Climate Transition Plan

March, 2026

bakertilly

The Climate Transition Plan serves as Baker Tilly Netherlands' roadmap towards a Net Zero future. It defines targets and actions for our business operations and selected upstream emissions. Through the Climate Transition Plan, we are able to forecast emissions and plan for sustainable growth while mitigating our impact on climate change.

Scope of the Transition Plan:

Baker Tilly defines its organisational boundary for the consolidated GHG inventory using the GHG Protocol operational control approach at group level (BTN Topholding B.V.). All entities within this boundary are included 100% in the GHG inventory and within the Scope of the CO_2 Performance Ladder certification.

Executive Summary

Baker Tilly is committed to Net Zero emissions by 2050; to achieve our ambition we developed a CO2 and Energy management system, with as centrepiece our Climate Transition Plan. The Climate Transition Plan outlines how our activities gradually transform to that of a Net Zero economy. Our climate transition plan helps us to systematically transform our decarbonisation levers and reach our ambitions.

A systematic approach requires extensive insights into our emissions profile. In the first chapter of the plan we draw the landscape, set framework boundaries, define our base year and discover most potent decarbonisation clusters.

Extensive insights are translated into concrete science-based reduction targets for 2032. These targets are consistent with 1.5 degree, and well below 2 degrees global warming scenarios. By 2032 we aim to roughly halve our Scope 1 and 2 emissions and reduce our Scope 3 emissions by a third.

These targets are also applied on the previously identified decarbonisation clusters, we identify transportation, offices, procurement and travel & commuting as the decarbonisation clusters. In the current version of the transition plan a transition path has been developed to reach our emission reduction targets for Scope 1 and 2. The core mechanisms for this transition are the electrification of our lease fleet, and the procurement of renewable energy. Further details regarding our decarbonisation measures can be found in the corresponding slides and the Short-term action plan for 2028.

While our planned measures will deliver substantial reduction in Scope 1 and 2, we recognise that the transition towards a Net Zero economy requires clear governance and communication, as well as access to knowledge and expertise outside our own organisation. We designed various measures to ensure effective communication, implementation and knowledge management.

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Management Board Statement

The Management Board confirms its commitment to reducing Baker Tilly's environmental impact and supporting the transition to a sustainable, low-carbon economy. We recognise that strong environmental and climate performance underpins long-term value creation, organisational resilience and stakeholder trust.

Guided by recognised standards (including the SBTi Corporate Net-Zero Standard, the GHG Protocol and the CO_2 Performance Ladder), Baker Tilly aims to achieve Net Zero GHG emissions by 2050. Using 2024 as our baseline year, we have set science-based interim targets for 2032 and will deliver these through our Climate Transition Plan.

We define our organisational boundary for the consolidated GHG inventory using the GHG Protocol operational control approach at group level (BTN Topholding B.V.). This provides a consistent basis for target-setting, monitoring and external assurance.

We prioritise emissions reductions at source across our operations and value chain. Credible neutralisation is considered only for residual emissions that cannot yet be eliminated, consistent with recognised standards.

The Management Board commits to providing the resources and capacity required to implement the Climate Transition Plan, including governance, data and reporting capabilities, audits, competence development and participation in relevant collaborations.

Progress is reviewed quarterly by the Management Board, reported semi-annually to the Supervisory Board, and disclosed annually in our Annual Report.

For and on behalf of the Management Board,

Ronald Hoeksel - CEO

Meet Baker Tilly Netherlands

Who we are

Baker Tilly Netherlands is a leading accountancy and advisory firm focused on medium-sized businesses, family enterprises and the public sector. With over 1,000 professionals across 13 offices, our commitment goes beyond the numbers. We work closely with our clients and understand their goals and challenges. Our professionals combine market knowledge and expertise to solve complex issues. Locally rooted and globally connected through the Baker Tilly network in 141 countries, we support confident, future-proof business decisions.

Mission

Our mission is to help our clients excel. Sound decisions made today form the foundation for tomorrow’s success. We perform our work with integrity and transparency, always taking the public interest into account. By building personal relationships, we contribute to solving financial and related challenges in a socially responsible way.

Vision

Expertise close to you when it matters most.

Our Sustainability Strategy

Our clients, employees and society expect us to take responsibility in the transition to a sustainable economy. This expectation goes beyond compliance. It is about trust, long-term relevance and future resilience; for our organisation, our people and the clients we serve.

At Baker Tilly, we see sustainability not as an obligation, but as an opportunity to create lasting value. We deliberately choose an integrated approach, embedding sustainability into how we work, how we make decisions and how we support our clients. In doing so, we create multiple forms of value - for our clients, our people and society - and make this value transparent and measurable.

The foundation of our sustainability strategy is the double materiality assessment conducted in 2024. Its outcomes define our priorities and guide our strategic focus. Based on this assessment, our strategy is structured around three interconnected pillars:

People

We build an organisation where employees are not only here to work, but to grow. We foster an inclusive and safe working environment with equal opportunities and fair pay, grounded in trust, appreciation and ownership, and with continuous room for development.

Planet

We accelerate the transition towards Net Zero by 2050 by reducing our own footprint through renewable energy, sustainable offices and mobility. At the same time, we contribute to broader societal impact through sector collaboration and the activities of the BT Foundation.

