skills

Our Core Business Skills are a set of skills which we believe to be fundamental for people to grow within the organisation and thrive in a constantly evolving world. Developing this set of skills is fundamental to the individual success of our workforce and our collective success as an organisation.

The Core Business Skills framework includes a level-based outline of expected proficiency levels for each capability, as well as a range of development opportunities to support growth in these areas. 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 inspire others
- Delivery excellence to secure our success
- Embracing change to thrive in a fast-evolving world.

Inspirational leadership capabilities

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 inclusiveness.

The Belgian firm runs a unique set of local leadership programmes, each designed to address unique needs at various career stages:

- **Discover** offers new managers the coaching, connections and support necessary when entering their new leadership roles.
- **Explore**, for senior managers, focuses on providing deep and actionable insights into their leadership capabilities, helping them understand their strengths and areas for improvement.



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- Directors benefit from the **Lead** programme, focusing on firm strategy and leadership identity.
- Lastly, partners participate in **Lead Beyond**, which offers executive support and peer networking at the start of their partnership journey.

Each programme is designed to be comprehensive, combining formal learning sessions, networking opportunities and practical experiences. In FY26, 370 leaders took part in these milestone leadership programmes. The impact of our leadership development strategy is measured through programme participation rates, progression rates to higher positions, employee feedback and leadership capability assessments.

In addition to our local leadership development programmes and initiatives, leaders have access to learning opportunities at Deloitte University EMEA. 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 at a facility that focuses on sustainability and biodiversity. The programmes are designed to be broadly applicable to professionals across the EMEA region. Our goal is to enhance 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.

Job-technical expertise

At Deloitte Belgium we ensure job-technical expertise through a set of comprehensive internal training programmes designed to systematically build and refresh technical capabilities across all levels. A cornerstone of our approach is interlevel knowledge transfer, pairing experienced professionals with emerging talent to ensure institutional expertise flows seamlessly across the organisation. Through structured training programmes, collaborative projects and documented best practices, we create pathways for junior staff to accelerate their expertise while leveraging decades of accumulated organisational knowledge.

Additionally, we actively support employee growth beyond our walls. This includes sponsoring advanced degrees, funding attendance at professional seminars and conferences, and enabling participation in specialised training programmes. By investing in external credentials and continuous education, we ensure our teams remain at the forefront of their expertise.

We prioritise support for professional accreditations in regulated professions as they are foundational to trust, competence and compliance. We actively support our employees in obtaining and maintaining credentials such as auditor certifications, compliance qualifications and industry-specific accreditations.

Through this multi-faceted approach, blending internal expertise transfer, external learning opportunities and professional certification support, we cultivate a workforce that is technically proficient, continuously evolving and equipped to lead in a rapidly changing business environment.

Industry and sector understanding

Our deep industry and sector knowledge is a competitive differentiator. We invest systematically in developing this expertise across our organisation, recognising that true client value comes from understanding not just technical requirements, but also the strategic, operational and regulatory context in which our clients operate.

We cultivate internal networks of specialists organised by industry and functional domain. These industry and sector communities facilitate peer learning, standardise methodologies and ensure that insights gained from one client engagement inform our approach across the sector. By connecting practitioners across geographies and service lines, we create a living repository of sector intelligence that strengthens every engagement.

Industry expertise cannot be built in isolation. Our approach actively encourages participation in industry associations, working groups and professional forums, spaces where our teams engage with peers, regulators and thought leaders. These external networks keep us attuned and position our people as trusted advisors and amplify our voice in shaping industry dialogue.

Technology and AI-transformation capabilities

Deloitte Belgium is dedicated to investing in training and development focused on emerging technologies and future skills. In response to the rapid emergence of artificial intelligence and its implications for professional services, Deloitte Belgium launched a comprehensive AI training programme in FY26.

Our GenAI Fluency initiative provides all employees with access to learning resources and training on generative AI and its implications for their everyday work.



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This comprehensive initiative covers live learning events, on-demand learning resources and interactive workshops designed to build foundational knowledge and skills related to generative AI, including responsible and sustainable use of AI in the workplace.

Equitable access to development opportunities

We recognise that equitable access to training and development opportunities is essential to ensure fair and inclusive professional growth and advancement for all. Deloitte Belgium ensures that all practitioners have equitable access to training and development opportunities, regardless of gender, age, ethnicity, professional level or other characteristics.

Targets & metrics

Average # learning hours/practitioner

Period	Result
End FY26	33.17 formal learning hours

Our FY26 learning hours reflect our commitment to structured and continuous development, formal training courses, certifications and curated on-demand programmes building broad skillsets. These metrics provide clear accountability and enable skill progression across our organisation.

Next to this, our most impactful learning often happens beyond the classroom. Coaching conversations, peer mentoring, informal knowledge-sharing, participation in technical and industry seminars, stretch assignments with on-the-job guidance from experienced colleagues create the conditions for real expertise and excellence to develop.

While these activities are intentionally embedded in our culture and actively encouraged, they cannot be tracked in the same way as a classroom training. We follow up on the (speed of) development of our people through the performance management process (SPARK).

Going forward, we are implementing systematic measurement of informal learning activities. This will give us a more complete view of our learning ecosystem and allow us to strengthen both the formal and informal pathways through which our teams grow.

Mandatory training completion rates by career level⁶

Career level programme	FY26 Completion Rate
Mandatory Onboarding Programme – Juniors	99.6%
Mandatory Onboarding Programme – Below manager	98.7%
Mandatory Onboarding Programme – Manager and up	92.3%
Mandatory e-learning – Partners	88.2%

Percentage of employees participating in formalised performance and career development reviews

In FY26, 96.2% of eligible⁷ employees participated in formalised performance and career development reviews through our performance management process, SPARK.

⁶ Detailed breakdown of training modules and completion rates by programme can be found in the Appendix.
⁷ Eligibility refers to the number of individuals who will be considered in the Talent Review excluding those who have left, as well as new joiners after September 1st for mid-year Talent Reviews and those who have joined after February 1st for year-end Talent Reviews. This number does not include partners and only includes Belgian headcount.



The SPARK performance management process 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. 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. 75% of our employees have reported that the SPARK performance management supports their performance through goal setting, coaching and feedback.

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Diversity, Equity and Inclusion

Policies & frameworks

Diversity, equity and inclusion (DE&I) are fundamental to Deloitte Belgium’s organisational culture and strategic priorities. This topic is material because it is associated with employee engagement, retention, innovation and our ability to attract and develop talent from diverse backgrounds. And also because we profoundly feel that diversity, equity and inclusion are the right things to do. By fostering an inclusive workplace we aim to create an environment where all employees feel valued, respected and empowered to be their authentic selves. Our approach to DE&I is grounded in the belief that diversity of thought, background and experience is a competitive advantage which helps us to strengthen our organisational capability to solve complex problems and deliver exceptional value to our clients and communities.

Deloitte Belgium is committed to an inclusive culture grounded in respect for and appreciation of diversity. This commitment is reflected in our core values: Take care of each other and Foster inclusion. Our DE&I strategy is built around five pillars: gender balance, LGBT+ inclusion, mental health and wellbeing, ethnic and cultural inclusion, and workability, including neurodiversity and disability support. We advance these pillars through five ambitions: championing differences, strengthening cultural intelligence, promoting psychological safety through ally programmes and peer support, enabling flexibility that supports wellbeing and using data to drive insights and measurable action through tools such as gender scorecards, pay equity analysis and acceleration labs.

Our workforce engagement survey shows that 83% of employees agree that ‘my work environment is respectful, supportive and inclusive’. While this is slightly below our 85% target, it reflects a strong foundation for continued progress.

We track progress by monitoring of female leadership representation, gender pay equity and engagement survey results. We recognise that achieving true equity requires sustained effort, particularly in advancing women into leadership positions and ensuring that all employees, including those from underrepresented groups, have equal opportunities to thrive and advance their careers.

For a comprehensive overview of all policies and frameworks applicable to Deloitte Belgium’s workforce, see the Policies & Frameworks overview at the start of the Own workforce section.



Actions

Gender equity and balanced leadership

Deloitte Belgium is dedicated to achieving gender equity and balanced leadership.

In FY26, we leveraged International Women’s Day as a momentum to launch our “Give to Gain” campaign, which emphasises that gender equity is not something we achieve alone but something we build together through reciprocity and collective action. The campaign posed powerful questions to our organisation: What do you want to give? What is your contribution to gender equity? And equally important: What do you want to gain? What is the desired impact of collective action? Because we are convinced that by focusing on equity, we all win.

In line with this campaign, we organised a panel discussion with female entrepreneurs. Anne Ravanona, founder of Global Invest Her, shared a critical insight: real change does not start when someone gets a seat at the table; it starts when more women get the chance to build the table in the first place. Anne also invited us to acknowledge the differences between men and women, not to perpetuate the status quo, but to emphasise the importance of pursuing gender equity rather than mere equality.

Joined by Omar Mohout, Anaïs De Boulle and Dana Puia Morel, the conversation explored what it takes to move the needle on gender equity. The panelists discussed the barriers women entrepreneurs face, the opportunities that exist, and most importantly, what each of us can do to contribute. The key takeaway from this discussion was that



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gender equity is not just about policy or programmes, it is about each of us asking: How can I contribute?

In addition to these awareness initiatives, we conduct regular reviews with business representatives to assess progress towards gender equity across organisational levels using gender scorecards.

LGBT+ inclusion and Pride initiatives

Deloitte Belgium is committed to creating a workplace where LGBT+ employees feel safe, valued and empowered to bring their authentic selves to work. In August 2025, 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.

We are also members of Open@Work, a non-profit organisation dedicated to fostering inclusive, diverse and equitable workplaces for LGBT+ people and their allies across Belgium. This partnership represents a substantial connection with the external ecosystem and allows our colleagues to gain best practices and strengthen their networks.



Cultural & ethnic inclusion

In our increasingly cross-border working environment, our local workforce comprises 75 nationalities, enriching our collaborative teams. We offer several on-demand cultural intelligence trainings tailored for talent working in international teams. Our dedicated international hires support programme provides mobility and integration assistance. Furthermore, reflection rooms support our talent’s spiritual and reflective needs, whilst local community awareness campaigns and grassroots initiatives celebrate and support differences.

Mental health and wellbeing

Deloitte Belgium is focused on fostering open conversations about mental health and creating a supportive environment where everyone feels safe to speak and be heard. Throughout FY26, we advanced this commitment through multiple initiatives led by designated mental health champions who have been instrumental in driving actions focused on building resilience and managing stress. We have also integrated mental health into our performance processes, making it a standard business-as-usual check for every HR Business Partner, ensuring that mental health considerations are embedded in regular conversations about employee wellbeing and performance.

Our regular engagement survey also pulses how people experience discussing mental health issues. We provide many support options ranging from curative to preventive measures, ensuring our talent has access to different resources. On World Mental Health Day (10 October 2025), we explored the importance of mental health and the collective role we all play in supporting one another. We welcomed Neuropsychologist and Business Expert Katelijn Nijsmans, who shared insights on this year’s theme: “Balance Your Mind, Boost Your Impact.”

She emphasised that in our always-on world, it is essential to carve out moments for mental recharge and deepen connections with others, both critical to building a more supportive environment for everyone. Following her keynote, partners Sara De Mulder and Pieter Van Hoecke shared their personal experiences and strategies for achieving balance between their professional and personal lives, demonstrating that mental health and wellbeing are priorities at all levels of the organisation. More than 500 colleagues followed this webinar.

Our emphasis on mutual care and shared values positions mental health as a core organisational priority. We encourage individuals to prioritise self-care and assure them that they are not facing challenges alone. By normalising conversations about mental health and providing accessible support resources, we create an environment where employees can thrive both professionally and personally.

Neurodiversity and inclusive thinking

At Deloitte Belgium, we believe that neurodiversity, the diversity of thinking processes and neurological differences, is a competitive advantage. By fostering genuine acknowledgement, acceptance and meaningful accommodation of our neurodivergent colleagues, we create an environment where every team member can thrive. This approach values different perspectives, unlocks hidden potential and strengthens our collective capability to solve complex problems.

During Neurodiversity Celebration Week (16–20 March 2026), we encouraged our practice to deepen their understanding of this important topic. Colleagues were invited to expand their knowledge through available resources on our Learning platform and intranet page,



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exploring dyslexia, ADHD, autism, dyspraxia, Tourette’s syndrome, dyscalculia, dysgraphia and intellectual giftedness.

Targets & metrics (S1.8)

Diversity metrics represent a critical dimension of Deloitte Belgium’s commitment to creating an inclusive, equitable, and high-performing organisation. The systematic measurement and transparent reporting of diversity across our workforce, encompassing gender, age, ethnicity, disability status and other dimensions of diversity, enables us to monitor progress towards our diversity and inclusion goals, identify areas where additional focus is needed and demonstrate accountability to our stakeholders. Diversity indicators matter because they empower the minority voice, preventing it from being eclipsed by the majority.

Our diversity metrics encompass gender, age, professional level, geographic origin and other relevant dimensions of diversity. Furthermore, our engagement survey provides us with relevant self-declared inclusion data. We recognise that diversity data collection and analysis is an ongoing process, and we are committed to continuously improving the comprehensiveness and quality of our diversity metrics.

Gender diversity

In FY26, Deloitte Belgium continued to focus on advancing gender diversity. Overall female representation was 49% in FY26, however, representation varies significantly across professional levels. This disparity is a key focus area for our diversity and inclusion initiatives, and we are committed to increasing female representation at all levels, particularly in senior leadership.

Workforce composition by gender (31 May 2026)		
	Female	Male
Junior/Senior/Exp. Senior	53%	47%
Manager	52%	48%
Sr. Manager	47%	53%
Director	33%	67%
Sr. Director	17%	83%
Partner	25%	75%



Balanced gender representation in our firm inflow and composition

Deloitte Belgium works to achieve and maintain balanced gender representation across our organisation. We recognise that gender diversity is not only a business imperative, strengthening our capabilities, enhancing decision-making, and enabling us to better serve our diverse client base, but also a fundamental value. We believe that equitable representation is the right thing to do, regardless of business outcomes. We are committed to ensuring that our recruitment efforts attract female candidates at rates comparable to male candidates, and that women have equal access to development opportunities, mentorship and advancement pathways. We will continue to advocate a balanced gender representation and continue to create a workplace where women can thrive and advance.

Our recruitment efforts in FY26 resulted in 49% female representation amongst new hires, demonstrating our commitment to recruiting female talent. However, we recognise that recruiting female talent is only the first step, and that we will continue to focus on creating pathways for women to advance into senior leadership positions.

Workforce inflow by gender (FY26)			
	Female		Male
	Target	Result	Result
Campus Hires	50%	51%	49%
Experienced Hires	50%	46%	54%



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Focus on female representation at leadership level
Deloitte Belgium recognises that we have made progress in recruiting and developing female talent at entry and mid-levels. We are committed to identifying and developing high-potential female employees, providing them with mentorship and sponsorship and creating pathways for advancement into senior leadership roles. We recognise that advancing women into leadership requires addressing systemic barriers, including unconscious bias, lack of mentorship and sponsorship and work-life balance challenges. We are committed to taking targeted action to address these barriers and to create an environment where women can advance into senior leadership positions.

Period	Target	Result	Explanation
End FY26	30% female partners by FY30	25%	Continuous monitoring and advancement of female representation to achieve the established target.



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Employee wellbeing

Policies & frameworks

At Deloitte Belgium, we challenge ourselves every day to do what matters most for our clients, our people and society. We recognise that in order to build a high-performance culture, it is equally important to also support and maintain the wellbeing of our people. Therefore, we provide a comprehensive range of opportunities to help them grow and thrive in both their professional and private lives.

DTTL Human Rights Statement

Deloitte is committed to respecting and promoting human rights across all our operations and supply chain. Our DTTL Human Rights Statement outlines our commitment to human rights, including the right to a safe and healthy workplace, freedom from discrimination and harassment and the right to work-life balance.

Deloitte Code of Conduct

Our Code of Conduct establishes clear principles for ethical behaviour, respect and inclusion across our organisation. It includes provisions related to workplace conduct, anti-discrimination, anti-harassment and the creation of a respectful and inclusive workplace culture.

Flexibility Framework

Deloitte Belgium’s Flexibility Framework outlines the different types of leave that our people can use, including:

- Annual leave
- Family-related leave (maternity, paternity, adoption, parental, breastfeeding, time credit)
- Compassionate leave
- Other leave types as defined by Belgian law
- Volunteer leave

- Flexible leave (‘Flex leave’)
- Additional days of leave available in our flexible reward plan ‘MyChoice’
- Unpaid leave

The policy ensures that all employees have access to leave provisions that support their wellbeing and personal responsibilities.

Absenteeism Framework

Our Absenteeism Framework establishes clear principles for managing and supporting employees during periods of absence due to illness or other reasons. The framework emphasises support, reintegration and maintaining employee wellbeing while ensuring business continuity.

Working Conditions Framework

Deloitte Belgium’s Working Conditions Framework establishes clear principles for ensuring safe, healthy and respectful working conditions for all employees. The framework covers:

- Workplace safety and health
- Ergonomics and office setup
- Working hours and flexibility
- Remote work provisions
- Mental and physical wellbeing support

Alcohol & Drugs Policy

Our Alcohol & Drugs Policy establishes clear principles for maintaining a safe and healthy workplace, including provisions for substance abuse support and rehabilitation.

Bike Policy

Our Deloitte Belgium’s Bike Policy supports sustainable commuting and employee health by providing incentives and support for employees who use bicycles for commuting.

Group Insurance

Deloitte Belgium provides affiliation to its Group Insurance to all employees, supporting employee wellbeing through supplementary insurance coverage (medical care (hospitalisation), income care, supplementary pension, death in service and global assistance.

Anti-Discrimination & Anti-Harassment Policy

Our Anti-Discrimination & Anti-Harassment Policy establishes clear principles for creating a workplace free from discrimination and harassment based on any protected characteristic. The policy includes provisions for reporting, investigation and support for affected employees.

For a comprehensive overview of all policies and frameworks applicable to Deloitte Belgium’s workforce, see the Policies & Frameworks overview at the start of the Own workforce section.



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Actions

Comprehensive Wellbeing Strategy

Deloitte Belgium is committed to providing a safe, healthy and sustainable working environment that supports the wellbeing of our people, protects the environment and enables responsible and sustainable business growth in accordance with applicable health and safety laws and regulations. We recognise that effective management of occupational health, safety and environmental (HSE) aspects is fundamental to our performance, reputation and long-term value creation.

Top management demonstrates leadership and accountability by integrating HSE considerations into our strategic direction, governance and daily operations.

Mental health and wellbeing support services

Deloitte Belgium provides comprehensive mental health and wellbeing support services to all employees:

Securex – Mental Wellbeing Coach	Provides employees with the opportunity to discuss, get advice, or receive coaching on professional challenges.
POBOS – Employee Assistance Programme (EAP)	Through the Employee Assistance Programme (EAP), employees have 24/7 access to POBOS, a network of psychologists offering support for professional and personal matters, including traumatic events, addiction, stress and burnout.
Person of Trust	Employees can also turn to our Persons of Trust for advice and support on psychosocial matters in the workplace, including conflict, stress and burnout, bullying, violence and sexual harassment.

Disconnection guidelines and right to disconnect

Deloitte Belgium recognises the importance of disconnecting from work outside working hours in an increasingly digital world. We have developed a company framework that provides guidance on organising work during and outside working hours and using digital tools in a balanced and efficient way.

Flexible Working Arrangements and Collaboration Guidelines

Deloitte Belgium provides flexible working arrangements that enable all employees to organise their own working time, aligning personal needs with those of their clients and their team.

Our Collaboration Guidelines help employees find the right way of working, balancing individual, team and client preferences when deciding where and when to work. This includes remote and home-working options, flexible start and finish times and part-time working arrangements. These arrangements support employees in balancing professional demands with personal and family responsibilities.

We have set a target of 80% positive responses by FY27 to the E4C survey statement, “My choices around flexibility are respected”. This reflects our commitment to supporting work-life balance and accommodating diverse employee needs.

Parents & Caregivers @Deloitte

Deloitte Belgium recognises that families take many forms and is committed to fostering a workplace culture that supports different family and caring responsibilities. Whether you are a parent (including birth, adoptive, foster),

caregiver, spouse, friend or neighbour, we understand the importance of feeling supported in your caring responsibilities.

Some key initiatives:

- Dedicated platform with detailed information on all fundamental aspects of the parental journey, including parental leave options and entitlements; resources for managing caregiving responsibilities and flexible work options for parents and caregivers.
- Parental transition support to create a positive experience for our parents and providing support throughout this life-changing event.
- Support for all caregivers as caregiving extends beyond parenthood. Hereby providing support and resources for employees who are supporting elderly parents, caring for a loved one with a disability and managing other caregiving responsibilities.

Ergonomics training and support

Deloitte Belgium provides comprehensive ergonomics training and support to help employees maintain a healthy and comfortable work environment, whether working in the office or at home. Ergonomics support includes:

- Delight Ergonomics Course: e-learning on setting up an ergonomic office or home workspace.
- One-to-One Ergonomics Coaching: tailored advice from an ergonomics coach.
- Ergonomics Guidelines: tips and best practices to improve workspace set-up and support productivity.



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Health and safety metrics (S1-13)

The Health & Safety (H&S) management system applies to all Deloitte Belgium professionals and contractors. This includes all employees with employment or director agreements with Deloitte Belgium, regardless of career level, employment type or location.

At the end of FY26, there were no fatalities from work-related accidents or work-related illness amongst Deloitte Belgium’s own workforce.

Deloitte Belgium is dedicated to maintaining zero fatalities from work-related accidents and injuries and work-related illness.

ISO 45001:2018 Certification

Deloitte Belgium is implementing an occupational health and safety management system⁸ aligned with ISO 45001:2018, with the ambition of obtaining certification by FY27, subject to successful third-party audit.

This certification will reinforce our commitment to employee wellbeing, organisational resilience and continuous improvement of our health and safety management system.

⁸ This is a target; achievement of certification is subject to successful completion of the certification process and third-party audit. There is no guarantee that certification will be obtained within the stated timeframe.

Health and safety initiatives and programmes

Collaboration with Securex – External H&S Prevention Service

Securex is an external occupational health and safety prevention service that provides support in the following areas:

- Risk assessments and workplace inspections
- Occupational health services, including medical examinations and health monitoring
- Development and implementation of health and safety training programmes
- Advice on compliance with Belgian occupational health and safety regulations
- Support for incident investigations and corrective actions

Preventative wellbeing initiatives

These initiatives are implemented to reduce workplace hazards and promote employee health, including:

- Ergonomics assessments and support
- Mental health and wellbeing programmes
- Physical health initiatives
- Workplace safety awareness campaigns
- Visiotest
- Fire safety training
- First aid training
- Free flu vaccinations
- Voluntary medical health checks for colleagues aged over 45

Health and Safety Learning Programme – training & workshops

Deloitte Belgium provides comprehensive health and safety training and workshops to all employees.

