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Deloitte Netherlands

Human Rights Impact Assessment refresh

Our commitment to human rights

Conducted in September 2026

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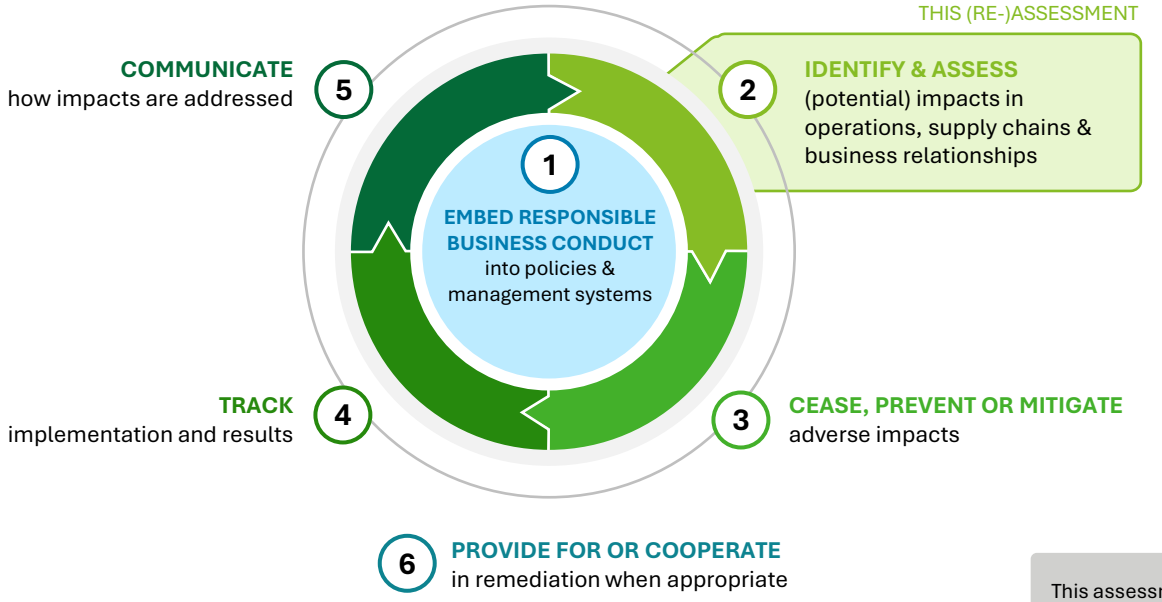
Setting the scene | Deloitte Netherlands' approach to human rights

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, a Human Rights Impact Assessment has been conducted in 2024 to uphold our commitment to creating meaningful impact for our clients, employees, and the communities we serve. In 2026, we re-assessed the impact assessment.



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 (UNGP) 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.

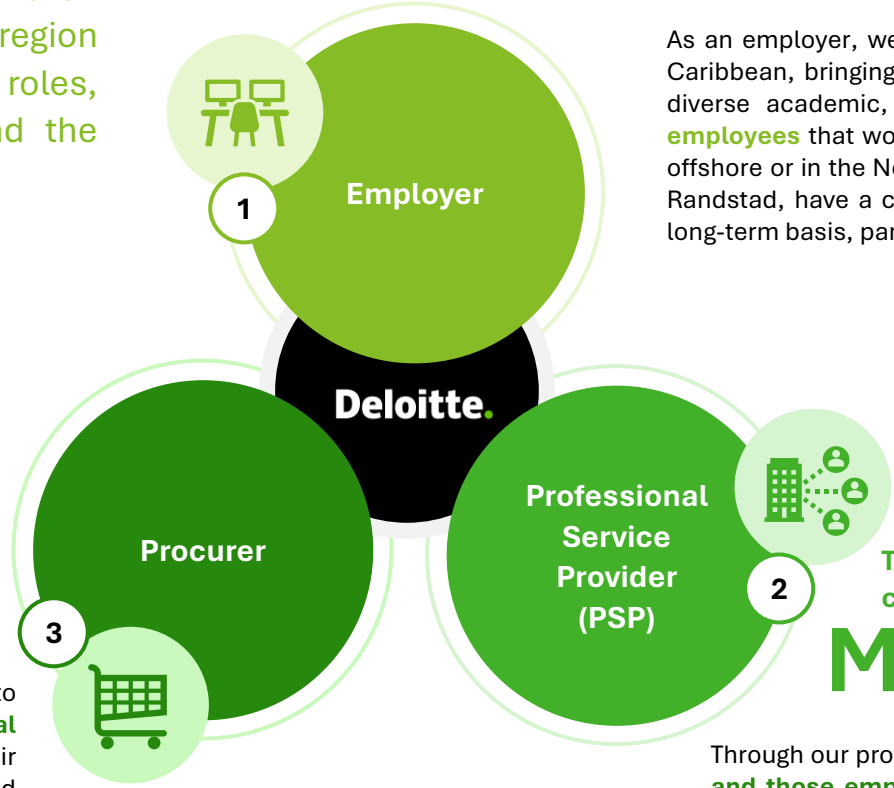
Through this Human Rights Impact Assessment, Deloitte aims to identify, evaluate, and address potential human rights impacts across our operations and value chain. This effort is crucial in helping us understand the most significant impacts on human rights and take concrete actions to mitigate our negative 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 key members of the Sustainability Steering Committee to maintain relevance, align with best practices, monitor compliance, and drive continuous improvement.

