RULES OF PROCEDURE FOR THE SUPERVISORY BOARD

Effective from 1 June 2026

The original version of the rules of procedure for the Supervisory Board is drawn up in Dutch. In case of any inconsistency between the two versions or any discussion about the meaning of the provisions below, the Dutch version of the rules of procedure will prevail.

Article 1
Introduction and status

1.1. These Rules of Procedure have been prepared pursuant to article 15.3 of the articles of association of Deloitte Holding B.V. (the "Holding") and article 14.3 of the articles of association of Coöperatief Deloitte U.A. (the "Cooperative").They supplement the applicable rules and regulations under Dutch law and/or the articles of association of the Holding and/or the Cooperative.

1.2. The Supervisory Board ("SB") of the Holding and the SB of the Cooperative form a personal union. The Executive Board ("EB") of the Holding and the EB of the Cooperative also form a personal union.

1.3. These Rules of Procedure stipulate further rules for the SB and the SB of the Cooperative. Provisions of these Rules of Procedure that apply to the SB equally apply to the SB of the Cooperative, otherwise when
(i) the content of those provisions prevents this; or
(ii) the provisions have been included with a view to the regulations governing audit firms.

Article 2
Duties of the Supervisory Board

2.1 The SB's duties are to supervise the Holding's EB and the policy it pursues, as well as the general course of events within the Holding and its affiliated business. The SB advises the EB and the daily policymakers of Deloitte Accountants B.V. In performing its tasks, the SB focuses on the interest of the Holding and its affiliated business. The SB likewise focuses on both the audit firm's interest and the public interest in ensuring the quality of statutory audits. To this end, SB weighs the relevant interests of the Holding's stakeholders (which include the members of the Cooperative). The SB itself is responsible for the quality of its performance.

2.2 The SB's statutory powers and its powers under the articles of association are vested in the SB as a whole and they are exercised under common responsibility.

2.3 The tasks of the SB include:

a) supervising and advising the EB on, inter alia:
(i) the responsibility for the continuity of the Holding and the connected enterprise, the strategy for sustainable long-term value creation, its implementation, the related key risks, and the impact on people and the environment;
(ii) the effectiveness of the design and the operating effectiveness of the internal risk management and control systems;
(iii) the EB's activities in the area of the overall and corporate culture focused on sustainable long-term value creation for the Holding and its connected enterprise;
(iv) the financial reporting process and the integrity and quality of the financial and sustainability reporting;
(v) the relationship with the members of the Cooperative;
(vi) the establishment and implementation of internal procedures that ensure that all relevant information is known to the EB and SB in a timely manner;
(vii) the checks and balances that are part of the two-tier system, the safeguarding of the EB's expertise and responsibilities and an adequate provision of information to the SB, all in the light of having an Executive Committee, with the SB also paying attention to the dynamics and the relationship between the EB and the Executive Committee;

b) supervising the Internal Audit Function, approving the appointment or the dismissal of the Chief Audit Executive, and approving the Internal Audit Function's work plan;

c) establishing a diversity and inclusion (DEI) policy for the EB and the SB, setting concrete, appropriate, and ambitious goals to achieve a good balance in gender diversity and other aspects of D&I relevant for the Holding, and approving such a policy for the Executive Committee, the sub-top management (if present), and the rest of the workforce prior to its adoption by the EB.

d) ensuring a formal and transparent procedure for appointing and reappointing EB and SB members, and for a robust succession plan aimed at maintaining the necessary expertise, experience, diversity and inclusion in accordance with the DEI policy, while taking into account (for the commissioners) the profile description.

e) selecting and making binding recommendations for appointment of EB members by the General Meeting, taking into account the objectives regarding the DEI policy in the preparation for the appointment or reappointment, formulating the remuneration policy for EB members, and determining the amount and composition of their remuneration within the framework of that policy;

f) selecting and making binding recommendations for appointment of the SB members by the General Meeting as well as proposing the remuneration of its members to be adopted by the General Meeting within the framework of the SB's remuneration policy;

g) conducting an evaluation without the presence of the EB and the daily policymakers of Deloitte Accountants B.V. at least once a year. This evaluation includes at least:
   (i) the SB's performance, and the performance of its committees and individual members;
   (ii) practical matters that have occurred and from which lessons can be learned;
   (iii) the SB's desired profile, composition, competencies and expertise of the SB;
   (iv) substantive aspects, behaviour and culture, mutual interaction and collaboration, and interaction with the management;
   (v) the EB's performance members and the performance of daily policymakers of Deloitte Accountants B.V.;

   The SB discusses the conclusions tied to the evaluation, also in the context of the succession of executives. The evaluation will periodically take place under the guidance of and external expert.

h) approving the policy regarding the system of quality control of the Holding and its group companies;

i) supervising the establishment by the EB of the reporting procedure for - suspected - malpractices and irregularities, supervising its operating effectiveness for appropriate and independent investigation of signals of malpractices and irregularities and if malpractices or irregularities are identified, supervising whether any recommendations for remedial action are adequately followed up;

j) approving the acceptance of another position by an SB member, an EB member, and a daily policymaker of the audit firm;

k) approving - other - decisions that are subject to its approval pursuant to the articles of association, the General Provisions Deloitte and/or rules or procedures based thereon, or that are laid down in the covenant concluded between the Supervisory Board and the board of Deloitte Accountants B.V.;

l) after the performance of (or under the condition precedent of carrying out) a suitability test by the AFM, nominating the members of the daily policymakers of Deloitte Accountants B.V. for appointment. The EB is obliged to follow the SB's instructions on the suspension and dismissal of board members of Deloitte Accountants B.V., unless the instructions are contrary to the interest of the Holding and its associated companies. At all times, the SB has the power to propose to the General Meeting that an EB member be dismissed;

m) determining the amount and composition of the remuneration of the daily policymakers of Deloitte Accountants B.V. within the remuneration policy applicable from time to time as proposed by the SB;

n) exercising general, policy-based supervision of partner matters (including admission, classification, development, outflow, absence/garden leave and other partner policy areas) and monitoring the alignment of this policy with the strategic KPIs of the Company, all this at management and policy level and not at individual file level; without prejudice to the legal and statutory powers of the Supervisory Board with regard to audit partners and the existing marginal review of the partner classification process carried out by the Remuneration &

