



A journey of change, employee
commitment and engagement to
become a sustainable organisation

How are organisations doing and how will they get there?

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INTRODUCTION

Every organisation (whether private, public or non for profit), but in particular companies, are seen by the UN as the driving force in steering the sustainability transformation and advancement toward a sustainable and climate-neutral economy and society by 2030. The coming years are regarded as the decade for urgent action which will require creativity, know-how, technology, and financial resources from all of society in order to achieve peaceful, prosperous, and inclusive societies on a healthy planet. This calls for a multifaceted approach, including minimising environmental impact, resolving poverty and social injustice, and building sustainable economies while addressing people's social needs.

Companies that are actively investing in **sustainability programmes** are considered not only **more profitable** but also capable of attracting and retaining top talent, thus securing stronger market positions. In order to have successful sustainability programmes, companies need to focus on “doing sustainability” or try to really “be” a sustainable company. However, numerous obstacles stand in the way of “becoming sustainable”, such as changing the organisational mindset and culture, securing the right level of executive commitment, and being organised for success.

We surveyed more than 100 professionals across different industries working for either small and medium-sized enterprises or for larger organisations on how they and their particular companies organise and prioritise sustainability. The survey data was supplemented by interviews with more than 15 (sustainability) professionals in various industries to include more in-depth cross-industry views. The study provides valuable insights into how sustainability is organised, prioritised, and embedded in an organisation. Moreover, it adds value to organisational discussions on how businesses could be reconfigured or could leverage existing organisations and capabilities to accelerate their sustainable transformation.



FROM BEING COMPLIANT TO MAKING SUSTAINABILITY PART OF THE STRATEGIC MOVES



FROM BEING COMPLIANT TO MAKING SUSTAINABILITY PART OF THE STRATEGIC MOVES

The study reveals that almost half of the companies surveyed (48%) are actively working on a sustainability strategy, with 32% of companies agreeing and 16% completely agreeing that they are engaged in working on and implementing specific sustainability actions. The trigger to act differs for each organisation. Some are more externally driven (e.g., to comply with certain regulations or to win competitive advantage), others feel more internal pressure to accommodate the needs and expectations of their employees and/or the board.



External pressure triggering sustainability initiatives

Although multiple organisations are putting significant effort into developing a strategy on sustainability, there is a major need for aligning this strategy with the overall business strategy to ensure feasibility and actual commitment. A large part of the respondents (36% agree, 13% completely agree) acknowledges the necessity to work on more comprehensive sustainability strategies aligned with corporate strategies and purpose, with the sentiment particularly strong among the C-suite (63.6% agree, 9.1% completely agree) and managers (45.5% agree, 12.12% completely agree).

Stakeholder pressure significantly drives the commitments of organisations. This study's findings reveal that many organisations are strongly influenced by external stakeholders, including regulators and governmental institutions (named in top 3 stakeholders by 45% of the companies). In addition, 39% of the organisations considered society at large to be a crucial stakeholder, and customers, while to a lesser degree, still exerted pressure on 34% of the organisations. Currently there is a lot of movement on the legislative side, such as the recent adoption of the European Sustainability Reporting Standards to be implemented by all companies subject to the Corporate Sustainability Reporting Directive. But also other pieces of legislations, including the EU Green Deal, EU taxonomy, Corporate Due Diligence Directive, are all ambitious milestones underpinning the EU's environmental and social sustainability agenda and commitment.

All these regulatory requirements and especially the related liability risks are seen as a true game changer and a primary driver to act. Through the interviews, sustainability professionals even indicated that although the regulatory requirements might be "a poisoned gift", they really help to push sustainability and compliance on the top management's agenda.



...

There may be less specific attention to the environmental objectives, but as educational institutions we are primarily committed to people and communities. Our main ambition is to form the future talent that can thrive in continuous change of sustainable transformations.

- Public Sector

...

We include sustainability in our logistics decisions, purchasing policy and in the development of our employees. It is also part of our sales pitch and serves as a differentiator to our competitors. It is however not (yet) integrated in our overall strategy; it is not structurally integrated.

- Private Sector

...

Our people make our business: long before the social focus on sustainability and social and sustainable entrepreneurship, we were already investing in our people.

- Retail Industry

...

As a health care company, societal impact is inherent to business. The mission has always been to have a positive effect on lives. Not only the lives of the consumers, but of people and society in general as well as environment.

- Life Science and Healthcare Industry

...

