

EY Value Realised Scorecard: Oceania 2024

Basis of Preparation

12 December 2024



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1. Introduction

This Basis of Preparation provides additional information on our reported data and disclosures in the 'EY Value Realised Scorecard: Oceania', published on 30 October 2024. Data and disclosures relate to EY business activities in Oceania for the 12 months ended 30 June 2024, unless stated otherwise.

For each metric reported, we have determined the following:

1. **Date/time period**

The specific date/time period to which the collected data corresponds (e.g., financial year for annual usage metrics, or month reported for survey-based metrics).

2. **Metric definition**

A description of the metric and what it is intended to measure or capture.

3. **Reporting units**

The units in which the metric is measured and reported.

Reporting boundary

The physical boundaries applicable to the metric, i.e., specifying whether the metric encompasses the entire Oceania region population or a subset, such as certain member firms, certain countries, demographics, service lines, or genders.

Report section

This outlines where the reader can find that disclosure presented in the EY Value Realised Scorecard: Oceania for 2024.

Notes:

i) "EY in Oceania" or "EY Oceania" refers to the EY member firms in Australia, New Zealand, Fiji, and Papua New Guinea, each of which is a separate legal entity: Ernst & Young, Australia (EY Australia), Ernst & Young, New Zealand (EY New Zealand), Ernst & Young, Fiji (EY Fiji), Ernst & Young, Papua New Guinea (EY Papua New Guinea).

ii) The term "EY partner" refers to member firm partners of EY Australia, EY New Zealand, EY Fiji, and EY Papua New Guinea.

2. Creating long-term value for people

2.1 Talent attraction and acquisition (pages 15-16)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
The name of the metric as included in the Scorecard Report	A short definition of the metric and its purpose	(e.g., as at 30 June of the Reporting year)	The physical boundaries for the metric	Reference to the section of the Scorecard Report where the metric can be found
Staff headcount	Headcount comprises EY staff in Oceania who have an 'Active' employment status, and employees on leave (unpaid and paid). Employment types include full-time, part-time, and temporary workers (including interns). Contractors and outbound workers are excluded from the headcount calculation.	As at 30 June 2024	EY staff in the Oceania region (EY Australia, EY New Zealand, EY Papua New Guinea, and EY Fiji) employees who meet the metric definition	Creating long-term value for people
Member firm partners	Total number of EY partners in Oceania.	As at 30 June 2024	EY member firm partners in the Oceania region (EY Australia, EY New Zealand, EY Papua New Guinea, and EY Fiji)	
Total new hires	People who commenced employment with EY in Oceania between 1 July 2023 and 30 June 2024.	Reporting year (1 July - 30 June)	EY people in Oceania, including full-time, part-time, and seasonal employees, interns and temporary workers. Excludes those who have switched legal entities or changed GPNs within the organisation, as these are not considered new hires.	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Turnover	<p>Percentage of EY people in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.</p> <p>Voluntary turnover is calculated as the total number of voluntary turnover separations in the period divided by the average turnover headcount in the same period.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania, including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with an end date), interns and non-employees (e.g., contractors).	Our ambition and performance/Creating long-term value for people
TURNOVER BY RANK				
Member firm partners	Percentage of EY partners in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with an end date), interns and non-employees (e.g., contractors).	Creating long-term value for people
Director/executive director	Percentage of EY directors/executive directors in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with an end date), interns and non-employees (e.g., contractors).	
Senior manager/associate director	Percentage of EY senior managers/associate directors in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with an end date), interns and non-employees (e.g., contractors).	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Manager/assistant director	Percentage of EY managers/assistant directors in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors).	Creating long-term value for people
Senior/supervising associate/senior associate	Percentage of EY seniors/supervising associates/senior associates in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors).	
Staff/assistant/associate	Percentage of EY staff/assistants/associates in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors).	
Administrative roles	Percentage of EY people in Oceania in administrative roles in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors).	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
TURNOVER BY SERVICE LINE Reported for the first time in FY23				
Assurance	Percentage of Assurance staff in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors). Only includes core sub-service lines; thereby excluding the Asia-Pacific Service Line Centre of Excellence and Financial Services Office.	Creating long-term value for people
Core Business Services	Percentage of Core Business Services staff in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors). Only includes core sub-service lines; thereby excluding the Asia-Pacific Service Line Centre of Excellence and Financial Services Office.	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Consulting	Percentage of Consulting staff in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors). Only includes core sub-service lines; thereby excluding the Asia-Pacific Service Line Centre of Excellence and Financial Services Office.	Creating long-term value for people
Strategy and Transactions	Percentage of Strategy and Transactions staff in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors). Only includes core sub-service lines; thereby excluding the Asia-Pacific Service Line Centre of Excellence and Financial Services Office.	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Tax	Percentage of Tax staff in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors). Only includes core sub-service lines; thereby excluding the Asia-Pacific Service Line Centre of Excellence and Financial Services Office.	Creating long-term value for people
Asia-Pacific Service Line Centre of Excellence	Percentage of Asia-Pacific Service Line Centre of Excellence staff in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors). Only includes the Asia-Pacific Service Line Centre of Excellence.	
Financial Services Office	Percentage of Financial Services Office staff in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors). Only includes the Financial Services Office.	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
TURNOVER BY TENURE				
Reported for the first time in FY24				
Less than 1 year	Percentage of EY employees in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024, with a tenure of less than 1 year.	As at 30 June 2024	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors).	Creating long-term value for people
1 year but less than 3 years	Percentage of EY employees in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024, with a tenure of at least 1 year, but less than 3 years.	As at 30 June 2024	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors).	
3 years but less than 5 years	Percentage of EY employees in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024, with a tenure of at least 3 years, but less than 5 years.	As at 30 June 2024	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors).	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
5 years but less than 10 years	Percentage of EY employees in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024, with a tenure of at least 5 years, but less than 10 years.	As at 30 June 2024	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors).	Creating long-term value for people
10 years but less than 15 years	Percentage of EY employees in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024, with a tenure of at least 10 years, but less than 15 years.	As at 30 June 2024	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors).	
15 years or more	Percentage of EY employees in Oceania who voluntarily left EY between 1 July 2023 and 30 June 2024, with a tenure of at least 15 years, or over.	As at 30 June 2024	EY people in Oceania including full-time and part-time employees. Excludes employees on restricted contracts (i.e., contracts with end date), interns and non-employees (e.g., contractors).	