In FY26, practitioners participated in a range of health, safety and wellbeing courses and initiatives:

- Health and safety information provided during mandatory onboarding for practitioners and contractors
- Fire safety training: 235 participants, including members of internal intervention teams and external service providers
- Ergonomics training: 69 participants
- Mental health training and individual coaching: 131 participants, including Boost Your Resilience, Self-Care, Boost Your Team and Power of Positivity
- Health and wellbeing initiatives: 135 participants, including vision testing
- First aid training: 132 participants, including basic first aid responder training, refresher sessions for first aid responders, AED workshops and introductory first aid training

Risk analysis, safety visits and inspections

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 in collaboration with internal and external stakeholders. The topics relate mainly to ergonomics, first aid, maternity protection, building maintenance, food safety and fire safety.

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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Office risk assessments

Type risk assessment	Frequency	Collaboration with	Antwerp	Boitsfort (Brussels)	Charleroi	Ghent	Hasselt	Kortrijk	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	10/10 100%
Maternity protection risk assessment	Every three years		v	v	v	v	v	v	v	v	v	v	10/10 100%
First aid risk assessment	Every three years	Company doctor from EDPB	v	v	v	v	v	v	v	v	v	v	10/10 100%
Periodic company visit	Every three years	EDPB	v	v	v	v	v	v	v	v	v	v	10/10 100%
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	10/10 100%
Lifting equipment (lifts, cranes, aerial work platforms, etc.)	2x per year		4	4	NA	3	1	1	3	1	2	12	
Electrical high-voltage installations	1x per year		1	1	NA	1	1	1	1	1	NA	1	
Electrical low-voltage installations	Every 5 years		1	1	1	1	1	1	1	1	1	1	
Steam appliances			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	



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Work-life balance metrics

Work-life balance is a critical factor in employee wellbeing and organisational success. In an increasingly digital and always-connected world, the ability of employees to disconnect outside working hours and balance professional demands with personal and family responsibilities is crucial. To support this, we offer the following flexible leave solutions.

Family-related leave consists of additional maternity leave, paternity leave, adoption leave, parental leave, breastfeeding leave and time credit with a specific motive.

Family-related leave provisions of Deloitte Belgium are applicable to all employees who have an employment contract or director agreement with Deloitte Belgium. These types of leave are not described in a Deloitte-specific policy. They are defined by Belgian law and are mandatory provisions.

In addition, Deloitte Belgium developed its own Flex Leave Solutions aligning with Deloitte’s broader strategy of fostering a supportive and inclusive work environment. This strategy hinges on enhancing wellbeing and retention by providing the option to acquire additional vacation days through a salary exchange. Our goal is to recognise and accommodate the diverse personal and family needs of our workforce, ultimately contributing to sustained engagement and overall organisational wellbeing.

40.5% of our employees used one or more of the above mentioned flexible leave solutions in fiscal year 2026.



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Adequate wage

Wage levels and compliance

Deloitte Belgium ensures that all employees receive wages that meet or exceed legal minimum wage requirements and provide a decent standard of living. 100% of Deloitte Belgium’s employees receive wages that meet or exceed the legal minimum wage requirements established by Belgian labour law and applicable collective bargaining agreements. These minimum wage requirements include:

- Statutory minimum wage levels set by Belgian law
- Minimum wage levels established by national and industry-level collective bargaining agreements
- Minimum wage levels established by company-level collective bargaining agreements.

This metric covers all employees with an employment contract with Deloitte Belgium.

Beyond minimum wage compliance, Deloitte Belgium provides a comprehensive total compensation package designed to attract and retain exceptional talent while supporting employee financial security and wellbeing. Our compensation package includes a competitive base salary aligned with market rates, with regular salary reviews and adjustments to ensure competitiveness. We also provide performance-based compensation, including annual performance bonuses and project-based incentives. Our benefits and allowances include comprehensive health insurance, pension and retirement benefits, flexible benefits, meal vouchers, mobility and professional development allowances.

Beyond monetary compensation, we offer non-monetary benefits including flexible working arrangements,

remote work options, generous leave provisions, career development and learning opportunities, and wellness programmes and support services. This holistic approach to compensation ensures that employees are fairly rewarded for their contributions and supported in achieving their financial and personal goals.

Wage adequacy and living wage

Deloitte Belgium acknowledges that 100% of employees receive remuneration above the applicable statutory and collectively agreed minimum levels. Deloitte Belgium’s salary levels exceed applicable living wage benchmarks. Individual financial circumstances will vary. Living wage benchmarks are based on grids foreseen by the relevant Joint Committee to which the employee belongs (JC100 for blue-collars, JC200 for DC&A/DSI and JC336 for DAT&LS and DBR). We also perform competitor and industry specific benchmarks to ensure market competitiveness of our reward packages.

Wage transparency and communication

Deloitte Belgium seeks to maintain clarity and consistency in compensation practices. We publish clear compensation policies and guidelines that outline how compensation is determined, what factors influence compensation decisions and how employees can understand their compensation. We provide employees with clear and accessible information about salary ranges and progression, enabling them to understand where they stand relative to their peers and what opportunities exist for salary growth. We communicate the basis for compensation decisions, ensuring that employees understand why they received a particular salary or salary adjustment. We ensure that

managers understand and apply compensation policies consistently, reducing the risk of pay inequity due to inconsistent application of policies. We also provide annual feedback on compensation and career progression, enabling employees to understand their compensation trajectory and plan for their future development.

Our salary review process is conducted annually for all employees. The process begins with a performance assessment and evaluation, which provides the foundation for compensation decisions. We conduct market benchmarking and comparison to ensure that our salaries remain competitive with market rates. We conduct individual salary reviews and adjustments based on performance, market benchmarking, and equity considerations. We communicate the decisions and rationale to employees, ensuring transparency and understanding. Finally, we provide employees with the opportunity for discussion and feedback, enabling them to raise questions or concerns about their compensation.

In FY26, we have conducted annual salary reviews for all employees, with a significant percentage receiving salary increases to reflect performance, market changes and equity adjustments. These outcomes demonstrate our commitment to fair and transparent compensation practices.



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Remuneration metrics

Policies & frameworks

Commitment to gender pay equity

Deloitte Belgium drives 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 aligns our practices with anticipated legislative developments at the EU level, aligning our policies with broader legislative shifts occurring at the EU level.

The gender pay gap is calculated as the difference between average mean salaries of male and female employees per paygroup, expressed as a percentage of male salaries. The analysis includes all employees with comparable roles and responsibilities, controlling factors such as career level, experience and performance.

For a comprehensive overview of all policies and frameworks applicable to Deloitte Belgium’s workforce, see the Policies & Frameworks overview at the start of the Own workforce section.

Actions

In May 2023, the European Union adopted Directive (EU) 2023/970 on pay transparency (Gender Pay Equality (GPE) Directive), which requires Member States to transpose it into national law by June 2026, and which, from 2027 onwards (phased by company size), requires large employers to report gender pay gap data and mandates corrective actions if the pay gap exceeds 5%. Deloitte’s proactive adoption of similar practices demonstrates our readiness to align with and prepare for GPE legislative requirements. 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.

To address gender pay equity, we conduct annual gender pay gap analysis to understand the current state of wage equity across our organisation. We analyse the gender pay gap at both the overall organisational level and by career level and function, enabling us to identify specific areas where pay disparities may exist and target corrective actions accordingly. 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. We provide regular training to managers on equitable pay practices, ensuring that compensation decisions are made fairly and consistently across the organisation. We maintain transparent communication of compensation policies and practices, enabling employees to understand how their compensation is determined.

As regulations continue to evolve, Deloitte remains dedicated to exceeding expectations and setting a benchmark for industry standards. We believe that by working towards equitable wages and addressing pay disparities proactively, we can contribute positively to our workplace and broader society and contribute to a more just and inclusive society. Our commitment to gender pay equity is not just a compliance obligation but a reflection of our values and our commitment to creating a workplace where all employees are valued and fairly compensated for their contributions.



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S1-15 | REMUNERATION METRICS

Targets & metrics

Deloitte Belgium conducts annual gender pay gap analysis and transparently reports findings to business leaders, enabling stakeholders to understand our progress towards gender pay equity. We will implement corrective actions if any pay gap exceeds 5%, demonstrating our commitment to addressing pay disparities proactively. We will monitor wage adequacy through regular reviews and employee feedback, ensuring that our compensation practices continue to support employee wellbeing and financial security.

Gender Pay Gap Analysis (FY26)

Average Annual Cash in FTE		
	Female	Male
Average of Total Cash for all employees ⁹	60,384 EUR	60,017 EUR

⁹ The average is taken for all male and for all female employees irrespective of their level.



Metric	FY26 Result	Definition FY26
Overall gender pay gap (mean)	-0.61%	Gender pay gap (mean) defined as the average % difference of full-time total cash (annual base salary + bonus) of female compared to male Based on: <ul style="list-style-type: none">Salary 1/6/26 andBonus for FY26 (payable in October '26), as known at the time of calculation (mid-August)
Number of employees analysed	3,825	For reference period 1/5/26-1/6/26, total of: <ul style="list-style-type: none">Number of male employees who were active (and received a salary) during the reference periodNumber of female employees who were active (and received a salary) during the reference periodNumber of non-active male employees during the reference periodNumber of non-active female employees during the reference period
Data quality	100% complete	Total of: <ul style="list-style-type: none">Number of Employees analysed / Total Number of Employees



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Social protection

Social protection is a fundamental aspect of employee wellbeing and financial security.

National social security coverage

Deloitte Belgium ensures that all its employees are socially protected through Belgium’s national social security system. This comprehensive system provides coverage for a wide range of risks and contingencies that employees may face during their working lives and in retirement. The national social security system includes medical care, ensuring that employees have access to healthcare services when needed. It provides income care in case of incapacity due to illness or accident, protecting employees’ income when they are unable to work due to health reasons. The system also provides income care in case of maternity, supporting employees during maternity leave and ensuring financial security during this important life event. The national social security system provides family benefits to support employees with dependent children. It includes care leave options, enabling employees to take time off to care for family members. The system also provides unemployment benefits to support employees who lose their jobs, and retirement benefits to support employees in their retirement years.

All employees of Deloitte Belgium are covered by the national social security system, ensuring that 100% of our employees have access to this comprehensive protection. Coverage is mandatory for all employees with an employment contract with Deloitte Belgium, regardless of career level, employment type, or location within Belgium. This universal coverage ensures that all employees have access to the same baseline social protection.

Self-employed workers, including contractors, directors and partners, also have access to the national social security system but are responsible for their own affiliation and contributions.

Extended group insurance coverage

Beyond the mandatory national social security coverage, Deloitte Belgium has implemented an extended package of additional insurances, commonly referred to as ‘group insurance’, to provide supplementary coverage and enhanced protection for our employees. This group insurance package is designed to complement the national social security system and provide additional financial protection in case of various contingencies.

The group insurance package provides additional coverage in case of hospitalisation, ensuring that employees have access to quality healthcare and are protected against the financial burden of hospitalisation costs. The package includes

- Hospitalisation insurance covering hospitalisations and a predefined list of specific serious illnesses, supplementing nationally organised medical care and ensuring costs resulting from a hospitalisation or a serious illness.
- Enhanced income care in case of incapacity due to illness or accident, supplementing the national social security benefits and ensuring that employees maintain adequate income protection.
- Enhanced income care in case of maternity, supplementing national social security benefits and providing additional financial support during maternity leave.

- Supplementary pension plan (retirement benefits), supplementing the national social security retirement benefits and providing additional financial security in retirement.
- Death in service coverage, providing financial protection to employees’ families in the event of the employee’s death while employed.
- Global assistance coverage for illness or accident while travelling abroad, protecting employees who travel for work or personal reasons. This coverage ensures that employees have access to medical assistance and financial protection when outside of Belgium or the European Economic Area.

All employees of Deloitte Belgium are covered by the group insurance package, ensuring that 100% of our employees have access to this extended protection. The group insurance coverage is provided at no cost to employees, with Deloitte Belgium bearing the full cost of the premiums. This ensures that all employees, regardless of their financial circumstances, have access to comprehensive social protection.

Geographic coverage and continuity of protection

Deloitte Belgium supports employees in maintaining appropriate social protection when working abroad. National social security and group insurance coverage continue to apply when employees work in Belgium or travel within the European Economic Area (EEA) for work purposes, helping to ensure continuity of social protection.

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S1-10 | SOCIAL PROTECTION

When employees work outside of the EEA, an individual assessment is made of the additional insurance coverage that needs to be put in place to ensure continuation of adequate protection. This assessment takes into account the specific country where the employee is working, the duration of the assignment, the nature of the work, and the local social security and healthcare systems available. Based on this assessment, Deloitte Belgium arranges additional insurance coverage as needed to ensure that employees maintain adequate protection while working outside the EEA. This approach ensures that employees are not disadvantaged by working outside the EEA and that they maintain continuous social protection throughout their employment with Deloitte Belgium.

Communication and access to information

Deloitte Belgium guarantees that employees have clear and accessible information about their social protection coverage. Information on social protection, including details about national social security and group insurance, is available through various sources to ensure that employees can easily access the information they need. Employees can access information through internet pages of social security administrations, which provide detailed information about the Belgian national social security system. Information is also available on individual employment contracts, which list the group insurance coverage provided to each employee. Employees can access information through the company intranet, which provides centralised information about Deloitte Belgium’s group insurance policies and benefits. Finally, employees receive a total reward statement that provides a comprehensive overview of their total compensation package, including details about their additional insurance coverage.

This multi-channel approach to communication ensures that employees have access to clear, comprehensive and accessible information about their social protection coverage. Employees can choose the information source that works best for them, whether they prefer to access information online, through their employment contract, through the company intranet or through their total reward statement. This approach supports employee understanding and engagement with their social protection benefits.

Coverage metrics

- In FY26, Deloitte Belgium has achieved comprehensive social protection coverage for all employees.
- 100% are covered by the national social security system, ensuring universal access to baseline social protection.
 - 100% are covered by our group insurance package, ensuring universal access to extended social protection.
 - 100% of employees working in Belgium or the EEA have guaranteed coverage by both national social security and group insurance. For employees working outside the EEA, individual assessments are conducted to ensure continuation of adequate protection, with additional insurance coverage arranged as needed.



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ENTITY SPECIFIC

Social impact

At Deloitte Belgium, we believe that positive community engagement and societal impact are integral to sustainable value creation. As a professional services firm operating within Belgian communities, we have a responsibility to contribute meaningfully to local social development, support vulnerable populations and empower organisations addressing societal challenges. This entity specific topic reflects our commitment to societal impact.

Policies & frameworks

Deloitte Belgium does not currently maintain a standalone formal policy document dedicated to societal impact and community engagement. Instead, our commitment is put into practice through initiatives that reflect our organisational values and strategic priorities.

Every colleague at Deloitte Belgium is entitled to eight hours per year to participate in impact initiatives through our Volunteer Hub. This enables our people to contribute to community development and reflects our commitment to making social impact part of how we operate. Community engagement and social impact initiatives are overseen by our People & Purpose function, ensuring alignment with organisational values and strategic priorities.

Our approach emphasises enabling structures, the Volunteer Hub, time allocation, and partnership frameworks, that empower colleagues to contribute flexibly to diverse community needs. Because societal impact is most effective when driven by employee agency and aligned with local community priorities. By providing colleagues with opportunities and time we create an environment where contributions to society become a

natural part of our organisational culture.

For a comprehensive overview of all policies and frameworks applicable to Deloitte Belgium’s workforce, see the Policies & Frameworks overview at the start of the Own workforce section.

Actions

Volunteer 4 Impact programme

This flagship employee volunteering programme mobilises our people in support of local communities. It empowers colleagues to contribute their time and skills where we work and live, positively supporting local social development. By working closely with societal impact partners and educational institutions, we offer both skills-based and group volunteering activities.

Ways to volunteer

Through Volunteer 4 Impact, colleagues can engage in two primary volunteering formats:

- **Skills-based volunteering:** Colleagues use their professional expertise to support community organisations, for example, by mentoring students from minority backgrounds, teaching cybersecurity classes, delivering guest lectures, helping young people build entrepreneurial skills or providing strategic guidance to non-profit organisations.
- **Group volunteering:** Teams take part in collective activities that support communities while strengthening team cohesion and creating shared experiences.

Finding opportunities

Colleagues can explore opportunities through the dedicated Volunteer Hub. The digital platform allows them to search for activities that match their skills and interests, apply to participate and track their contributions and impact. It makes meaningful volunteering opportunities accessible regardless of professional background or location within the organisation.

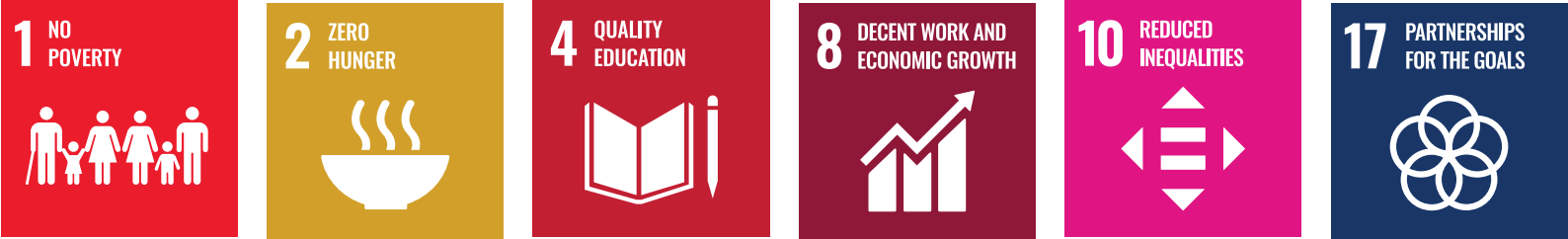
Strategic partners¹⁰

We collaborate with a diverse network of strategic societal impact partners, including:

- **Vlajo** (Vlaamse Jonge Ondernemingen) and **LJE** (Les Jeunes Entrepreneurs), which support young entrepreneurs
- **BE.face**, which advocates for workplace inclusion by mentoring young people and jobseekers
- **Child Focus**, dedicated to child protection and safety
- **42 Belgium**, a free coding school offering innovative technology education
- **JINC**, which strives for a society where background does not define a person’s future
- **Give a Day**, which facilitates volunteering across multiple organisations.

This diverse partner ecosystem enables colleagues to support a broad range of social causes aligned with their values and interests.

¹⁰ Partner names used with permission.



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ENTITY SPECIFIC | SOCIAL IMPACT

JINC: Boss of Tomorrow

One exemplary FY26 initiative is our partnership with JINC on the “Baas van Morgen” (Boss of Tomorrow) programme. It gives young students the opportunity to spend a day in the shoes of business leaders and gain firsthand insight into careers in professional services.

AI for Good initiative

Technological innovation is reshaping opportunity, but not evenly. Many non-profit organisations recognise the potential of artificial intelligence to scale their impact, yet face significant barriers to adoption, including limited data infrastructure, capability gaps, integration complexity and legitimate concerns about responsible AI governance, bias and accountability.

Through ‘AI for Good’, Deloitte aims to create pathways for progress by equipping societal impact partners with practical AI expertise and tools. This support helps them consider and adopt useful AI approaches while remaining focused on what matters most: addressing societal challenges and supporting our communities.

Practical support

We created a free-to-access toolkit that demystifies AI for the non-profit sector. It includes real-world use cases for mission-driven organisations, practical tools and templates for AI ideation and implementation and an interactive canvas and prompt library available at no cost. The toolkit represents a significant investment in making AI accessible to organisations that typically lack the resources to engage consulting services. You can find [more information](#) on our website.

AI Innovation Summit

On 29 May 2026, we organised an AI Innovation Summit with alliance partners Google, Get In Touch and Odoo. The event brought together non-profit organisations for interactive workshops on AI applications in the sector, peer learning and knowledge exchange, empowering participants to reflect on and begin their AI transformation journeys.

Pro bono expertise contributions

Alongside the Volunteer 4 Impact programme, Deloitte invests in social impact through pro bono engagements in which colleagues dedicate their skills and expertise to non-profit organisations and social initiatives. These contributions go beyond financial support to include strategic advisory, organisational development and capacity-building services, helping address the root causes of social challenges.

Education for Afghan girls

One example is our collaboration with Mothers for Peace and Totara to help Afghan girls access education through online courses. Together, we created a platform for girls who otherwise have limited opportunities to learn, giving them access to a collection of courses.

“

It’s very rewarding to see how we can make an impact with our day-to-day skillset. By thinking out of the box and collaborating with the right parties, we have been able to create something that brings true societal value, and which is exactly what we do on a daily basis, just in a different context.

MATTHIAS PEETERS

CONSULTANT, CONSULTING & ADVISORY

Each partner contributes distinct strengths: Mothers for Peace connects with the girls, Totara provides the learning platform, and Deloitte configures and manages it, including course design, content architecture and ongoing optimisation. By combining this expertise, the initiative creates meaningful impact for a particularly vulnerable group.

Shoebox campaign – Collective community support

The annual Shoebox campaign is a year-end initiative that mobilises our community to support vulnerable populations. For several years, Deloitte has used the campaign to bring colleagues together and maximise social impact during the year-end season.

How colleagues contribute

Colleagues can contribute in several ways. They donate non-perishable food, beverages, essential items and care products in decorated shoeboxes, which are distributed through Les Samaritains to vulnerable people in the Brussels region. Across our offices, teams decorate boxes, fill collection points and involve their families, turning the campaign into a shared act of generosity and community spirit.

Colleagues can also make monetary donations through our online platform. In collaboration with the King Baudouin Foundation and Solucious, these contributions facilitate food donations to the Belgian Federation of Foodbanks. This multi-channel approach allows colleagues to participate in ways that fit their circumstances and preferences.



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Extending the impact

In FY26, our commitment expanded beyond material and financial support. Deloitte also contributed pro bono expertise to help the Belgian Federation of Foodbanks become future-ready, demonstrating a broader commitment to sustainable community support.

By combining financial support, physical donations and strategic guidance, Deloitte continues to make a meaningful difference for people in need.

Targets

As part of Deloitte’s global WorldClass strategy, we committed to positively impact¹¹ 100 million futures globally by 2030¹². We are proud to have achieved this target ahead of schedule, a testament to our volunteers, societal impact partners and our organisation’s commitment to creating impact that matters for our clients, our people and society. Building on this success, Deloitte Belgium is accelerating its evolution to create deeper and more meaningful impact in the communities we serve. Through technological innovation and strategic partnerships, we channel our societal investment commitment to address the most pressing challenges facing our world.

¹¹ Positive impact: The purpose is to create a positive impact on individuals’ lives through education and skills development, which is measurable and evidence-based.
¹² WorldClass is a global initiative with global metrics and measurement [WorldClass – Building better futures | Deloitte Global](#)

Metrics

Volunteer 4 Impact programme

We track the effectiveness of Volunteer 4 Impact through multiple metrics that capture both the breadth and depth of our societal impact investments.

- Total volunteer hours contributed measures the time investment by colleagues in volunteering activities. We collect hours of volunteering via integrated sources to ensure comprehensive coverage and data validation.
- The number of colleagues engaged in volunteering activities helps us understand what proportion of our workforce is actively involved in societal impact initiatives.
- We also gather feedback on the impact and meaningfulness of the volunteering activities through employee surveys.
- The number of partner organisations supported reflects the breadth of our community engagement and the diversity of causes we support.
- The split between skills-based and traditional/group volunteering helps us understand investment efforts and preferences of colleagues.

AI for Good Initiative

We measure the impact of AI for Good through metrics that capture the implementation outcomes.