Nomination Committee;

o) deciding on an appeal, lodged by a proxy/equity partner, against decisions of the Executive Board as referred to in the General Provisions (including in any case: (i) decisions on the allocation of u-nits after the annual evaluation; (ii) decisions to impose a corrective measure; and (iii) decisions to impose a claw-back amount (c) on the advice of the Partnership Council and applying a marginal test (due care, balance and reasonableness); the Supervisory Board may annul the contested decision and refer the case back to the Executive Board in order to take a final decision, taking into account the opinion of the Supervisory Board; the deadlines and the further appeal procedure are regulated in the General Provisions and the Regulations of the Partnership Council, on which the Partnership Council and Supervisory Board will make further working arrangements.

p) the prior approval of the Executive Board's intentions to vote on behalf of the Cooperative in (EMEA shareholders or EMEA Board) meetings on resolutions that are strategic in nature and/or materially affect the rights or position of the Cooperative, the Holding and/or affiliated group companies, including in any case: (i) amendments to EMEA constitutional documents; (ii) EMEA mergers, demergers, contributions and equivalent transactions; and (iii) governance changes that materially affect the rights of the Cooperative, the Holding and/or its affiliated group companies;

q) the prior approval of the (opt-in/opt-out") in EMEA-wide transformation initiatives with a significant impact on the Cooperative, the Holding and/or affiliated group companies;

r) the annual assessment of the extent to which the Holding and its affiliated companies comply with Member Firm standards.

2.4 Every year, after the Holding's financial year has ended, The SB prepares a report on the performance and the activities of the SB and its committees in that financial year. The disclosures made in the report include:
(i) how the SB has fulfilled its role in respect of all assigned tasks and powers;
(ii) each SB member's attendance rate at SB meetings and committee meetings;
(iii) the SB's main substantive findings, discussions and decision-making; and
(iv) how the evaluation referred to in 2.3g has been conducted and how the conclusions of the evaluation are being followed up. The report is uploaded to the Holding's website when the transparency report of Deloitte Accountants B.V. is published.

Article 3
Composition, expertise and independence of the Supervisory Board.

3.1 The SB consists of a number of members to be determined by the SB from time to time, with a minimum of three members. Only persons who are members of the SB of the Cooperative may be appointed as SB members.

In consultation with the EB, the SB prepares a profile of its size and composition, taking into account the nature and the activities of the business, including the audit firm. The profile addresses the desired expertise, experience and background of SB members; the desired mixed composition of the SB in line with the diversity policy referred to in article 2.3c; the size of the SB; and the independence of the SB members. The profile is uploaded to the Holding's website. The SB evaluates the profile every year.

3.2 The SB is composed in such a way that an appropriate level of diversity in terms of required expertise, competencies, independence, and other personal qualities, age gender or gender identity, nationality and (cultural) backgrounds is maintained for the Holding. This ensures that the members can operate critically and independently from each other, from the EB and whatever specific interest. The division of tasks between the SB members follows from the SB's profile description.

3.3 The SB's composition observes the following requirements:

a) each of its members is capable of assessing the broad outline of the Holding's overall policy;

b) each of its members has the specific expertise required to fulfil their role within the framework of the SB's profile;

c) at least one of its members must have gained relevant knowledge and experience in finance/accounting with listed companies or with other large legal entities;

d) the SB must have relevant knowledge and experience relating to the policy on the system of quality control and the public interest;

e) all members must be independent, as referred to in the Dutch Corporate Governance Code and the Dutch Audit Firms (Supervision) Act (*Wet toezicht accountantsorganisaties*: "Wta") and the Dutch Audit Firms (Supervision) Decree (*Besluit toezicht accountantsorganisaties*), with the exception of at most one member who can be selected from Deloitte's international network, in accordance with article 22a(5) Wta. None of the SB members may be a member of the Cooperative;

f) an SB member is appointed for a maximum period of four years. Reappointment may take place once and for a maximum of four years.

g) the SB's Chair may not be a former member of the Holding's EB and is independent as referred to in the Dutch Corporate Governance Code.

3.4 The General Meeting may appoint one or more SB members as "delegated" supervisory director. A delegated supervisory director is an SB member with a special duty. The delegation cannot go beyond the tasks of the SB itself and does not include the management of the Holding; it entails a more comprehensive supervision and advice and more regular consultation with the EB. The delegated supervisory directorship is only of a temporary nature. The delegation cannot eliminate the SB's tasks and powers. The delegated supervisory director continues to be an SB member and regularly reports to the full SB on the performance of their special duty.

3.5 Each SB member is obliged to provide the SB's Chair with the information necessary for the establishment of, and if applicable, the information necessary for keeping up to date, their gender, or gender identity, age, nationality, main position (if applicable), as well as other positions in so far as relevant for the fulfilment of the tasks as SB member, the date of first appointment, and the current term for which they have been appointed. The Chair ensures that this information is published in the SB's report.

3.6 The SB's report states that, in the SB's opinion, the requirements for independence referred to in the Dutch Corporate Governance Code have been met and also indicates, if applicable, which SB member(s) the SB considers not to be independent.

Article 4
Chair, Vice-Chair of the Supervisory Board, the Holding's Secretary and the Partnership Council

4.1 The SB appoints a Chair and a Vice-Chair from among its members. The SB's Chair regularly consults with the EB's Chair. The Chair sets the agenda, chairs the SB meetings, monitors the proper performance of the SB and its committees, acts on behalf of the SB as the main contact for the EB, initiates the evaluation of the performance of the SB and of the EB, and as Chair ensures an orderly and efficient course of the General Meeting. The SB's Chair further ensures that:

a) the SB members follow their induction and education or training programme;

b) the SB members receive all the information necessary for the proper performance of their tasks, in a timely manner;

c) the SB has sufficient time to obtain advice, deliberate and make decisions;

d) the SB and the SB's committees function properly;

e) the EB members and the SB are assessed on their performance at least once a year;

f) the SB appoints the SB's Vice-Chair;

g) the contacts with the EB, the External Auditor, the Works Council and the General Meeting are properly conducted and the other SB members are informed of the related results in a timely manner;

h) the EB performs the activities regarding the overall and corporate culture;

i) the SB is open to signals from the businesses associated with the Holding and creates such circumstances that - suspected - substantial malpractices and irregularities are promptly reported to the SB;

j) the communication with shareholders/members is effective;

k) the SB is closely involved in any merger or acquisition process, in a timely manner.

