

EY Oceania: Value Realised Scorecard

Basis of Preparation

October 2025

■ ■ ■
The better the question. The better the answer.
The better the world works.



Shape the future
with confidence

Contents

Introduction	3	Creating long-term value for clients	25	Creating long-term value for society	29
Creating long-term value for people	4				
Talent attraction and acquisition	5	Clients	26	Indigenous, First Peoples and Nationals	30
Diversity, equity, and inclusiveness	8	Financial value	27	Aboriginal and Torres Strait Islander Peoples	31
Learning and career development	10	Quality and independence	28	New Zealand Māori	32
Recognition	11			Fiji iTaukei People	33
Workplace culture and engagement	12			Papua New Guinea Nationals	34
Workplace complaints and conduct matters	15			Climate and environment – greenhouse gas emissions	36
Compensation and benefits	20			Community investment and engagement	43
Safety	24			Entrepreneurs	46
				Tax	47

Introduction

This Basis of Preparation provides additional information on our reported data and disclosures in the 'EY Oceania: Value Realised Scorecard', published on 30 October 2025. Data and disclosures relate to EY business activities in Oceania for the 12 months ended 30 June 2025, unless stated otherwise.

For each metric reported, the following is consistent across metrics within the EY Oceania: Value Realised Scorecard (2025) unless otherwise stated:

1. The **reporting period** is 1 July 2024 to 30 June 2025. 'Year-end' refers to 30 June 2025.
2. The **reporting boundary** includes the entire EY Oceania region's population and operations, including EY member firm partners, unless otherwise stated.
3. '**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). EY Oceania does not refer to a separate entity, it is a name used for the group of EY member firms in these geographies that make up a region of the EY global network of member firms.
4. The term '**partner**' refers to member firm partners of EY Australia, EY New Zealand, EY Fiji, and EY Papua New Guinea.
5. '**EY employees**' refers to all individuals in EY Oceania, including full-time, part-time, seasonal, and temporary workers, and interns. Member firm partners, contractors, and outbound workers are excluded.
6. '**EY people**' refers to all people in EY Oceania, including member firm partners, full-time, part-time, seasonal, and temporary workers, and interns. Contractors and outbound workers are excluded.

Creating long-term value for EY

People

Talent attraction and acquisition

Pages 18-19 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Staff headcount (#)	Headcount includes EY employees in Oceania with 'Active' employment status, as well as employees on paid or unpaid leave at the end of the reporting period.	EY people data from internal system: SuccessFactors.	Count of active EY employees at year-end
Member firm partners (#)	Total number of partners in EY Australia, EY New Zealand, EY Fiji, and EY Papua New Guinea, as at year-end.	Note: All EY people have a SuccessFactors profile.	Count of EY member firm partners at year-end
Total new hires (#)	Total number of people who commenced employment with EY Oceania within the reporting period. This excludes those who have switched legal entities or changed Global Personnel Numbers (GPNs) within the organisation, as these are not considered new hires.		Count of all new starters that have joined EY Oceania during the reporting period
Turnover (%)	Percentage of EY people who voluntarily left EY Oceania within the reporting period. This excludes seasonal employees, interns, and temporary workers.		$(\text{Count of all EY people who voluntarily left} / \text{average headcount}) \times 100$

Talent attraction and acquisition: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Turnover by Rank (%)	<p>Percentage of EY people by rank who voluntarily left EY Oceania within the reporting period. This excludes seasonal employees, interns, and temporary workers. Turnover by rank includes:</p> <ul style="list-style-type: none"> Member firm partners Director/executive director Senior manager/associate director Manager/assistant director Senior/supervising associate/senior associate Staff/assistant/associate Administrative roles 	<p>EY people data from internal system: SuccessFactors.</p> <p>Note: All EY people have a SuccessFactors profile.</p>	<p>(Count of all EY people who voluntarily left during the period / average headcount) × 100</p> <p>As per above for each rank</p>
Turnover by service line (%)	<p>Percentage of EY people by service line who voluntarily left EY Oceania in the reporting period. This excludes seasonal employees, interns, and temporary workers. Turnover by service line includes:</p> <ul style="list-style-type: none"> Assurance Core Business Services Consulting Strategy and Transactions Tax Asia-Pacific Service Line Centre of Excellence Financial Services Office 		<p>(Count of all EY people who voluntarily left during the period / average headcount) × 100</p> <p>As per above for each service line</p>

Talent attraction and acquisition: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Turnover by tenure (%)	<p>Percentage of EY people who voluntarily left EY Oceania within the reporting period by tenure. This excludes seasonal employees, interns, and temporary workers. Turnover by tenure includes:</p> <ul style="list-style-type: none"> Less than 1 year 1 year but less than 3 years 3 years but less than 5 years 5 years but less than 10 years 10 years but less than 15 years 15 years or more 	<p>EY people data from internal system: SuccessFactors.</p> <p>Note: All EY people have a SuccessFactors profile.</p>	<p>(Count of all EY people who voluntarily left during the period / average headcount) × 100</p> <p>As per above for each category of tenure</p>
EY people know what skills and experiences they need to progress to the next step in their career at EY (%)	<p>Percentage of EY people who responded favourably to the statement “<i>I know what skills and experiences I need to progress to the next step in my career at EY</i>” in the EY People Pulse Survey.</p> <p>Favourable responses include “Agree” and “Strongly Agree”; responses of “Neutral”, “Disagree”, and “Strongly Disagree” are excluded from this metric.</p> <p>The data reflects results from the most recent EY People Pulse Survey conducted in Quarter 4 of the reporting year.</p>	<p>People sentiment data from internal survey: EY People Pulse.</p>	<p>(Number of respondents that said 'agree' or 'strongly agree' / Total responses) × 100</p>
EY people feel that EY makes it easy to find new roles and opportunities that are of interest to them (%)	<p>Percentage of EY people who responded favourably to the statement “<i>EY makes it easy to find new roles and opportunities that are of interest to me</i>” in the EY People Pulse Survey.</p> <p>Favourable responses include “Agree” and “Strongly Agree”; responses of “Neutral”, “Disagree”, and “Strongly Disagree” are excluded from this metric.</p> <p>The data reflects results from the most recent EY People Pulse Survey conducted in Quarter 4 of the reporting year.</p>		

Talent attraction and acquisition: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
EY people feel that their leader/manager would be supportive if they applied for another internal role at EY to develop their career (%)	<p>Percentage of EY people who responded favourably to the statement <i>"I feel that my leader/manager would be supportive if I applied for another internal role at EY to develop my career"</i> in the EY People Pulse Survey.</p> <p>Favourable responses include "Agree" and "Strongly Agree"; responses of "Neutral", "Disagree", and "Strongly Disagree" are excluded from this metric.</p> <p>The data reflects results from the most recent EY People Pulse Survey conducted in Quarter 4 of the reporting year.</p>	People sentiment data from internal survey: EY People Pulse.	(Number of respondents that said 'agree' or 'strongly agree'/ Total responses) × 100

Diversity, equity, and inclusiveness

Pages 20-22 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Women by rank (%)	<p>Percentage of EY people who are female/women per:</p> <ul style="list-style-type: none">■ Headcount (including partners)■ Executive Leadership Team (ELT)■ Member firm partners■ Promotions to partner rank (effective 1 July)■ Member firm partners, associate partners, executive directors, and directors (PPEDD)■ Senior Manager/associate director■ Manager/assistant director■ Senior/supervising associate/senior associate■ Staff/assistant/associate■ Intern■ Administration <p>This metric includes EY people in Oceania that have an 'Active' employment status, and employees on leave (unpaid and paid), as at year-end.</p> <p>Gender categorisation is limited to the binary classification of women and men due to current data collection constraints. We acknowledge the complexity of gender categorisation, and aim to enhance data collection and reporting methods for future reports to encompass a broader range of gender identities.</p>	<p>EY people data from internal system: SuccessFactors.</p> <p>Note: All EY people have a SuccessFactors profile.</p>	<p>(Count of female EY people per rank / Count of all EY people per rank) × 100</p>

