

Can transparency today create transformation tomorrow?

EY Oceania: Value Realised Scorecard

2026

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

EY

Shape the future
with confidence

**Acknowledgment of Indigenous,
First Peoples and Nationals**

EY Oceania would like to acknowledge the Indigenous Peoples of the lands where EY people live and work, including Aboriginal and Torres Strait Islander Peoples of Australia, Māori as tangata whenua of Aotearoa, Papuan Peoples of Papua New Guinea, and iTaukei Peoples of Fiji.

We recognise their identities, their ways of life and their relationships with traditional lands, territories and natural resources.

Warning: The following contains the name of, and artwork and cultural images that have been created by, an Aboriginal person who has passed away. Kurrpara Mirndingunya by Leah Cummins.

Artist: Leah Cummins
Vision Grounded in Dreams



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Notes on the Value Realised Scorecard

- 1. '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.
- 2. In this report, we refer to ourselves as 'EY Oceania', 'we', 'us' or 'our'.
- 3. 'EY' refers collectively to the global organisation and may refer to one or more of the member firms of Ernst & Young Global Ltd., a UK company limited by guarantee.
- 4. The term 'partner' refers to member firm partners of EY Australia, EY New Zealand, EY Fiji and EY Papua New Guinea.
- 5. All figures are for the Australian Financial Year 2026 (FY26), unless otherwise stated.
- 6. All monetary amounts are in Australian Dollars (AUD) unless otherwise stated.
- 7. All figures relate to EY Oceania unless specified otherwise.
- 8. The measures in this Scorecard are based on a materiality assessment, stakeholder needs and broader corporate responsibility. Some metrics are not included where we have determined the Scorecard is not the appropriate forum for disclosure or, in some circumstances, where privacy concerns take precedence.
- 9. We continue to consult stakeholders on appropriate further disclosures as part of ongoing assessments and refinements. The Value Realised Scorecard complements the Transparency Report (Australia) and is produced to add value, not duplicate, content.
- 10. In some areas, our data is not yet mature enough to measure progress with confidence. We are working to close data gaps so that our progress against all aspirations can be reported transparently.



Message from EY Regional Managing Partner and CEO, Oceania

“
Enterprise transformation strengthens our business and helps our clients strengthen theirs.”

It's been a year of scrutiny for the professional services sector in Australia. And rightly so. Expectations of governance, accountability and transparency should be high. Throughout the year, we have continued to support reforms that strengthen quality and confidence in capital markets. Audit quality and independence are central to that responsibility.

Trust is earned and maintained through the quality of the work we deliver. During FY26, we recorded 1,576 formal client feedback touchpoints. Clients told us we met or exceeded their expectations 98% of the time, while our average recommendation score increased to 8.9 out of 10.

Across the Oceania region, 97% of our partners met or exceeded expectations for quality and risk management. While these results are encouraging, we are focused on listening, learning and continuously improving.

Our financial performance reflected changing client priorities and varied market conditions. Growth in Tax and Assurance helped offset softer demand in Consulting and EY-Parthenon. Managed services - including cyber, risk, tax and finance operations - is a key growth area and is now a \$400 million business for EY across Oceania.

We continued the enterprise transformation of our own business, investing in artificial intelligence, data and technology to change how we work. Our alliances with leading technology providers are accelerating this transformation. EY is one of just 14 organisations globally recognised by Microsoft as a Frontier Firm, and the only professional services organisation in the group. What we learn from transforming our own business gives us practical insights to bring to clients doing the same.

Culture remains one of our most important priorities. Three years after committing to the recommendations of our independent Culture Review, we asked Sue Kench, a Non-Executive Director on our EY Global Governance Council, to evaluate our progress. She found that all 27 recommendations and our Culture+ commitments had been put into active practice and were being embedded into ongoing operations. Her conclusion was also clear: lasting culture change takes time.

We have more work to do in several areas across our business, and we acknowledge that. Our progress is encouraging. Staff engagement increased to 75% this year, and 83% of our people said they feel included and supported at work. These results reinforce our focus on leadership, psychological safety and sustainable high performance.

At the same time, only 66% of our people felt comfortable managing personal priorities alongside work. We are continuing to adjust how we manage workloads and deploy resources across our business.

We also have work to do on gender equality. Pleasingly, women represent 52% of our workforce, are well represented across many ranks and make up 55% of our Executive Leadership Team. Culturally and linguistically diverse representation among partners increased to 27%. While we have again achieved gender pay parity. Improving the gender balance of our partner group remains a priority.

We deepened our commitment to Indigenous and First Peoples. The growing influence of Australia's Office of First Nations Engagement, an ambitious Innovate Reconciliation Action Plan and a record \$8 million spent with Aboriginal and Torres Strait Islander-owned suppliers are proof points. Across New Zealand, Fiji and Papua New Guinea, we also strengthened pathways for Māori, Pasifika, iTaukei and Papua New Guinean talent.

During the year, we received external recognition for our work. Among the highlights, EY Australia was named Most Popular Graduate Employer across all categories in the SEEK Grad Top 100. EY Australia and EY New Zealand were also recognised for leadership in disability and LGBTQ+ inclusion.

Our impact ripples beyond our own organisation. Through EY Ripples, our global pro bono services and community programs, we positively impacted approximately 1.69 million lives. We also reduced emissions by 45% against our FY19 baseline, maintained 100% renewable energy procurement and introduced a Nature Positive Plan.

Looking ahead, I am optimistic. While change creates opportunity, trust is what sustains it. Our work on restoring trust in our profession continues, along with the work to achieve the goals we set for EY Oceania. This means embracing enterprise transformation and supporting our clients to do so while holding ourselves to the highest standards of quality and accountability.

Thank you for your ongoing interest in our business, our performance and the impact we seek to make. Together, we will shape the future with confidence.



David Larocca
EY Regional Managing
Partner and CEO, Oceania

Message from EY Regional Chief Sustainability Officer, Oceania

“

In an increasingly fractious world, it is often hard to stay committed and focused on the things that genuinely matter. So, having a defined sustainability strategy, set of goals and objectives, and subsequently a structured plan, is as important as it has ever been. Perhaps more so.

Holding firm with our sustainability strategy and plan has become a North Star for EY Oceania this year. When coupled with our focus on execution, we have achieved a lot.

Our climate ambition has built momentum and we are on track to meet our FY30 targets. We have kick-started new initiatives around our office refreshes and the future use of sustainable aviation fuel for our business travel.

Our waste strategy has also come a long way in FY26. We have locked down a new organisation-wide target, started gathering use and recycling data for each of our offices, and implemented a comprehensive education campaign which has included installation of AI scanners to better understand how and what to recycle.

On the social impact front, we continue to deliver against our Social Value Strategy. In FY26 we continued to create meaningful impact, delivering almost \$2 million in pro bono work. Our people gave more than 21,350 hours of their time to our skilled volunteering program, EY Ripples.

Since its establishment in May 2025, our Office of First Nations Engagement has grown into a core pillar of our Social Value Strategy. It has become a trusted advisor on First Nations matters, driving measurable positive outcomes in cultural awareness, capability and the economic inclusion of Indigenous businesses across Oceania.

Despite the progress made, we also recognised it was a good time to take stock and make sure we continued to focus on the things that matter most to our stakeholders.

In FY26 we refreshed our materiality assessment process to update our view of the impacts, both positive and negative, that our business can have on our stakeholders and that they can have on us.

The central takeaway from this year's assessment was that our key strategic risks haven't shifted much.

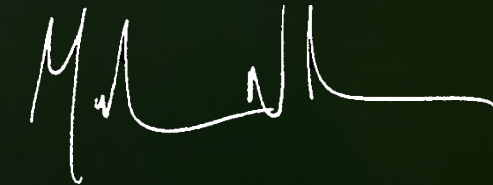
Workplace culture and wellbeing continued to rank highly, particularly with our own people. Our ongoing focus on ensuring we have a high-performing and supportive culture is one of our top strategic priorities.

How we manage integrity, ethics and independence, as well as the role we play in supporting trust in capital markets, also remained firmly at the top of the list of our stakeholders as key priorities.

On more operational impacts, interest in governance jumped, as well as our use of AI and how we support our clients with broader digital innovation.

These topics will be covered in more detail in the EY Oceania: Value Realised Scorecard this year. They have also been elevated in priority as part of our FY27 plan.

A big thank you to all who participated in our stakeholder engagement process this year. We are grateful to all of our people, clients and community collaborators who help us take leaps and bounds towards our overarching commitments to being regenerative and trustworthy, and sparking innovation that delivers the environmental and social solutions of the future.



Mathew Nelson
EY Regional Chief
Sustainability Officer, Oceania

Our ambition and performance

People impact

	Target	2026	2025	2024	Progress
% of women ¹ in Oceania	50%	52%	51%	51%	✓
% of women in Executive Leadership Team	50%	55%	55%	47%	✓
% of partners are women ²	40% 2027	33%	32%	33%	⚠
% of partners are culturally and linguistically diverse (CALD)	30% 2027	27%	26%	26%	⚠

¹ 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.

² The term 'partner' refers to member firm partners of EY Australia, EY New Zealand, EY Fiji and EY Papua New Guinea.

	Target	2026	2025	2024	Progress
People survey – exceptional experience	80% 2025 benchmark	70%	66%	64%	⚠
People survey – feel free to be myself	-	82%	81%	80%	-
People survey – sense of wellbeing ³	-	69%	70%	68%	-
Complaints raised ⁴	-	104	96	126	-

³ The EY People Survey question regarding individuals 'feeling they are able to dedicate time to health and wellbeing needs' has been replaced by 'I feel that I can experience a level of wellbeing that's right for me.' This question better aligns with key EY People Pulse metrics and is a consistent measure of wellbeing within the organisation.

⁴ There is a new method for categorising complaints (previously reported as investigations). Please see the People section for further details.

	Target	2026	2025	2024	Progress
Partner Gender Pay Parity (like-for-like) ⁵	+/-1%	+0.4%	-5.1%	-3.3%	✓
Gender pay parity (like-for-like, excludes partners) ^{5,6}	+/-1%	0.9%	0.9%	1%	✓
CALD pay parity (excludes partners) ^{5,7}	+/-1%	0.4%	0.3%	-0.4%	✓
Turnover ⁸ (12 month rolling average)	-	22%	20%	18%	-

⁵ A positive percentage is in favour of men and a negative percentage is in favour of women. Partner gender pay parity is for Australia and New Zealand. Gender pay parity is based on like-for-like roles by EY rank/role.

⁶ A positive percentage is in favour of men and a negative percentage is in favour of women. Gender pay parity is based on like-for-like roles by EY rank/role. We use 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.

⁷ A positive percentage is in favour of non-CALD. CALD 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 CALD and non-CALD employees on an aggregate basis. CALD pay parity is calculated on fixed pay only and does not consider bonuses.

Client impact

	Target	2026	2025	2024	Progress
Rating as met or exceeded	95%	98%	98%	98%	✓
Average recommendation score	8	8.9	8.7	8.7	✓
Client impact metric ⁹	In development				

⁸ Turnover is defined as the number of voluntary exits in the 12-month period divided by the average headcount within the same period.

Societal impact

	Target	2026	2025	2024	Progress
Spend on Indigenous suppliers ¹⁰	-	\$8.9 M	\$4.5 M AUD	\$4.6 M AUD	-
Aboriginal & Torres Strait Islander, Māori, iTaukei and Papua New Guinea National partners and staff ¹¹	-	138	138	152	-
EY Ripples – Lives impacted ¹²	1.79m FY26	1.69 m	5.04 m	3.28 m	⚠

⁹ We are developing a client impact metric to ensure we understand and can continue to improve impact.

¹⁰ Aboriginal and Torres Strait Islander suppliers in Australia, Māori and Pasifika suppliers in New Zealand.

¹¹ Indigenous refers to Aboriginal, Torres Strait Islander, Māori, iTaukei and Papua New Guinea Nationals based in Oceania.

¹² 2025 and 2024 numbers have been restated from previous reporting to adjust for an error.

Our footprint

	Target	2026	2025	2024	Progress
Greenhouse gas emissions ¹³	-50% by FY30 on FY19	26,669 tCO ₂ e -45% on FY19	25,484 tCO ₂ e -47% on FY19	29,651 tCO ₂ e -41% on FY19	✓
Waste diverted from landfill ¹⁴	90% by 2030 on FY26	53%	New target	New target	⚠
Renewable energy	100% by FY26	100%	100%	86%	✓
Sustainability Action Network members ¹⁵	3,000 by FY26	2,668	2,607	1,963	⚠

¹³ EY Oceania's emissions target is measured on total Scopes 1, 2 market-based and 3 emissions, which includes the purchase of Renewable Energy Certificates since 2024.

¹⁴ The previous waste to landfill metric was replaced in 2026 by a diverted from landfill target. We increased the number and accuracy of supporting waste metrics to capture all waste streams.

¹⁵ The 2026 and 2025 figures are Sustainability Action Network member numbers at 30 June of respective years, while 2024 figure was at Scorecard publication date.

Our approach to materiality and sustainability

Materiality

As international standards and jurisdictional requirements evolve, we have continued to review our approach to materiality. This year, we have revised our evaluation and assessment of the impacts, both positive and negative, our business can have on our stakeholders, including our people and the environment. Our methodology incorporates an analysis of the local and international context as well as the changing expectations of standard-setters, our people and society.

To assist in prioritising initiatives and actions, we have determined the key material risks and opportunities for Oceania within a time horizon of five years. The topics and their prioritisation build on the Sustainability Materiality Assessment conducted by the Climate Change and Sustainability Services team in 2024. In addition, we have analysed external data, considered societal developments and conducted stakeholder interviews and surveys.

The material risks and opportunities we have identified guide us in our focus on the long-term resilience of the business as we embed them into our strategy and risk management practices.

The key material risks are:

- 1 **Workplace culture and wellbeing:** Ensuring we have a high-performing culture in which people want to work and can reach their potential.
- 2 **Integrity, ethics and independence:** Upholding the highest standards of integrity, ethical conduct and professional independence in all our decisions, actions and relationships.
- 3 **Trust in capital markets:** Supporting the operation of capital markets and giving confidence in financial and non-financial information.
- 4 **Service quality, including audit quality:** Ensuring our service offerings are of the highest quality and deliver trusted, insightful and value-creating outcomes for our clients.

These risks must be managed in tandem as they relate to our people, clients and communities.

The key material operational topics for EY Oceania are:

- 1 **Governance:** Ensuring effective governance of the member firm partnership structure, and changing societal expectations.
- 2 **Service innovation, digital and AI:** Developing and implementing new or improved services, including through using digital technologies and artificial intelligence (AI).
- 3 **Mental health and inclusiveness:** Supporting the mental health and wellbeing of our people by fostering inclusive, respectful and psychologically safe workplaces and effectively managing psychosocial risks.

An area that presents a significant opportunity is **sustainability impact through client service**. There is potential for high positive impact by helping clients integrate sustainability into strategy, investment and operations, which can, in turn, impact key global challenges including, but not limited to, biodiversity, education, human rights, water and food security.

The process of reviewing materiality will continue to influence the areas of priority for our sustainability action plans and support our sustainability strategy.

Sustainability strategy

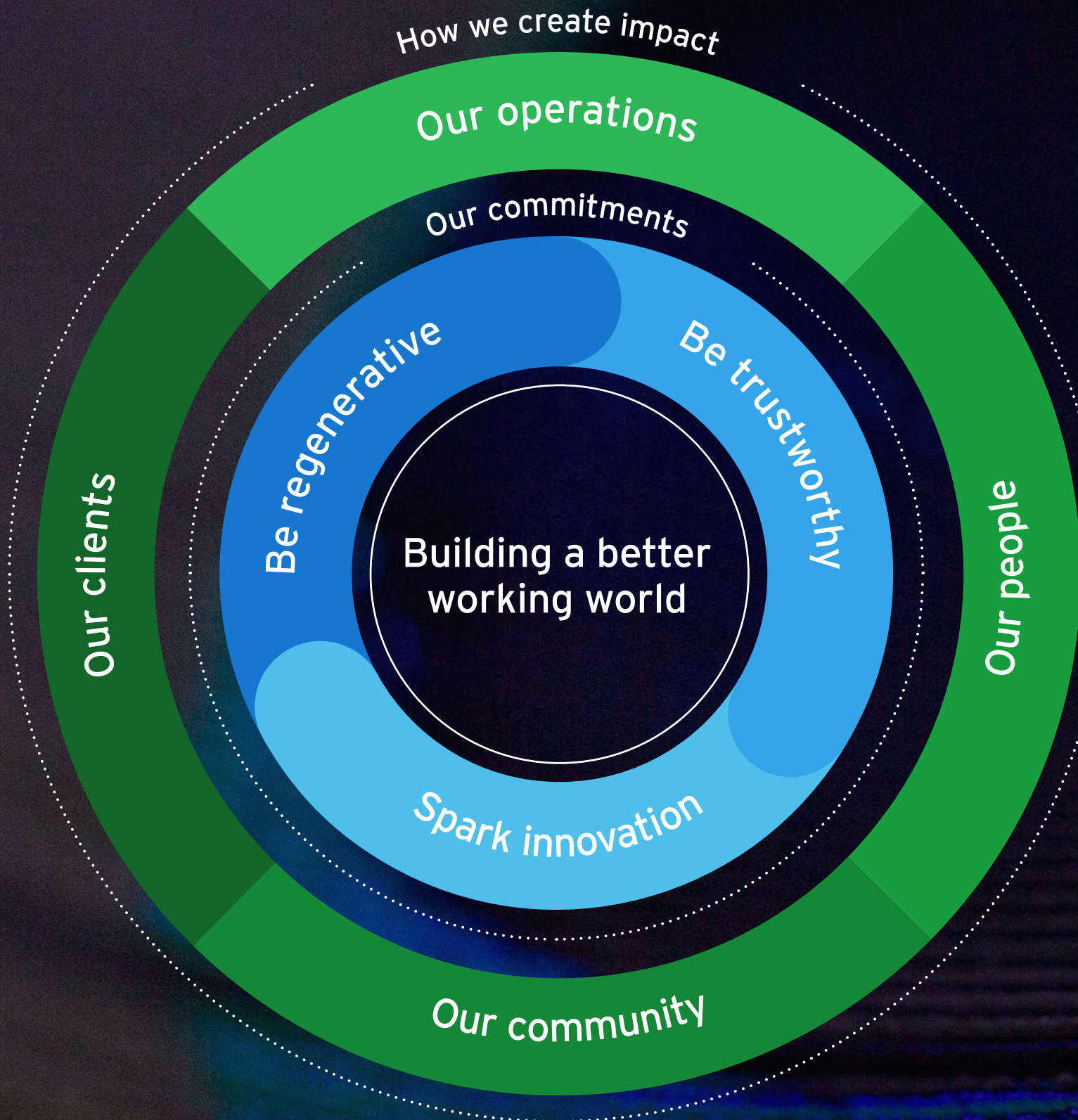
Sustainability is the most significant challenge of our times. Sustainability is embedded in the **All in** global strategy, which recognises it is fundamental to helping build value for EY clients, for the environment and for society.

The EY Oceania Sustainability Strategy commits us to drive action towards a new economy where businesses, people and the planet can thrive. The EY Oceania Sustainability Strategy is anchored in science, harnesses data and technology, and is underpinned by our purpose of building a better working world. It is also informed by the concept of Doughnut Economics, which seeks to balance human wellbeing within the planet's ecological limits.

At the core of the EY Oceania strategy are three long-term overarching sustainability commitments: be regenerative, be trustworthy and spark innovation.

These commitments are brought to life through our four key channels of impact: EY clients, EY people, EY communities and EY operations.

To support implementation, we have a Nature Action Plan, an Office of First Nations Engagement Strategic Plan and a Social Value Strategy. Our commitment to transparency is demonstrated through our public reporting across a range of disclosures, including the EY Australia Gender Pay Gap Report, EY Reconciliation Action Plan annual report and the Reconciliation Impact Measurement Questionnaire through Reconciliation Australia, Audit Transparency Report for Australia, EY Australia Modern Slavery Statement and the EY Oceania Accessibility and Inclusion Plan.



Be regenerative

We will find meaningful ways to help **regenerate natural capital** and **build the social foundation** of the communities in which we operate while driving **purposeful growth** for society and ourselves.

We will do this by creating impact through our clients, our people, our communities and our operations and by embedding sustainability into the services we provide.



Be trustworthy

We will build trust in the EY organisation and our profession by **acting ethically** in everything we do, **committing to the right things** and always **being transparent** about what matters most to our stakeholders.

This includes being transparent about what we are aspiring to, our progress, our mistakes and any breaches of trust.



Spark innovation

We will **invest in innovations** that achieve our objectives and simultaneously **build value for EY clients, the environment, society and ourselves**.

This investment will enable EY people, EY clients and business relationships with external organisations to have the capacity and capability to both imagine the solutions of the future as well as implement them.