4.2 On behalf of the SB, the SB's Chair acts as the main contact for the EB, for SB members, and for shareholders/members on the performance of EB and SB members.

4.3 The Vice-Chair acts as a point of contact for individual SB members and the EB on the Chair's performance.

4.4 The SB is supported by the Holding's Secretary. The Holding's Secretary ensures that the correct procedures are followed and that actions are taken in accordance with the statutory obligations and the obligations pursuant to the articles of association. The Holding's Secretary facilitates the SB's provision of information and supports the SB's Chair in the SB's organisation, including the provision of information, scheduling of meetings, evaluations, and training programmes. Whether or not on the SB's initiative, the Holding's Secretary is appointed and dismissed by the EB. If the Secretary also works for the EB and identifies a difference in the interests of the EB and the SB, as a result of which it is unclear which interests the Secretary should represent, they must report this to the SB's Chair. In performing their tasks, the Holding's Secretary can, if necessary, call on the assistance of a Holding employee. The Secretary always needs the SB's approval's Chair to do so.

4.5 A Partnership Council has been established with the approval of the SB and the EB. Likewise, Terms of Reference for the Partnership Council of Deloitte Netherlands have been adopted. The duties of the Partnership Council are to support the SB in the broadest sense of the word. The Partnership Council supports the SB with solicited and unsolicited advice. The SB's Chair may decide to invite the Partnership Council members, or a delegation thereof, to all or part of the SB meetings and its other discussions.

4.6 The Chairman of the Supervisory Board may decide to convene a joint meeting of the Supervisory Board and (a delegation of) the Partnership Council in the context of the appeals referred to in Article 2.3.

Article 5
The Supervisory Board and committees

5.1 If the SB consists of more than four members, its core committees at least include an Audit & Finance Committee, a Remuneration & Nomination Committee and a Quality, Integrity & Risk Committee. The committees are appointed and staffed by the SB from among its members.

5.2 The committees' duties are to prepare the SB's decision-making and where necessary, to implement SB decisions and to perform actions in the area entrusted to the committee. The - entire - SB continues to be responsible for decisions, even if they are prepared by one of the SB's committees.

5.3 The SB prepares Rules of Procedure for each committee. The Rules of Procedure specify the role and responsibility of the respective committee, its composition, and how it performs its tasks. The current Rules of Procedure of the established committees are annexed to these Rules of Procedure and, together with the SB Rules of Procedure, are published on the website.

5.4 Each of the committees provides the SB with a report of their deliberations and findings.

5.5 If the SB needs to take a decision on a clearly defined issue in the field of the committee concerned, the SB may delegate such a decision, taking into account the relevant guidelines. Once a committee has made a decision that has been delegated, the Chair of that committee ensures that all SB members are informed. The SB may at any time revoke both its decision to delegation and the decision taken by the committee on the basis of this delegation, unless third party rights or legitimate interests would prevent this.

5.6 The committees are authorised to investigate all matters that fall within their respective remits. To this end, they are authorised to request all necessary information from the EB's Chair and to seek external advice.

Article 6
(Re)appointment, term and retirement

6.1 The SB members are appointed in the manner provided for in the articles of association. A nomination for appointment or reappointment is supported by reasons and assessed against the profile. Appointment takes place after (or under the condition precedent of) the performance of a suitability test by the AFM. Upon reappointment, account is taken of the manner in which the candidate has performed their tasks as an SB member.

6.2 Candidates nominated for appointment as SB members are present at the General Meeting where their nomination is voted on.

6.3 The SB prepares a retirement schedule to prevent, to the extent possible, reappointments occurring simultaneously. The SB amends this schedule from time to time and it is uploaded to the Holding's website.

6.4 SB members retire early upon a failure to perform properly, structural incompatibility of interests, or when, in the SB's opinion, retirement is otherwise required. If an SB member retires early, a press release is in principle issued.

Article 7
Remuneration

7.1 The General Meeting determines the remuneration of the SB members. To this end, from time to time the SB submits to the General Meeting a clear and understandable proposal for an appropriate personal remuneration, based on the remuneration policy for the Supervisory Board proposed by the Supervisory Board and adopted by the General Meeting.

7.2 The remuneration stimulates an adequate performance of the position, does not depend on the Holding's results and reflects the time spent on and the responsibilities of the position. To the extent allowed by law, the Holding pays any VAT that the SB members have to charge on their remuneration.

7.3 The Holding is not permitted to provide SB members personal loans, guarantees, and the like. It is not permitted to waive any loans.

7.4 SB members must comply with the Holding's rules and regulations on the financial independence from national and international clients. The guiding principle is that any appearance of a conflict of interest should be avoided, both from the Holding's point of view and from societal points of view.

7.5 The Holding takes out liability insurance for the benefit of the SB members. The Holding may decide to indemnify the SB members for costs and liabilities, specified in the relevant decision, arising from the fact that they are or were SB members, insofar as such costs and liabilities are not covered by the aforementioned insurance.

Article 8
Induction programme and continuous training and education

8.1 After being appointed, each SB member follows an induction programme tailored to the position and composed and financed by the Holding, in which attention is paid to:

a) financial, societal and legal matters

b) the Holding's financial and sustainability reporting and the transparency report of Deloitte Accountants B.V.;

c) aspects specific to the Holding and its business activities, including aspects affecting the quality of the audits and the related quality control, the independence, the integrity, and the interests of external stakeholders in the audit;

d) the overall and corporate culture;

e) the relationship with the Works Council; and

f) the responsibilities of an SB member.

8.2 Every year, the SB assesses in which areas SB members need further training or education during their appointment period. The Holding plays a facilitating role in this.

Article 9
Supervisory Board Meetings (agenda, conference calls, participation, minutes)

9.1 The SB meets at least six times a year and additionally as often as one or more of its members consider necessary. As a rule, the meetings are held at the Holding's offices, but may also take place elsewhere. Meetings may also be held by telephone, or through video or web conferencing.

9.2 SB members are expected to attend SB meetings and meetings of committees of which they are members. If SB members are frequently absent from these meetings, the Chair will call them to account for this.

9.3 Unless the SB decides otherwise, SB meetings are attended by the EB members, with the exception of meetings dealing with:

a) the assessment of the EB's performance and its individual members, and the conclusions to be drawn from this;

b) the assessment of the SB's performance and its individual members, and the conclusions to be drawn from this;

c) the potential conflict of interests of EB members as referred to in Article 11;

d) the complaints directed at EB members through the designated communication channels.

