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RESEARCH DIVISION · SECTOR SQUEEZE REPORT

EXISTENTIAL DATA POINTS · VOL. 1

The Dutch IT/Data/AI consultancy squeeze

Where the metrics become existential — and the seven externally detectable EDPs that separate firms doing the consolidating from firms being consolidated.

2026 is the first year in which Wet DBA enforcement, the EU AI Act, NIS2/Cbw, DORA, and GenAI commoditisation are simultaneously operational pressures on the same Dutch 5–500 FTE consultancy base. This report identifies the seven externally detectable Existential Data Points that separate the firms that will win from the firms that will die.

AUTHORS
Paioneers Research

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EXECUTIVE SUMMARY

The Dutch IT/Data/AI consultancy sector between 5 and 500 FTE is entering its most structurally tense period in a decade. Three forces converge in 2026: (1) **Wet DBA** enforcement (active since 1 January 2025) is dismantling the ZZP-flex model that powered 30–45% of senior IT delivery capacity; (2) the **EU AI Act**'s high-risk obligations land on 2 August 2026 (a Digital Omnibus trilogue may defer most Annex III duties to December 2027 but is unresolved); and (3) **generative AI** is commoditising the lower half of the consulting pyramid while the Dutch IT-tekort cools selectively — ICT vacancies fell from a Q1-2023 peak of 21,300 to ~8,800 in Q1-2024, and time-to-fill halved from 37 to ~15 days, COMPUTABLE HELLO PROFESSIONALS even as cyber, cloud, AI/ML and enterprise-architecture scarcity persists.

Underneath the headline numbers, operational pressure is acute. Dutch ICT-detachering revenue fell 12.8–13.1% YoY in Q2–Q4 2025 (VvDN). COMPUTABLE Average industry EBITDA dropped to 9.8% in 2024 (SPI Research, lowest in five years). DELTEK Dutch bankruptcies rose 30% YoY in 2024, ACCOUNTANT.NL with professional services the largest absolute contributor. Simplicate's 2024–25 benchmark of 225+ Dutch bureaus (5–100 FTE) shows average revenue per FTE of €140–147k, top-quartile €205k, UNIT4 and **firm-wide productivity of 57% — 3 percentage points below 2023**. The "valley of death" between 50–100 FTE has become a valley of survival.

Yet the same environment creates the richest service-line opportunity in a decade. AI Act compliance, NIS2/Cbw supply-chain flow-down, DORA third-party risk, Dutch cloud-sovereignty mandates (Rijkscloud, Open Cloud Alliantie), and CSRD data architecture together generate a multi-billion-euro advisory pipeline through 2028. The firms that will win are senior-heavy, partnership-certified (Microsoft Solutions Partner, AWS Premier, Databricks Elite), productised, and run on disciplined utilisation telemetry. **The firms that will die are generalist 50–300 FTE body-shops with ZZP-heavy benches, single-client concentration, and no IP.**

KEYWORDS

Wet DBA · EU AI Act · NIS2/Cbw · DORA · GenAI commoditisation · Microsoft Solutions Partner · Databricks Elite · billable utilisation · ZZP · Rijkscloud · valley of death

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2 Detailed analysis

2.a Industry overview and economic impact

Market sizing is contested — and the user should know that. Analyst estimates for Dutch IT services diverge by more than 2×: Statista puts 2025 IT services at **US$28.6bn (+4.86% CAGR to 2029)** STATISTA and pure IT Consulting & Implementation at **US$1.5bn (+3.32% CAGR to 2030)**; STATISTA Mordor Intelligence asserts a much higher **12.6% CAGR reaching US$39.1bn by 2031**; IndustryARC is the lowest at 3.2% CAGR; GlobalData's broader ICT definition reaches **US$72.8bn by 2028**. GLOBALDATA Consultancy.nl explicitly flags that estimates "vary greatly between industry associations (ROA, FEACO) and analyst firms (Kennedy, Source, IDC, Gartner)". The most defensible TAM for the 5–500 FTE scope is the **Statista €1.5bn IT Consulting & Implementation** figure for 2025, plus the **BDO Deal Advisory €5–6bn (2024) Data & AI** figure, projected to exceed €10bn by 2027 at 18%+ CAGR. CONSULTANCY

ICT FIRMS IN NL (Q4 2023)	ICT GVA GROWTH (2022)	ICT SPEND (2022)	NLDIGITAL TECH POPULATION
99,800	**+11.3%**	**€75.3bn**	**25,000 firms**
4.4% of all Dutch businesses. WERF&	*vs. 5.7% overall economy.*	*+8.5% YoY.* CBS	*€34bn turnover, 265k professionals.*

Growth drivers are clustered around regulatory forcing functions (NIS2, AI Act, CSRD, DORA, Wet DBA), the €70m IPCEI-CIS plus multi-billion Rijkscloud programme announced April 2025, MORDOR INTELLIGENCE the €204.5m AINEd programme (graduates from 2027), and EU Digital Europe's €1.7bn envelope. **Barriers** include grid congestion for datacentres, talent scarcity in high-end specialisms, cancellation of Nationaal Groeifonds rounds 4–5, NLDIGITAL reduction of the 30%-ruling, and systematic downward pressure on freelancer rates (highly-educated ZZP rates rose only 1.5% in 2025 against 3% inflation). MORDOR INTELLIGENCE

