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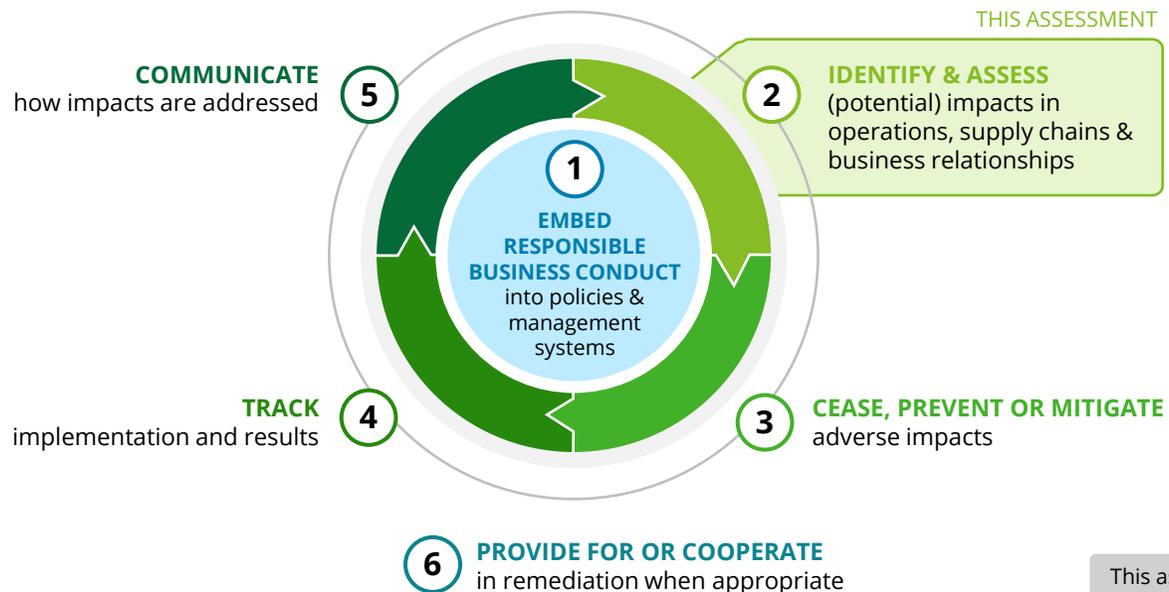
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Setting the scene | Deloitte Netherlands' approach to human rights

Human rights work is an ongoing journey. As Deloitte Netherlands (hereafter "Deloitte"), we follow the six-stage cycle as presented by the [OECD Guidelines for Multinational Enterprises](#). This cycle helps businesses identify, assess, and address impacts related to human rights, with the aim of ending, preventing, or mitigating those impacts. As part of the second stage of the cycle, this Human Rights Impact Assessment has been conducted to uphold our commitment to creating meaningful impact for our clients, employees, and the communities we serve.



Human rights represent the universal freedoms and entitlements inherent to every individual, grounded in principles of dignity, fairness, equality, respect, and independence. Global frameworks, such as the [United Nations Guiding Principles on Business and Human Rights \(UNGPR\)](#) and the [OECD Guidelines for Multinational Enterprises](#), underscore the critical role businesses play in respecting and upholding these rights. These standards call on organizations to integrate human rights considerations into their operations and value chains, ensuring their activities do not adversely affect individuals or communities.