9.4 Meetings are called by the Chair or by the Holding's Secretary. To the extent practicable, the announcement and the agenda items to be discussed are provided to the SB members and the EB seven days before the start of the meeting. Except for special circumstances, the Chair consults with the EB's Chair on the items to be discussed before the meeting is called.

9.5 The meetings are chaired by the Chair and if the Chair is absent by the Vice-Chair.

9.6 Minutes of meetings are adopted in accordance with the provisions of the articles of association.

9.7 By means of a written proxy, a SB member may be represented at a meeting by a fellow SB member. An SB member may only represent one fellow SB member.

9.8 The SB regularly discusses the following:

a) the strategy;

b) the execution of the strategy and the main risks involved;

c) the values defined by the EB and its affiliated business that contribute to an overall and corporate culture of sustainable long-term value creation;

d) the budget and the Holding's financial results;

e) important decisions requiring action by the SB; and

f) reports of the separate SB committees.

In the SB's report, the board accounts for the way in which the SB was involved in the creation and supervision of the strategy implementation.

9.9 The SB discusses at least annually:

a) the evaluations as referred to in article 2.3(i) and 2.3(j);

b) the remuneration of the Executive Committee members, not being directors according to the articles of association;

c) other positions of EB and SB members and other daily policy makers of the accounting organization;

d) the report of the Audit & Finance Committee and the Quality, Integrity & Risk Committee, respectively, on the manner in which the effectiveness of the design and the operating effectiveness of the internal risk management and control systems has been assessed; the manner in which the effectiveness of the internal and external audit process has been assessed; material considerations in respect of the financial and sustainability reporting; and the manner in which the material risks and uncertainties, relevant to the expectation of the continuity of the Holding for a period of twelve months after preparation of the Executive Board's report, have been analysed and discussed and what the main findings of the Audit & Finance Committee are;

e) the organisation-wide aspects affecting the quality of the audits and the related quality control, the independence, the integrity, and the interests of external stakeholders in the audit.

f) the transparency report of Deloitte Accountants B.V.

9.10 Every year, the EB submits the Holding's budget for the coming financial year, which is to be included in the budget of NSE LLP, and the Holding's operational plan for approval by the SB.

9.11 The SB periodically discusses Deloitte Accountants B.V. with the AFM, without the EB members being present.

Article 10
Supervisory Board decisions (quorum, votes, items for discussion)

10.1 The SB may only pass valid resolutions at a meeting if the majority of its members are present or represented, on the understanding that members who have a conflict of interest as referred to in article 11 are not included in the calculation of such quorum.

10.2 Each SB member has one vote. Blank or invalid votes are considered as not having been cast. The SB decides by an absolute majority of the votes cast. The SB may also pass resolutions outside a meeting, provided it does so in writing and all SB members vote in favour of the proposal concerned.

Article 11
Conflicts of interest

11.1 SB members are alert to conflicts of interest and in any case they are prohibited from:

a. entering into competition with the Holding;

b. demanding or accepting substantial gifts of the Holding for themselves, their spouse, registered partner or other life companion, foster child or relative by blood or by marriage up to the second degree;

c. providing unjustified benefits to third parties at the Holding's expense;

d. exploiting business opportunities to which the Holding is entitled for their own benefit or for the benefit of their spouse, registered partner or other life companion, foster child or relative by blood or by marriage up to the second degree.

11.2 A conflict of interest may exist if the Holding intends to enter into a transaction with a legal entity:
i. in which an SB member personally holds a substantial financial interest; or
ii. in which a director or supervisory director has a relationship under family law with an SB member of the Holding.

11.3 An SB member must immediately report to the SB's Chair any potential conflict of interest in a transaction that is of substantial importance to the Holding and/or to the SB member concerned and provide all relevant information, including information on their spouse, registered partner or other life companion, foster child and relatives by blood or by marriage up to the second degree that is relevant to the situation. If the SB's Chair has a potential conflict of interest, they must immediately report it to the SB's Vice-Chair.

11.4 The SB must assess whether or not a conflict of interest exists. The SB member concerned does not participate in the deliberations on such assessment.

11.5 An SB member is not permitted to participate in the discussion and the decision-making (in SB meetings or meetings of its committees) on a subject or transaction in relation to which the SB member has a conflict of interest.

11.6 All transactions involving conflicts of interest of SB members are agreed at generally accepted market conditions. Decisions to enter into transactions involving conflicts of interest of SB members that are of substantial importance to the Holding and/or to the relevant SB members, require the SB's approval. Such transactions are disclosed in the General Meeting, including a notification about the conflict of interest and a statement that the previous paragraphs of this article have been complied with.

11.7 Without prejudice to the above, SB members are bound by the applicable independence regulations as set from time to time by the Holding, Deloitte Touche Tohmatsu Limited and/or relevant professional and regulatory bodies.

Article 12
Irregularities

12.1 The SB is alert to signals of - suspected - malpractices and irregularities.

12.2 The SB supervises the following:

a. the operating effectiveness of the reporting procedure for - suspected - malpractices and irregularities;

b. the appropriate and independent investigation of signals of malpractices and irregularities; and

c. the adequate follow-up of recommendations for remedial action if malpractices or irregularities are identified.

In order to ensure an independent investigation, in cases involving the EB itself the SB has the discretionary option to initiate and direct an investigation into signals of malpractices and irregularities.

12.3 The EB promptly informs the SB's Chair of any signals (or suspicions) of substantial malpractices and irregularities within the Holding and its associated companies.

12.4 The SB's Chair welcomes direct reports from employees on alleged malpractices or irregularities involving the performance of EB members.

12.5 The SB agrees with the External Auditor that the External Auditor immediately informs the Chair of the Audit & Finance committee and the Executive Board when they, in the performance of their tasks, identify or suspect any malpractice or irregularity, and if the - suspected - malpractice or irregularity relates to the performance of an EB member(s), that the External Auditor reports this to the SB's Chair.

Article 13
Information, relationship with the EB and the Executive Committee

13.1 The SB and its individual members have their own responsibility to request from the EB, the Internal Audit Function, the External Auditor, and the Works Council all information that the SB needs to properly exercise its duties as a supervisory body. The SB may obtain information from officers and external advisors of the Holding, if deemed necessary. To this end, the EB provides the necessary resources. The SB may require that officers and external advisors of the Holding attend its meetings.