2. Creating long-term value for people

2.2 Diversity, equity and inclusiveness (pages 17-21)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
GENDER				
Headcount (including member firm partners) are women	Percentage of EY employees in Oceania (including member firm partners) who are female/women. Gender categorisation is limited to the binary classification of women and men due to current data collection constraints. We acknowledge the complexity of gender and aim to enhance data collection methods for future reports to encompass a broader range of gender identities.	As at 30 June 2024	EY staff in Oceania that have an 'Active' employment status, and employees on leave (unpaid and paid). Employment types include full-time, part-time, and temporary workers (including interns). Contractors and outbound workers are excluded from the headcount calculation.	Our ambition and performance/Creating long-term value for people
Executive Leadership Team (ELT) are women	Percentage of EY executives in Oceania (partner and above) who are female/women.	As at 30 June 2024	EY partners/principals in Oceania	
Member firm partners are women	Percentage of EY partners/principals in Oceania who are female/women.	As at 30 June 2024	EY partners/principals in Oceania	
Promotions to partner rank are women (effective 1 July)	Percentage of newly admitted EY partners/principals in Oceania who are female/women.	As at 1 July 2024	EY partners/principals in Oceania	Creating long-term value for people
Member firm partners, associate partners, executive directors, and directors are women	Percentage of EY 'partners, principals, executive directors and directors' (PPEDDs) in Oceania who are female/women.	As at 30 June 2024	EY 'partners, principals, executive directors and directors' (PPEDDs) in Oceania	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
WOMEN BY RANK				
Gender categorisation is limited to the binary classification of women and men due to current data collection constraints. We acknowledge the complexity of gender and aim to enhance data collection methods for future reports to encompass a broader range of gender identities.				
Senior Manager/associate director	Percentage of EY senior managers/associate directors in Oceania who are female/women.	As at 30 June 2024	EY senior managers/associate directors in Oceania	Creating long-term value for people
Manager/assistant director	Percentage of EY managers/assistant directors in Oceania who are female/women.	As at 30 June 2024	EY managers/assistant directors in Oceania	
Senior/supervising associate/senior associate	Percentage of EY seniors/supervising associates/senior associates in Oceania who are female/women.	As at 30 June 2024	EY seniors/supervising associates/senior associates in Oceania	
Staff/assistant/associate	Percentage of EY staff/assistants/associates in Oceania who are female/women.	As at 30 June 2024	EY staff/assistants/associates in Oceania	
Intern	Percentage of EY interns in Oceania who are female/women.	As at 30 June 2024	EY interns in Oceania	
Administrative roles	Percentage of EY people in Oceania in administrative roles in Oceania who are female/women.	As at 30 June 2024	EY people in administrative roles in Oceania	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
CULTURAL DIVERSITY				
Note: Cultural diversity data includes only people in Oceania who have completed EY Cultural Diversity Census. Anglo-Celtic is the major cultural background at EY in the Oceania region. EY defines culturally and linguistically diverse as a non-Anglo-Celtic cultural background.				
CALD member firm partners	Percentage of EY partners in Oceania who disclosed their background and identified themselves as 'culturally and linguistically diverse' (CALD).	As at 30 June 2024	EY partners in Oceania who disclosed their background. 77% of total member firm partners have provided cultural background data.	Our ambition and performance/Creating long-term value for people
Headcount (including member firm partners) CALD	Percentage of EY people in Oceania who disclosed their background and identified themselves as 'culturally and linguistically diverse' (CALD).	As at 30 June 2024	EY employees in Oceania (including member firm partners) who disclosed their background. 66% of EY people in Oceania have provided cultural background data.	
Promotions to member firm partner rank identify as CALD (effective 1 July)	Percentage of newly admitted EY partners in Oceania who disclosed their background and identified themselves as 'culturally and linguistically diverse' (CALD).	As at 1 July 2024	Newly admitted member firm partners in Oceania who disclosed their background.	Creating long-term value for people
Indigenous	Total number of EY people in Oceania who identified themselves as Aboriginal and Torres Strait Islander, New Zealand Māori, or iTaukei.	As at 30 June 2024	EY employees in Oceania (including member firm partners) who disclosed their background.	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
LGBTQ+	Total number and percentage of EY people in Oceania who chose to identify as LGBTQ+ in the Oceania 'Workplace Accessibility & Inclusion' (WAI) survey.	As at 31 July 2024. The WAI survey was launched in May 2024 and closed at the end of July 2024.	EY employees in Oceania who meet the 'Staff headcount' metric definition. LGBTQ+ data includes only people in Oceania who have completed the EY WAI survey. 27% of EY people in Oceania have shared information about their sexual orientation in the survey.	Creating long-term value for people
Disability	Total number and percentage of EY people in Oceania who chose to disclose they have a disability in the Oceania 'Workplace Accessibility & Inclusion' (WAI) survey.	As at 31 July 2024. The WAI survey was launched in May 2024 and closed at the end of July 2024.	EY employees in Oceania who meet the 'Staff headcount' metric definition. Disability data includes only people in Oceania who have completed the EY WAI survey. 34% of EY people in Oceania have shared information about their disability in the survey.	

2. Creating long-term value for people

2.3 Learning and career development (page 22)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Total learning hours	Total number of hours EY employees in Oceania (including member firm partners) have spent participating in instructor-led training programs.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	Creating long-term value for people
Learning hours average per full-time employee	Total learning hours apportioned to each EY full-time employee in Oceania.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	
Total continuous learning hours	Total number of hours EY employees in Oceania (including member firm partners) have spent completing self-paced online learning.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	
Badges awarded	Total number of Badges that are completed by EY employees in Oceania (including member firm partners). Badges are on-demand digital credentials that staff can pursue by choice through on-demand digital learning.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	
Additional badges initiated	Total number of Badges that are initiated by EY employees in Oceania (including member firm partners). Badges are on-demand digital credentials that staff can pursue by choice through on-demand digital learning.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	

2. Creating long-term value for people

2.4 Recognition (page 23)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
myAPPLAUSE awarded	<p>Total number of times EY employees in Oceania have been recognised with an Applause nomination.</p> <p>The myAPPLAUSE program gives EY people in Oceania opportunities to celebrate their colleagues and recognise the achievements of others. People can show appreciation with an eCard or nominate people for awards that recognise their efforts to go 'above and beyond'. Recipients are awarded points that they can redeem for gift cards on the myAPPLAUSE platform. Length of service anniversaries are also awarded with myAPPLAUSE points.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners).	
Oceania CEO Awards nominations	<p>The Oceania CEO Awards recognise the individuals and teams who have delivered exceptional client, people and social value as well as those who have created a diverse, equitable and inclusive environment. These are in line with our ambition to create long-term value for clients, people and society as the world's most trusted, distinctive professional services organisation.</p> <p>Individual award winners are recognised with a \$1,000 VISA gift card, and a personalised trophy representing this achievement.</p> <p>Team award winners are recognised with a team experience.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners).	Creating long-term value for people