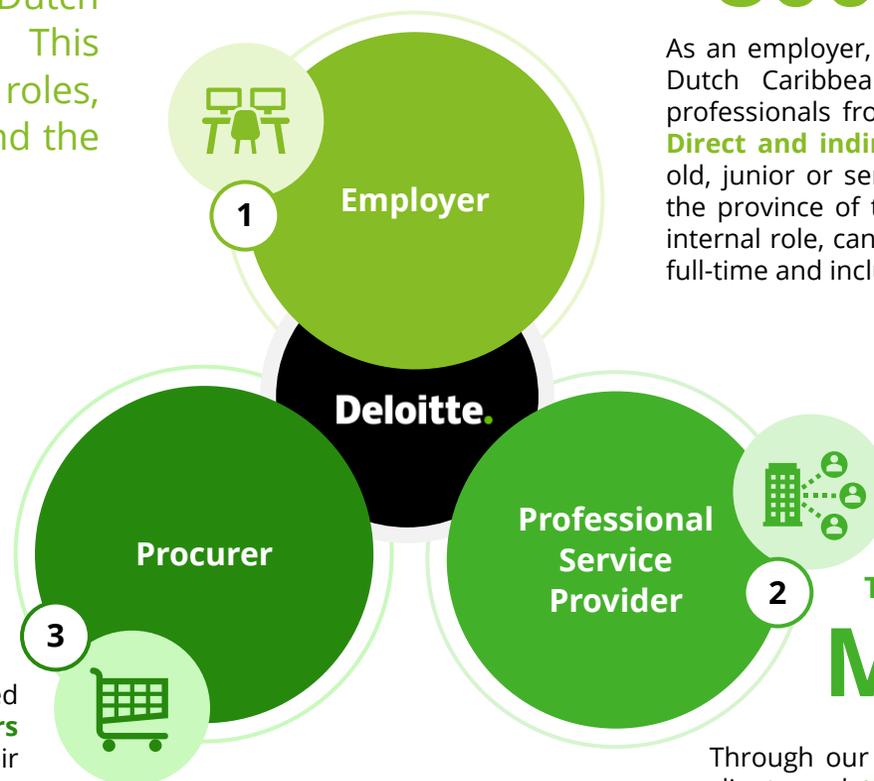
Through this Human Rights Impact Assessment, Deloitte aims to identify, evaluate, and address potential human rights impacts across our operations and value chain. This effort is crucial in helping us understand the most significant impacts on human rights and take concrete actions to mitigate our negative and strengthen our positive impacts. By doing so, we fulfill our ethical and legal responsibilities while proactively advancing the values central to our mission.

Following this assessment, our [Human Rights Policy Statement](#) was developed - a public declaration of Deloitte's commitment to human rights, serving as a key tool for communicating our dedication to internal and external stakeholders. In turn, our Human Rights action plan translates these commitments into tangible, concrete actions to address our most salient human rights impacts. In this way, working with human rights is not a standalone activity - it's embedded in all we do.

This assessment, along with the accompanying Human Rights Policy Statement and action plan, will be reviewed annually by the Business & Human Rights Working Group (BHW) to maintain relevance, align with best practices, monitor compliance, and drive continuous improvement.

The three roles of Deloitte Netherlands

The scope¹ of this assessment covers Deloitte Netherlands, including all subsidiaries (Dutch Caribbean), partners and employees. This region operates through its three main roles, encompassing both its own operations and the value chain.



>8000 Employees working at Deloitte Netherlands and Dutch Caribbean

As an employer, we have over 8000 people working for Deloitte and the Dutch Caribbean, bringing together mostly highly educated, driven professionals from diverse academic, career, and personal backgrounds. **Direct and indirect employees** that work for Deloitte can be young or old, junior or senior, working offshore or in the Netherlands, working in the province of the Netherlands or the Randstad, have a client facing or internal role, can be hired on a temporary or long-term basis, part-time or full-time and include expats.

Through our suppliers...
Millions

Potentially impacted workers and communities world-wide

Through our purchases and procurement, we are connected to hundreds of suppliers. Those **employed by our suppliers** and their value chain and communities affected by their operations could be anyone impacted by our procurement both in high- and low-risk regions and sectors. Our purchases range from contingent labor to real estate and office needs, mobility and travel services and IT software and hardware.

Through our clients...
Millions

Potentially impacted workers and communities world-wide

Through our professional services, we are connected to hundreds of clients and **those employed by our clients**. Our work also impacts clients' value chains and communities affected through our transformative consulting services as well as the quality of assurance that we provide. Our services, including Audit & Assurance, Tax & Legal, Strategy, Risk & Transaction Advisory and Technology & Transformation, span industries like Consumer, Life Sciences & Health Care, Government & Public Services, Energy, Resources & Industrials, Financial Services and Technology, Media & Telecommunications in both high-risk and low-risk regions.

