

The background image shows a multi-level office interior. A prominent feature is a white, curved staircase with a glass railing on the right side. The office spaces are furnished with modern desks, chairs, and storage units. Large glass windows and partitions are visible, creating an open and bright atmosphere. The lighting is a combination of recessed ceiling lights and natural light from the windows.

# The BDO workplace of the here and now

Lasting effects from the pandemic  
on BDO workplace culture

June 2024



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## Introduction

In October 2021, our global Real Estate & Construction (REC) group started gathering responses from the Managing Partners of BDO firms on initiatives and strategies connected with the return to the office. The focus was on current and near-future initiatives with the aim to gather insight and inspiration for all our firms and for our large REC client base.

Now – 2½ years later – the pandemic is history, but the changes left a lasting impact. In February 2024 we surveyed our Managing Partners again. The range of responses from large and small firms across our global footprint offer a balanced view of the new way of working across our global network.

While this survey data represents a snapshot in time, the responses and the initiatives that have been launched across our global organisation illustrate how BDO firms have navigated from this generational event into a new working culture. The lessons of the last couple of years demonstrate that leaders and their teams must keep evolving their work strategies and initiatives.

It is clear that, while the purpose of an office has changed post-pandemic, the bricks and mortar of our businesses still play a critical role in contributing to the culture of our organisations. While the office is now one of many places where work happens, it still serves a vital role as a place to build company culture and connections, collaborate, and innovate. To optimise the positive outcomes, it must be an environment that people want to come to.

The findings of our global Managing Partner survey can serve as inspiration for further initiatives to improve efficiency and user experience in our workplaces. The insights described in this report can be used to develop initiatives tailored to your specific situation and work culture.

New challenges may already loom on the horizon: the level of work that is seconded to other countries is growing, [BDO Digital](#) is fully engaged with Robotic Process Automation to help automate many manual processes and we are learning to use Artificial Intelligence (AI). All these developments are likely to impact the office market.

We are already seeing tech companies deciding not to renew their rental agreements or buying themselves out of existing commitments. Offices they own are then transformed or sold. While a lot was invested in personnel in previous years, tech companies are now shifting the focus to AI and expect an accelerated digitalisation of many current manual work processes. Are they the forerunners of another wave of new ways of working?

**ARJAN ENDSHOVEN / AYMAN CHALAK**  
*BDO Global industry group Real Estate & Construction*



BDO in the USA relocated and united its New York City offices in the iconic MetLife Building at 200 Park Avenue. This move represents an exciting milestone for BDO, as it brings together its New York City teams under one roof in the heart of midtown Manhattan, a bustling hub of business and commerce. The MetLife Building, formerly known as the Pan Am Building, is a renowned landmark that offers unparalleled accessibility and convenience for our clients, employees and business partners. The building itself boasts state-of-the-art facilities and amenities, providing a modern and dynamic work environment for BDO professionals.

The new BDO Global Office, adjacent to Brussels Airport, Belgium has become a strategic workspace, designed to motivate and inspire our people and support them in the diversity of their tasks, promoting collaborative ways of working. Natural wood & light and the abundance of plants improve well-being and act as a booster for creativity and productivity, as well as reducing stress. The variety of meeting spaces enables our people and visitors to select the right environment for the right type of meeting. Click on the button to watch our short video.

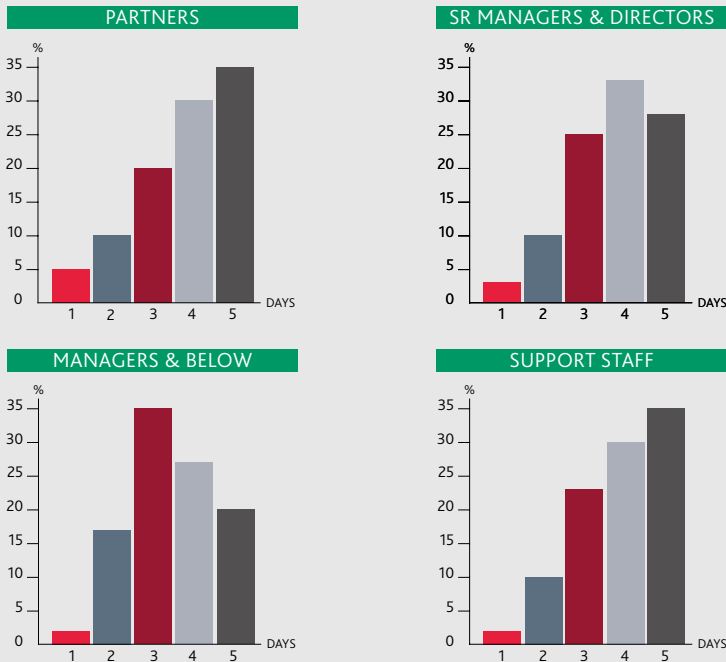


## 1. Current office use

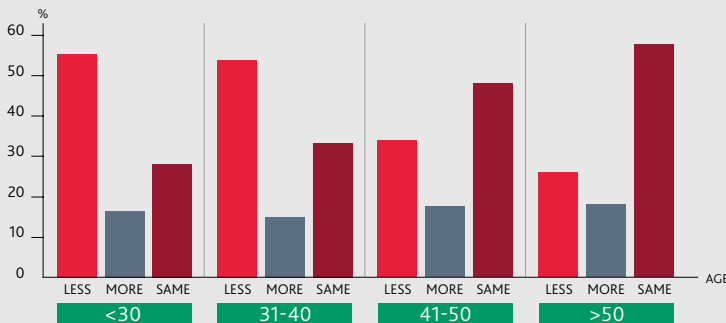
The COVID-19 pandemic forced everyone out of the office and into working from home (WFH). Our workforces quickly realised the positive implications for work-life balance, saving time and costs on commuting and benefitting from the flexibility to accommodate familial obligations. While management initially struggled to cope, as collaboration and productivity came under pressure, over time we adapted to a new hybrid approach and gradually workers returned to the office.