2. Creating long-term value for people

2.5 Workplace culture and engagement (pages 24-25)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
EY Engagement Index: Exceptional experience	EY people survey results are based on employee responses from a pulse survey in Oceania, which is deployed globally three times per year, with all EY staff and member firm partners encouraged to share their views anonymously through the survey. The Exceptional Experience measure is calculated as percentage of respondents who answered favourably to the EY People Pulse statement 'Overall, my EY experience is exceptional'. Favourable responses include 'Agree' and 'Strongly agree'.	As of mid-July 2024, which is the most recent EY People Pulse survey at the time of Scorecard publication.	EY employees in Oceania (including member firm partners).	Our ambition and performance/Creating long-term value for people
EY Engagement Index: Staff engagement	<p>EY people survey results are based on employee responses from a pulse survey in Oceania, which is deployed globally three times per year, with all EY staff and member firm partners encouraged to share their views anonymously through the survey.</p> <p>The EY Staff Engagement Index measures the following sentiments as a percentage of respondents that said 'Agree' or 'Strongly Agree' to the following questions:</p> <p>Pride: 'I am proud to work for EY'.</p> <p>Advocacy: 'I would recommend EY as a great place to work'.</p> <p>Accomplishment: 'My work gives me a sense of personal accomplishment'.</p> <p>Intent to stay: 'I plan to be working at EY a year from now'.</p>	As of mid-March 2024, since the Staff Engagement information is only captured in one EY People Pulse survey per year.	EY employees in Oceania (including member firm partners).	Creating long-term value for people

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
IMPROVEMENT AREAS PROGRESS				
Level of progress in specific areas identified for enhancement through the EY People Pulse Survey in workplace culture and engagement.				
EY people reporting that they feel free to be themselves	Percentage of respondents who answered favourably to this question in the EY People Pulse Survey, i.e., who said 'Agree' or 'Strongly Agree'. 'Neutral', 'Disagree', and 'Strongly Disagree' responses are excluded.	As of mid-July 2024, which is the most recent EY People Pulse survey at the time of Scorecard publication.	EY employees in Oceania (including member firm partners).	Our ambition and performance/Creating long-term value for people
EY people reporting that they feel included and supported	Percentage of respondents who answered favourably to this question in the EY People Pulse Survey, i.e., who said 'Agree' or 'Strongly Agree'. 'Neutral', 'Disagree', and 'Strongly Disagree' responses are excluded.	As of mid-July 2024, which is the most recent EY People Pulse survey at the time of Scorecard publication.	EY employees in Oceania (including member firm partners).	Creating long-term value for people
Feel that they can experience a level of wellbeing that's right for them	Percentage of respondents who answered favourably to this question in the EY People Pulse Survey, i.e., who said 'Agree' or 'Strongly Agree'. 'Neutral', 'Disagree', and 'Strongly Disagree' responses are excluded.	As of mid-July 2024, which is the most recent EY People Pulse survey at the time of Scorecard publication.	EY employees in Oceania (including member firm partners).	Our ambition and performance/Creating long-term value for people

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
EY people comfortable with the personal and professional demands for their time	Percentage of respondents who answered favourably to this question in the EY People Pulse Survey, i.e., who said 'Agree' or 'Strongly Agree'. 'Neutral', 'Disagree', and 'Strongly Disagree' responses are excluded.	As of mid-July 2024, which is the most recent EY People Pulse survey at the time of Scorecard publication.	EY employees in Oceania (including member firm partners).	Creating long-term value for people
SUPPORTING INITIATIVES				
Level of adoption and participation in initiatives supporting employee wellbeing and engagement.				
'Wellbeing Exchange Community' (previously Mental Health First Aiders)	Total number of EY employees in Oceania (including member firm partners) that have signed up for the Wellbeing Exchange Community program. The Wellbeing Exchange Community is an initiative that has allowed EY to expand its network of members passionate about contributing to our culture of wellbeing and support. The Wellbeing Exchange Community's mission is centred upon building capability to enable supportive conversations.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	Creating long-term value for people
Employees completed bystander intervention training	Total number of EY employees in Oceania (including member firm partners) that have completed the Bystander Intervention training.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	

2. Creating long-term value for people

2.6 Workplace complaints and conduct matters (pages 26-28)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Complaints raised	<p>Total number of complaints raised between 1 July 2023 and 30 June 2024. Workplace complaints are where a person/s has raised a grievance in relation to another person/s and the experience they have had when interacting with this person/s.</p> <p>Most complaint handling cases are categorised based on breaches of the EY Workplace Behaviour Policy including workplace bullying, assault, harassment and sexual harassment.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	Our ambition and performance/Creating long-term value for people
Formal workplace investigations	Total number of formal workplace investigations opened between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	Creating long-term value for people

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Sexual harassment	<p>Total number of formal investigations opened regarding sexual harassment between 1 July 2023 and 30 June 2024. Sexual harassment refers to any unwanted or unwelcome sexual behaviour where a reasonable person would have anticipated the possibility that the person would feel offended, humiliated or intimidated. It does not have to be repeated behaviour. A single incident is enough to be considered sexual harassment.</p> <p>The intention of the person who engaged in the behaviour is not a relevant consideration in determining whether the person engaged in sexual harassment towards another person. Sexual harassment is characterised by the nature and impact of the behaviour, not the intention.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	Creating long-term value for people
Assault	Total number of formal investigations opened regarding assault (physical assault allegations not categorised as sexual harassment, harassment or bullying) between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners).	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Workplace bullying	<p>Total number of formal investigations opened regarding workplace bullying between 1 July 2023 and 30 June 2024. Workplace bullying occurs when an individual or group of individuals repeatedly behaves unreasonably towards a worker or a group of workers at work, and the behaviour creates a risk to health and safety.</p> <p>If someone is being bullied because of a personal characteristic protected by law, it is a form of discrimination. For the purposes of workplace bullying, work includes any work-related context.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	Creating long-term value for people
Harassment	<p>Total number of formal investigations opened regarding harassment between 1 July 2023 and 30 June 2024. Harassment can take different forms but will generally be constituted by behaviour, which is unwelcome and unwanted, offends, humiliates or intimidates and creates a hostile environment.</p> <p>Often, there will be a pattern of behaviour, but a single incident can amount to harassment if the behaviour is sufficiently serious.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	
Multiple allegations	Total number of formal investigations opened regarding a combination of complaints between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Discrimination	Total number of formal investigations opened regarding discrimination between 1 July 2023 and 30 June 2024. Discrimination in employment may arise where a person is treated unfavourably because of a personal characteristic protected by the law such as sex, age, race or disability.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	
Other (victimisation, interpersonal conflict, process or policy)	<p>Total number of formal investigations opened regarding any other category of complaint between 1 July 2023 and 30 June 2024.</p> <p>Victimisation (also known as retaliation) occurs when a person treats a member firm partner, staff member or contractor unfairly due to the person having made a complaint in relation to unacceptable workplace behaviour or behaviour that may breach EY policies.</p> <p>Interpersonal conflicts are defined as complaints in relation to a breakdown in the relationship between two or multiple individuals.</p> <p>This metric also represents other complaints that do not fall into the above categories. For example, complaints raised about EY policies or processes, such as leave, international remote working process, etc. This line item captures complaints that are not about an employee or employee conduct, thus they fall into the "Other" category.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	Creating long-term value for people