Governance

The EY global context

As a global network, EY is committed to acting responsibly and in the long-term interests of all stakeholders, guided by the EY purpose of building a better working world.

Ernst & Young Global Limited (EY Global) is the central coordinating entity in the EY network. It is a UK company limited by guarantee and has no financial operations. EY Global does not provide services to clients and does not participate in client engagements. The EY Global Executive is the board of EY Global. Its responsibilities include the development and approval of common standards, methodologies and policies to be promoted within member firms, as well as policies and development of EY network strategy, including guidance relating to member firms' service of clients, business development, markets and branding.

The Global Governance Council (GGC) is a key EY governance body providing input to the EY Global Executive and exercising approval rights over certain matters affecting the EY network. It evaluates matters of strategic significance, public interest, quality and risk management. Through its approval authorities, responsibilities and engagement with the EY Global Executive, the GGC helps promote the effectiveness of the decisions of the Global Executive. It is made up of 19 elected partner members, up to three Independent Non-Executives (INEs), the Global Chair and CEO. The elected GGC members were nominated through regional partner forums.

The EY Global INEs are senior leaders, either from the public or the private sector, and reflect diverse geographic and professional backgrounds. They bring to the EY network, and the GGC, the significant benefit of their varied perspectives and depth of knowledge.

The EY Global Code of Conduct

The EY Global Code of Conduct (the Code) applies to everyone at EY, regardless of their individual role, position or practice.

A key principle within the Code is 'Maintaining our objectivity and independence'.

The Code stipulates:

- We maintain and affirm our objectivity and independence, recognising that these are critical to our professional responsibilities.
- We employ appropriate professional scepticism.
- We reject inappropriate pressure from clients or others.
- We are alert to personal and professional conflicts of interest and take immediate and appropriate steps to resolve or manage any that may arise.
- We do not accept payments or anything of value if this could reasonably be viewed as influencing our conclusions or advice or is otherwise not in compliance with EY policies.
- We acknowledge that each of us is responsible for keeping our professional knowledge up to date and for sharing best practices and innovation.
- We comply with EY's independence rules, including the restrictions applicable to our families and we report in a timely manner, and with the further restrictive local country independence professional standards, laws and regulations.
- We avoid relationships that impair or may appear to impair our objectivity and independence.
- We continuously monitor our independence.

Leadership

The Oceania Regional Managing Partner (RMP) and CEO is also the Australia Country Managing Partner (CMP). The RMP is a member of the Asia-Pacific Area Operating Executive (AOE), the board of Ernst & Young Asia-Pacific Ltd. This is the central coordinating entity for the EY member firms in the Asia-Pacific Area and is responsible for promoting the EY Global objectives, principles, global strategies and plans. The RMP is appointed by, and may be removed by, the Area Managing Partner, subject to the approval of the EY Global Executive.

The Asia-Pacific Area Operating Executive is led by the APAC Managing Partner and Deputy Managing Partner. It comprises Regional Managing Partners, and the Asia-Pacific Area General Counsel's Office (GCO) and Risk Management Leaders.

The Oceania Regional Partner Forum (RPF) is made up of EY member firm partner representatives elected from within the Oceania region, to act as an advisory body for the Oceania leadership team and as a link between the GGC and the Oceania region. The Presiding Partner of the RPF is elected by members of the RPF and serves as Oceania's representative on the GGC. The AOE and RPF have key roles in the selection of the Oceania CEO and other key regional leadership positions.

Accountability in Oceania

The EY member firms in Australia, New Zealand, Fiji and Papua New Guinea are all members of the EY Oceania Region and are members of EY Global. As a requirement of their membership of EY Global, each of the Oceania member firms are required to adhere to the EY Global governance principles. The EY Oceania member firms are responsible for the implementation of the standards, methodologies and policies developed and approved by EY Global. Member firms are supported in the implementation of these standards, methodologies and policies through guidance and resources that are provided to them by or on behalf of the global, area and/or regional bodies mentioned in this section.

Member firms may be subject to reviews to evaluate adherence to EY Global standards, methodologies and policies including those relating to independence, quality and risk management, audit methodology and talent. Member firms unable to meet quality commitments and other EY Global membership requirements may be subject to termination from the EY network.

Governance in Oceania

Ernst & Young Oceania Limited is the coordinating entity for the Oceania region and is a member firm of EY Global.

The Oceania Executive Leadership Team (ELT) membership spans portfolios and service lines, and its function is to elevate our purpose of building a better working world.

Appointments to ELT are based on meeting specified criteria for each role, with all roles subject to the global succession planning process, which ensures key partners in Oceania, Asia-Pacific and Global are consulted on proposed ELT appointments.

The tenure of each of the members on the ELT is as follows:

- David Larocca - Regional Managing Partner and CEO (5 years)
- Jenelle McMaster - Regional Deputy CEO and People & Culture Leader (2 years in role; 5 years as Deputy CEO and 8 years on the ELT)
- Shannon Cotter - EY-Parthenon Service Line Leader (5 years)
- Justin Greig - Consulting Service Line Leader (7 years)
- Ryan Fisk - Assurance Service Line Leader (2 years)

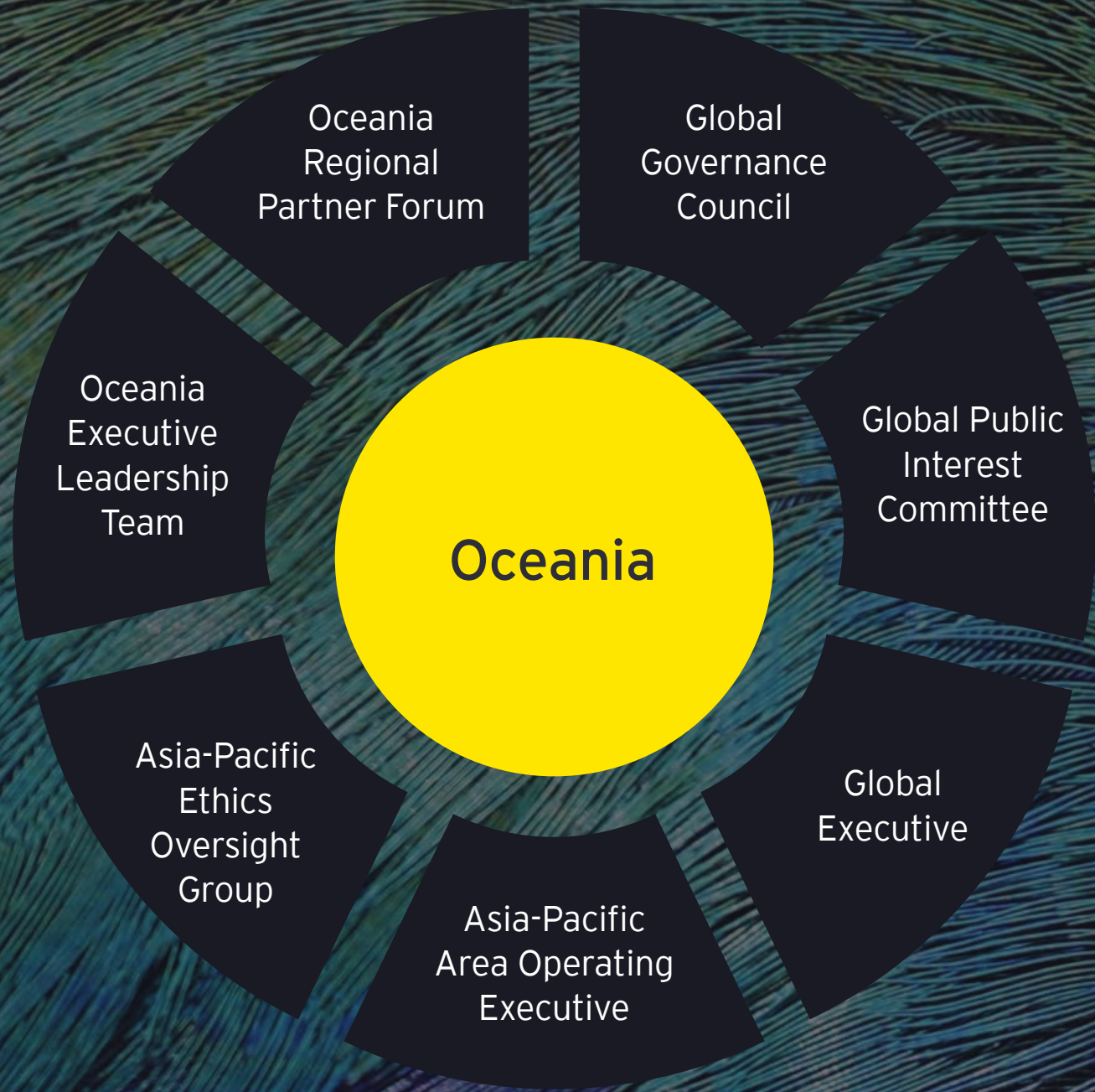
- Ian McNeill - Tax Service Line Leader (1 year)
- Sarah Lowe - Financial Services Leader (2.5 years)
- Susan Jones - New Zealand Country Managing Partner (1 year)
- Leigh Walker - Risk Management and Independence Leader (5 years)
- Joanne Dooley - Clients & Industries Leader (commenced in role September 2026)
- Adam Nikitins - Chief Operating Officer (2 years)
- Selina Short - Clients & Industries Leader; retired from partnership in April 2026.

The Oceania Issues Management Committee (IMC) brings together senior leaders including the Regional Managing Partner and CEO; Deputy CEO and People and Culture Leader, Chief Sustainability Officer, Oceania Strategic Communications Leader, Oceania Public Policy Leader, Oceania Talent Leader, Oceania General Counsel, Risk Management and Independence Leader and Regional Assurance Professional Practice Director, to oversee significant regulatory, reputational and other firm-wide matters including regulatory reporting obligations.

It provides a forum to assess and monitor emerging issues, agree appropriate management strategies and assign responsibility for follow-through, including to dedicated teams or subject matter specialists where required.

Member firm structures in Oceania

The EY member firms in Oceania operate primarily via separate partnerships. In Australia, Papua New Guinea and Fiji, the partnership is the primary entity that provides services to clients including statutory audits. In New Zealand, statutory audit services are provided through the partnership and a contracting corporate entity for the provision of tax and general advisory services.



Governance, professional standards and accountability

EY Oceania has a clear and well-governed approach to ethics and whistleblowing, which we actively manage and monitor. This is supported not just locally, but also through EY Area and Global Risk Management oversight. The independent culture review for EY Australia and EY New Zealand, released publicly in July 2023, and Accountability Framework have further strengthened this, with clear checks and balances, and strong oversight. Importantly, we don't just set expectations; we track outcomes and are clear on how issues are handled. Our robust processes and controls reflect how EY is built and operates as a globally integrated network, with clear accountability across our network.

Our globally-integrated governance and quality framework is designed to reinforce accountability through clear policies, quality management systems, partner and personnel obligations, performance processes, mandatory training and independent reporting channels.

As outlined above, the multi-layered approach to the EY governance framework ensures there is coordination at the global, regional and local firm levels. The EY Asia-Pacific Ethics Oversight Group has a mandate to review ethics and compliance programs and processes across the area, including Oceania, to coordinate efforts to improve effectiveness and to promote a culture of ethics and compliance.

- The EY Global Code of Conduct underpins our approach to ethical conduct, confidentiality, professional behaviour and quality service delivery.
- EY Oceania's system of quality management is aligned with applicable professional and audit standards. In Australia this includes Australian Standard on Quality Management 1 (ASQM 1) and APES 320 Quality Management for Firms that provide Non-Assurance Services in Australia. In New Zealand this includes Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (PES 3) and International Code of Ethics for Assurance Practitioners (PES 1).

- Partners and relevant personnel in Oceania are required to comply with applicable professional and ethical standards, including APES 110 Code of Ethics for Professional Accountants and PES 1, and are subject to disciplinary consequences where obligations are not met.

Data protection and confidentiality policies

EY has two core global requirements around the handling of data: the Global Data Protection and Confidentiality Policy; and Binding Corporate Rules. Both policies are mandatory for all EY member firms. The Global Data Protection and Confidentiality Policy sets out principles and minimum standards to be applied to the collection, use and protection of all information that the global EY network has responsibility for, including personal data relating to current, past and prospective EY professionals, clients, suppliers and business associates, as well as other information considered confidential to clients, third parties or the EY network.

This policy is consistent with the requirements of the European Union's General Data Protection Regulation (GDPR), and other applicable laws and regulations concerning data protection and privacy, in addition to relevant professional standards providing a framework for confidentiality. The EY Binding Corporate Rules are approved by UK and EU regulators and further provide a legal mechanism facilitating the movement of personal data within the EY global network, including across Oceania.

We set minimum standard protocols on every engagement to protect confidential information. EY engagement teams are also committed to the responsible use of personal and confidential data in AI technologies in accordance with applicable laws, regulations and professional standards that apply to the use and management of AI systems and associated data.

We maintain both global and local processes to identify, investigate and respond to suspected breaches of confidentiality, data protection or information security requirements. These processes are supported by data loss prevention, incident management and escalation procedures designed to protect both client and EY information.

Conflicts of interest

The global EY network has established policies and procedures to identify, assess, escalate and manage actual, potential or perceived conflicts of interest. These processes are embedded in our client and engagement acceptance systems and are supported by dedicated conflicts teams.

Before accepting or continuing an engagement, EY engagement teams assess relevant parties, services and circumstances to determine whether a conflict may arise. The assessment is also updated during an engagement where new developments or counterparties are identified. Where a conflict can be appropriately managed, safeguards may include disclosure and consent, team separation, restricted access, information barriers and documented conflict management protocols. Where a conflict cannot be satisfactorily addressed, EY engagement teams will not proceed with the relevant activity or engagement.

The EY/Ethics Hotline

The EY/Ethics Hotline, operated by independent provider NAVEX, offers a confidential and accessible way for EY people, clients and others to report concerns or ask questions about behaviour that may violate the EY Global Code of Conduct or the law. EY does not permit retaliation of any kind for good faith reports of perceived illegal or unethical behaviour.

Reports can be submitted online or via telephone and Navex serves as one of the reporting channels available to individuals seeking to make a whistleblowing disclosure, including on an anonymous basis.

EY Oceania maintains a Whistleblowing Policy that sets out the principles and processes for making, receiving, investigating and addressing whistleblower disclosures, including the responsibilities and obligations of eligible recipients and whistleblowers, relevant escalation pathways and legislative requirements. The external policy is available to both EY personnel and stakeholders, including clients and third parties, and is designed to comply with the requirements of relevant local legislation. For example, in Australia this includes the Corporations Act 2001 and Taxation Administration Act 1953. In New Zealand this includes the Protected Disclosures (Protection of Whistleblowers) Act 2022 and in Papua New Guinea the Whistleblower Act 2020.

All reports are subject to prompt review by our dedicated risk management team to assess their nature, seriousness and the most appropriate response. Following initial assessment, matters are referred to appropriate internal specialist functions for further review and investigation. Depending on the nature of the concern, this may include areas responsible for:

- Workplace conduct and behavioural-related issues or policy breaches
- Legal, regulatory and compliance matters
- Data protection incidents
- Professional standards and quality - failure to perform work in accordance with professional standards and applicable legal and regulatory requirements
- Client complaints
- Broader risk matters.

This approach ensures that concerns are assessed and investigated by individuals with relevant expertise and appropriate independence.

Where allegations are substantiated, appropriate action is taken based on the nature, severity and circumstances of the matter. Outcomes may include disciplinary action (up to and including termination of employment), financial

sanctions (for partners), performance management measures, or targeted training and coaching. In matters relating to professional standards and quality, additional actions may include restrictions on engagement assignments, as well as, where required, notification to relevant regulators or clients.

In 2026, a total of 53 reports were submitted through the EY/Ethics Hotline for the Oceania region. Of these, 8 were administrative in nature (for example, duplicate or incomplete submissions, or questions that are not considered ethics-related). By location, 51 reports related to Australia, 1 related to New Zealand, and 1 related to Papua New Guinea. Outcomes of any talent investigations as a result of an ethics report are included in the Workplace Complaints and Conduct Matters section of the EY Value Realised Scorecard.

AI governance and policy

Our approach and commitment to responsible use and development of AI is governed by the EY Responsible AI Global Policy, in alignment with the EY Code of Conduct, and the EY Responsible AI Principles.

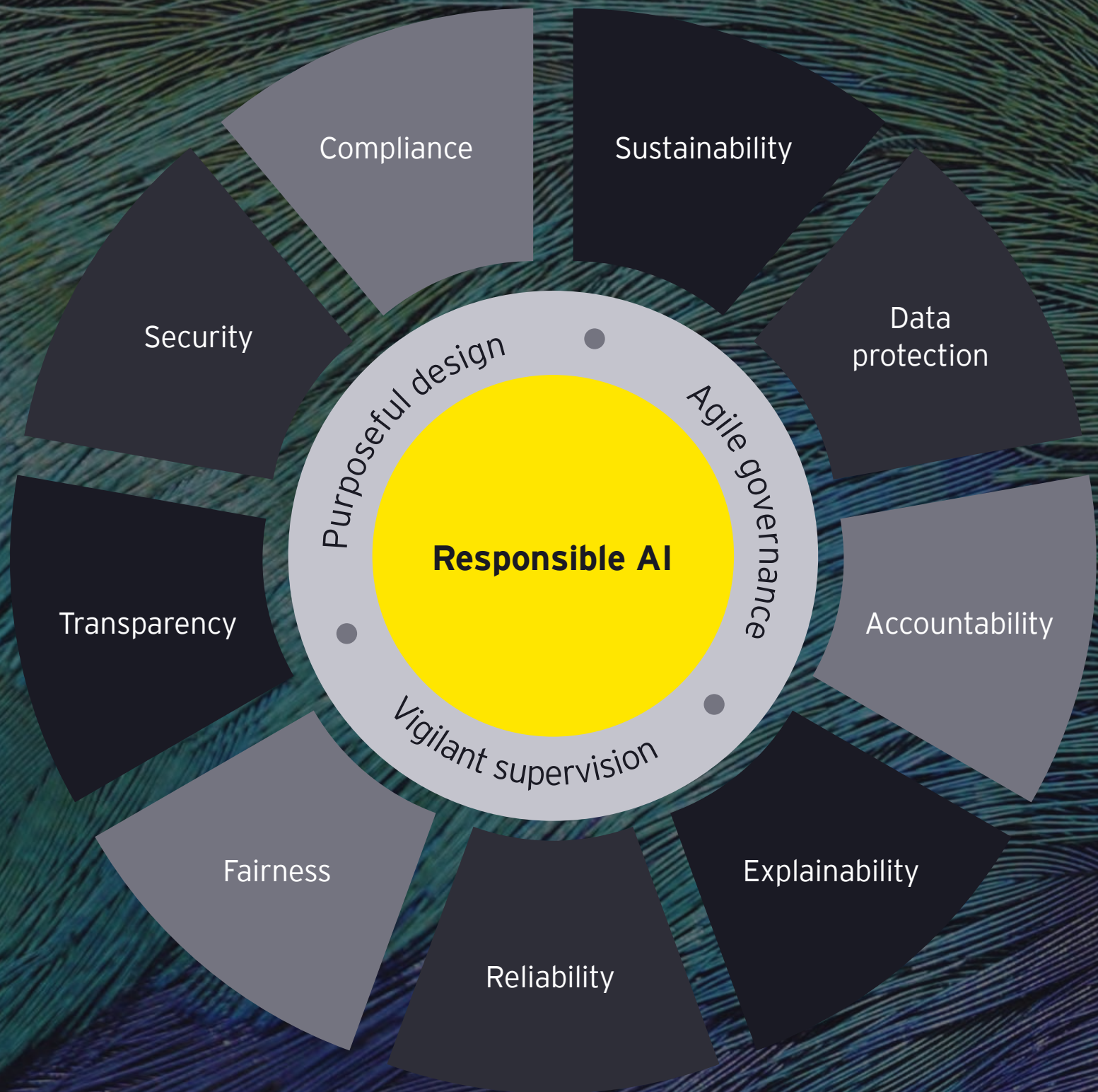
The Responsible AI Global Policy establishes minimum standards and guidelines for the responsible procurement, development and use of AI technologies by EY personnel and EY member firms.

Among its key provisions, EY's Responsible AI Global Policy provides a definition of AI systems, outlines prohibited uses and sets out responsibilities for system owners and users, including maintaining AI systems records, performing risk assessments and reporting incidents.

The policy applies to all AI systems, including general-purpose AI developed by or for EY or procured from external vendors or open-source communities, whether as whole systems or components of systems. The policy will be periodically reviewed and updated to ensure ongoing alignment with emerging regulatory developments and evolving governance expectations globally and across the region. Under this policy, all AI systems must adhere to EY's nine Responsible AI Principles: accountability, data protection, reliability, security, transparency, explainability, fairness, compliance and sustainability.