In the new hybrid environment, we have found ways to preserve flexibility and work-life balance and developed smart leadership techniques where performance direction and measurement is based on results rather than hours worked. The move to hybrid working was underpinned by an enhanced digital environment to meet the increased demands of home working.

### On average, how many days per week are employees in the office workplace?



### Is there a generational difference in office use compared to the pre-COVID situation?



### Key takeaways

Over 80% of our respondents reported office occupancy bouncing back to over 50%. Close to half of the respondents even reported occupancy over 75%. Even pre-covid, our teams typically worked from multiple locations, primarily at our offices, at the client site, visits to the tax authorities' office etc., depending on the line of business and function level of the staff involved. The major shift is from the BDO office to the home office and this shift will remain.

*While we may never return to the traditional pre-covid full work week at the office, despite the huge progress in making flexible work the new normal, the majority of our staff have returned to office for three days or more per week. This differs slightly between functions, with support staff likely to attend the office on most days and senior functions slightly more regularly than those more junior.*

Work at the client site has also seen a lasting change: only 40% of the respondents state that work at client sites has returned to pre-pandemic levels. The majority confirm that nowadays more time is spent at the BDO offices and clients are serviced by our people from their home offices.

### Lessons learned and practical improvements

Preference for the office as the prime working location differs significantly across generations. More senior workers have reverted to accustomed working patterns, while the younger generations have embraced the benefits of flexibility for improved work/life balance and to better manage family responsibilities.

*The flexible and remote work debate isn't over yet and will continue to reflect the wishes of new generations in the workplace.* The NextGen of workers are now children who grow up completely familiar with playing online games alongside digital friends across the globe. As a consequence, it is an expected norm that they will work and develop their career in remote teams, meeting colleagues and clients digitally in an international but distant environment.

*The office is not only a workplace but also a key location to learn.* Knowledge sharing and business development is not always possible or efficient digitally or by appointment. It often happens spontaneously through being and working together. Learning on the job is important for every employee, but especially for the younger generations. Co-working where the junior observes the senior in action is critical to soft skills development and successful client handling.



## 2. Office expectations

The benefits of the new ways of working developed over the past three years have helped us gain flexibility and employee work-life balance. And we have developed smart result-oriented leadership to manage those new ways of working.

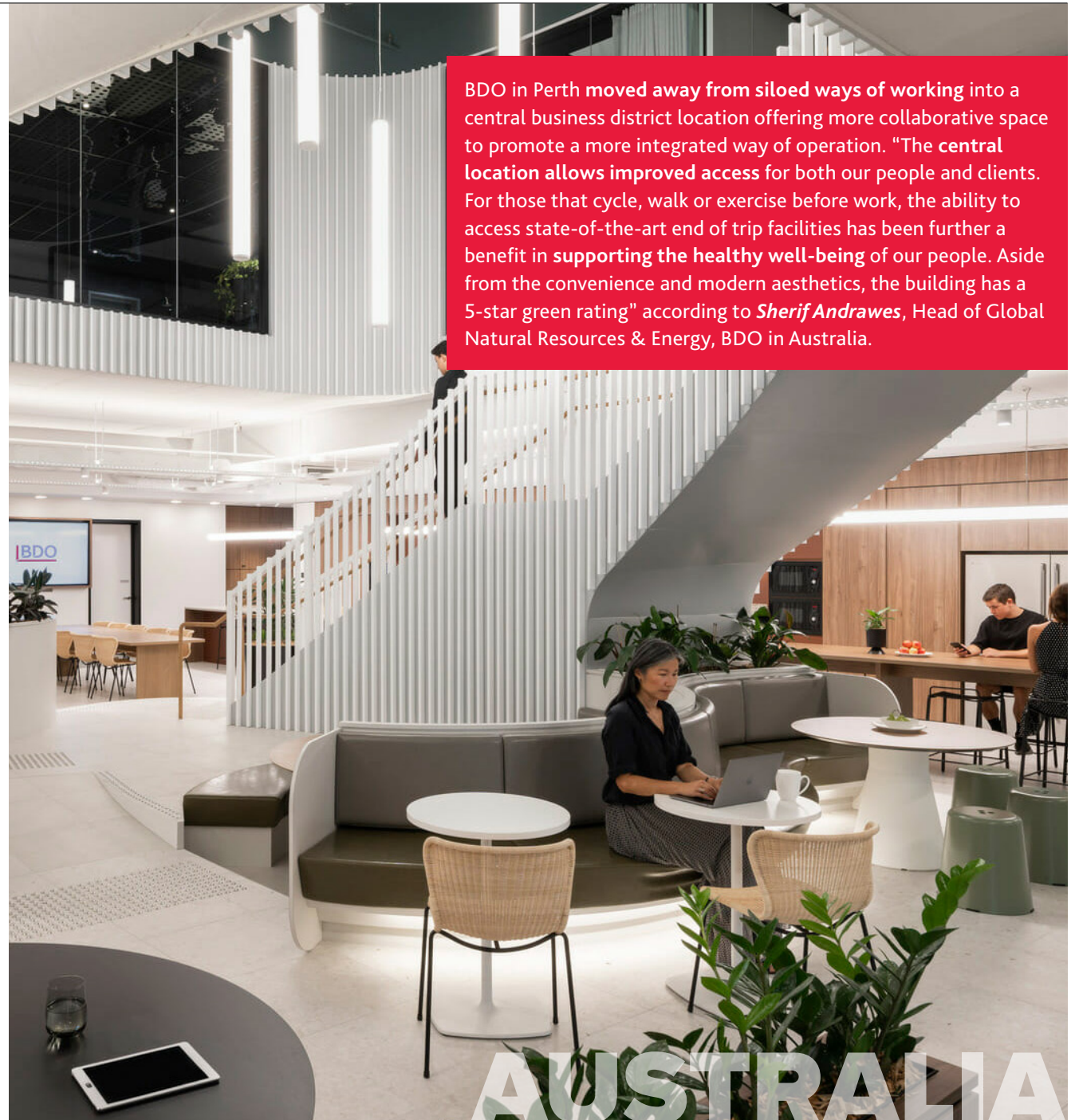
### Key takeaways

The new way of working enforced upon us brought a stronger focus on work-life balance and employee well-being than previously seen, creating a significant and lasting shift in culture throughout our line of industry. Flexibility grew from a buzzword to key management language, underlining the earlier central BDO theme 'agility'.