- The number of NPOs reached through the AI Summit reflects the direct reach of our flagship awareness-raising event.
- AI toolkit downloads and access measures the uptake of our practical resources.
- The number of NPOs implementing AI recommendations measures the actual adoption of AI solutions, reflecting the real-world impact of our initiative.

In FY26, we organised the AI Summit, reaching approximately 20 non-profit organisations. We will use follow-up surveys and partner feedback to measure implementation outcomes and long-term impact.

Pro bono expertise

We track pro bono contributions through hours and colleagues dedicated to pro bono engagements, the number of organisations supported and the number of strategic engagements completed. These metrics capture both the scale of our pro bono commitment, employee engagement and the depth of our engagement with partner organisations.

Shoebox campaign

The Shoebox campaign is measured through colleague and family member participation, shoeboxes collected and distributed and monetary donations. In FY26, 752 colleagues and family members participated in dedicated shoebox events. The overall campaign and events combined resulted in 5,250 shoeboxes collected and distributed.

Aggregate community impact metrics

Beyond individual programme metrics, we measure our overall community impact through the hours contributed to volunteering and pro bono activities, the number of colleagues involved and monetary and in-kind donations. These aggregate metrics provide a holistic view of Deloitte Belgium’s community impact and help us understand our overall contribution to local social development.



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€464,527
monetary and in-kind donations



4,540
hours volunteered
in Volunteer 4 Impact & pro bono expertise initiatives



605
unique colleagues volunteered
in Volunteer 4 Impact & pro bono expertise initiatives

Deloitte Belgium’s societal impact initiatives, including Volunteer 4 Impact, AI for Good, pro bono expertise and the Shoebox campaign, reflect our commitment to creating a positive impact on society. Through these programmes, we support local social development, contribute to vulnerable communities and support organisations addressing societal challenges.



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ENTITY SPECIFIC

Talent attraction

Policies & frameworks

Talent Acquisition at Deloitte Belgium is committed to finding people with the right skills while promoting equal opportunities and diversity throughout the recruitment process. This commitment is supported by a range of initiatives, including internal mobility, collaboration with external partners, an extensive referral programme and a dedicated Hiring Manager Community with mandatory training for new members.

These initiatives help promote consistency, fairness and quality across candidate interactions. This approach supports our commitment to non-discrimination and equal treatment, as outlined in our Global Compensation and Diversity & Inclusion policies, approved by the Board in 2024.

For a comprehensive overview of all policies and frameworks applicable to Deloitte Belgium’s workforce, see the Policies & Frameworks overview at the start of the Own workforce section.

Actions

Employer Branding

We launched a new employer branding campaign with the slogan ‘Make your first job count’. This initiative targeted the graduate population and features real Deloitte employees, emphasising our commitment to offering students a unique and thrilling career start, working on meaningful projects with remarkable people and opportunities to develop their leadership capabilities.

Internship Programme

Our new campaign helped us attract 315 interns through our internship programme over the fiscal year, offering meaningful experience and real project work that enabled them to develop practical skills and gain valuable insights into life at Deloitte. During our Interns Ignite event, we brought them together to spark connections, sharing success stories and facilitating hands-on learning experiences through interactive workshops.

Bloom Referrals Platform

In addition to external campaigning, we also leveraged the diverse and qualitative network of our own employees as a key source of talent. We launched a redesigned referral platform, Bloom, with the objective to remove barriers to participation, increase efficiency through automation and make it possible for every Deloitte to contribute to building our teams.

We saw very good adoption across the firm, re-boosting one of our most valuable recruitment channels: the trusted network of every Deloitte.

Hiring Manager Community

To guarantee quality interviews for all candidates, we continue to manage and maintain a dedicated Hiring Manager Community. Only trained members of the Hiring Manager Community are permitted to conduct solo interviews (non-trained members can do interviews in collaboration with recruiters and/or other trained members as well), ensuring consistency and fairness. In FY26, we organised 11 training sessions for all non-executive hiring managers and developed a new executive-focused training

programme. This executive training was facilitated by both a senior recruitment expert and a business leader to ensure a broad perspective on the processes.

Candidate Net Promoter Score (cNPS) Initiative

To ensure an excellent candidate experience throughout all steps of the recruitment journey, we continue to measure our Candidate Net Promoter score. The results of this survey support us in optimising our processes throughout the year. Initiatives in FY26 include the set-up of all-in-one selection days, further focus on ambassador calls, and personal outreach and contact moments. These initiatives helped us increase our cNPS from 29 (FY25) to 61 in FY26, reflecting significant improvements in how all candidates perceive their experience with our recruitment processes.

Career Switch

Our internal mobility initiative continues to maximise talent rotation and reduce both attrition and external recruitment costs. We foster an open culture around internal mobility, where employees can discuss career opportunities with their leaders and HR Business Partners or participate in formal career counselling sessions. In FY26, we organised 99 such sessions and created an internal talent pool based on employees’ expressed interest in internal opportunities. This resulted in 69 moves within and across business units, reflecting strong interest in career development and cross-functional opportunities. We remain on track to achieve our target of more than 20% of all hires coming through internal mobility.



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ENTITY SPECIFIC | TALENT ATTRACTION

Be.Face collaboration

In this paragraph, there’s repetition but also, i’d reconsider writing minority backgrounds/untapped talent pool in a formal report.

We continue our partnership with Be.Face, a Deloitte societal impact partner, to support purpose-driven hiring and create employment opportunities for young people who may face barriers to entering the professional world. For summer 2026, we prioritised Be.Face students in our selection process for student positions. Through this partnership, we aim to support students in developing their careers while broadening access to talent and building more diverse teams.



Targets & metrics

We have established the following measurable targets to drive continuous improvement in talent attraction:

Area	Target	FY25 Results	FY26 Results
Internal Mobility % of experienced hires from internal moves	≥20%	24%	21%
Candidate Net Promoter Score (cNPS)	≥+25	+29	+61

Internal Mobility Target (≥20%)

We are committed to ensuring that at least 20% of experienced hires come through internal mobility. This target reflects our strategic focus on developing internal talent, reducing external recruitment costs and creating clear career progression pathways. With 24% of experienced hires coming through internal mobility in FY25 and 21% in FY26, we have remained above our 20% target.

Candidate Net Promoter Score Target (≥+25)

We target a cNPS of at least +25 in line with industry benchmarks, reflecting our commitment to delivering exceptional candidate experience regardless of hiring outcome. Our FY26 performance of +61 significantly exceeds this target, reflecting positive candidate feedback following our investments in recruitment process improvements, ambassador engagement and feedback mechanisms.



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Engagement with own workforce and workers’ representatives

Effective engagement with our workforce and workers’ representatives is fundamental to Deloitte Belgium’s commitment to creating a positive and inclusive workplace. Our approach combines direct feedback gathered from our workforce and social dialogue with workers’ representatives:

- On one hand, we gather feedback directly from our workforce through ethics reporting channels, employee listening mechanisms such as surveys and sounding boards
- On the other hand, we have structured social dialogue in place through the Works Council, the Committee for Prevention and Protection at Work, and the Union Delegation.

Together, these channels enable our people to raise concerns, share feedback and provide input on matters affecting their working conditions, wellbeing, ethical culture and overall employee experience. The insights gathered are used to identify risks and opportunities, inform relevant actions and support continuous improvement across the organisation.

Policies & frameworks

Deloitte Belgium is committed to engaging with its own workforce and workers’ representatives to understand their perspectives and integrate them into decisions affecting their working conditions and wellbeing.

For a comprehensive overview of all policies and frameworks applicable to Deloitte Belgium’s workforce, see the Policies & Frameworks overview at the start of the Own workforce section.

Actions

Annual ethics survey and risk assessment

Our comprehensive ethics survey gathers feedback analysed by demographic factors (level, gender, age), enabling us to understand what employees need in terms of ethical culture at Deloitte. The analysis of this survey helps us take targeted actions to strengthen our ethical culture. Next to a survey, we conduct structured sounding board sessions with employees representing different levels, genders and business units to understand their perspectives on ethics and ethical risks facing the firm.

Multiple reporting channels for ethics concerns¹³

Deloitte Belgium provides multiple reporting channels to ensure our people can raise concerns regarding unethical conduct in a clear and accessible way:

- Reporting through the internal employee information platform
- Speak Up Helpline: an externally operated reporting channel designed to protect confidentiality to the extent permitted by law. Anonymous reporting is also available where permitted by applicable law and subject to technical limitations.
- Ethics Outlook mailbox: a dedicated mailbox managed by the Belgian Ethics team
- Direct communication with the Ethics Officer and advisers via email, Teams or phone

¹³ Information submitted may be shared on a need-to-know basis for investigation, legal compliance, or remediation purposes.

- Ethics Council (EC) Members: Every business unit has at least one representative in the Ethics Council, a body dedicated to information sharing and learning on ethics and integrity. Members can also be consulted to report ethical concerns or seek guidance.

All cases are treated confidentially by the Ethics team to the extent permitted by law, with other stakeholders consulted only on a need-to-know basis. Where appropriate, action is taken through a range of disciplinary measures, and cases are monitored after closure in line with the Non-Retaliation Policy. The effectiveness of the process is assessed through yearly spot checks and annual audits, including PCAOB, QC1000 and ISQM1 reviews. More detailed information regarding reporting options, investigation procedures and case statistics can be found in the Governance section.



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S1-2 | ENGAGEMENT WITH OWN WORKFORCE AND WORKERS’ REPRESENTATIVES

Employee listening and engagement

The Engage for Change Survey is conducted at least annually with 20+ questions covering key dimensions of employee experience. Feedback is captured at multiple lifecycle moments from onboarding (via the “I start” survey), during their career (via the “I Contribute” survey) through the last day (via the “I leave” survey). The survey follows a three-step process: Voice. Understand. Act.

- **Voice:** Listen and gather insights
- **Understand:** Identify areas for improvement
- **Act:** Implement meaningful changes

Talent Sounding Boards

These structured initiatives gather regular, authentic bottom-up feedback from diverse practitioners on key talent topics. Features include:

- Diverse representation across gender, language, business unit, and level
- Senior leadership participation (CEO, Managing Partner People & Purpose and other Executive members on an alternating basis)
- Strategic input to shape organisational strategies

Metrics

FY26 Ethics Survey results

In FY26, the survey had a response rate of 48%, 14% higher than in the previous fiscal year. More detailed results of the Ethics Survey can be found in the Governance section.

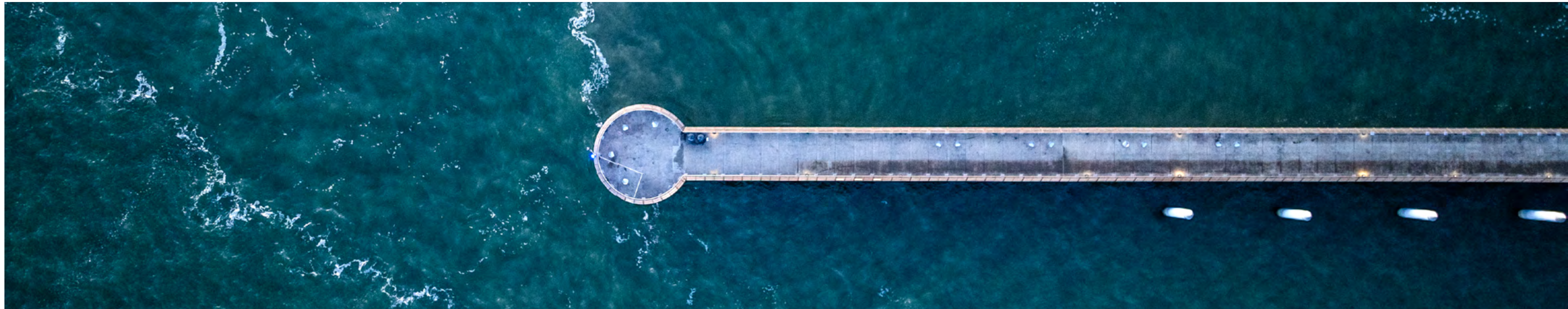
Annual Ethics Risk Assessment - Key Risks Identified

- **Incidents related to AI and responsible usage** emerge as our most pressing concern. The incorrect or unethical deployment of AI technologies poses significant reputational and operational risks that demand robust governance frameworks.
- **Leadership communication effectiveness** is equally vital. In uncertain times, transparent and clear guidance from leadership is essential to maintain organisational alignment and employee confidence in our ethical commitments.

These findings underscore the need for strengthened controls, transparent dialogue and consistent ethical leadership across the firm.

Engage for Change Survey

The impact of our survey 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, 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.



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Collective bargaining coverage and social dialogue

Collective bargaining coverage and social dialogue are fundamental aspects of responsible employment practices and organisational governance.

Collective bargaining coverage

100% of Deloitte Belgium’s own workforce with the status of employee is covered by collective bargaining agreements in FY26. It does not include self-employed individuals, contractors or partners.

Collective bargaining coverage includes employees covered by national-level, industry-level and company-level collective bargaining agreements.

National and industry-level collective bargaining agreements apply to all employees in Belgium and across the professional services industry..

- **Minimum wages** – Statutory minimum wage levels and wage progression
- **Learning and development** – Training and skills development provisions
- **Working conditions** – Hours of work, rest periods, holidays and other working conditions
- **Social dialogue** – Mechanisms for consultation and negotiation
- **Benefits and allowances** – Statutory and negotiated benefits

Company-level collective bargaining agreements cover the entirety of our own workforce with the status of employee (100%).

- **Compensation and benefits** – Salary structures, bonuses and benefits specific to Deloitte Belgium

- **Working conditions** – Flexible work arrangements, leave provisions, working time and other working conditions
- **Social dialogue** – Mechanisms for consultation and negotiation at company level

Social dialogue and consultation mechanisms

In accordance with Belgian legislation, the election of employee and employer representatives occurs every four years. For FY26, there were 17 employee representatives representing 100% of our workforce.

Employee and employer representation is facilitated through three key social consultation bodies. Each body plays a vital role in fostering dialogue and cooperation within the organisation.

1. 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 topics. It includes representatives from leadership and employees, ensuring balanced representation.

The Works Council serves as a bridge between management and employees, handling information and consultation on economic, financial, employment and personnel matters. Though its decision-making authority is limited to personnel-related issues, it effectively facilitates dialogue and communication across the organisation through monthly convening sessions that ensure regular and consistent engagement.

The Works Council holds certain decision-making powers 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.

2. Committee for Prevention and Protection at Work

The Committee for Prevention and Protection at Work (CPPW) is dedicated to monitoring various facets of employee wellbeing and actively engages in initiatives aimed at enhancing workplace conditions. Comprised of delegates from the employer side alongside employee representatives, the CPPW ensures balanced representation in its governance structure.

The Committee holds responsibility for monitoring employee wellbeing and workplace conditions, providing guidance and crafting proposals that shape the wellbeing policy within the organisation, and overseeing the Internal Service for Prevention and Protection at Work to ensure its effective operation and alignment with organisational goals.

Additionally, the CPPW provides consultation on health and safety matters. Convening monthly, the Committee ensures regular and consistent information and consultation. Through its decision-making powers and activities, the CPPW 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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S1-7 | COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

3. Union Delegation

The Union Delegation comprises elected representatives of unionised employees and plays a key role in labour relations and compliance monitoring. The Union Delegation members represent all employees affiliated to a union and are responsible for flagging issues connected to labour relations, watching over compliance with social legislation, regulations, individual employment contracts and assisting employees in case of individual complaints.

Additionally, the Union Delegation negotiates company-level collective bargaining agreements. Convening on a monthly basis, the Union Delegation ensures regular and consistent information and consultation with all stakeholders.

Meeting Frequency

Consultation Body	Meeting Frequency	FY26 Meetings Held
Works Council	Monthly + 1 annual extraordinary session	12
CPPW	Monthly	11
Union Delegation	Monthly and as needed	12

Topics discussed in Social Dialogue (FY26)

Topic Category	Examples	Frequency
Economic and financial matters	Business performance, financial results, strategic initiatives	Monthly
Headcount reporting	Headcount evolution	Monthly
Employment and personnel topics	Reorganisations, outcome of personnel surveys, impact of new legislation	Monthly
Compensation, benefits, policies	New policies, new initiatives, new legislation impacting working conditions	Monthly
Health and safety	Workplace hazards, incidents, prevention initiatives, wellbeing programmes	Monthly
Working conditions	Flexible work arrangements, leave policies, working hours	As needed
Training and development	Learning programmes, skills development, career progression	As needed
Collective bargaining	Negotiation of company-level agreements, wage discussions	As needed

Deloitte Belgium has established internal regulations governing the functioning of the Works Council and the CPPW to ensure that social consultation bodies operate in accordance with Belgian labour law and organisational policies. These regulations establish:

- **Composition and representation** – Number of representatives, election procedures and term lengths
- **Responsibilities and authorities** – Decision-making powers, consultation rights and oversight functions
- **Meeting procedures** – Frequency, agenda setting, minutes and documentation
- **Communication and information** – Timely provision of information to enable informed consultation
- **Dispute resolution** – Procedures for resolving disagreements or disputes

Deloitte Belgium recognises the importance of ensuring structured, constructive and legally compliant social dialogue where our full workforce with the status of employee is represented.

- Maintain **100% collective bargaining coverage** for all employees with the status of employee
- Ensure **monthly meetings** of all social consultation bodies (Works Council, CPPW, Union Delegation)
- Document all **topics discussed and outcomes** of social dialogue to maintain **compliance with Belgian labour law** and internal regulations
- Gather **feedback from employee representatives** on the effectiveness of social dialogue mechanisms



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Characteristics of the undertaking’s workforce

Own employees

The characteristics of Deloitte Belgium’s workforce, encompassing gender, age, geographic origin, employment type and professional level, represent a fundamental aspect of our organisational identity and our ability to deliver exceptional client value. Our people are the heart of our firm, and understanding their composition, diversity and distribution across service lines is essential to ensuring we maintain a workforce that reflects the diversity of the markets we serve and the clients we support. The characteristics of our workforce directly influence our capacity to attract and retain talent, foster an inclusive culture, maintain service quality, and demonstrate our commitment to responsible business practices aligned with societal expectations and regulatory requirements.

As of the end of FY26, Deloitte Belgium employed 3,684¹⁴ employees across our three core business units (Consulting & Advisory, Audit & Assurance, and Tax & Legal) and within the enabling services. Of these, 3,371 worked full-time and 313 had reduced working hours.

¹⁴ Under CSRD, the number of employees consists of blue & white collars only. This number differs from the total of 5,153 Deloitters as this number also includes self-employed partners, directors and contingent talent. This number also differs from the number of employees analysed for the Gender Pay Gap Analysis due to different reference periods and scopes (see S1-15 Remuneration metrics).



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S1-6

Characteristics of non-employees in the undertaking's own workforce

Non-employees

The composition and management of Deloitte Belgium's workforce extends beyond traditional employees to encompass self-employed partners and directors and a diverse ecosystem of non-employee contributors, including contractors, temporary workers, agency workers, interns and other contingent talent. This broader workforce model reflects the evolving nature of professional services delivery, where specialised expertise, project-based engagement, flexible capacity management and Global Delivery Networks are essential to meeting client demands and maintaining operational agility.

Deloitte Belgium's non-employee workforce comprises several distinct categories of contributors, each serving specific operational and strategic needs. These include contractors and consultants engaged for specialised expertise or project-based work; temporary workers and agency staff deployed to manage fluctuating demand and provide flexible capacity; interns and graduate trainees participating in structured development programmes; and other contingent talent engaged through various arrangements. As of the end of FY26, non-employees represent approximately 26% of our total operational workforce, with significant variation across service lines and geographies within Belgium. This group consists of 32% women and 68% men.

The composition of our non-employee workforce reflects the skills and capabilities required to deliver integrated services across our core offerings. Our internship programmes serve as a talent pipeline, allowing us to identify and develop future full-time employees while providing meaningful work experience to emerging professionals.



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Own workforce

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Privacy & data security

Policies & frameworks

Deloitte Belgium has established a data protection framework designed to safeguard the personal data of our workforce throughout its lifecycle. This framework is overseen by the Privacy and Confidentiality Office (PCO), which is designed to support appropriate standards of protection, security, and compliance with applicable laws and regulations.

The framework encompasses various critical components, including data classification, risk assessment, policy development, incident management and training and auditing. 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, ensuring a structured approach that facilitates the enforcement and monitoring of data protection practices across all business units.

Deloitte Belgium’s key internal policies are reviewed annually, with the aim of keeping them accurate, relevant and aligned with applicable 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. These provide a detailed and systematic approach to managing data protection, ensuring ongoing compliance and accountability efforts.

The PCO supports the business by setting guidelines, responding to privacy and confidentiality-related requests, and training practitioners on effective data management

practices. This structure is designed to ensure consistent application of data protection measures across the organisation.

Deloitte Belgium is ISO 27001 certified, reflecting our 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 demonstrates a systematic approach to managing sensitive company and employee information, with the aim of safeguarding its confidentiality, integrity and availability.

For a comprehensive overview of all policies and frameworks applicable to Deloitte Belgium’s workforce, see the Policies & Frameworks overview at the start of the Own workforce section.

Actions

Deloitte Belgium recognises 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 include phishing drills, which equip our practitioners with the ability to identify and respond to potential security and confidentiality incidents, and personal data breaches. The 45-minute e-learning “Secure our Future” achieved a completion rate of 96% in FY26 and is part of the mandatory onboarding programme. We continue to monitor and follow up on outstanding completions. Every quarter, an awareness campaign

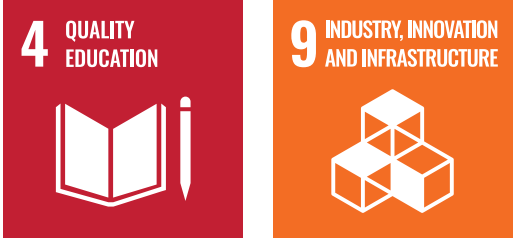
(Summer Safety and Instant Messaging Threats; Travel and Holiday Safety and CSAM; Data Security, Intellectual Property and Vishing Attacks; Impersonation and GenAI attacks) is organised to raise awareness and reduce risk among personnel.

An automated detection system for unauthorised data transfers has been implemented, which further supports our ability to detect and respond to potential insider threats. By continuously monitoring potential threats, we can take immediate action to mitigate risks and protect sensitive information.

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

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 promoting the integration of security considerations across our operations.

Our security posture is continuously monitored and assessed 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. Our security scores have shown a positive trend, reflecting our ongoing efforts to enhance our security measures and reduce risk.



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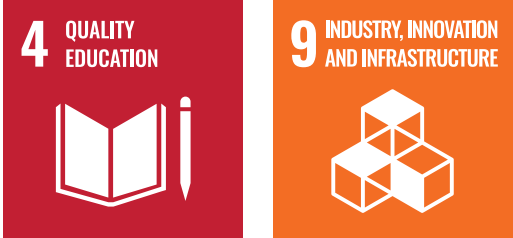
S1-1, S1-3, S1-4 | PRIVACY & DATA SECURITY

Targets

Deloitte Belgium prioritises maintaining and enhancing the protection of workforce personal data through the following objectives:

- **Maintain ISO 27001 Certification:** Deloitte Belgium aims to maintain its ISO 27001 certification on an ongoing basis, subject to successful completion of periodic surveillance audits and renewal requirements, ensuring a systematic and continuous approach to information security management for workforce data.¹⁵
- **Achieve Continuous Security Score Improvement:** Deloitte Belgium aims to maintain and, where possible, improve its aggregate third-party security scores on an ongoing basis.
- **Achieve 100% Training Completion:** Deloitte Belgium aims to achieve full completion of mandatory annual privacy and cybersecurity training programmes across all practitioners, with ongoing monitoring and follow-up of outstanding completions.
- **Data Incident Management:** Deloitte Belgium applies continuous monitoring, threat detection and incident management procedures to identify, manage and mitigate personal data incidents across all its entities.