Prosperity

We equip our clients for the world of tomorrow by linking innovation with sustainability. This supports resilient and future-proof growth.

Sustainability Strategy 2025 - 2029 on a page

Good for each other

Why

Our Belief

How tomorrow starts here. We believe that sustainable ambitions must be translated into tangible actions that truly make a difference. We take responsibility for our impact, and make sustainability an integral part of who we are.

How

People

Room for talent & character

\+

Planet

We reduce our footprint

\+

Prosperity

Returns with integrity

=

Sustainable Impact+ Value Creation

What

Our Approach

We create:

- an **inclusive working environment** with equal opportunities and belonging,
- a trust-based environment with **psychological safety**
- space for continuous learning and development,
- an **open culture where reflection, collaboration and shared ownership** enable growth.

We also look beyond our organization:

- through the **BT Foundation**, we support societal initiatives that promote equal opportunities and sustainable, inclusive growth.

We accelerate the transition:

- towards **Net Zero** by 2050, in line with the Paris Agreement,
- by investing in **renewable energy**,
- by **reducing energy consumption in our offices** and **promoting sustainable mobility** and,
- by **bundling knowledge and expertise** to support climate solutions.

We support:

- our clients and partners in **innovative and sustainable solutions**,
- and **transparent reporting** and **data-driven analyses**.

We integrate sustainability into:

- our **processes, culture and decision-making**,
- strengthening collaboration and responsible **engagement with stakeholders,**
- and ensuring compliance with **ethical standards** and the **regulatory framework**.

We build an organisation where **employees** are enabled not only to work, but to grow. Equal opportunities and a safe and inclusive culture are the standard, not the goal.

We equip our **clients** for the world of tomorrow. By connecting innovation with sustainability, we help transform their business today so it remains relevant tomorrow. We are the driving force behind their sustainable growth.

We contribute to building a fair and sustainable **society**. We make a difference by applying our knowledge and expertise to societal initiatives, strengthening economic stability across our value chain, and reducing our climate impact to net zero.

This makes us an agile and resilient **organisation** with a clear and conscious direction, enabling us to attract and retain the best people and give our clients control over their future.

What Is Our Contribution?

What Does This Deliver?

Our Environmental Ambition

We take responsibility for reducing our environmental impact and supporting the transition to a sustainable economy. Our ambition is clear: to achieve Net Zero by 2050, supported by measurable milestones along the way.

We focus on reducing our own footprint through operational improvements, integrating environmental considerations into our services, and proactively managing environmental risks across our operations and value chain.

Emission Reduction Targets

Baker Tilly commits to the following near-term targets:

- Reduce Scope 1 emissions by 50.4% by 2032, in line with a global 1.5°C-aligned pathway, based on a 2024 baseline;
- Reduce Scope 2 emissions by 50.4% by 2032, in line with a global 1.5°C-aligned pathway, based on a 2024 baseline;
- Reduce Scope 3 emissions by 30% by 2032, in line with a global well-below 2°C-aligned pathway, based on a 2024 baseline.

In the long term, Baker Tilly is committed to reducing Scope 1, 2 and 3 emissions by 90% by 2050 (based on a 2024 baseline) and neutralising all remaining residual emissions to achieve Net Zero by 2050.

Stewarding our commitment

We set and regularly review ambitious reduction targets and report transparently on our progress. We prioritise emissions reductions that improve energy efficiency across our operations and value chain. Where emissions cannot yet be eliminated, residual emissions may be credibly offset. All targets are internally reviewed against the latest SBTi criteria and CO_2 Performance Ladder standards.

1 Insights

Basis for GHG Emissions Measurement (1/2)

Defining Net Zero

Our Net Zero strategy is aligned with the cross-sectoral 1.5°C ambition pathway of the Corporate Net Zero Standard.

This standard, provided by the Science Based Targets initiative (SBTi) is a globally recognized framework for companies to set greenhouse gas reduction targets aligned with climate science. The Net Zero standard is aligned with the Paris Agreement, which aims to limit global warming to well below 2°C and preferably to 1.5°C above pre-industrial levels. This means that Baker Tilly must:

- Reduce Scope 1, 2 and 3 emissions to zero, or a residual level that is consistent with a global 1.5°C-aligned pathways;
- Permanently neutralise all residual emission at, and after, the net-zero target year.

Calculation of Green House Gas emissions

The calculation of greenhouse gas emissions follows the GHG Protocol Corporate Standard, the internationally recognized carbon accounting method for organizations. The protocol distinguishes three Scopes of emissions, each with specific subcategories:

- **Scope 1**: Direct emissions from owned facilities and company vehicles.
- **Scope 2**: Indirect emissions from purchased energy.
- **Scope 3**: Other indirect emissions across the value chain, including upstream activities from suppliers and downstream activities from customers.

Within each Scope, the GHG Protocol defines various categories. Organizations are required to report only on categories relevant to their operations. For Baker Tilly Netherlands, emissions primarily relate to office use and company cars. We apply a materiality threshold based on the CO_2 Performance Ladder: non-material emissions must not exceed 5% of the total carbon inventory*.