13.2 The EB establishes and maintains internal procedures to ensure that all relevant information is known to the EB and the SB in a timely manner. The SB monitors the establishment and implementation of these procedures.

13.3 The EB provides the SB with all information it needs to perform its tasks and powers, in a timely manner (and if possible in writing).

13.4 The EB regularly reports to the SB, in a manner to be agreed from time to time and in reasonable detail, on topics such as financial matters, market developments, investments and personnel.

13.5 If an SB member becomes aware of information (from a source other than the EB or the SB) that would be useful for the SB to properly perform its tasks, they will make this information available to the SB's Chair as soon as possible. The Chair subsequently informs the entire SB.

13.6 The SB may invite Executive Committee members to its meetings.

Article 14
Relationship with the General Meeting

14.1 General Meetings are called and held in accordance with the provisions of the Articles of Association. The SB ensures that the notice of a meeting is given in a timely manner.

14.2 The EB and SB members attend the General Meetings, unless they are prevented from doing so for sound reasons. In accordance with the articles of association of the Holding, the SB's Chair, as a rule, presides over the General Meeting and decides on the content of the resolutions. Without prejudice to the provisions of article 2:13 Dutch Civil Code, the result of the vote, as noted and pronounced by the Chair, is decisive.

14.3 The EB and the SB ensure that the General Meeting is provided with adequate information and advice. The EB and the SB provide the General Meeting with all requested information, unless compelling interests of the Holding, or statutory provisions or rules of law prevent them from doing so. If the EB or the SB invoke such overriding interest, they must state reasons for doing so.

14.4 In its relation to the General Meeting the SB promotes that towards the Holding, its bodies and their fellow shareholders/members, the individual shareholders/members behave according to the standards of reasonableness and fairness.

Article 15
Relationship with the Works Council

15.1 Every year, the SB prepares a schedule for the attendance by one or more of its members of the Works Council's consultation meetings. These meetings discuss the Holding's general course of events and the proposals referred to in article 25 paragraph 1 of the Works Councils Act. The SB may also call other meetings with the Works Council.

15.2 The SB's Chair is the person primarily responsible for maintaining and coordinating the contacts of the SB with the Works Council. If an SB member is invited to attend a meeting with the Works Council, they will only accept such invitation after prior consultation with the Chair.

15.3 If the EB needs both the SB's approval and an opinion of the Works Council for a proposal, the proposal will first be submitted to the SB for approval. The EB will, as appropriate, promptly inform the SB of a negative opinion of the Works Council.

15.4 The consultation between the SB, the EB and the Works Council likewise covers behaviour and the overall and corporate culture in the Holding and its affiliated business, the established values that contribute to a culture focused on sustainable long-term value creation and the D&I policy of the Holding.

Article 16
The External Auditor

16.1 The General Meeting appoints the External Auditor on the recommendation of the SB. The Audit & Finance committee advises the SB on the nomination for appointment of the External Auditor and prepares the selection of the External Auditor. In the aforementioned activities, the Audit & Finance committee includes the EB's observations. The EB's main conclusions on the nomination and the outcome of the External Auditor selection process are communicated to the General Meeting.

16.2 The Audit & Finance committee proposes to the SB the engagement of the External Auditor to audit the financial statements. The EB facilitates this. In formulating the engagement, the focus lies on the scope of the audit, the materiality to be applied, and the audit fee. The SB determines the engagement and the remuneration of the External Auditor. Instructions to the External Auditor to perform non-audit services need the SB's approval, on the recommendation of the Audit & Finance Committee and after consultation with the EB.

16.3 In any event, the External Auditor attends the SB meeting in which the report of the External Auditor on the audit of the financial statements is discussed and at which the adoption of the financial statements is decided. The External Auditor concurrently reports its findings on the audit of the financial statements to the SB and the EB. The SB is allowed to inspect the main points of discussion between the External Auditor and the EB in response to the draft management letter or the draft auditor's report.

16.4 The General Meeting may question the External Auditor about its report on the fair view of the financial statements. To this end, the External Auditor attends and is entitled to speak at this meeting.

16.5 The SB monitors the performance of the External Auditor. The SB maintains regular contacts with the External Auditor. The Chair of the Audit & Finance Committee usually arranges the contacts between the SB and the External Auditor.

16.6 The SB ensures that the EB implements the recommendations which the External Auditor makes to the Holding.

16.7 Every year, the Audit & Finance committee reports to the SB on the performance of and the developments in the relationship with the External Auditor.

16.8 The SB informs the External Auditor about the outlines of the reports on its performance.

16.9 The Holding publishes a press release upon interim termination of the relationship with the external accounting organization, with an explanation of the reason for the interim termination.

Article 17
Corporate governance

17.1 The EB and the SB are responsible for the Holding's Corporate Governance. They are accountable for this to the General Meeting. Any substantial change in the Corporate Governance structure of the Holding is submitted as a separate agenda item to be discussed by the General Meeting.

17.2 A separate chapter of the Holding's annual report outlines the Holding's Corporate Governance.

17.3 The corporate governance statement explains the D&I policy and its implementation. It addresses the following:

i. the objective of the policy;
ii. the manner in which the policy has been implemented; and
iii. the results of the policy in the past financial year.
iv. the gender composition of the EB and SB.
If one the goals for the composition of the EB and SB is not met, the corporate governance statement will also explain the reasons for this and what measures are being taken to achieve the goals and within what timeframe.

Article 18
Confidentiality

18.1 Each SB member has the obligation to observe the appropriate discretion and, if confidential information is involved, secrecy in respect of all information and documentation obtained in the context of their membership. Members and former SB members will not discuss any confidential information outside the SB or the EB, disclose it to the public, or otherwise make it available to third parties, unless the Holding has made such information public or it has been established that such information is already known to the public.

Article 19
Incidental decommissioning, change

19.1 Without prejudice to the provisions of article 14.3, the SB may decide to occasionally not apply these Rules of Procedure, and/or may decide to amend these Rules of Procedure by decision.

Appendix A: Rules of Procedure for the Audit & Finance Committee of the Supervisory Board of Deloitte Holding B.V.

General

These Rules of Procedure describe the role and responsibilities of the Audit & Finance Committee (the "AFC"), its composition and the way in which the committee performs its duties. The AFC's Rules of Procedure and its composition are uploaded to the Holding's intranet. The SB's annual report discloses the AFC's composition, the number of meetings, and the main topics discussed.