¹⁵ Certification is subject to periodic review and surveillance audit.



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Incidents of discrimination and other human rights incidents

Incidents of discrimination and human rights violations represent significant risks to organisational integrity, employee wellbeing and legal compliance. It directly reflects our commitment to creating an inclusive, respectful workplace where all employees are treated with dignity and where their fundamental rights are protected.

At Deloitte Belgium, we recognise that preventing and addressing discrimination and human rights incidents is not merely a compliance obligation but a core expression of our organisational values. Our approach emphasises prevention, early detection, transparent investigation and effective remediation to help create a workplace culture that actively works to prevent and address discrimination and human rights violations.

Deloitte Belgium does not tolerate discrimination or human-rights violations and maintains reporting, investigation, remediation and non-retaliation processes. Our current state reflects:

- **Comprehensive policy framework** addressing discrimination, harassment and human rights protection
- **Multiple reporting channels** enabling employees to raise concerns confidentially and safely to the extent permitted by law
- **Robust investigation and remediation processes** ensuring integrity and confidentiality
- **Non-retaliation protections** safeguarding those who report concerns
- **Ongoing monitoring and governance** to identify and address emerging risks

Policies & frameworks

Deloitte Belgium focuses on preventing discrimination and protecting human rights across our organisation. For a comprehensive overview of all policies and frameworks applicable to Deloitte Belgium’s workforce, see the Policies & Frameworks overview at the start of the Own workforce section.

Actions

Human rights due diligence and risk management

Deloitte’s human rights due diligence process aims to identify, prevent, mitigate and remedy risks across our organisation. We systematically assess potential human rights risks in our operations and implement proactive controls and policies to prevent violations where possible. Where risks are identified, we deploy targeted interventions to try to reduce them. Should incidents occur, our structured remediation mechanisms facilitate timely and appropriate review of concerns, subject to the facts of each matter and applicable legal obligations.

Ongoing monitoring and risk management

Ongoing monitoring and risk management are integrated across our organisation through:

- Regular ethics surveys and risk assessments (see S1-2)
- Sounding board sessions capturing employee perspectives on ethical and human rights concerns
- Audit and compliance reviews (PCAOB, QC1000, ISQM1)

Reporting and investigation mechanisms

Our people play a critical role in supporting our anti-discrimination and human rights efforts and are

encouraged to speak up whenever they have concerns regarding these matters. Incidents of discrimination and other human rights incidents can be reported via the reporting channels described under S1-2.

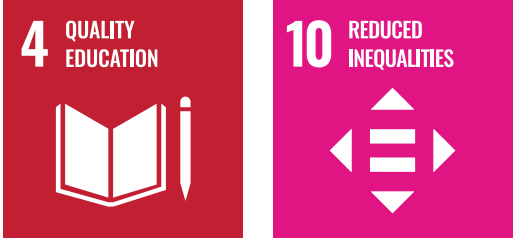
When reports are received, we conduct investigations with trained teams who are operationally independent from the subject matter expert of the investigation, to the extent practicable, maintain strict confidentiality to the extent permitted by law and resolve cases within defined timeframes. Our Non-Retaliation Policy explicitly protects those who report concerns or participate in investigations, ensuring a safe reporting culture.

Training and awareness

We require all employees to complete an anti-discrimination and harassment training, while managers and leaders receive specialised ethics and human rights training based on their level. These efforts are reinforced through regular awareness campaigns that promote human rights principles and foster a respectful workplace culture across the organisation. More detailed information about mandatory learnings can be found in the Governance section.

Targets & metrics

Deloitte Belgium does not set quantitative targets for reporting discrimination and human rights incidents. Instead, we focus on strengthening our policies and processes, building a culture of respect and inclusion through regular training and awareness and implementing robust monitoring mechanisms for early detection.



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S1-16 | INCIDENTS OF DISCRIMINATION AND OTHER HUMAN RIGHTS INCIDENTS

Benchmark metric (not a target)

We consider one allegation per 100 employees per year to be a normal or average amount of total ethics reports from employees, workers in the value chain and other third parties combined over all the appropriate topics.¹⁶ This metric is used for comparison and benchmarking, rather than as a target. It helps us contextualise our incident numbers and assess whether our reporting culture is healthy and functioning effectively.

FY26 incident data

- Number of ethics reports¹⁷ about incidents of discrimination¹⁸: 2 reports
- Number of ethics reports about other human rights incidents¹⁹: 1 report

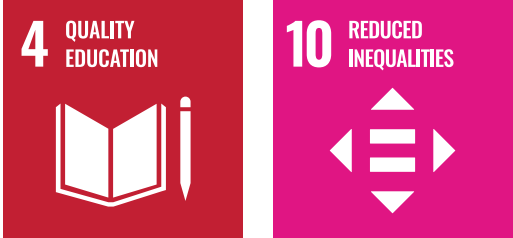
In FY26, three concerns were raised about incidents of discrimination and other human rights incidents. This figure indicates that reporting channels were accessible and used. Reporting volume is one of several inputs we consider when assessing awareness of these channels. These outcomes underscore our continued commitment to maintaining a respectful, inclusive workplace.

¹⁶ This benchmark metric is an internal indicator only, not an industry-verified benchmark.

¹⁷ Reports refer to the allegation reporting option, whereby an allegation is defined as a formal report of observed or experienced misconduct that triggers an ethics investigation, which may result in disciplinary measures when substantiated.

¹⁸ Discrimination is defined as unfair treatment of a person or group based on a specific status (e.g., race, religion, age, disability, gender, sexual orientation, gender identity, intersex, etc.), or on the perceived basis that individuals of that status either possess undesirable characteristics, or not possess desirable characteristics.

¹⁹ Human Rights Incidents refer to actions that infringe on the fundamental rights and freedoms of individuals.



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Policies related to workers in the value chain

Deloitte Belgium recognises that workers throughout its value chain, including employees of suppliers and employees of Deloitte Delivery Centres (DCs) are essential to delivering high-quality services and creating value for all stakeholders. To safeguard the rights, dignity and wellbeing of all value chain workers, Deloitte Belgium and DCs have established a set of policies designed to reflect international labour standards, human rights principles and responsible business conduct.

Deloitte Belgium distinguishes two primary categories of workers in the value chain, each subject to specific policies and governance frameworks: people who work for our suppliers and people working in Deloitte Delivery Centres.

Deloitte Belgium seeks to extend ethical standards and human rights protections to workers in its value chain, in accordance with applicable policies and contractual arrangements.

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S2-2

Engagement with workers in the value chain

Engagement with workers in our value chain is fundamental to Deloitte Belgium's commitment to responsible business conduct and respect for human rights. This topic is material because it directly impacts the wellbeing of workers employed by our suppliers and Delivery Centres and reflects our responsibility to extend our ethical standards and protections beyond our direct workforce.

By fostering transparent communication channels and ensuring that value chain workers can raise concerns safely, we demonstrate our commitment to working to prevent labour rights violations, supporting fair treatment and maintaining the applicable ethical standards throughout our supply chain subject to the scope of our contractual relationships with suppliers and applicable law. This engagement is essential to identifying and addressing emerging risks and opportunities in our value chain relationships.

Value chain workers can raise concerns or file ethical complaints through three primary channels. The first channel is through the leadership layer, including Engagement and Quality Partners, who promote and apply Deloitte's core values in their day-to-day interactions and serve as an accessible point of contact for addressing concerns. Where issues cannot be resolved at this level, workers can escalate matters through the Ethics team, as described in S1-2, or via the confidential Speak Up helpline available through the Deloitte website. Together, these three channels provide multiple avenues for raising concerns and ensure that all matters are handled with appropriate confidentiality, care and independence.

When concerns are raised by value chain workers, Deloitte's Ethics team conducts a review. All cases are treated with appropriate confidentiality, on a need-to-know basis and to the extent permitted by law, and information is only shared with those who have a true need to know. Investigations are conducted in accordance with applicable policies and procedures and thoroughly, with established timelines to support appropriate resolution. Based on investigation findings, appropriate action is taken and corrective action plans are developed with suppliers and DCs where needed. Follow-up monitoring is conducted to support implementation of agreed remediation measures, and escalation to procurement and legal teams occurs for serious violations to ensure accountability and prevent recurrence.

Deloitte prohibits retaliation against value chain workers who report concerns, and this protection extends to those who participate in investigations. Retaliation concerns are taken seriously and investigated in line with our procedures, reinforcing our commitment to creating a safe environment where workers can speak up without fear of retaliation from Deloitte, subject to applicable law and the scope of our contractual relationships with suppliers. Deloitte takes steps to include non-retaliation obligations in supplier-facing agreements where practicable but cannot guarantee the conduct of independent third-party organisations.

Targets & metrics

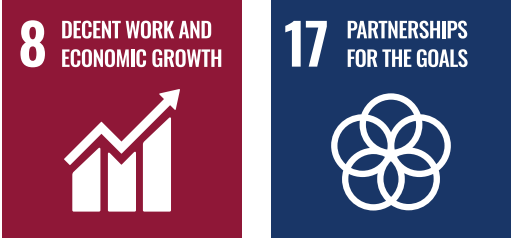
Deloitte Belgium does not set quantitative targets for ethics reports from value chain workers. Instead, we focus on strengthening our policies and processes, building a culture of respect and inclusion through regular training

and awareness, implementing monitoring mechanisms to support early detection and consistently enforcing disciplinary measures.

We consider one allegation per 100 employees per year to be a normal or average amount of total ethics reports from employees, workers in the value chain and other third parties combined over all topics²⁰. This metric is used for comparison and benchmarking, rather than as a target. It helps us contextualise our incident numbers and assess whether our reporting culture is healthy and functioning effectively.

No ethics concerns were reported through external channels by workers in the value chain in FY26. This result should not be interpreted as evidence that no concerns existed²¹. We continue to assess the accessibility, awareness and effectiveness of our reporting channels through supplier engagement, training and monitoring.²²

²⁰ This benchmark metric is an internal indicator only, not an industry-verified benchmark.
²¹ Reports refer to the allegation reporting option, whereby an allegation is defined as a formal report of observed or experienced misconduct that triggers an ethics investigation, which may result in disciplinary measures when substantiated.
²² Reporting volume is one of several inputs we consider when assessing awareness of these channels.



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Workers in the value chain

S2-3

Actions

Privacy & data security

Deloitte Belgium is committed to applying appropriate data protection standards across its value chain, including suppliers and service providers, proportionate to the nature and risk of the data processing involved.

Our data protection framework, which includes data classification, risk assessment and incident management procedures, is designed to apply across our entire value chain. We work with suppliers and partners to ensure they maintain data protection standards consistent with Deloitte Belgium’s requirements.

Deloitte Belgium’s procurement processes include assessments of supplier compliance with data protection and confidentiality standards. Where suppliers act as data processors within the meaning of the GDPR, data processing agreements are put in place in accordance with Article 28 GDPR, setting out the subject matter, duration, nature and purpose of the processing, as well as the obligations and rights of both parties. For transfers of personal data to third countries, appropriate safeguards are applied in accordance with applicable data protection law, including, where relevant, Standard Contractual Clauses. Suppliers are contractually required to maintain data protection standards proportionate to applicable legal obligations.

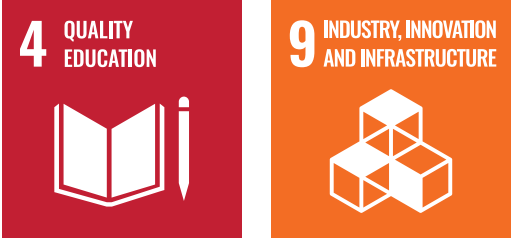
Our incident management procedures apply to data incidents involving value chain partners whereby reported data breaches or security incidents involving supplier or contractor data are investigated in accordance with our established procedures.

Deloitte Belgium provides guidance and support to suppliers and partners on data protection best practices and our expectations regarding the handling of sensitive information. This collaborative approach ensures that data protection standards are consistently applied across our value chain.

Training & compliance

Delivery Centre employees are subject to all training programmes offered by the Deloitte Member Firm under which responsibility they operate, ensuring consistent application of ethical and compliance standards across our Global Delivery Network. This includes mandatory financial crime and ethics training aligned with Deloitte global requirements, anti-discrimination and harassment training to foster a respectful and inclusive workplace, human rights and labour standards training and Code of Conduct training that reinforces behavioural expectations and ethical standards.

Deloitte Belgium maintains regular engagement with suppliers on compliance with our Supplier Code of Conduct, ensuring that standards are consistently upheld throughout our value chain. Feedback mechanisms are embedded in our supplier relationships to foster continuous improvement and collaborative problem-solving. When non-compliance is identified, clear escalation procedures are in place to address issues promptly and effectively, involving procurement and legal teams as needed to support appropriate remediation steps.



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S4-2

Engagement with consumers and end-users

Engagement with consumers and end-users, particularly our clients, is essential to Deloitte Belgium’s commitment to delivering services in accordance with applicable professional and ethical standards and maintaining trust in our business relationships. It directly impacts client satisfaction, service quality and our ability to identify and address concerns related to the integrity of our service delivery, data protection and ethical conduct.

By providing accessible channels for clients and external parties to raise concerns, we demonstrate our commitment to transparency, accountability and continuous improvement. This engagement enables us to identify emerging risks, address misconduct and strengthen our relationships with the clients and communities we serve.

Deloitte Belgium recognises that our clients and external parties may have concerns related to the services we provide, our business conduct or ethical issues affecting their interests. Our current approach includes a dedicated reporting mechanism accessible to external parties, integrated investigation processes and escalation procedures designed to facilitate timely and appropriate review of concerns, subject to the facts of each matter and applicable legal obligations.

Reporting channels for consumers and end-users

Deloitte Belgium provides multiple, accessible channels for consumers and end-users, particularly our clients, to raise ethical concerns about our services and conduct. Clients and external parties can raise ethical concerns via the Ethics & Integrity page on the Deloitte Belgium website.

The website directs users to the Speak Up helpline, operated by Navex, which serves as an externally operated reporting channel intended to protect confidentiality to the extent permitted by law. This helpline also offers anonymous reporting options where permitted by applicable law and subject to technical limitations, enabling external parties to raise concerns without disclosing their identity if they prefer²³.

Alternatively, clients can raise concerns directly with the Lead Client Service Partner (LCSP) or engagement partner, who will involve the Ethics team when necessary.

Investigation and remediation process

Concerns raised by consumers and end-users are investigated according to the same established reporting and investigation procedures applied to reports raised by our own workforce or workers in the value chain (S1-2 and S2-2 respectively). When an issue is raised by an end consumer or a client, the Ethics team conducts a review on a confidential, need-to-know basis to the extent permitted by law. The investigation process includes consultation with relevant stakeholders on a need-to-know basis, an objective assessment in accordance with applicable policies and procedures of the facts, and determination of appropriate remedial action.

When necessary, the Ethics team escalates concerns to firm leadership, the client’s LCSP and the legal team to support appropriate follow-up and determination of next steps.

23 Information submitted may be shared on a need-to-know basis for investigation, legal compliance or remediation purposes.

This escalation mechanism ensures that serious concerns receive appropriate attention at senior levels and that client relationships are managed appropriately throughout the investigation process. The handling of cases raised by clients is subject to monitoring through several internal and external compliance audits, including PCAOB, QC1000, and ISQM1 audits, which verify that cases are investigated timely and effectively.

Targets and metrics

Deloitte Belgium does not set quantitative targets with regards to ethics reports by consumers and end-users. Instead, our approach focuses on continuous governance improvement, regular training and awareness initiatives, and good monitoring mechanisms rather than numerical targets. We encourage all stakeholders, including clients and external parties, to speak up when they observe or experience unethical behaviour or have concerns about our services.

We do consider one allegation per 100 employees per year to be a normal or average amount of total ethics reports from employees, workers in the value chain and other third parties combined over all topics²⁴. This metric is used for comparative analysis and benchmarking purposes, not as a target. It helps us contextualise our incident numbers and assess whether our reporting culture is healthy and functioning effectively across all stakeholder groups.

24 This benchmark metric is an internal indicator only, not an industry-verified benchmark.

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Consumers and end-users

S4-2 | ENGAGEMENT WITH CONSUMERS AND END-USERS

In FY26, five reports²⁵ were raised through external reporting channels. This figure indicates that reporting channels were accessible and used. Reporting volume is one of several inputs we consider when assessing awareness of these channels.

Detailed information and case statistics for all ethics reports, including those from external parties, are reported in the Governance section.

²⁵ Reports refer to the allegation reporting option, whereby an allegation is defined as a formal report of observed or experienced misconduct that triggers an ethics investigation, which may result in disciplinary measures when substantiated.

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Privacy & data security

Policies & frameworks

Deloitte Belgium is committed to protecting the data and confidentiality of our clients and end-users. Our comprehensive data protection framework applies to all client information and service delivery.

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 appropriate standards of protection, security and compliance with applicable laws and regulations.

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, ensuring a structured approach that facilitates the enforcement and monitoring of data protection practices across all client engagements.

The framework encompasses various critical components, including data classification, risk assessment, policy development, incident management and training and auditing. 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.

Deloitte Belgium is 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 client information, safeguarding its confidentiality, integrity and availability.

Deloitte Belgium recognises that client trust is fundamental to our business. The level of trust from our clients that their data is secure with us, has material positive impact and is a key differentiator in the market.

Actions and resources

Deloitte Belgium has deployed comprehensive actions and resources to protect client data and ensure the confidentiality and security of our service delivery. A comprehensive information security management system (ISMS) applies to all data, including client information. This system is designed to protect sensitive company and client information, ensuring its confidentiality, integrity and availability. The ISMS encompasses various critical components, including data classification and handling, risk assessment, incident management and continuous monitoring.

Then, the Records of Processing Activities (RoPA) provide detailed accounts of how client data is collected, processed, stored and protected. Privacy Impact Assessments (PIAs) and Data Protection Impact Assessments (DPIAs) are conducted for all new systems, processes or services that

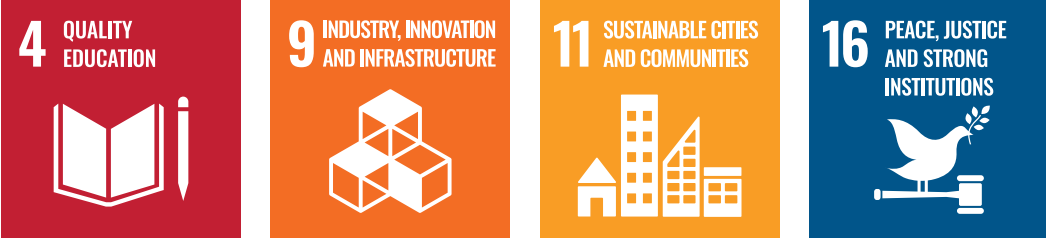
handle client data. These assessments identify potential privacy and security risks and inform the implementation of appropriate safeguards.

An automated detection system for unauthorised data transfers has also been implemented, which strengthens our ability to identify and respond to potential security threats. By continuously monitoring potential threats, we can take immediate action to mitigate risks and protect client information.

A well-defined incident management procedure is in place to facilitate reporting and resolution of potential data incidents involving client information. This approach ensures swift action and minimises risks associated with such incidents.

Recognising the importance of fostering a culture of privacy and cybersecurity awareness, we mandate multiple annual training programmes on privacy, confidentiality and cybersecurity for all practitioners handling client data. These programmes include phishing drills and equip our practitioners with the ability to identify and respond to potential security and confidentiality incidents.

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.



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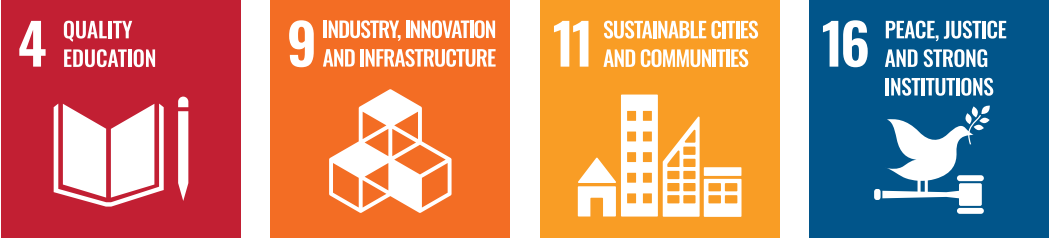
Consumers and end-users

S4-1, S4-3, S4-4 | PRIVACY & DATA SECURITY

Targets

Deloitte Belgium guarantees the protection, confidentiality, and security of client data through the following objectives:

- **Maintain ISO 27001 Certification:**
Deloitte Belgium commits to maintaining its ISO 27001 certification, ensuring a systematic and continuous approach to information security management for client data.
- **Achieve Continuous Security Score Improvement:**
Deloitte Belgium commits to continuously improving security scores through third-party assessments, benchmarking against industry standards, and implementing remediation measures.
- **Maintain Client Trust:**
Deloitte Belgium commits to maintaining the highest standards of data protection and confidentiality, ensuring that clients can trust that their data is secure with us.



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ENTITY-SPECIFIC

Quality of services

Client feedback

Client feedback gives our clients a voice within Deloitte and helps us understand and improve their experience. Through our dedicated firm-wide Client Feedback Programme, we provide leadership with insights into how clients perceive working with Deloitte. This enables us to assess our performance and impact, better understand our clients’ evolving needs and identify opportunities to improve. Ultimately, these insights help us strengthen our client relationships and remain a trusted partner.

We capture the voice of our clients through three distinct channels, each providing unique insights into different dimensions of our client relationships²⁶. The input from these channels is monitored, analysed and used to create actionable insights that are shared regularly with our leadership, partners and managers.

- a. Our **Engagement Review** surveys clients at key project milestones to obtain rapid, direct feedback on service quality, enabling us to build on our strengths and act on areas for improvement. In FY26, our Engagement Review score reached 8.7 out of 10, based on 632 data points across our engagements.
- b. **Client Service Assessments (CSAs)** are comprehensive interviews with the client’s C-suite conducted by a member of the internal Client Feedback team who is independent from the client service 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. Our FY26 CSA score was 8.7 out of 10, based on 61 interviews.
- c. Finally, our **Bid Debrief** process captures feedback from clients directly involved in our tendering process, focusing on people, price and proposition. This rapid feedback from wins and losses provides deeper understanding of our competitive positioning and helps us continuously improve our proposal process. Our FY26 Bid Debrief score was 8.5 out of 10, based on 24 interactions.