The three roles of Deloitte Netherlands

The scope[1] 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.



>7000

Employees working at Deloitte Netherlands and Dutch Caribbean

As an employer, we have over 7000 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, including the services from **our global delivery centers**. 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 delivery centers and 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

The 2026 light refresh builds on the 2024 assessment. It identifies ‘Data privacy & protection’ as salient for the PSP and Procurer roles, given the confidential client information we hold. ‘Just Climate Transition’ was not assessed for the Employer role, as the main impact sits within our value chain. The refresh also gives greater attention to skills development in an AI-enabled workplace.

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

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

Data privacy & protection
Protection of data of employees
Protection of privacy

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:

Severity
Scale | Scope | Irremediability
Likelihood of occurrence

In order to prioritize and focus our attention on the most critical areas, a distinction was made between salient and less salient issues. The top highest impacts based on severity and likelihood were identified as salient.

Validate

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

6 internal stakeholders were selected based on their expertise, involvement, and accountability.

13 last year we based our approach on 13 external organizations. For this year’s re-evaluation we build on those results and included updated insights based on a mediascan, peer analysis and the outcomes of the DMA.

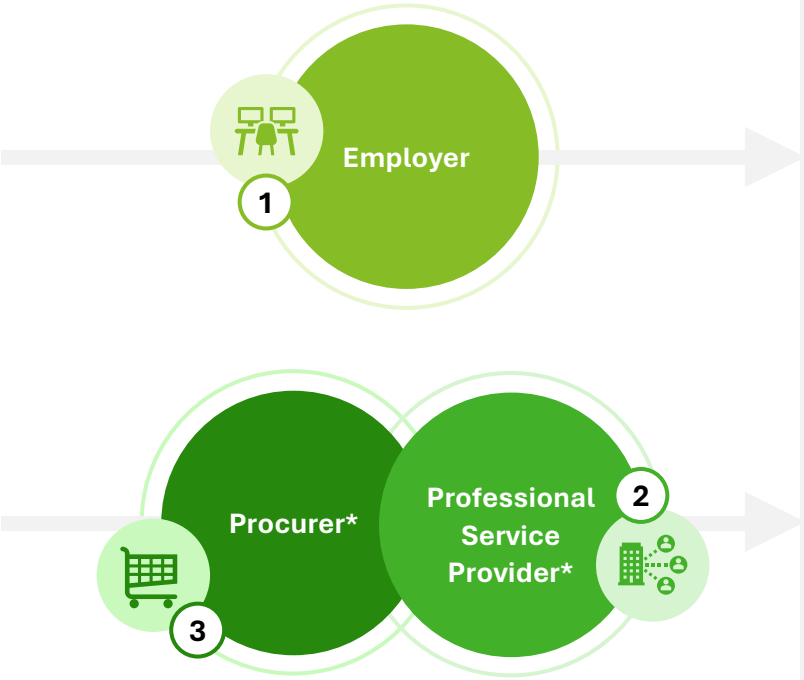
Stakeholders were asked to conduct **an interview** to validate our methodology and the identified human rights impacts, focusing on their expected severity and likelihood of occurrence.

Identified **salient human right issues** for Deloitte

The assessment and validation phase will be reviewed annually by the key members of the Sustainability Steering Committee to ensure relevance, alignment with best practices, monitored compliance, and a drive for continuous improvement.

● *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.*

Identified salient human rights issues overview



*The procurer and professional services provider roles show similar salient impacts, as both value chains span a significant part of the globe. The salient issues for both roles are therefore assumed to be identical. **'Modern Slavery & Child Labour' and 'Indigenous Peoples & Minorities' were not identified as salient due to their low likelihood. However, given the potential severity of their impacts, they remain areas of heightened attention.

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**

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
- Physical (occupational) safety
- Freedom of assemble and association

- **Just climate transition**
- **Diversity, non-discrimination and freedom of expression**
- **Mental (occupational) safety**
- **Data Privacy & Protection**
- **Modern slavery & Child Labour****
- **Indigenous people and minorities****

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 is generally highly educated and benefits from well-received on-the-job and formal learning for professional and personal growth. However, we recognize that if our educational opportunities do not match employees' development needs, this could hinder their **continued development, employability**, future opportunities and work enjoyment. The increased use of AI heightens this risk: as change accelerates, development gaps can widen faster and some groups may fall behind more quickly.