**For Emissoin materiality assessment, see GHG report 2025*

Basis for GHG Emissions Measurement (2/2)

Defining the Base Year

Selecting an appropriate Carbon footprint base year is crucial for systematic emission reduction both in terms of absolute CO_2 reduction and in the efficient use of energy. The main considerations for the selection of a base year are relevance, accuracy and verifiability of the base year footprint.

Baker Tilly started tracking its carbon footprint in 2022, making this a logical choice for a base year. However, after critically reviewing the 2022-2024 footprints we must conclude that our current methodology lacked the accuracy and verifiability necessary for a qualitative base year. Therefore, we decided to recalculate the 2024 using an updated methodology consistent with the Greenhouse Gas Protocol.

Recalculation of the 2024 footprint

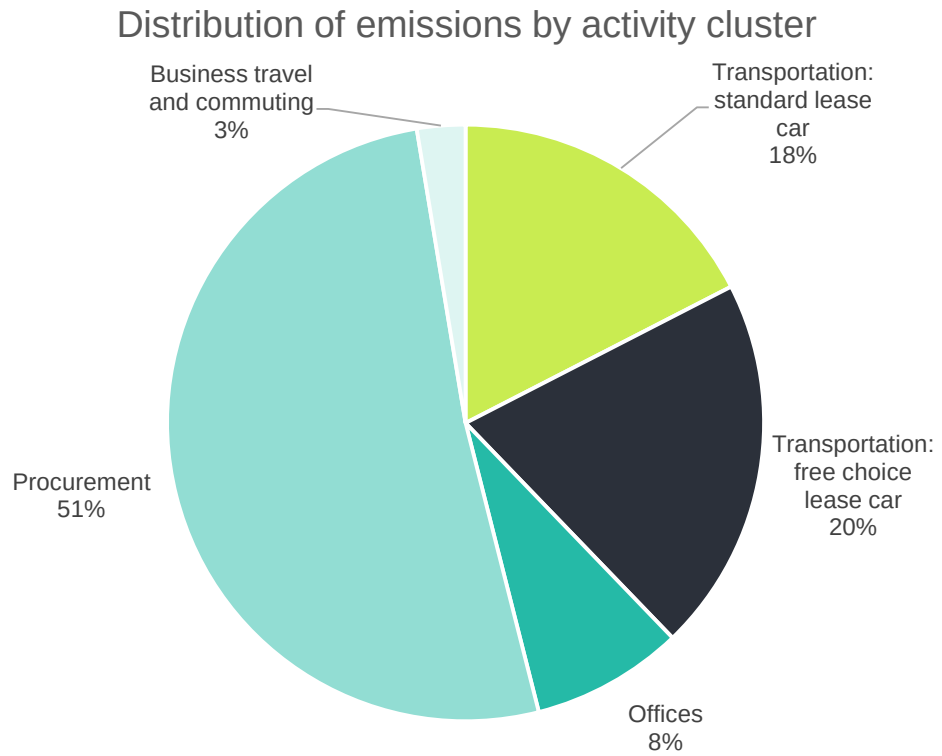
A new data collection and segregation protocol implemented in 2025 ensures that the recalculated 2024 footprint is both Relevant, accurate while ensuring verifiability through our environmental certification. The source data and calculations are validated through multiple third parties, including the certification body auditing our environmental management system.

Implications

The SBTi Corporate Net-Zero Standard sets the parameters for the Linear Annual Reduction (LAR) rate to align with the cross-sector 1.5°C pathway. This standard mandates a LAR of 4.2% providing that a base year of 2020 or earlier was chosen. Choosing a later base year results in a delay in reductions, and thus a steeper, 6.3%, reduction pathway.

Base year Footprint 2024

		Reported 2024 Emissions	Recalculated 2024 Emissions
Scope	Emission category	tCO2e	tCO2e
	Stationairy combustion	153	118
Scope 1	Mobile combustion	2131	2262
	Sub-total direct emissions	**2284**	**2380**
	Electricity offices (market based)		274
	Electricity EV's (market based)		279
Scope 2	Purchased heat (market based)		19
	Sub-total Indirect emissions (market based)	**464**	**572**
	Sub-total Indirect emissions (location based)	**349**	**476**
	Purchased goods and services	4301	3543
	Capital goods	1251	1113
Scope 3	Fuel-and energy related emissions	716	806
	Business travel	25	148
	Employee commuting	291	79
	Sub-total indirect emissions	**6582***	**5689**
(market Based)	**Total Emissions in tCO2e**	**9330**	**8641**