Employment & talent dynamics are bifurcating. Total ICT professionals: **670,000 end-2023 (down 3,000 vs. 2022, the first decline in years).** COMPUTABLE 25,000 ICT graduates/year are far below the structural need for **400,000 additional digitally-skilled workers by 2030**. AG CONNECT Cyber shortfall alone is projected at ~20,000 by 2025; MORDOR INTELLIGENCE Rijksoverheid is 100% under-capacity; BINNENLANDS BESTUUR Defensie is short ~400 IT"ers rising toward 1,000+. Yet WW unemployment among IT"ers rose **22% in 2024** DUTCH IT CHANNEL WERF& — **AI-driven reorganisations are now a top cause of Dutch IT job losses**, hitting 27–50 year-olds disproportionately. The upshot for consultancies: *talent surplus in junior generalist roles, acute scarcity in senior specialists*, and a 65% quarterly approach rate for IT"ers via recruiters. INTELLIGENCE GROUP

> **HEADLINE**
>
> *Talent surplus in juniors, acute scarcity in seniors. The cooling Dutch IT-tekort masks a hardening senior-specialist shortage in cyber, cloud, AI/ML engineering and enterprise architecture — exactly where the AI Act, NIS2 and DORA create paid demand.*

2.b Competitive landscape and market structure

The Dutch IT/Data/AI consultancy middle is **actively consolidating via private equity**. Eight of the top-ten Computable 100 / CFI performance ranking are PE-sponsor-backed (exceptions: AFAS family-owned, Adyen listed). THE CFI GROUP +2 The Hogenhouck Data & AI M&A Report identified **31 deals in Dutch data & AI consulting in the 18 months to early 2026, over 80% PE-backed buy-and-build plays**.

Representative players in the 5–500 FTE scope (figures triangulated across KvK filings, company sites, LinkedIn, Consultancy.nl/Computable 100 and Crunchbase; treat as indicative):

Firm	FTE (approx.)	Focus	Ownership
Xebia (global)	~5,500 globally; NL heritage	Data & AI, DevOps, Cloud, Agile	Waterland PE; multiple acquisitions incl. GoDataDriven, PGS, GetInData, 47 Degrees
Conclusion (ecosystem of ~20 labels)	~1,750+	IT services, digital transformation	NPM Capital
Valcon	~1,600 (multi-country)	Data, consulting, tech	Rivean Capital majority (Dec 2024); Waterland minority re-investment
ilionx	~800	IT services, data, cloud	PE-backed
Info Support	~450	Software engineering, data & AI	Founder/employee
Schuberg Philis	~400	Mission-critical IT / cloud	Bridgepoint (2025)
Highberg	~400 (via mergers)	Management + digital advisory	Founder/partner
Macaw	~400	Microsoft-centric digital	PE-backed
Devoteam NL	~300–500	Cloud, cyber, data	Part of Devoteam group
CIMSOLUTIONS	~400	Industrial/enterprise IT	Founder
Xomnia	100–150	Pure data & AI	Foreman Capital; acquired Aurai
Amsterdam Data Collective	~100–150	Data strategy & engineering	Mentha Capital
Itility	~150	IP-driven (solution blocks)	Founder
Anderson MacGyver	~40	IT strategy (IP-driven)	Founder
Rockfeather	~100	Data analytics / planning	Founder/PE
Finext	~200	Finance transformation + data	Founder
Digital Power	~100	Data & analytics	Founder
Qualogy	~200	Oracle + data	Founder
Cmotions / Bluetrail / VX / Luminis / Enrise	~50–200	Data, software, BI	Founder/boutique

Table 1. **Representative 5–500 FTE players.** Triangulated from KvK filings, company sites, LinkedIn, Consultancy.nl, Computable 100, and Crunchbase. Treat figures as indicative.

Recent structurally important deals

- **Sopra Steria acquired Ordina** at €5.75/share (Mar 2023, ~€518m), BUSINESS WIRE +2 absorbing the former listed Dutch champion at a 36% premium that reflected a depressed starting point.
- **Bridgepoint acquired Schuberg Philis (2025)** — symbolic end to one of the last proudly-independent Dutch IT firms, targeted at Nordic/UK/DACH expansion. THE CFI GROUP
- **Rivean Capital acquired majority in Valcon (Dec 2024)** from Waterland; Waterland re-invested as minority. PRIVATE-EQUITYNEWS
- **Imker Capital + Adriaan Mol consortium acquired Centric (July 2024)**; hundreds of layoffs announced Feb 2025 TECHZINE GLOBAL under the fourth CEO in five years.
- **Capgemini acquired Delta Capita's Dutch unit (April 2025)** — tier-top consolidation around AI and financial-crime capabilities; Capgemini also acquired WNS globally for €3.3bn. MORDOR INTELLIGENCE
- **Carlyle exited Dept to a new PE sponsor (Jan 2025)** — a PE-to-PE flip after 20+ acquisitions, illustrating "acquisition indigestion" as an emerging failure pattern.

Competitive dynamics are bifurcating sharply. Large PE platforms (Main Capital — 16 deals in 2024; Waterland — 9 deals; CONSULTANCY.EU Rivean; Bridgepoint; NPM Capital; Foreman; Mentha) are buy-and-building horizontal or vertical specialists. The boutique tier competes on senior specialists and IP. **The 50–300 FTE generalist middle is being squeezed on both sides** — unable to match Big Four/Accenture/Capgemini scale or boutique specialism — and is where failures are concentrating.

2.c Operational pain points and critical challenges

Five pains dominate the Dutch 5–500 FTE segment in 2026:

Talent, not always scarcity but always friction. Despite cooling vacancies, replacing a Dutch consultant still costs **50–250% of annual salary** (Nela/Consultancy.nl 2025; average ~175%). A 250-FTE firm with 20% attrition and €85k average salary burns **€7.4m/year in hidden churn cost**. The Consultancy Pulse 2025 reports only 48% of consultants expect to still be in consulting in a few years; UNIT4 77% work structurally beyond contracted hours (average 9.5 unpaid hours/week). UNIT4 Dutch banks, insurers and government have built aggressive in-house engineering functions — demand for *employed* IT'ers is reported to be **8× that of temp/contractor IT'ers** INTELLIGENCE GROUP — structurally compressing the T&M consulting market.