The AFC members act in accordance with the law and the articles of association of Deloitte Holding B.V.

Article 1 Composition

1. The AFC consists of at least 2 members.

2. The SB determines the AFC's composition and elects the committee's Chair from among its members.

3. The committee's Chair is not held by the SB's Chair, nor by a former member of the Holding's EB.

4. At least one member of the committee is a financial expert in the sense that they have acquired relevant knowledge and experience on corporate governance, risk management and external reporting at listed companies or other large legal entities.

5. More than half the AFC members is independent as referred to in best practice provision 2.1.8 of the Dutch Corporate Governance Code.

Article 2 Duties and responsibilities

1. The AFC's duties are to prepare and, if necessary, execute decisions and actions to be taken by the SB in the field of which the AFC is in charge. At all times, the SB continues to be responsible for the AFC's decisions and actions.

2. The AFC's tasks and areas of focus should be viewed from the perspective of financial risk, internal control, and the integrity and quality of internal and external reporting. Within these areas of focus, the AFC particularly focuses on supervising the EB's work with respect to:
    a. the implementation and operating effectiveness of the internal risk management and control systems, including the supervision of the enforcement of the relevant legislation and regulations and the supervision of the enforcement of the relevant codes of conduct, including the independence policy (Independence Testings);
    b. the continuity and quality of the applications of information and communication technology in the Holding;
    c. the preparation and outcomes of the internal budget for the current financial year and the multi-year planning;
    d. the preparation and outcomes of the interim financial reporting, also in view of the current budget;
    e. the preparation and outcomes of the Holding's annual internal and external reporting, both financial and non-financial;
    f. the role, the budget, the formation and the performance of the Internal Audit Function ("IAF");
    g. the engagement, the independence and the performance of the External Auditor;
    h. the relationship and compliance with and follow-up of the recommendations by the Chief Audit Executive and External Auditor, and if applicable, another external party involved in the audit of the sustainability reporting, including any disputes between the EB and the internal or External Auditor;
    i. the Holding's tax policy;
    j. investment proposals and supervising their implementation;

k. the internal audit reports issued by the IAF, in response to investigations, audits and reviews;

l. the Holding's financing.

3. The AFC has the right to investigate (or to have this done) any matter relating to the field entrusted to it. The AFC is authorised to request all necessary information from the EB or other business units and to seek external advice.

4. The AFC provides the SB with input for the assessment of the Finance Lead and the EB member responsible for finance.

Article 3 Relationship with the Chief Audit Executive ("CAE")

1. The AFC is closely involved in the selection, the appointment and the possible dismissal of the CAE. The decision of the EB to appoint or dismiss the CAE is subject to the approval of the SB. The advice of the AFC regarding these decisions will be presented to the SB.
These Rules of Procedure define the CAE as the head of the IAF.

2. The AFC takes note of the Internal Audit Charter of the IAF, as approved by the EB and advises on any necessary amendments to this charter.

3. The AFC's Chair is in regular contact with the CAE. The initiative for this can be taken either by the AFC's Chair or by the CAE. At least once a year, the AFC meets with the CAE without EB members being present. The AFC is provided with periodic updates from the CAE about the purpose, authority, and responsibility of the IAF, as well as performance relative to the plan.

4. At least annually, the AFC discusses the IAF's Annual Plan and provides input on it. The AFC advises the SB to approve this Annual Plan. The AFC also reviews the IAF's budget in order to ascertain that the IAF has sufficient resources to carry out the investigations referred to in the Annual Plan.

5. The AFC can order the IAF to perform a specific assignment, which may include a review, internal audit, and/or a specific investigation within the mandate of the IAF.

6. The IAF reports the investigation results to the EB, reports the substance of the results to the AFC, and informs the External Auditor. In case that material deficiencies are identified, the necessary details will be shared and discussed with the AFC. The AFC processes the results of the investigation and reports issued by the IAF, including the responses prepared by the EB and any actions taken in follow-up to the recommendations. In any case the investigation results of the IAF address:
   i. deficiencies in the effectiveness of the internal risk management and control systems;
   ii. findings and observations whose impact on the risk profile of the Holding and its affiliated business is material;
   iii. deficiencies in the follow-up of IAF recommendations.

   The AFC can request the Internal Audit reports if it deems necessary.
   The AFC will periodically receive a report from the IAF on the progress and follow-up on reported findings and agreed actions following its recommendations.

7. The EB determines the CAE's fixed and (if applicable) variable remuneration. The EB provides the AFC with information on the remuneration policy in respect of the CAE. The principles for a variable remuneration must be formulated in such a way that it cannot compromise the CAE's independence. In any case, it is not permitted for the variable remuneration to be profit-related.

8. The EB assesses the CAE's performance after consultation with the AFC's Chair. In addition, in case of disagreement about the CAE's remuneration, or the EB's opinion about their performance, the CAE may consult with the AFC's Chair.

9. The CAE has the power to inform the AFC of any matters which may hinder the proper performance of the IAF and/or may be contrary to the principles of good governance. To this end, the CAE can contact the AFC (or its Chair) at all times.

10. The CAE immediately informs the management and the chair of the AFC when he identifies or suspects a material misconduct or irregularity during the execution of his assignment. When (the suspicion of) a material misconduct or irregularity concerns the functioning of one or more EB members, the CAE reports this to the chair of the SB, and the Chair of the AFC.

Article 4 Relationship with the External Auditor

1. The AFC meets with the External Auditor as often as it deems necessary, but at least once a year, without EB members being present.

2. The topics discussed with the External Auditor by the AFC include the audit approach, the audit findings, and the External Auditor's recommendations on the quality of the financial accounts and the internal risk management and control systems, including the (organisation involved in the) computerised information systems.

3. Annually, the AFC discusses with the external auditor (i) the scope and materiality of the audit plan and the principal risks of the annual reporting identified by the external auditor in the audit plan, and (ii) based on the underlying documents from which the audit plan was developed, the findings and the results of the audit work on the annual accounts and the management letter.

4. The AFC is the External Auditor's first point of contact when they identify irregularities in the content of the external reporting or external financial reports.

5. Every year, the AFC reports to the SB on the developments in the relationship with the External Auditor, including the quality and independence in the performance. In deciding on the nomination for the (re)appointment of the External Auditor, the SB takes into account this report. The nomination for the (re)appointment of the External Auditor is submitted to the General Meeting.