*The younger generations seek flexibility, not only in where they work, but also in how and when they work.* Employees now expect to have a choice in workplaces, which will also be relevant both when they choose an employer and in employee retention.

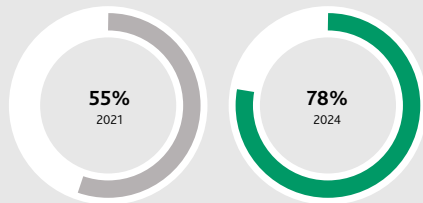
Employees spend much less time in the office and hybrid working appears to involve remote work in practice. This requires different management and new team agreements.

A recent development with growing impact on our business and the way we work is the need to behave as a sustainable business. This influences commuting decisions, the choice of new office locations, office fittings, internal conferences and team events, amongst others.

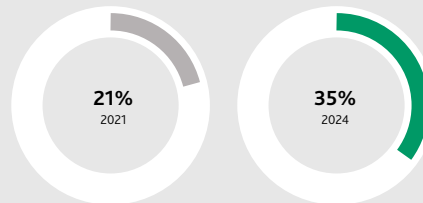


## If you have applied flexible working patterns, on what criteria did you base your decision?

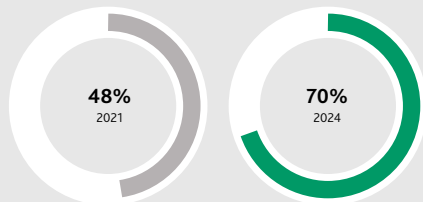
### Flexibility



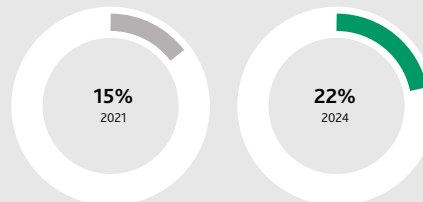
### Daily commute - environmental impact



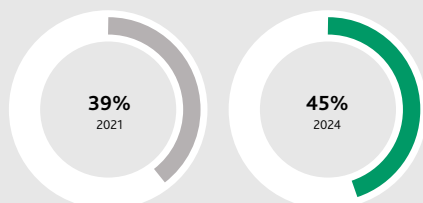
### Work-life balance and employee well-being



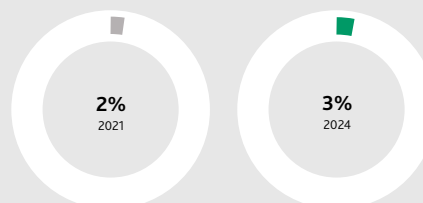
### Cost saving



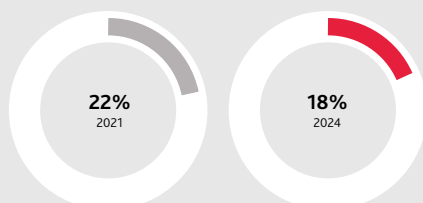
### Smart leadership based on result-oriented management and not on hours performed



### The firm created a general teleworking policy with Compensation & Benefits optimisations



### Innovation and creativity



## Lessons learned and practical improvements

While cost saving was not the key driver in introducing flexible working patterns, a review of our new way of working could well deliver this benefit. *Facility management involvement seems underutilised and stepping this up could deliver benefits.*

*In some ways, the new flexibility brings surprisingly little flexibility;* the majority of office workers commute on Tuesday and Thursday with another peak on Wednesday. Flattening the curve, having teams work in shifts, may extend the operating hours of the office, decrease the need for floor space and lower traffic congestion. This can reduce facility services (cleaning, maintenance and energy) for unused space, lower rental costs and contribute to CO<sub>2</sub> emissions savings.

On 'non-peak' days, a first step may be to have the workforce who are at the office using the same floor as much as possible, so that other floors can be left empty and closed off, saving on heating, lighting and cleaning. This is a standard practice in hotel management that could be applied to office management.

A next step is improving data collection on actual office use, to gain insight and enhance management's ability to spread occupancy more equally over the work week.

This will clarify the real floor space requirements, supporting decision-making when renewing or renegotiating an office lease.

With pending lease contracts, businesses could consider subleasing redundant office space to third parties. Or in support of our social role, consider making it available to welfare organisations, start-ups, clients or schools.

**BDO in Hungary** reduced offices size by sublease agreements with new tenants.

Another step may be to review the balance between permanently leased office space versus the hiring of additional short-term flexible office space to deal with temporal peaks.

**BDO in Thailand** started with flex offices only. In late 2022 they signed an office management agreement with IWG, the world's largest and fastest-growing operator of flex and hybrid workspaces, for customised hybrid office space at the iconic Regus Exchange Tower in the heart of Bangkok. Employees will also have access to IWG's vast global network, which includes 26 locations in Thailand.

### 3. Engagement and belonging - in and out the office

Maintaining employee engagement, belonging and social well-being were prime reasons for requesting a return to the office at the end of the pandemic. Since then, the key drivers for encouraging the return to the office have shifted to employee efficiency and productivity.