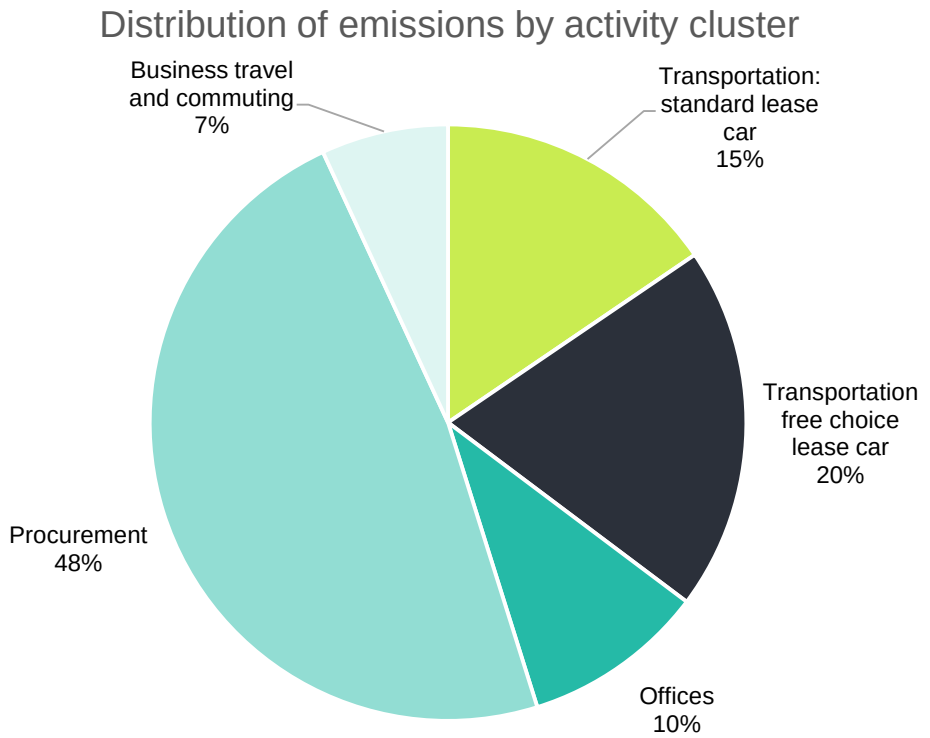
Recalculation of 2024

Halfway through 2025 the footprint for 2024 was recalculated using improved data, that relied more on activity-based data and less on spend-based data. The most notable changes are visible within purchased goods and services, as emissions relating to services provided by advisors and independent contractors were no longer calculated based on spent-based data. Additional refinery of the Scope 3 base year is planned for Q1 of 2026.

**Emission calculations did not add up in the annual report of 2024*

Footprint 2025

		2025 Emissions	Base year 2024 Emissions
Scope	Emission category	tCO2e	tCO2e
Scope 1	Stationairy combustion	138	118
	Mobile combustion	2148	2262
	Sub-total direct emissions	**2285**	**2380**
Scope 2	Electricity offices (market based)	337	274
	Electricity EV's (market based)	323	279
	Purchased heat (market based)	26	19
	Sub-total Indirect emissions (market based)	**685**	**572**
	Sub-total Indirect emissions (location based)	**473**	**476**
Scope 3	Purchased goods and services	5950	5117
	Capital goods	509	1113
	Fuel-and energy related emissions	825	806
	Business travel	179	148
	Employee commuting	446	79
	Sub-total indirect emissions	**7909**	**7262**
(market Based)	**Total Emissions in tCO2e**	**10879**	**10214**



Progress of 2025

Integrated approach

2025 marked the shift from separate sustainability efforts to an integrated programme. We renewed our governance structure, adopted an environmental policy and climate transition plan, and recalculated the 2024 CO_2 footprint using more primary data. This identified the main reduction areas: transportation, offices, procurement, business travel and commuting. The Environmental Project Team assumed operational responsibility for these areas, and all proposed measures were externally validated and financially assessed.

Key Actions in 2025

- Transportation: all standard lease cars replaced by hybrids, as of 2026 only EV's or PHEV's allowed in lease scheme.
- Housing: new office in Tilburg; Amsterdam office moved to a building with energy label A; energy benchmarking started for all offices.
- Governance: Environmental Project Team established; CO_2-reduction targets set in line with the SBTi Net Zero Corporate Standard.

Emissions Performance

Scope 1 emissions decreased slightly due to reduced fuel consumption in the fleet. Scope 2 emissions increased as electrification shifted emissions from fuel to electricity. Scope 3 emissions rose by around 7%, mainly driven by higher purchasing volumes, more international business travel and an improved commuting calculation method. A reduction in capital goods emissions partly offset this increase.

Overall Impact

Total CO_2 emissions increased by about 5% compared to 2024. This rise is largely due to improved data quality and methodological updates, especially within Scope 3. Despite the increase, the actions taken in 2025 provide a solid foundation for implementing the climate transition plan in 2026.

2 Reduction

Scope and Time Horizons

Time Horizons

Our ambition is clear: to achieve Net Zero emissions by 2050, supported by measurable milestones along the way. These milestones are structured across three time horizons: short term, medium term, and long term. The table below defines the target years associated with each horizon.

Horizon	Definition	Target year
Short term	1-3 years from base year	2028
Medium term	3 – 10 years from base year	2032
Long term	10, or more years	2050

Targets and Time Horizons

Our targets differ by time horizon, but all support our long-term target: Net Zero emissions by 2050. Medium-term SBTi targets for 2032, including measures per decarbonisation cluster, form the core of this transition plan. The short-term targets focus on immediate reductions per emission Scope and additional energy-consumption goals; these are detailed separately in the short-term Action plan, which is attached as an annex.