EY personnel must also abide by the EY Global Data Protection and Confidentiality Policy, and the Acceptable Use of Technology Global Policy, among other policies.

EY's commitment to the responsible use and development of AI is further supported by learning and training requirements equipping our people with the competencies, skills, knowledge and understanding required to use AI responsibly and in compliance with legal requirements.



Creating long-term value for EY

Report

Message from EY Regional Deputy CEO and People & Culture Leader, Oceania



People have always been at the heart of the value we create. What is changing is how that value is created and what our people need to succeed in the future.

Technology, and AI in particular, are transforming the nature of work, the capabilities our clients need and the opportunities available to our people. As technology becomes more capable, I believe the human dimensions of work become more important, not less: judgement, curiosity, relationships, integrity and the ability to keep learning.

For us, that means preparing our people to navigate a changing world of work, while creating the conditions in which they can grow, contribute and realise their potential.

That starts with capability. In FY26, 89% of our people exceeded the minimum 20 hours of structured learning. As AI becomes more embedded in how we work, our learning is evolving too, building fluency with new tools alongside the critical thinking, oversight and judgement needed to use them responsibly and well.

As the work changes, careers will change too. We want our people to have the skills and agency to shape where their careers can take them. This year, 78% said they

understand the skills and experiences they need to take the next step in their EY career, up from 68%, while 75% said their leader would support them in pursuing another internal role, up from 62%. But only 56% say EY Oceania makes it easy to find roles and opportunities of interest. That tells us clearer career possibilities need to be matched by more visible and accessible pathways to pursue them. For me, this is what **Shape your future with confidence** means in practice: the opportunity and support to keep learning and growing as the world around us changes. We are also listening carefully to what our people tell us about their experience today. Staff engagement increased to 75%, while 83% say they feel included and supported. Our results also tell us clearly where we have more work to do.

69% responded positively about experiencing a level of wellbeing that is right for them, and 66% about comfortably managing personal priorities alongside work responsibilities. Both measures were broadly stable year on year, but the absolute results matter. We take them seriously. They are sharpening our focus on the experience of work itself – how work is designed and managed, how leaders support their teams, psychological safety and the conditions for sustainable performance.

Last year, I wrote that strengthening our culture required shared ownership, with leaders and people across EY Oceania

bringing it to life every day. Leadership remains one of the most important ways we shape our people's EY experience. The independent culture review for EY Australia and EY New Zealand, challenged us to address inconsistency in that experience, describing a "leadership lottery". We took that feedback seriously.

In FY26, we responded with an investment in the leadership capability of our partner's at a depth and scale we had not undertaken before. The Better Together program brought over 700 partners across Oceania through an intensive four-month development experience designed to strengthen how we lead, collaborate and bring our strategy to life. Alongside it, we embedded our **All in** Leadership Expectations and strengthened accountability through our **All in** KPI framework.

We are encouraged by early signs of progress: 74% of our people now say the leaders they work directly with invest in their continuous growth, learning and development, up from 65% last year. But our ambition is bigger than improving a single measure. It is to create a more consistent experience of great leadership across EY Oceania. That will require sustained focus and investment.

Transformation also needs to create opportunity for everyone. People from every background need to be able to participate, contribute and progress.

Women represent 52% of our people and 33% of our partners, and our data shows representation gaps remain at senior levels. We have made progress, but we are clear about the gaps that remain.

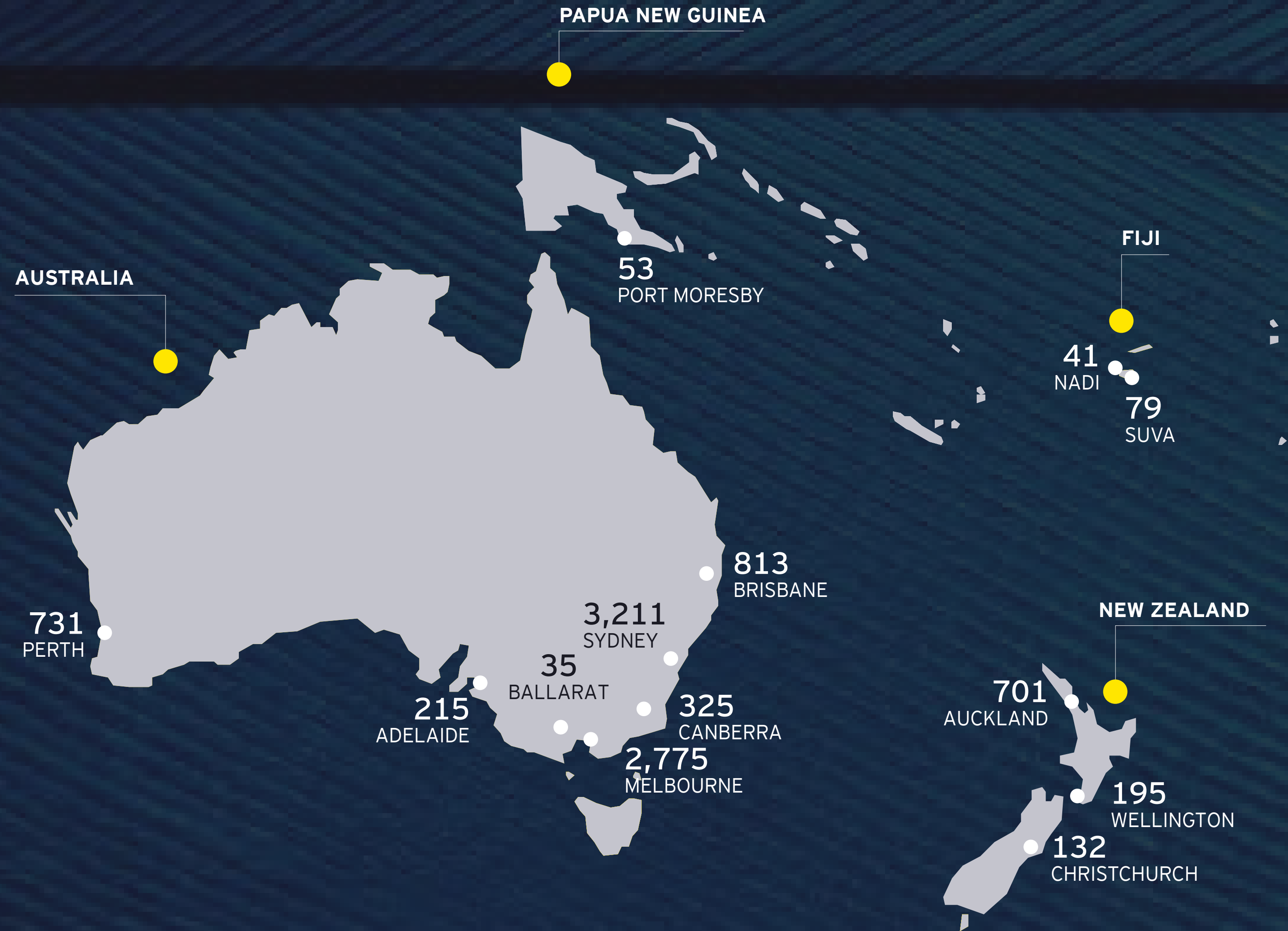
As we look ahead, our focus is on helping our people keep learning and adapting, while strengthening the human judgement, integrity and relationships that will matter even more as technology advances. For our leaders, it means creating the conditions in which people can grow, contribute and succeed. And for EY Oceania, it means continuing to evolve – listening to what our people tell us, being clear-eyed about where we need to do better, and designing an organisation where human and technological capability can come together to create greater value.

For me, that is what it means to shape the future with confidence: not knowing exactly what the future will hold, but giving our people the skills, opportunity, trust and environment to help shape it.

A handwritten signature in white ink, reading "Jenelle McMaster".

Jenelle McMaster
EY Regional Deputy CEO and
People and Culture Leader, Oceania

EY People



Culture +: Independent Evaluation

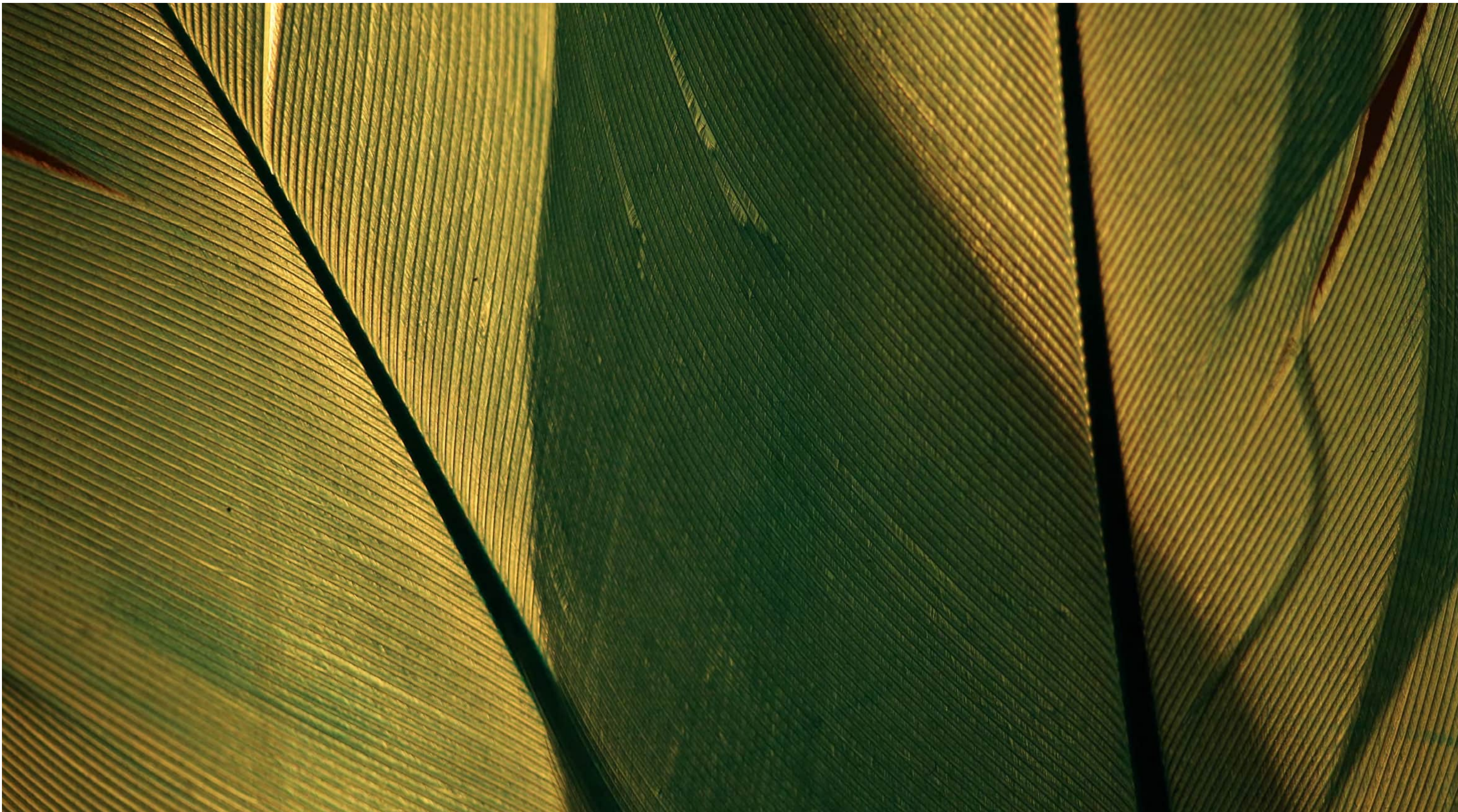
EY Oceania undertook a three year cultural transformation program called, Culture+, which was established in 2023 in response to the findings of the independent review conducted by Elizabeth Broderick & Co into workplace culture at EY Australia and EY New Zealand.

The Culture+ program was designed as a time bound initiative spanning from 2023 to 2026, with a defined set of 27 recommendations and five experiments intended to be delivered and progressively embedded into business as usual governance, leadership and operating practices.

As the formal program is reaching its conclusion, an independent evaluation was requested and has been conducted by Sue Kench, EY Global Independent Non-Executive. The scope of the evaluation was to determine whether commitments arising from the program have been appropriately delivered, embedded and transitioned into ongoing arrangements.

Read the original review here:
[Elizabeth Broderick & Co. independent review into workplace culture at EY | EY - Australia](#)

Progress updates have been provided each year in the EY Oceania: Value Realised Scorecard available online.



Address from Sue Kench

Independent Evaluation

“
I am confident
of EY Oceania’s
commitment to
continue prioritising
the further
development of its
culture
with EY people at
the centre.

Introduction

EY Oceania has undertaken a three-year cultural transformation program, (Culture+) - beginning in 2023 - in response to the independent review conducted by Elizabeth Broderick & Co into workplace culture at EY Australia and EY New Zealand (Culture Review).

The Culture Review focused heavily on specific critical areas including psychological safety, workplace wellness (including the wellbeing impacts of long working hours) and the prevention of inappropriate behaviour (including sexism and sexual harassment, racism and bullying).

Culture+ was designed around the recommendations of the Culture Review with the intention that these recommendations be delivered, and progressively embedded, into EY Oceania’s governance, leadership and operating practices over a three-year period.

Engagement

EY Australia engaged me to evaluate the Culture+ program including its delivery and embedding. In completing my review, I have had access to considerable written materials including Culture+ documentation, governance materials, Executive Leadership Team and Steering Committee recommendations, reporting and tracking, measurement frameworks, dashboards and key metrics monitoring outcomes, policies and procedures, and related papers. I met with many senior leaders responsible for the design and delivery of Culture+, including across the Oceania Executive Leadership Team, Talent, Risk Management, Asia-Pacific Ethics Oversight Group and Oceania Inclusiveness team. The majority of these discussions were one-on-one, and I was given unrestricted access to speak with any participant across the organisation to form an unhindered view.

Throughout all my discussions I experienced a consistent sense of openness and sincerity reflecting a real desire to bring about meaningful progress. My discussions have been comprehensive.

I am an Independent Non-Executive member of the EY Global Governance Council. The work I have undertaken in relation to Culture+ is not in that capacity rather it is as an independent adviser to EY Oceania.

Key observations and conclusions

EY Oceania has dedicated an impressive amount of thought, energy, resourcing and executive priority and focus to a very extensive Culture+ program. I am confident the organisation has put all of the Culture Review recommendations, and its commitments, into active practice, developing, transitioning and embedding them into ongoing operations.

The task ahead is to continue to further integrate Culture+ into the organisation’s ongoing culture foundations and everyday ways of working to ensure they are not viewed in isolation - but rather so they are part of the foundation of a high-performance culture that keeps EY people firmly at its centre in a values driven environment.

EY Oceania will continue to grow and evolve. With a significant proportion of new people entering the organisation since the Culture Review, there is an ongoing commitment across the leadership teams to ensure the new ways of working are communicated, understood, felt and lived by everybody.

My review has not included undertaking an organisation-wide culture assessment or survey. True culture change requires time to mature and settle into daily habits before its success can be properly evaluated.

In addition, the external environment and expectations facing professional services today have shifted significantly since the Culture Review was undertaken providing a clear opportunity for further ongoing enhancement.

I am confident of EY Oceania’s commitment to continue prioritising the further development of its culture with EY people at the centre.

EY Oceania’s commitment, openness and momentum have built a strong foundation. I look forward to seeing progress as it continues to strengthen and evolve its culture.

Sue Kench brings a wealth of experience in senior leadership roles, including almost 30 years at King & Wood Mallesons, one of Asia’s leading international law firms, where she served as chief executive partner in Australia and then Global Chief Executive. Sue has received numerous recognitions, including a Financial Times Innovative Lawyers Award and Australian Financial Review Top 100 Women of Influence, both in 2018.

As a member of the GGC, one of the EY organisation’s key governance bodies, Sue advises the EY Global Executive on policies, strategies and the public interest aspects of its decision-making. By providing a diverse range of perspectives, the INE plays a vital role in the organisation’s efforts to support the stability of capital markets through its provision of audit and other multi-disciplinary services.

Sue Kench
Independent Advisor to EY Oceania

EY Oceania Recognition

Our commitment to creating inclusive, supportive and rewarding places to work has been recognised through a range of independent awards and rankings. EY Australia is proud to be recognised by:

WORK180
Top Workplaces

#1 Australia's top workplaces for women 2026

- WORK180**
Overall Winner
2026 Equitable Workplace Awards for
- Professional Services and Consulting
 - Career Development (Large Enterprise)
 - Representative Leadership (Large Enterprise)

Australian Association of Graduate Employers
Outstanding Early Careers Team

- SEEK Grad (formerly GradConnection)**
Top 100 Employers
- #1** Most Popular Graduate Employer Award
- #1** Most Popular Accounting, Professional Services & Consulting Employer Award
- #1** Most Popular Business & Commerce Employer Award

Talent attraction and acquisition

In FY26, our Oceania Talent Attraction and Acquisition team hired more than 2,500 employees across our service lines while advancing career agility as part of our global commitment to the EY Employee Value Proposition (EVP), *Shape your future with confidence.*

We refreshed our approach to internal recruitment by introducing greater transparency of career opportunities and reinforcing our commitment to helping employees explore and pursue internal career moves. These changes expanded career pathways, supported equitable access to opportunities, and strengthened our ability to retain and redeploy talent across the organisation.

As a result, 22% of open roles were filled by internal candidates in FY26, up from 18% in FY25, demonstrating positive momentum in helping our people build diverse careers, develop new skills and experiences, and grow within EY.

FY26 saw an increase in attrition across ranks and this contributed to higher hiring demand across the organisation. Rather than replacing roles on a like-for-like basis, we assess workforce demand, evolving client needs and future capability requirements to make informed decisions about where and how we invest in talent.

Initiatives such as Career Agility, together with our ongoing investment in learning and development are designed to increase visibility of EY career pathways, enable internal mobility, and support retention by helping our people build in-demand skills and pursue new opportunities within the EY organisation.

In FY26 we placed greater emphasis on hiring for analytical thinking, digital and data literacy, human-centric capabilities, and strong professional judgement alongside

core technical expertise. While AI and technological advances are influencing workforce planning and role design, demand for talent is strong, with AI literacy, technology capability and learning agility now fundamental to both our experienced hire and early careers talent strategies. In FY27 we expect to see an even greater shift towards a more digitally fluent workforce, with professionals focused on higher-value, judgement-driven work, and a more diverse mix of academic and professional backgrounds.

Our early careers programs are a vital talent pipeline, with hiring volumes consistent with the prior year. Overall, we expect technology, especially AI, to augment our early careers workforce rather than replace it. This approach enables our employees to treat AI as a strategic teammate, automating routine tasks to enhance efficiency, accelerating capability building, and allowing earlier exposure to higher-value, judgement-led work. Through our early careers programs, we continue to build future capability by attracting talented people who demonstrate our

values, critical thinking, adaptability, relationship-building strengths, and a strong appetite for continuous learning and technology adoption.

The Oceania Shapers of the Future campaign continued throughout FY26, showcasing EY people and highlighting the breadth of their capabilities, backgrounds and experiences. Our EVP was embedded across creative campaigns and recruitment messaging for both early careers and experienced hire audiences.

The campaign also increased awareness of our new sub-brand

EY-Parthenon and highlighted our capabilities in sustainability, AI, technology and transformation.

We collaborate with universities across Australia and New Zealand to help students transition into the workforce by providing industry insights, employability tips and practical experiences through industry-based learning programs.

This year, the Ballarat Service Delivery Centre (SDC) grew by 44%, expanding its footprint across Assurance, Consulting and Tax while helping keep client work and data onshore. The SDC also

strengthened its collaboration with Federation University through co-operative placements and First Nations scholarships, while expanding engagement with high schools across regional Victoria to create clearer pathways into professional services for local students and early-careers talent.

Across all recruitment activity, we are committed to delivering an inclusive and equitable candidate experience. In FY26, the Talent Attraction and Acquisition team continued to strengthen inclusive recruitment capability across Oceania through targeted learning, credentials and a network of 20-plus champions. Together, these initiatives increased awareness, capability and accountability across the business in areas including unconscious bias, skills-based hiring and pay equity. We also introduced dashboards and regular reporting to provide business leaders with greater visibility of gender and cultural hiring trends, enabling more informed recruitment discussions, decisions and workforce diversity and inclusion outcomes.

EY Australia is proud to be recognised as the

#1 Most Popular Graduate Employer

in the

SEEK Grad Top 100 awards

announced in early 2026.

Our Early Careers team was also recognised by the

Australian Association of Graduate Employers (AAGE)

with its

Outstanding Early Career Team award.

We continued to work with organisations to broaden our talent pipelines. This included ongoing participation in the CareerSeekers program, providing internship opportunities for refugees and people seeking asylum. To improve accessibility and reduce barriers for candidates with disability, we developed visual story guides for recruitment days across Australia and New Zealand.