Utilisation and bench economics. Global billable utilisation fell from **73.2% (2021) to 68.9% (2024, SPI Research)**; DELTEK Dutch top-quartile fee-earners remain above 80% but firm-wide productivity is **57% market average** MEMTIME (Simplicate). The cliff **below 65% utilisation** is where fixed cost absorption breaks and EBITDA collapses to zero. Each bench week at €95/hour charge-out loses **~€3,600 of lost gross revenue per consultant**.

Project margin erosion. Top causes (SPI, Kantata, CMap): scope creep on fixed-fee work (the silent killer), financial leakage from unregistered hours, over-servicing fragile clients, rate-realisation gaps (list €121 vs realised often <€105), UNIT4 and recruitment premium paid to plug capacity gaps.

Day-rate pressure and AI commoditisation. Backbase famously demanded -40% rate cuts; UNIT4 Dutch government issued rate caps; METRI tracked medior/senior PMO tariffs down ~15%. UNIT4 Gartner forecasts LLM inference cost to drop >90% by 2030; TECHEDGE AI S&P Global reports **42% of AI PoCs are now abandoned (up from 17% in 2024)**, S&P GLOBAL eroding willingness-to-pay for exploratory AI work. GenAI is absorbing routine coding, testing, data-prep and draft-analysis CONSULTANCY.UK — the classic junior base of the consulting pyramid. *Specialists in cyber, cloud, AI/ML engineering and enterprise data architecture still command €110–150+/hour; generalists are flat-to-down.*

Wet DBA — the Dutch-specific forcing function. Belastingdienst enforcement resumed 1 January 2025. BELASTINGDIENST +3 2025 was a "*zachte landing*" (warnings only for non-opzet cases); BASCONSULTANCY 2026 extends no-*verzuimboete* but keeps *naheffingen* and *vergrijpboetes* ZZP NEDERLAND (up to 100% of evaded amount) alive. Consequences for the *opdrachtgever* include *loonheffingen + premies naheffing* MAATSCHAPSVRIEND (20–25% of paid fees), potentially going back 5 years. CO2WORK ZZP Nederland surveyed 3,100+ respondents: **59% of ICT ZZP'ers report negative consequences; 14% report opdrachten completely vanishing; 39% are unsure whether they'll still be ZZP'ers in 2026**. HeadFirst reports ~25% of high-skilled ZZP'ers have already lost an opdracht due to Wet DBA anticipation. UNIT4 Shifting ZZP'ers to payroll raises fully-loaded cost ~30–40% — a structural margin shock unless passed through in rates.

Scaling inflection points — the "Valley of Death". Dutch consultancies typically fail at either the **20→50 FTE transition** (founder cannot personally sell + first bench problem) or **150–250 FTE** (lost boutique feel, no scale economies — "stuck in the middle"). Typical failure modes: over-reliance on one banking/insurance *raamcontract* (40%+ concentration); generalist drift; ZZP-heavy benches exposed to Wet DBA; growth-by-hiring ahead of pipeline with bench >15%.

> IMPLICATION
>
> *The 50–300 FTE generalist middle has no defensible position in 2026. It cannot match Big-Four scale, lacks boutique specialism, is structurally exposed to Wet DBA conversion costs, and faces GenAI compression on its junior base. Either move up-stack into outcome/IP-based delivery or down-stack into a defensible niche — there is no middle path.*

2.d Business impact and performance metrics

Dutch 5–500 FTE consultancies are best judged against the following **health / warning / danger thresholds**, triangulated from Simplicate (225+ NL bureaus), SPI Research, Deltek, Kantata, and the Knab ZZP Tarievenboekje 2026:

Metric	Healthy	Warning	Danger (existential)
Billable utilisation (fee earners)	75–85%	68–74%	<65% sustained 2+ quarters
Firm-wide productivity	≥68%	57–67%	<55%
Bench ratio	<10%	10–15%	>20% sustained
Revenue per FTE (5–100 FTE pure consultancy)	€170–230k	€130–170k	<€130k
Revenue per FTE (IT services broader, CFI basis)	€260k+	€200–260k	<€200k
Gross margin	≥45%	35–44%	<35%
EBITDA margin	≥15%	10–14%	<8%
Largest-single-client share of revenue	<15%	15–25%	>25% (valuation-destroying at exit)
Top-3 clients share	<35%	35–50%	>50%
Voluntary consultant attrition	<12%	12–18%	>20%
ZZP share of delivery (post-1 Jan 2025)	<25%	25–40%	>40%
Pipeline coverage of target	3–5×	1.5–3×	<1.5× = revenue gap inevitable
Win rate on qualified RFPs	>30%	20–30%	<20%
Rate realisation (actual / list)	>95%	85–95%	<85%
Solvabiliteit (equity / total assets)	>30%	15–30%	<15% or negative

Table 2. **Health / warning / danger threshold matrix.** Metric thresholds for Dutch 5–500 FTE IT/Data/AI consultancies, 2026. Sources: Simplicate 2024–25 benchmark of 225+ NL bureaus, SPI Research, Deltek Clarity, Kantata, Knab ZZP Tarievenboekje 2026, Unit4 / CFI Computable 100 1/2026.