Diversity, equity, and inclusiveness: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
<i>Note: Cultural diversity data includes only people in Oceania who have completed EY Cultural Diversity Census. Anglo-Celtic is the major cultural background group at EY Oceania. We define culturally and linguistically diverse (CALD) as a non-Anglo-Celtic cultural background.</i>			
Headcount (including partners) CALD (%)	Percentage of EY people in Oceania who disclosed their cultural background as non-Anglo-Celtic, as at year-end.	EY people data from internal system: SuccessFactors. Note: All EY people have a SuccessFactors profile.	(Count of EY people who disclosed their background as CALD / Count of all EY people who disclosed their background) × 100
CALD partners (%)	Percentage of EY member firm partners in Oceania who disclosed their cultural background as non-Anglo-Celtic, as at year-end.		(Count of EY member firm partners who disclosed their background as CALD / Count of all EY member firm partners who disclosed their background) × 100
Promotions to partner rank identify as CALD (effective 1 July 2025) (%)	Percentage of newly admitted EY member firm partners in Oceania who disclosed their cultural background as CALD, as at 1 July 2025.		(Count of newly admitted EY partners who disclosed their background specifically as CALD / Count of all newly admitted EY partners who disclosed their background) × 100
Identify as Aboriginal or Torres Strait Islander (#)	Total number of EY people in Oceania who identified themselves as Aboriginal and Torres Strait Islander, as at year-end.		Count of EY people who disclosed their background as 'Aboriginal or Torres Strait Islander'
Identify as New Zealand Māori	Total number of EY people in Oceania who identified themselves as New Zealand Māori, as at year-end.		Count of EY people who disclosed their background as 'Māori'

Learning and career development

Page 23 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Total learning hours (#)	Total learning hours include instructor-led and self-paced online learning hours for EY people in Oceania.	EY people data from internal system: SuccessFactors.	Sum of total instructor-led learning hours + sum of total self-paced learning hours
Learning hours average per full-time employee (#)	Average learning hours per each EY full-time equivalent (FTE) employee or member firm partner in Oceania.	Note: All EY people have a SuccessFactors profile.	Sum of total learning hours / Count of FTEs
Badges awarded (#)	Total number of badges that are completed by EY people in Oceania. Badges are on-demand digital credentials that employees can pursue by choice through on-demand digital learning.		Count of badges completed by EY people
Additional badges initiated (#)	Total number of badges that are initiated by EY people in Oceania.		Count of additional badges initiated by EY people

Recognition

Page 24 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
MyAPPLAUSE awarded (#)	<p>Total number of times EY employees in Oceania have been recognised with a myAPPLAUSE award.</p> <p>The myAPPLAUSE programme 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>	Awards and nominations data from internal system: myAPPLAUSE.	Count of myAPPLAUSE awards
Oceania CEO Awards nominations (#)	<p>The Oceania CEO Awards recognise the EY employees and teams who have delivered exceptional client, people, and social value as well as those who have created a diverse, equitable, and inclusive environment.</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> <p>This metric excludes member firm partners.</p>		Count of Oceania CEO Awards nominations

Workplace culture and engagement

Pages 25-26 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Exceptional experience (%)	<p>Percentage of EY people in Oceania who responded favourably to the statement "Overall, my EY experience is exceptional" in the EY People Pulse Survey.</p> <p>Favourable responses include 'Agree' and 'Strongly Agree'; responses of 'Neutral', 'Disagree', and 'Strongly Disagree' are excluded from this metric.</p> <p>The data reflects results from the most recent EY People Pulse Survey conducted in Quarter 4 of the reporting year.</p>	People sentiment data from internal survey: EY People Pulse.	$(\text{Number of respondents that said 'agree' or 'strongly agree'} / \text{Total responses}) \times 100$
EY Engagement Index: Staff engagement (%)	<p>Percentage of EY people in Oceania who responded favourably to the following statements in the EY People Pulse Survey:</p> <ul style="list-style-type: none">■ Pride: 'I am proud to work for EY.'■ Advocacy: 'I would recommend EY as a great place to work.'■ Accomplishment: 'My work gives me a sense of personal accomplishment.'■ Intent to stay: 'I plan to be working at EY a year from now.' <p>Favourable responses include 'Agree' and 'Strongly Agree'; responses of 'Neutral', 'Disagree', and 'Strongly Disagree' are excluded from this metric.</p> <p>This metric is reported as of Quarter 2 in the reporting year. Staff Engagement information is captured in one EY People Pulse survey per year.</p>		

Workplace culture and engagement: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
EY people reporting that they feel free to be themselves (%)	<p>Percentage of EY people in Oceania who responded favourably to the statement “<i>EY provides a work environment where I feel free to be myself</i>” in the EY People Pulse Survey.</p> <p>Favourable responses include 'Agree' and 'Strongly Agree'; responses of 'Neutral', 'Disagree', and 'Strongly Disagree' are excluded from this metric.</p> <p>The data reflects results from the most recent EY People Pulse Survey conducted in Quarter 4 of the reporting year.</p>	People sentiment data from internal survey: EY People Pulse.	(Number of respondents that said 'agree' or 'strongly agree' / Total responses) × 100
EY people reporting that they feel included and supported (%)	<p>Percentage of EY people in Oceania who responded favourably to the statement “<i>I feel included and supported by the people I interact with each day</i>” in the EY People Pulse Survey.</p> <p>Favourable responses include 'Agree' and 'Strongly Agree'; responses of 'Neutral', 'Disagree', and 'Strongly Disagree' are excluded from this metric.</p> <p>The data reflects results from the most recent EY People Pulse Survey conducted in Quarter 4 of the reporting year.</p>		
Feel that they can experience a level of wellbeing that’s right for them (%)	<p>Percentage of EY people in Oceania who responded favourably to the statement “<i>At EY, I can experience a level of wellbeing that’s right for me</i>” in the EY People Pulse Survey.</p> <p>Favourable responses include 'Agree' and 'Strongly Agree'; responses of 'Neutral', 'Disagree', and 'Strongly Disagree' are excluded from this metric.</p> <p>The data reflects results from the most recent EY People Pulse Survey conducted in Quarter 4 of the reporting year.</p>		
EY people comfortable with the personal and professional demands for their time (%)	<p>Percentage of EY people in Oceania who answered favourably to this statement “<i>I can comfortably manage my personal priorities alongside my work responsibilities</i>” in the EY People Pulse Survey.</p> <p>Favourable responses include 'Agree' and 'Strongly Agree'; responses of 'Neutral', 'Disagree', and 'Strongly Disagree' are excluded from this metric.</p> <p>The data reflects results from the most recent EY People Pulse Survey conducted in Quarter 4 of the reporting year.</p>		