These guides help candidates with sensory and accessibility requirements to better understand what to expect from the assessment centre experience, reducing uncertainty and contributing to a more inclusive and positive candidate journey.

We progressed our First Nations Recruitment Strategy and recruitment commitments under EY Australia's Reconciliation Action Plan. Our priority is engaging students early through internships, building long-term relationships with universities and exploring new pathways for First Nations talent. Alongside our First Nations Vacationer Program and First Nations Graduate Program, we worked with MEGT in FY26 to expand access to First Nations talent and create new opportunities for First Nations trainees to join EY Australia.

A culturally informed attraction approach has helped to identify and engage First Nations candidates and contribute to our commitment to improving employment outcomes for Aboriginal and Torres Strait Islander Peoples.

EY New Zealand strengthened career pathways for Māori and Pacific talent through targeted engagement with schools, universities and industry initiatives. These initiatives raise awareness of careers in professional services, build career readiness and expand access to support networks and industry connections.

In FY26, this included the launch of the inaugural Big 4 Office Crawl for Māori and Pasifika students. We also enhanced candidate support through virtual and in-person workshops and drop-in sessions. These initiatives, together with dedicated support from Māori and Pasifika professionals throughout the recruitment process, help build confidence, capability and a sense of belonging while strengthening pathways into EY New Zealand.



	2026	2025	2024
Staff headcount	8,584	8,986	9,665
Partners	722	774	798
Total new hires	2,544	2,377	2,429
Turnover ¹	22%	20%	18%
Turnover by rank ¹			
Partner	13%	9%	6%
Director/executive director	11%	10%	10%
Senior manager/associate director	16%	14%	14%
Manager/assistant director	23%	23%	23%
Senior/supervising associate/senior associate	33%	29%	25%
Staff/assistant/associate	21%	20%	19%
Administration	14%	17%	15%
Turnover by service line ¹			
Assurance	24%	19%	18%
Core business services	12%	15%	11%
Consulting	23%	23%	19%
Strategy and Transactions	25%	25%	24%
Tax	20%	16%	20%
Asia-Pacific Service Line Centre of Excellence	23%	20%	13%
Financial Services Office	24%	23%	20%

	2026	2025
Career agility ²		
EY people know what skills and experiences they need to progress to the next step in their career at EY.	78% April 2026	68% April 2025
EY people feel that EY makes it easy to find new roles and opportunities that are of interest to them.	56% April 2026	42% April 2025
EY people feel that their leader/manager would be supportive if they applied for another internal role at EY to develop their career.	75% April 2026	62% April 2025

Turnover by tenure	2026
Less than 1 year	13%
1 year but less than 3 years	27%
3 years but less than 5 years	32%
5 years but less than 10 years	18%
10 years but less than 15 years	13%
15 years or more	10%

¹ 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. Turnover separation and turnover headcount include part-time and full-time employees, excludes employees on time restricted contracts (i.e. contracts with end date), interns and non-employees (e.g. contractors)

² Based on EY Oceania employee responses from EY People Pulse surveys which provide a snapshot of a moment in time.

Inclusiveness

Inclusiveness is core to who we are and how we work together. It helps our people thrive and strengthens our business.

Inclusiveness is central to the **All in** global strategy. As a globally connected powerhouse of diverse teams, we focus on building strong relationships and connections among our people, clients and communities. Inclusion and excellence are inextricably linked in our people-centred business, helping us deliver innovative services, forge closer connections, achieve greater growth and contribute to our purpose of building a better working world.

Gender	2026	2025	2024
Headcount (including partners) are women	52% 4,839	51% 4,981	51% 5,315
Executive Leadership Team (ELT) are women	55% 6 of 11*	55% 6 of 11	47% 7 of 15
Partners are women	33% 238	32% 251	33% 261
Promotions to partner rank are women (effective 1 July)	36% 9	45% 13	32% 10
Partners, associate partners, executive directors and directors are women	37% 380	37% 393	36% 402

* Leadership comprises 6 women out of 11 members (55%). Selina Short retired from the Australian partnership in April 2026 and Joanne Dooley commenced in September 2026.



Women by rank				Cultural diversity				Indigenous			
	2026	2025	2024		2026	2025	2024		2026	2025	2024
Senior manager/ associate director	48% 1,001	47% 988	47% 1,019	Headcount (including partners) CALD ¹	53% 3,315	52% 3,315	53% or 3,638	Identify as Aboriginal or Torres Strait Islander	20	22	26
Manager/ assistant director	56% 957	53% 889	52% 902	CALD partners ¹	27%	26%	26%	Identify as New Zealand Māori	47	39	49
Senior/ supervising associate/ senior associate	54% 1,218	55% 1,187	54% 1,245	Promotions to partner rank identify as CALD (effective 1 July)	26% Or 5 of those who disclosed, identify as CALD	50% Or 13 of those who disclosed, identify as CALD	35% Or 8 of those who disclosed, identify as CALD	Total	67	61	75
Staff/assistant/ associate	50% 928	51% 1,185	51% 1,393					LGBTQ+ ²	2026	2025	2024
Intern	54% 66	47% 59	51% 65					Those who disclosed who identify as LGBTQ+	7.9%	Not available	8.9% 249
Administration	96% 244	96% 280	97% 289								
								Disability ³	2026	2025	2024
								Those who disclosed or who identify as a person with a disability	Not available	Not available	7.2% 259

¹ Cultural diversity data includes only people who have completed EY Oceania's Cultural Diversity Census. Anglo-Celtic is EY Oceania's majority cultural background. EY defines culturally and linguistically diverse (CALD) as a non-Anglo-Celtic cultural background. 67% of EY Oceania people have provided cultural background data.

² In 2024, LGBTQ+ and disability data included people who have completed EY Oceania's Workplace Accessibility and Inclusion Survey.

- 3,560 or 34% of EY Oceania people have shared information about their disability in the survey.
- 2,805 or 27% of EY Oceania people have shared information about their sexual orientation in the survey.

In 2025 and 2026, we expanded data collection through the self-identification platform. 2026 LGBTQ+ data includes EY Australia employees and member firm partners only. 25% of EY Australia employees and member firm partners provided sexual orientation information through the self-identification platform.

³ Disability data collection coincides with the Accessibility and Inclusion Plan cycle. The current plan is 2025-2027.

Our processes, decisions and behaviours support opportunity, belonging, skills and development for everyone.

We use workforce data and insights to understand how different groups experience our workplace and to identify where outcomes differ across the employee lifecycle. Our expectation is for people to have the ability to grow their careers with the EY organisation, regardless of their background, race, gender or identity.

Across Oceania, gender and cultural diversity representation is broadly balanced through to manager level. From senior manager level onwards, the representation of women and people from non-European backgrounds declines.

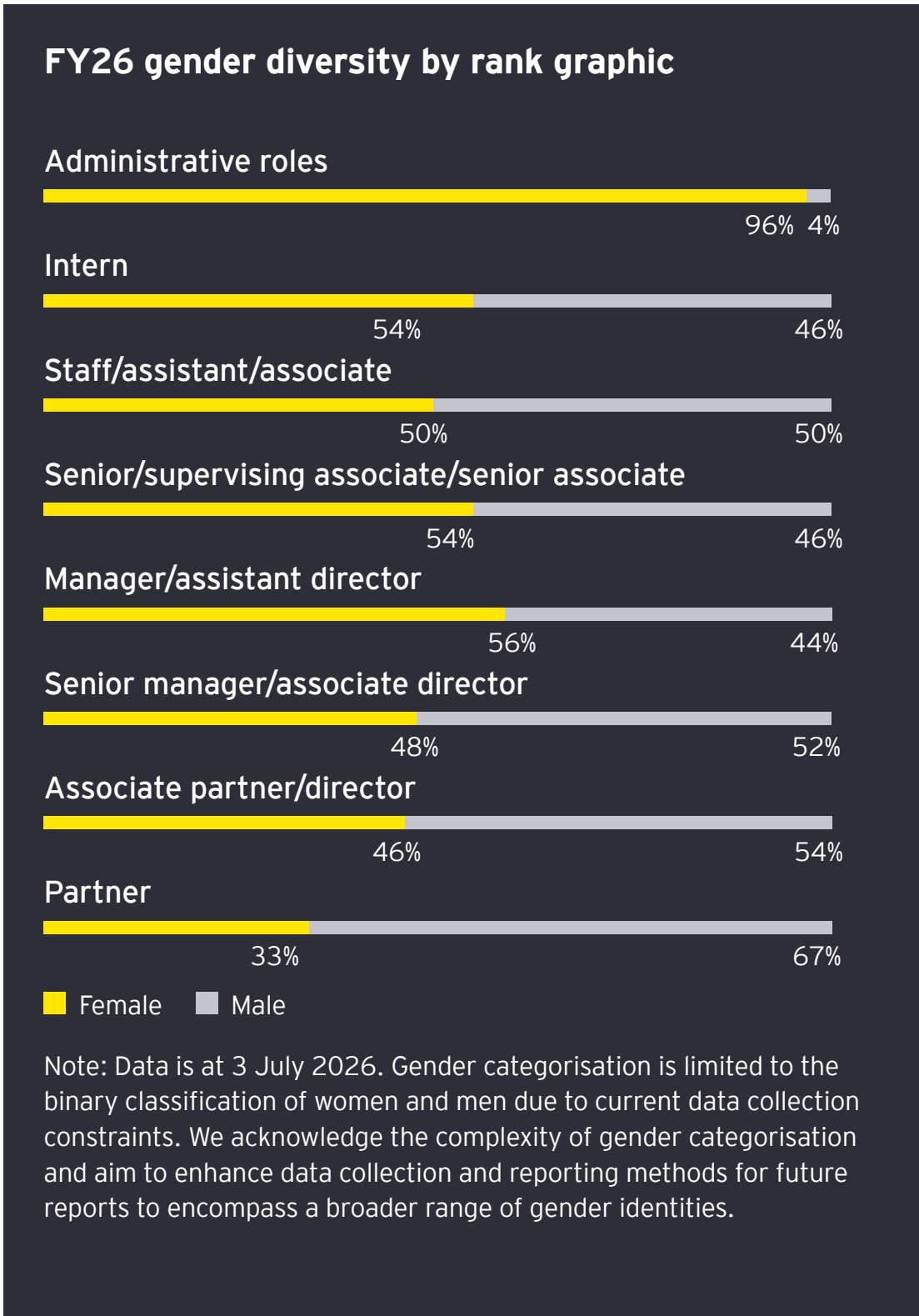
This indicates that career progression, hiring and attrition patterns continue to shape representation in leadership roles. EY Oceania has set targets of 40% women and 30% culturally-diverse representation in member firm partnerships by 2027.

Women represented 36% of FY26 partner promotions (9 of 25 appointments), compared with 45% in FY25 (13 of 29 appointments). Whilst overall partner promotion opportunities remained constrained, women’s representation in the Oceania member firm partnerships increased by 1 percentage point to 33% from FY25. We are closely monitoring succession pipelines, promotion readiness, and outcomes to support equitable progression. We increasingly use workforce data and modelling to identify future inclusion risks and assess how technological, societal and geographic changes may affect workforce representation over time. We remain focused on building our leadership pipeline through robust governance, workforce planning, leadership accountability and informed talent strategies.

Gender

EY Australia publishes an annual Gender Pay Gap Statement as part of the Workplace Gender Equality Agency’s (WGEA) transparency requirements for employers with more than 100 employees. Our 2024-25 WGEA figures show an average total remuneration gap of 12.7% in favour of men, reduced from 14.8% last year. Closing the gender pay gap across EY Australia is linked to increasing women’s representation in senior roles and improving promotion, hiring and retention outcomes across the career pipeline.

EY Oceania uses gender equality targets, workforce planning and service line accountability to monitor representation across the career pipeline, particularly at senior manager level and above. We support career progression through flexible working arrangements, accessible workplaces and technology, and a range of benefits for parents and careers, including up to 26 weeks of paid parental leave.



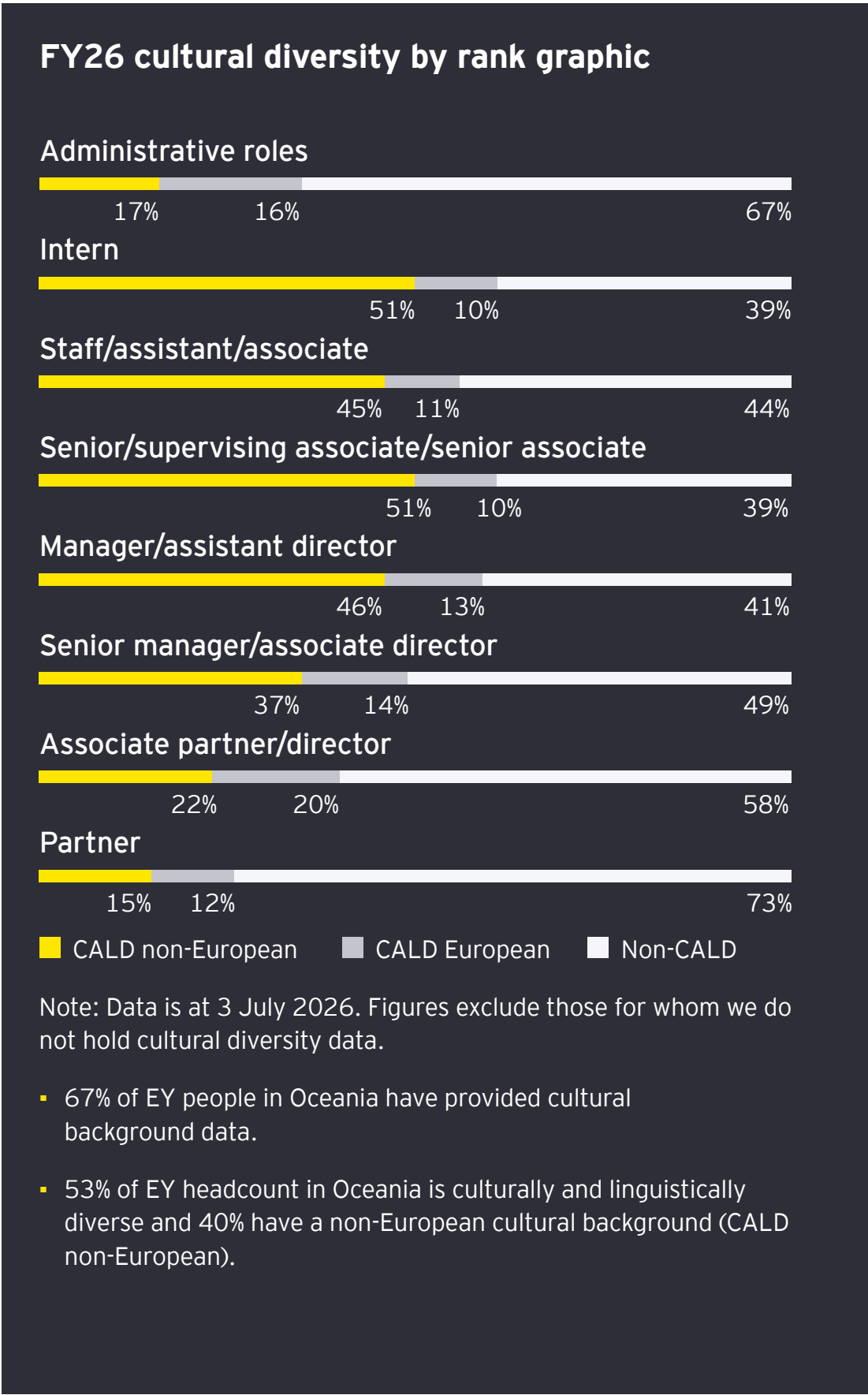
Cultural diversity

Oceania’s cultural demographic encompasses 120 unique cultural backgrounds and more than 40 different languages. Anglo-Celtic is the majority cultural background of EY people in the region. We define culturally and linguistically diverse as a non-Anglo-Celtic cultural background.

Cultural diversity representation is broadly balanced through to manager level, then declines at more senior ranks. This means our focus is on both broadening access to opportunities and improving progression into senior leadership pathways.

EY Oceania’s Cultural Diversity at EY network builds awareness and connection across people’s cultural heritages and faiths. Our Talent Attraction and Acquisition team works with CareerSeekers in Australia to support refugees and asylum seekers, broadening access to employment pathways for underrepresented talent. We have also welcomed First Nations high school students to work shadow programs and hosted professional development workshops for First Nations university students, helping to increase access to careers in professional services across our community.

In FY26, Oceania launched the Let’s Talk About Race at Work e-learning. All staff and partners were assigned the learning, which is designed to create a baseline understanding of race, racism, cultural differences, and supports people to use inclusive language and allyship behaviours at work. By building awareness and confidence to discuss race at work, the program supports more inclusive workplace experiences for everyone.



Disability

In 2026, EY Australia and EY New Zealand were recognised as a World’s Top Disability Inclusive Business on the Disability Index®. This global benchmark recognises how organisations support employees and attract new talent, design and deliver for clients and customers, and work in inclusive teams.

Our Ability Network provides a safe space for EY people to connect with others who share similar life experiences and build community for employees living with disability or chronic health conditions. More than 1,250 Oceania employees are part of the Ability Network.

EY Oceania has a mature workplace adjustments process, with clear guidance and support for people living with disability or chronic health conditions to perform their roles. This helps reduce barriers to participation and supports career progression. In FY26, we have provided more than 130 workplace adjustments to EY employees.

Our standard recruitment process is open and accessible. Recruiters are trained to provide adjustments, where required, and support candidates to participate equitably in recruitment activities, helping to ensure hiring decisions are based on capability and not impacted by accessibility barriers.

We have also created Visual Story Guides to assist candidates with sensory or accessibility requirements when attending recruitment days across our Australia and New Zealand offices.

LGBTQ+

In FY26, EY Australia again received national recognition for LGBTQ+ inclusion, achieving Platinum status through the Australian LGBTQ+ Awards. EY New Zealand maintains Rainbow Tick certification.

EY Australia also released *From Signals to Belonging: A Practical Pathway to LGBTQ+ Inclusion*, a report sharing evidence-based insights and practical actions organisations can take to strengthen LGBTQ+ inclusion and create workplace environments where LGBTQ+ people can thrive.

Our LGBTQ+ employee network, Unity, continues to create opportunities for connection, advocacy and community engagement while supporting LGBTQ+ inclusion across EY Oceania and the broader community. These efforts help foster belonging and visibility for LGBTQ+ employees and contribute to an inclusive workplace culture.



Learning and career development

As a learning organisation, EY Oceania embrace continuous growth, adaptability and innovation.

We proactively prepare for the future by upskilling and reskilling our people, fostering a culture of curiosity, problem-solving and experimentation. Our teams learn to engage with evolving industry and market conditions, and to confidently seek opportunities to shape what comes next.

This commitment to learning spans:

- Technical skills (specialised knowledge and capabilities required for specific roles)
- Business skills (transferable competencies that differentiate EY professionals and enhance their impact)
- Leadership behaviours (the mindset and actions that inspire, guide and elevate performance across the organisation).

At EY, leadership is a mindset and set of skills that apply to everyone. It influences how we engage with our colleagues, clients and communities. It's how we show up every day.

In FY26, we launched our **All in** Leadership Expectations, creating a shared language and framework for leadership across the EY organisation. Grounded in the EY values and aligned to the **All in** global strategy, the expectations help our people inspire confidence, fuel growth and create value in everything they do.

The **All in** Leadership Expectations were embedded across learning journeys, milestone programs and leadership development experiences from senior consultant through to partner, supported by an interactive e-learning experience that introduced the expectations and encouraged reflection on leadership in action.

Building on the success of our reimagined milestone learning journeys, we continued to invest in supporting our people through key career transitions. Cross-rank celebration dinners complemented these experiences, recognising achievement, strengthening connections and fostering a greater sense of belonging across our organisation.

During FY26, the **All in** Leadership Expectations were embedded across these learning journeys, helping participants develop the mindsets, skills and behaviours needed to shape the future with confidence. We also explored new approaches to learning by piloting AI agents within selected programs, providing innovative and interactive ways for

participants to deepen learning, build skills and apply insights in practice.

Another initiative, the Better Together program, brought member firm partners together to strengthen capability, connection and the spirit of partnership through a comprehensive learning journey that combined coaching, workshops and an immersive learning event. For many participants, it provided the first opportunity in more than six years to come together as a partner cohort, creating space for meaningful conversations, shared learning and stronger connections across the EY organisation. Through a focus on leadership and collaboration the experience helped reinforce culture and behaviour expectations.

In FY26, 89% of learners exceeded the minimum 20 hours of structured learning. In addition to our extensive internal offerings, our people engaged in external learning to build their

technical capabilities across a diverse range of studies and qualifications, including the external Chartered Accountant qualification and the Actuarial Education Program.