¹ Deloitte Netherlands has not yet consulted with (proxies of) colleagues working at Global Delivery Center (GDC). GDCs are made up of geographically dispersed Delivery Centers and Solutions Centers, and help the local firm deliver work products or other deliverables.

Our methodology

Identify

Drawing on the [UN Guiding Principles on Business and Human Rights](#), the [Universal Declaration of Human Rights](#), [Deloitte Global \(DTTL\)'s human rights approach](#), and best practices, Deloitte identified a longlist of **9 human rights impacts¹ to be contextualized to our context and assessed for saliency**.



Diversity, non-discrimination and freedom of expression

Harassment, inclusion, Freedom of religion, expression and speech, cultural life and heritage practices.



Freedom of assemble and association

Freedom to legally organize
Formation of unions
Work councils
Collective agreements
Demonstrations



Education and skills development

Education and training
Skill-building opportunities



Mental (occupational) safety

Depression
Stress
Burnout
Anxiety



Modern slavery

Forced labour and slavery
Child labour
Human trafficking
Debt bondage
Conflict minerals



Impact perceived as not relevant for the employer role in a Dutch context, noting that Indigenous peoples and minorities have been covered by Diversity, non-discrimination and freedom of expression. We may handle this separately in a next iteration, especially in a Dutch Caribbean context.



Employment agreements

Right to adequate standard of living
Fair and equal wages and contracts
Acceptable overtime pay and hours
The provision of required benefits
Wage transparency



Just climate transition

A just climate transition
Right to life and adequate standard of living,
Displacements, Right to health,
Security (conflicts)



Physical (occupational) safety

Physical health and safety
Accidents and injuries
Disabilities



Indigenous peoples and minority

Land rights
Right to self-identification
Indigenous identities and traditions
Human rights defenders

Assess

To assess the human rights impacts relating to our business and focus our efforts on the most severe impacts to the people in our value chain, the impacts were **scored** on a scale (1-4) following guidance from the [UN Guiding Principles on Business and Human Rights](#) and the [Danish Institute for Human Rights](#), based on these criteria:



In order to prioritise and focus our attention on the most critical areas, a distinction was made between salient and less salient issues. The top three highest impacts based on severity and likelihood were identified as salient, along with those impacts with a severity exceeding a level of 3.

¹Data protection and privacy' as well as 'Anti-Bribery and Corruption' have been excluded from this iteration of the human rights impact assessment and policy statement, as significant measures are already in place. However, these topics will likely be reassessed in the next iteration for completion and consistency purposes

Validate

We engaged in in-depth conversations with internal and external stakeholders to validate the assessed impacts and their scoring and take forward the lessons learned.

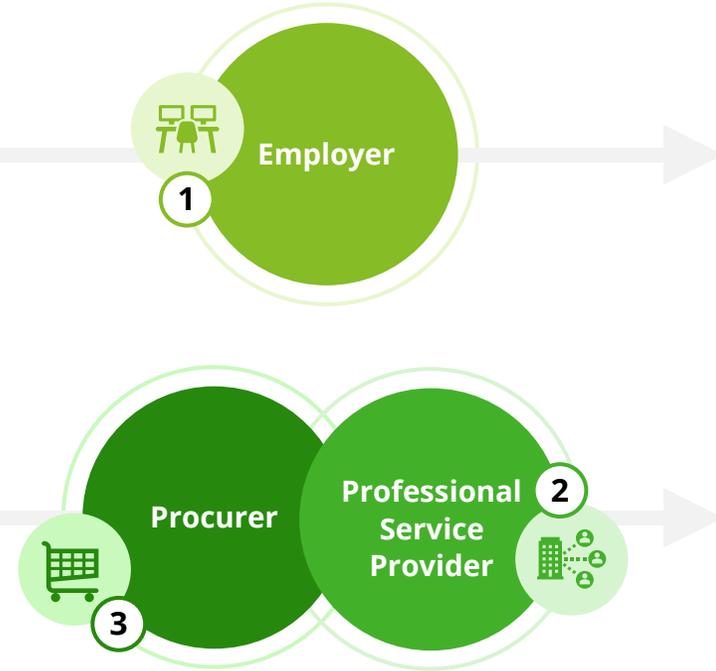
- 19** internal stakeholders were selected based on their expertise, involvement, and accountability.
- 28** colleagues participated in a stakeholder dialogue workshop.
- 13** external organisations were consulted about our human rights approach in general, including the UN Global Compact, companies in the 2024 UNGC Peer Learning Group on Business and Human Rights, as well as some clients.