#### Key takeaways

Increasing engagement and belonging, both inside and outside the office, requires more than changes to the office space. It also requires using digital tools differently. Examples include hosting virtual lunches or quizzes, encouraging newly employed workers to create informal networks, and formal mentoring programmes. The above may require management and decision-makers to *develop this specific set of skills and undertake training*. Training is offered by certain BDO HR departments (People & Culture) on how to manage, lead and work within an international and dispersed team (Culture & Diversity).

Workspace can be a catalyst for change, but it cannot be the only catalyst for change. There is also a need for a strong change management programme that includes engaging employees in all parts of the process.

Working from home can have consequences for productivity (expressed in turnover) and efficiency in working. Initially, we saw employees combining their work at home with private tasks in and around the house, resulting in some pressure on productivity. Many employees also realised that work from home was a distraction and was sometimes less efficient, stimulating their return to the office. This return is also clearly fuelled by the feeling of greater connectedness and involvement in the workplace and

reinforced by the fact that many offices now offer physically improved workplaces. These benefits could also limit employee turnover.

During the pandemic, we clearly realised that the function of our offices was changing. Adjustments to bring employees back to the workplace have had a positive effect. Changing the physical layout of the office had a positive effect, with safe social distancing having lasting influences.

*The office is a means to optimise work efficiency and experience for all. The office remains a cornerstone to connect our people and share our culture. It should become a place where our staff want to be and not where they must go. Ideally, employees should have a 'fear of missing out' if they are not there regularly.*

#### Lessons learned and practical improvements

There is clear belief throughout our network that *internal 'bonding events' at BDO offices are still effective for enhancing workplace culture and sense of belonging*. About 25% of the responding BDO Managing Partners qualified this as 'strong' and almost 2/3rd as 'very strong'.

#### Why are employees coming back to the office?

*Drivers ranked 1 to 5 in order of importance.*

	2021	2024	
Employee engagement, belonging and social well-being	1	2	↓
Employee efficiency and productivity	2	1	↑
Stronger team dynamics/easier access to management	3	4	↓
Enhancing trust/better monitoring and authority	4	5	↓
Offices are equipped to provide different types of work spaces	5	3	↑
Lack of proper working conditions at home	6	6	=



### Which objectives of the changes to your office workplace have been the most significant?

	2021	2024	
Attracting and motivating employees to be back	1	1	=
Health, safety and environment (HSE)	2	4	↓
The office functionalities are changing	3	2	↑
More flexibility and collaboration spaces, less personal spaces	4	3	↑
Cost saving	5	5	=
Corporate rebranding	6	6	=
Environmental impact and emissions footprint (ESG)	7	7	=

BDO in Oslo is looking forward to occupying its new office at the end of 2024. "It is particularly gratifying that we are investing in creating the workplace of the future in an existing building that is historically known and in a very good location. The landlord has a clear environmental profile and aims for a BREEAM certification of 'very good'. The building is now being completely renovated, so we will move into a building with state-of-the-art technological solutions and fantastic social zones. "I am convinced that in the future it will be even more important to have attractive premises to ensure that employees want to spend time in our office, which will be adapted to the future of work with welcoming social zones and facilities," according to *Martin Aasen*, Managing Partner, BDO in Norway.





## 4. The functionalities of the office

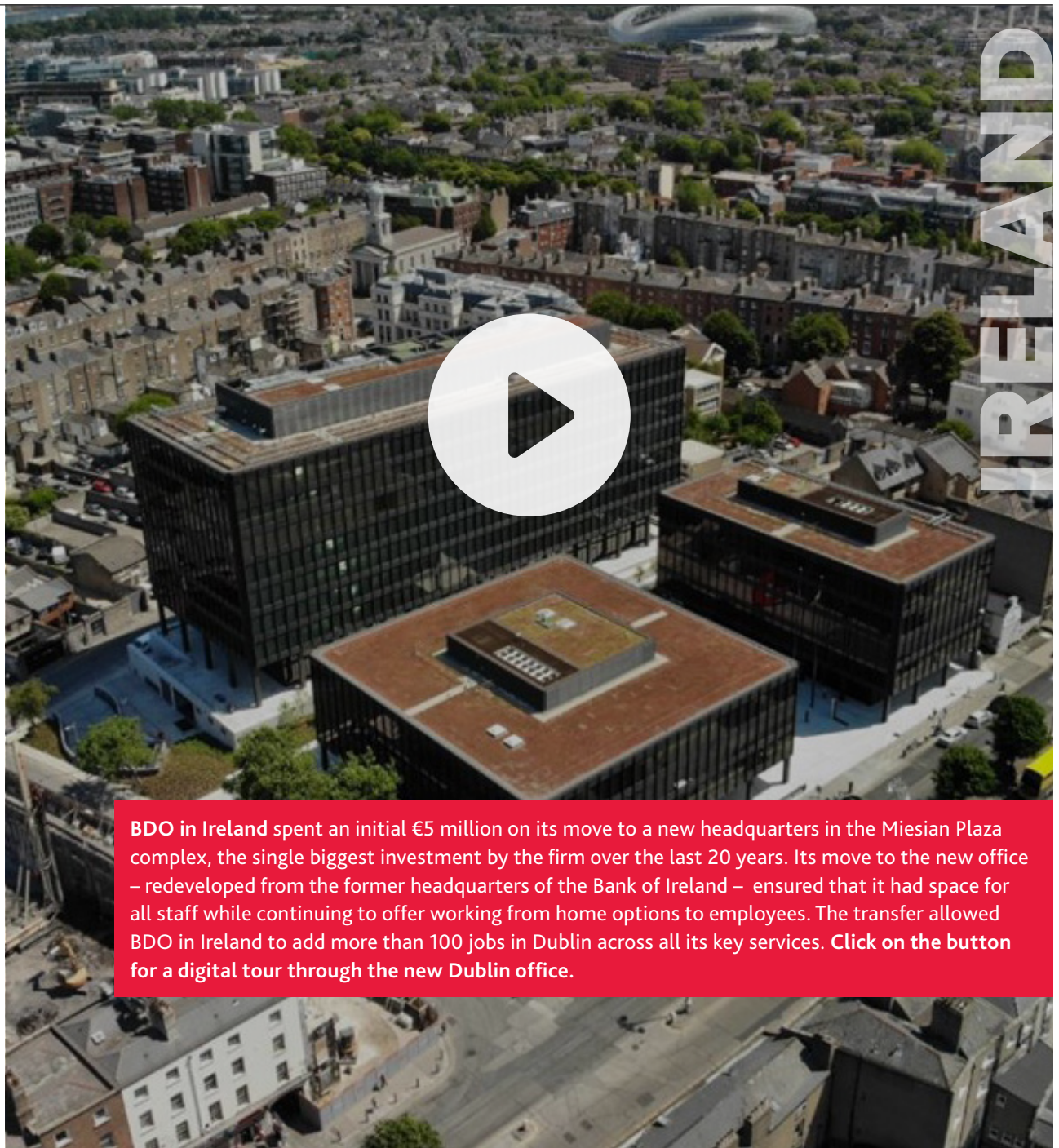
Since the pandemic it is widely recognised that functionalities of the office have changed. What has not changed is that the office remains a cornerstone as a meeting place, contributing a great deal to the overall experience of work and belonging. The layout of the office, amenities and tech solutions however have changed significantly, as our demands and expectations in this respect have increased significantly.