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Consequences arising from formal investigations	<p>Represents the consequences levied on the individuals against whom a formal investigation was conducted.</p> <p>The potential case outcomes are categorised as follows:</p> <ul style="list-style-type: none">► Formal outcome: Outcomes of a case, including disciplinary outcomes, which are formal in nature and usually recorded on the employee's personnel file. Formal outcomes include written warnings such as a first, second or first and final written warning.► Informal outcome: Outcomes of a case, including disciplinary outcomes, which are informal in nature and not usually recorded on the employee's personnel file. Informal outcomes can include expectation setting conversations, completion of training or re-training and verbal warnings.► Involuntary termination: A termination is involuntary where the decision for the employee to depart the company is made by the employer.► No action taken: Recorded as an outcome where a case did not proceed, such as the business deciding not to go ahead with a redundancy, or no action was required following the completion of the case processes, such as where allegations or conduct was found to be unsubstantiated.► Voluntary termination: A termination is voluntary where the decision to depart the company is made by the employee. Commonly referred to as a resignation.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	Creating long-term value for people

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Misconduct and disciplinary complaints	Total number of misconduct and disciplinary concerns raised between 1 July 2023 and 30 June 2024. Misconduct includes instances relating to breaches of policy, a breach of the employment agreement, theft, or an IT or data breach.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners).	Creating long-term value for people
Breach of policy	Total number of breaches of an EY policy between 1 July 2023 and 30 June 2024. Examples of a breach of policy include, but are not limited to, matters relating to expense management or leave management, or using inappropriate language.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners).	
Breach of values	Total number of breaches of an EY value(s) between 1 July 2023 and 30 June 2024. Breach of values will be included in a breach of policy from FY24 onwards and captured under a breach of the EY Global Code of Conduct.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners).	
Breach of employment agreement	Total number of breaches of any of the terms stated in an EY employment contract, pertaining to the individual and their specific contract, between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners).	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Theft	Total number of thefts of EY physical property, e.g., office equipment.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners).	Creating long-term value for people
IT or data breach	Total number of IT or data breaches, which include, but are not limited to, the download or extraction of confidential information or intellectual property outside of EY systems.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners).	

2. Creating long-term value for people

2.7 Compensation and benefits (pages 29-30)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Employees and partners taking parental leave	Total number of EY employees in Oceania (including member firm partners) who took parental leave between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and EY New Zealand employees (including member firm partners) that took parental leave.	Creating long-term value for people
Weeks average duration	Average duration of parental leave (in weeks), across total number of EY people in Oceania (including member firm partners) who took parental leave between 1 July 2023 and 30 June 2024.	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and New Zealand employees (including member firm partners) that took parental leave.	
Men taking parental leave	Total number of EY employees in Oceania (including member firm partners) that took parental leave and identify as men.	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and New Zealand employees (including member firm partners) that took parental leave and identify as men.	
Women taking parental leave	Total number of EY employees in Oceania (including member firm partners) that took parental leave and identify as women.	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and New Zealand employees (including member firm partners) that took parental leave and identify as women.	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Partner gender pay parity (like-for-like)	<p>Measurement of pay gap between member firm partners (male/female) undertaking work of equal or comparable value at the member firm partner level at EY in Oceania.</p> <p>Like-for-like pay parity is a comparison of earnings for females and males who are in the same Sub-Service Line and year grouping (i.e., 1-5 year, 6-10 year and 11+ years). They are considered a cohort in like-for-like roles because they are doing similar work.</p>	As at 30 September 2024	<p>EY member firm partners in Oceania.</p> <p>Excludes member firm partners who exited during the year, and partners in global and area roles (i.e., only includes partners in the Management Region. Or those that are located in Oceania and have a role which is at least 50% focussed in Oceania).</p>	Our ambition and performance/Creating long-term value for people
Partner gender pay gap (overall)	<p>partner gender pay gap (overall) is the difference (as a percentage) in median earnings between male and female partners at EY Australia and EY New Zealand in the reporting year.</p> <p>This is a comparison of earnings for all females and males and is a measure of accessibility to senior roles by females.</p>	Reporting year (1 July 2023 - 30 June 2024)	<p>EY member firm partners in Oceania,</p> <p>Excludes member firm partners who exited during the year, and partners in global and area roles (i.e., only includes partners in the Management Region. Or those that are located in Oceania and have a role which is at least 50% focussed in Oceania).</p>	Creating long-term value for people

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Gender pay parity (like-for-like)	<p>Measurement (as a percentage) of pay gap between women and men undertaking work of equal or comparable value by rank at EY in Oceania.</p> <p>Gender pay parity is based on like-for-like roles by EY rank/role. EY uses average compa-ratio of salary band midpoint (average employee positioning to their salary band) to calculate the difference in pay between male and female employees, on an aggregate basis. Gender pay parity is calculated on fixed pay only and does not consider bonuses. A positive percentage is in favour of men and a negative percentage is in favour of women.</p>	As at 30 September of the reporting year (1 July - 30 June)	EY employees in Oceania (excluding member firm partners).	Our ambition and performance/Creating long-term value for people
Gender salary gap (for Australia in accordance with WGEA methodology)	<p>Percentage difference in average earnings between men and women at EY Australia, based on WGEA calculation.</p> <p>In 2021, 2022 and 2023 the EY Australia Gender pay gap has been reviewed by the WGEA compliance reporting cycles for each respective year.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners).	Creating long-term value for people
Gender salary gap for EY Oceania at 1 July 2023	Percentage difference in average earnings between men and women at EY in Oceania, as at 1 July 2023 (first day of the reporting year).	As at 1 July 2023	EY employees in Oceania (excluding member firm partners).	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
CALD pay gap	Percentage difference in average earnings between employees (excluding partners) who identify their ethnicity/background. EY first calculates the % of culturally and linguistically diverse (CALD) employees compared to those who identify as non-CALD, then calculates disparities in compensation based on ethnic/linguistic diversity.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners) who disclosed their cultural identity.	Creating long-term value for people
CALD pay parity	Measurement of pay gap difference (as a percentage) between CALD and non-CALD employees undertaking work of equal or comparable value by rank at EY in Oceania.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (excluding member firm partners) who disclosed their cultural identity.	Our ambition and performance/Creating long-term value for people