The Scope of the Transition Plan

While our environmental ambition is clearly defined, the pathway toward Net Zero emissions is still developing. Reducing emissions in Scope 3 is particularly challenging. For this reason, this transition plan focuses primarily on Scope 1 and Scope 2. Although key decarbonisation clusters for Scope 3 have been identified, the associated reduction measures are still under development. We aim to publish these measures by the end of 2026.

Emission Reduction Targets

Long-term targets

Baker Tilly commits to:

- Reduce Scope 1 emissions by 90% by 2050, based on a 2024 baseline;
- Reduce Scope 2 emissions by 90% by 2050, based on a 2024 baseline;
- Reduce Scope 3 emissions by 90% by 2050, based on a 2024 baseline;
- Neutralize all residual emissions by 2050.

Medium-term targets

Baker Tilly commits to:

- Reduce Scope 1 emissions by 50.4% by 2032 in line with a global 1.5°C-aligned pathway, based on a 2024 baseline;
- Reduce Scope 2 emissions by 50.4% by 2032 in line with a global 1.5°C-aligned pathway, based on a 2024 baseline;
- Reduce Scope 3 emissions by 30% by 2032 in line with a global well below 2°C-aligned pathway, based on a 2024 baseline.

To align with the cross-sector 1.5°C pathway, companies must reduce Scope 1 and 2 emissions towards a medium-term target 5 to 10 years in the future, we chose 2032 as target year. The annual reduction rate is dependent on the base year. 4.2% for a base year on, or before 2020. Because our base year is 2024, we must reduce emissions more aggressively; for Baker Tilly, this means an annual reduction of 6.3%. Furthermore, Baker Tilly will reduce 30% of all Scope 3 emissions by 2032, aligning with the *well below 2°C scenario* and ramping up ambition toward the 1.5°C pathway for Scope 3 after 2032.

Short-term targets:

Baker Tilly Commits to:

- Reduce our combined Scope 1 and 2 emissions 33,6% by 2028 based on a 2024 base year.

More details on this target, and the subsequent actions can be found in the short-term Action plan for 2028.

Decarbonisation Levers

We have identified several decarbonisation levers - key instruments that enable significant and rapid emission reductions. These levers are grouped into decarbonisation themes, each supported by a dedicated reduction approach. The selected levers combine the most significant themes (activities emitting 150+ tonnes of CO_2) and the most promising themes (activities that can be decarbonised quickly).

Key Reduction Levers

- **Sustainable Transportation**
  Electrify the company car fleet, and sourcing 100% renewable electricity for EV's
- **Sustainable Offices**
  Work with facility owners to transition offices to energy-efficient spaces powered by renewable electricity, and select new offices based on sustainable criteria.
- **Sustainable Procurement**
  Collaborate with suppliers to reduce emissions from capital goods and purchased goods. Actions include collecting emissions data and prioritizing suppliers with SBTi targets or internal carbon pricing.
- **Sustainable Travel and Commuting**
  Promoting sustainable business travel policies such as public transport, limiting non-essential flights and incentivizing low emission daily commuting patterns.

1. Sustainable Transportation

Why
Sustainable transportation is the most important decarbonisation lever in our reduction strategy because it is the most visible step we can take and will directly impact all employees. It allows us to demonstrate our commitment to sustainability in a way that is tangible and relatable across the organisation. By prioritising this area, we not only achieve measurable reductions in our carbon footprint but also encourage behavioural change and foster a culture of conscious mobility.

What
The cluster sustainable transportation includes all emissions related to company car use, this covers 38% of the total base year footprint.

How
Company car use is the main contributor to emissions in Scope 1 and 2. The most important decarbonisation measure is the electrification of our company car fleet, starting in 2027. More about the planned activities can be found in the deep dive sustainable transportation on the next page.

Potential reduction
The reduction potential within the transportation cluster is quite potent. As most emissions derive from the usage of fossil fuels for lease cars the electrification of the fleet will result in significant overall reduction, combining this step with 100% renewable electricity for the fleet will result in the elimination of emissions within the SLA and KLA category and a potential reduction of 3267 tCO_2e.

Progress
In 2025, the first steps toward full electrification of our company car fleet were taken. A new policy has been developed mandating al new cars to be at least hybrid starting 2026.

Due to the current lack of viable EV alternatives for the SLA (standard company car) category at the time, a temporary HEV option was introduced in 2025 until full electrification is possible. HEV technology will increase the energy efficiency of SLA cars by 10%.

Deep Dive: Sustainable Transportation

Why this matters

With 32% of our base year footprint, sustainable transportation is the primary focus for near-term decarbonisation. Planned measures are technically ready and will deliver significant reductions.

Reduction Measures

- **Fleet Electrification**: all new company cars must be electric by 2027; full fleet electrification by 2030.
- **Renewable Energy**: 100% renewable electricity for EV's and PHEV's by 2026.
- **Charging Infrastructure**: investigate possibilities to upgrade charging infrastructure at both the office locations and home addresses of our employees.