EY Badges are globally recognised micro-credentials that support our people to develop valuable, future-focused skills. By earning a badge, learners enhance their professional credentials, shape their career paths and build future skills readiness. Badges are centred around the topics of technology, leadership and business. Currently, 229 badges are available.

As part of our learning suite, our people have direct access to EY Degrees. They offer our people the opportunity to develop the technical skillset and business mindset needed to thrive. Fully funded EY Degrees include an EY Tech MBA, EY Masters in Business, AI and Data and EY Masters in Sustainability. Built on our EY Badges platform, EY Degrees are awarded by the triple-accredited Hult International Business School

and were co-created with the EY organisation to give our people the ability to personalise their learning journeys at their own pace.

In FY26, we continued to build AI capability through practical learning and targeted training. AI Now 2.0 achieved an 80% completion rate, while AI Now 3.0: Agents of Change introduced emerging agentic AI concepts and helped our people build confidence using generative AI. This increased AI literacy, strengthened responsible AI practices, expanded badge participation, accelerated Copilot and AI adoption, and improved workforce readiness.

Training models are moving towards continuous learning, with digital and AI literacy becoming a baseline expectation for all professionals. We have embedded AI and responsible use of AI learning within our core curriculum so that people develop both fluency in AI tools and an understanding of how to use them appropriately in their daily flow of work. Greater emphasis is also placed on critical thinking and the ability to evaluate, challenge and explain technology enabled outputs.

Our learning approaches increasingly focus on developing oversight, evaluation and decision making skills, supported by practical experience with approved digital tools. To support our people in building confidence in these areas, we shifted to more simulation-based learning in FY26, leveraging realistic scenarios as AI becomes more embedded in our work.

Academic integrity is embedded within EY’s learning ecosystem and reinforced through the EY Global Code of Conduct, mandatory learner attestations, compliance learning and assessment governance processes. Each year, all EY people affirm their commitment to complete assigned learning and assessments independently, without assistance from others or the use of artificial intelligence. Before completing online assessments, learners must also acknowledge that cheating, answer sharing, plagiarism or inappropriate use of AI constitutes a breach of the Code of Conduct and may result in disciplinary action.

EY has multiple controls in place to safeguard the integrity of learning outcomes. These include limits on assessment attempts, escalation and counsellor engagement following repeated assessment failures, monitoring to identify potential misconduct or answer sharing, and reviews of course engagement data where completion patterns may

indicate insufficient participation. Mandatory risk management, independence and compliance learning is centrally tracked and monitored, reinforcing personal accountability and adherence to professional standards.

Together, these measures strengthen confidence that learning outcomes and credentials reflect individual capability, reinforce personal accountability, align with regulatory and compliance obligations, and reinforce EY’s culture of integrity, ethical behaviour and professional excellence.

	2026	2025	2024
Total learning hours	249,547	260,144	335,117
Total AI training hours ¹	53,371	Not collected	Not collected
Learning hours average per full time employee	46	43	53
Total continuous learning hours	309,902	291,860	233,240
Badges awarded ²	886	1,608	1,787
Additional badges initiated ²	2,100	2,393	3,568

Note: Learning hours refers to instructor-led training programs. Continuous learning refers to self-paced online learning.

¹ Not collected in 2025 or 2024

² Badges refers to an on-demand, digital credentials program to help our people develop future-focused skills.



Recognition

The myAPPLAUSE program provides EY people in Oceania with a simple and meaningful way to recognise colleagues and celebrate achievements.

Appreciation can be shared through an e-card or by nominating individuals and teams who go above and beyond. Recipients earn points that can be redeemed for gift cards, with length of service anniversaries also recognised through the myAPPLAUSE points. In New Zealand, the Wellbeing Incentive is also delivered through the platform.

The myAPPLAUSE helps bring our feedback culture to life by making everyday recognition simple, visible and meaningful. It encourages our people to share timely appreciation, call out positive behaviours and celebrate the impact colleagues are having across teams.

The Oceania CEO Awards recognise and celebrate the individuals and teams who bring the **All in** strategy to life through the impact they create for our clients, people, communities and business. By sharing inspiring stories, the awards highlight the behaviours, leadership and impact that motivate others and represent the very best of the EY organisation. The awards reinforce our commitment to creating long-term value for clients, people and society, and our ambition to shape the future with confidence.

	2026	2025	2024
The myAPPLAUSE awarded	27,742**	33,013	34,194*
Oceania CEO Awards nominations	454	443	411

* A decrease in the total myAPPLAUSE awarded in FY25 compared to FY24 was due to a decrease in e-cards and group deposits following changes in overall headcount across the business.

** Nominations for the NZ Wellbeing Incentive and length of service recipients decreased in FY26 compared to FY25 due to headcount reductions and a higher use of the group deposits functionality, which increased by 15% since FY25.



Workplace culture and engagement

EY people survey results are based on employee responses to a pulse survey and provide a snapshot of a moment in time.

This survey is deployed globally biannually, with all EY employees and partners encouraged to share their views anonymously.

The EY Engagement Index measures:

- 1. **Exceptional EY experience:** "Overall, my EY experience is exceptional".¹
- 2. **Pride:** "I am proud to work for EY Oceania".
- 3. **Advocacy:** "I would recommend EY Oceania as a great place to work".
- 4. **Intent to stay:** "I plan to be working at EY a year from now".¹

Workplace culture and engagement	2026	2025	2024
EY exceptional experience	70% April 2026	66% April 2025	64% July 2024
EY Engagement Index: Staff engagement	75% April 2026	71% November 2024	72% March 2024
EY people reporting that they feel free to be themselves ¹	82%	81%	80%
EY people reporting that they feel included and supported	83%	82%	81%

Supporting initiatives	2026	2025	2024
Wellbeing Exchange Community (previously Mental Health First Aiders)	401	299	290
Employees completed bystander intervention training	8,268	9,147	7,786

Thrive time	2026	2025	2024
EY people feel that they can experience a level of wellbeing that's right for them ¹	69%	70%	68%
EY people are comfortable with the personal and professional demands for their time ¹	66%	67%	63%
EY people feel that their leader/manager actively supports them dedicating time to upskilling themselves	74%	65%	N/A, metric introduced in 2025.
EY people feel that any time they dedicate to upskilling themselves is valued ¹	64%	60%	N/A, metric introduced in 2025.

¹ The EY People Pulse question set was reviewed and updated in November 2025 as part of the transition to the new Pulse Framework. As a result, a number of survey questions were revised or replaced, which may impact direct comparability of results with prior periods for some measures.

The FY26 results for Oceania show encouraging progress in overall engagement and employee experience, alongside areas where we know there is more work to do. Staff engagement increased to 75%, while 82% of our people report feeling free to be themselves and 83% feel included and supported. We also saw a nine percentage point increase in people who feel their leader invests in their continuous growth, learning and development. At the same time, our wellbeing and personal priority measures remained broadly stable but continue to highlight an important opportunity to improve the everyday experience of work. We are using these insights to sharpen our focus on leadership, ways of working and the conditions that support sustainable high performance.

Workplace culture and engagement initiatives

Better. Together was Oceania’s flagship EY leadership transformation program in FY26, bringing together around 750 member firm partners in a shared leadership journey designed to strengthen collaboration, strategic alignment and enterprise-wide thinking. Combining AI-enabled insights, executive coaching, facilitated learning and immersive leadership experiences, the program helped partners build critical leadership skills, deepen cross-service-line collaboration and accelerate execution of the **All in** global strategy.

The program delivered measurable results: 89% of partners reported a stronger understanding of EY’s strategic priorities and increased confidence to lead cross-service-line collaboration, for instance. These outcomes demonstrate the connection we are seeking to strengthen between leadership capability, collaboration and commercial performance.

This focus on leadership capability is reflected in our people survey, where 74% of people said the leaders they work directly with invest in their continuous growth, learning and development, up from 65% in FY25. The program will be extended to include associate partners, core business service directors and new partners.

Upward feedback gives leaders meaningful insight into their leadership through direct, anonymous feedback from colleagues. In FY26, there was a 14% increase in participation in Australia and 18% increase in New Zealand compared with FY25. Participation among partners, executive directors and directors increased significantly, rising by 20% in Australia and 13% in New Zealand. By expanding access to meaningful leadership insights, the program is helping embed greater feedback, accountability and continuous development in the way our leaders work.

In FY26, we successfully designed and launched the new **All in** KPI framework for partners, associate partners and core business service directors, strengthening accountability for the outcomes that matter most to our people, clients and the organisation. The initiative embedded a more balanced approach to performance measurement, ensuring leaders are assessed not only on financial and client outcomes, but also on their contribution to talent, culture, inclusion, wellbeing and sustainability priorities. The framework was implemented across the population and aligned with EY’s strategic priorities, providing greater consistency and transparency in how leadership performance is evaluated. The **All in** KPI framework reinforces that responsibility for our people’s experience sits with our leaders. By incorporating talent, culture, inclusion, wellbeing and sustainability alongside financial and client outcomes, we are strengthening accountability for both what our leaders deliver and how they deliver it.



Mental health and wellbeing

Our people survey continues to show that wellbeing and the ability to manage personal priorities alongside work remain areas where we need to make further progress. In FY26, 69% of our people responded positively about experiencing a level of wellbeing that is right for them, while 66% responded positively about comfortably managing personal priorities alongside work responsibilities. These results were broadly stable compared with FY25, but the absolute levels reinforce that there is more for us to do.

Our focus is therefore not only on providing wellbeing resources and support, but on addressing the organisational conditions that shape people's everyday experience of work. This includes leadership practices, workload and ways of working, psychological safety and organisational design. Our ambition is to create an environment where our people can deliver high-quality outcomes while sustaining their health, wellbeing and personal commitments.

Wellbeing Exchange

The Wellbeing Exchange brings together more than 400 members across Oceania to build practical capability for creating psychologically safe and mentally healthy workplaces. Members receive training in supportive conversations, the EY Oceania Distress Response Framework and emerging wellbeing topics, helping strengthen the network of EY people equipped to recognise and respond appropriately to wellbeing concerns.

Each geography is represented by a local chair to ensure initiatives reflect regional needs and experiences.

The Distress Response Framework, embedded across the business, equips EY people with the confidence, knowledge and practical tools to recognise distress, respond appropriately and support colleagues in a safe and consistent way.

Wellbeing is an important part of the **All In** global strategy and our approach to sustainable high performance. Through leadership practices, workplace experiences and organisational design, we continue to promote psychological safety, resilience and sustainable high performance, underpinned by a human-centred approach to leadership.

Our EY is the central hub for wellbeing resources, tools and support. Content is organised across four wellbeing pillars: myBODY, myMIND, myFINANCES and myCONNECTIONS. The hub provides access to articles, videos, practical tools and expert insights that support employees in every aspect of their wellbeing journey.

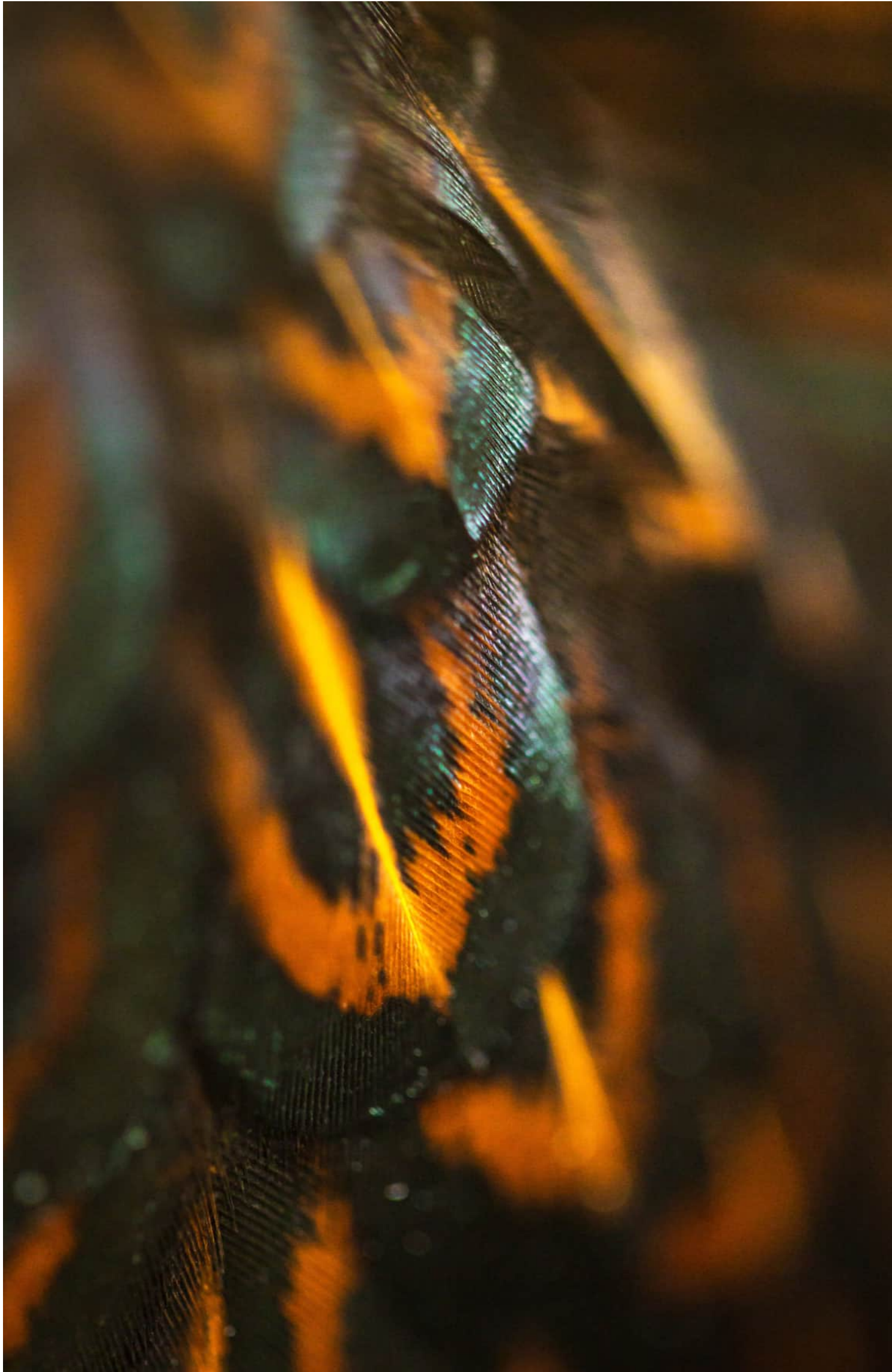
Our employee assistance program provides free and confidential support for EY people and their families, helping them navigate personal and professional challenges. During the year, we enhanced our wellbeing support, offering further access to timely, holistic and preventative support services. These enhancements included a dedicated service where every call is answered by a qualified clinician, providing immediate support and guidance. We also extended access to children aged five years and above, helping families to receive support when they need it.

We continue to invest in a comprehensive financial wellbeing program. Through a mix of expert-led webinars, podcasts and access to confidential one-to-one sessions with qualified providers, employees can access information on topics such as budgeting, home ownership, investing, managing debt and planning for retirement.

EY people also have access to a broad range of lifestyle benefits, rewards and discounts. Our \$299 Wellbeing Incentive, for instance, enables EY people to choose products or services that best support their individual wellbeing needs and priorities.

As part of our continued commitment to preventative health, we provide comprehensive annual skin checks and access to influenza vaccinations. Building on these offerings, we are introducing health checks to help employees better understand and proactively manage their overall health and wellbeing, supporting earlier intervention and healthier outcomes.

To support health and financial wellbeing, all people across Australia are covered with group life, salary continuance and total permanent disablement insurance. EY Australia is focused on supporting our people's financial wellbeing and recognises that this support can help people feel protected if it becomes necessary. In New Zealand, we provide life and terminal illness insurance, income protection and group critical illness and trauma cover.



Workplace complaints and conduct matters

A workplace complaint is made when a person raises a grievance in relation to another person, or a group of people, and the experience they have had when interacting with them.

Most complaint handling cases are categorised based on breaches of the Oceania Workplace Behaviour Policy, including workplace bullying, harassment, sexual harassment, discrimination, victimisation and interpersonal conflict. Conduct matters include instances relating to breaches of policy, a breach of the employment agreement, academic misconduct, information technology breaches, confidentiality concerns, theft or other conduct-related concerns.

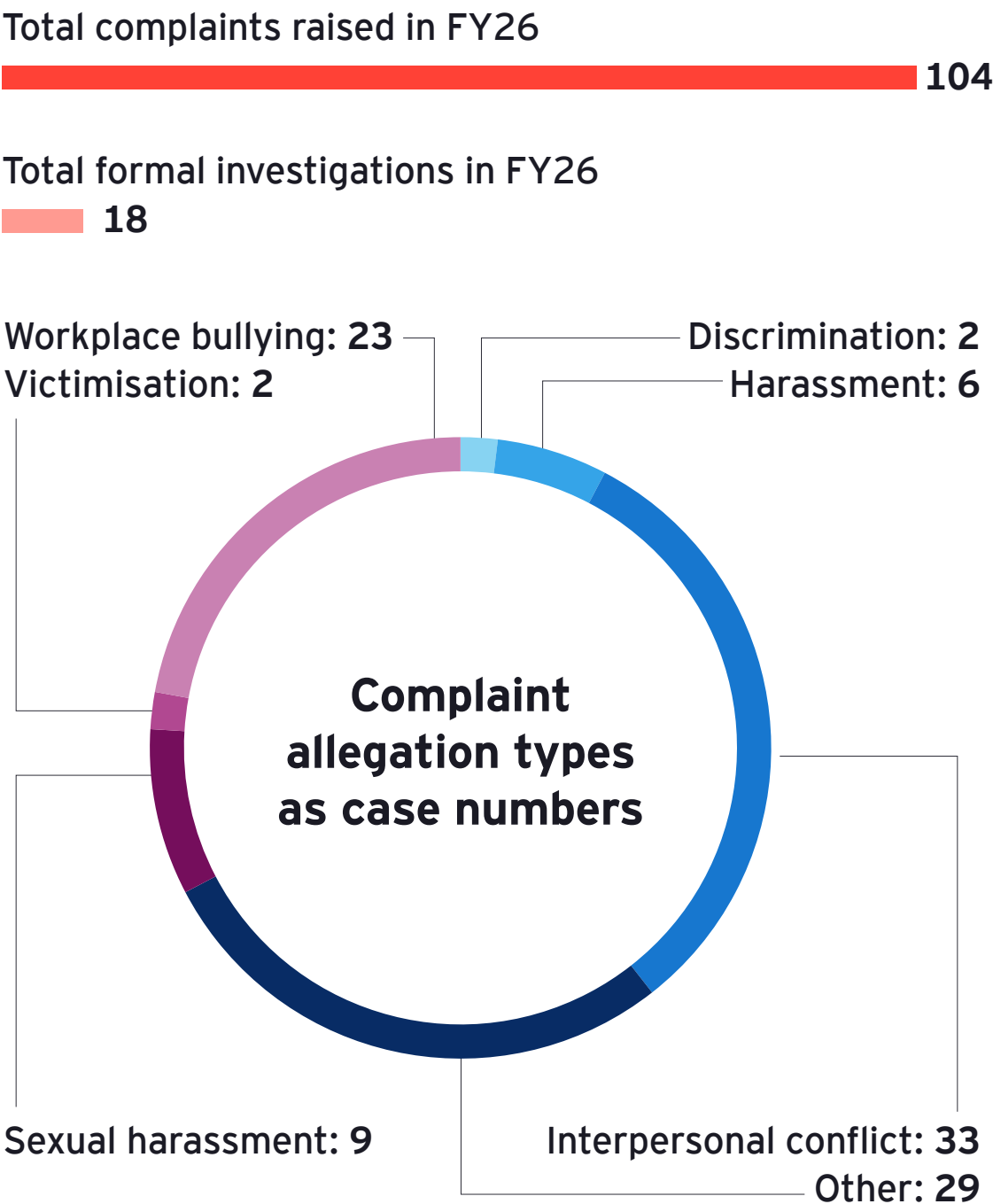
AI-related matters may arise in both workplace complaints and conduct matters, including concerns relating to workplace behaviour, academic misconduct, confidentiality, data protection, information security, or the inappropriate use of AI tools. These matters are assessed and managed in accordance with EY policies and the specific circumstances of each case.

Workplace complaints

Complaints raised

In FY26, 104 workplace complaints were raised, compared with 96 in FY25. While complaint volumes increased by 9.5% year-on-year, the number of formal investigations fell from 22 in FY25 to 18 in FY26 as more matters were assessed and resolved through informal and early resolution pathways.

We take a proportionate complaint handling approach, focusing on early intervention, informal investigation, self-management and practical resolution where appropriate. Serious matters continue to be formally investigated, based on the nature and seriousness of the allegations raised.