2. Creating long-term value for people

2.8 Safety (page 31)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Lost-time injury frequency rate	Total number of lost-time injuries per million hours worked during a single financial year. A lost-time injury is one that resulted in time lost from work, or placed on restricted duties for one day/shift or more. This includes psychosocial injuries and injuries resulting in fatality or permanent disability.	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and EY New Zealand employees (including member firm partners).	Creating long-term value for people
Overdue incident investigations	Percentage of incident investigations not completed within the designated timeframe, indicating delays in addressing and resolving safety incidents. This metric captures injuries that relate to physical injury at the office/client site, and excludes workplace investigations like bullying etc.	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and EY New Zealand employees (including member firm partners).	
Health and safety training compliance	Percentage of EY people who have completed during the reporting year: <ul style="list-style-type: none"> ▶ The mandatory new-starter health and safety training requirements within the EY onboarding process in Oceania, and ▶ The annual mandatory refresher training 'Ready to Respond' in FY24. Non-compliance is based off whether employees have completed trainings. 	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and EY New Zealand employees (including member firm partners).	

2. Creating long-term value for people

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Internal compliance reviews completed	<p>Total number of completed internal compliance reviews as part of the EY Health & Safety management system. It measures the compliance against the internal controls put in place to ensure key safety and risk areas are met. This ensures our compliance against legislative requirements.</p> <p>The internal compliance program consists of 37 activities relating to health and safety programs and controls. Each activity has defined review criteria and inherent risk rating which governs the frequency of reviews. The periodic reviews are undertaken by the Health & Safety team with findings reported to the Health & Safety Committee on a quarterly basis.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	Creating long-term value for people
Penalties and regulatory breaches	Total number or instances of non-compliance with occupational health and safety regulations, indicating violations and failures to meet safety standards.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners).	

3. Creating long-term value for clients

3.1 Clients (page 34)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
CUSTOMER SATISFACTION SURVEY (ASQ)				
Rated as met or exceeded expectations	<p>Percentage of responses received from Assessment of Service Quality (ASQ) survey where the EY service quality has either 'exceeded' or 'met' client expectations based on the question "Overall, how has the team measured up to your expectations over the last year?" with the four possible responses being Exceeded, Met, Missed, and N/A.</p> <p>This survey is conducted as a part of the client experience program.</p>	Reporting year (1 July 2023 - 30 June 2024)	<p>EY in Oceania accounts, and inbound accounts.</p> <p>Inbound accounts are client accounts managed by non-EY member firms in Oceania, but the work is completed in Oceania.</p>	Our ambition and performance/Creating long-term value for clients
Average recommendation score	<p>Average recommendation score received from Assessment of Service Quality (ASQ) based on clients' responses to the question "Based on your recent engagement, how likely are you to recommend EY to a friend or colleague?". Score is between 1-10.</p> <p>This survey is done as a part of the client experience program.</p>	Reporting year (1 July 2023 - 30 June 2024)	<p>EY in Oceania accounts, and inbound accounts.</p> <p>Inbound accounts are client accounts managed by non-EY member firms in Oceania, but the work is completed in Oceania.</p>	

3. Creating long-term value for clients

3.2 Financial value (page 35)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Revenue	Total revenue generated by EY in Oceania from all business activities in the reporting year.	As at June 30 2024	EY in Oceania (Australia, New Zealand, Papua New Guinea and Fiji) business activities, including revenue from delivery of services and client recoverable expenses.	Creating long-term value for clients
REVENUE BY SERVICE LINE				
Assurance	Total revenue generated by EY in Oceania's business activities within its Assurance service line in the reporting year.	As at June 30 2024	EY in Oceania (Australia, New Zealand, Papua New Guinea and Fiji) business activities, including revenue from delivery of services and client recoverable expenses.	Creating long-term value for clients
Tax	Total revenue generated by EY in Oceania's business activities within its Tax line in the reporting year.	As at June 30 2024	EY in Oceania (Australia, New Zealand, Papua New Guinea and Fiji) business activities, including revenue from delivery of services and client recoverable expenses.	
Consulting (including Risk)	Total revenue generated by EY in Oceania's business activities within its Consulting and Risk service lines in the reporting year.	As at June 30 2024	EY in Oceania (Australia, New Zealand, Papua New Guinea and Fiji) business activities, including revenue from delivery of services and client recoverable expenses.	

3. Creating long-term value for clients

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Strategy and Transactions (SaT)	Total revenue generated by EY in Oceania's business activities within its Strategy and Transactions (SaT) service line in the reporting year.	As at June 30 2024	EY in Oceania (Australia, New Zealand, Papua New Guinea and Fiji) business activities, including revenue from delivery of services and client recoverable expenses.	Creating long-term value for clients
Average annual increase in partner earnings	Average percentage change in member firm partner earnings within EY in Oceania over the reporting year.	As at June 30 2024	<p>EY in Oceania (Australia, New Zealand, Papua New Guinea and Fiji) member firm partners</p> <p>Excludes member firm partners who exited during the year, and partners in global and area roles (i.e., only includes partners in the Management Region. Or those that are located in Oceania and have a role which is at least 50% of EY in Oceania).</p>	
Average partner remuneration	Average total compensation received by member firm partners at EY Australia and EY New Zealand in the reporting year.	As at June 30 2024	<p>EY in Oceania member firm partners</p> <p>Excludes member firm partners who exited during the year, and partners in global and area roles (i.e., only includes partners in the Management Region. Or those that are located in Oceania and have a role which is at least 50% of EY in Oceania).</p>	