	2024	Target 2032	Planned reduction	Reduction rate
Scope 1	2262	1122	-2262	-100%
Scope 2	279	138	-279	-100%
Scope 3	952	651	-726	-76%

Measure	Scope 1	Scope 2	Scope 3	Year
Electrification of company car fleet	-2262t CO_2e		-671t CO_2e	2027 - 2031
RECs for all electricity use company cars		-279t CO_2e	-55t CO_2e	2026

2. Sustainable Offices

Why

Sustainable offices is the second key lever in our decarbonisation strategy, offering a visible opportunity to reduce emissions across our physical footprint. By improving energy efficiency, sourcing renewable energy, and using space more consciously, we lower operational emissions and demonstrate our commitment to sustainability. These actions foster a culture of environmental responsibility, boost engagement, and create long-term value through reduced energy costs and better building performance.

What

This cluster covers all emissions related to office use and accounts for 8% of our total base year footprint.

How

Heating and electricity are the main contributors. Planned measures include full electrification and sourcing 100% renewable energy, complemented by smaller initiatives targeting maintenance and service-related emissions.

Potential reduction

The reduction potential within the offices cluster is relatively easy for Scope 1 and 2 emissions. However, reducing emissions relating to maintenance, service and furniture are quite challenging. The procurement of sustainable energy for all offices will result in a reduction of 383 tCO_2e. However, measures relating to maintenance, service and furniture require a combined approach with procurement.

Progress

We started collaborating with facility owners to improve energy efficiency and transition to gas-free buildings, while also addressing emissions from waste management and maintenance.

Deep Dive: Sustainable Offices

Why this matters

Although Sustainable Offices represent only 11% of our base year footprint, they play a critical role in shaping an environmentally responsible culture and reducing operational costs.

Reduction Measures

- **Sourcing green energy**: exclusively source domestically produced green electricity and gas through GOO certificates.
- **Office Transformation**: Preferably rent new offices with an energy label A or higher and actively engage with current facility owners to upgrade existing buildings. This ensures efficient use of 100% renewable electricity and reduces reliance on the grid.
- **Waste Management**: collaborate with facility owners to improve waste prevention, separation and processing.
- **Data Granularity**: current service emissions are calculated using a spend-based method. By 2027, we will work with facility owners to provide cost breakdowns and transition to unit-based emission calculations, enabling targeted reduction strategies.

	2024	Target 2032	Planned reduction	Reduction rate
Scope 1	118	59	-118	-100%
Scope 2	293	145	-274	-100%
Scope 3	302	211	-81	-20%

Measure	Scope 1	Scope 2	Scope 3	Year
Sourcing green gas for offices	-118 tCO_2e		+24t CO_2e	2027
RECs for all electricity use in offices		-274t CO_2e	-54t CO_2e	2026
Waste management	To be calculated in 2026			
Full electric buildings			-51t CO_2e	t.b.d.

3. Sustainable Procurement

Why
Sustainable Procurement is the final major lever in our decarbonisation strategy. By adopting sustainable procurement practices, we reduce value chain emissions and influence suppliers to produce goods more responsibly.

What
The sustainable procurement cluster includes all emissions related to purchased goods, services, and capital goods*. In total, this cluster represents 51% of our total base year footprint and 62% of Scope 3 emissions.

How
Key contributors include software and hardware procurement. While reducing emissions beyond company boundaries is challenging, proven practices such as supplier-specific emission data, long-term reduction agreements, and carbon pricing enable progress.

Potential reduction
Procurement is by far the hardest cluster for emissions reduction. Companies may not always have viable alternatives for purchased goods and services. The absence of bargaining power within consumer goods reduces the ability to gather data when suppliers are not willing to share this data. Nevertheless, through selection of suppliers with reduction targets supply chain emissions can be managed and reduction achieved through partnerships with committed parties.

Progress
Our initial focus is on gathering comparable data. A new procurement policy was written. The new policy incentives suppliers to set their own reduction target and provide product emission data. Through core principles such as, measurability of impact, relevance in reduction targets and verifiability of efforts, we gain access to relevant information that enables us to manage impact within our supply chain.

*All purchased goods and services, and capital goods related to the use of offices, such as maintenance, waste management and service fees are excluded from this cluster.

Deep Dive: Sustainable Procurement

Why this matters

With 59% of our base year footprint, Sustainable Procurement is one of the most critical, and most complex, areas for decarbonisation. Effective reduction depends on strong bargaining power, reliable data, and strategic supplier agreements.

Reduction Measures

Currently, most emissions in this cluster are calculated using the spend-based method. To design effective strategies, supplier-specific or unit-based emission factors are essential. Access to comparable and reliable data will enable procurement teams to apply reduction methods such as:

- Carbon pricing mechanisms offer an approach that balances emissions reduction with cost-effectiveness.
- Contractual decarbonisation requirements, such as emissions reduction, reporting and the use of circular technologies.

We plan to collect emission data from our top suppliers in 2026 and revise the reduction plan for this cluster by the start of 2027.

	2024	Target 2035	Planned reduction	Reduction rate
Scope 3	4434	3104	-0	-0%

Measure	Scope 3	year
Design contractual decarbonisation requirements for strategic supply chain partners	n/a	2026
Limit spend based calculations to 70% of the footprint	n/a	2028
Introduce Carbon pricing mechanism	Impact calculated in 2026	

4. Sustainable Travel and Commuting

Why
Travel and commuting is increasingly important in our reduction strategy. While a minor part of the total emissions in 2024, it is expected to increase in importance as Baker Tilly Netherlands' international footprint increases. The deal with Inflexion and Baker Tilly Belgium will drive business travel emissions, while the increase in FTE will result in larger commuting emissions. It is therefore vital to proactively manage this expected growth in travel and commuting.