The social responsibility topics are deeply embedded in our way of working. The environmental sustainability seems to be more difficult, and more technical, and therefore perhaps less close to the company's culture. We seem to lack the technical expertise and knowledge to bring the environmental responsibility topic to the next level.

- Telecom Industry

...

One of the key priorities within our heavy industry over the last decades has been to minimise the impact on the environment and how to create a sustainable future for our company and industry in Europe.

- Mining and Metals Industry

Similarities between the rise of upcoming ESG/sustainability regulations and the ISO standards and the journey that companies went through to comply with them, were highlighted during the interviews. However, the pace at which sustainability (compliance and reporting) standards will be embedded into daily practices and for them to become the “common good” is believed to be more rapid than for the ISO standards. The legislator is expected to push and enforce the standards faster, ensuring that sustainability can no longer be regarded as optional but as a crucial part of an organisation’s license to operate.

“The goal of the upper management is getting the green certificate, not driven by the belief that we want to become a sustainable company. Compared with the ISO label back in the 80s-90s: getting the label was the goal, not implementing the best management processes.”

– Sustainability Director, Chemicals company

Internal stakeholders pushing companies further than mere compliance

In addition to external stakeholder (and strong legislative) pressure, we also notice a big internal push to act. Not only the company board, or upper management, (41%), but also current and future talent (34%) expect more proactiveness from their leadership to foster a more sustainable and inclusive workplace.



Because of their genuine belief that sustainability matters and is more than just the “hype of this decade”, it is a general observation that younger and ambitious employees are very eager to work on sustainability-related projects, driven by a desire to create a more profound societal and sustainable influence. Additionally, young talent is seeking employment opportunities that align with their norms, values, and beliefs, in organisations that are actively working toward a more safe and sustainable future for both the planet as well as the people (Deloitte, Gen Z and Millennial Survey). Sixty-four percent of workers say that they would be more attracted to and remain at an organisation that creates value not just for shareholders, but for workers as human beings and society in general (Deloitte, 2023 Human Capital Trends). Other (external) stakeholders such as business partners, investors, competitors, and suppliers were also listed as other stakeholders in pushing sustainability forward, but to a lesser extent.



...

"We experience a strong bottom up push from the "young wolves", the enthusiastic and talented employees with a very strong belief in sustainability are driving sustainability initiatives, often even in their spare time."

**- Sustainability director,
Telecom company**

...

"Expectations from consumers and market players are higher than what we can deliver as an organisation today."

**- Consumer intelligence manager,
Consumer organisation**

...

"Sustainable financing and funding is reality that started as non-binding and suggestive but moved to more indicative and stricter requirement that force organisation toward sustainable sourcing, operations, ..."

**- General manager at
Pharmaceutical company**

...

"Legal requirements and customers are indeed important drivers, however we want to go much further to become a true transformation partner. We are looking ahead and are helping to shape the future in a sustainable way."

**- Chief sustainability officer,
Chemical industry**

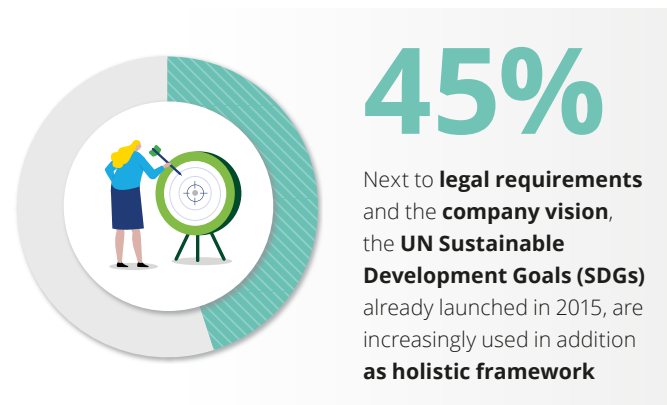
...

"Sustainability is the "hype" of the recent years. There are similarities with ISO. It took 30 years to create general awareness, to embed ISO standards in day-to-day practices and for it to become "common good". For sustainability, it will probably not take 30 years because the legislator will push us forward faster."

**- Chief sustainability officer,
Construction company**

The sustainability agenda

Aside from legal requirements, stakeholder pressure, business strategy and the company/board vision and beliefs, the UN Sustainable Development Goals (SDG), launched almost a decade ago, are also often used as a guiding framework and a driving force to define and finetune the sustainability objectives (45% of the respondents indicated that SDGs are actively used by their organisation).