Workplace culture and engagement: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
EY people feel that their leader/manager actively supports them dedicating time to upskilling themselves. (%)	<p>Percentage of EY people who responded favourably to the statement <i>"My leader/manager actively supports me dedicating time to upskilling myself"</i> in the EY People Pulse Survey.</p> <p>Favourable responses include 'Agree' and 'Strongly Agree'; responses of 'Neutral', 'Disagree', and 'Strongly Disagree' are excluded from this metric.</p> <p>The data reflects results from the most recent EY People Pulse Survey conducted in Quarter 4 of the reporting year.</p>	People sentiment data from internal survey: EY People Pulse.	(Number of respondents that said 'agree' or 'strongly agree' / Total responses) × 100
EY people feel that any time they dedicate to upskilling themselves is valued (%)	<p>Percentage of EY people who responded favourably to the statement <i>"I feel that any time I dedicate to upskilling myself is valued"</i> in the EY People Pulse Survey.</p> <p>Favourable responses include 'Agree' and 'Strongly Agree'; responses of 'Neutral', 'Disagree', and 'Strongly Disagree' are excluded from this metric.</p> <p>The data reflects results from the most recent EY People Pulse Survey conducted in Quarter 4 of the reporting year.</p>		
EY people feel that EY enables them to take part in activities that make a positive impact on our wider communities and the environment (%)	<p>Percentage of EY people who responded favourably to the statement <i>"EY enables me to take part in activities that make a positive impact on our wider communities and the environment"</i> in the EY People Pulse Survey.</p> <p>Favourable responses include 'Agree' and 'Strongly Agree'; responses of 'Neutral', 'Disagree', and 'Strongly Disagree' are excluded from this metric.</p> <p>The data reflects results from the most recent EY People Pulse Survey conducted in Quarter 4 of the reporting year.</p>		

Workplace culture and engagement: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
'Wellbeing Exchange Community' (previously Mental Health First Aiders) (#)	<p>Total number of EY people who have registered for the Wellbeing Exchange Community program, as at year-end.</p> <p>The Wellbeing Exchange Community is an initiative designed to expand the EY network of individuals committed to fostering a culture of wellbeing and support. Its mission is to build capability across the organisation, enabling and encouraging supportive conversations about wellbeing.</p>	Participant data from manually maintained internal list.	Count of EY people who have registered for the Wellbeing Exchange Community program
Employees completed Bystander Intervention training (#)	Total number of EY people who have completed Bystander Intervention training.	<p>EY people data from internal system: SuccessFactors.</p> <p>Note: All EY people have a SuccessFactors profile.</p>	Cumulative count of EY people since 2021 who have completed the Bystander Intervention training

Workplace complaints and conduct matters

Pages 27-30 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Complaints raised (#)	<p>Total number of complaints submitted to the Employee Relations (ER) team during the reporting period.</p> <p>Workplace complaints are grievances raised by one or more individuals regarding their interactions or experiences with others in the workplace.</p> <p>Most cases (either complaints or allegations of misconduct) are categorised by the ER team in accordance with EY policies, including workplace bullying, harassment, discrimination, racism, assault, and sexual harassment.</p>	Complaints data from EY internal system: ServiceNow.	Count of all complaints
Formal workplace investigations (#)	<p>Total number of formal workplace investigations initiated during the reporting period, based on complaints raised by EY employees in Oceania.</p> <p>Investigations are classified by outcome: substantiated, not substantiated, partially substantiated, inconclusive/insufficient evidence, or vexatious.</p>		Count of all complaints that led to a formal investigation
Workplace bullying (#)	<p>Total number of formal investigations initiated during the reporting period, in which workplace bullying was the primary allegation.</p> <p>Workplace bullying is defined as repeated unreasonable behaviour by an individual or group towards a worker or group of workers, creating a risk to health and safety.</p> <p>If bullying is based on a personal characteristic protected by law, it is considered discrimination. For reporting purposes, workplace bullying includes any work-related context.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>		Count of all complaints classified as workplace bullying that led to a formal investigation

Workplace complaints and conduct matters: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Harassment (#)	<p>Total number of formal investigations initiated during the reporting period, in which harassment was the primary allegation.</p> <p>Harassment includes any unwelcome or unwanted behaviour that offends, humiliates, or intimidates, creating a hostile environment. While harassment often involves a pattern of behaviour, a single serious incident may also qualify.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>	Complaints data from EY internal system: ServiceNow.	Count of all complaints classified as harassment (#) that led to a formal investigation
Discrimination (#)	<p>Total number of formal investigations initiated during the reporting period, in which discrimination was the primary allegation.</p> <p>Discrimination in employment occurs when an individual is treated unfavourably due to a personal characteristic protected by law, such as sex, age, race, or disability.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>		Count of all complaints classified as discrimination that led to a formal investigation
Racism (#)	<p>Total number of formal investigations initiated during the reporting period, in which racism was the primary allegation.</p> <p>Racism is conduct or treatment based on race, colour, descent, national or ethnic origin (including associated characteristics) that results in less favourable treatment, harassment, vilification or systemic disadvantage.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>		Count of all complaints classified as racism that led to a formal investigation
Assault (#)	<p>Total number of formal investigations initiated during the reporting period regarding physical assault allegations, excluding cases categorised as sexual harassment, harassment, or bullying.</p> <p>Assault is defined as any act by which a person intentionally or recklessly uses immediate and unlawful physical force or violence. Assault may include physical contact or threats of such contact that create a reasonable fear of harm.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>		Count of all complaints classified as assault that led to a formal investigation

Workplace complaints and conduct matters: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Sexual harassment (#)	<p>Total number of formal investigations initiated during the reporting period, in which sexual harassment was the primary allegation.</p> <p>Sexual harassment is defined as any unwanted or unwelcome sexual behaviour where a reasonable person would anticipate that the recipient may feel offended, humiliated, or intimidated. A single incident is sufficient to constitute sexual harassment; repeated behaviour is not required. The intention of the person engaging in the behaviour is not considered – sexual harassment is determined by the nature and impact of the behaviour.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>	Complaints data from EY internal system: ServiceNow.	Count of all complaints classified as sexual harassment that led to a formal investigation
Other (victimisation, interpersonal conflicts, process or policy) (#)	<p>Total number of formal investigations initiated during the reporting period regarding complaints that do not fall into the categories of bullying, harassment, assault, sexual harassment, or discrimination.</p> <p>This includes investigations into:</p> <ul style="list-style-type: none"> Victimisation (retaliation against individuals for raising complaints about unacceptable workplace behaviour or policy breaches), Interpersonal conflicts (breakdowns in relationships between individuals or groups), Complaints related to EY policies or processes (e.g., leave, remote working, etc.). <p>Cases are categorised by the ER team in accordance with EY policies.</p>		Count of all complaints classified as other (victimisation, interpersonal conflict, process or policy) that led to a formal investigation

Workplace complaints and conduct matters: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Consequences arising from formal investigations (#)	<p>Represents the outcomes applied to EY people in Oceania following a formal investigation. Possible outcomes include:</p> <ul style="list-style-type: none"> Formal outcome: Disciplinary actions formally recorded on the employee's personnel file, such as written warnings. Informal outcome: Disciplinary actions not formally recorded, including expectation-setting conversations, completion of training or re-training, and verbal warnings. Involuntary termination: Employment ended by the employer. Voluntary termination: Employment ended by the employee (resignation). No action taken: No further action required, such as when allegations are unsubstantiated or a case does not proceed. 	Complaints data from EY internal system: ServiceNow.	Count of consequences arising from formal investigations
Misconduct and disciplinary complaints (#)	<p>Total number of misconduct and disciplinary concerns raised in the reporting period. Misconduct includes instances relating to breaches of policy, a breach of the employment agreement, theft, or an IT or data breach.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>	Misconduct data from EY internal system: ServiceNow.	Count of all cases classified as misconduct and disciplinary complaints.
Theft (#)	<p>Total number of thefts of EY physical property, e.g., office equipment.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>		Count of all cases classified as theft
IT or data breach (#)	<p>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.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>		Count of all cases classified as IT or data breach complaints