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.

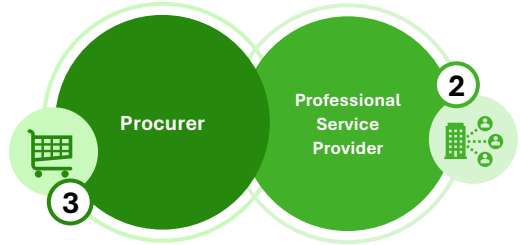
Mental (occupational) safety

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

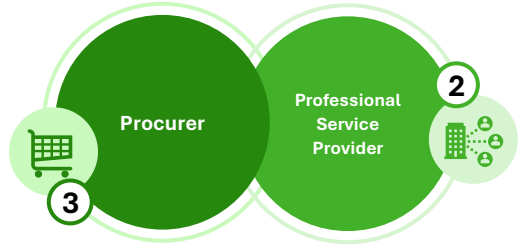
Occupational mental safety deals with all aspects of mental health and safety in the workplace of our clients and suppliers and their value chain, as well as the communities affected by their operations.

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)



Data Privacy & Protection

Data privacy and protection ensure that personal and confidential information is collected, used and shared responsibly and securely. This is fundamental to maintaining trust with clients, employees and other stakeholders, as a breach can harm both the organisations involved and the individuals behind the data.

As a professional services provider, we work with (confidential) client information on a daily basis. **We acknowledge** that, through our work and procurement activities, **we can impact the privacy of clients, suppliers and their employees whose data we handle.** When we do not protect this information adequately, it could lead to data breaches or misuse, leaving people exposed to financial harm, identity theft, discrimination or loss of trust.

Given the growing number of data breaches in society, we recognize the need to handle and secure information, paying particular attention to sensitive data and vulnerable groups.

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**.

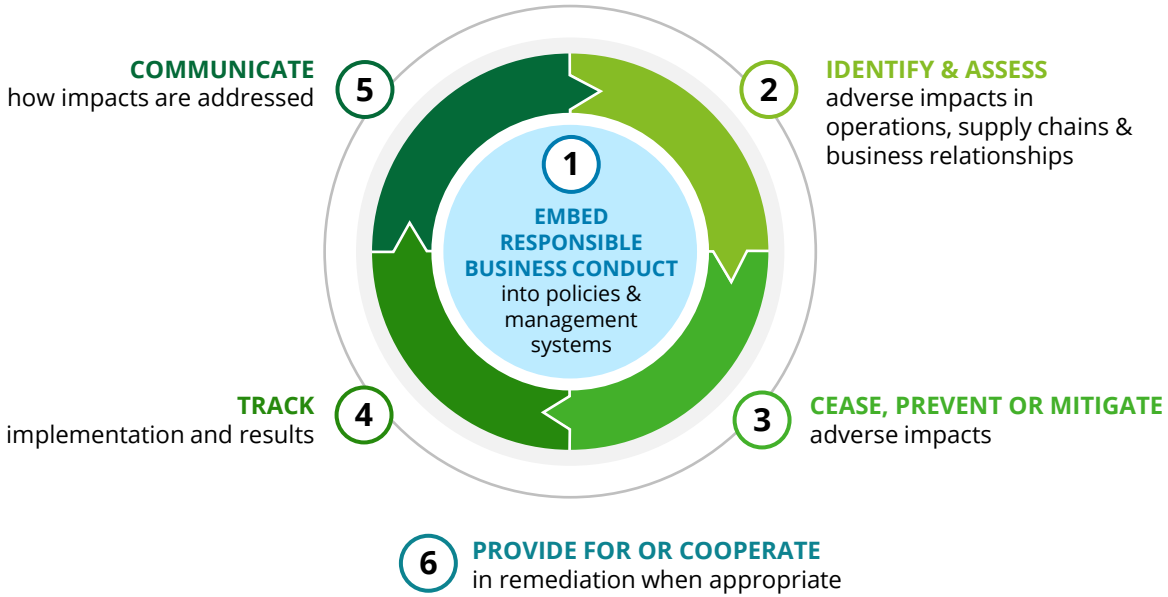
Child Labour & Modern Slavery

Modern slavery and child labour are forms of human exploitation in which people, including children, cannot leave due to coercion, threats or abuse, or are subjected to work that deprives them of their childhood, education and dignity. Often hidden, they take forms such as forced labour, child labour, debt bondage and human trafficking, with people coerced through violence, intimidation, manipulated debt, retention of identity papers or threats of denunciation to immigration authorities. This can cause severe mental and physical harm (fatalities, accidents, long-term injuries, illnesses, disease) and, for children, lasting consequences for their health, development and future opportunities.

Recognizing the **high prevalence of modern slavery and child labour** in various value chains, we acknowledge the risk within our own, given 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 better understanding this risk 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

2025 Global Impact Report

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