Stakeholders were asked to conduct a **survey and/or an interview** to validate our methodology and the identified human rights impacts, focusing on their expected severity and likelihood of occurrence.

Identified salient human right issues for Deloitte

The assessment and validation phase will be reviewed annually by the Business & Human Rights Working Group (BHW) to ensure relevance, alignment with best practices, monitored compliance, and a drive for continuous improvement.

Identified salient human rights issues overview



The procurer role and the professional service provider role appear to be relatively similar in relation to salient impacts, as the **value chain spans a significant portion of the globe**. For this iteration of the impact assessment, it has been assumed that the **salient issues for both the procurer role and the professional service provider role are identical**.

Higher saliency **Lower saliency**

These impacts were identified as salient due to their severity and likelihood. They will be prioritised and addressed in our action plan, business operations, policies, metrics, and targets as appropriate.

- Education and skills development**
- Diversity, non-discrimination and freedom of expression**
- Mental (occupational) safety**

- Just climate transition**
- Diversity, non-discrimination and freedom of expression**
- Mental (occupational) safety**
- Modern slavery**
- Indigenous people and minorities**

These impacts appear less salient due to the nature of work, measures in place, and the geographical and political context in the Netherlands.

- Employment agreements
- Just climate transition
- Physical (occupational) safety
- Freedom of assemble and association

These impacts appear less salient due to the type of businesses engage with, and the measures that are set in place.

- Employment agreements
- Physical (occupational) safety
- Freedom of assemble and association
- Education and skills development

Tuning in on salient human rights

Employer role



Education and skills development

Access to education is a universal human right that is applicable to all and **irrespective of age**, enabling individuals to acquire the knowledge and skills necessary to reach their potential. Respecting and promoting access to education and continuous skills development opportunities therefore serves as the **foundation for opportunity and progress**.

Deloitte's workforce generally is highly educated and benefits from well received on-the-job and formal learning for both professional and personal growth. However, we recognize that when we do not deliver the educational opportunities that match our employees' developmental desires, this could hinder their **continued development and employability**, future opportunities and work enjoyment, and limit their ability to contribute to their communities.

As educational offerings evolve, it is therefore crucial to align them with people's development needs. Particularly in times of significant changes **that reshape the workplace** like AI and globalization, we need to ensure that we prepare (future) Talent for future job markets.



Diversity, non-discrimination and freedom of expression

Workplace diversity encourages the exploration of personal differences in a safe, non-discriminatory environment, fostering respect and enabling employees to **thrive and reach their full potential**, as well as **equal pay and opportunities in performance processes and hiring**.

Deloitte is seen as inclusive, yet maintaining focus on inclusion, especially for **vulnerable groups** and remaining aware of **internal** (culture and personal conditions) and **external influences** (such as geopolitical related tension), remains essential. Ensuring a **sense of safety and understanding** for all groups, including people with disabilities, older employees, and newly hired experienced staff, is a priority.



Mental (occupational) safety

Occupational mental safety deals with all aspects of mental health and safety in the workplace. This entails to take necessary precautions to prevent harm of mental and social well-being as well as the process to help people recover and provide alternative working solutions when people may be hindered through mental limitations.