Workplace complaints and conduct matters: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Breach of policy (#)	<p>Total number of breaches of an EY policy in the reporting year. Examples of a breach of policy include, but are not limited to, matters relating to expense management or leave management, or using inappropriate language.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>	Misconduct data from EY internal system: ServiceNow.	Count of all cases classified as a breach of policy
Breach of values (#)	<p>Total number of breaches of an EY value(s) in the reporting year. Breach of values has been included in a breach of policy from FY24 onwards.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>		Count of all cases classified as a breach of values
Breach of employment agreement (#)	<p>Total number of breaches of any of the terms stated in an EY employment contract in the reporting year, pertaining to the individual and their specific contract.</p> <p>Cases are categorised by the ER team in accordance with EY policies.</p>		Count of all cases classified as a breach of employment agreement
EY Ethics Hotline submissions (#)	<p>Total number of reports submitted to the EY Ethics Hotline during the reporting period.</p> <p>This includes submissions from EY people and external individuals, whether made anonymously or with disclosed identity, regarding activities that may involve unethical or illegal behaviour, violations of professional standards, or actions inconsistent with EY policies or the Global Code of Conduct.</p> <p>Administrative submissions (such as questions, duplicates, or follow-ups to previous reports) are also included in the total.</p>	<p>Anonymised misconduct data from third-party system: NAVEX.</p> <p>Note: NAVEX is a third-party service that EY engages to collect confidential hotline information to then pass to EY for investigation.</p>	Count of submissions made to the Ethics Hotline

Compensation and benefits

Pages 31-32 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Employees and member firm partners taking parental leave (#)	Total number of people in EY Australia and EY New Zealand who took parental leave within the reporting period. This metric excludes EY Fiji and EY PNG.	Parental leave tracking data from internal system: EY Payroll.	Count of EY people who took parental leave within the reporting year
Weeks average duration (#)	Average duration of parental leave (in weeks), across total number of people in EY Australia and EY New Zealand who took parental leave within the reporting period. This metric excludes EY Fiji and EY PNG.		Sum of hours charged to parental leave code in payroll system / Count of all EY people who took parental leave within the reporting period
Men taking parental leave (#)	Total number of people in EY Australia and EY New Zealand that took parental leave and identify as men. This metric excludes EY Fiji and EY PNG.		Count of men at EY taking parental leave
Women taking parental leave (#)	Total number of people in EY Australia and EY New Zealand that took parental leave and identify as women. This metric excludes EY Fiji and EY PNG.		Count of women at EY taking parental leave

Compensation and benefits: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Partner gender pay parity (like-for-like) (%)	<p>Measures the median pay gap between male and female partners at EY Australia and EY New Zealand who perform work of equal or comparable value.</p> <p>The analysis excludes member firm partners who exited during the year, and those in global or area roles, focusing only on partners in the Management Region or those whose role is at least 50% Oceania-focused.</p> <p>Like-for-like pay parity compares earnings for males and females within the same Sub-Service Line and tenure group (1-5 years, 6-10 years, 11+ years), ensuring cohorts reflect similar roles and responsibilities.</p> <p>This metric is calculated at the end of Quarter 1 of the following reporting year, after partner pay year-end reconciliation.</p> <p>This metric excludes EY Fiji and EY PNG.</p>	Partner income data from internal system.	<p>(Pay gap of each like-for-like group* × like-for-like group's partner population) / total EY partner population</p> <p>*Pay gap of each like-for-like group is calculated as [1-(median female EY partners' pay within that like-for-like group / median male EY partners' pay within that like-for-like group)] × 100</p>
Partner gender pay gap (median) (%)	<p>Partner gender pay gap (median) 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>The analysis excludes member firm partners who exited during the year, and partners in global and area roles focusing only on partners in the Management Region or those whose role is at least 50% Oceania-focused.</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> <p>This metric is calculated at the end of Quarter 1 of the following reporting year, after partner pay year-end reconciliation.</p> <p>This metric excludes EY Fiji and EY PNG.</p>		<p>[1- (Median female EY partners' pay / median male EY partners' pay)] × 100</p>

Compensation and benefits: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Gender pay parity (like-for-like) (%)	<p>Measures the percentage pay gap between women and men at EY Oceania who perform work of equal or comparable value, grouped by rank or role.</p> <p>Gender pay parity is calculated using the average compa-ratio (employee's salary position relative to the midpoint of their salary band) for women and men in each rank. The calculation is based on fixed pay only and excludes bonuses.</p> <p>A positive percentage indicates pay is in favour of men; a negative percentage indicates pay is in favour of women.</p> <p>This metric is calculated on the first day of the next reporting period and excludes member firm partners.</p>	<p>Salary and workforce data from internal system: SuccessFactors.</p> <p>Note: All EY people have a SuccessFactors profile.</p>	<p>[(Average Compa-Ratio of women - Average Compa-Ratio of men) - 1]</p>
Gender pay gap (for Australia in accordance with WGEA methodology) (%)	<p>Measures the percentage difference in average earnings between men and women at EY Australia, calculated according to the Workplace Gender Equality Agency (WGEA) methodology.</p> <p>Since 2021, EY Australia's gender pay gap has been determined by WGEA as part of annual compliance reporting cycles.</p> <p>This metric includes the CEO but excludes other member firm partners.</p>		<p>(Average male salary - average female salary) / average male salary) × 100</p> <p>Note: In line with WGEA methodology which takes into account bonuses. The WGEA compliance reporting cycle (2024-2025) reviewed EY Australia pay gap as at the nominated date of the last day of the reporting period.</p>
Gender pay gap for EY in Oceania at 1 July 2025 (%)	<p>Percentage difference in average earnings between men and women at EY Oceania, as at the first day of the reporting year.</p> <p>This metric excludes member firm partners.</p>		<p>(Average Male Salary - Average Female Salary) / Average Male Salary) × 100</p>



Compensation and benefits: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
CALD pay gap (%)	<p>Measures the percentage difference in average earnings between employees who identify as CALD and those who identify as non-CALD at EY Oceania.</p> <p>67% of EY people in Oceania have provided cultural background data.</p> <p>This metric excludes member firm partners.</p>	<p>Salary and workforce data from internal system: SuccessFactors.</p> <p>Note: All EY people have a SuccessFactors profile.</p>	<p>$\frac{[(\text{Average salary of CALD employees} - \text{average salary of non-CALD Employees}) / \text{average salary of non-CALD Employees}] \times 100}{100}$</p>
CALD pay parity (%)	<p>Measures the percentage pay gap between EY employees who identify as CALD and those who identify as non-CALD at EY Oceania, grouped by rank or role.</p> <p>Compares compensation for CALD and non-CALD employees performing work of equal or comparable value within each rank, based on those who have disclosed their cultural identity.</p> <p>EY uses average compa-ratio of salary band midpoint (average employee positioning to their salary band) to calculate the difference in pay between CALD and non-CALD employees, on an aggregate basis. The calculation is based on fixed pay only and excludes bonuses.</p> <p>A positive percentage indicates pay is in favour of non-CALD, a negative percentage indicates pay is in favour of CALD.</p> <p>This metric excludes member firm partners.</p>		<p>$[(\text{Average Compa-Ratio of CALD employees} - \text{Average Compa-Ratio of non-CALD Employees}) - 1]$</p>