These three channels work together to create a broader, multi-channel view of client perceptions across multiple touchpoints and relationship stages. The consistency of our scores across Engagement Reviews, CSAs, and Bid Debriefs, all in the 8.5-8.7 range, suggests positive feedback trends across the engagements covered by these channels. We are committed to empowering our clients to excel and to providing great service that aims to meet clients’ changing needs. Our Client Feedback Programme remains central to this commitment, helping ensure that client feedback informs our strategy, operations and culture.

²⁶ Scores reported are based on Deloitte Belgium’s Client Feedback Programme for the reporting period FY26. These scores reflect feedback from clients who participated in the respective feedback channels and do not represent all Deloitte clients or engagements.

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ENTITY-SPECIFIC | QUALITY OF SERVICES

Sustainability client stories

Carbon Gap
*Embedding carbon removal into industrial waste management*²⁷

Carbon dioxide removal (CDR) is critical to meeting global climate targets. According to the IPCC, many modelled pathways that limit warming to around 2°C include some level of carbon dioxide removal, although the role and scale vary by scenario²⁸. Yet a significant gap persists: industries and policymakers often lack awareness of how CDR technologies can be effectively integrated into existing operations, and how the business cases for adoption can be set up.

Carbon Gap, an independent advisory organisation supporting European decision-makers, partnered with Deloitte through the Beyond Value Chain Mitigation (BVCM) programme to bridge this knowledge gap, to help address this knowledge gap and support more informed consideration of 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. Deloitte’s expertise informed the development of strategies to address the client’s needs effectively. Deloitte partnered with Carbon

²⁷ This case study describes advisory work performed for a client and is provided for general informational purposes only. It does not constitute legal, regulatory, engineering, scientific, or investment advice. Any references to potential emissions outcomes or policy effects are illustrative and depend on assumptions, regulatory developments, and technology performance.

²⁸ https://www.ipcc.ch/report/ar6/wg3/downloads/outreach/IPCC_AR6_WGIII_Factsheet_CDR.pdf, IPCC Sixth Assessment Report, published in 2022

Gap to develop an analytical framework and identify three sectors identified for further policy analysis for carbon removal policy integration: wastewater treatment, concrete recycling and mining.

The engagement included extensive research into CDR technologies and their practical applications, interviews with leading CDR providers and development of actionable policy recommendations at municipal, national and EU levels.

The final report details specific technologies, illustrative case studies and regulatory pathways to foster CDR adoption, distinguishing between facilitating measures and embedded regulatory approaches.

The report suggests that, if enabling policies, economics and technology deployment align, these sectors could potentially contribute to net-negative outcomes and may help address residual emissions in harder-to-abate sectors.²⁹

Through this collaboration, Deloitte and Carbon Gap are paving the way for more effective carbon removal deployment, aiming to inform policy discussion on carbon removal and sustainable industry practices.

²⁹ Actual outcomes depend on policy adoption, technology performance, and other factors.



The most important message of this study is that high-durability carbon dioxide removal can be designed into the rules of real economy sectors, not left as an optional “add-on” for voluntary markets. This collaboration shows how mining, wastewater and concrete waste each have a different version of the same opportunity: use existing industrial waste flows, keep emission abatement costs manageable and create durable carbon removal as part of existing European infrastructure.

ALEXANDER MAKELA
CHIEF POLICY OFFICER AT CARBON GAP³⁰

³⁰ The above reflects the views of the identified speaker. Please note that cost outcomes will depend on project-specific circumstances. Client names and quotations are used with permission.



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ENTITY-SPECIFIC | QUALITY OF SERVICES

+Earth+³¹
Supporting a climate-tech startup to define its land regeneration strategy³²

In collaboration with Deloitte’s Sustainability & Climate team, +Earth+, a climate-tech startup developing AI-powered soil regeneration and carbon credit solutions, sought strategic support to clarify its market positioning and support investor-readiness efforts.

+Earth+ offers three integrated services: soil regeneration powered by science and AI (developed with sister company G-biotech), support for voluntary carbon-credit creation, with the certification process, and transaction facilitation, and the Earth+ Scan, an AI-driven monitoring tool that assesses soil health and optimises agricultural productivity while reducing costs.

Despite having a differentiated solution, +Earth+ lacked market clarity and strategic direction to attract investment and scale operations post-MVP.

Deloitte’s team conducted a comprehensive engagement spanning mission and strategy definition, market assessment of the voluntary carbon credit sector, competitive positioning analysis and value proposition development. The team identified key market players, assessed growth opportunities and created investor- and partner-facing messaging for potential investors and partners.

The collaboration delivered tangible outcomes: a refined sales pitch that resonates with investors and clients, a website prepared for launch, subject to client approval and applicable legal and compliance review and a clarified value chain visualisation for partnership discussions. These outputs intended to better position +Earth+ for funding discussions and to support evaluation of future scaling opportunities.

³¹ This case study reflects a specific client engagement; outcomes depended on the client’s circumstances and are not indicative of future results. References to potential funding, commercial, or environmental benefits are illustrative and do not constitute guarantees. Carbon-credit activities remain subject to applicable legal, market, and verification requirements.

³² Advisory support does not guarantee investment, funding, or scaling outcomes.



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ENTITY-SPECIFIC | QUALITY OF SERVICES

LCL Data Centers and Lamifil³³
From compliance to strategy: enhancing trust through (voluntary) CSRD reporting and assurance³⁴

In our experience, the second year of CSRD (Corporate Sustainability Reporting Directive) reporting has prompted some companies to shift focus from initial compliance to broader strategic integration. What began as a compliance imperative has evolved into a strategic opportunity. Companies that invested heavily in Year 1 implementation are now reallocating those resources towards deeper strategic focus, integrating sustainability teams within finance and strategy functions, articulating how investments align with material impact-related outcomes and clarifying the strategic ESG intention that underpins their reporting. The move is tangible: some organisations appear to be moving beyond initial compliance-focused implementation towards genuine integration of sustainability into decision-making.

As we also reflect on the evolving landscape of sustainability, the tone of sustainability reporting across Europe has shifted noticeably. Economic and political headwinds have reshaped conversations, yet behind the scenes, multiple companies remain heavily committed to the ESG agenda.

³³ This section contains client examples and statements reflecting the experiences and views of those organisations; outcomes may differ by company and context. Any assurance referenced is limited assurance only. References to CSRD/ESRS alignment do not imply that an entity is legally required to report under CSRD. Forward-looking statements are not guarantees of future performance. Client names and quotations used with permission.

³⁴ External assurance may enhance the credibility of disclosed information within the scope of the engagement but does not eliminate the inherent limitations of sustainability reporting or constitute a guarantee.



We approach CSRD as a framework that helps us further integrate sustainability into decision-making

LAURENS VAN REIJEN
CEO AT LCL

Although the number of companies legally in scope of CSRD reporting has decreased following the Omnibus simplification package, there are companies that are reporting in accordance with CSRD/ESRS on a voluntary basis for business purposes. Furthermore, companies are also seeking assurance to provide sufficient comfort to their stakeholders. Two of our clients, LCL Data Centers and Lamifil, have published a voluntary CSRD report, including a limited assurance statement, over their accounting year 2025.

LCL has chosen to voluntarily report in alignment with CSRD/ESRS principles because they believe that clear reporting builds trust, sharpens their governance and provides stakeholders with deeper insight into how they create value and manage risks in a rapidly evolving environment. The CSRD report is seen as the next logical step in a long-term strategy in which sustainability is treated as a strategic pillar.

Lamifil is convinced that they are on the right track in terms of sustainability reporting, because a compelling and authentic ESG approach yields real value in customer conversations, in recruitment and in their overall reputation. The CSRD report helps them to present their data, targets and actions in a clear, transparent and structured way. The Board sees ESG as a genuine strategic asset, not merely a compliance exercise.

As an assurance provider, we believe that the value of CSRD reporting extends beyond regulatory compliance. Comprehensive sustainability reporting serves as a catalyst for internal alignment, enabling organisations to clarify their strategic priorities and integrate sustainability into core business decision-making. External assurance further amplifies this value by adding credibility and rigor to disclosed information, providing stakeholders with confidence in the data and commitments presented.

The examples of LCL Data Centers and Lamifil demonstrate that voluntary CSRD adoption, backed by independent assurance, is an approach that an increasing number of organisations are exploring, it is a strategic choice that forward-thinking organisations are making to build trust and embed sustainability into their core business model. As the regulatory landscape may continue to evolve, those who embrace this approach today may be better positioned to respond to evolving stakeholder expectations and regulatory developments.



ESG is truly embedded in how we run the business. The so-called ‘omnibus’ regulatory shifts do not change our approach towards full CSRD compliance.

FILIP GORIS
CEO AT LAMIFIL



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Policies & frameworks overview³⁵

Policy / Framework	Key Content & Objective	Function Accountable	Scope	Legal obligation / Global or Belgian initiative
ETHICS & INTEGRITY				
Global Principles of Business Conduct	Establishes ethical standards and expectations for all employees, including respect for human rights.	Ethics Office	All employees	Global Deloitte Standards
Code of Conduct	Defines behavioural expectations and professional standards, including anti-discrimination provisions.	Ethics Office	All employees	Global Deloitte Standards
Social Media Policy	Guides responsible social media use across personal and professional accounts.	Ethics Office	All employees	Global Deloitte Standards
Anti-Discrimination and Anti-Harassment Policy	Explicitly prohibits discrimination and harassment based on protected characteristics; ensures equal treatment and safe working environment.	Ethics Office	All employees	EU Non-Discrimination Directives, Belgian Labour Law
Dress Code	Promotes professional yet inclusive dress standards.	Ethics Office	All employees	Belgian Labour Law, Global Deloitte Standards
Preventive Alcohol and Drug Policy	Prevention-focused approach to alcohol and drug use in work-related contexts.	Ethics Office & Prevention Advisor	All employees	Belgian Labour and Criminal Law, Global Deloitte Standards
Non-Retaliation Policy	Protects employees who report concerns or participate in investigations from retaliation.	Ethics Office	All employees	EU Labour Standards, Belgian Labour Law
Familial and Personal Relationship Policy	Describes which personal and familial relationships are allowed at Deloitte; disclosure and mitigation measures when conflicts of interest arise.	Ethics Office	All employees	Belgian Labour Law, Global Deloitte Standards
Belgian Reporter Guide	Explain investigation process when employee reports unethical behaviour to Ethics Office.	Ethics Office	All employees	Belgian Labour Law, Global Deloitte Standards
Global Human Rights Statement	Affirms Deloitte's commitment to human rights as fundamental to our Purpose and Shared Values.	Ethics Office and People & Purpose	All	UN Guiding Principles on Business and Human Rights, Universal Declaration of Human Rights
Whistleblowing Policy	Provides framework for reporting misconduct, including discrimination and human rights violations, confidentially.	Ethics Office	All employees and third parties	EU Whistleblowing Directive

³⁵ Some of the policies were NSE policies during FY26 but all of them are approved at Belgian level and remain applicable for Deloitte Belgium as of 1 June 2026 with the transition to EMEA.

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POLICIES & FRAMEWORKS OVERVIEW

Policy / Framework	Key Content & Objective	Function Accountable	Scope	Legal obligation / Global or Belgian initiative
ANTI-CORRUPTION				
Anti-Corruption Policy	Organisational commitment to zero tolerance for bribery, corruption and financial crime in all its forms. <ul style="list-style-type: none">• prohibits solicitation, acceptance or offer of bribes in any form• clear expectations for ethical conduct• guidance on identifying and reporting corruption risks and incidents• commitments to compliance with all applicable anti-corruption laws and regulations, including the Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act.	Practice Protection Group	Covers all employees, partners and contractors, and covers conduct both during and outside working hours.	Legal obligation, Global Standard
Entertainment and Gifts Policy	Guidelines for the provision and acceptance of entertainment and gifts in business contexts. <ul style="list-style-type: none">• appropriate business practices when used appropriately• prohibits gifts and entertainment that could be perceived as bribes or that could create conflicts of interest• requires transparency and documentation of all entertainment and gifts• prohibits gifts to government officials and other high-risk recipients.	Practice Protection Group	Covers all employees, partners and contractors, and covers conduct both during and outside working hours.	Belgian initiative
SUSTAINABLE & RESPONSIBLE SUPPLY CHAIN				
Belgian Sustainable Procurement Policy (February 2026)	Mandates ESG compliance and SBTi alignment for all suppliers to ensure climate action supports the 1.5°C target. It operationalises UN, ILO, and OECD frameworks to guarantee fair labour practices, human rights and environmental protection across the entire value chain.	Procurement team	All suppliers	Belgian initiative

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G1-1, G1-2, G1-3

Board and corporate governance

Policies & frameworks

Deloitte Belgium operates through a multi-tiered governance structure comprising the holding entity (Deloitte Belgium) and the Operating Entities. The Operating Entities are:

- Deloitte Accountancy Tax & Legal Services BV/SRL
- Deloitte Global Tax Center (Europe) BV/SRL
- Deloitte Bedrijfsrevisoren/Réviseurs d’Entreprises BV/SRL
- Deloitte Consulting & Advisory BV/SRL
- Deloitte Forensic Services BV/SRL

Deloitte Services & Investments NV is the legal entity providing central services to all legal entities (finance, talent, IT, etc.) and Deloitte Finance CV is the finance entity.

This structure is designed to ensure effective oversight, clear accountability, and consistent application of governance principles across all levels of the organisation.

The governance framework is built on three pillars:

1. formal policies and governance charters that define roles, responsibilities and decision-making authority
2. operational actions and control mechanisms that translate policies into practice
3. measurable targets and performance indicators that enable monitoring and continuous improvement.

This integrated approach ensures that business conduct standards are not merely aspirational but are embedded in daily operations and subject to regular review and accountability.

Deloitte Belgium is committed to adopting and maintaining a comprehensive governance framework that reflects best practices in corporate governance and aligns with international standards and regulatory requirements. The articles of association of the Belgian legal entities establish clear principles for board composition, committee structure, stakeholder engagement and ethical conduct, ensuring consistent and best governance practices across Deloitte Belgium and its Operating Entities³⁶.

Actions

Deloitte Belgium

The Board of Directors of Deloitte Belgium is the primary governance body responsible for pursuing sustainable value creation by setting strategy, providing effective leadership, and supervising performance. The Board adopts an inclusive approach that balances the legitimate interests of shareholders with those of other stakeholders, including employees, clients, regulators and society. The Board’s medium, and long-term, strategy is developed through executive management proposals, which the Board regularly evaluates and refines to ensure alignment with evolving business priorities and stakeholder expectations.

The Board ensures that the Impact Report provides a comprehensive and transparent view of the company’s performance, including sufficient information on societal concerns and relevant environmental, social and governance indicators. In addition to the Board, Deloitte

Belgium’s governance structure includes the Executive Committee and the Partnership Council, both of which operate under Board-approved mandates and governance frameworks.³⁷ These committees are responsible for translating Board strategy into operational execution, managing key business functions and ensuring that governance principles are consistently applied throughout the organisation.

Operating Entities

The Operating Entities have their own governance structure, each of which maintains its own Board of Directors and Management Committee to ensure effective local governance per legal entity, while taking into account Deloitte Belgium’s overall governance framework and strategic direction.

A comprehensive description of the governance structure, including all boards and their respective roles and responsibilities, can be found in the section Management Review - Corporate governance of this report.

36 See section Management review - Reporting entity structure for more information.

37 As from 1st June 2026, the Partnership Council was replaced by Supervisory Board and its competencies were increased as oversight body.

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Targets

Deloitte Belgium

	Meeting	Remit
Board of Directors	Whenever the interests of the company require and in accordance with good governance practices	General management organ performing regular oversight of strategy, performance, risk management, and compliance matters.
Executive Committee	Whenever the interests of the company require	Update at regular intervals on the operation and activities of the company and the companies in which it holds an interest, the financial situation and cash position of the company and important events or decisions concerning the company and its subsidiaries.
Partnership Council	Whenever the interests of the company require	Until 31 May 2026, it ensured that compensation, talent and organisational culture matters receive consistent attention and oversight. The Chair of the Board has full access to all information necessary to perform his or her duties and may request information and explanations from management as needed. From 1 June 2026, it was replaced by Supervisory Board.

Operating Entities

	Meeting	Remit
Board of Directors	Whenever the interests of the company require and in accordance with good governance practices	General management organ performing adequate oversight of local operations for the relevant Operating Entity.
Management Committee	Whenever the interests of the company require	Responsible for the responsive operational management and timely decision-making on matters delegated to the committee that do not require Board approval.

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Ethics & Integrity

Policies & frameworks

Ethics and integrity are essential to Deloitte Belgium’s identity, reputation and long-term success. They are material to our organisation for the following critical reasons:

- our reputation rests on the personal ethics of every professional at Deloitte and maintaining the highest ethical standards is essential to preserving stakeholder trust and confidence
- ethical business conduct is essential to legal and regulatory compliance, protecting the organisation from legal, financial and reputational risks
- a strong ethical culture supports employee engagement, retention and wellbeing by creating a workplace where people feel safe, respected and empowered to do the right thing
- ethical business practices are essential to responsible corporate citizenship and to making a positive contribution to society
- ethics and integrity are core to our Shared Values and organisational purpose, guiding how we lead, serve and collaborate.

Global Principles of Business Conduct

Deloitte Belgium operates under the Global Principles of Business Conduct, which establish the ethical foundation for all Deloitte professionals. These principles outline our commitments to integrity, quality, professional behaviour and respect for diversity while emphasising that reputation rests on personal ethics. The Global Principles are built on five Shared Values that guide our conduct and decision-making: Lead the Way, Serve with Integrity, Take Care of Each Other, Foster Inclusion and Collaborate for Measurable Impact. These values are not merely aspirational statements but are embedded in our policies, practices and daily interactions.

Code of Conduct

The Code of Conduct establishes the ethical foundation for all Deloitte professionals in Belgium. The Code outlines clear commitments to integrity, quality, professional behaviour and respect for diversity. It emphasises that our reputation rests on the personal ethics of every professional at Deloitte and that each individual is responsible for upholding the highest ethical standards. The Code applies to all employees, partners and contractors and covers conduct both during and outside working hours.

Non-Retaliation Policy

Deloitte Belgium’s Non-Retaliation Policy protects all Deloitte personnel who report ethics, compliance or related concerns in good faith from any negative repercussion that results from their reporting. The policy establishes clear reporting channels and investigation procedures to address reports of retaliation. The policy defines retaliation broadly to include any adverse action taken against an employee

because they reported a concern in good faith. The policy commits to disciplinary action up to and including termination for those engaging in retaliatory behaviour.

Familial and Personal Relationship Policy

Deloitte Belgium’s Familial and Personal Relationship Policy permits personal and familial relationships at Deloitte unless they create real or perceived conflicts of interest. The policy requires disclosure and mitigation measures when reporting lines or client relationships are affected. The policy applies consistently regardless of gender, marital status or sexual orientation, ensuring fair and equitable treatment of all employees.

Anti-Discrimination and Anti-Harassment Policy

Deloitte Belgium is determined to maintain a workplace free from harassment, sexual harassment and discrimination based on protected characteristics. Our Anti-Discrimination and Anti-Harassment Policy establishes clear commitments to creating an inclusive and respectful workplace. The policy includes clear reporting procedures and investigation protocols to address allegations of harassment or discrimination. The policy prohibits retaliation against those who report in good faith and establishes disciplinary measures for violations, up to and including termination of employment.

Social Media Policy

Deloitte Belgium’s Social Media Policy guides all professionals on responsible social media use across personal and professional accounts. The policy requires that all social media activities align with firm values and prohibits the disclosure of confidential information,



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inappropriate content or commentary on clients. The policy applies to all internal and external platforms, both during and outside working hours. The policy recognises that social media activity can reflect on Deloitte’s reputation and requires all professionals to exercise discretion and responsibility in their online conduct.

Deloitte Preventive Alcohol and Drug Policy

Deloitte Belgium’s Preventive Alcohol and Drug Policy takes a prevention-first approach to substance use in work-related settings. It prohibits illegal substances and impaired judgment, while reinforcing that employees represent Deloitte both within and beyond the office environment.

Belgian Reporter Guide

Deloitte Belgium’s Reporter Guide explains the investigation process when an employee reports unethical behaviour to the Ethics Office. The guide outlines six steps from initial report through case closure and retaliation monitoring. The guide provides reassurance about confidentiality, support options and clarifies that investigations are conducted thoroughly while protecting reporter identity when requested. The guide is designed to empower employees to report concerns and to provide transparency about how reports are handled.

Global Human Rights Statement

Deloitte Belgium operates under the Global Human Rights Statement, which outlines our commitment to respecting and promoting human rights across all our operations. The statement establishes our commitment to freedom of association and the elimination of discrimination in employment.

Deloitte Dress Code

Deloitte Belgium’s Dress Code Policy promotes professional yet inclusive dress standards that respect religious, cultural and gender expression needs while maintaining high professional standards appropriate to client environments. The policy encourages discretion in choosing between formal business attire or business casual in Deloitte offices, recognising that different client environments may have different expectations. The policy is designed to support an inclusive workplace where all employees feel comfortable and respected.

Actions

Ethics governance and leadership

Deloitte Belgium has established a robust ethics governance structure aimed at ensuring the consistent implementation of our ethics strategy and the effective management of ethics risks. The Ethics Office is led by the Chief Ethics Officer and supported by two ethics team members who are responsible for developing and implementing ethics policies, investigating ethics concerns, and providing guidance to employees on ethical issues. The Ethics Office is further supported by an external advisor who is an expert in philosophy and ethics and is available upon request to support the ethics team. This external advisor brings an outside perspective and offers an independent viewpoint on societal and geopolitical challenges, ensuring that our ethics approach remains grounded in broader societal values and expectations.

On a frequent basis, the Chief Ethics Officer reports on ethics issues, trends and the progress of the ethics programme to the Board of Directors of Deloitte Belgium and its committees (the Executive and the Partnership Council) ensuring that ethics is a priority at the highest

levels of the organisation. The Chief Ethics Officer and ethics team regularly have a place at the table with other internal stakeholders, such as the People & Purpose Executive team and the Committee for Safety & Prevention at Work, to share perspectives and ensure that ethics is integrated across all organisational functions.

Ethics Council

The ethics team is supported by an Ethics Council that gathers bi-annually to discuss ethics matters. The Ethics Council serves an advisory function on business unit-specific ethics matters and provides oversight of the implementation of all ethics policies. The Council is responsible for taking care of onboarding training for new hires and supporting brand stewardship and people empowerment. The Council also focuses on psychological safety and voice-raising culture, professional and ethical behaviour standards and AI governance and responsible technology.

- The Ethics Council is composed of representatives from across the organisation, including:
- the Chief Risk Officer who provides reputational impact assessment
 - the Chief Ethics Officer who serves as permanent chair and coordinator
 - an external advisor who provides impartial oversight and outside-in perspective
 - a lawyer who ensures regulatory alignment and identifies legal risks
 - a member of the Independence team who assesses independence risks
 - the People & Purpose Lead who enables people-centric approaches
 - business unit representatives who provide business context, implementation feedback and insights from their respective areas.



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G1-1, G1-2, G1-3 | ETHICS & INTEGRITY

Communication and training on ethics and integrity

Deloitte Belgium actively fosters awareness and understanding of ethics and integrity across the organisation. We achieve this through a multi-layered approach that engages employees at every stage of their journey with us.