EY/Ethics Hotline

In FY26, 53 reports were submitted to the hotline, seven of which were administrative in nature. The EY/Ethics Hotline provides EY people, clients and others (including whistleblowers) with a means to confidentially report activity that may involve unethical or improper behaviour, and that may be in violation of professional standards or otherwise inconsistent with the EY values or Global Code of Conduct. Globally, the hotline is operated by an external organisation that provides confidential, and if desired, anonymous reporting.

Resolution pathways and outcomes

We are committed to a human-centred and trauma-informed approach to complaint resolution. This includes supporting complainants to understand the available resolution pathways and ensuring that matters are assessed in a way that is fair, proportionate and psychologically safe.

In FY26, the data continued to reflect a strong preference for informal and early resolution pathways. Of the 104 complaints raised, 70 were managed through informal investigation, 12 through self-management, 18 through formal investigation. Four remained ongoing at the time of reporting.

Of the complaints, 48 resulted in an informal outcome, 32 resulted in no further action required, five resulted in a formal outcome, three resulted in voluntary exit, two resulted in involuntary exit and 14 are ongoing.

The reduction in formal investigations, despite an increase in overall complaint volumes, is a positive indication that matters are increasingly managed through proportionate pathways. This may include informal investigation, coaching, expectation-setting, self-management or other practical interventions. Formal outcomes and exits continue to be used where appropriate, particularly where allegations are serious, substantiated or require a stronger response.

Conduct matters

Conduct matters increased significantly in FY26, with 260 conduct cases recorded, compared with 89 in FY25. This increase was primarily driven by a rise in IT policy breach matters, from 48 in FY25 to 127 in FY26, and an introduction of academic misconduct which was not reported on previously.

The increase in IT policy matters is, at least in part, a reflection on our sustained uplift in detection, monitoring and risk management activity. Many of these matters were resolved through informal outcomes, undertakings or obligation reminders, particularly where the concern related to data handling, information security or post-employment obligations.

The introduction and separate reporting of academic misconduct in FY26 materially contributed to conduct volumes. Our people are required to use AI in accordance with the EY Responsible AI Global Policy, Acceptable Use of Technology Policy and applicable data protection, confidentiality and risk management requirements.

Enhanced monitoring is now in place to identify the inappropriate use of AI to complete mandatory and compliance e-learning, reinforcing the importance of individual accountability, integrity and accurate completion of required learning.

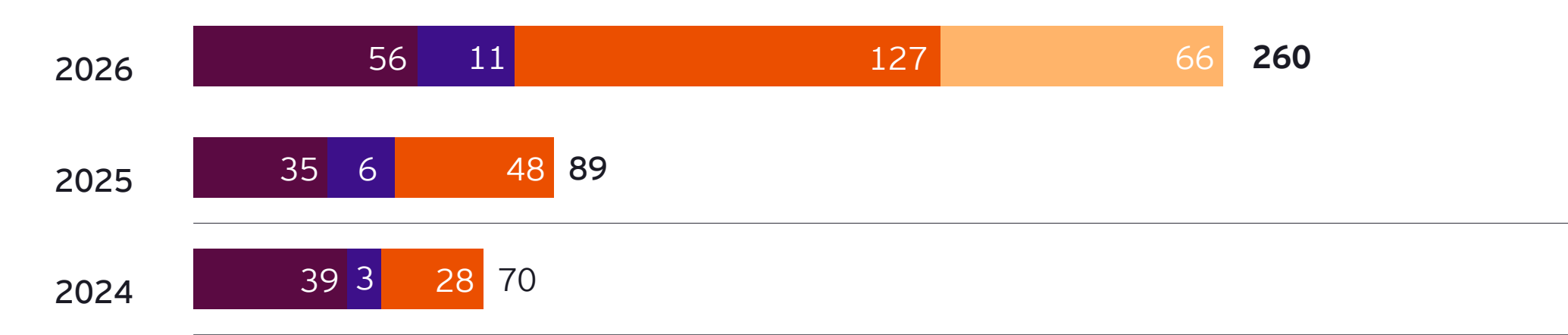
Governance in New Zealand

While operating within the broader EY Oceania and EY Global governance framework, EY New Zealand maintains its own leadership, governance arrangements and accountability mechanisms to support ethical conduct, quality, risk management and compliance.

As part of EY Global's ongoing review and coordination activities, EY New Zealand participated in a Global Internal Audit project focused on speak-up culture, complaint handling processes and the experience of people raising concerns. Feedback gathered through an employee survey and subsequent engagement sessions identified a strong foundation of openness and trust within teams, supported by regular dialogue and leader engagement.

The review also highlighted opportunities to further strengthen transparency, consistency and confidentiality in the way concerns are handled and communicated. In response, EY New Zealand continues to focus on providing greater clarity around reporting processes, expected responsibilities and timeframes, reinforcing consistent application of policies and procedures, and maintaining appropriate safeguards to protect confidentiality and support those who raise concerns. This reflects EY New Zealand's, as well as EY Oceania's, commitment to continuous improvement and fostering an environment where people feel safe, supported, and confident to speak up.

Misconduct



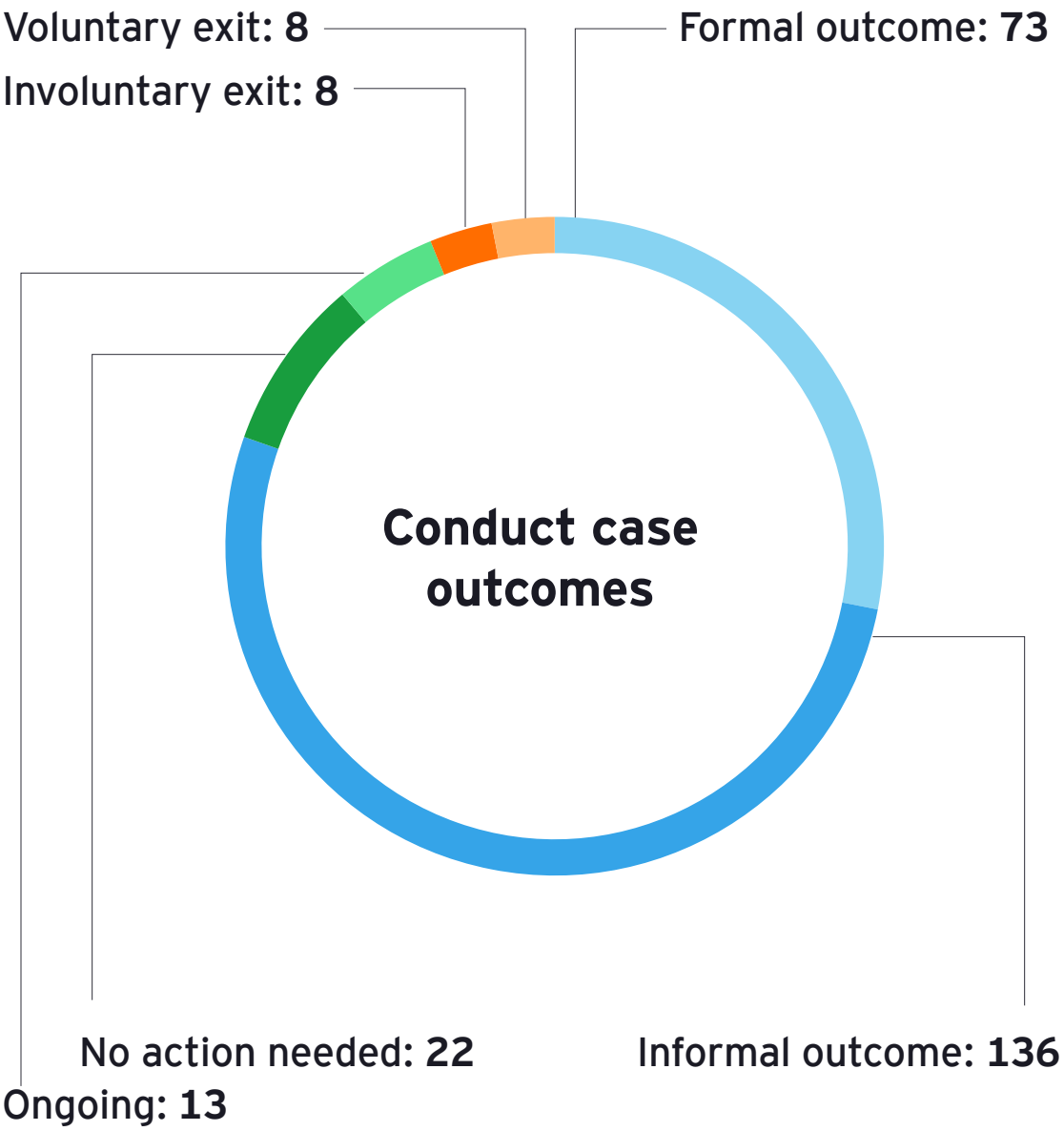
- Breach of policy
- Breach of employment agreement
- IT policy breach
- Academic misconduct

Conduct outcomes

Conduct matters resulted in 136 informal outcomes, 73 formal outcomes, 22 no further action required, 13 ongoing matters, eight involuntary exits and eight voluntary exits in FY26.

Compared with FY25, formal outcomes increased from 10 to 73, informal outcomes increased from 52 to 136, no action taken outcomes increased from 11 to 22, ongoing matters increased from five to 13 and exits increased from 11 to 16.

The higher volume of IT policy breach matters in FY26 contributed to informal resolution activity where remediation, undertakings or clarification of expectations were appropriate. Formal outcomes were more common for substantiated or higher-risk conduct matters, including policy breaches, academic misconduct, repeated non-compliance or conduct affecting trust and confidence.



Term	Definition
Academic misconduct	Conduct that breaches academic integrity or assessment requirements, including plagiarism, cheating, unauthorised collaboration, falsification of information, or any other behaviour intended to gain an unfair advantage in an academic or professional assessment process.
Allegation	The nature of the experience or complaint raised by the complainant. Primary allegations are used for reporting purposes.
Complainant	The individual who reports or files a complaint in relation to their experience with, or the behaviour of, another individual. Can also be referred to as the reporter.
Discrimination	As defined under the Workplace Behaviour Policy, discrimination is unlawful under applicable legislation and may arise where a person is treated unfavourably because of a personal characteristic protected under applicable legislation which may include sex, age, race or disability.
Facilitated conversation	A complaint resolution approach where an impartial third party, with training and experience in conflict resolution or mediation, facilitates a discussion between two or more parties with the aim of repairing or improving the working relationship. The parties involved must be willing to participate in the facilitated conversation.
Formal approach	A complaint resolution approach which is formal in nature, usually being a formal investigation. Formal investigations can be facilitated internally or externally, depending on the complexity and nature of the case.
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, and termination of employment (either voluntary or involuntary).
Harassment	As defined under the Workplace Behaviour Policy, harassment is behaviour which is unwelcome and unsolicited; the victim considers to be offensive, humiliating or threatening; and a reasonable person would also find the behaviour to be offensive, humiliating or threatening.
Informal approach	A resolution approach which is informal in nature and can include an informal investigation or self-management by the complainant.
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.
Interpersonal conflict	Complaints in relation to a breakdown in the relationship between two, or multiple, individuals.
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.
Primary allegation	The allegation type that forms the main experience or basis for the complaint being made. In some cases, there may be secondary or other allegations as part of a complaint.
Respondent	The individual who is subject to the complaint about their behaviour.
Sexual assault	Sexual contact or behaviour that occurs without explicit consent from the victim.
Sexual harassment	As defined under the Workplace Behaviour Policy, sexual harassment can include a range of subtle and not so subtle behaviours and may involve individuals of the same or different genders. In Australia, sexual harassment is defined as unwelcome sexual advance; unwelcome requests for sexual favours; or other unwelcome conduct of a sexual nature. In New Zealand, sexual harassment is defined as any unwelcome or offensive sexual behaviour that is repeated or is serious enough to have a harmful effect.
Victimisation	As defined under the Workplace Behaviour Policy, victimisation is defined as behaviour that causes someone to be treated unfavourably or to be persecuted because they have made a complaint.
Workplace bullying	As defined under the Workplace Behaviour Policy, in Australia workplace bullying includes repeated, unreasonable behaviour by an individual towards a worker which creates a risk to health and safety. In New Zealand, workplace bullying is defined as repeated and unreasonable behaviour, directed towards a worker or group of workers, that can lead to physical or psychological harm.

Compensation and benefits

Our approach to reward is shaped by our commitment to fairness, performance and care.

We consider performance and reward holistically, with the aim of ensuring our people feel recognised and supported across every stage of their EY experience. EY Oceania also provides a broad suite of benefits designed to support wellbeing, family life and financial security.

Our EY offers access to recognition tools, wellbeing support and a wide range of discounts with popular retailers through one central hub.

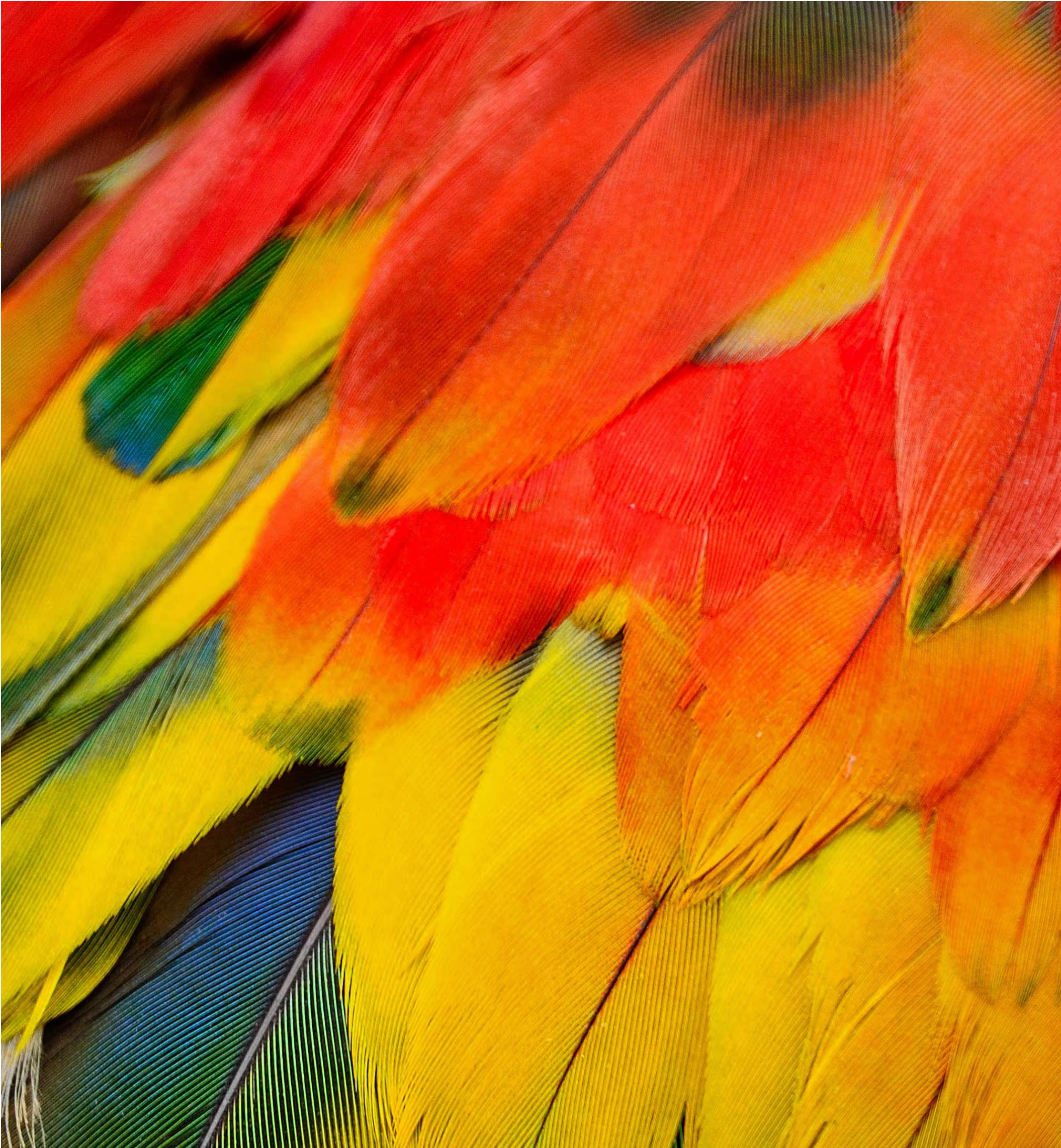
EY people have equal access to 26 weeks of paid parental leave, with superannuation or KiwiSaver arrangements maintained for up to 12 months.

We offer flexibility in how leave entitlements can be used, recognising that families have different needs. This includes paid leave for fertility treatment, early pregnancy loss and new grandparents. In 2026 we made changes to our parental leave policy to support more consistent use of the benefit and improve planning for employees, teams and clients. We have retained up to 26 weeks' paid leave benefit, made changes to the eligibility period, included a 12-month service requirement on return from leave, and reintroduced primary and secondary carer definitions for the purposes of accessing the various leave types (one block, multiple blocks, flexible).

Gender pay equity means people performing equal or comparable work, at the same performance standard, should receive equal pay. EY Oceania uses compa-ratio analysis to assess gender pay equity by comparing an individual's final salary with the relevant market-based salary reference point. The results are aggregated and reviewed as averages to provide a firm-wide view of gender pay parity.

Gender pay gap refers to the difference between the average or median earnings of women and men across the workforce. It is distinct from equal pay, which considers whether two people are paid differently for the same or comparable work. Addressing the gender pay gap requires more than pay equity alone; it also involves removing structural and cultural barriers that affect the full and equal participation of women in the workforce.

The average total remuneration gender pay gap calculated in accordance with the methodology of the Australian Government Workplace Gender Equality Agency (WGEA) is 12.7%¹. The result is a significant improvement from the prior cycle and a testament to our ongoing effort towards gender equality.



¹ Median base salary gender pay gap in EY Australia as per WGEA 2024-25 reporting cycle. See details in the EY Australia Gender Pay Gap Report 2026.

Parental leave	2026	2025	2024
Employees and partners taking parental leave	830	827	738
Weeks average duration	22	22	21
Men taking parental leave	398 Average 13.4 weeks	393 Average 14.4 weeks	375 Average 12.8 weeks
Women taking parental leave	432 Average 30.6 weeks	434 Average 29.1 weeks	363 Average 30.2 weeks

Pay gap and pay parity	2026	2025	2024
Partner gender pay parity (like-for-like) ²	0.4%	-5.1%	-3.3%
Partner gender pay gap (median)	17.4%	20.1%	24.8%
Gender pay parity (like-for-like) ²	0.9%	0.9%	1%
Gender pay gap for EY Australia at 1 July ³	6.3%	8.2%	10.3%
Gender pay gap for EY New Zealand at 1 July	0%	2.2%	2.4%
CALD pay parity (like-for-like) ²	0.4%	0.3%	-0.3%
CALD pay gap for EY Australia at 1 July ⁴	5.0%	7.8%	5.0%
CALD pay gap for EY New Zealand at 1 July	10.4%	8.8%	10.3%

¹ Includes employees taking paid and unpaid parental leave.

² A positive percentage is in favour of men and a negative percentage is in favour of women. Partner gender pay parity is for Australia and New Zealand. Gender pay parity is based on like-for-like roles by EY rank/role.

³ Gender pay gap is reported by median, and the methodology has been updated to split Australia and New Zealand pay gap, which was previously combined. Retrospective data for 1 July 2024 and 1 July 2025 data has been provided for comparison purposes. A positive percentage is in favour of men. Data is not reported for Fiji and PNG as the datasets are insufficient.

⁴ Cultural diversity pay gap is reported by average, and the methodology has been updated to split Australia and New Zealand pay gap, which was previously combined. Retrospective data for 1 July 2024 and 1 July 2025 data has been provided for comparison purposes. A positive percentage is in favour of CALD. Data is not reported for Fiji and PNG as datasets are insufficient.

⁵ Rates of pay and salary bands are not included in this Scorecard as they are relevant to a specific stakeholder group, our people, and not all team members support the open distribution of this information. Therefore, we have separately and directly engaged with our workforce on this topic.

A key input into remuneration is market data. We continually review our salary bands against credible industry benchmarks and adjust accordingly to offer competitive salaries. We participate in several Australian benchmark surveys, including Aon, Vencon, Marsh Legal, Mercer Actuarial and Comptryx. For New Zealand, we participate in Big 4 survey and VenCon survey.

In addition to market information, remuneration is determined based on our reward principles: fairness, competitiveness and fiscal responsibility. At an individual level, performance is considered, as well as skills, knowledge, experience and internal equity. These principles are applied consistently across the organisation to ensure fairness.