Dutch day-rate anchor points (2025–2026, Knab + HeadFirst + Ubuntu Staffing + Talent Monitor): average ICT ZZP rate crossed €100/hour for the first time in Q1 2025 ZIPCONOMY and reached **€108/hour in 2026.** KNAB Enterprise architect €127/hour, security architect €125, information manager €122, cybersecurity consultant €85–125, cloud architect €75–100, data scientist/ML €70–95, DevOps €70–95, back-end developer €60–85. Agency bill-out typically **1.6×–2.2× underlying cost**; Simplicate average billed rate €121/hour, top-quartile €151. UNIT4

Timelines for operational improvement are tight. Firms that lose framework status on a banking or government *raamovereenkomst* typically need **4–6 quarters to replace the revenue**, during which utilisation declines drive EBITDA to zero. ZZP-to-FTE conversions require 2–3 quarters of cash runway to absorb the step-up in fixed cost. PSA tooling (Simplicate, Kantata, Certinia) improvements pay back in roughly **6–9 months** in measured margin uplift.

2.e Regulatory, safety and risk landscape

The EU AI Act is the single most consequential forcing function of 2026. Key provisions already bite: the Article 4 **AI-literacy obligation since 2 February 2025** AI WETBOEK KENNEDYS LAW LLP (AP already enforces), prohibited-use bans since the same date, EUROPEAN COMMISSION GPAI model obligations since 2 August 2025. The **2 August 2026 deadline** triggers Annex III high-risk obligations (conformity assessments, EU database registration, risk management systems, documentation per Annex IV, human oversight, post-market monitoring), LEGALNODES Article 50 transparency rules (chatbot disclosures, AI-content watermarking, deepfake labelling), and national penalty regimes. A **Digital Omnibus is in trilogue (target 28 April 2026)** OVIDIUSUCIU that may defer most Annex III duties to December 2027 ONETRUST but until *Official Journal* publication 2 August 2026 must be treated as operational. OVIDIUSUCIU

The provider/deployer distinction is existential for Dutch AI consultancies. Article 25 flips a deployer into a provider when it substantially modifies a system or repurposes it into a high-risk use case — covering fine-tuning, RAG, meta-prompts on third-party models. HÄRTING A consultancy building bespoke AI for a client is typically the **provider**, not merely an integrator. Penalties: up to €35m or 7% of global turnover for prohibited AI, €15m/3% for high-risk non-compliance, €7.5m/1% for misleading information. AI WETBOEK The **Autoriteit Persoonsgegevens** (via the Directie Coördinatie Algoritmes) plus Rijksinspectie Digitale Infrastructuur coordinate; sector supervisors (DNB, AFM, IGJ, NVWA, ACM) retain their domains. The Netherlands missed the 2 August 2025 deadline to designate the full set of competent authorities — a governance gap that has persisted OVIDIUSUCIU into April 2026.

Wet DBA — as detailed above — is the *single largest structural cost shock* facing Dutch consultancies and co-equal with the AI Act as a forcing function.

NIS2 (Cyberbeveiligingswet Cbw) — transposition missed the 17 October 2024 deadline; plenary debate scheduled 23 March 2026, EVERSHEDS-SUTHERLAND Q2-2026 entry-into-force anticipated. TAYLOR WESSING Most 5–500 FTE consultancies are *not directly in scope* unless qualifying as MSPs, MSSPs, DNS/cloud/datacentre providers or ICT service management. **Primary exposure is via supply-chain flow-down under Article 21(2)(d)**: in-scope clients must impose cyber requirements on suppliers, EY including 24/7 contact, 24h/72h/30-day incident reporting, LAWCODE MFA, encryption, ISO 27001/NEN 7510/BIO evidence, audit rights. Penalties for essential entities: up to €10m or 2% global turnover. APROVAL

DORA has been in force since **17 January 2025**. EUROPEAN BANKING AUTHORITY The first Critical ICT Third-Party Providers list was published 18 November 2025. PWC LEGAL Dutch IT consultancies serving banks, insurers, pension funds and payment institutions must accept DORA-compliant contracts under Article 30 — detailed audit rights, sub-contracting controls, exit plans, incident assistance, RoI support. Financial-entity penalties via DNB/AFM can reach ~€5m or 10% turnover under Wft ranges.

GDPR/AVG and the **EU Data Act** (applicable since 12 September 2025; EUROPEAN COMMISSION Chapter VI cloud-switching obligations in force) TAYLOR WESSING add further contract-redrafting, data-portability and sub-processor-scrutiny burdens. The **Algemene Rekenkamer's *Het Rijk in de cloud*** (January 2025) and the January 2026 coalition agreement making "*digitale autonomie*" a leading principle have accelerated the **Rijkscloud** programme and the **Open Cloud Alliantie** (KPN, Centric, Info Support, Intermax, Nebul, Previder, Uniserver; DUTCHNEWS.NL ~€2.5bn combined cloud revenues). INFORMED CLEARLY

Liability tightening: the revised **EU Product Liability Directive (2024/2853)** in force December 2024 (transposition by December 2026) extends strict product liability to software and AI systems and shifts the burden of proof. BAV/cyber premiums are rising 10–25% YoY; AI-related exclusions are appearing. Dutch case law on ICT-consultant's *waarschuwingsplicht* is strict; Nederland ICT / NLdigital-voorwaarden 2020/2024 remain the dominant contractual baseline.