Our Chief Ethics Officer and external advisor lead regular firmwide discussions that bring ethical challenges to the forefront, while our ethics episodes provide practical guidance on navigating real-world dilemmas. New joiners are introduced to our ethics policies and expectations during ethics introduction sessions, ensuring alignment from day one. For the broader workforce, Dilemma Season 2, our latest video-based mandatory training, explores ethical scenarios in engaging and relatable ways that resonate with employees across roles.

Leadership receives particular attention through our Leading with Integrity programme, which equips new leaders with the tools and mindset to model ethical behaviour and shape our organisational culture. Each new partner meets one-on-one with the Chief Ethics Officer to reinforce this commitment. Beyond these flagship initiatives, we provide role-specific mandatory ethics training tailored to the unique responsibilities and decision-making contexts within different parts of the firm.

Analysis and reporting on ethics

Deloitte Belgium conducts regular analyses and reporting on case data, risk assessments and surveys to understand the state of our ethical culture and identify areas for improvement. We conduct an Annual Ethics Risk Assessment that includes sounding board sessions with employees of different levels, genders and business units

to gain insights into their perspectives on ethics and ethical risks to the firm. We also conduct a firmwide Annual Ethics Survey that gathers results and comments, allowing us to draw conclusions about what people want and need in terms of ethics and integrity at Deloitte. The possibility to analyse results by level, gender, age and other demographic factors helps us to take targeted actions where needed.

Case management

Our people play a critical role in supporting Deloitte Belgium's Ethics and Integrity programme and are encouraged to speak up whenever they have concerns about ethical matters. To support this, Deloitte Belgium maintains a threefold reporting system through which all parties, internal and external to the firm, can raise an inquiry, submit a notification, or file an allegation.³⁸ This approach allows concerns to be addressed in a way that reflects the nature and circumstances of each situation. Reports can be made via the reporting channels described under S1-2 Engagement with own workforce and workers' representatives.

All cases are treated confidentially and investigated by the Ethics team, when necessary, with other stakeholders consulted only on a need-to-know basis. Where appropriate, action is taken through a range of disciplinary measures, and cases are monitored after closure in line with the Non-Retaliation Policy.

³⁸ *Inquiry: A request for guidance with or advice on a situation or a policy*
Notification: The flagging of any observed or experienced misconduct for awareness and documentation purposes, without triggering a formal investigation or disciplinary process
Allegation: A formal report of observed or experienced misconduct that triggers an ethics investigation, which may result in disciplinary measures



Targets

Mandatory ethics training completion

Deloitte Belgium targets a completion rate of 97% for all mandatory ethics e-learning, reflecting our commitment to ensuring that all employees receive essential ethics training. We recognise that ethics training is fundamental to creating a culture where employees understand our ethical expectations and have the knowledge and skills to make ethical decisions. We track completion rates for all mandatory ethics training programmes and work to identify and support employees who have not yet completed required training.

Speaking up and reporting

While Deloitte Belgium does not set quantitative targets with regards to reporting, we strongly encourage people to speak up when they observe or experience unethical behaviour. Our approach focuses on continuous governance improvement, regular training and awareness initiatives and good monitoring mechanisms rather than numerical targets.

We do consider one allegation per one hundred employees per year to be a normal or average amount of ethics reports. This metric is not a target but rather a number to compare our own statistics with and to assess whether our ethics culture is healthy and functioning as intended. We are committed to maintaining a culture where employees feel confident reporting misconduct without fear of retaliation and where all reports are investigated thoroughly and fairly.

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Metrics

Case statistics for FY26

Report type	# of reports	(Partially) Substantiated % ³⁹
Inquiry ⁴⁰	38	/
Notification ⁴¹	18	/
Allegation ⁴²	39	56%
Disrespectful treatment	18	47%
Discrimination	2	Ongoing
Human rights	1	0%
Other	18	66.7%
By external parties (clients and end-users)	5	
By workers in the value chain	0	
Reports through whistleblower procedure	0	

³⁹ Substantiated: The investigation found sufficient evidence to support that the alleged misconduct occurred as reported.
Partially substantiated: Some, but not all, of the allegations are supported by evidence, or the alleged misconduct occurred but with less severity or frequency than reported.

⁴⁰ Inquiry: A request for guidance with or advice on a situation or a policy.

⁴¹ Notification: The flagging of any observed or experienced misconduct for awareness and documentation purposes, without triggering a formal investigation or disciplinary process.

⁴² Allegation: A formal report of observed or experienced misconduct that triggers an ethics investigation, which may result in disciplinary measures.



Mandatory ethics learning completion rates (FY26)

E-Learning programme	Completion rate
Respect & Inclusion	97.1%
Integrity Imperative	98.2%
Dilemma Season 2	91.1%
Course-taking Integrity	98.3%
Managers as Ethical Champions	92%
Leaders as Ethical Champions	88.9%

Leading with integrity workshop participation (FY26)

Programme	Participate rate
Session for newly promoted Directors	100%
One-on-one meeting with newly promoted Partners	100%

Ethics Survey results (FY26)

In FY26, the survey had a response rate of 48%, 14% higher than in the previous fiscal year.

Survey question	Response rate
Believe Deloitte is an ethical place to work	97%
Feel confident reporting misconduct without fear of retaliation	89%
Feel prepared to respond to ethical issues	95%

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Business conduct

G1-1, G1-2, G1-3, G1-4

Anti-corruption

Policies & frameworks

Anti-corruption is a cornerstone of Deloitte Belgium’s commitment to ethical business conduct and regulatory compliance. We recognise it as material to our organisation for the following reasons:

- corruption undermines trust in financial systems, global commerce and economic stability, and Deloitte is dedicated to upholding the highest standards of integrity and transparency
- anti-corruption compliance is essential to legal and regulatory compliance, protecting the organisation from legal, financial and reputational risks associated with violations of anti-corruption laws and regulations
- anti-corruption measures are essential to protect our clients, stakeholders and society from the harmful effects of corruption and financial crime
- anti-corruption is core to our Shared Values and organisational purpose, guiding how we conduct business and interact with clients, partners and stakeholders
- anti-corruption measures are essential to maintain stakeholder trust and confidence in Deloitte and our ability to deliver quality services with integrity.

Actions

Comprehensive Anti-Corruption Framework

Deloitte Belgium has implemented a fully comprehensive Anti-Corruption Framework that consists of seven integrated elements designed to mitigate the risk of corruption within the organisation and support employees and partners with guidelines to identify and report corruption if needed. These seven elements work together

to create a robust anti-corruption culture and governance structure.

1. **Governance** to establish clear roles, responsibilities and accountability for anti-corruption compliance at all levels of the organisation. The Anti-Corruption Leader and Chief Risk Officer (CRO) determine the anti-corruption programme strategy and objectives, ensuring that anti-corruption is a priority at the highest levels of the organisation.
2. **Policies, procedures and guidelines** to establish clear expectations for ethical conduct and provide guidance on identifying and managing corruption risks. These policies are communicated to all employees and are regularly reviewed and updated to reflect evolving regulatory requirements and business practices.
3. **Training and communication** to ensure that all employees understand anti-corruption expectations and have the knowledge and skills to identify and report corruption risks. Training and communication initiatives keep anti-corruption top of mind and reinforce the organisation’s commitment to ethical conduct.
4. **Risk assessment, testing and monitoring** to involve systematic identification, assessment and monitoring of corruption risks across the organisation. This includes testing of controls and monitoring of transactions and activities to identify potential corruption risks.
5. **Third party due diligence** involves screening and assessment of third parties, including clients, vendors and business partners, to identify corruption risks before engaging with them. This helps ensure that Deloitte does not inadvertently facilitate or enable corruption through its business relationships.

6. **Consultation and incident response** to provide employees with access to guidance and support when they have questions about anti-corruption compliance or when they identify potential corruption risks. This includes consultation with the Anti-Corruption Leader and other compliance resources.
7. **Investigations**, for which Deloitte has ethics reporting channels in place to enable employees to report corruption concerns and incidents. All reports are investigated thoroughly and fairly, and appropriate action is taken in response to substantiated violations.

Deloitte Belgium aimed at ensuring compliance with both local and international regulations, including the Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act. Anti-corruption measures are embedded in our operations from client acceptance to project execution. This integrated approach ensures that anti-corruption is not an afterthought but is embedded in how we conduct business.

Targets & metrics

Corruption and bribery represent significant risks to organisational integrity, stakeholder trust and regulatory compliance. Transparent reporting on corruption and bribery metrics is essential to demonstrating our commitment to anti-corruption and to enabling stakeholders to assess the effectiveness of our anti-corruption controls and governance. These metrics are material because they reflect the state of our ethical culture, the effectiveness of our training and awareness initiatives, and our ability to identify and respond to corruption risks.

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Annual policy confirmation and compliance

Deloitte Belgium is committed to maintaining zero tolerance for corruption and bribery in all forms. We target maintaining a 100% annual policy confirmation rate, ensuring that all employees have read, understood and agreed to comply with anti-corruption policies. This annual confirmation process is a key control mechanism to ensure that all employees are aware of anti-corruption expectations and have the opportunity to ask questions or raise concerns. In FY26, Deloitte Belgium confirmed that all employees have read, understood and agreed 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. This 100% confirmation rate demonstrates strong commitment from all levels of the organisation to anti-corruption compliance.

Mandatory financial crime training

All Deloitte Belgium employees are required to complete anti-corruption training after being hired and every other year thereafter. The training includes applicable policies, corruption red flags, and case scenarios designed to help employees identify and respond to corruption risks. The mandatory Financial Crime e-learning reminds partners and employees of expectations related to anti-corruption and financial crime compliance. The training covers how to identify potential corruption and financial crime risks and how to address these risks. Additionally, all new joiners who start during the year receive an invitation to the mandatory Financial Crime e-learning course at the time they commence their employment, ensuring that all employees receive anti-corruption training early in their tenure. We target maintaining at least 95% completion of mandatory anti-corruption training, recognising that some employees may have legitimate reasons for delayed completion.

Deloitte Belgium’s mandatory Financial Crime training is conducted on a two-year cycle and forms a key component of the firm’s anti-corruption framework. The programme, launched in FY25, recorded a 98% completion rate in FY26, demonstrating strong employee engagement and commitment to maintaining awareness of corruption and financial crime risks. The training equips employees with the knowledge required to identify, escalate and report potential risks in line with Deloitte Belgium’s ethical and compliance standards.

All new joiners are required to complete the Financial Crime e-learning course as part of their onboarding process, ensuring that anti-corruption awareness is established from the outset of employment.

Reporting and escalation process

Deloitte Belgium has established a process for people to report and escalate corruption concerns and incidents. This process is designed to be accessible, confidential and free from retaliation. Employees can report concerns through multiple channels, including direct reporting to the Anti-Corruption Leader, through the ethics reporting channels, or through other designated reporting mechanisms. We are committed to investigate all reported corruption concerns thoroughly and fairly and to take appropriate action in response to substantiated violations.

In FY26, no substantiated incidents of corruption were reported to the Deloitte Belgium Anti-Corruption Leader. This is consistent with FY25, FY24, and FY23, during which no substantiated corruption incidents were reported. This record reflects the effectiveness of our anti-corruption controls, the strength of our ethical culture and the commitment of our employees to ethical conduct.

The absence of substantiated corruption incidents does not indicate a lack of reporting mechanisms or a culture that discourages reporting. Rather, it reflects the effectiveness of our preventive measures, including our comprehensive anti-corruption framework, regular training and awareness initiatives and robust due diligence processes. Deloitte Belgium maintains accessible reporting channels and a commitment to investigating all reports thoroughly and fairly, ensuring that any corruption risks are identified and addressed promptly.

Continuous improvement and compliance

Deloitte Belgium strives for continuous improvement of its anti-corruption programme and to maintaining and enhancing full compliance with all regulatory and other requirements. The organisation continues to strengthen its commitment to combating financial crime, focusing on anti-corruption, trade controls and anti-money laundering initiatives. This commitment is vital for safeguarding our integrity, protecting our stakeholders and ensuring compliance with regulatory requirements.

Alignment with regulatory frameworks

Deloitte Belgium’s anti-corruption metrics and reporting align with international standards and frameworks, including the Foreign Corrupt Practices Act (FCPA), the UK Bribery Act and other applicable anti-corruption laws and regulations. Our anti-corruption programme is designed to ensure compliance with these frameworks and to exceed minimum regulatory requirements. We are committed to maintain the highest standards of ethical conduct and to contribute to a global business environment free from corruption and bribery.

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G1-1, G1-2, G1-3

Sustainable & responsible supply chain

Policies & frameworks

Deloitte Belgium recognises that responsible procurement is fundamental to create a lasting impact that matters for business and planet.

We are committed to working collaboratively with our supply chain partners to achieve our ambitious sustainability objectives. As a leading business service practice in Belgium, we see it as our responsibility to actively engage with our suppliers, fostering innovation and incentivising them to improve and contribute meaningfully to objectives that positively impact societal development and global climate initiatives.

Deloitte Belgium operationalises its commitment to responsible procurement through four strategic pillars that address the complexity and accountability of our supply chain:

1. we are committed to understanding supply chain complexity through supplier segmentation and comprehensive baseline ESG requirements across all supplier categories
2. we prioritise identifying and mitigating key risks by implementing differentiated escalation frameworks based on supplier strategic importance, establishing improvement protocols for non-compliant suppliers, and enabling deviation request procedures for justified exceptions
3. we are committed to working collaboratively with suppliers to improve sustainability performance, supporting supplier decarbonisation through our Science Based Targets initiative (SBTi) Incentivisation Programme and implementing demand management strategies to reduce the impact of our procurement activities

4. we commit to setting ambitious yet achievable targets through a phased implementation roadmap (FY27–FY30) that recognises organisational and supplier capacity constraints and tracking progress through robust Key Performance Indicators (KPIs).

This multi-pillar approach ensures that our supply chain aligns with material sustainability topics and supports achievement of our organisational sustainability objectives.

The Belgian Sustainable Procurement Policy (February 2026) is grounded in and aligned with internationally recognised standards, regulatory frameworks and UN initiatives that reflect our commitment to human rights, labour standards and environmental protection. Our policy requires all suppliers to achieve compliance with SBTi commitments, ensuring that suppliers are meeting independent standards for ESG performance and that committed climate actions are aligned with limiting global warming to 1.5°C. Furthermore, our policy operationalises:

- the UN Guiding Principles on Business and Human Rights, aimed at ensuring fair wages, working conditions, labour rights, and freedom of association, with cascading requirements that extend accountability to sub-suppliers
- the ILO Declaration on Fundamental Principles and Rights at Work
- the OECD Guidelines for Multinational Enterprises, aimed at ensuring that suppliers respect fundamental human rights, maintain fair labour practices, and uphold the dignity of all workers in our value chain.



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G1-1, G1-2, G1-3 | SUSTAINABLE & RESPONSIBLE SUPPLY CHAIN

Actions

Deloitte Belgium has implemented the following key actions to operationalise its Sustainable Procurement Policy:

1. Sourcing

Think-Choose-Talk sustainability prompts integrated into the procurement ticketing system

The Central Procurement and Sustainability teams actively encourage practitioners logging a request in the procurement ticketing system to respond to three sustainability questions:

- **Think:** is this procurement necessary, or can we reduce/eliminate the need?
- **Choose:** what is the most sustainable option available?
- **Talk:** engage in open and continuous dialogue with our suppliers

Sustainability is embedded at the very start of every procurement decision, reducing unnecessary procurement and encouraging circular economy thinking.

Project Kick-off sustainability & circularity assessment

For significant purchases, critical sustainability and circularity questions are posed during scope definition to ensure ESG considerations are part of the procurement strategy from inception.

That way, major procurement projects incorporate sustainability objectives from the outset, enabling more strategic and impactful ESG outcomes.

ESG scoring in RFx evaluation

Suppliers are required to complete and return the ESG questionnaire with their formal proposal submission. The baseline ESG Requirements are incorporated into the

supplier’s scorecard and weighed alongside traditional procurement factors such as price, quality and delivery capability, representing 12% of the overall supplier evaluation scorecard. This approach enables comparative analysis of supplier sustainability performance during Request For Information processes.

ESG performance is a material factor in supplier selection, enabling comparative analysis of supplier sustainability performance and incentivising suppliers to improve their ESG maturity.

2. Contracting

All new and renewed Deloitte Belgium contracts with suppliers that exceed some defined thresholds must include sustainability clauses requiring suppliers to comply with:

- Responsible Procurement Policy (RPP): environmental, social and governance standards
- SBTi Commitment: commitment to Science Based Targets initiative or establishment of science-based targets.

Contractual obligations are aimed at ensuring that suppliers maintain and improve their ESG performance throughout the contract term, creating accountability and driving systemic change.

3. Supplier monitoring

Strategic meetings with Baseline ESG Requirements check

Deloitte Belgium conducts regular strategic meetings with key suppliers to review ESG performance, identify improvement opportunities and align on sustainability objectives.

ESG scores inform the identification of corrective measures and improvement initiatives across multiple ESG dimensions; results are integrated into the supplier management overview for ongoing monitoring and accountability.

Category Review meetings with ESG score integration

Baseline ESG Requirements are embedded in category-level reviews, providing insights that inform strategic decisions regarding supplier portfolio optimisation and sustainability roadmaps.

Category-level insights drive strategic decisions regarding supplier portfolio optimisation and sustainability roadmaps, aligned with the Preferred Supplier initiative.

4. ESG training for the Central Procurement team

Deloitte Belgium provides comprehensive ESG training to its Central Procurement team through:

- a. Annual Sustainable Procurement training session (community session): mandatory training covering:
 - Sustainable Procurement Policy overview and requirements
 - ESG assessment framework and scoring methodology
 - Supplier engagement best practices
 - Escalation procedures and case studies
- b. Ongoing guidance & support: Sustainability Officer provides expert guidance on ESG frameworks, standards and best practices to support Central Procurement team decision-making
- c. Knowledge sharing: Lessons learned and best practices are shared across the Central Procurement team through regular communications and case study discussions.



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G1-1, G1-2, G1-3 | SUSTAINABLE & RESPONSIBLE SUPPLY CHAIN



FY26 Status: 45% of procurement buyers participated in the annual Procurement training session (Community Session), representing a decline from 59% in FY25. This decline reflects resource constraints and competing priorities during the FY26 reporting period. Deloitte Belgium remains focused on increasing training participation to 75% by FY2030.

5. Supplier engagement

Preferred Supplier List development

Strategic suppliers demonstrating strong ESG performance are recognised and prioritised for future procurement opportunities, creating incentives for sustained excellence.

SBTi Incentivisation Programme for Strategic Suppliers

Deloitte Belgium actively supports and encourages Strategic Suppliers to commit to and achieve science-based emissions reduction targets driving positive environmental impact across our supply chain and supporting Deloitte’s climate objectives. The programme includes:

- Direct engagement and education on SBTi framework
- Recognition and incentives for SBTi commitment
- Biannual follow-ups to review progress and assess target-setting milestones

6. Results of efforts

Deloitte Belgium’s operationalisation of its Sustainable Procurement Policy has yielded measurable progress in supplier engagement and ESG commitment, particularly within its strategic supplier base. As we advance our sustainable procurement strategy, we are proud to highlight the commitment of our supplier partners who have embraced SBTi. These organisations demonstrate that ambitious climate action is not only possible but essential for building a resilient value chain: CHG-Meridian Belux and Brainbridge have successfully established and set their science-based targets. Beyond these formal commitments, many additional strategic suppliers have expressed willingness to commit to SBTi and have initiated the first steps of the process by calculating their greenhouse gas emissions following our engagement strategy.

The integration of ESG performance as a material factor in supplier selection has begun to reshape procurement decision-making across the organisation. These systemic changes have established a baseline ESG commitment across the entire supplier base, with category-specific requirements ensuring proportional and risk-based assessment aligned with supplier criticality.



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Targets
Reporting and KPI's

Key Performance Indicator (KPI)	Actual FY24	Actual FY25	Actual FY26	FY30 Target	Definition and calculation method
Supplier Sustainability & Compliance					
Strategic Supplier Engagement					
% of Strategic Suppliers with Yearly Strategic Meeting (excl. current tenders)	0%	10%	25%	75%	Proportion of Strategic Suppliers who have participated in at least one annual strategic meeting with Deloitte, excluding those currently involved in tender processes. These meetings are intended to strengthen collaboration, review performance, escalate underperformance, and align on mutual (ESG) objectives. # Strategic Suppliers with a yearly strategic meeting (excluding current tenders) / Total number of Strategic Suppliers.
% of Strategic Suppliers compliant with the Responsible Procurement Policy (RPP)	0%	1%	7%	90%	Percentage of Strategic Suppliers whose contracts incorporate the Responsible Procurement Policy (RPP), ensuring adherence to Deloitte's standards for responsible and ethical procurement and supplier code of conduct. # Strategic Suppliers with contracts including the RPP / Total # Strategic Suppliers.
% of Strategic Suppliers with environmental, labour & human rights clauses	0%	1%	7%	90%	Percentage of Strategic Suppliers whose contracts incorporate the Responsible Procurement Policy (RPP), ensuring adherence to Deloitte's standards for responsible and ethical procurement and supplier code of conduct.
% of Strategic Supplier Contracts (signed before 2025) Amended to Include Sustainability Clause	0%	0%	1%	50%	Proportion of Strategic Suppliers Contracts signed before 2025 and amended to include the Sustainability clause. # Strategic Suppliers contracts signed before 2025 amended to include sustainability clause/ Total # Strategic Suppliers contracts.
Climate Commitments					
% of Strategic Suppliers that are SBTi Committed or have SBTi Targets Set	Unknown	42%	38%	67%	Proportion of Strategic Suppliers who have formally committed to the Science Based Targets initiative (SBTi) or have established SBTi-aligned targets, supporting Deloitte's climate goals. # Strategic Suppliers that are SBTi committed or have SBTi targets set / Total # Strategic Suppliers.
% of Strategic Suppliers Followed Up Yearly Regarding SBTi Commitment	0%	0%	50%	65%	Proportion of Strategic Suppliers who receive biannual follow-ups from Deloitte to review progress on their SBTi # Strategic Suppliers followed up twice yearly on SBTi commitment / Total # Strategic Suppliers. Follow-ups include reviewing SBTi commitment status, requesting progress updates and assessing target-setting milestones.
Supplier Monitoring and Evaluation					
% of Strategic Suppliers receiving yearly sustainable evaluation questionnaire	0%	0%	0%	90%	Proportion of Strategic Suppliers who have been issued a Sustainability Evaluation Questionnaire annually, to assess their sustainability practices and performance. # Strategic Suppliers issued a yearly Sustainability Evaluation Questionnaire / Total # Strategic Suppliers.
% of Strategic Suppliers that returned yearly sustainability evaluation questionnaire (expected return ratio)	0%	0%	0%	20%	Proportion of Strategic Suppliers who have completed and returned the annual Sustainability Evaluation Questionnaire, providing Deloitte with critical sustainability data. # Strategic Suppliers that have returned a yearly Sustainability Evaluation Questionnaire / Total # Strategic Suppliers.
% of targeted suppliers that have gone through a CSR on-site audit	0%	0%	0%	0%	Proportion of Strategic Suppliers who have gone through a CSR on-site audit. # Strategic Suppliers that have gone through a CSR on-site audit / Total # Strategic Suppliers.
Internal Capability					
% of buyers across all locations who have received training on sustainable procurement (Community Session)	Unknown	59%	45%	75%	Proportion of procurement buyers who have participated in an annual Sustainable Procurement training session (Community Session). The training aims to enhance buyers' knowledge and skills in sustainable procurement practices aligned with Deloitte's sustainability objectives. # buyers who have received yearly Sustainable Procurement training (Community Session) / Total # buyers.