We monitor pay parity and pay gap outcomes as important indicators of fairness in the way EY people and member firm partners are remunerated, as well as their wider societal relevance. While progress has been made, we recognise there is further work ahead. We are continuing to explore the most

appropriate approach to future compensation reporting, informed by engagement with our people, partners and other key stakeholders.

We continue to support transparency in how pay connects to performance, with clear communication about the factors that shape remuneration decisions and the opportunities available for career progression. Leaders discuss entry-level remuneration and promotion expectations through service line and team forums, supported by individual conversations where appropriate. These discussions help our people understand the potential pathways ahead and the considerations that inform their future growth. We remain focused on sharing practical, relevant and timely information about pay ranges and expectations at each rank.⁵

Safety

We manage our priority commitment to health, safety and wellbeing through a continual improvement framework, the Safety Management System (SMS).

The SMS is reviewed and updated regularly to meet evolving legislation and best practice.

The SMS is independently audited every two years against ISO 45001:2018, the international standard for occupational health and safety management systems. Our most recent audit, undertaken in June 2024, recorded zero non-conformances.

- We are integrating ISO 45003:2021 - the international standard for managing psychosocial risks at work - into our SMS. Key activities as part of this process include:
- Completing a pilot of a digital psychosocial risk management solution for more effective identification and assessment of psychosocial hazards and risks, and development of evidence-based risk controls
 - Refinement of psychosocial incident reporting and investigation processes for continual improvement of preventive actions
 - Strengthening consultation and participation mechanisms through the Health & Safety Consultation Committee to support worker engagement on the psychosocial risk framework
 - Expanding the scope of the two-yearly independent audit of the SMS against ISO 45001:2018 to include assessment against ISO 45003:2021.

We recognise that supporting workplace safety also means addressing the pressures people experience at work. We continue to focus on how work is planned and managed, how leaders support their teams, and how our people can balance work responsibilities with personal priorities. This remains an area where we know there is more to do.

	2026	2025	2024
Lost-time injury frequency rate ¹	1.32	1.83	2.59
Health and safety training compliance ²	100%	100%	97%
Penalties and regulatory breaches	0	0	0

¹ Lost-time injury frequency rate is the number of injuries resulting in absence from work for at least one full day at any time after the day of the incident, or placed on restricted duties, per one million hours worked. The data shows Australia and New Zealand combined.

² Australia and New Zealand combined.

Note: In previous years this table included data on overdue incident investigations and internal compliance reviews completed. This has been omitted in FY26 due to ongoing review and update of the underlying processes.



Creating long-term value for EY

clients

The EY purpose is building a better working world. We live out that purpose and create long-term value by helping clients to address today’s challenges, understand emerging trends, mitigate risks and respond to change with confidence.

Through deep sector knowledge and multidisciplinary teams, we help EY clients to build better businesses that contribute to more inclusive economic growth. We also play an important role in building trust in capital markets and supporting confidence in business and the economy.

As AI rapidly reshapes how we work and live, the EY organisation is investing in the capabilities that empower responsible AI transformation for clients, people and society.

Through our journey of disciplined self-disruption, EY is redefining what it means to be an AI-powered organisation, committed to tackling complex challenges and emerging stronger, more resilient and more competitive.

We seek to work with those who:

- Share our purpose and commitment to building a better working world.
- Create sustainable and inclusive long-term value.
- Support the needs of communities in Oceania.

Our commitments

- Help build and maintain trust and confidence in capital markets.
- Promote and contribute to good governance.
- Support clients to deliver sustainable value for their stakeholders, including the communities they serve.

- Consider the broad societal effects when clients act on our advice.
- Contribute to public policy that supports trusted markets and builds a better working world.

Our role as tax advisors

- Support compliance with the tax system so that governments can deliver services that benefit society.
- Foster open dialogue with tax administrators, government officials and other stakeholders on tax policy, its impact and the contributions that companies and individuals make to society.
- Maintain robust processes to monitor the quality and appropriateness of our advice, seeking to ensure it meets high professional and ethical standards.

Our role in providing assurance and audit services

- Support high-quality professional standards for financial reporting, auditing and assurance.
- Provide independent assurance that financial and non-financial statements present fairly, in all material respects, an entity's financial position, sustainability performance, results of operations and cash flows.
- Act according to fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.
- Avoid non-audit services that would compromise our independence.

- Support our people to act in the public interest in accordance with APES 110 Code of Ethics for Professional Accountants (including Independence Standards), including the requirement relating to Responding to Non-Compliance with Law and Regulations (NOCLAR).
- Invest in audit quality initiatives that consistently drive quality improvements in response to changing business environments.
- Promote public understanding of the purpose and scope of audits.

Our primary stakeholders related to client and financial value are:

- EY clients and prospective clients.
- EY people and member firm partners, and those considering a career with EY.
- Governments, regulators and governing bodies.
- Capital markets and the broader economies in which our work has impact.

Clients

We regularly assess client satisfaction with the quality of our services through quantitative and qualitative client insights. These occur on an informal basis during day-to-day client service, and through formal and independent reviews.

Our client experience program includes:

- **Assessment of Service Quality (ASQ)** – Interviews or surveys conducted as engagements close, or at a suitable milestone, to understand how we performed, if we met expectations and what we can do better in the future.
- **Expectations of Service Quality (ESQ)** – Interviews conducted at the start of an engagement or new phase, to understand the client’s expectations of how they’d like to be served.
- **Win/Loss Reviews** – Interviews or surveys conducted once a pursuit outcome is known, to understand why we’ve won or lost and how we can improve.

- **Service Experience Surveys** – Surveys conducted throughout the client lifecycle to gather feedback on the client experience, identify strengths and areas for improvement, and support relationship growth and retention.

We use feedback from these interviews and surveys to improve the way we serve our clients.

Overall, we had 1,576 client touchpoints in FY26. This comprised:

- 992 assessments of service quality
- 261 expectations of service quality
- 321 win/loss reviews
- 2 Service Experience Surveys

Customer satisfaction (ASQ)	2026	2025	2024
Rated as met or exceeded expectations	98%	98%	98%
Average recommendation score	8.9 _{/10}	8.7 _{/10}	8.7 _{/10}

The average recommendation score for these client experience activities was 8.9/10 with 98% of client expectations met or exceeded.



Financial value

Remuneration is a topic of interest to our stakeholders. We believe disclosure of executive remuneration in a partnership should be considered, evidence-based and consistent across the industry. We are committed to working with other industry participants to develop and implement a disclosure framework. This position is in accordance with our submission to the Parliamentary Joint Committee on Corporations and Financial Services made in August 2023. For FY26, we have included average partner remuneration and will continue to evolve these disclosures in the coming year.

Financial value revenue reported is for year-end 30 June 2026 for Australia, New Zealand, Papua New Guinea and Fiji, and includes revenue from delivery of our services and client recoverable expenses.

As partnerships, EY member firms distribute their entire profit each year to their partners. Like any business, profit each year varies due to a range of factors that include the overall revenue of the business and recurring costs.

	2026	2025	2024
Revenue	\$2.97 b	\$3.02 b	\$3.09 b
Revenue by service line			
Assurance	\$811 m	\$784 m	\$777 m
Tax	\$718 m	\$704 m	\$669 m
Consulting (including Risk)	\$998 m	\$1.07 b	\$1.17 b
EY-Parthenon (Strategy and Transactions)	\$443 m	\$464 m	\$476 m
Average partner remuneration ¹	\$846,000	\$804,000	\$788,000

¹ Reported for the first time in FY23 and excludes partners exited during the year, and member firm partners in Global and Asia Pacific roles working offshore.



Quality and independence

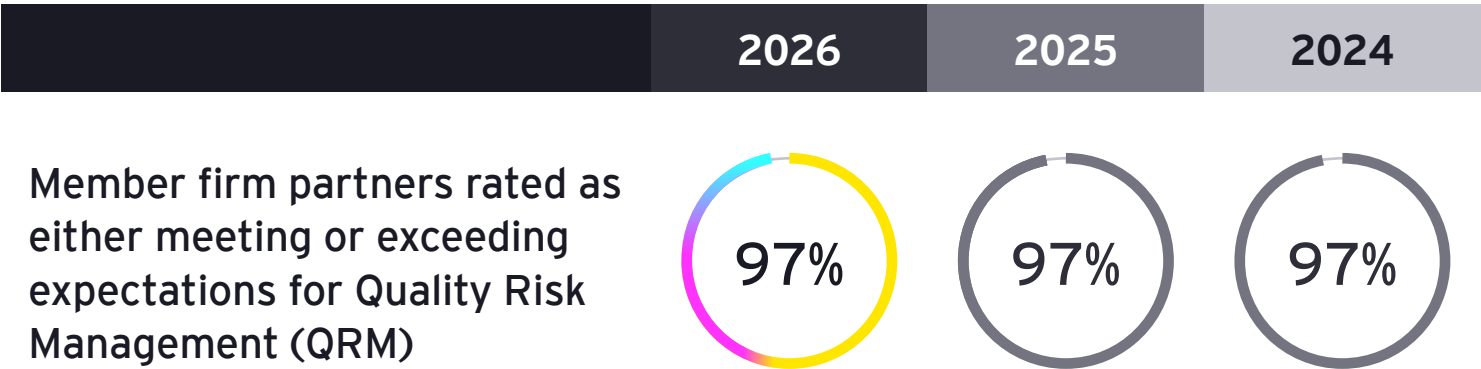
Member firm partners are evaluated and compensated based on criteria that include specific quality and risk management indicators, covering both actions and results.

Specific quality and effective risk management measures have been developed to:

- Provide technical excellence
- Live the EY values as demonstrated by behaviours and attitude
- Demonstrate knowledge of, and leadership in, quality and risk management
- Comply with policies and procedures
- Comply with laws, regulations and professional duties
- Contribute to protecting and enhancing the EY brand.

The partner compensation philosophy calls for meaningfully differentiated rewards based on each partner’s level of performance, as measured within the context of the performance management framework. Partners are assessed annually on their performance in delivering high-quality, exceptional client service and people engagement, alongside financial and market metrics.

Quality concerns arising from external inspections and the EY quality review program impacts their overall performance evaluation for the year, regardless of their performance in other measured areas. Outcomes can include termination.



Creating long-term value for

Society

We contribute to communities by applying the skills we use every day to help address wider societal challenges.

Beyond our work with clients, we make a positive social impact through:

- EY Ripples (our global skilled volunteer program)
- Our pro bono program
- Supplier diversity
- Support for charities
- Our Reconciliation Action Plan (Australia)
- Support for Indigenous and First Peoples in our region.

Our commitments:

- Minimise our environmental footprint by embedding principles of sustainability across the entire Oceania region.
- Grow the positive effects of entrepreneurs as creators of social and economic value.
- Build a more diverse and inclusive society.
- Support Indigenous and First Peoples to build stronger, more sustainable futures.
- Make a positive social impact through our pro bono program, support for charities and EY Ripples.
- Share our insights and knowledge on issues that impact EY clients, EY people and communities.

Our primary stakeholders related to society are:

- The communities in which we work and have an impact.
- EY people and member firm partners.
- Suppliers and those with whom we work.
- Governments, regulators and governing bodies.
- Non-government organisations, not-for profit and social impact organisations with whom we work.

The Australian Tax Advisory Firm Governance Best Practice Principles

EY Australia is a voluntary signatory to the Australian Tax Advisory Firm Governance Best Practice Principles. The Principles were developed collaboratively and co-signed by EY Australia, Deloitte Australia, KPMG Australia and PwC Australia. They complement the existing legal, professional and regulatory framework, and comply with government procurement requirements. Their objective is to strengthen confidence and trust among clients, the wider community, regulators, governments and other agencies.

We assess our alignment with the Principles through regular review and monitoring processes, supported by local, global tax service line and organisation wide policies. We have also extended the application of the Principles across EY member firms in Oceania and continues to strengthen the controls and monitoring processes that support them.

Based on our ongoing review, we are satisfied that these policies and procedures operated effectively

throughout the year to 30 June 2026. We will continue to strengthen our application of the Principles to further enhance trust and build confidence in the role played by tax advisory firms within the tax system.

Indigenous, First Peoples and Nationals

Social procurement and supporting supplier diversity

We recognise the important role that Indigenous businesses play in creating employment, strengthening communities and supporting economic development. Through our procurement practices, we seek to create opportunities for Aboriginal and Torres Strait Islander, Māori and Pasifika businesses, contributing to our commitments under our Reconciliation Action Plan, Office of First Nations Engagement Strategic Plan and broader Closing the Gap objectives.

In Oceania, we track our spend with businesses owned by Aboriginal and Torres Strait Islander, Māori and Pasifika Peoples.

In FY26, EY Australia significantly increased its spend with Aboriginal and Torres Strait Islander-owned businesses, supported by a number of major procurement initiatives, including office fitout projects in Brisbane and Melbourne. This result reflects our continued commitment to creating economic opportunities through supplier diversity and embedding social procurement considerations into key business decisions. While spend levels may fluctuate from year to year depending on business requirements and project activity, we remain focused on achieving the targets set out in our Reconciliation Action Plan and Office of First Nations Engagement Strategic Plan and on increasing opportunities for Indigenous businesses to participate in our supply chain and client engagements.

Supporting Indigenous businesses remains a key component of our social procurement strategy. We continue to engage Indigenous suppliers across a range of categories and work alongside First Nations businesses on client engagements, creating opportunities for sustainable business growth and long-term relationships.

We have also demonstrated leadership through the Advance Export Program, launched in Australia in 2025 in collaboration with Supply Nation and expanded to New Zealand in 2026. The program supports Indigenous and Māori-owned businesses to access international markets through tailored capability development, mentorship and market access opportunities.

	2026	2025	2024
Aboriginal and Torres Strait Islander, Māori, iTaukei and Papua New Guinea Nationals partners and staff based in Oceania	138	138	152
Total spend with Aboriginal and Torres Strait Islander, Māori and Pasifika suppliers (including both Tier 1 and Tier 2 spend)	\$8,887,373	\$4,463,331	\$4,601,870
Tier 1 ¹	\$2,007,009	\$2,016,580	
Tier 2 ²	\$6,880,364	\$2,446,751	

In New Zealand, we continue to work with suppliers and business partners to identify opportunities to increase engagement with Māori-owned businesses and strengthen supplier diversity outcomes across our value chain.

While procurement spend is an important measure of impact, we recognise that supporting Indigenous, Māori and Pasifika businesses extends beyond purchasing. We work closely with organisations such as Supply Nation in Australia and Amotai in New Zealand to strengthen supplier capability, support advocacy efforts and contribute to the long-term growth of Indigenous business communities.

¹ Tier 1 (suppliers procured directly by EY to provide goods and/or services to the business).
² Tier 2 spend (suppliers subcontracted by EY tier 1 suppliers to provide goods and/or services).

Aboriginal and Torres Strait Islander Peoples

EY Australia First Nations engagement and impact

EY Australia established the Office of First Nations Engagement, led by our first Indigenous Partner, in April 2025. Guided by the Office of First Nations Engagement Strategic Plan (2025-2026), the Office was created to strengthen capability, increase economic participation and improve delivery across the firm and for our clients.

The past 12 months have marked a clear strategic reset in how EY Australia contributes to the lives and opportunities of First Nations Peoples. Through a more coordinated and intentional approach, we have shifted from standalone initiatives to embedded, firm-wide practice, with First Nations considerations increasingly integrated into proposals, projects and decision-making.

More than 400 requests for First Nations advice and engagement were received during the reporting period, including direct strategic advice and support across internal engagements, proposals and client projects, reinforcing the Office's role as a core business capability.

We launched the EY Australia Innovate Reconciliation Action Plan 2025-2027 during National Reconciliation Week in June 2025. Over the reporting period, we strengthened economic participation by increasing procurement with First Nations suppliers, expanding engagement across our supply chain and supporting First Nations businesses through mentoring and entrepreneurship programs.

This has contributed to stronger commercial pathways, improved business capability and more sustainable enterprises. EY teams have also applied their governance, restructuring and financial advisory experience to support businesses navigating complex market conditions.

We strengthened engagement across the First Nations sector, with the Office of First Nations Engagement increasingly recognised as a credible and trusted partner to government, industry and community organisations. This has strengthened proposals and project delivery, improved alignment with government and client expectations, and built deeper and more trusted relationships with First Nations communities and organisations.



Across EY Australia, cultural capability and understanding continue to grow, with more than 95% of new people completing cultural capability training as part of onboarding.

This is strengthened further through the rollout of a new 10-hour, self-paced Cultural Capability Training Program, alongside targeted support for teams working on projects involving First Nations communities. This work is expected to improve delivery quality, cultural confidence and consistency across the firm.

We strengthened pathways into EY through recruitment programs, internships and relationships with universities. This more deliberate, project-aligned approach to workforce planning has expanded access to employment and professional development opportunities, connecting First Nations professionals to meaningful roles and long-term career pathways.

This has supported career progression and embedded First Nations perspectives more consistently into EY Australia’s work and decision-making.

The experience of First Nations staff has continued to improve through stronger workplace practices and greater recognition of cultural obligations and key cultural events. The establishment of the EY First Nations Network has supported connection, professional development and the sharing of lived experiences, providing First Nations people with a stronger voice and greater agency in shaping their workplace experience.

The Office of First Nations Engagement has also contributed directly to business growth through its involvement in proposals, projects and strategic advice, while strengthening cultural integrity and

outcomes across major engagements. Collaboration with First Nations businesses, including our work with Blaklash on office fitouts, demonstrates how procurement, design and cultural expression can be integrated to deliver both commercial and cultural outcomes.

We continue to contribute to Closing the Gap through a sustained focus on economic participation and intergenerational change. By leveraging the capability, expertise and influence of our people, we are supporting First Nations businesses and communities to navigate complexity, build resilience and access opportunities within the economy. In doing so, we are contributing to stronger, more durable and

community-led outcomes over time.

This progress reflects the commitment, capability and leadership of our people and reinforces EY Australia’s role in supporting First Nations communities, organisations and businesses to achieve their own priorities and aspirations.

Our First Nations Recruitment strategy promotes early engagement through internships, mentoring and participation in student-led events and networks. By building long-term relationships with universities and community organisations and increasing the visibility of First Nations voices across EY platforms, the strategy aims to create a more inclusive and representative workforce while strengthening pathways into the profession for future First Nations leaders.

	2026	2025	2024
Aboriginal and Torres Strait Islander partners and staff based in Australia	15	18	23
EY people undertaking Aboriginal and Torres Strait Islander cultural awareness training	97%	90%	95%
Pro bono hours with charitable, community and social purpose organisations where Aboriginal and Torres Strait Islander Peoples/communities are the primary beneficiaries	820	1,631	1,480
Spend with Aboriginal and Torres Strait Islander suppliers	\$8 m 3.23% of influenceable spend	\$3.6 m 2.36% of influenceable spend	\$3.6 m 2.3% of influenceable spend
Breakdown – Tier 1 spend	\$1.09 m	\$1.2 m	\$1.1 m
Breakdown – Tier 2 spend	\$6.8 m	\$2.4 m	\$2.5 m

New Zealand Māori

EY New Zealand established a Māori Cultural Capability (MCC) strategy and program in 2021. Members of the MCC team are based in Auckland, Wellington and Christchurch. The team’s approach is guided by the whakataukī: “Mā te kahukura, ka rere te manu”. This translates to: “With wings a bird will fly”. This proverb underlines the importance of support and unity. ‘Kahukura’ (‘the wings’) symbolises collective support; ‘rere’ (‘to fly’) reflects our cultural capability journey; and ‘manu’ (‘the bird’) represents EY New Zealand people.

Formal Māori cultural awareness training sessions were delivered throughout the year, with 116 EY Oceania people participating. Broader MMC events and activations included Māori Language Week, Waitangi Week and Matariki, the Māori New Year.

EY New Zealand is working to broaden pathway access to professional services for Māori and Pasifika students, particularly those who may not have previously seen a place for themselves in the Big Four. Early engagement initiatives like the Hoani Waititi work experience program and Te Pu’era at Manurewa High School challenge these perceptions and make career options more visible. Engagement spans high school and tertiary levels, with support from partners including The ICE Base. It includes student-led outreach, mentorship programs and joint knowledge-sharing events with other professional services firms, such as CV-writing workshops, interview preparation and recruiter panels.

The recruitment process is designed to be inclusive, with dedicated support from Māori and Pasifika EY people, together with Knowledge Kete workshops that build business acumen and interview confidence to boost students’ capability and readiness for roles.

Beyond employment, EY New Zealand also seeks to make a difference in the lives of Māori communities, including through pro bono professional services. While we do not have formal targets, we continue to identify opportunities to contribute our skills where they can have the greatest impact.

Despite challenging market conditions, Māori representation increased during the reporting period. We remain committed to building on this progress by creating clear pathways for Māori talent.