### Key takeaways

A modern office space needs to be more than a place you go to work. Instead, employees are likely to want offices to fulfil other roles, including:

- ▶ Collaboration: offices are spaces for collaboration in teams and building connections with team members
- ▶ Concentration: offices encourage immersion, learning, engagement, and the ability to focus. It is a place that can offer access to tools and locations that the home cannot
- ▶ Conference: offices are places where employees can freely exchange ideas and innovate formally and informally
- ▶ Culture: offices are places where managers and employees can further develop their relationships and expand their shared corporate culture and values.

43% of respondents said they had made changes / modifications to the office workplace, a further 13% said they intend to do so in the near future, leaving another 43% with unchanged offices.



**BDO in Ireland** spent an initial €5 million on its move to a new headquarters in the Miesian Plaza complex, the single biggest investment by the firm over the last 20 years. Its move to the new office – redeveloped from the former headquarters of the Bank of Ireland – ensured that it had space for all staff while continuing to offer working from home options to employees. The transfer allowed BDO in Ireland to add more than 100 jobs in Dublin across all its key services. **Click on the button for a digital tour through the new Dublin office.**

### What has been (or will be) taken into consideration re changes to the office workplace?

	2021	2024	
3Cs: Collaboration, Concentration and Conferences	60%	63%	↑
Reducing the office area/ square metres (optimisation)	42%	30%	↓
Complete redecoration and changing of the workplan (More flexibility and less personal space)	30%	40%	↑
Integration of tech solutions and digitalisation	47%	60%	↑
Rearrangement of desks (health & safety)	39%	30%	↓
Workplace cultural differences	23%	58%	↑

Significant attention has been paid to adapting the work environment to new ways of working. The integration of tech solutions and digitalisation is a prime focus, a major step up in comparison to our 2021 findings. This reflects the need to meet *high demands and expectations about facilities at the office. This will give better experiences and more efficiency than working at home, and more reason to attend the workplace.*

#### Lessons learned and practical improvements

The prime functionalities of today's office are collaboration, concentration and conferences, which is reflected in many new and more flexible floor plans.

*In daily practice however, the assumptions about 'what happens where' may have been incorrect. It was assumed by office managers and workplace experts that workers would complete their 'concentration tasks' in their home office and would come to the BDO office for collaboration, training and social functions. Experience is already proving otherwise. People do not just do their concentration jobs at the home office and come to the workplace for social contact. There is no clear distinction. A mix of all tasks are carried out at every work location. The office is just one of many places where work happens.*

Open spaces on our work floors are now sometimes seen to cause too much noise and distraction so that people move to the few personal workspaces left and occupy small meeting rooms. This 'separation' does not support the critical workplace elements of collaboration and on the job training. This has resulted in some recently installed open space being reconverted to smaller meeting / working rooms.



BDO in Aarhus, Denmark, will move into new premises known as 'the log house.' The building gets its name because the architecture is inspired by stacked beams in the DIY stores that have so far been housed in the future urban area. The log house will be built so that it can obtain the international sustainability certificate [DGNB Gold](#), and the building will have recycled bricks as façade cladding. The floors of the entrances will consist of fields of masonry from a former administration building on the timber site as a reminder of the area's history and the special focus on recycling.

"It has been a top priority for us to maintain the central location in Aarhus and at the same time achieve better access and parking conditions. We want and must continue to be close to business and city life in Aarhus for the benefit of both customers and colleagues. We fully achieve this with our new headquarters, which have all the right prerequisites to form the framework for the continued development of our Head Office," says **Morten Trap Olesen**, Senior Partner and office site manager at BDO in Aarhus, Denmark.



## 5. Office location

### Key takeaways

During the pandemic, a major discussion was whether we could move forward with fewer office locations, thus centralising our businesses. Quite a few managing partners saw opportunities in the opposite direction by further decentralising business, opening new offices/satellite hubs in rural locations. During the pandemic, many employees moved away from busy cities, where social life was in a lock down and housing was still small and expensive, and found a new home in rural regions with more affordable and spacious housing. *It made sense to follow that movement, and be present in regions with fewer competitors, closer to staff and potentially new recruits.*

**BDO in Australia** expanded its presence in Greater Western Sydney (GWS) with the establishment of a new office in Parramatta. "With flexibility front of mind in a post-COVID environment, BDO's GWS office will also provide an alternative location for staff to work flexibly from. **Over time, we expect there will be a natural migration of many of our people who are residents in the region, and who want to work closer to home. The GWS office will also allow BDO to recruit directly from the large talent pool of professionals in the region, tapping into one of the youngest, fastest growing and most diverse populations in the nation**" said **Grant Saxon**, Sydney Office Managing Partner.