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ENTITY-SPECIFIC

Economic performance

Deloitte Belgium operates as a professional services organisation delivering consulting, audit, tax, and advisory services across diverse industries and regions. The firm’s revenue streams are generated through the delivery of high-value services to a diverse client base, with revenue directly linked to the chargeable hours performed by client service staff and the pricing strategies applied to those services, as well as to technology supporting the engagement delivery. Deloitte Belgium’s economic performance is monitored through systematic tracking of revenue generation, operational efficiency, and financial health. The firm maintains robust financial management systems and controls aimed at ensuring accurate revenue recognition, financial reporting and compliance with all applicable Belgian regulations and accounting standards.

Policies & frameworks

Revenue recognition at Deloitte Belgium is governed by the Deloitte Network accounting policy framework and complies with all applicable Belgian regulations and accounting standards.

Actions

Deloitte Belgium implements systematic monitoring controls aimed at ensuring a correct application of revenue policies across all organisational levels. These controls include:

Revenue tracking and reporting: Deloitte Belgium maintains comprehensive systems for tracking revenue generation by service line, client, industry and geography. Revenue data is captured through the firm’s time and billing systems, which record chargeable hours and associated pricing for all client service activities.

Financial controls and compliance: Deloitte Belgium implements internal controls aimed at ensuring that all revenue is recognised in accordance with the established revenue recognition policy and applicable accounting standards. These controls include regular reconciliation of revenue data, review of billing practices and validation of revenue recognition entries.

Operational monitoring: Deloitte Belgium monitors operational metrics related to revenue generation, including chargeable hours, utilisation rates and pricing realisation, to identify trends, opportunities and areas for improvement in revenue performance.

Targets

Revenue performance is monitored as a key operational and financial metric, with ongoing assessment of market conditions, client demand and competitive positioning to inform strategic planning and resource allocation decisions.

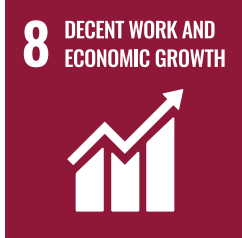
Metrics

Deloitte Belgium measures economic performance through the following key metrics:

Revenue (absolute figure and growth)

Revenue is considered as a crucial metric for measuring the economic and operational success of Deloitte Belgium because it directly reflects the firm’s ability to attract and retain clients, deliver valuable services and generate sustainable business growth. As a professional services organisation, Deloitte Belgium’s revenue streams indicate the demand for its consulting, audit, tax, and advisory services across diverse industries and regions. Strong revenue performance demonstrates effective client engagement, competitive positioning, and operational efficiency, while also providing the financial resources necessary to invest in talent, innovation and technology.

Revenue growth, measured as the percentage change in revenue from the prior year, serves as a key indicator of Deloitte Belgium’s market relevance, business momentum and capacity to create long-term value for stakeholders.



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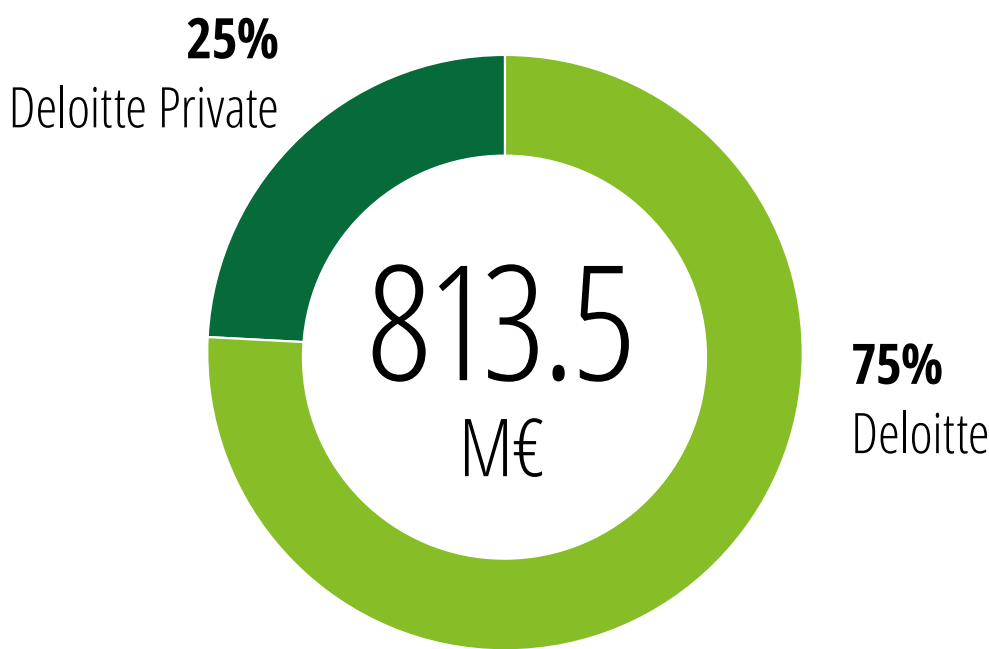
Economic performance

ENTITY-SPECIFIC | ECONOMIC PERFORMANCE

FY26 total revenue:

Total net revenue for Deloitte Belgium in FY26 amounts to €813.5 million, which represents a slight decline of 1% compared to previous year.

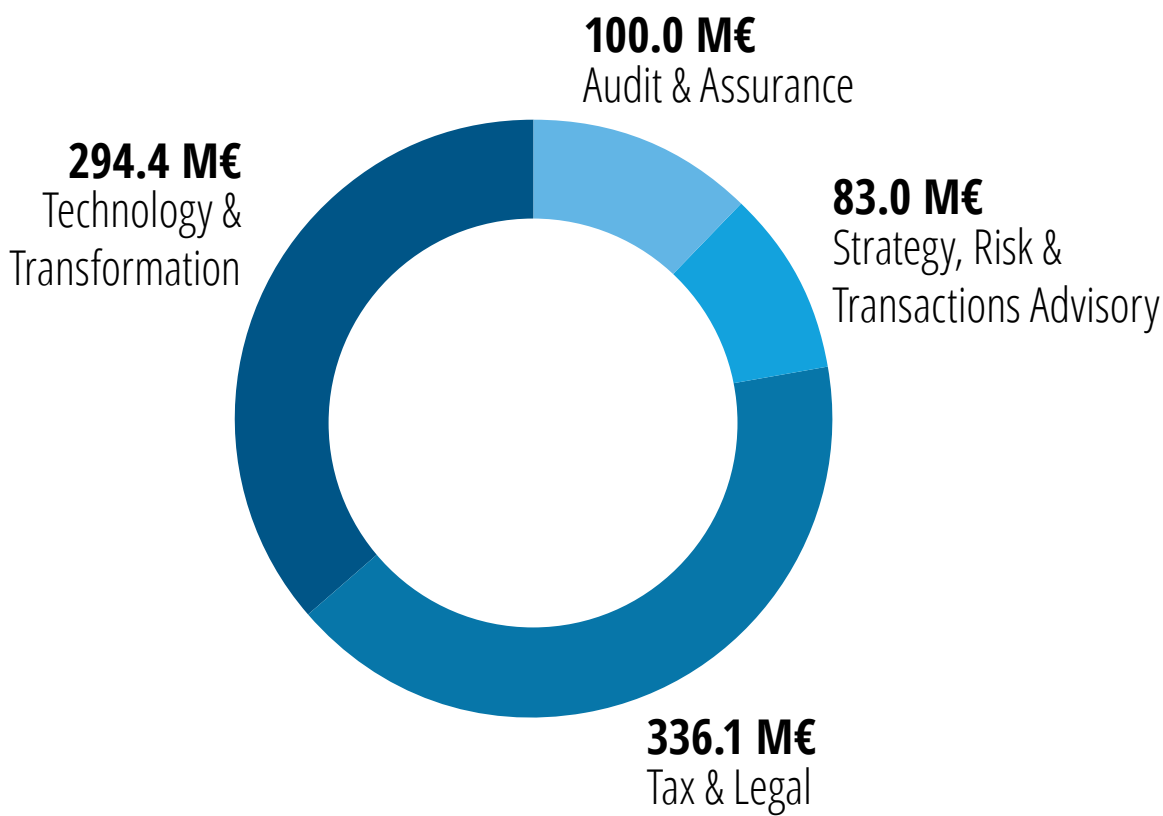
Total revenue



Revenue by service line:

The breakdown of FY26 revenue by service line provides insight into the performance of the individual business segments. Compared with FY25, A&A revenue increased by 12.0%, while T&T, T&L and SRT revenue decreased by 2.7%, 1.7% and 5.9%, respectively.

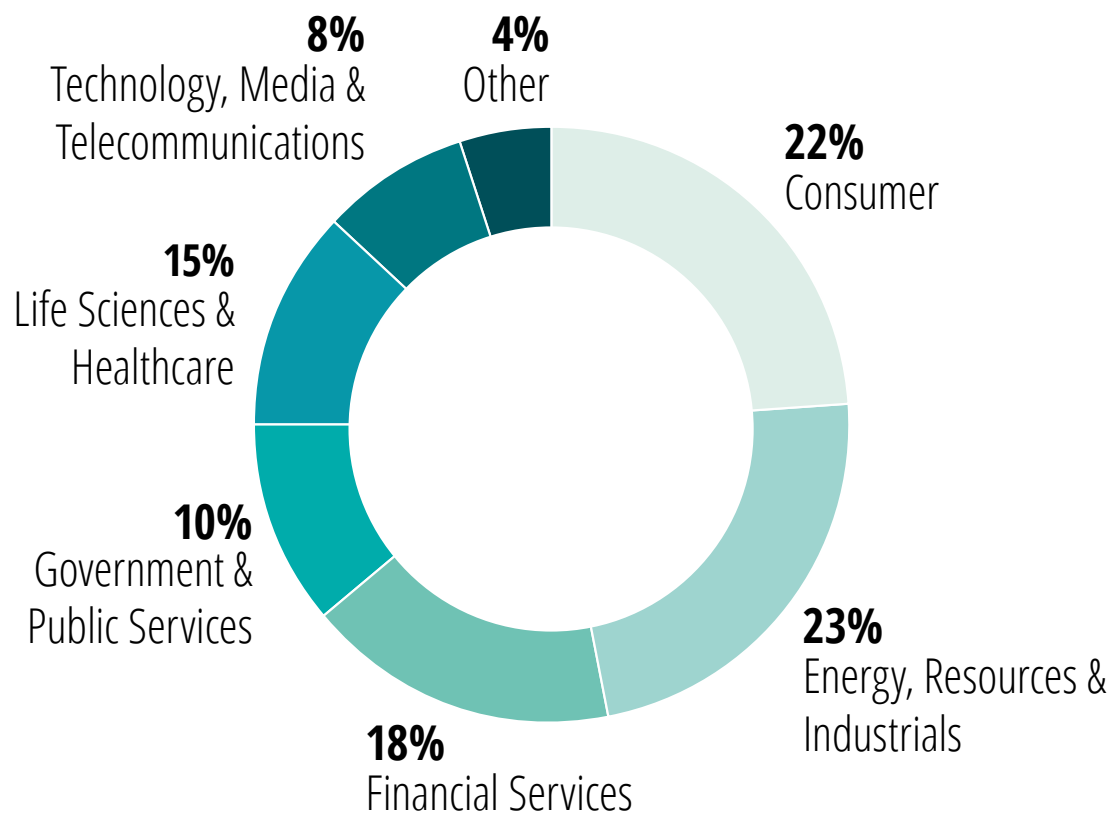
Revenue by business



Revenue by industry/geography:

Breakdown of FY26 revenue by industry sector and geography (where applicable to Deloitte Belgium’s operations) to demonstrate market diversification and client base composition.

Revenue by industry



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Innovation

Deloitte Belgium operates within a broader Deloitte Network innovation ecosystem that is anchored in a formal commitment to help clients transform their businesses for the future. This ecosystem is characterised by a multidisciplinary approach that combines deep industry knowledge with cutting-edge technological expertise, structured governance mechanisms that ensure coherent innovation strategy across geographies, and a vibrant community of innovators, clients and partners who collaborate to shape the future. In Belgium, a dedicated governance layer is in place to manage local delivery of innovation initiatives, ensure strong stakeholder alignment and adapt global innovation frameworks to local market specifics.



Actions

Deloitte Belgium implements its innovation strategy through a portfolio of concrete initiatives and programmes designed to engage clients, inspire internal teams, and demonstrate market leadership.

The following actions were central to Deloitte Belgium’s innovation efforts in FY26:

Innovation Week: Sparking ideas and building connections

Deloitte Belgium’s annual Innovation Week has become a landmark event that showcases innovation in action and serves as a vibrant ecosystem where clients, students, and our own professionals connect and collaborate. More than just a conference, Innovation Week is designed to spark fresh ideas, foster meaningful partnerships, and demonstrate Deloitte Belgium’s thought leadership in digital and sustainable transformation.

The event features:

- thought-provoking keynotes from leaders and visionaries who share insights on the next wave of technological and business model disruption
- sector-focused workshops designed to address real-world client challenges and generate actionable insights
- the Fast50 celebration recognising Belgium’s fastest-growing technology companies and championing the spirit of entrepreneurship
- meaningful networking opportunities that connect our entire community to foster collaboration and new partnerships.

In FY26, Innovation Week was a remarkable success, demonstrating Deloitte Belgium’s market leadership and ability to convene key stakeholders around shared innovation priorities.

Nexus: Experience applied technology innovation

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, hands-on experiences with state-of-the-art solutions, identifies opportunities within their business, and collaboratively shapes an implementation roadmap with clients and multidisciplinary teams.



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AI Toolbox: A framework for value realisation

To ensure our AI initiatives deliver consistent and measurable value, Deloitte Belgium has developed the AI Toolbox, a proprietary framework that provides a structured approach for AI value realisation. The AI Toolbox equips our teams with the methodologies, best practices, and governance tools needed to guide clients through their entire AI journey, from strategy and design to implementation and scaling. It aimed at ensuring that our solutions are not only technologically advanced but also responsible, ethical, and aligned with our clients’ business objectives. The AI Toolbox serves as a critical enabler of our innovation strategy, translating strategic commitments into practical, measurable outcomes.

Targets

Deloitte Belgium established the following core ambitions for FY26, reflecting our commitment to turning innovation into measurable outcomes and demonstrating market leadership:

Strengthen market engagement

Deloitte Belgium targets attracting over 200 client attendees to our annual Innovation Week, solidifying its position as a premier forum for industry collaboration and thought leadership in Belgium. This target reflects our ambition to expand our reach within the client community and establish Innovation Week as an essential event for business leaders and innovators.

Drive client co-creation

Deloitte Belgium targets generating more than 50 qualified client leads through go-to-market (GTM) assets and innovation initiatives. This target reflects our commitment to translating innovation thought leadership into tangible client engagement and revenue opportunities.

Metrics

Deloitte Belgium measures the impact and effectiveness of its innovation strategy through the following key metrics:

Innovation Week impact

Innovation Week serves as a flagship initiative for demonstrating Deloitte Belgium’s innovation leadership and engaging key stakeholders. The following metrics are tracked to assess the impact and success of the event:

- **Total number of participants:** Total number of people who attended Innovation Week in FY26, including breakdown by attendee category (clients, students, internal Deloitte Belgium staff). This metric demonstrates the breadth of engagement and the event’s ability to convene diverse stakeholders. Previous editions of the Innovation Week attracted 230 students, 225 clients, and 525 Deloitte practitioners. For the FY27 edition, we aim to perform as well as previous year.
- **Media mentions and social media engagement:** Number of media mentions, press coverage, and social media engagement (likes, shares, comments, reach) generated by Innovation Week in FY26. This metric demonstrates the event’s ability to generate awareness and thought leadership visibility in the market. Innovation Week FY26 generated strong social media engagement, achieving 973 reactions on LinkedIn and additional visibility through the event aftermovie on YouTube, as well as dedicated posts on Instagram and Facebook via the Deloitte Belgium account. This traction demonstrates the event’s ability to build market awareness and strengthen thought leadership visibility, while reflecting meaningful engagement with our target audience across key professional and social platforms.

Nexus

Total number of sessions

Nexus has welcomed over 20 clients from different industries, sparking their imagination, uncovering opportunities across various functions, and showcasing the latest advancements in AI, VR, and other emerging technologies.

Overall innovation health

Beyond specific initiatives, Deloitte Belgium tracks broader indicators of innovation health and market positioning:

- **Client feedback scores related to Deloitte’s innovation and technology leadership:** Quantitative feedback from clients regarding Deloitte Belgium’s innovation capabilities, thought leadership, and ability to help them navigate digital and sustainable transformation. This metric may be collected through client surveys, feedback forms, or other mechanisms and provides direct insight into how clients perceive our innovation value proposition. Since the launch in February 2023, Nzyme has established itself as a trusted innovation hub within the Deloitte ecosystem, attracting organisations seeking to address their most pressing and complex business challenges. The methodology has resonated strongly with clients, evidenced by robust engagement metrics and consistently high satisfaction ratings.

The platform has achieved an average Client Satisfaction Score of 9 out of 10, reflecting strong alignment between client expectations and delivered outcomes. The Net Promoter Score (NPS) of 64 indicates a substantial proportion of clients actively recommending Nzyme to peers, a powerful indicator of value creation and client confidence in the methodology.

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Scale & reach
Since inception, Nzyme has welcomed 189 organisations to collaborate on transformational initiatives. These engagements have generated 189 facilitated sessions, engaging a cumulative total of 3,345 participants across the client base. This scale demonstrates both the breadth of organisational interest and the depth of participation required to address complex business problems effectively.

Strategic significance
The combination of high client satisfaction, strong advocacy metrics, and sustained engagement volume positions Nzyme as a differentiated offering within Deloitte’s innovation portfolio. The methodology’s ability to attract and retain diverse organisations while maintaining exceptional satisfaction scores underscores its effectiveness as a structured approach to collaborative problem-solving and strategic innovation.

- ***Number of client engagements generated via the AI Toolbox:***
Total number of client engagements, projects, or revenue opportunities that were generated through the AI Toolbox framework in FY26. This metric demonstrates the commercial impact of our innovation initiatives and the effectiveness of translating innovation thought leadership into client value. The 80+ client leads generated represent tangible business development results, translating event participation into a measurable pipeline of opportunities. This conversion of engagement into qualified prospects demonstrates the effectiveness of the Toolbox as a lead generation mechanism.



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ENTITY-SPECIFIC

Digital Transformation

Deloitte Belgium’s digital transformation strategy balances two complementary priorities: enhancing our internal operations through technology and innovation, while delivering expert advisory services to help clients navigate their digital journeys.

The firm has established a comprehensive digital transformation programme that encompasses technology infrastructure, people development, governance frameworks, and innovation initiatives. Deloitte Belgium’s digital transformation efforts are guided by a commitment to full AI integration, standardisation of service delivery through proprietary platforms, responsible and ethical AI practices, and continuous innovation. The firm has deployed a range of digital tools and platforms, established a structured learning and adoption programme, created a network of AI adoption champions, and implemented governance mechanisms to ensure that digital transformation is pursued responsibly and in alignment with security, compliance, and ethical standards.



Actions

Deloitte Belgium implements its digital transformation strategy through a comprehensive portfolio of actions organised around three key pillars: Technology & Tools, People & Adoption, and Governance & Innovation.

Technology & tools

Deloitte Belgium has deployed a range of digital platforms and tools designed to enhance productivity, enable innovation, and support our dual-focus digital strategy.

Deloitte’s proprietary GenAI platform, PairD, serves as a virtual helper for daily tasks, providing employees with AI-powered assistance for routine work activities. PairD has been integrated in 2026 within Solaria, an AI-powered Agentic AI platform that hosts over 100 specialised agents designed to support diverse business functions and workflows. This integration is aimed at significantly enhancing the capabilities and reach of our AI infrastructure.

Deloitte Belgium embeds GenAI capabilities directly into core work environments where employees spend most of their time, including Microsoft Teams and the Knowledge Database (KX). This embedded approach ensures that AI tools are accessible and integrated into existing workflows, reducing friction and accelerating adoption.

For specialised functions, Deloitte Belgium adopts market-leading, AI-powered tools tailored to specific business needs. GitHub Copilot, for example, is deployed for developers to enhance coding productivity and quality,

while other business unit-specific solutions like Ascend, Omnia and Legora are adopted to support specialised workflows and use cases.

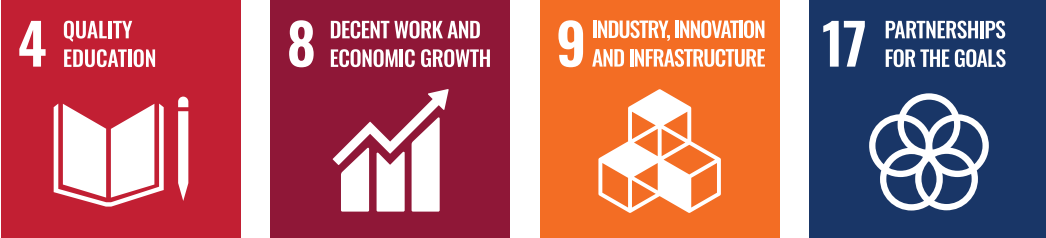
Deloitte Belgium embraces Agentic AI to provide 24/7 digital agents connected to Deloitte data, enhancing speed and efficiency in repetitive workflows and enabling employees to focus on higher-value, strategic activities.

People & adoption

Recognising that technology adoption is fundamentally a people challenge, Deloitte Belgium has implemented a comprehensive people and adoption programme designed to build AI fluency, foster a culture of innovation, and ensure that all employees are equipped to leverage digital tools effectively.

The GenAI Fluency Programme, delivered through Delight Learning, provides structured learning content that is regularly updated and tailored for different employee profiles, including generalists, experts, and specialised roles. This programme ensures that employees at all levels have access to the knowledge and skills needed to work effectively with AI tools.

Deloitte Belgium has established a network of AI Adoption Champions who act as trusted, local points of contact for AI questions, support, and guidance. These champions are, among other things, trained to facilitate the “Using Solaria in Your Day-to-Day” workshop, multiplying the programme’s reach by delivering practical, hands-on training to their colleagues in their business specific contexts.



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Digital Transformation

ENTITY-SPECIFIC | DIGITAL TRANSFORMATION

Deloitte Belgium hosts recurring community calls to foster alignment across the organisation, share best practices, co-develop new adoption methods, and discuss the latest AI tools and evolutions. These community forums create a culture of continuous learning and collaborative innovation.

Governance & innovation

Deloitte Belgium has established governance mechanisms to ensure that digital transformation is pursued responsibly and in alignment with security, compliance, and ethical standards.

Local Global Technology & Operations Management (GTOM) teams are responsible for mitigating AI risks, aiming that all applications and Agentic AI implementations are secure-by-design and comply with applicable regulatory requirements and internal security standards. This governance layer ensures that innovation is balanced with risk management and compliance.