2.f Future trends and industry evolution

Generative AI is restructuring the consulting pyramid into an "obelisk". Classic leverage (wide junior base doing research and modelling) is breaking down. CONSULTING POINT Evidence: McKinsey's Lilli serves 72% of its workforce CONSULTING POINT (~30% time saving on research/synthesis); BCG Deckster, Bain Sage, Deloitte Zora, PwC agent OS do the same globally. Dutch ICT-detachering revenues fell **12.8%, 13.1%, 13% YoY in Q2, Q3, Q4 2025** (VvDN MarktMonitor). CBS registered **-8,000 ICT jobs in Q2 2025 alone**. Xebia has rebranded as "AI-first consulting" and folded GoDataDriven into a Data & AI chapter. Dutch AI-native pods are emerging at Anderson MacGyver, Next Ground, SPAIK, DataNorth, Wolk, CIMSOLUTIONS.

New service lines with the strongest Dutch pull: EU AI Act compliance (conformity assessments, EU database registration, algorithm audits, AI literacy programmes), AI governance and assurance, RAG and agentic architectures on enterprise data, responsible-AI aligned to GPT-NL/AIC4NL/TNO, productised fixed-scope offerings (RAG-in-a-box, agent factories, copilot-adoption programmes). KPMG's Trusted AI Framework, Highberg, Considerati and ICT Recht are already monetising the AI Act assurance niche.

Client in-housing is real and systematic. ING runs operational GenAI agents in production (~25% productivity gain cited). ABN AMRO's Anna chatbot scaled to majority of 250,000 customers; sector-wide AML/KYC cuts of 2,600 jobs announced Oct 2025 (FD). Rabobank runs an AI fraud "invisible firewall". ASML runs a multi-agent stack (Violet virtual agent; RL supply-chain agent across 800+ suppliers) using Google Cloud + ML6. Ahold Delhaize, KLM, NS, ING co-founded KickstartAI (~7,500 AI professionals community). Implication: discretionary advisory budgets shrink; value migrates to scarce-skill pods (MLOps, LLM-Ops, agent engineering, AI red-teaming), regulatory assurance, and "hybrid embed" models where senior consultants sit inside the client's AI CoE for 6–18 months.

Pricing evolution. Whitelane Research / Eraneos Dutch IT Sourcing Study 2025: **37% plan to increase external IT spend (down 6pp YoY); 20% plan to decrease — the highest ever measured**. The public sector is the outlier: **62% plan to increase external IT spend** versus 38% in financial services and 26% in manufacturing. T&M remains dominant in detachering but is under rate pressure. Fixed-price is becoming default for discovery/assessment/pilots. Outcome-based pricing is emerging in banking (fraud losses prevented), retail (conversion uplift) and managed AML/KYC — still <10% of engagements but growing. Subscription advisory / managed-AI-services are the fastest-growing revenue class.

Partnership tiering is increasingly a deal qualifier. Microsoft Solutions Partner designations (Data & AI, Digital & App Innovation, Infrastructure, Modern Work, Security, Business Apps) are de facto required for Azure OpenAI enterprise deals at ING/ABN/Ahold. Databricks Elite is required for large NL enterprise RFPs — only **Valcon** holds NL Elite; RevoData, Xebia and Accenture/Avanade are strong Select. AWS Premier in NL includes Xebia, Cloudar, Devoteam and Capgemini. Multi-tier stacking (Microsoft + Databricks + OpenAI) is now a moat; sub-scale generalists lose to co-sell motions where hyperscalers fund a share of the deal.

2026–2028 outlook. Winners: AI-native boutiques (20–150 FTE) with IP, senior-heavy pods, and Elite partner tiers; vertical specialists in FS compliance (EU AI Act, DORA, AMLA), healthcare and semiconductor/industrial; managed-services firms with recurring revenue (model monitoring, MLOps); hyperscaler-aligned co-sell operators. Losers: generalist 50–300 FTE without vertical depth; pure body-shop detacheerders; firms clinging to pyramid + T&M; advisories without proprietary AI tooling.

2.g Customer and stakeholder segmentation

Enterprise (>5,000 FTE) — ING, ABN AMRO, Rabobank, Ahold Delhaize, ASML, KLM, Philips, Shell, KPN, Heineken. Decision-makers shifting from CIO alone to a triangle of **CDO / Chief AI Officer** (new role 2024–2026), **CIO, CISO**, with CEO-level sponsorship for board-critical AI initiatives. Buying triggers: EU AI Act deadline, legacy modernisation, DNB/AFM/ACM pressure, competitor AI launches, M&A integration. Prefer elite niche firms plus hyperscalers; large internal AI teams crowd out generic advisory.

Mid-market (500–5,000 FTE) — Vanderlande, Rituals, Bol, PostNL, Eneco, a.s.r., Alliander. **The most fertile segment** for 50–500 FTE consultancies: buy fixed-price packages and managed services; triggers include ERP+AI (SAP S/4 + Joule, D365 + Copilot), customer analytics, AI Act readiness.

Scale-ups & MKB — Adyen, Mollie, Bunq, Picnic, MessageBird. Technically self-sufficient; buy narrow specialist services (MLOps, security, compliance). Low advisory spend.

Government & semi-public — the highest-growth buyer segment (**62% planning to increase spend in 2024**). Buying channels: **TenderNed** (~11,700 open procurements in 2024, +5% CAGR since 2017); *raamovereenkomsten ICT-professionals* (4-year, €2–50m typical); **Dynamisch Aankoopsysteem (DAS)** increasingly preferred for flexible *inhuur*; standard contract templates ARBIT-2022, ARVODI-2025, GIBIT (municipalities), AWBIT (waterschappen); PIANOo guidance; Algoritmekader BZK. Decision-makers: CIO, I-adviseur, inkoopafdeling, CISO. **Semi-public buyers strongly prefer Dutch-HQ firms** with local presence and Dutch-language deliverables — favouring Highberg, Anderson MacGyver, CIMSOLUTIONS and M&I Partners over the Big Four.