Many respondents indicated that the question of centralisation/decentralisation is not an easy one. Despite much consideration, most of the respondents reported plans to maintain the existing offices - one fifth considering changes in the near future. A smaller number of respondents expected a decrease in the 'desk per employee ratio' meaning more employees will share a desk, implying an increase in staffing within the existing available workplaces or a reduction in workspace with no corresponding reduction in personnel. Almost two thirds however expect the ratio to stay the same, meaning that an increase in staffing should result in an increase in number of office workplaces.

*A clear benefit from our new ways of working was the ability to hire new staff from remote areas.* Technological support at the office that provides a better and more efficient working experience is an important factor in this. This may drive forward the strategy to open new satellite offices. The debate on centralisation/decentralisation continues.



# IRELAND

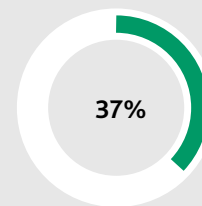
To entice staff to the office, the new BDO in Dublin office offers an onsite gym, barista coffee dock, onsite lunch and dining, bike parking with lockers for all employees, drying areas, and 'luxury' showers and bathrooms.

### Lessons learned and practical improvements

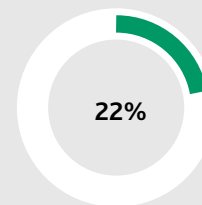
The survey question 'Describe your needs and values as corporate tenants when considering/deciding on office selection/relocation' prioritised the themes of: central location, easy access to the office by public transportation, environmental issues to be taken into consideration, amenities in and around our offices. The BDO office of the future is housed in a central business district location, on a public transport hub, providing multiple amenities and clearly taking energy saving measures and climate awareness into account. *Our staff set high expectations and demands for working facilities in a 'hip and happening', up-to-date, sustainable environment. These criteria elevate our firm as an employer of choice.*

### What have you considered in relation to the centralisation / decentralisation of your portfolio of offices?

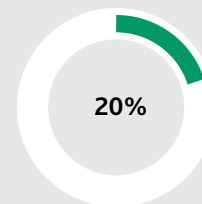
#### Maintaining the existing offices



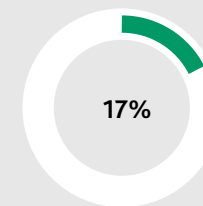
#### Decreasing the number of branches / office buildings



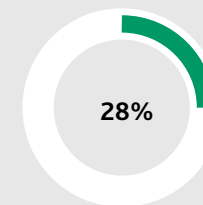
#### Creating satellite hubs and smaller remote collaboration spaces



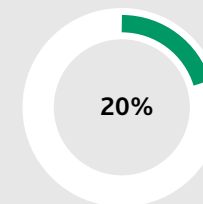
#### Selection of new offices based on commuting



#### No changes = keeping it as is

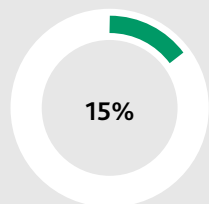


#### Nothing yet but will consider changes in the near future



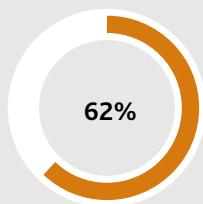


Are you expecting an increase or decrease in your 'desk-per-employee ratio' over the next 12 to 24 months?



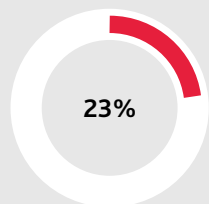
15%

Increase



62%

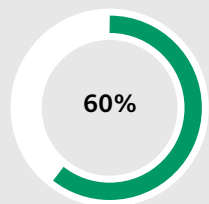
Stay the same



23%

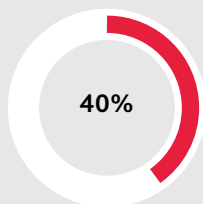
Decrease

Did the new ways of working enable you to hire new staff from remote areas?



60%

Yes



40%

No



BDO in the Netherlands follows an active office accommodation policy. The former policy of locating offices near the highway at high visibility locations with easy car access has been abandoned. When choosing new accommodation, BDO Netherlands expressly takes into account the new way of working and the changing function of the office.

Through hybrid working, the office changes from a permanent workplace to primarily an inspiring meeting space for collaboration, knowledge sharing and flexible working. Our firm's new buildings and their furnishings are in line with this.

In our ambitious regional moves, we not only focus on business growth but also on good accessibility, with the recruitment of new talent being a high priority. New offices are therefore located in the city centre, preferably at a public transport hub and close to universities, to suit urban young workers and newly hired trainees and staff.

Recently our firm's Eindhoven headquarters moved to a former Philips factory site, a new office was opened in Zwolle in a former mail sorting centre (with BREEAM excellent certificate), in Enschede in a former milk factory, and our Maastricht, Den Bosch, Tilburg and Rotterdam offices all moved to the city centre, each office within walking distance from the train station.

## 6. Office upgrades

Flexible working arrangements are likely to be here to stay, and the office's role is changing. For Managing Partners, top-of-mind priorities include determining what office upgrades to invest in and how to prioritise them.

### Key takeaways

As expected, the core tools for enabling most changes are digital. Working remotely while still giving a feeling of personal engagement requires high quality audio and video equipment. Many offices have invested in tech solutions for online conferencing, setting up their own studio for recording and broadcasting webinars.

Other significant changes include knowledge sharing, paperless working and digital file sharing. These new ways to enable remote workplaces are here to stay and will continue to improve.



Studio in the Utrecht office, BDO in the Netherlands

*Leaders should continue to review how their organisation effectively and empathetically leverages technology to enable their people to work faster, better and smarter. Seeking continual employee feedback will contribute to achieving optimal results.* Our survey however reveals that only 30% of the respondents recently surveyed employees about coming back to the office and/or the new ways of working. We would advise to do so repeatedly over a longer period.