Targets

Deloitte Belgium has established the following targets for FY26, reflecting our commitment to accelerating digital transformation and ensuring broad adoption of digital tools and practices:

GenAI Fluency Programme: Deloitte Belgium targets a 100% completion rate of the GenAI Fluency Programme, ensuring that all employees have access to and complete foundational AI training.

AI Champion network: Deloitte Belgium targets expanding the AI Champion network in FY26 close to 100 or more well trained and engaged members, creating a distributed network of business experts who can support adoption and answer questions across the organisation.

GTOM formal assessment: Deloitte Belgium targets having GTOM formally assess all new AI features or applications, ensuring that all significant AI initiatives receive appropriate governance review and risk assessment.

Solaria adoption: Deloitte Belgium targets achieving 80% adoption of Solaria across the intended user base, supported by organised training and change management initiatives.

GitHub Copilot adoption: Deloitte Belgium targets accelerating development velocity through GitHub Copilot adoption, enabling developers to work more efficiently and focus on higher-value architectural and design activities.

Metrics

Deloitte Belgium measures the impact and effectiveness of its digital transformation strategy through a comprehensive set of metrics organised around three key dimensions: Technology & Tool Adoption, People & Fluency, and Governance & Innovation.

Technology & tool adoption

Adoption rate (%): Percentage of intended users who are active on each platform (Solaria, GitHub Copilot, and other GenAI tools). This metric is tracked separately for each platform to identify adoption patterns and areas where additional support or training may be needed. To maximise the strategic value of our generative AI investments and ensure competitive advantage in an increasingly AI-driven technology landscape, we have established clear and ambitious adoption targets across our primary AI tools and platforms.

Target adoption rates

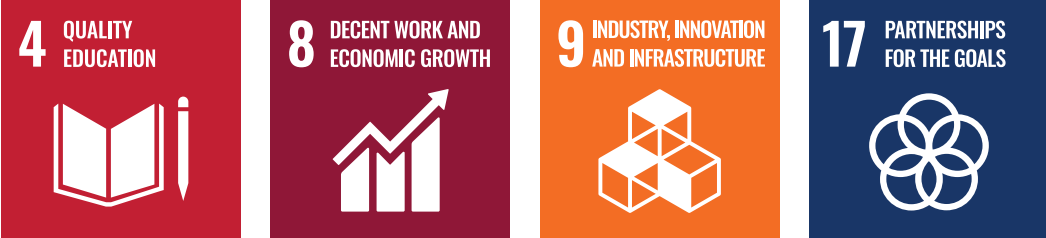
Our adoption strategy is structured around AI productivity tools:

- **Solaria:** We aim to achieve 80% adoption across the organisation, positioning this strategic agentic AI powered platform as a core capability for general productivity, including decision-making, analysis, and knowledge work.
- **GitHub Copilot:** We target 80% adoption specifically among our developer population, leveraging AI-assisted coding to accelerate development velocity and reduce time-to-development.
- **Complementary GenAI tools:** We aim for 100% adoption of additional generative AI solutions (e.g. Ascend, Legora, Omnia) that support specialised workflows and use cases beyond our primary platform Solaria.

Current adoption landscape

Our current adoption metrics reveal both progress and significant opportunity:

- **Solaria:** 77% adoption—demonstrating solid foundational uptake with a clear path to close the gap to our 80% target.
- **GitHub Copilot:** 74% adoption—indicating strong traction among developers and opportunities to drive further integration into development workflows.
- **Other GenAI tools:** 50% adoption—representing the most significant acceleration opportunity.



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People & fluency

Programme completion rate (%)

Percentage of employees completing the GenAI Fluency Programme, tracked by business unit to identify any gaps in coverage or areas where targeted support may be needed.

Our aim is to achieve 100% completion as this is a mandatory training in FY26 for all our practitioners to safely use these new tools. For FY26, the average completion was 98.2% across all business units.

- Audit & Assurance: 98.7% completion
- Enabling Functions: 100% completion
- Strategy, Risk & Transactions: 100% completion
- Tax & Legal: 97.2% completion
- Technology & Transformation: 98.3% completion

Training engagement (#)

Total number of training sessions hosted and the number of attendees across all digital transformation training programmes, including the GenAI Fluency Programme, “Using Solaria in Your Day-to-Day” workshops, and other specialised training initiatives.

We established an ambitious training initiative designed to build organisational capability and equip our practitioners to work optimally with Solaria. Core objective in FY26 was to train in FY26 1,000 individuals across a series of 10 foundational sessions. We exceeded our ambitions and trained a total of 1,100 in FY26.

Champion network size (#)

Total number of appointed AI Adoption Champions, reflecting the breadth of the distributed support network and the organisation’s investment in peer-led adoption.

At the end of FY26, our Deloitte AI Adoption Champions consisted of 97 members, across business units and hierarchical levels, enabling a holistic approach to AI capability development and knowledge sharing. The below table outlines the current composition of the AI Adoption Champions Community.

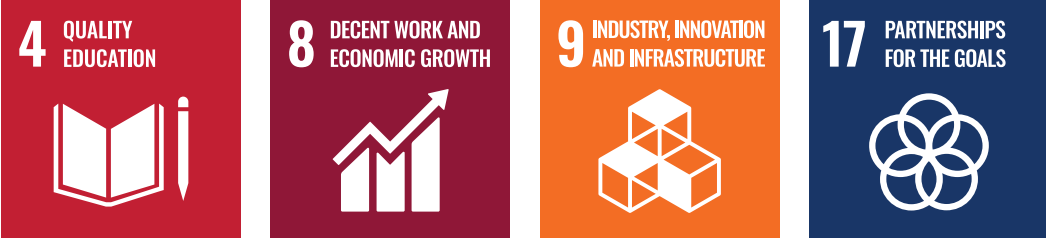
Business unit	Members	% of Community
Audit & Assurance	15	15.5%
Enabling Functions	19	19.6%
Strategy, Risk & Transactions	14	14.4%
Tax & Legal	19	19.6%
Technology & Transformation	28	28.9%
Total	97	100%

Governance & innovation

Risk assessment volume (#)

Number of GenAI applications and features formally assessed by Global Transformation Operating Model (GTOM) for security, compliance, and risk, demonstrating the rigor of the governance framework and the organisation’s commitment to responsible innovation.

During FY26, the organisation conducted a comprehensive governance review of 7 GenAI applications and features through the GTOM assessment framework. Each submission underwent rigorous evaluation across three critical dimensions: security, compliance, and enterprise risk exposure.



This structured assessment exercise underscores the organisation’s commitment to responsible innovation and demonstrates the maturity of its AI governance infrastructure. By subjecting GenAI initiatives to formal scrutiny, the organisation ensures that technological advancement is balanced with robust risk management and adherence to regulatory requirements.

This governance-first approach positions the organisation as a leader in responsible AI adoption, enabling innovation while maintaining the controls and oversight necessary to protect organisational assets, data integrity, and stakeholder trust.

Assessment outcomes

Breakdown of GTOM assessments in FY26 by outcome (certified/recertified, rejected, under review, retired), providing insight into the types of risks identified and the organisation’s risk tolerance.

The GTOM assessment process yielded a comprehensive evaluation across 7 total submissions, with outcomes distributed as follows:

- **Certified: 7 submissions (100% of total)**
These submissions met all established criteria and were granted full approval, enabling unrestricted deployment and utilization across the organisation.
- **Rejected, under review or retired: 0 submissions**

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Environmental performance scorecard FY26

Main ambitions

		Baseline FY19					Baseline FY19	
	Measurable KPIs	FY21 results	FY22 results	FY23 results	FY24 results	FY25 results	FY26 results	FY30 targets
SCOPE 1 & 2	Reduce absolute Scope 1 and 2 GHG emissions	-46%	-37%	-33%	-48%	-61%	-65%	-70%
SCOPE 3	Reduce Scope 3 GHG emissions from business travel by 55% per FTE	-98%	-83%	-62%	-60%	-54%	-55%	-55%
TOTAL SCOPE	Reduce total emissions	-50%	-25%	+11%	-22%	-19%	-26%	-90% by 2040
FLEET	Overall fleet GHG reduction Absolute reduction of metric tonnes CO2e from our fleet	-49%	-34%	-29%	-46%	-60%	-63%	N/A
	Electrifying our fleet % of electric & hybrid vehicles in the total number of cars	9.8%	23.2%	42.4%	80.2%	94%	96.5%	100%
TRAVEL	Overall travel GHG reduction Absolute reduction of metric tonnes CO2e from international business travel	-97%	-78%	-47%	-45%	-38%	-41%	N/A
FACILITIES	Overall facilities GHG reduction Absolute reduction of metric tonnes CO2e from our buildings	-26%	-62%	-66%	-68%	-76%	-81%	N/A
OVERALL	Greenhouse gas offsetting % of residual emissions offset using meaningful carbon credits and Beyond Value Chain Mitigation (BVCm)	100%	100%	100%	100%	100%	100%	100%

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Greenhouse Gas Emissions (GHG) statement FY26

Deloitte Belgium

This greenhouse gas (GHG) emissions statement has been prepared following GHG Protocol guidance. The full methodology is detailed in the Deloitte North and South Europe (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. During FY26, Deloitte Belgium operated as a Member Firm of Deloitte NSE. For data on our North & South Europe member firm, see the Deloitte NSE GHG Statement.

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 P&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)	<ul style="list-style-type: none">• Reduce total emissions 90% by 2040• Reduce Scopes 1&2 emissions 70% by 2030• Reduce business travel emissions 55%/ FTE by 2030• 100% company vehicles to be EV/PHEV by 2030• 100% purchased electricity from renewables by 2030

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GREENHOUSE GAS EMISSIONS (GHG) STATEMENT FY26 | DELOITTE BELGIUM

Greenhouse Gas Emissions	FY19 (Baseline Year)		FY24		FY25		FY26		% change against baseline	
	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)	(tCO2e)	(tCO2e / FTE)
Scope 1	11,240	2.83	6,010	1.09	4,467	0.83	4,038	0.77	-64%	
Fuel combustion	489		217		121		38			
Vehicle fleet (ICE)	10,751		5,793		4,346		4,001			
Scope 2	779	0.20	182	0.03	177	0.03	205	0.04	-74%	
Electricity (market-based) ¹	200		0		0		0			
Electricity (location-based) ¹	1,227		1,423		2,089		2,087			
District heating and cooling	573		182		177		205			
Vehicle fleet (Electric; market-based) ¹	6		0		0		0			
Total Scopes 1 & 2 Emissions	12,019	3.02	6,192	1.12	4,644	0.86	4,243	0.81	-65%	
Scope 3	17,530	4.4	16,984	3.07	19,367	3.6	17,646	3.36	-1%	
Upstream scope 3 emissions										
Business travel (excl. radiative forcing) ²	4,382	1.10	2,431	0.44	2,726	0.51	2,577	0.49	-41%	-55%
Purchased goods and services ³	8,652		12,078 ⁴		13,346		13,753		+54.25%	
Capital goods	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Fuel- and energy- related activities	Not material		Not material		Not material		Not material			
Upstream transport and distribution	Included in PG&S		Included in PG&S		Included in PG&S		Included in PG&S			
Waste generated in operations	Not material		Not material		Not material		Not material			
Employee commuting and homeworking ⁴	4,496		2,475		3,295		1,316			
Upstream leased assets	Included in PG&S		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		Not applicable		Not applicable	
Processing of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable	
Use of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable	
End-of-life treatment of sold products	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable	
Downstream leased assets	Not material		Not material		Not material		Not material		Not material	
Franchises	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable	
Investments	Not applicable		Not applicable		Not applicable		Not applicable		Not applicable	
Biogenic emissions										
Total Gross Emissions	29,549	7.42	23,176	4.19	24,011	4.47	21,890	4.17	-26%	

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GREENHOUSE GAS EMISSIONS (GHG) STATEMENT FY26 | DELOITTE BELGIUM

¹ In line with GHG Protocol guidance, we report purchased electricity emissions using both location-based and market-based methodologies. The location-based method uses an average national, regional or subnational emission factor for the local grid from which electricity is drawn. The market-based method derives emission factors from contractual instruments, allowing a zero emission factor to be applied to electricity consumption matched with certified renewable energy generation.

Within Deloitte NSE, all electricity has either been purchased through green tariffs backed by Renewable Energy Guarantees of Origin or covered by the purchase of Energy Attribute Certificates (EACs). Under the market-based method, this means that our electricity consumption is reported as producing zero emissions. The market-based figure is used in our emissions inventory and to track emissions reductions against our goals. The location-based figure is shown for comparison.

² The applicable UK Government emission factors for air travel have decreased YoY by between 16-41% depending on travel class and destination. For NSE as a whole, there was a slight increase in air travel activity (km travelled by air) in FY26, though this trend varied between Geographies. Therefore, emissions factors have played a significant role in the decrease in total business travel emissions between FY2025 and FY2026.

³ The methodology for calculating Purchased Goods & Services (PG&S) emissions is based largely on procurement spend data for 10 NSE geographies, accounting for 57% of PG&S emissions. A further 17% is calculated using actual supplier emissions-intensity data submitted to CDP. The remaining PG&S emissions are extrapolated from the available data. We apply several assumptions to the spend data, including how we allocate spend to procurement categories, which CDP emission factors we apply to each category, how we treat suppliers’ reported Scope 3 emissions, and which factors we use for extrapolation.

Since FY2019, we have periodically changed our methodology to improve data quality and completeness and reduce our use of estimates. In FY2026, we undertook a full review of the PG&S methodology, embedding changes made in FY2025 and making further limited, iterative changes; these had no material effect on emissions. See the Basis of Reporting for details. Not all changes can be applied retrospectively, which limits the comparability of current-year reported emissions with those of the baseline year.

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

⁴ Activity data on commuting and homeworking were sourced from surveys conducted in five NSE geographies in FY2026. For the remaining geographies, we relied on FY2025 data because strategic NSE communications decisions affected our ability to conduct surveys in FY2026. We assumed that there had been no major changes to business operations or practices that would affect commuting and homeworking patterns. Survey sample sizes were considered sufficient to extrapolate results to the full FTE population of each geography. The commuting and homeworking calculations depend on this extrapolation and on other assumptions, including working patterns and benchmarks and trends in home energy consumption. We will refine these assumptions and improve the methodology as guidelines evolve.

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	Antwerp	Boitsfort (Brussels)	Charleroi	Ghent	Hasselt	Kortrijk	Kessel-Lo (Leuven) <i>closed May 2026</i>	Liège	Oostkamp	Roeselare	Zaventem	Coverage
Breeam certificate	Construction - Excellent & In use - Excelent			Construction - Very good				New Construction - Excellent		In use – Excellent (ongoing)	Construction - Very good & In use - Excellent	
Fossil fuel free building	v			v					v	v	v	84% of our office space (58,089m² / 68,881m²)
100% green electricity	v	v	v	v		v	v	v	v	v	v	100%

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Beyond value chain mitigation (BVCM)

Deloitte pro bono support for FY26 Direct BVCM investment projects



44.01’s international expansion
Deloitte supported 44.01 in evaluating international expansion opportunities, prioritising target markets, developing a market entry framework, and strengthening customer and investor value propositions to support commercialisation.



+earth+’s carbon-negative bio-based materials
Deloitte’s funding and capabilities enabled +earth+ to identify and refine their unique selling points for the +earth+ scan tool and carbon credit initiatives in carbon-negative construction materials, to gain market insights across these domains, and to develop roadmaps for data, product development, and scaling.



Spowdi’s scalable Smart Farming solution
Deloitte supported Spowdi to complete an initial carbon credit feasibility study. This included a strategic sales study across key Kenya counties, with a list of actors identified for outreach in next stage.



LCM’s ‘ACLA’ carbon sequestering asphalt material for the construction sector
Deloitte advised on articulating a compelling value proposition for non-technical stakeholders, segmenting industries and customers, reviewing the competitor analysis and market sizing, to enable effective communication with key stakeholders, precise customer targeting and strategic market positioning.



The Sanergy collaborative’s circular organic waste solution
Deloitte’s BVCM funding provided the catalytic capital needed to scale Sanergy’s waste collection infrastructure and expand farmer distribution networks. Pro-bono advisory support strengthened Sanergy’s carbon methodology and business model, directly enabling the largest single carbon credit sale in its history, in Quarter 4 of 2025.



Soil Association’s Cool Food Pro carbon calculator
Deloitte’s digital team improved the Cool Food Pro calculator and expanded its menu analyser functionality. The creative and design team also delivered educational resources used in workshops with over 2,000 consumers, increasing awareness of the food-climate link and promoting behaviour change in the food sector.



Carbon Gap’s novel carbon removal policies
Deloitte collaborated with Carbon Gap to publish the report “No wasted opportunities”, highlighting how embedding carbon dioxide removal (CDR) technologies into wastewater management, concrete recycling, and mining waste management could help scale high-quality CDR across Europe while leveraging existing industrial processes.



Climate Impact Partners-led collaboration on Future of Seagrass investment report
Deloitte developed the report “Future of Seagrass – Unlocking Investment by 2028” in collaboration with Climate Impact Partners, Project Seagrass and the UK National Oceanography Centre, identifying barriers to investment and proposing a roadmap to unlock large-scale private investment into UK seagrass restoration. The report was launched at a UK Parliamentary event in July 2026.

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Environmental glossary page

- 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.

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SPARK

Philosophy

If we want to remain the high performing organisation 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 organisation.

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.

The Engage for Change Survey confirms that regular feedback, coaching and development of leadership skills were defined as key areas 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.

SPARK in a nutshell

SPARK IS NOT ABOUT

Past-looking **evaluation**



SPARK IS ABOUT

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

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Roles and key elements

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

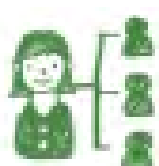
#1



TEAM MEMBER

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



TEAM LEADER

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.

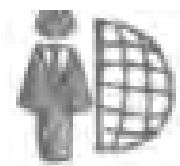
#3



COACH

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

#4



BUSINESS LEADER

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

#5



TALENT

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

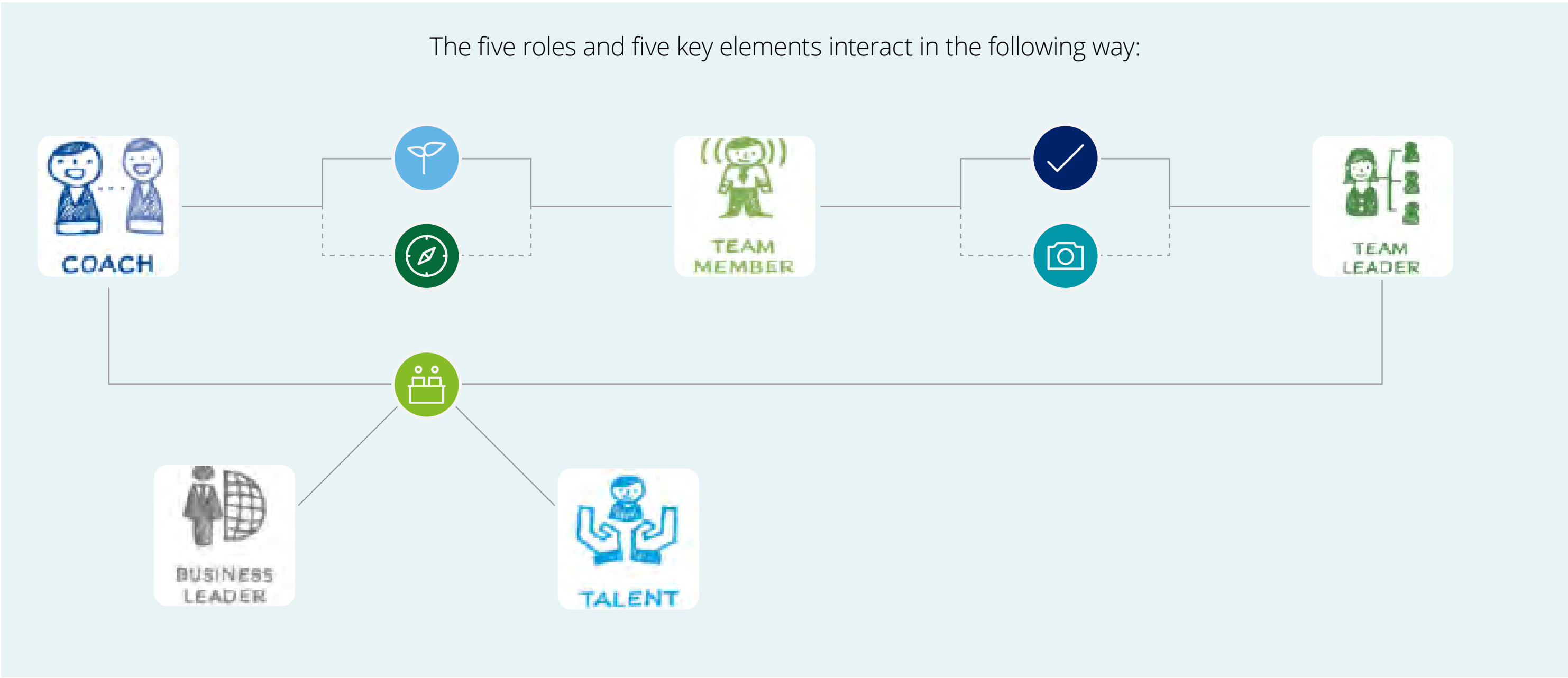


Talent Reviews are future-focused development discussions for the business leaders where Business Leader, Talent Advisor and Coach align their views on performance and define actions where required for further growth.

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Roles and key elements into practice



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

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Percentage of employees participating in formalized performance and career development reviews

Office location	% of eligible employees with at least 1 Performance Review in FY26
Antwerpen	96.3%
Boitsfort	83.3%
Charleroi	92.3%
Gent	95.9%
Hasselt	90.1%
Kortrijk	66.7%
Kessel-Lo (Leuven) - closed May 2026	88%
Liège	97%
Roeselare	89.5%
Zaventem	96.9%
Total	96.2%

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Mandatory training completion rates by career level

Career level Programme	Mandatory training	FY26 Completion Rate
Mandatory Onboarding Programme – Juniors		99.6%
	Independence policy awareness staff	99.8%
	Integrity imperative	99.6%
	NSE phishing training	99.5%
	Financial crime e-learning	99.8%
	Secure our future	99.6%
	Working time for (client serving) juniors	99.4%
	Respect & inclusion mandatory e-learning	99.6%
Mandatory Onboarding Programme – Below Manager		98.7%
	Independence policy awareness staff	98.2%
	Integrity imperative	98.3%
	NSE phishing training	97.5%
	Financial crime e-learning	98.8%
	Secure our future	98.8%
	Respect & inclusion mandatory e-learning	98.2%
Mandatory Onboarding Programme – Manager and up		92.3%
	Independence policy awareness manager/director	90.5%
	DTT Policies on financial interests	93.4%
	Integrity imperative	98.4%
	NSE phishing training	100%
	Financial crime e-learning	96.6%
	Secure our future	96.3%
	Embedding purpose: our people	91.5%
	Embedding purpose: our clients	91.5%
	Embedding purpose: society	87.1%
	Respect & inclusion mandatory e-learning	92.6%
Mandatory e-learning – Partners		88.2%
	Independence policy awareness Partners	85.7%
	DTT Policies on financial interests	77.8%
	Business Relationships	100%



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