2.h Critical success factors and operational excellence

Five disciplines separate thriving Dutch IT/Data/AI consultancies from struggling ones:

1. **Utilisation discipline** — fee earners >75%, firm-wide productivity >65%, weekly tracking, mature PSA tooling (Simplicate dominates in NL 5–100 FTE; Kantata/Certinia at higher scale).
2. **Specialisation and IP** — a defensible niche (AI engineering, cloud-native, data platform, cybersecurity) with 20–35% of revenue from productised, IP-based or outcome-based delivery.
3. **Client diversification** — no single client >15%, top-three <35%.
4. **Talent engine** — attrition <15% through career pathing, not salary alone; proactive Wet DBA exposure management; senior-heavy mix.
5. **Partner ecosystem stacking** — Microsoft Solutions Partner (multiple designations + Specializations), AWS Premier/Advanced, Databricks Elite/Champion, Snowflake Elite, named MVPs/Heroes/Champions on staff.

Organisational patterns: cell-/tribe-based structures with P&L at unit level (Xebia chapters, Highberg, Dept), founder longevity preserved via employee ownership (Schuberg Philis pre-Bridgepoint) or patient institutional PE, scale-through-acquisition as boutique umbrellas rather than back-office centralisation.

3 Existential data points (EDP catalogue)

Each EDP below is existential because it is a metric whose deterioration beyond a threshold causes measurable, often irreversible damage to firm value — and each is detectable from public signals.

EDP 1

Billable utilisation sustained below 65%, or bench ratio above 20%

Why existential

Below 65% utilisation the fixed cost base stops being absorbed; EBITDA collapses to near zero within 1–2 quarters (SPI 2024–25 data). A bench above 20% sustained for two quarters essentially guarantees redundancies and triggers a reputational spiral.

Detection

(1) LinkedIn employee-count flat or falling while peers grow; (2) surge in "Open to Work" banners among employees (>5% of staff = warning, >10% = danger); (3) LinkedIn job-posting volume suddenly dropping >40% MoM or frozen; (4) case-study output dry for 2+ quarters; (5) event presence dropping from sponsor to attendee to absent across 24 months; (6) Consultancy.nl news absence.

Applies most to

IT implementation shops and data-engineering firms relying on T&M delivery. Less acute for pure-play AI boutiques doing fixed-price engagements.

EDP 2

ZZP share of delivery above 40% under active Wet DBA enforcement

Why existential

A single Belastingdienst *schijnzelfstandigheid* ruling triggers *loonheffingen + premies naheffing* of 20–25% on total ZZP fees paid (up to 5 years back), plus potential *vergrijpboetes* up to 100%. Reputational hit blocks public-sector tenders under Aanbestedingswet 2012 *uitsluitingsgronden*. Forced conversion to payroll raises fully-loaded cost ~30–40%.

Detection

(1) Proportion of job ads containing "ZZP/freelancer/interim/zelfstandige" vs. "*medewerker*"/permanent; (2) LinkedIn company-page headcount trend flat despite revenue growth (indicating external capacity); (3) mentions on ZiPconomy/HeadFirst/freelance.nl of mass engagements; (4) news mentions of Belastingdienst *bedrijfsbezoek* / *aanwijzing*; (5) sudden spike of new permanent hires in a 90-day window = conversion in progress.

Applies most to

Classic IT detachering / staff-augmentation firms and mid-market data consultancies. Less acute for AI boutiques with senior-owner models.

EDP 3

Top-3 client concentration above 40% of revenue

Why existential

Loss of a single *raamovereenkomst* (ING, Rabobank, ABN, Achmea, NN, Belastingdienst, DUO) can crater 25–40% of revenue in a single quarter with no replacement runway. Valuation is routinely discounted in M&A by 20–40% when any single client exceeds 20%. Be Informed (2014), Nolan Norton & Co, BoerCroon (2014), Centric (client bleed 2022–24) all exhibited this pattern.

Detection

(1) Named clients on company website clustered in one sector (e.g., only banking logos); (2) TenderNed wins + DAS admissions concentrated in 1–2 contracting authorities; (3) FD.nl / Consultancy.nl coverage when a marquee client publicly renews or re-tenders; (4) case-study freshness concentrated on 1–2 clients; (5) loss-of-framework news in *Computable*.

Applies most to

Mid-market IT services firms with strong public-sector or banking anchor clients; less to horizontal AI boutiques.

EDP 4

Partner-tier downgrade or loss (Microsoft / AWS / Databricks / Snowflake Elite)

Why existential

In 2026 multi-tier stacking is a deal qualifier at enterprise NL buyers; losing a designation bars the firm from co-sell motions and reduces win rates 20–40%. Recovery cycles are 12–18 months. Legacy Microsoft Silver/Gold ended 22 January 2025, so the 70-point Partner Capability Score gated on Performance, Skilling and Customer Success is now the only currency.

Detection

(1) Microsoft Partner Finder / appsource.microsoft.com (public); (2) partners.amazonaws.com partner directory; (3) databricks.com/partners; (4) named MVPs/Heroes/Champions on LinkedIn — exits in clusters precede tier downgrades; (5) certification badges removed from company website.

Applies most to

All three sub-segments, but most acute for Data (Databricks/Snowflake) and AI (Microsoft Data & AI + OpenAI) firms. Pure management-style IT strategy boutiques are less exposed.