Clearly, sustainability is a catch-all term covering a wide range of diverse topics (cfr. the UN SDG agenda, ESG compliance and reporting requirements, 3P-focus (people, planet and prosperity) etc.). The topics covered under the sustainability umbrella reach from creating net-zero sustainable supply chains, commercialising green products and services, and complying with environmental regulations to creating a diverse, fair, safe and equitable work environment, building the workforce of the future, creating sustainable work, etc. The particular focus of a sustainability strategy on environmental, social and/or governance objectives can differ greatly among companies, depending on industry, size, location, etc. While

environmental sustainability has traditionally taken precedence in recent years, we are now observing a slight shift in focus toward the social aspect of sustainability. Employee health and wellbeing is at the top of the social agenda (78%) with a safe workplace (61%), employee engagement and growth (59%), diversity and inclusion (56%), and the future skills and capability needs of their workforce (55%) completing the top 5.



BECOMING A TRUE SUSTAINABLE ORGANISATION



BECOMING A TRUE SUSTAINABLE ORGANISATION

Organisational scatteredness

Undeniably, a clear vision of what sustainability entails for an organisation and including it in the sustainability strategy are key foundations to becoming a sustainable organisation. It is also essential to define the proper organisational structures, governance mechanisms, and aligned roles and responsibilities, as well as engage the employees to make the individual elements and focus areas of these strategies a reality. To bridge the gap between stakeholder expectations and strategic intent on the one hand and the actual operational execution on the other, organisations confirm the need for much more organisation-wide alignment, streamlining, and governance of sustainability actions.

"Our organisation is embarking on its sustainability journey. Sustainability is considered an important topic, however not yet translated into specific goals nor coordinated by a transversal body."

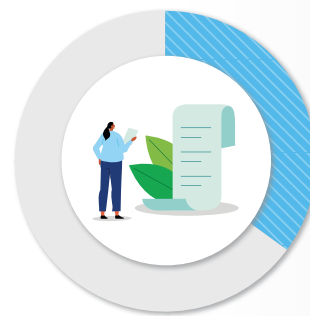
- Manager People and Culture, Public Sector

Today, the overall trend is that sustainability actions are scattered within and throughout the organisation and not necessarily centrally coordinated: 50% of the respondents agreed that sustainability initiatives are dispersed throughout their organisations. This fragmentation poses challenges in governing sustainability actions, achieving cohesive sustainability outcomes, meeting stakeholder expectations, and maximising a positive impact on People, the Planet and Prosperity.

"Activities are scattered in such a way that everybody has to contribute in their own way. But our clear strategy in combination with sustainability representatives in every business unit, allow for clear alignment and action toward our common goals."

- Chief sustainability officer, Chemical company

Operational-level insights from the sustainability study additionally shed light on the challenges that organisations face in translating these particular focus areas into actionable programmes. The study reveals that only 35% of respondents agree that their organisations have effectively integrated sustainability into their business processes and defined roles and responsibilities.



35%

of respondents agree that their organisations have effectively integrated sustainability into their business processes and defined roles and responsibilities



“Sustainability is everyone’s business but our employees, managers and teams are still a bit confused on the implementation. Strategic direction is clear but we miss operational steering.”

- Policy officer, Public Sector

Organising for sustainability success is a transformative journey of which progression will very much depend on the organisation’s specific sustainability agenda, the maturity of existing sustainability initiatives, and the unique context and set-up of the organisation. Other organisational considerations, such as availability of dedicated resources, in-house capabilities, resistance to change, etc., obviously also play a key role in a successful transformation. All these elements can furthermore shift and evolve over time.

Many companies face a significant gap between the strategic ambitions and the actual execution and operationalisation of sustainability. At this point, they are still focusing on “doing” sustainability, however most of our respondents and interviewees indicated being confronted with challenges on “becoming” or “being” a sustainable organisation.

When organising sustainability, it is crucial for companies to define which specific topics will be addressed within the overarching sustainability agenda and thus be the responsibility of the sustainability function or department, as opposed to issues that should be managed by other segments of the business.

Adopting a more modular approach, where different departments focus on a specific sustainability objective or focus area, can contribute to creating a structured framework and designing appropriate governance mechanisms. Some of the respondents

(20%) indicated that the HR department most often leads social and employee actions (e.g., diversity, equity and inclusion (UN SDG5 and SDG 10) and, employee health and wellbeing (UN SDG3), upskilling and reskilling of future sustainable workforce (UN SDG4), ...), while other departments such as Operations or Research & Development (R&D) are more commonly involved in the coordination of environmental initiatives (e.g., decarbonisation initiatives, sustainable packaging, green hydrogen, UN SDG12, UN SDG13...). To a lesser extent, Supply Chain, Communication, and/or Finance departments were listed as currently playing a coordinating role in the governance and steering of diverse sustainability initiatives. However, with the upcoming regulatory pressure to combine financial and non-financial (sustainability) reporting, the role of the finance department was indicated to become more prominent.