What
The cluster sustainable travel and commuting includes all emissions related to daily commutes with the grey fleet, flights, and other forms of business travel. Together, this covers 3% of the total base year footprint but is expected to increase due to the deal with Inflexion.

How
Grey fleet use is the current main contributor to emissions in this cluster. A new calculation method shed light on the impact of daily commutes. Furthermore, the increased international presence of Baker Tilly Netherlands can be actively managed with progressive sustainable travel policies promoting public transport and sustainable fuels.

Potential reduction
While the reduction potential towards our medium term targets is limited, there is an active need to manage the expected growth in distance travelled, nationally and internationally. A renewed travel policy, in combination with behavioural change campaigns can help maintain or even reduce the current travel and commuting footprint.

Progress
In 2025 a new calculation method for commuting was designed. This shed new light on the total impact of this cluster. For 2026 we plan to reform our travel policy, and investigate options increase the use of public transport as method for commuting and business travel.

Deep Dive: Travel and commuting

Why this matters

With 2% of our base year footprint, sustainable travel and commuting is a minor lever in decarbonisation. Planned measures will help maintain the carbon inventory size and mitigate negative impacts from the increased international presence of Baker Tilly Netherlands.

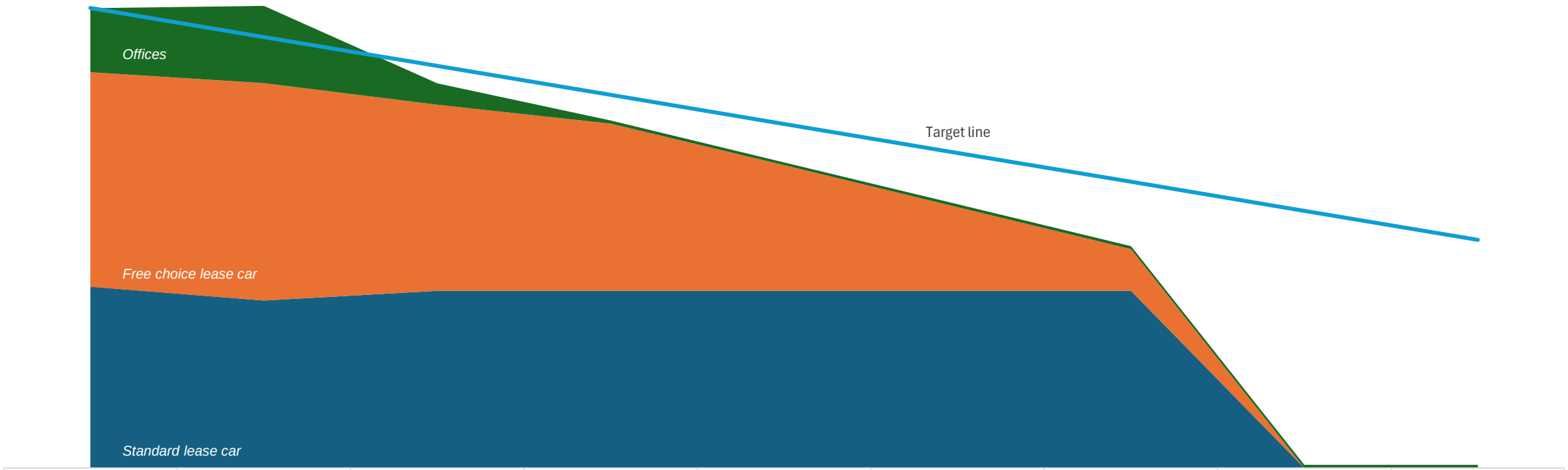
Reduction Measures

- **Travel Policy**: promote the use of public transport for both commuting and business travel.
- **Restrict short haul flights:** restrict the use of planes for situations in which a trains could effectively be used.
- **Encourage change:** promote the use of bikes and EV's for daily commutes through behavioural and financial incentives, supported by upgrades to charging infrastructure.

	2024	Target 2032	Planned reduction	Reduction rate
Scope 1	0	0	0	n/a
Scope 2	0	0	0	n/a
Scope 3	227	159	n/a	n/a

Measure	Scope 1	Scope 2	Scope 3	Year
Implement sustainable travel policy	Planned 2026			
Encourage change	Planned 2026			

Reduction Pathway Scope 1 and 2



Base year

Hybrid SLA: 10–20% CO_2 reduction, +15% SLA fleet growth until 2026.