Safety

Page 33 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Lost-time injury frequency rate (#)	<p>Measures the total number of lost-time injuries per one million hours worked during a single financial year.</p> <p>A lost-time injury is defined as any injury resulting in time lost from work or assignment to restricted duties for one day/shift or more.</p> <p>This metric excludes EY Fiji and EY PNG.</p>	<ul style="list-style-type: none">Incident and case data from internal systems: EY Health and Safety Database, ER Team Database.Incident and case records manually maintained in an internal register.	(Count of lost-time injuries / Sum of total hours worked for all people in EY Australia & EY New Zealand in the reporting period) × 1,000,000
Health and safety training compliance (%)	<p>Percentage of EY people who have completed the below training during the reporting year:</p> <ul style="list-style-type: none">The mandatory new-starter health and safety training requirements within the EY onboarding process in Oceania, andThe biennial mandatory refresher health and safety training. <p>This metric excludes EY Fiji and EY PNG.</p>	<p>Training data from internal system: SuccessFactors.</p> <p>Note: All EY people have a SuccessFactors profile.</p>	Sum of health and safety training compliance hours
Penalties and regulatory breaches (#)	<p>Measures the total number of instances of non-compliance with occupational health and safety regulations during the reporting period, including violations and failures to meet legislated safety obligations.</p>	<ul style="list-style-type: none">Incident and case data from internal systems: EY Health and Safety Database, ER Team Database.Incident and case records manually maintained in an internal register.	Sum of instances of non-compliance with occupational health and safety regulations

Creating long-term value for EY

clients

Clients

Page 36 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Rated as met or exceeded expectations (%)	<p>Measures the percentage of responses from the Assessment of Service Quality (ASQ) responses indicating that EY service quality either met or exceeded client expectations.</p> <p>This metric is based on responses to the question: <i>"Overall, how has the team measured up to your expectations over the last year?"</i> with possible answers: 'Exceeded', 'Met', 'Missed', and 'N/A'.</p> <p>The Client Experience (CX) programme encompasses all ASQ responses received from accounts headquartered in Oceania, as well as inbound accounts. Inbound accounts are those managed and headquartered outside Oceania, but which have delivered engagements locally.</p>	Survey results from external assessment: ASQ.	<p>(Count of the 'exceeded' or 'met' responses / Count of 'exceeded, 'met' or 'missed' responses in the reporting year) × 100</p> <hr/> <p>Sum of recommendation scores (out of 10) / Count of responses to the question <i>"Based on your recent engagement, how likely are you to recommend EY to a friend or colleague?"</i></p>
Average recommendation score (Scale: 1-10)	<p>Measures the average recommendation score received from the ASQ responses, based on clients' responses to the question: <i>"Based on your recent engagement, how likely are you to recommend EY to a friend or colleague?"</i></p> <p>Scores range from 1 to 10.</p> <p>The CX programme encompasses all ASQ responses received from accounts headquartered in Oceania, as well as inbound accounts. Inbound accounts are those managed and headquartered outside Oceania, but which have delivered engagements locally.</p>		

Financial value

Page 37 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Revenue (AUD)	Total revenue generated by EY member firms in Oceania in the reporting year, including revenue from delivery of services and client recoverable expenses.	Revenue data from internal system: EY enterprise resource planning (ERP).	Sum of revenue generated by EY member firms in Oceania
Revenue by Service Line (AUD)	<p>Total revenue generated by EY member firms in Oceania for the reporting period, including revenue from delivery of services and client recoverable expenses, split by service lines:</p> <ul style="list-style-type: none"> Assurance Tax Consulting (including Risk) EY-Parthenon (Strategy and Transactions) 		
Average partner remuneration (AUD)	<p>Average total compensation received by Oceania member firm partners at EY Australia and EY New Zealand in the reporting year.</p> <p>This metric excludes partners who exited during the year and those in global or area roles, focusing only on partners in the Management Region or those whose role is at least 50% Oceania-focused as at year-end.</p>	Partner income data from internal system.	Total EY partner remuneration / Count of EY Australia and EY New Zealand partners

Quality and independence

Page 38 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Member firm partners rated as either meeting or exceeding expectations for Quality Risk Management (QRM) (%)	<p>Proportion of EY member firm partners in Oceania assessed as meeting or exceeding expectations in QRM during the reporting year.</p> <p>Partner performance is evaluated against three possible ratings: 'Did Not Meet Expectations', 'Met Expectations', and 'Exceeded Expectations'.</p>	Partner Quality ratings (assessed and confirmed by the Risk team) based on criteria communicated to Partners by the Risk team and maintained in the MARQ database.	$\left(\frac{\text{Count of EY member firm partners in Oceania meeting or exceeding expectations for QRM}}{\text{Count of EY Oceania partners}} \right) \times 100$

Creating long-term value for

Society



Indigenous, First Peoples, and Nationals

Page 41 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Aboriginal and Torres Strait Islander, Māori, iTaukei, and/or PNG Nationals partners and staff based in Oceania (#)	Total number of EY people who identify as Aboriginal, Torres Strait Islander, Māori, iTaukei, or PNG Nationals.	EY people data from internal system: SuccessFactors. Note: All EY people have a SuccessFactors profile.	Count of EY people in Oceania who identify as Aboriginal, Torres Strait Islander, Māori, iTaukei, and/or PNG Nationals
Total spend with Aboriginal and Torres Strait Islander, Māori, and Pasifika suppliers (including both Tier 1 and Tier 2 spend) (AUD)	<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>This metric includes both Tier 1 (suppliers procured directly by EY to provide goods and/or services to the business) and Tier 2 spend (suppliers subcontracted by EY tier 1 suppliers to provide goods and/or services).</p> <p>EY New Zealand 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> <p>EY Australia and EY New Zealand supply chain vendors (i.e., any suppliers that work with EY)</p>	<ul style="list-style-type: none"> Procurement spend data from internal system: EY Oceania procurement platform. List of Indigenous-owned businesses from external certification bodies: Supply Nation and Amotai. 	Sum of total spend

Aboriginal and Torres Strait Islander Peoples

Page 42 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
EY Australia Aboriginal and Torres Strait Islander partners and staff in Australia (#)	Total number of EY Australia people who identify as Aboriginal and/or Torres Strait Islander.	EY people data from internal system: SuccessFactors. Note: All EY people have a SuccessFactors profile.	Count of EY Australia people 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 people who have undertaken training on Aboriginal and Torres Strait Islander cultures, protocols and histories.		(Count of EY Australia people who have undertaken Aboriginal and Torres Strait Islander cultural awareness training / Total EY Australia employees) × 100
Pro bono hours with charitable, community, and social purpose organisations where Aboriginal and Torres Strait Islander people and communities are the primary beneficiaries (#)	Total number of hours dedicated by EY people towards charities, impact enterprises, community, and social purpose organisations where Aboriginal and Torres Strait Islander people and communities are the primary beneficiaries.	<ul style="list-style-type: none"> Hours spent by people on pro bono engagements from internal system: Timesheets. 	Count of hours dedicated by EY people in Oceania with impact enterprises, charities, community and social purpose organisations where Aboriginal and Torres Strait Islander people and communities are the primary beneficiaries
Spend with Aboriginal and Torres Strait Islander suppliers: Breakdown - Tier 1 Spend (AUD) Breakdown - Tier 2 Spend (AUD)	Total amount of spend directed towards goods and services obtained from Aboriginal- and Torres Strait Islander-owned businesses. This metric includes both Tier 1 (suppliers procured directly by EY to provide goods and/or services to the business) and Tier 2 spend (Suppliers subcontracted by EY tier 1 suppliers to provide goods and/or services).	<ul style="list-style-type: none"> Procurement spend data from internal system: EY Oceania procurement platform. List of Indigenous-owned businesses from external certification body: Supply Nation. 	Sum of total spend