6. Annually, the EB and the AFC assess the performance of the External Auditor. The main findings of this assessment are presented to the General Meeting as part of the nomination for the (re)appointment of the External Auditor.

7. The AFC determines how the External Auditor is involved in the content and publication of financial reporting other than the financial statements.

Article 5 Meetings and decisions

1. The AFC meets at least four times a year, or more frequently if requested by one of its members, the SB, the EB, the CAE, or the External Auditor. Meetings may also be held by telephone, video or web conferencing, provided that all participating members can hear each other simultaneously.

2. The AFC's Chair determines whether, and if so, when the CEO, the EB member responsible for Finance, the Finance Lead, the CAE, the External Auditor, the RRL and PC, and others may be invited to attend the committee meetings.

3. The AFC decides on the tasks delegated to the committee by unanimity of the committee members (of the SB) present. Legally valid decisions can only be taken at meetings attended by at least two committee members.

4. The AFC may also take decisions outside a meeting, provided this is done in writing and all SB committee members declare they are in favour of the proposal in question.

5. If it appears that the AFC cannot take a decision delegated to it with the required unanimous votes or written consent, the AFC's Chair must promptly notify the Chair of the SB so that the SB can make a decision.

6. An officer of the Holding's Legal Affairs Department, to be appointed by the EB, assists the AFC, in the capacity of Secretary, in respect of:

   a. the convening of the committee meetings;

   b. preparing and sending the agenda with the relevant annexes to the members, in general one week before the meeting;

   c. taking minutes of the meetings, with the minutes being adopted and signed by the Chair at the next meeting.

7. The AFC may decide to hold consultations without the secretary being present, in which case an AFC member keeps the minutes.

Article 6 Concluding provision

1. These Rules of Procedure do not apply insofar as it would be contrary to the law, the articles of association, or the General Provisions of the Holding.

2. Periodic consultations are arranged with the SB's Quality, Integrity & Risk Committee.

3. The committee reports to the SB on its deliberations and findings.

Appendix B: Rules of Procedure for the Remuneration & Nomination Committee of the Supervisory Board of Deloitte Holding B.V.

General

These Rules of Procedure describe the role and responsibilities of the Remuneration & Nomination Committee ("committee"), its composition and the manner in which it performs its tasks. The Rules of Procedure and the composition of the committee are uploaded to the Holding's intranet. The SB's annual report discloses the composition of the committee, the number of meetings, and the main topics discussed.

The members of the committee act in accordance with the law and the articles of association of Deloitte Holding B.V.

Article 1 Composition

1. The committee consists of at least two members.

2. The SB determines the composition of the committee and elects the committee's Chair from among its members.

3. The committee's Chair is not the SB's Chair, nor a former member of the Holding's EB.

4. More than half of the members of the committee are independent within the meaning of best practice provision 2.1.8 of the Dutch Corporate Governance Code.

Article 2 Duties

1. The committee's duties are to prepare and, if necessary, implement decisions and actions to be taken by the SB in the field of which the committee is in charge. The SB continues to be responsible for the decisions and acts, even if they have been prepared and carried out by the committee.

2. The areas with which the committee is charged include:

   Remuneration

   a. providing advice regarding the remuneration policy for partners and employees of the Holding and its affiliated business, and prepare the decision making for the SB regarding proposals of the EB to amend the remuneration policy of partners and employees of Deloitte Accountants B.V.

   b. making a clear and understandable proposal to the SB regarding the remuneration policy on the EB (to be approved by the General Meeting);

   c. making a proposal on the remuneration of the EB members in accordance with the remuneration policy to be adopted by the SB; this proposal addresses at least the following issues
      i the remuneration structure, and
      ii the amount of the fixed remuneration, the variable remuneration components (if any) to be awarded, pension rights, redundancy scheme, and other remunerations to be awarded, the performance criteria and their application, as well as the scenario analyses carried out and the remuneration ratios within the Holding and its affiliated business.

      In formulating the proposal for the remuneration of the EB members, the committee takes note of the views of the individual EB members relating to the amount and structure of their own remuneration, with the EB members having due regard to the aspects referred to in this article 2(c);

   d. preparing the SB's remuneration report for the benefit of the General Meeting; this remuneration report includes a report of the manner in which the EB's remuneration policy was implemented in the past financial year, and of any intended amendments to that policy;

   e. preparing the decision making of the SB with regard to the determination of the remuneration of the daily policymakers of Deloitte Accountants B.V.;

f. preparing a periodic evaluation of the performance of the EB members and other daily policymakers of Deloitte Accountants B.V., to be conducted by the SB.

g. conducting an annual marginal review of the partner mapping procedure.

Succession

a. preparing selection criteria and appointment procedures for EB and SB members;

b. preparing the decision making of the SB regarding the nomination of the daily policymakers of Deloitte Accountants B.V.

c. periodically assessing the size and composition of the EB and the SB and proposing a profile for (the composition of) the SB;

d. making proposals for appointment, reappointment and dismissal of EB and SB members and for suspension of EB members;

e. preparing a plan for the succession of EB and SB members;

f. supervising the EB's policy on senior management selection criteria and appointment procedures.

3. The committee has the right to investigate any matter in the field entrusted to it. The committee is authorised to request all necessary information from the EB's Chair and to seek external advice.

4. If the committee uses the services of a remuneration consultant in connection with its tasks, it ensures that the consultant concerned does not provide advice to the EB members.

Article 3 Meetings/decisions

1. The committee meets at least once a year, or more frequently if requested by one of its members or by the SB. Meetings may also be held by telephone, or through video or web conferencing, provided that all participating members can hear each other simultaneously.

2. The committee may invite the EB's Chair to attend the meetings. The committee may request the EB's Chair to be accompanied by other EB members and/or directors or other employees of the Holding.

3. The committee decides on the tasks delegated to it on a unanimous vote by the attending members. Legally valid decisions may only be taken at a meeting at which at least two committee members are present.

4. The committee may also take decisions delegated to it outside a meeting, provided that this is done in writing and all SB committee members declare they are in favour of the proposal in question.

5. If it appears that the committee is unable to take a decision delegated to it by the required unanimous vote or by written consent, the committee's Chair must promptly promote a decision by the SB.