While a central steering body can streamline decision-making and communication, a decentral steering mechanism might be more appropriate when organisations adopt a more modular approach in the way they organise sustainability (this entails coordination being integrated into different departments handling specific sustainability objectives or focus areas).



49%

Half of the respondents (49%) indicated that there **is no central department or governance structure** within their organisation **leading or coordinating the sustainability initiatives**



Linking sustainability maturity with organisational structure

How to organise and govern sustainability is very much context-specific and most often depends on the maturity level of the organisation. The question of centralising or decentralising processes within organisations is a very old one, and it consistently resurfaces, also in the context of sustainability.

What we observed in this study is that companies at the beginning of their sustainability journey, those that are exploring sustainability, tend to centralise their sustainability responsibilities and processes within certain functions and departments. In these cases, often very limited resources (with comprehensive sustainability skills) are working on specific sustainability topics. Organisations higher on the maturity curve tend to shift from small teams around top management to decentralised orchestration across the organisation.

Organisations that are still **exploring** tend to have a more reactive modus operandi: they are prioritising short-term and often topical compliance topics on an ad-hoc basis. The primary goal is being compliant and thus becoming a fully sustainable company is not necessarily the objective. We observed that most responsibilities and accountability frequently fall within a single department, which clearly allows fast decision making and efficient use of allocated resources. But what most respondents of companies, in this exploring phase, indicated as a hurdle is to bring sustainability higher on the agenda, to increase general awareness and buy-in as well as to move away from output-oriented actions, addressed and monitored at ad-hoc basis toward a clear strategic vision with an actionable roadmap.

The next level on the maturity curve is **doing** sustainability. Here, sustainability often has “a seat at the table”, leaders are (starting to be) mobilised, output-oriented actions are addressed however, it is still

a long way for most organisations, and every employee, to embrace sustainability and sustainable behaviour and decision-making as part of daily business practices. There is functional ownership of sustainability topics, and often they are coordinated by a centralised sustainability team which reports to the C-suite. Although roles and responsibilities are still limited to a central team without further roll-out to the rest of the organisation, this organisational set-up already enables to drive sustainability further. Many organisations get stuck in a loop of “doing” sustainability and launch various initiatives without achieving fundamental changes to their business mode, operations, and DNA... and thus fail to capture real value.

“The regulator will push every organisation toward increased action. But focusing on sustainability solely driven by compliance will not lead to sustainable success. Sustainability must start from a strong conviction and should be reflected by the company culture and dedicated actions.”

- General manager at Pharmaceutical company

Becoming more sustainable requires to align and integrate the sustainability strategy with the overall business strategy. When this is the case, the sustainability strategy has group level buy-in, while the action and the operational performance is driven by decentral units. What is often observed in these cases is an efficient operational implementation and improved discussion through layer-overarching process responsibilities as well as specific ESG or sustainability metrics. In this way, leaders are mobilised and committed to the strategy, and awareness and accountability increases throughout the organisation.

Sustainability is a journey, with greater value generation and capture at greater levels of maturity



In **sustainable organisations** all employees are engaged with, and knowledgeable of, the sustainability strategy and goals. Every employee is a sustainability ambassador. Main responsibility and accountability for planning and executing initiatives will be more decentral, whereas the corporate functions are more orchestrators of the overall strategy. It's not just about the willingness of each individual employee; sustainability actions are continuously incentivised, with specific targets integrated throughout the business, monitored at enterprise level, and transparently communicated. The ways of working have completely changed to accommodate these new goals and the business priorities have permanently shifted to being proactive and sustainable. The organisation lives and breathes sustainability.

"People are often present in a meeting as representatives of a department, but not as inspiring leaders. To sustainably move the needle, people need to believe that all individuals can participate in the future of the business. Leaders have a critical role in growing and developing people that are able, willing, and capable."