### Lessons learned and practical improvements

While the pandemic forced adaption at pace, many tech investments made in pandemic times needed subsequent upgrading to create a higher quality experience. As expected, office apps for space reservations are nowadays less important than during the covid times. They may, however, become more important again when the number of employees increases within the same office capacity, requiring a return to desk and meeting room reservation. The need to gather data about occupancy compared to capacity, will help direct a spreading of peak occupancy or concentrating employees on certain floors or in certain areas, to enable savings on floor space and facility management costs.

### Which digital tools were most effective in improving efficiency and collaboration?

	2021	2024	
Knowledge sharing, online training, webinars	84%	65%	↓
Office app for desk reservations, parking spaces, lunch, meeting rooms	83%	13%	↓
Paperless working / digital signatures of documentation	83%	63%	↓
Digital tools available to conduct meetings in a smooth manner (eg: Skype, Slack, Teams, Zoom, Webex, etc.)	83%	92%	↑
Digital file sharing and external storage of documents	50%	52%	↑
Client-facing digital tools (e.g. client onboarding)	44%	13%	↓





## 7. Sustainability in our offices

Adjustments from an energy/environmental point of view are not yet high on the rankings, but they are expected to become more important. This is not only a consequence of savings and reporting obligations, but also the importance that clients and younger generations of employees attach to this topic. ESG in all facets of business operations, including accommodation, is becoming increasingly important. It is increasingly a selection criteria in client requests for proposals and for potential talent when selecting an employer.

### Key takeaways

The growing focus on environmental criteria impacts our business and the way we work and also influences our choice for office space. This is reflected in increased management focus on office energy usage. Many firms are already taking their first steps but a lot remains to be done. We may be limited in our ability to react in the short term by the physical situation of the office buildings, inflexible energy contracts and office lease contracts and the attitude of landlords, but this area will continue to grow in importance.

In 2024, BDO in Manchester will take space in a new sustainable office development in Salford, UK. The Eden building will have the capability to run on 100% renewable electricity and has been designed using the UK Green Building Council's 2035 – 2050 standards. The 'jewel' in Eden's crown will be the living façade, which at 36,000 sq. ft will be the second largest in the world and the biggest in Europe. Alongside the removal of air pollutants, reduction of urban temperatures and support for local biodiversity, the façade has a range of health benefits, with Eden designed to enhance occupier health, well-being, productivity and will embrace the [WELL Building Standard principles](#). Eden is also one of a small number of [LEI](#) pioneer projects and is on target to achieve a [BREEAM](#) Outstanding rating. Eden is committed to having its operational performance independently verified by [NABERS UK](#) and is currently one of only three registered projects in the UK targeting to reach a 'Design in Performance' rating of 5.5 stars (out of a possible six). [NABERS UK](#) is a simple reliable system for rating the energy efficiency of buildings.

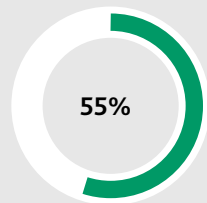


### Lessons learned and practical improvements

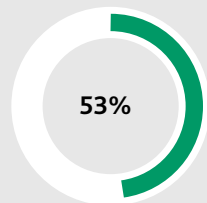
Regarding office energy usage, we should focus on what we can influence. *More data is needed with respect to how and when we use office space so that we can steer behaviour and thus energy consumption.* As said, much office space is underutilised, equipment is left in standby modus at night and at weekends: an instant opportunity for energy savings. The purchase of power from renewable sources should be prioritised. Landlords can be requested to provide energy usage statistics and we as lessees should add reporting requirements to our energy and lease agreements. Here too, we should step up our requests for support from facilities management teams.

BDO's new **Dublin** office is **one of Ireland's most energy efficient offices** and has won several awards for environmental performance and sustainability. A weather station on the roof controls blinds and helps regulate temperature to save energy.

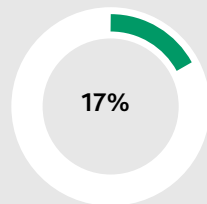
## How are you influencing office energy use?



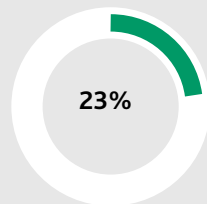
Lowering the heating and the cooling



Using energy saving equipment (eg: movement sensors to control lighting, and windows sensors to control heating)



Installing solar panels or small wind turbines on top of the office building



Prioritising the purchase of power from renewable sources

The **Breda** office to be opened by BDO in the Netherlands later this year fits in seamlessly with the ambitious sustainability objectives of BDO Netherlands, which has set itself the goal of being (net) climate neutral from 2035 onwards. The new office will have triple glazing, frames made of both wood and aluminium and a state-of-the-art, economical installation to regulate the indoor temperature.

The roof will be covered with solar panels to generate green electricity. Furthermore, the frame of the new office building – including the floors and walls – consists entirely of wood. This results in more than a one-off CO<sub>2</sub> reduction: 595,000 kilograms of CO<sub>2</sub> are stored in the wooden construction of the building, which corresponds to the average annual electricity consumption of 661 households. All in all, the office should be given the title '**the most sustainable office in Breda**' after completion.