New Zealand Māori

Page 43 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
EY New Zealand Māori partners and staff in New Zealand (#)	Total number of EY people in New Zealand who identify as Māori.	EY people data from internal system: SuccessFactors. Note: All EY people have a SuccessFactors profile.	Count of EY New Zealand people who identify as Māori
Spend with Māori and Pasifika suppliers (NZD)	Total amount of spend directed towards goods and services obtained from Māori- and Pasifika-owned businesses. Spend is tracked with Amotai. Māori suppliers-only spend is not available. This metric includes EY New Zealand supply chain partners (i.e., any suppliers that work with EY)	<ul style="list-style-type: none">Procurement spend data from internal system: EY Oceania procurement platform.List of Indigenous-owned businesses from external certification body: Amotai.	Sum of total spend
Pro bono hours with charitable, community, and social purpose organisations where Māori people and communities are the primary beneficiaries (#)	Total number of hours dedicated by EY people towards impact enterprises, charities, community, and social purpose organisations where Māori people and communities are the primary beneficiaries.	Hours spent by people on pro bono engagements from internal system: Timesheets.	Sum of hours dedicated by EY people in Oceania with impact enterprises, charities, community, and social purpose organisations where Māori people and communities are the primary beneficiaries
EY people undertaking Māori cultural awareness training (#)	Total number of EY people who have undertaken training on Aotearoa/New Zealand and Māori culture and history.	Attendance data from manually maintained enrolment list.	Count of EY people undertaking the training

Fiji iTaukei People

Page 44 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
EY Fiji iTaukei Headcount partners and staff in Fiji (#)	Total number of EY Fiji people who identify as iTaukei. iTaukei are the Indigenous people of Fiji.	People data from manually maintained list by EY Fiji's Human Resources team.	Count of EY Fiji people who identify as iTaukei
iTaukei women hires (any rank) (#)	Total number of EY Fiji people who identify as iTaukei and as a woman.		Count of EY Fiji people who identify as iTaukei and as a woman.
iTaukei graduate hires (#)	Total number of EY Fiji employees at the graduate hire level who identify as iTaukei.		Count of EY Fiji employees at the graduate hire level who identify as iTaukei
Number of iTaukei promoted (#)	Total number of EY Fiji people who were promoted in the reporting year.		Count of EY Fiji people who identify as iTaukei and were promoted in the reporting year
% iTaukei staff (%)	Total proportion of EY Fiji employees that identifies as iTaukei.		Count of EY Fiji employees who identify as iTaukei / Total EY Fiji employees × 100
% iTaukei managers and above (%)	Total number of EY Fiji people who identify as iTaukei and work at the Manager rank or above.		Count of EY Fiji people who identify as iTaukei and are at the Manager level or above / Total EY Fiji managers and above × 100
iTaukei resignations (#)	Total number of EY Fiji people who identify as iTaukei and resigned or retired during the reporting year.		Count of EY Fiji people who identify as iTaukei and have resigned or retired during the reporting period

Papua New Guinea Nationals

Page 45 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Metric definition	Data source	Calculation and assumptions
Number and % of all EY PNG people who are Nationals (#, %)	Total number of EY Papua New Guinea (PNG) people who identify as Nationals. 'Nationals' is the common term used to identify Papua New Guineans born into one or more of the Indigenous tribes in PNG, 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.	People data from manually maintained list by EY PNG Human Resources team.	#: Count of EY PNG people who identify as Nationals. (%): (Count of EY PNG people who identify as Nationals / Count of all EY PNG people × 100
National Staff By Rank (#)	Total number of EY PNG people who identify as Nationals, broken down by rank: <ul style="list-style-type: none">EY Papua New Guinea partnersSenior ManagerManagerSenior AssociateAssociate/StaffGraduate intern		Count of EY PNG people who identify as Nationals, by rank
National Staff By Gender (#)	Total number of EY PNG people who identify as Nationals, broken down by gender: <ul style="list-style-type: none">MaleFemale		Count of EY PNG people who identify as Nationals, by gender

Papua New Guinea Nationals: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
National staff – CPA qualified (#)	Total number of EY PNG people who hold CPA qualification as at year-end.	Membership invoice data from external certification body: CPA.	Count of EY PNG people who identify as Nationals and are CPA-qualified
National staff – CPA training underway (#)	Total number of EY PNG people who are undergoing training for CPA qualification as at year-end.		
National staff promoted (#)	Total number of EY PNG people who were promoted at year-end.	People data from manually maintained list by EY PNG Human Resources team.	Count of EY PNG people who identify as Nationals and were promoted
National staff progressed (#)	Total number of EY PNG people who were progressed at year-end.		Count of EY PNG people who identify as Nationals and were progressed



Climate and Environment

Pages 46-47 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Scope 1 Greenhouse gas (GHG) emissions (tCO ₂ e)	<p>Tonnes of carbon dioxide equivalent (tCO₂e) emitted from EY direct operations in Oceania under Scope 1.</p> <p>Scope 1 includes direct emissions from the combustion of fuels such as natural gas and diesel used in EY offices, including backup generators. These emissions are considered controllable by EY.</p> <p>Emissions attributable to EY people based in Oceania serving in executive roles within the global team is excluded from this metric.</p>	<ul style="list-style-type: none">Office fuel usage (L, m3).Office area (m2).Emission factors from external source: UK Government GHG Conversion Factors for Company Reporting (Department of Energy Security and Net Zero, 2024).	<p>Actuals: Sum of (natural gas usage × emission factor) and (diesel usage × emission factor) / unit conversion factor</p> <p>Estimates: (Area of Office × Regional intensity factor × associated emission factor for each fuel type) / unit conversion factor</p> <p>Regional intensity factor: Sum of office usage / sum of office area</p> <p>Estimates are applied when actual source data is unavailable; calculated using a regional intensity factor. Please note estimates were used for most sites this year.</p> <p>Note: Emissions are calculated by EY Global. The UK Government's GHG Conversion factors (DESNZ) are used instead of the National Greenhouse Accounts (NGA) factors to ensure a standard approach for EY global calculation and reporting.</p>

Climate and Environment: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Scope 2 (location-based) GHG emissions (tCO ₂ e)	<p>Tonnes of carbon dioxide equivalent (tCO₂e) emitted from energy consumption at EY offices in Oceania, primarily through purchased electricity from the grid.</p> <p>Emissions are calculated using the location-based method, which reflects the average carbon intensity of the electricity grids in the countries where EY offices are located.</p> <p>As detailed in the Scope 1 definition, the global team is excluded from this metric.</p>	<ul style="list-style-type: none"> Electricity usage data (kWh) from invoices. Emission factors from external source: International Energy Agency (IEA), 2024. 	<p>Actuals: (Electricity consumption × emission factor) / unit conversion factor</p> <p>Estimates: (Area of Office × Regional intensity factor × associated emission factor) / unit conversion factor</p> <p>Regional intensity factor: Sum of office usage / sum of office area</p> <p>Estimates are applied when actual source data is unavailable. Estimates are applied for Fiji and PNG which are immaterial.</p> <p>Note: Emissions are calculated by EY Global. International Energy Agency (IEA) emissions factors are used instead of NGA factors to ensure a standard approach for EY global calculation and reporting.</p>
Scope 2 (market-based) GHG emissions (tCO ₂ e)	<p>Tonnes of carbon dioxide equivalent (tCO₂e) emitted from EY Oceania's energy consumption, primarily through purchased grid electricity from non-renewable sources.</p> <p>Emissions are calculated using the market-based method, which accounts for EY's active procurement of renewable energy via Renewable Energy Certificates (RECs) and passive procurement through pre-existing renewable electricity in the grid.</p> <p>EY Oceania reported market-based Scope 2 emissions for the first time in 2024. In FY25, market-based reporting includes the purchase of Australian Large-scale Generation Certificates (LGCs) and New Zealand Energy Certificates (NZ-ECs). Australian LGCs were purchased to cover the usage at our offices in Fiji and Papua New Guinea as the usage is minimal.</p> <p>As detailed in the Scope 1 definition, the global team is excluded from this metric.</p>	<ul style="list-style-type: none"> Electricity usage data (kWh) from invoices. Emission factors from external source: National Greenhouse and Energy Reporting (Measurement) Determination 2008. RECs that are RE-100-compliant <ul style="list-style-type: none"> LGCs. New Zealand Energy Certificate System (NZECS). 	<p>$((\text{Grid electricity} \times (1 - (\text{RPP} + \text{JRPP})) - (\text{REC}_{\text{surr}} \times 1000)) \times (\text{RMF}/1000))$</p> <p>Relevant elements of calculation as per the National Greenhouse and Energy Reporting (NGER) (Measurement) Determination in Australia.</p>