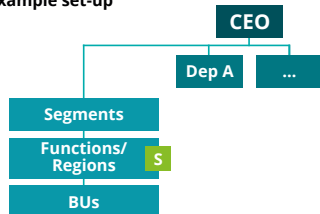
- Site lead, Life Sciences company



EXPLORE

- Responsibilities in one single unit.
- Other units have no sustainability accountabilities/ responsibilities.
- Group-wide tasks are often missing.
- Allows for focus on dedicated focus areas. Enables quick wins and efficient decision making.
- Challenging to raise general as well as C-level awareness on the importance of sustainability.
- Risk of silo-mentality and proper communication to other departments:

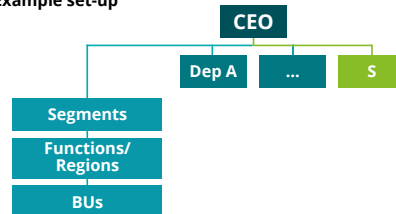
Example set-up



DO

- Sustainability function and knowledge at group level, steering sustainability.
- Other departments solely responsible for operations. Might focus on dedicated SMEs.
- Quick decision taking with direct link and support of CEO.
- Risk of insufficient communication to other stakeholders, replication of work, misalignment and lack of knowledge transfer.

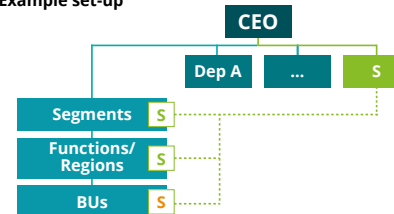
Example set-up



BECOME

- Sustainability function and accountability at group level, but knowledge and responsibilities spread throughout the organisation and dedicated teams/functions.
- Enables organisation-wide activation and higher employee engagement.
- Requires good communication and collaboration to ensure strategy alignment and clear responsibilities and accountabilities definition.

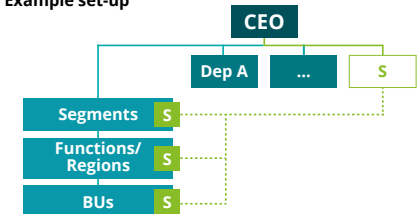
Example set-up



BE

- Sustainability organised decentral with dedicated responsibility within each team/unit and overall accountability at group level.
- Brings sustainability to core business and enables value creation.
- Good communication and governance structure remain key for success, stimulate proactive decision-taking, and care crucial to avoid duplication or misalignment.

Example set-up



The shown organizational structures are only simplified archetypes.

C-level Group Departments Lead Support

CHANGE AND COMMUNICATION TO ENABLE THE SUSTAINABILITY TRANSFORMATION



CHANGE AND COMMUNICATION TO ENABLE THE SUSTAINABILITY TRANSFORMATION

Developing a sustainability strategy and securing leadership buy-in are the first crucial steps in a successful transformation and adoption. First and foremost, leaders play a crucial role in defining and driving the sustainability strategy and initiatives. In the majority (71%) of the companies we have researched, the senior leadership expressed a strong commitment to and sponsorship of sustainability. C-level leaders indicated that they are actively participating in strategy discussions and elevating sustainability on the corporate agenda. Nevertheless, incorporating sustainability on the agenda does not imply that leaders are per definition aligned on the same level of ambition. *Will the focus primarily stay on “doing sustainability” and complying with the regulatory standards, without pushing beyond these requirements? Or is there a genuine desire to transform into a sustainable organisation within a certain timeframe?* It is crucial that the entire leadership team not only supports the sustainability strategy but also shares a commitment to the desired level of ambition. However, our research indicated that this particular alignment is often missing. Only when this alignment is achieved, additional levers such as leading by example and commitment and inspirational leadership can truly act as catalysts to significantly drive sustainability ambitions forward.

Middle management (functional and operational leaders) are as important in driving action. These leaders acknowledge both the expectations that senior leadership have of them and the crucial role they have to play. However, they are often struggling with the “how”: *How to translate the sustainability ambitions into an actionable roadmap? How to realise these specific ambitions within the expected or anticipated timeframe and with limited resources?* Interviewees indicated that middle managers are feeling “squeezed” between C-level (who put pressure on implementing the sustainability strategy) and particular employee expectations of the organisation

Top 5 drivers for sustainability enablement



A clear sustainability strategy and actionable roadmap



Leading by example



A change in company culture



Awareness and knowledge building



Clear accountability

for creating a sustainable future. Including and guiding middle management as much as possible in making the strategic objectives operational via guidance, resources and investments, will be crucial.