**BDO in Estonia** opened their new office in 2021. **Karin Luiga**, Partner, Head of Business Development & Communication, explains: The [AVALA](#) office buildings are very much state of the art in energy efficiency and employee well-being. Amongst others the following measures were taken:

- ▶ Use of renewable energy - Avala solar park, which covers 1/3 of the quarter's electricity needs
- ▶ **Continuous monitoring of energy consumption in the building**
- ▶ **Reduction of water consumption (more economical faucets and toilet bowls). Outdoor landscaping is chosen that does not require separate watering**
- ▶ Garbage sorting both during construction and during use of the building - environmental protection
- ▶ Non-smoking building - smoking is prohibited in front of the entrances and in the building, smoking is permitted only in a specific place
- ▶ More energy-efficient building - lower energy costs for customers, heat recovery ventilation system, etc
- ▶ A geothermal heat pump is used to heat and cool the building
- ▶ **Use of environmentally certified materials** – fewer toxins in the office air
- ▶ Reducing light pollution - Outdoor lighting and advertising do not dazzle the neighbourhood
- ▶ Dedicated safe bike storage
- ▶ Changing rooms and washing facilities on the -1 floor of the building - facilitates bicycle and walking movement and sports
- ▶ Electric car charging options to encourage the use of electric cars
- ▶ Encouraging low-carbon cars and car-sharing by offering priority parking spaces
- ▶ Monitoring of environmental protection during construction



## 8. How BDO can help: global expertise in corporate real estate

### Our real estate and construction industry group

BDO is a leading provider of professional services, for tax, audit and assurance, advisory, and business services and outsourcing. In 164 countries and territories we advise clients with their real estate & construction business, helping developers, investors, funds, REITS, social housing institutions and governments.

At BDO we have a wealth of in-house knowledge and experience in the real estate and construction sectors. Our multidisciplinary team take a specialist view on the actual and future developments that impact the lifecycle of property and clients' REC industry operations. Our best-in-class people utilise the resources and global footprint of our international organisation to give you key audit, accounting and tax services and a vast variety of consultative advice including risk management, transaction, corporate finance, valuation and legal services.

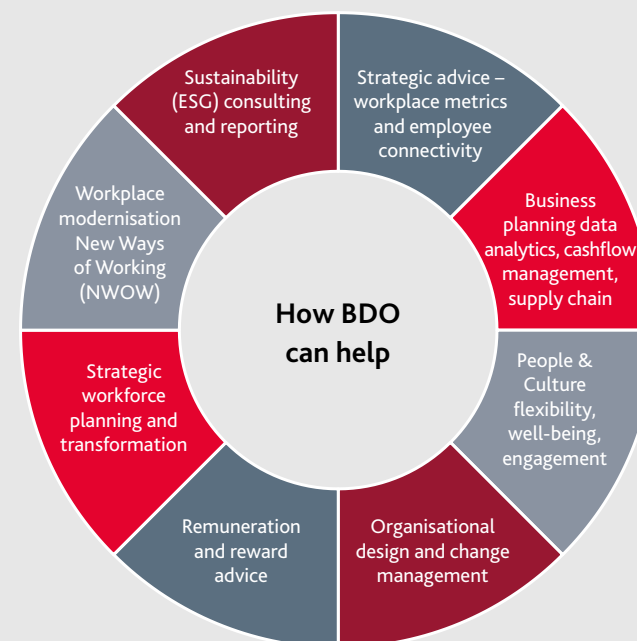
Our commitment to exceptional service underpins our longlasting relationships that focus on partnership and growth.

We assist our clients according to their needs with a full-service approach or in a specialist role, in their domestic and cross border construction and investment project. In addition, we support with industry relevant research and surveys and events and take an active role in various industry organisations.

Our experienced local teams will take the time to get to know you and your real estate business. Whether you are a developer, an investor, or a fund manager, we will deliver tailored, commercially focussed and technically proficient solutions to you as a client active in one of the world's largest and most important industries.

BDO workplace specialists from various countries, including Australia, Belgium, Canada, Germany, South Africa, the UK and the USA, provide advice and services on the future of the workplace.

BDO's group of workplace specialists connect and exchange knowledge on a regular basis. The group shares best practice and the changes required in Corporate Real Estate to support attracting and retaining talent and to help with efficiencies through the continued use of technology.



## 9. How BDO can help: Read our insights to find out more

### Insights from BDO in Australia

- ▶ December 2022: [The 'work from anywhere' revolution](#)
- ▶ April 2022: [Webinar: The Future of the Office Space](#)
- ▶ July 2021: [Improving the experience of your deskless employees can pay off](#)
- ▶ May 2021: [Redesigning the way we work - flexibility, wellbeing and equality](#)

### Insights from BDO in Canada

- ▶ June 2023: [The modern enterprise: How we're evolving our real estate strategy for the future of work](#)
- ▶ June 2022: [5 essential steps for modernising the workplace](#)
- ▶ April 2022: [Is the four-day work week right for your company?](#)
- ▶ February 2022: [The great resignation: How labour shortages continue to influence how businesses manage risk](#)

### Insights from BDO in South Africa

- ▶ April 2022: [Finding the balance between technology and humanity for successful future of work scenarios](#)

### Insights from BDO in USA

- ▶ June 2024: [3 Key Takeaways from BDO's Workplace Strategy Webcast](#)
- ▶ May 2024: [Flight to Quality Trend in Commercial Real Estate](#)
- ▶ February 2024: [Workplace Strategy: Creating a Competitive Edge](#)
- ▶ January 2023: [Optimising Professional Services Real Estate Portfolios for Evolving Needs](#)
- ▶ May 2022: [The Great Resignation & The Future Of Work: How Employers and Employees Are Reworking Work Together](#)
- ▶ February 2022: [Does Location Matter Anymore in Real Estate?](#)
- ▶ November 2021: [Scalable Workforce Strategies for Uncertain Environments - Building Operational Elasticity](#)
- ▶ September 2021: [How to Create a Remote Worker Policy in 4 Steps](#)
- ▶ August 2021: [Landlords' Role in Maintaining Work Culture Amid Remote Work](#)
- ▶ June 2021: [BDO USA Evolves Flexible Workplace Culture, Announces Reimagined Approach](#)

### Insights from BDO in UK

- ▶ April 2023: [Cultural Impact of New Ways of Working](#)
- ▶ November 2021: [Webinar: People & Property 3.0 - Continuing discussions around the future of the workplace](#)

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