3. Creating long-term value for clients

3.3 Quality and independence (page 36)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Partners rated as either meeting or exceeding expectations for Quality Risk Management (QRM)	Percentage of member firm partners within EY in Oceania rated as meeting or exceeding expectations for Quality Risk Management (QRM) in the reporting year, with the three possible responses being 'Did Not Meet Expectations', 'Met Expectations', or 'Exceeded Expectations'.	As at June 30 2024	EY member firm partners in Oceania	Creating long-term value for clients

4. Creating long-term value for society

4.1 Indigenous, First Peoples and Nationals (pages 39-44)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Aboriginal and Torres Strait Islander, Māori, iTaukei and PNG Nationals partners and staff based in Oceania	Total number of EY employees in Oceania (including member firm partners) who identify as Aboriginal, Torres Strait Islander, Māori, iTaukei, and PNG Nationals.	As at 30 June 2024	EY employees in Oceania (including member firm partners) who identify as Aboriginal, Torres Strait Islander, Māori, iTaukei, and PNG Nationals.	Our ambition and performance/Creating long-term value for society
EY Australia Aboriginal and Torres Strait Islander staff	Total number of EY Australia employees (including member firm partners) who identify as Aboriginal and/or Torres Strait Islander.	As at 30 June 2024	EY Australia employees (including member firm partners) who identify as Aboriginal and/or Torres Strait Islander.	
EY people undertaking Aboriginal and Torres Strait Islander cultural awareness training	Total number of EY Australia employees (including member firm partners) who have undertaken cultural awareness training about the Aboriginal and Torres Strait Islander communities.	Reporting year (1 July 2023 - 30 June 2024)	EY Australia employees (including member firm partners)	Creating long-term value for society
Pro bono hours with charitable and community organisations where Aboriginal and Torres Strait Islander people and communities are the primary beneficiaries	Total number of hours dedicated by EY employees in Oceania (including member firm partners) towards Aboriginal- and Torres Strait Islander-owned social enterprises, charities and community organisations where Aboriginal and Torres Strait Islander people and communities are the primary beneficiaries.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners)	

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Total spend with Aboriginal and Torres Strait Islander, Māori and Pasifika suppliers (including both Tier 1 and Tier 2 spend)	<p>Total amount of spend directed towards goods and services obtained from Māori- and Pasifika- as well as Aboriginal- and Torres Strait Islander-owned businesses.</p> <p>Includes both Tier 1 and Tier 2 spend.</p> <p>In New Zealand, EY is focused on working with direct suppliers (Tier 1), to explore opportunities to grow spend with Māori-owned businesses within their supply chains (Tier 2).</p>	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and EY New Zealand supply chain vendors (i.e., any suppliers that work with EY)	Our ambition and performance/Creating long-term value for society
EY New Zealand Māori partners and staff	Total number of EY New Zealand employees (including member firm partners) who identify as Māori.	As at 30 June 2024	EY New Zealand employees (including member firm partners) who identify as Māori	Creating long-term value for society
Spend with Māori and Pasifika suppliers (NZD)	<p>Total amount of spend directed towards goods and services obtained from Māori- and Pasifika-owned businesses.</p> <p>Spend is tracked with Amotai. Māori suppliers-only spend is not available.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY New Zealand supply chain partners (i.e., any suppliers that work with EY)	Our ambition and performance/Creating long-term value for society

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Pro bono hours with charitable and community organisations where Māori people and communities are the primary beneficiaries	Total number of hours dedicated by EY employees in Oceania (including member firm partners) towards Māori-owned social enterprises, charities and community organisations where Māori people and communities are the primary beneficiaries.	Reporting year (1 July 2023 - 30 June 2024)	EY employees in Oceania (including member firm partners)	Creating long-term value for society
EY New Zealand people undertaking Māori cultural awareness training	Total number of EY New Zealand employees (including member firm partners) who have undertaken cultural awareness training.	Reporting year (1 July 2023 - 30 June 2024)	EY New Zealand employees (including member firm partners)	
EY Fiji iTaukei partners and staff	Total number of EY Fiji employees (including member firm partners) who identify as iTaukei. ITaukei are the indigenous people of Fiji.	Reporting year (1 July 2023 - 30 June 2024)	EY Fiji employees who identify as iTaukei (including member firm partners).	
iTaukei women hires (any rank)	Total number of EY Fiji employees (including member firm partners) who identify as iTaukei and as a woman. ITaukei are the indigenous people of Fiji.	Reporting year (1 July 2023 - 30 June 2024)	EY Fiji employees who identify as iTaukei (including member firm partners).	
iTaukei graduate hires	Total number of EY Fiji employees at the graduate hire level who identify as iTaukei. ITaukei are the indigenous people of Fiji.	Reporting year (1 July 2023 - 30 June 2024)	EY Fiji employees who identify as iTaukei (including member firm partners).	

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Number of iTaukei promoted	Total number of EY Fiji employees (including member firm partners) who were promoted in the reporting year. ITaukei are the indigenous people of Fiji.	Reporting year (1 July 2023 - 30 June 2024)	EY Fiji employees who identify as iTaukei (including member firm partners).	Creating long-term value for society
% iTaukei staff	Percentage of EY Fiji staff that identifies as iTaukei ITaukei are the indigenous people of Fiji.	As at 30 June 2024	EY Fiji employees who identify as iTaukei (including member firm partners).	
% iTaukei managers and above	Total number of EY Fiji employees (including member firm partners) who identify as iTaukei and work at the Manager rank or above ITaukei are the indigenous people of Fiji.	As at 30 June 2024	EY Fiji employees who identify as iTaukei from Manager rank and above (including member firm partners).	
iTaukei resignations	Total number of EY Fiji employees (including member firm partners) who identify as iTaukei and resigned or retired during the reporting year. ITaukei are the indigenous people of Fiji.	Reporting year (1 July 2023 - 30 June 2024)	EY Fiji employees who identify as iTaukei (including member firm partners).	