Climate and Environment: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Scope 3 business travel Greenhouse gas (GHG) emissions (tCO ₂ e)	<p>Tonnes of carbon dioxide equivalent (tCO₂e) associated with business travel undertaken by EY people in Oceania.</p> <p>These Scope 3 emissions (Category 6: Business Travel) represent indirect greenhouse gas emissions resulting from business-related travel, including flights, car travel, and rail.</p> <p>As detailed in the Scope 1 definition, the global team is excluded from this metric.</p>	<ul style="list-style-type: none">Travel activity data from supplier-provided records (bookings, invoices, and refunds excluding exchanges).Spend data from EY expense management system.FTE.Emission factors from external source: UK Government GHG Conversion Factors for Company Reporting (Department of Energy Security and Net Zero, 2024).	<p>(Distance travelled (km)) × associated emission factor for each travel category) / unit conversion factor</p> <p>Note: An uplift factor is applied using EY expense data to account for instances where EY people book travel outside of the corporate travel system in countries with available data. For countries where data is unavailable, an uplift factor is applied based on the number of FTEs in those regions.</p>

Climate and Environment: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Scope 3 other GHG emissions (tCO ₂ e)	<p>Tonnes of carbon dioxide equivalent (tCO₂e) associated with Scope 3 emissions from EY Oceania operations, excluding business travel.</p> <p>These indirect greenhouse gas emissions are reported under 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). Upstream emissions associated with the extraction, transportation, and processing of fuel - applied to Scope 1 and Scope 2 consumption. Category 5: Waste Generated in Operations Category 7: Employee Commuting (including remote working) <p>As detailed in the Scope 1 definition, the global team is excluded from this metric.</p>	<ul style="list-style-type: none"> Emission factors from external source: UK Government GHG Conversion Factors for Company Reporting (Department of Energy Security and Net Zero, 2024) and NGA factors (2024). Fuel and Energy-Related Activities: Usage data from invoices, Office fuel usage (L, m3) , Office area (m2). Waste: FTE, Municipal waste and population data by country (World Bank). Employee Commuting (includes remote working): FTE, Average office attendance figures, EY Commuting Survey <ul style="list-style-type: none"> Remote working: FTE, Country population (World Bank), Annual residential and gas energy consumed (IEA, 2024), Calculation guidance: Estimations using external source: "White Paper, Estimating Energy Consumption and GHG emissions for Remote workers": Anthesis Group. 	<p>Fuel- and Energy-Related Activities: Emissions per stationary fuel type are calculated by: [fuel type usage] × [FERA fuel type emission factor]</p> <p>Emissions for electricity are calculated by: Total electricity usage × ([Electricity generation RF] + [Electricity Transmission & Distribution (T&D) EF] + [Electricity T&D Generation EF])</p> <p>Waste Generated in Operations: ([Country FTE] × [weighted average waste generated per person per year by region] × [weight attributable to work] × [emission factor])</p> <p>Note: The disposal method is assumed to be by landfill.</p> <p>Employee Commuting: (FTE at the site × % employees commuting with transportation mode × calculated average commute distance to and from work for the transportation mode and location × emission factor for transportation mode × commuting days)</p> <p>Remote working: ([Total annual remote working electricity emissions] + [Total annual remote working gas emissions]) × [Work from Home %]</p> <p>Note: For countries with offices having less than 1,150 FTE, average regional gas and electricity consumption as provided by the remote work report were used.</p> <p>Note: Category 1: Purchased Goods & Services is currently not reported by Oceania as EY reports this at a global level, and the data is not available at a regional level.</p>

Climate and Environment: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Scope 3 total GHG emissions (tCO ₂ e)	<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> <p>As detailed in the Scope 1 definition, the global team is excluded from this metric.</p>	Refer to 'Scope 3: Business Travel' and 'Scope 3: Other'.	Sum of Scope 3: Business Travel and Scope 3: Other emissions
Total GHG emissions (location-based) (tCO ₂ e)	<p>Sum of all scope 1, scope 2 (location-based), and specified scope 3 emissions.</p> <p>As detailed in the Scope 1 definition, the global team is excluded from this metric.</p>	Refer to 'Scope 1', Scope 2 (location-based)', 'Scope 3: Business Travel', and 'Scope 3: Other'.	Sum of all Scope 1, Scope 2 (location-based), Scope 3: Business Travel, and Scope 3: Other emissions
Total GHG emissions (market-based) (tCO ₂ e)	<p>Sum of all scope 1, scope 2 (market-based), and specified scope 3 emissions.</p> <p>As detailed in the Scope 1 definition, the global team is excluded from this metric.</p>	Refer to 'Scope 1', Scope 2 (location-based)', 'Scope 3: Business Travel', and 'Scope 3: Other'.	Sum of Scope 1, Scope 2 (market-based), Scope 3: Business Travel, and Scope 3: Other emissions
Removals/offsets (%)	<p>Percentage of total GHG (market-based) emissions in Oceania that have been offset by EY.</p> <p>EY invests in high-quality carbon offsets (either sequestered or avoided elsewhere) to mitigate GHG emissions.</p>	<p>Data from internal calculation: Total GHG emissions (market-based) for Oceania</p> <p>Total Removals/offsets purchased.</p>	(Sum of removal or offset credits / Sum of total market-based emissions) × 100

Climate and Environment: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Renewable energy (%)	<p>Percentage of office electricity usage procured by EY Oceania.</p> <p>In FY25, Renewable Energy Certificates (RECs) were purchased to cover all of Oceania's electricity consumption, meeting our RE100 commitments.</p> <p>The RECs purchase included LGCs and NZ-ECs. Australian LGCs were purchased to offset emissions for EY PNG and EY Fiji offices as usage is small.</p>	<ul style="list-style-type: none"> Electricity usage data (kWh) from invoices. RECs that are RE-100-compliant <ul style="list-style-type: none"> LGCs. NZ-ECs. 	<p>$(\text{Total renewable energy} / \text{Total electricity consumed}) \times 100$</p> <p>Note: Refer to market-based calculation on page 39 for how EY determines volume of renewable energy to procure.</p>
Waste to landfill (kg)	<p>This category covers waste generated at EY offices in Oceania and sent to landfill.</p>	<ul style="list-style-type: none"> Weight of waste (kg). Office area (m²). Industry benchmark data from external source: New Zealand industry averages. 	<p>Australian sites:</p> <ul style="list-style-type: none"> Weighed sites: <ul style="list-style-type: none"> Some offices weigh EY waste per floor Some offices weigh total building waste \times EY proportion of tenancy (%) Non-Weighted sites: <ul style="list-style-type: none"> No data available: Waste estimation factor $(\text{Sum of office waste} / \text{Sum of office area}) \times \text{total square meterage of office}$ Partial data available: Actual data extrapolated to the year- <p>New Zealand sites:</p> <ul style="list-style-type: none"> Government industry averages \times total square meterage of office <p>Fiji and PNG sites:</p> <ul style="list-style-type: none"> Australian average waste per square metre (1.18) \times total square metres of an office site