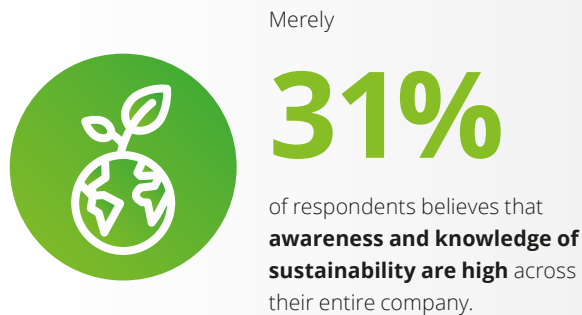
“Our middle management is “squeezed”, feeling pressure both bottom-up and top-down. They do not receive guidance on how to translate and effectively implement the sustainability strategy.”

- Sustainability director, Consumer Goods company



"Despite senior leadership commitment and clear sustainability commitments, employees are not engaged nor involved. Awareness needs to be increased. The strategy needs to be translated into actionable topics for everybody."

- People leader, Real Estate and Construction



Although employees have expectations of their management, we observe that in general they are not particularly engaged nor involved. Building the right level of awareness throughout the organisation is key to unlock the sustainability transformation. Our study clearly highlights the need of ongoing investment in awareness and knowledge creation: solely 31% of respondents indicated the current level of awareness and knowledge of sustainability within their organisation to be sufficiently high. To **close this awareness gap**, the creation of a well-articulated narrative is crucial: *Why are we focussing on sustainability? What is the value it will bring? When and how will we be doing this? What is my particular role in this?* Dedicated communications on the narrative and strategy, tailored to the needs of the stakeholders (e.g., information sessions, Q&As, roadshows, podcasts, newsletters), are required to create this increased understanding.

A pivotal moment will be to engage more people and teams, progressing from awareness to active engagement, genuine buy-in, and tangible commitments. Through top-down communications (e.g., presentations at global, regional and local level, sustainability weeks and events,...) it will be important to bridge the gap between global reality, company focus, and the employee's individual role. An effective approach to facilitate and foster two-way communication is by forming a "coalition of the willing" or a network of change ambassadors. This network is typically constructed with key influencers across the company, who build the bridge between the project and the affected stakeholder groups. This can accelerate the adoption of sustainable behaviours and actions, enabling the activation of the sustainability strategy, while also capturing bottom-up needs or perspectives to further shape and drive the sustainability journey.

Awareness should be created through persistent and repetitive communication, while competence and skill building can be achieved through specific training journeys, with deep-dive training tailored to particular functional roles, and the promotion of system thinking around interconnected topics. These efforts will collectively strengthen and improve the general knowledge and skill levels within the organisation. Furthermore, it will promote partnerships and ecosystem thinking/collaborations outside organisational borders. This approach will stimulate proactivity, foster creativity, and instill a sense of ownership and accountability. Employees will become a part of the strategy by actively participating and contributing their innovative insights to accelerate the transition. This shift will move the needle from employees just doing their job to a real employee community that is passionate about sustainability. Ultimately, it will trigger a mindset shift and foster a culture of sustainability throughout all levels of the organisation where every employee feels, acts and behaves as a sustainability ambassador and where sustainability is part of the company's and employee's DNA.



"Since we started to consider sustainability as a change management process which needs continuous investment, by and for all, we have been much more successful."

- Chief sustainability officer, Chemicals company

A sustainability transformation should be regarded as a continuous change journey which evolves along the way. It is therefore of utmost importance to invest carefully and continuously in change management and communication, tailored to the changing climate, maturity and readiness of the organisation and its people, to enable and accelerate the sustainability transformation.

"It is my dream that when I retire as Chief Sustainability officer, my function will have become redundant. For me this will be the ultimate proof that sustainability has become an integral part of my company's DNA and way of doing business."

- Chief sustainability officer, Chemicals company



CONCLUSIONS

Strategy yes, enablement not yet....

Most organisations and their respective senior leaders acknowledge the importance of investing in a sustainability strategy and realise they need to act now. Strategies are being developed or are already in place. Too often though sustainability is being considered as an add-on, an activity or an obligation to take on board next to the day-to-day job. Creating and maintaining an organisation that lives and breathes sustainability is for many companies still a major challenge.

"The biggest challenge is perhaps not so much to focus on adding the concept 'sustainability' to the company strategy, creating a designated department, roles and responsibilities, or introducing it as something new to the organisation. It is rather incorporating it as an adjective 'sustainable' into the things that we do, how we behave and think, on how we develop a product or sell it, but equally as an adjective into how we work together."

- Site lead, Pharmaceutical company

The following questions are crucial in guiding an organisation's path toward a more sustainable and responsible future, where they not only thrive but also leave a positive impact on the environment, society and people:





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