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Number and % of all EY PNG people who are Nationals	<p>Total number of EY Papua New Guinea employees (including member firm partners) who identify as Nationals.</p> <p>Nationals is the common term used to identify Papua New Guineans born into one or more of the Indigenous tribes in Papua New Guinea, identified by their ancestry lineage, kin group and place of birth. Given the medley of communities and the different ethnic categories that exist in the country, the term Nationals, rather than Indigenous Papua new Guineans, is used to describe the native people, and to distinguish Papua New Guineans from non-Papua New Guineans.</p>	As at 30 June 2024	EY Papua New Guinea employees who identify as Nationals (including member firm partners).	Creating long-term value for society

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
NATIONALS STAFF BY RANK				
Partner	Total number of EY PNG employees (including partners) who identify as Nationals, broken down by rank.	As at 30 June 2024	EY Papua New Guinea partners who identify as Nationals	Creating long-term value for society
Senior Manager	Total number of EY PNG employees (including partners) who identify as Nationals, broken down by rank.	As at 30 June 2024	EY Papua New Guinea Senior Managers who identify as Nationals	
Manager	Total number of EY PNG employees (including partners) who identify as Nationals, broken down by rank.	As at 30 June 2024	EY Papua New Guinea Managers who identify as Nationals	
Senior Associate	Total number of EY PNG employees (including partners) who identify as Nationals, broken down by rank.	As at 30 June 2024	EY Papua New Guinea Senior Associates who identify as Nationals	
Associate/Staff	Total number of EY PNG employees (including partners) who identify as Nationals, broken down by rank.	As at 30 June 2024	EY Papua New Guinea Associates/Staff who identify as Nationals	
Graduate intern	Total number of EY PNG employees (including partners) who identify as Nationals, broken down by rank.	As at 30 June 2024	EY Papua New Guinea Graduate interns who identify as Nationals	

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
NATIONAL STAFF BY GENDER				
Male	Total number of EY PNG employees (including member firm partners) who identify as Nationals, broken down by gender.	As at 30 June 2024	EY Papua New Guinea employees who identify as Nationals (including member firm partners)	Creating long-term value for society
Female	Total number of EY PNG employees (including member firm partners) who identify as Nationals, broken down by gender.	As at 30 June 2024	EY Papua New Guinea employees who identify as Nationals (including member firm partners)	
National staff – CPA qualified	Total number of EY PNG employees (including member firm partners) who hold CPA qualification.	As at 30 June 2024	EY Papua New Guinea employees who identify as Nationals (including member firm partners)	
National staff – CPA training underway	Total number of EY PNG employees (including member firm partners) who are undergoing training for CPA qualification.	As at 30 June 2024	EY Papua New Guinea employees who identify as Nationals (including member firm partners)	
National staff promoted	Total number of EY PNG employees (including member firm partners) that were promoted.	As at 1 July 2024	EY Papua New Guinea employees who identify as Nationals (including member firm partners)	
National staff progressed	Total number of EY PNG employees (including member firm partners) that were progressed.	As at 1 July 2024	EY Papua New Guinea employees who identify as Nationals (including member firm partners)	

4. Creating long-term value for society

4.2 Climate and environment – greenhouse gas emissions (page 45)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
GREENHOUSE GAS (GHG) EMISSIONS				
Scope 1	<p>Tonnes of carbon dioxide equivalent (tCO₂e) released from direct operations.</p> <p>Scope 1 emissions are direct GHG emissions largely from the use of natural gas and diesel (used in backup generators) in EY offices.</p> <p>Emissions from the combustion of fuels for stationary energy are directly controllable by EY and include natural gas, diesel, and LPG.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY operations in Oceania	Creating long-term value for society
Scope 2 (location-based)	<p>Tonnes of carbon dioxide equivalent (tCO₂e) released from consumption of energy, including purchased electricity, and chilled water and heat from combined heat and power systems.</p> <p>The location-based method reflects the average carbon intensity of the EY local power grid.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY operations in Oceania	

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Scope 2 (market-based)	<p>Tonnes of carbon dioxide equivalent (tCO₂e) released from consumption of energy, including purchased electricity, and chilled water and heat from combined heat and power systems.</p> <p>The market-based method reflects the increasing proportion of EY electricity that is procured from renewable sources.</p> <p>For Oceania, EY is reporting market-based scope 2 emissions for the first time in 2024. This includes Energy Attribute Certificates (EACs), such as Large-scale Generation Certificates (LGCs), for purchased renewable electricity.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY operations in Oceania	Creating long-term value for society
Scope 3 business travel	<p>Tonnes of carbon dioxide equivalent (tCO₂e) released from business travel.</p> <p>Scope 3 Business Travel (Category 6) emissions are indirect GHG emissions resulting from business-related air travel, including both domestic and international flights undertaken by EY employees.</p> <p>Additionally, this category includes emissions from business travel using rental cars and trains.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY operations in Oceania	

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Scope 3 other	<p>Tonnes of carbon dioxide equivalent (tCO₂e) released from other Scope 3 categories.</p> <p>Indirect greenhouse gas emissions from the following GHG Protocol categories:</p> <ul style="list-style-type: none"> ▶ Category 3: Fuel- and Energy-Related Activities (not included in Scope 1 or 2) ▶ Category 5: Waste Generated in Operations ▶ Category 7: Employee Commuting (includes remote working) 	Reporting year (1 July 2023 - 30 June 2024)	EY operations in Oceania	Creating long-term value for society
Scope 3 total	<p>Total tonnes of carbon dioxide equivalent (tCO₂e) released from business travel and other specified scope 3 categories.</p> <p>Indirect greenhouse gas emissions associated with the EY value chain in Oceania, including fuel- and energy-related activities, business travel, employee commuting and remote work, and waste disposal.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY operations in Oceania	
Total GHG emissions (location-based)	Sum of all scope 1, scope 2 (location-based), and specified scope 3 emissions.	Reporting year (1 July 2023 - 30 June 2024)	EY operations in Oceania	Our ambition and performance/Creating long-term value for society

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Total GHG emissions (market-based)	Sum of all scope 1, scope 2 (market-based), and specified scope 3 emissions.	Reporting year (1 July 2023 - 30 June 2024)	EY operations in Oceania	Creating long-term value for society
Removals/offsets	<p>Percentage of Total GHG (market-based) Emissions in Oceania that have been offset by EY.</p> <p>Carbon offsets are verified GHG emissions reductions (either sequestered or avoided elsewhere), purchased to offset our GHG emissions.</p> <p>EY continues to invest in high-quality offsets to mitigate emissions.</p>	Reporting year (1 July 2023 - 30 June 2024)	Offsets are procured to cover the EY Global footprint and have been allocated to Oceania (Australia, Fiji, New Zealand and Papua New Guinea)	
Renewable energy	<p>Percentage of office electricity usage procured by EY for Oceania that comes from renewable sources, such as wind and solar.</p> <p>In FY24, renewable energy certificates were purchased to cover all of Australia's electricity consumption. Australian offices are the largest in Oceania, explaining why the reported percentage is high.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY operations in Oceania	