Extensive preparations for charging network

100% green electricity for cars and offices

All new KLA's must be PHEV or EV

All new cars must be EV

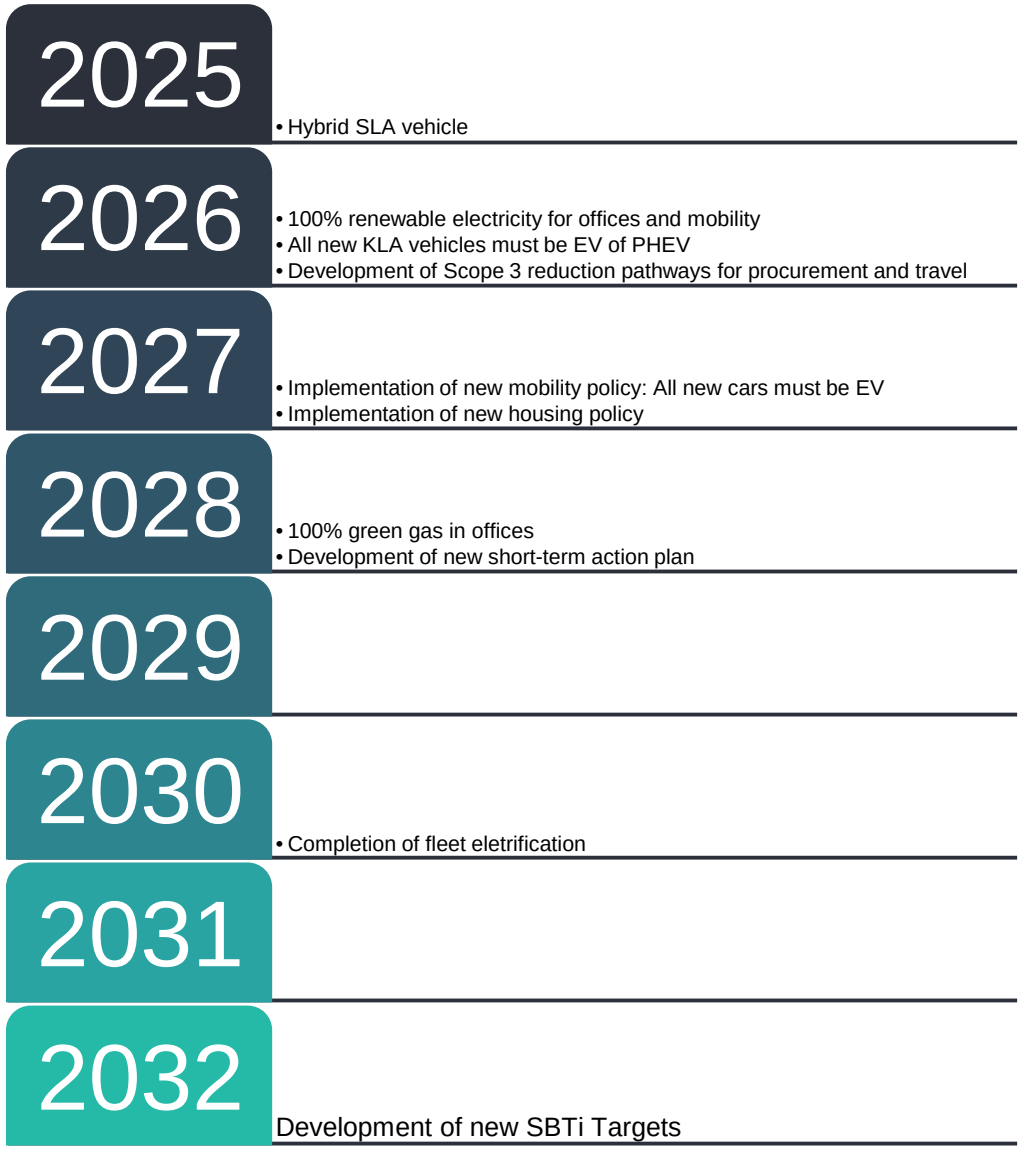
Procurement of new EV SLA's

Target year

Note: preliminary growth figures were used in this projection

Timeline for Measures

We developed a reduction pathway in accordance with our medium-term targets for Scope 1 and 2. These measures form our initial roadmap to Net Zero emissions within Scope 1 and 2.
The core measures within the reduction pathway for Scope 1 and 2 can be found in the visual on the right. Further details regarding specific measures can be found in the *Short-term Action Plan*, attached as appendix to the Climate Transition Plan.



3 Governance

Governance Structure

How we Secure Climate Action

Strong governance is essential to embed environmental policy and reduction measures into decision-making and daily operations. It ensures accountability, resource allocation, and continuous improvement across all levels of the organisation.

Key Roles and Responsibilities

- **Board of Directors** approves the Climate Transition Plan, integrates objectives into strategy, and allocates resources.
- **Supervisory Board** provides independent oversight and validates annual progress.
- **Sustainability Management Team** translates ambitions into actionable goals and monitors performance.
- **Environmental Project Team** drives implementation, ensures data quality, and coordinates reporting.
- **Business Units & Employees** contribute through operational actions and engagement, fostering a culture of responsibility.

Progress is monitored on a quarterly basis and reported to the Management Board. A consolidated progress update is provided to the Supervisory Board semi-annually. Externally, progress is disclosed annually through our annual report. Continuous improvement and alignment with SBTi criteria and applicable legal requirements guide our approach.

Details on designated key persons, their competence and CO_2 awareness are available upon request, while the broader governance structure and decision-making arrangements are set out in the *Environmental Policy.*