Supporting mental health is crucial to maintaining a healthy workforce. For us, this means a near-term focus on further **enhancing preventative measures**, including better responding to individuals expressing mental health concerns and a stronger emphasis on **people over profit and accountability**. Even though our data shows that the absenteeism rates are slightly below the market average, it is our believe that too many people still face mental health challenges. This can be caused by various reasons including high work demands, non-inclusivity, polarization, or a tendency to overlook early signs of burnout, to name a few.

Tuning in on salient human rights

Procurer & Professional Service Provider role (1/2)



Just climate transition

Climate change will negatively impact billions of people and the ecosystems, resources, and infrastructure they rely on. These effects include **direct safety threats, and gradual degradation of essential resources like clean water, food and shelter**. Those displaced by climate change face **increased vulnerabilities**, including poverty and difficulty accessing education.

Deloitte is committed to reducing emissions in our value chain to achieve our [NetZero 2040 target](#). We aim to **avoid negatively impacting stakeholders with our services and purchasing decisions**, such as preventing depletion of local water resources and ensuring sufficient emission reductions. We collaborate with our ecosystem to drive positive change, make responsible purchasing choices, minimize emissions in our engagements and helping clients transition to a carbon-neutral and circular economy. Through our actions, we prioritise **fairness, equity, and inclusion** as communities are impacted differently.

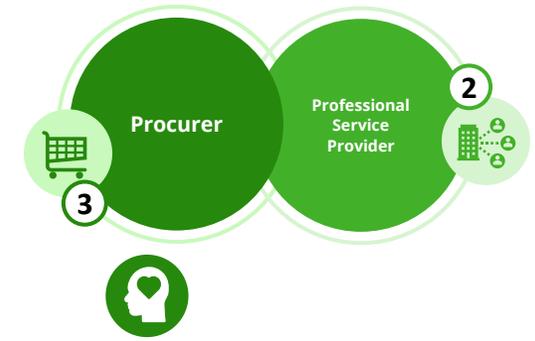


Diversity, non-discrimination and freedom of expression

Diversity in the workplace fosters exploration of personal differences in a safe environment, essential for our clients' and suppliers' employees to reach their full potential, receive opportunities and be rewarded based on merit.

As a people-focused organisation, we prioritise a supportive and equitable setting. We acknowledge the potential impact on clients' or suppliers' employees and the broader community through our work and procurement actions. Leaving them feel discriminated against, harassed, or excluded when we do not behave in an inclusive and respectful way.

We need to remain mindful of this potential and pay **particular attention** towards **vulnerable groups**. By maintaining this focus, we aim to uphold our values and ensure positive outcomes for all stakeholders.



Mental (occupational) safety

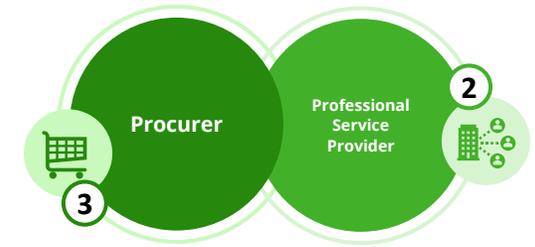
Occupational mental safety deals with all aspects of mental health and safety in the workplace of our clients and suppliers and their value chain, as well as the communities affected by their operations.

Even though we aim to uphold our shared values through all of the work we do and make a positive impact on our clients and people involved in the value chain, we recognise that there is a risk that the work we do for clients unintentionally leads to their employees or other stakeholder experiencing mental health issues or feeling obstructed in their recovery. Particularly in those engagements that involve large **transformations or added pressure from combined workloads**, we need to continuously be mindful of the people we impact through our activities.

Also recognizing the importance to third parties, we are committed to promoting this human rights across our value chain.

Tuning in on salient human rights

Procurer & Professional Service Provider role (2/2)



Indigenous peoples and minorities

The rights of Indigenous Peoples include land rights and the right to self-identification, such as language, religion, and other elements of cultural heritage that are part of their existence and identity as people. Interference of the rights of indigenous peoples can lead to the abuse and exploitation of Indigenous Peoples' lives, livelihoods, customs, and territories.