EDP 5

Consultant attrition sustained above 20% (or Glassdoor NL rating dropping >0.3 stars in 90 days)

Why existential	Consultant replacement cost averages 175% of annual salary (~€7.4m/year hidden cost for a 250-FTE firm at 20% attrition). Delivery capacity is compromised; knowledge drains; client NPS falls; sales cycles lengthen. Breaches of 20% sustained typically precede founder/PE-initiated restructuring within 18 months.
Detection	(1) Glassdoor NL rating trend and "Recommend to a friend" % (danger below 50%, CEO approval below 60% post-PE); (2) LinkedIn tenure-distribution shift — median tenure dropping below 1.5 years; (3) Indeed reviews clustering within 3 months mentioning "utilisation pressure", "micromanagement", "no raises"; (4) net LinkedIn flow negative 3+ months; (5) Consultancy Pulse survey inclusion trends.
Applies most to	All segments, but particularly PE-backed mid-market firms post-buyout (4+ CEOs in 5 years = Centric-pattern red flag).

EDP 6

AI Act readiness gap (provider/deployer classification + conformity-assessment capability)

Why existential	A Dutch AI consultancy building bespoke high-risk AI for clients is a **provider** under AI Act Article 25 once fine-tuning/RAG/meta-prompts trigger substantial modification. By 2 August 2026 (possibly December 2027 under the Digital Omnibus) it must deliver conformity assessments, technical documentation per Annex IV, post-market monitoring, and EU database registrations. Penalties up to €35m/7%. Clients will contractually flow liability down. **Consultancies unable to demonstrate AI Act readiness will be disqualified from enterprise RFPs in regulated sectors** (financial services, healthcare, government).
Detection	(1) Absence of AI Act / Trusted AI / algorithm-audit content on website and blog (strong negative signal if the firm sells AI services); (2) no certified ISO 42001 or equivalent AI management system; (3) no dedicated AI governance lead visible on LinkedIn; (4) no Article 4 AI-literacy programme advertised; (5) no membership of NL AIC, AIC4NL or referenced in AP publications; (6) absence from Consultancy.nl "best AI advisors" rankings.
Applies most to	AI consultancies and data consultancies building ML systems. Pure IT implementation shops are less exposed, though still need deployer-side capability.

EDP 7

KvK filing delinquency, deteriorating *solvabiliteit*, or sustained revenue decline

Why existential

Dutch BVs/NVs must file annual accounts within 12 months of FY-end. **Late filing triggers automatic directors' liability** (*hoofdelijke aansprakelijkheid*) under Article 2:248 BW and is the single strongest bankruptcy precursor in the Dutch system. *Solvabiliteit* below 15%, two consecutive years of losses, or a "going concern" auditor note signal imminent distress.

Detection

(1) KvK.nl search showing no filing in months 10–12 after FY-end; (2) company.info, Graydon or Creditsafe credit risk score; (3) faillissementen.com and Centraal Insolventieregister for group-company *surseance*; (4) FD.nl and Tech.eu refinancing language; (5) DSO proxies (receivables/revenue ratio) deteriorating; (6) class reclassification from large to small (hides financials) is a behaviour signal.

Applies most to

All segments. Especially predictive for founder-owned firms without PE backing and for post-buyout PE platforms doing their second or third recap.

4 Pain-based segmentation hypotheses

Segment	Profile	Core pain	Likely decision-maker
A · ZZP-dependent IT detacheerder	50–300 FTE, 40%+ ZZP share, FS/government on *raamovereenkomsten*	Wet DBA destroying flex model + ICT-detachering revenue −13% YoY	CFO / COO
B · Generalist middle stuck at 100–300 FTE	IT or IT+data, no Elite tier, no IP, T&M-heavy	Margin erosion from GenAI commoditisation, day-rate cuts (Backbase), lost tenders	CEO / Managing Partner under board pressure; Chief Growth Officer if appointed
C · AI-native boutique scaling through Valley of Death	20–80 FTE, founder-led, senior-heavy, growing 20%+ YoY but no middle management	Founder-as-bottleneck, no forecast discipline, first bench experience hurting margins	Founder-CEO; CTO in technical co-founder firms
D · Post-PE-buyout integration casualty	150–500 FTE platform (3+ acquisitions in 3 years), 2nd/3rd recap	Acquisition indigestion, culture erosion, senior partner exits, debt-service cash pressure	PE operating partner; interim CFO; new CGO
E · Regulated-sector specialist facing AI Act reclassification	30–200 FTE Data/AI consultancy in FS/healthcare/public sector, building bespoke high-risk AI	Unclear provider/deployer classification → €35m/7% penalty exposure; DORA/NIS2 supply-chain flow-down	Chief Risk Officer / General Counsel; increasingly CDO/Chief AI Officer

Table 3. Five pain-based segments. Each segment maps a distinct prospecting motion to its core pain and decision-maker. The 200-FTE detacheerder, the 60-FTE AI boutique, and the 400-FTE post-buyout platform need three completely different value propositions.

5 Strategic implications and opportunities

The most critical operational improvements are not evenly distributed. The analysis concludes that three investments create outsized value for Dutch IT/Data/AI consultancies in 2026–2028:

5.1 Revenue and pipeline intelligence

Most 5–300 FTE firms lack a disciplined sales pipeline, rely on founder relationships, and cannot predict utilisation 8 weeks out. A GTM-engineering partner that deploys **PSA + CRM integration** (Simplicate + HubSpot + Clay or Common Room), introduces weekly pipeline-coverage and forecast-accuracy discipline, and builds an outbound engine against named accounts can lift win rates **10–15 percentage points in 9 months** — worth **€5–15m incremental revenue for a 200-FTE firm**.