Climate and Environment: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Sustainability Action Network members (#)	Total number of EY people in Oceania who are registered as Sustainability Action Network (SAN) members. This is a live number, and is updated for new joiners and leavers at the end of each quarter. The figure provided is at year-end.	New joiner data from manually maintained SAN registration forms and attendee lists.	Count of EY employees in Oceania who are registered as Sustainability Action Network members at year-end



Community investment and engagement

Pages 48-49 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
EY Ripples – lives impacted (#)	<p>Total number of Lives Impacted through EY Ripples initiatives undertaken by EY people in Oceania, with beneficiaries both in our region and around the world.</p> <p>This metric assesses the extent to which the intended outcomes of EY corporate responsibility programs are experienced by target beneficiaries. It includes both direct and indirect beneficiaries reached through EY Ripples initiatives in Oceania, adjusted for attribution.</p> <p>Attribution is calculated using factors such as the Sustainable Development Goal (SDG) gap in the beneficiary country, which serves as a counterfactual. These quantified gaps are published annually by the United Nations.</p> <p>The EY approach to attribution aligns with leading practices in international development and enables a more accurate representation of the depth of impact achieved.</p> <p>The nature of impact varies across EY Ripples initiatives and is articulated through alignment with the United Nations SDGs.</p> <p>Lives Impacted for Oceania is calculated by EY Global as part of the overall Lives Impacted calculation for EY Ripples globally.</p>	<ul style="list-style-type: none">■ EY Ripples opportunity data from internal system: EY Ripples Portal.■ EY Ripples programme participation data from submitted forms.	<p>(Direct beneficiaries + indirect beneficiaries = Total beneficiaries × Attribution rate = Lives impacted).</p> <p>As a conservative approach adopted by EY, only one degree of indirect beneficiaries is considered for each initiative. Each focus area of the EY Ripples Programme requires its own set of assumptions, approaches, and beneficiaries for calculating the lives impacted.</p>

Community investment and engagement: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Hours invested by EY people (#)	<p>Total number of hours volunteered by EY people in Oceania during the reporting year.</p> <p>This metric reflects EY Oceania's commitment to community service and social impact, capturing hours contributed through pro bono work, EY Ripples volunteering, and other forms of community volunteering.</p> <p>EY Ripples, EY's global corporate responsibility programme launched in FY19, defines a structured approach to supporting the next generation, scaling impact entrepreneurship, and accelerating environmental sustainability.</p> <p>This metric includes EY people in Oceania who have participated in EY Ripples volunteering, other volunteering, or pro bono work for a charitable or social purpose.</p>	<ul style="list-style-type: none"> EY Ripples data from internal system: EY Ripples Portal. Hours spent by EY people on pro bono engagements from internal system: Timesheets. Hours spent by EY people on community volunteering from internal system: Timesheets. Hours spent by EY people on community volunteering for EY-sponsored external initiatives from registration data. 	Hours invested through Ripples programs + Pro bono work + Traditional volunteering + Other volunteering
Sponsorships and donations (AUD)	<p>Total money spent (AUD) by EY Oceania on sponsorships and donations during the reporting year.</p> <p>This metric captures EY's financial contributions to arts, charities, education, and other community and social purpose organisations across Australia, New Zealand, and Papua New Guinea.</p>	Financial data from internal records maintained by the EY Finance team.	Sum of sponsorships and donations
Leveraged donations (AUD)	Leveraged donations include workplace giving donations from EY people, and EY-led fundraising in EY Australia and EY New Zealand.	Financial data from internal records maintained by the EY Finance team and data from third-party fundraising websites.	Sum the total leveraged donations (\$)

Community investment and engagement: Continued

Metric (units)	Definition	Data source	Calculation and assumptions
Spend with female-owned suppliers (AUD)	<p>Total amount of EY spend in Oceania directed towards goods and services obtained from female-owned businesses.</p> <p>This metric includes EY Australia and EY New Zealand supply chain vendors (i.e., any suppliers that work with EY).</p>	<ul style="list-style-type: none">Procurement spend data from internal system: EY Oceania procurement platform.List of verified female-owned suppliers from manually maintained internal records.	Sum the total spend (\$)
Spend with social enterprises (AUD)	<p>Total amount of EY spend in Oceania directed towards goods and services obtained from social enterprises (i.e., businesses that prioritise positive social and environmental impacts).</p> <p>This metric includes EY Australia and EY New Zealand supply chain vendors (i.e., any suppliers that work with EY).</p>	<ul style="list-style-type: none">Procurement spend data from internal system: EY Oceania procurement platform.List of Indigenous-owned businesses from external certification bodies: Supply Nation and Amotai.	Sum the total spend (\$)



Entrepreneurs

Page 50 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
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 Australia and EY New Zealand EY Entrepreneur of the Year™ programmes in the reporting year.</p>	Publicly available data from external source: EY website.	N/A
Entrepreneurs supported through EY 7 Drivers of Growth Programme (#)	<p>This framework helps entrepreneurs identify where they need to focus to achieve their growth ambitions. We facilitate EY 7 Drivers of Growth workshops for entrepreneurs through the proprietary digital resource, EY Velocity, across the globe.</p> <p>This metric captures the total number of entrepreneurs in Australia and New Zealand who have received guidance and support through the EY 7 Drivers of Growth programme since its inception.</p>	<ul style="list-style-type: none">Programme participant data from internal platform: EY Velocity.Additional participant data from EY employees and users of other EY Entrepreneurial programs, including EY Entrepreneur of the Year.	Count of participants in EY Australia and EY New Zealand Entrepreneur of the Year who have participated in the '7 Drivers of Growth' programme since its inception
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, tools and valuable access to best practices from 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>	<ul style="list-style-type: none">Count of users from internal platform: EY Velocity.	Count of registered users since inception of the EY Velocity platform

Tax

Page 51 in the EY Oceania: Value Realised Scorecard (2025)

Metric (units)	Definition	Data source	Calculation and assumptions
Total taxes paid (approximately) (AUD)	<p>Estimated amount of taxes (in AUD) paid by EY Australia and EY New Zealand entities, including people (specifically Australia and New Zealand operations – Papua New Guinea and Fiji excluded on the grounds of materiality).</p> <p>Taxes paid definition includes an assumption of amounts paid by partners (being the assumed average effective tax rate applied to member firm income), actual taxes withheld on employee remuneration, net goods and services tax payable, payroll tax, and fringe benefits tax.</p>	Payroll, finance, and tax return data from internal systems [e.g., Goods and Services Tax (GST) and fringe benefit tax].	Sum of total taxes paid
Average effective tax rate paid by Australia and New Zealand partners on member firm incomes (%)	The average approximate percentage of tax paid (ETR) by partners in EY Australia and EY New Zealand on member firm incomes.	Partner tax return data from EY Tax team's internal records (optional).	Calculation performed to determine average effective tax rate
Australian Political Declaration (AUD)	<p>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.</p> <p>This metric includes GST.</p>	<p>Manually maintained invoice records.</p> <p>Note: EY Australia submits an annual return to the Australian Electoral Commission (AEC) following threshold guidelines.</p>	Sum of value of non-cash political donations

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fuelled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organisation, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organisation, please visit ey.com.

© 2025 Ernst & Young, Australia
All Rights Reserved.

EYSCORE 000000-00-AUNZ
PH3283527
ED None

This communication provides general information which is current at the time of production. The information contained in this communication does not constitute advice and should not be relied on as such. Professional advice should be sought prior to any action being taken in reliance on any of the information. Ernst & Young disclaims all responsibility and liability (including, without limitation, for any direct or indirect or consequential costs, loss or damage or loss of profits) arising from anything done or omitted to be done by any party in reliance, whether wholly or partially, on any of the information. Any party that relies on the information does so at its own risk. Liability limited by a scheme approved under Professional Standards Legislation.

ey.com