Because of the **severity of conflicts related to violations of indigenous people rights** and the physical and/or mental issues for members of the indigenous population, **we commit to addressing this risk in our value chain.**



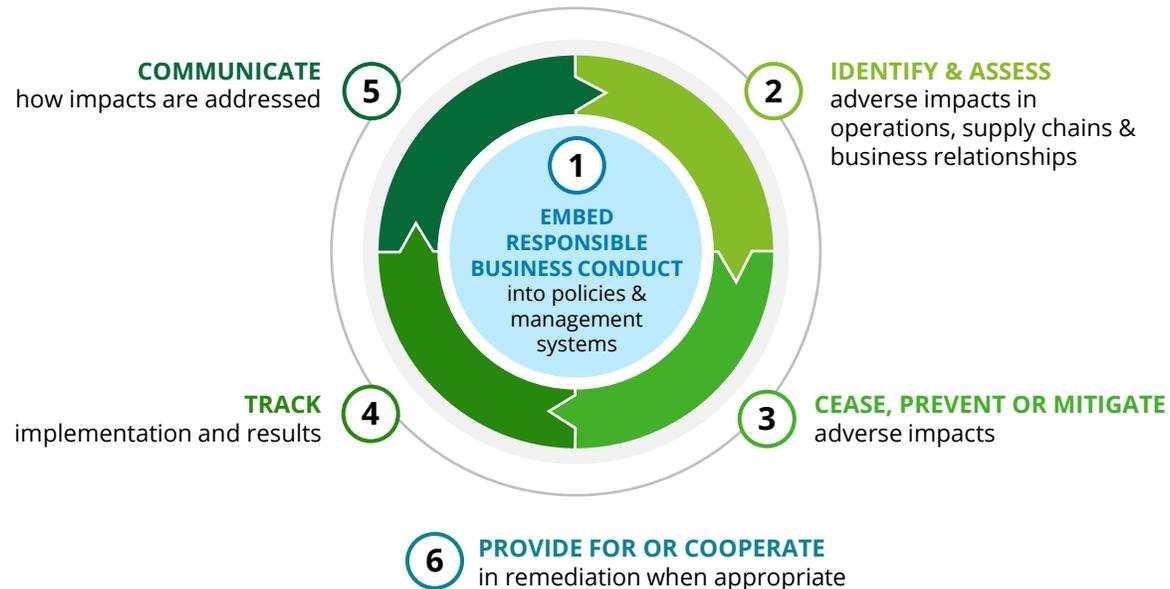
Modern slavery

Modern slavery is understood as instances of human exploitation and control without the ability to leave because of coercion, mental and/or physical threat or abuse. It often has a hidden nature and can take various forms, such as forced labour, child labour, debt bondage, and human trafficking. It refers to situations in which persons are coerced to work through the use of violence or intimidation, by means of abuse, exploitation, manipulated debt, retention of identity papers or threats of denunciation to immigration authorities. This can drastically impact people's potential and dignity, leading to severe mental and physical harm (fatalities, accidents, long-term injuries, illnesses, disease).

Recognizing the **high prevalence of modern slavery in various value chains**, we acknowledge the risk within our own due to the diverse products we procure and the industries and countries we operate in. **Given the severe impacts** on victims and their communities, we are committed to getting a better understanding of this risk occurring in our value chain and addressing this where we can.

Continuing our commitment to human rights

We will continue our journey in human rights and keep following the ongoing six-stage cycle aimed at ending, preventing, or mitigating human rights impacts. Our Human Rights action plan will guide our next steps for the upcoming period, informed by the insights gained from this assessment and our commitments as mentioned in our [Human Rights Policy Statement](#). By maintaining this approach, we will consistently work with human rights at the forefront, ensuring the cycle of improvement remains active and effective in all our operations.



Relevant Deloitte documents

Deloitte NL

[Human Rights Policy Statement](#)

Deloitte Global

[Human Rights Statement](#)

[2023 Global Impact Report](#)



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