5.2 Compliance-as-a-service productisation

AI Act, Wet DBA, NIS2 and DORA create a multi-year advisory pipeline that most Dutch mid-market consultancies are under-tooled to monetise. A partner that packages **conformity-assessment workflows, Article 4 literacy programmes, modelovereenkomst-compliant contract templates, and NIS2 supply-chain audit frameworks** turns a compliance burden into recurring managed-service revenue.

5.3 Delivery automation and agent integration

Firms that embed AI agents in internal delivery (briefing prep, draft analysis, deck assembly, code generation) compress junior hours **15–20 per week** and can shift to fixed-price/outcome pricing while preserving margin. The GTM-engineering partner who brings this capability to Dutch boutiques that lack engineering depth creates immediate margin uplift.

5.4 Recommended approach

1. **Prospect using the composite EDP Health Score.** Weight KvK financials (30%), LinkedIn headcount and senior-exit trend (20%), partner tier (15%), hiring posting patterns (10%), employer brand (10%), client/tender signals (10%), marketing presence (5%). Score <50 = distressed; 50–75 = growth pain (**the ideal target**); >75 = healthy partnership candidate.
2. **Monitor leading signals daily, not quarterly.** Set TenderNed alerts on CPV 72000000–72999999 and 79400000; Microsoft/AWS/Databricks partner directory diffs weekly; Wayback Machine website snapshots quarterly; KvK filing deadlines 10 months after FY-end; Glassdoor 90-day rating deltas; faillissementen.com group-company alerts; LinkedIn Sales Navigator "open to work" saved searches monthly.
3. **Lead with a Dutch-specific pain.** Wet DBA and the AI Act are the two conversations that open every door in 2026. CFO-level outreach on Wet DBA; CDO/CAIO-level on AI Act; CIO-level on NIS2/DORA flow-down; CEO-level on utilisation and bench economics.
4. **Segment the offer by pain, not by firm size.** The 200-FTE detacheerder drowning in ZZP conversion, the 60-FTE AI boutique hitting the Valley of Death, and the 400-FTE post-buyout platform bleeding senior partners need three completely different value propositions — even though all three are "Dutch IT consultancies 5–500 FTE".
5. **Prioritise PE-backed firms.** Eight of the Computable 100 top-ten are PE-sponsor-backed. PE operating partners are the fastest-deciding, most outcome-oriented buyers in the Dutch consultancy market — and they *need* the value-creation levers an external GTM or delivery-automation partner provides.

CONCLUSION · THE UNIFIED EDP FRAMEWORK

A unified EDP framework is possible across IT, Data and AI consultancies because all three sub-segments ultimately run on the same leverage mechanics: billable utilisation, rate realisation, client concentration, talent retention, and regulatory exposure. The metric thresholds differ — AI boutiques sustain higher revenue per FTE (€200k+) and lower ZZP dependency than IT implementation shops (€130–170k, often 40%+ ZZP) — but the existential logic is identical. What differs is the ***forcing function mix****: IT shops are most exposed to Wet DBA, AI firms to the EU AI Act, Data firms to partnership-tier dynamics. An operator targeting this market should build one framework and apply three different trigger narratives.*

2026 is the first year in which the forcing functions genuinely overlap. Wet DBA enforcement went live 1 January 2025, EU AI Act high-risk duties land 2 August 2026, NIS2 Cbw enters force in Q2 2026, DORA's CTPP list is now operational, GenAI commoditisation is measurably compressing ICT-detachering revenue, and PE consolidation is accelerating with Main Capital, Waterland, Rivean, Bridgepoint and NPM all actively deploying. The Dutch IT/Data/AI consultancy sector of 2027 will look materially different from that of 2024 — leaner, more specialised, more productised, more regulated, and more concentrated at the top. ***The firms that correctly read their EDPs in 2026 will be the ones doing the consolidating; the firms that don't will be the ones being consolidated.***

SOURCES & METHODOLOGY

Statista Market Outlook NL IT Services / IT Consulting & Implementation 2025; Mordor Intelligence; IndustryARC; GlobalData; Consultancy.nl; CBS ICT-bestedingen; NLdigital; Werf&; AG Connect; Computable / VvDN MarktMonitor Q2–Q4 2025; Simplicate 225+ NL bureau benchmark 2024–25; SPI Research / Deltek Clarity 2024; Kantata / CMap project-margin diagnostics; Knab ZZP Tarievenboekje 2026; HeadFirst, Ubuntu Staffing, Talent Monitor, ZiPconomy day-rate data; Unit4 / CFI Computable 100 (1/2026); Belastingdienst Wet DBA handhaving; ZZP Nederland survey; Maatschapsvriend / Co2work / WorkNed / Basconsultancy; European Commission AI Act timeline; Ai Wetboek / Kennedys Law / OneTrust / LegalNodes / Ovidiusuciu Digital Omnibus tracking; Härting on Article 25 provider/deployer; Eversheds Sutherland / Taylor Wessing on NIS2 transposition; PwC Legal / European Banking Authority on DORA CTPP list; EY on supply-chain flow-down; Lawcode / Aproval on NIS2 incident reporting; Algemene Rekenkamer *Het Rijk in de cloud*; Open Cloud Alliantie / Rijkscloud announcements; Consulting Point / Consultancy.uk on GenAI restructuring; S&P Global on AI PoC abandonment; Whitelane Research / Eraneos Dutch IT Sourcing Study 2025; Hogenhouck Data & AI M&A Report; PitchBook / Privsource / Mergr / Consultancy.eu / The CFI Group on PE deal flow; Business Wire on Sopra Steria–Ordina; Techzine Global on Centric layoffs; Brookz / Overfusies; Nela / Consultancy.nl 2025 replacement-cost benchmarks.