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Waste to landfill	This category covers kilograms of waste generated at EY offices and sent to landfill.	Reporting year (1 July 2023 - 30 June 2024)	EY operations in Oceania	Our ambition and performance/Creating long-term value for society
Sustainability Action Network members	Total number of EY employees in Oceania (including member firm partners) who are registered as Sustainability Action Network members. This is a live number and updated for new joiners and leavers at the end of each month.	As per Scorecard publication date (generally around 28th of October)	EY employees in Oceania (including partners)	

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4.3 Community investment and engagement (page 46)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
EY Ripples – lives impacted	<p>Total number of lives Impacted is a measure focused on assessing the degree to which the intended outcomes of corporate responsibility programs are being experienced by the target beneficiaries. Achieving the EY social impact goal requires mobilisation of EY people through EY Ripples to positively impact the lives of individuals in our communities.</p> <p>It is the total number of direct and indirect beneficiaries reached in Oceania through the EY corporate responsibility program, EY Ripples, discounted for attribution.</p> <p>The attribution rate uses the non-weighted sum of each of the factors found from the outcome of depth quantification of the initiative and the Sustainable Development Goal gap (counterfactual).</p> <p>The approach to attribution aligns with leading practices from the international development space and enables EY to convey the depth of impact EY Ripples is having.</p> <p>The type of impact EY Ripples initiatives have varies, and is articulated through the United Nations' Sustainable Development Goals.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY member firms in Oceania (Australia, New Zealand, Fiji, Papua New Guinea) that are a part of the EY Ripples program.	Our ambition and performance/Creating long-term value for society

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Hours invested by EY people	<p>Total number of hours volunteered by EY people in Oceania, reflecting their commitment to community service and social impact, in the reporting year.</p> <p>This metric captures the hours invested through the Ripples programs, pro bono work, traditional volunteering and other volunteering.</p> <p>EY Ripples, our global corporate responsibility program, was rolled out in 2018 and defined a global approach for how we support the next generation, help scale impact entrepreneurship, and operationalise our commitments to responsible business.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY people in Oceania that have participated in Ripples, pro bono work, traditional volunteering and other volunteering for a charitable / social purpose.	Creating long-term value for society
Sponsorship and donations (AUD)	<p>Total money spent (AUD) by EY in Oceania on sponsorships and donations. This includes contributions to the arts, charities, education and other community and social purpose organisations in Australia and New Zealand. Overall, this is expenditure with the goal of making a positive impact and addressing social and environmental needs.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY member firms in Oceania (mostly EY Australia and EY New Zealand)	

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Metric	Metric definition	Date/time period	Reporting boundary	Report section
Leveraged donations (AUD)	Leveraged donations include employee and partner workplace giving donations, and EY-led fundraising - the year-on-year increase in leveraged giving was due to EY-led fundraising including double-matching campaigns for our focus charities, the EY Stride for a Cure event in Sydney, and other individual team-led charitable fundraising.	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and EY New Zealand	Creating long-term value for society
Spend with female-owned suppliers (AUD)	Total amount of EY spend in Oceania directed towards goods and services obtained from female-owned businesses.	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and EY New Zealand supply chain vendors (i.e., any suppliers that work with EY)	
Spend with social enterprises (AUD)	Total amount of EY spend in Oceania directed towards goods and services obtained from social enterprises (i.e., businesses that prioritize positive social and environmental impacts)	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and EY New Zealand supply chain vendors (i.e., any suppliers that work with EY)	

4. Creating long-term value for society

4.4 Entrepreneurs (page 47)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
EY Entrepreneur Of The Year™	<p>The EY Entrepreneur Of The Year programme has grown in profile each year and celebrates more than 1,700 entrepreneurs. It is recognised as a leading business award for entrepreneurs with global status.</p> <p>This metric captures the total number of entrepreneurs selected as National Finalists in the EY Entrepreneur Of The Year programme in the reporting year.</p>	Reporting year (1 July 2023 - 30 June 2024)	Participants in the EY Australia and EY New Zealand 'Entrepreneur of the Year' programme	
Entrepreneurs supported through 7 EY Drivers of Growth Program	<p>This framework helps entrepreneurs identify where they need to focus to achieve their growth ambitions. We facilitate 7 Drivers of Growth workshops for entrepreneurs through the proprietary Growth Navigator tool and the digital resource, EY Velocity, across the globe.</p> <p>This metric captures the total number of entrepreneurs in EY Australia and EY New Zealand who have received guidance and support through the 7 Drivers of Growth programme.</p>	Since inception of the EY 7 Drivers of Growth Program.	Participants in the EY Australia and EY New Zealand 'Entrepreneur of the Year' programme who have participated in the '7 Drivers of Growth' programme	Creating long-term value for society

4. Creating long-term value for society

Metric	Metric definition	Date/time period	Reporting boundary	Report section
EY Velocity users	<p>EY Velocity is a digital, free-of-charge platform dedicated to helping agile entrepreneurs build, grow and transform their businesses. EY Velocity offers full self-serve access to unique content and resources, including the EY 7 Drivers of Growth, hot topics, tools and valuable access to global peers.</p> <p>This metric captures the total number of entrepreneurs who have registered for the EY Velocity digital platform, since its inception.</p>	Since inception of the EY Velocity platform.	Participants in EY Velocity program in Oceania	Creating long-term value for society

4. Creating long-term value for society

4.5 Tax (page 48)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Total taxes paid (approximately)	<p>Estimated amount of taxes (in AUD) paid by EY Australia and EY New Zealand, including member firm partners (specifically Australia and New Zealand operations - Papua New Guinea and Fiji excluded on the grounds of materiality).</p> <p>This captures taxes paid by EY entities and taxes paid by partners and staff on EY income. It also includes taxes paid by partners on member firm income, taxes withheld on employee remuneration (approximately \$343m of the total \$906m), net goods and services tax payable, payroll tax, and fringe benefits tax.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and EY New Zealand	Creating long-term value for society
Average effective tax rate paid by Australia and New Zealand partners on member firm incomes	<p>The average percentage of tax paid by EY partners in Australia and New Zealand on member firm incomes.</p> <p>Reported as a % and amounts are in AUD - with NZD being converted and included.</p>	Reporting year (1 July 2023 - 30 June 2024)	EY Australia and EY New Zealand	

4. Creating long-term value for society

4.6 Political donations (page 48)

Metric	Metric definition	Date/time period	Reporting boundary	Report section
Political donations (in-kind/non-cash)	Total amount of non-cash political donations (in AUD) by EY Australia, reflecting the costs incurred for events hosted on behalf of political parties, including external venue, catering, and sponsorships. This may also cover events featuring a Minister speaking on particular topics.	Reporting year (1 July 2023 - 30 June 2024)	EY Australia	Creating long-term value for society

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