6. An officer of the Holding's Legal Affairs Department, to be appointed by the EB, assists the committee, in the capacity of Secretary, in respect of:

   a. convening meetings in a timely manner;

   b. sending the agenda and the relevant annexes to the members, in general one week before the meeting;

   c. keeping minutes of the meetings. The Chair adopts and signs these minutes at the next committee meeting;

   d. sending the draft minutes and/or the adopted minutes to the EB and SB members (as soon as possible).

7. The committee reports to the SB on its deliberations and findings.

Article 4 Other provisions

1. These Rules of Procedure do not apply to the extent that they are inconsistent with the law or the Articles of Association or General Provisions of the Holding.

Appendix C: Rules of Procedure for the Quality, Integrity & Risk Committee of the Supervisory Board of Deloitte Holding B.V.

General

These Rules of Procedure describe the role and responsibilities of the Quality, Integrity & Risk Committee (the "QIRC"), its composition and the way in which the QIRC performs its duties. The Rules of Procedure and the composition of the QIRC are uploaded to the Holding's intranet. The SB's annual report to the General Meeting discloses the composition of the QIRC, the number of meetings, and the main topics discussed.

The members of the QIRC act in accordance with the law and the articles of association of Deloitte Holding B.V.

Article 1 Composition

1. The QIRC consists of at least three SB members.

2. The SB determines the composition of the QIRC and elects the committee's Chair from among its members. In any event, membership of the QIRC terminates on the date when the SB membership terminates.

3. At least one member of the QIRC must be knowledgeable about and have proven experience (in management) in respect of quality, risk and compliance. The members of the QIRC have the expertise, knowledge and skills to give input to the Holding's risk policy and have the knowledge and organisational experience to supervise it.

Article 2 Duties and responsibilities

1. The QIRC's duties are to prepare and, if necessary, to execute decisions and actions to be taken by the SB in the field of which the QIRC is in charge. The tasks and focus areas, expressly viewed from the perspective of quality, integrity and risk, relate to all Functions of Deloitte Netherlands.

2. The QIRC reports and advises the SB periodically on the matters disclosed in this article 2. At all times, the SB continues to be responsible for the QIRC's decisions and actions.

3. The QIRC particularly focuses on the supervision of the EB's work with regard to the risk policy and risk management of Deloitte Netherlands. In that context the QIRC supervises the EB's work in respect of:

    a. the risk policy to be adopted by the EB and the risk appetite and integrity policy;
    b. the implementation of the risk, quality and integrity policy;
    c. the strategy and business activities (including any new activities). The QIRC periodically assesses whether the business activities (including any new activities) fit within the quality policy, risk policy and the risk appetite and what the impact of the strategy is on the risk profile;
    d. (i) the policy on quality and risk, (ii) the quality and risk systems and the functioning of both;
    e. the policy on compliance with laws and regulations, integrity and ethics, including codes of conduct and internal procedures;
    f. the talent and remuneration policy, with which the QIRC assesses whether the aforementioned policy does not provide incentives that result in undesired risks;
    g. personal investigations with regard to the senior management (partners, directors) and internal fraud investigations; and
    h. other issues appropriate to acting in the public interest.

4. Together with (a delegation of) the EB, the Risk & Reputation Lead and other stakeholders within the organization, the QIRC discusses, partly based on periodic reports, the main (financial and non-financial) risks to which the Holding is or is expected to be exposed, compared to the risk policy (including credit, market, liquidity, operational, reputation, compliance and ICT risks) and the steps taken to manage the risks.

5. The QIRC also provides advice on and deals with, in random order, the following subjects:

a) promoting quality anad risk awareness within the organisation;
b) preparing and implementing policies to promote integrity;
c) providing the SB and the Audit & Finance Committee with input on the group budget;
d) providing the SB and the Remuneration & Nomination Committee with input on the remuneration, the objectives and the assessment of the EB;
e) providing the SB and the EB with input on the targets, the budget, the priorities, and the assessment of the Risk & Reputation Lead;
f) providing the SB, the Audit & Finance Committee and the EB with input on the targets, the budget, the priorities and the assessment of the IAF;
g) periodically discussing reports of the EB, the Risk & Reputation Lead, the Director of Independence, the Audit Risk Leader and other Business Leaders, the Ethics Officer, the General Counsel and the Complaints Committee and others, on the operating effectiveness of quality, integrity and risk policies, systems and on individual cases with a (potential) material impact on the reputation of the group in relation to the risk policy;
h) analysing major incidents in respect of the reputation and their evaluation with the EB;
i) assessing the risk profile in the case of mergers and acquisitions.
j) preparing SB decisions to appoint, suspend and dismiss External Auditors working at Deloitte Accountants B.V.

6. The QIRC has the right to investigate (or to have this done) any matter within its competence. The QIRC is authorised to request all necessary information from the EB or other business units and to seek external advice.

Article 3 Meetings and decisions

1. The QIRC meets at least four times a year or more frequently if requested by one of its members, the SB or the EB. Meetings may also be conducted by telephone, or through video or web conferencing, provided that all participating members can hear each other simultaneously.

2. The QIRC's Chair determines whether and when an EB member or EB members, the Risk & Reputation Lead, the General Counsel and/or other authorised representatives or staff need to attend the committee meetings.

3. The QIRC's Chair determines the agenda and chairs the QIRC meeting, and ensures and actively promotes the QIRC's proper performance.

4. The QIRC takes decisions on the tasks delegated to it by unanimous vote of the committee members (of the SB) present. Legally valid decisions can only be taken at a meeting at which at least two committee members (of the SB) are present.

5. The QIRC may also take decisions outside a meeting, provided this is done in writing and all SB committee members declare they are in favour of the proposal in question..

6. If it appears that the QIRC is unable to take a decision delegated to it by the required unanimous vote or by written consent, the QIRC's Chair must promptly promote a decision by the SB.

7. An officer of the Holding's Legal Affairs Department, to be appointed by the EB, assists the QIRC, in the capacity of Secretary, in respect of:

   a. convening the committee meetings;

   b. preparing and sending the agenda with the relevant annexes to the members, in general one week before the meeting;

   c. taking minutes of the meetings, with the minutes being adopted and signed by the Chair at the next meeting.

Article 4 Concluding provision

1. These Rules of Procedure do not apply insofar as it would be contrary to the law, the articles of association, or the General Provisions of the Holding.
2. Every year, the QIRC assesses the effectiveness of the performance of the QIRC and reports on this to the SB.