Kua waihangatia e EY Aotearoa tētahi rautaki Māori Cultural Capability (MCC) me tētahi hōtaka kua whakahaerehia nō te tau 2021. E noho ana ngā kaimahi o te rōpū MCC ki Tāmaki, ki Te Whanganui-a-Tara, ki Ōtautahi hoki. E arahina ana te tirohanga o te rōpū MCC ki te whakataukī: “Mā te kahukura, ka rere te manu”. Hei ko tā te reo Pākehā “With wings a bird will fly”. E miramira ana tēnei whakataukī i te hiranga o te tautoko me te kotahitanga. E tohu ana ngā ‘kahukura’, me kī, ngā parirau i tautoko kiritōpū; ko te ‘rere’ e kōrero ana mō te whai a EY i te whakatupu ahurea; ā, ko te ‘manu’ e kōrero a.na mō ngā tāngata o EY Aotearoa.

Whakahaerehia ai ngā kaupapa ōkawa mō te whakawhanake i te tūoho ahurea Māori a EY puta noa i te tau pūtea, ka mutu, 116 tāngata o EY Oceania i whai wāhi mai ki te kaupapa tae noa ki tēnei wā. Hei whakawhānui ake - whakatūria ai ngā kaupapa me ngā taiopenga MCC puta noa i te tau, pēnei i te Wiki o te Reo Māori, te wiki o Waitangi, te wiki o Matariki anō hoki.

E mahi tonu ana a EY Aotearoa ki te whakawhānui ake i ngā ara urunga ki ngā ratonga ngaio mō ngā tauira Māori me ngā tauira nō Te Moana-nui-a-Kiwa, ina koa mō te hunga kāore anō kia kite i tō rātou tūranga i roto i te Big Four. Ko ngā kaupapa whai wāhi tōmua, pēnei i te hōtaka wheako mahi a Hoani Waititi me Te Pu’era ki te Kura Tuarua o Manurewa, e wero ana i aua tirohanga, ā, e whakakitea ake ana ngā kōwhiringa aramahi kia mārama ake ai te kitea.

E toro atu ana ā mātou mahi whakawhanaungatanga ki ngā taumata kura tuarua me te mātauranga tuatoru, me te tautoko hoki a ngā hoa mahi pēnei i The ICE Base. Kei roto i ēnei mahi ko ngā kaupapa toro atu e arahina ana e ngā tauira, ngā hōtaka kaitohutohu, me ngā huihuinga tiritiri mātauranga ngātahi me ētahi atu umanga ratonga ngaio, pērā i ngā awheawhe tuhi CV, ngā whakaritenga mō ngā uiui mahi, me ngā paepae kōrero me ngā kaitarai tangata.

Kua waihangatia te tukanga kimi kaimahi kia kauawhi, ā, e tautokohia ana e ngā kaimahi Māori me ngā kaimahi nō Te Moana-nui-a-Kiwa o EY. Hei tāpiri atu, ko ngā awheawhe Knowledge Kete e whakapakari ana i te mātauranga pakihi me te māia mō ngā uiui mahi, hei whakapiki i te āheinga me te rite o ngā tauira mō ngā tūranga mahi.

Atu i te whakawhiwhi mahi, e whai ana a EY Aotearoa i te ara kia whakaora ai i ngā hapori Māori, tae ana ki ki ngā ratonga ngaio utukore. Ahakoa kāhore ā mātou whāinga tūturu mō tēnei mahi, e rapu tonu ana i ngā whiwhinga kia koha tonu atu rā ngā kaupapa utukore.

I heke te whakakanohi Māori i tēnei tau, nā te hekenga māori o te hunga kaimahi me ngā whakarerekētanga pakihi hei urupare i ngā āhuatanga o te māketē, ā, i hua ake ko ngā whakaiti tūranga mahi i tētahi wāhanga pakihi o Aotearoa.

E mau tonu ana tā mātou ū ki te whakatupu i te whakakanohi Māori me te whakawātea i ngā ara mō te hunga Māori whai pūkenga.

	2026	2025	2024
Māori partners and staff based in New Zealand	38	31	41
Spend with Māori and Pasifika suppliers ¹ (NZD)	\$0.9 m	\$0.9 m	\$0.9 m
Pro bono hours with charitable, community, and social purpose organisations where Māori Peoples/communities are the primary beneficiaries	336	168	462
EY people undertaking Māori cultural awareness training	116	74	84

¹ Spend is tracked with Amotai. Māori suppliers-only spend is not available. Ka arumia te hokohoko mā te takawaenga kanorau whakarato. Amotai. Kāhore te Whakarato Māori anahe e wātea ana.

Fiji iTaukei People

In 2026, iTaukei representation at EY Fiji remained broadly stable, with encouraging progress in attracting new iTaukei talent into the firm. Graduate recruitment showed positive momentum, alongside the hiring of iTaukei women. This reflects continued focus on building a more diverse and sustainable talent pipeline.

Promotions during the year also demonstrated EY Fiji's ongoing commitment to supporting the development and progression of iTaukei professionals across the firm. At the same time, resignations remained an area of focus, reflecting continued competition for talent from local commercial and civil service employers, as well as international opportunities.

These outcomes reinforce the importance of continuing to strengthen the iTaukei talent pipeline, particularly at graduate level and among women, while also deepening retention and progression into manager and leadership roles. The local Fiji Indigenous Committee continues to play an important role in this effort by supporting initiatives that help iTaukei people perform at a high level, while also creating spaces for cultural connection, language learning and greater appreciation of different dialects, provinces and identities. Through these initiatives, EY Fiji remains committed to building an inclusive work environment where iTaukei people are consistently supported to develop, contribute and be at their best.

Ena yabaki 2026, e a sega ni veisau vakalevu na i wiliwili ni iTaukei ena EY Fiji. E laurai talega eso na veika vinaka - na nodra curu rawa mai na iTaukei vou me ra lewena na kabani, vakabibi na nodra curu mai na gone cakacaka vou kei na marama iTaukei. Na kena toso cake talega eso na iTaukei ena nodra itutu e vakaraitaka na kena tomani tiko na neitou veivuke ena nodra vakatorocaketaki ka tuberi na iTaukei ena loma ni kabani. Ena gauna vata oqori, na nodra biubiu eso na lewe ni timi e se dua tiko na tikina me kauwaitaki, ni se kaukauwa tiko na i dre me baleta na taledi mai vei ira na vei bisinisi e so ka vakakina na cakacaka vakamatanitu, kei na madigi tale eso e veiyasai vuravura.

Na veika oqo e vakadeitaka na bibi ni kena tomani tiko na kena vakaukauwataki na sala ni nodra curu mai kei na nodra tubu cake na vakatagedegede ni cakacaka na iTaukei, vakabibi vei ira na gone cakacaka vou kei ira na marama, ka vaka kina na kena tokoni na nodra tiko dei, toso cake ki na itutu vakamanidia kei na veiliutaki. Na Komiti ni iTaukei e Viti e tomana tiko na nona itavi bibi ena kena tokoni na veika e vukei ira na iTaukei me ra veiqaravi ena dua na ivakatagedegede cecere, ka bulia talega na vanua me vakaukauwataki kina na veiwekani vakavanua, na vulici ni vosa, kei na kena kilai vinaka na duidui ni vosa vakavanua, yasana kei na ivakatakilakila vakaitaukei. Ena veisasaga oqo, e tomana tiko na EY Fiji na nona yalayala me tara e dua na vanua ni cakacaka e veicurumaki vinaka, ka rawa kina vei ira na iTaukei me ra tubu, cau ka veiqaravi ena nodra ivakatagedegede vinaka duadua ena veigauna kece.

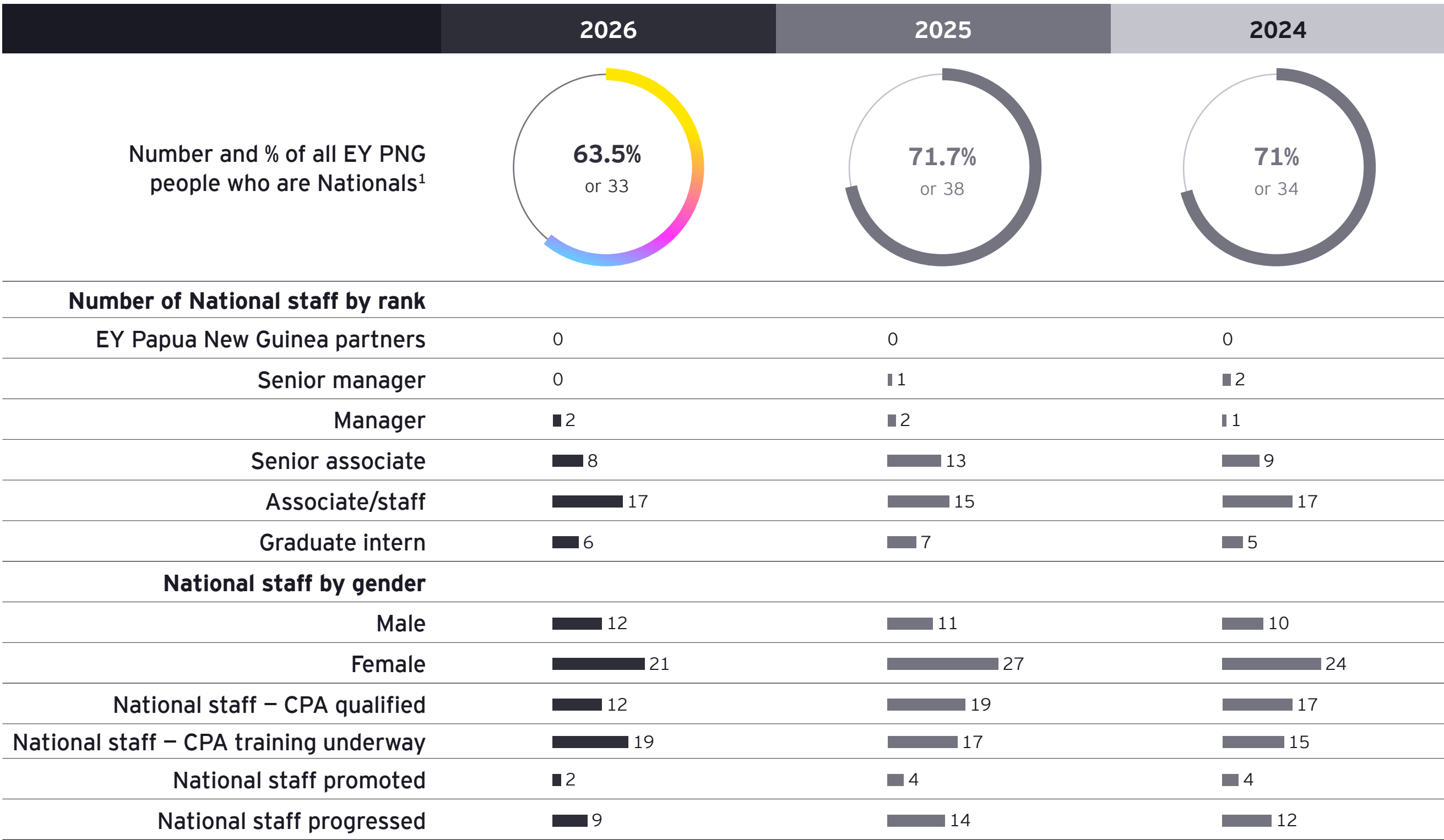
	2026	2025	2024
iTaukei partners and staff based in Fiji	38	39	43
iTaukei women hires (any rank)	7	1	2
iTaukei graduate hires	10	3	5
Number of iTaukei promoted	7	3	2
% iTaukei staff	33%	34%	39%
% iTaukei managers and above	19%	23%	30%
iTaukei resignations	12	8	4

Papua New Guinea Nationals

EY PNG remains steadfast in its commitment to providing employment, training, professional development and wellbeing opportunities for PNG Nationals. During FY26, two PNG Nationals completed a three-week placement in EY Australia, gaining valuable international experience in the Sydney office. Our campus and local recruitment programs continued to attract emerging talent, with seven graduates joining the firm.

PNG Nationals played an active role in fostering a culture of learning and excellence across the firm, proactively facilitating and participating in quality and technical training sessions, sharing knowledge and skills with colleagues, and supporting the development of fellow Nationals. In addition, a PNG National was sponsored to represent EY PNG at the Oceania Indigenous Strategy Planning conference in Sydney, contributing to the establishment of an Indigenous council and strengthening local representation across Oceania.

While the number of PNG Nationals decreased during the year, this reflected the natural movement of talented professionals pursuing career opportunities within and beyond the firm. EY PNG takes pride in developing highly skilled professionals whose capabilities are valued across the broader business community.



¹ 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 across the country, the term Nationals, rather than Indigenous Papua New Guineans, is used to describe a native person, and even so to distinguish a Papua New Guinean to a non-Papua New Guinean.

We remain committed to building a sustainable pipeline of local talent through graduate recruitment, professional qualifications, leadership development programs and international exposure opportunities.

EY PNG's established Wantoks group continues to foster a strong sense of community and belonging among PNG Nationals. The group hosts and supports a range of initiatives, including monthly forums, cultural celebrations, team building activities and community outreach programs, helping strengthen connections among PNG Nationals and promote an inclusive culture.

PNG Nationals also continue to demonstrate strong leadership through their involvement in the firm's wellbeing committee and digital group. Five of the Wellbeing Committee's 11 members and three of the Digital Group's six members

are PNG Nationals. Activities include month-end celebrations, community service programs, sports events and wellbeing forums that help enhance engagement, collaboration and overall employee experience. Through these contributions, PNG Nationals continue to play a significant role in shaping a positive, inclusive and high-performing workplace culture.

PNG Nationals also actively participated in the firm's digital transformation and innovation initiatives, including technology-enabled audit methodologies, data analytics, digital learning programmes and the adoption of emerging technologies. This participation continues to develop future-ready skills that enhance service quality and strengthen long-term career opportunities.



Nature and climate

In line with our focus on execution in FY26 as part of our Nature Positive Plan, we broadened our environmental activities beyond climate, waste and employee engagement and took a more integrated and holistic approach to delivering nature-based outcomes.

We continued to reduce our direct operational footprint and are well on track to deliver our key quantitative targets:

- 50% reduction in greenhouse gas emissions (Scopes 1, 2 market-based and 3) by 2030
- 90% waste diverted from landfill by 2030
- 100% renewable energy procured annually.

However, our strategy also recognises that our most significant opportunities to create environmental value sit beyond our direct operations and with our external stakeholders including our clients.

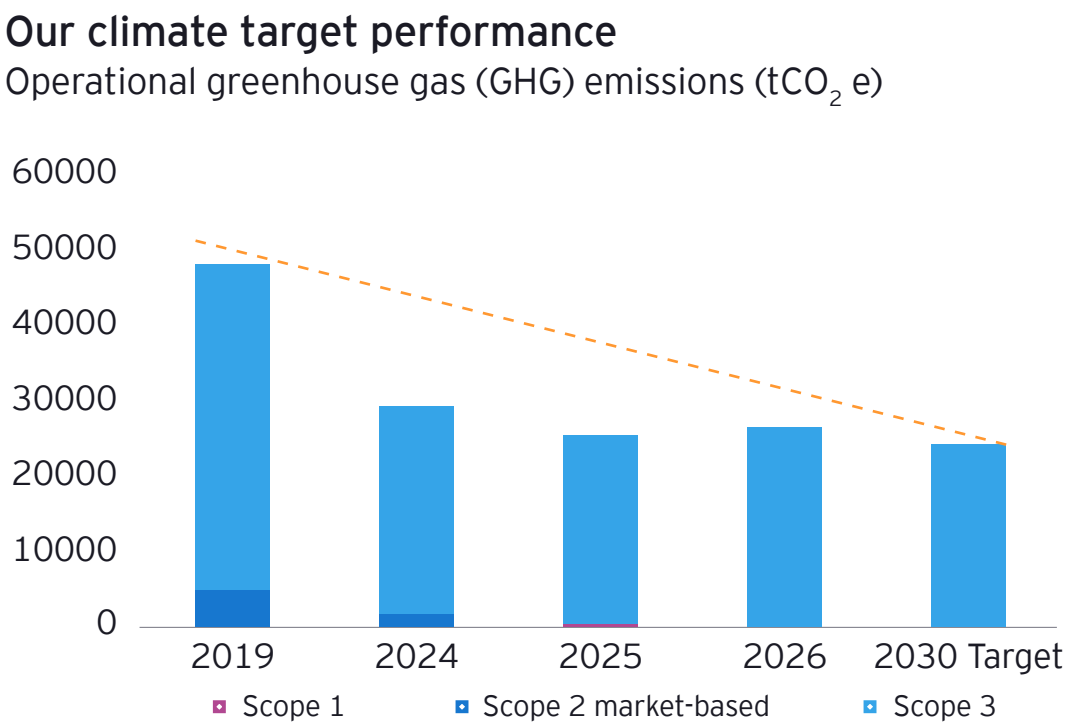
We have therefore executed our strategy through all our impact channels: our clients, community organisations and people.

Impact of our direct footprint

This year we delivered a program of work to uplift the quality of our data and minimise the impact of our direct operations on nature.

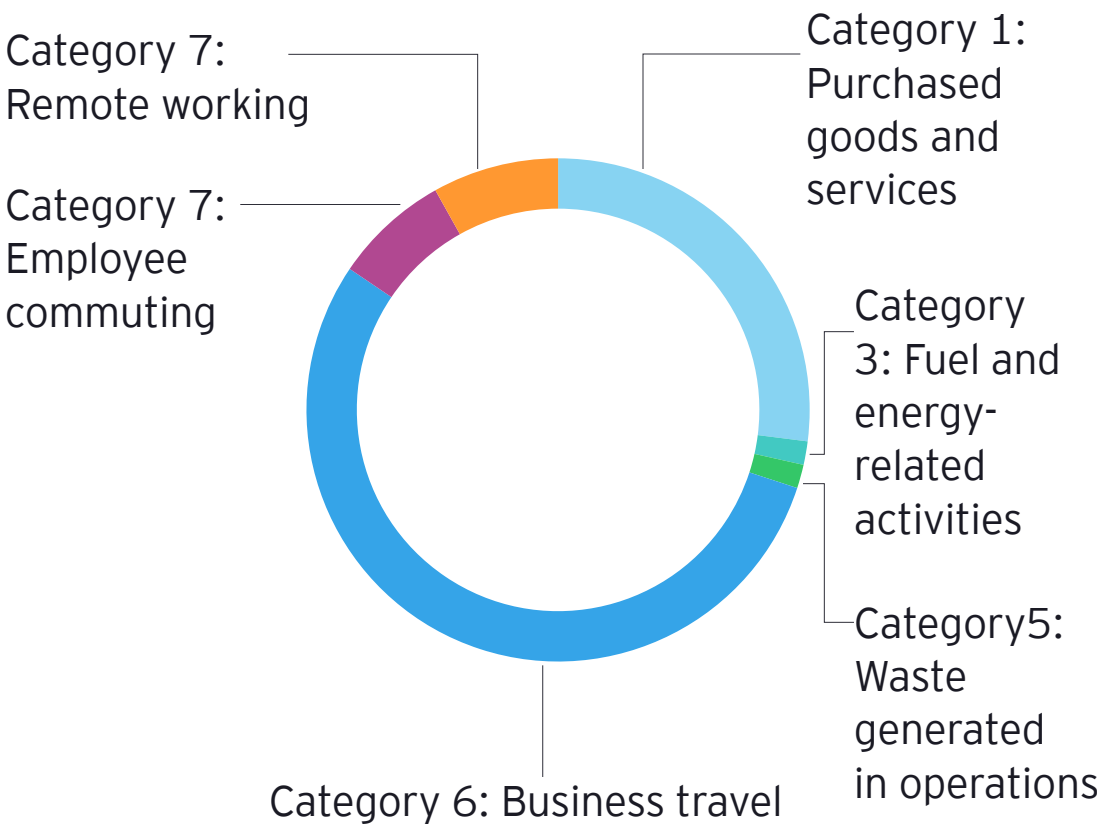
- **Our climate targets and air travel:** Following the achievement of EY Global's 2025 emissions targets, we are in the next phase of our decarbonisation plan. This year, we achieved a 45% reduction in our Scope 1, 2 (market-based) and 3 emissions against our FY19 baseline and a 28% reduction in air travel emissions on the previous year.

This was primarily driven by lower travel activity in the business and a significant uplift in our travel emissions methodology, resulting in more detailed flight-level data. A deep dive into our air travel emissions methodology also provided detailed insights into the key drivers, opportunities and priority areas for FY27, supporting further emissions reductions while maintaining the connections that are essential to our business.



- **GHG emissions inventory:** This year, we conducted a comprehensive review and recalculation of our Scope 1 and 2 emissions inventories. We re-evaluated our operational scope and boundary, key inputs, methodology and assumptions. Although the organisation is not subject to mandatory climate reporting, we prepared our inventories in alignment with relevant AASB S2 requirements. Our Oceania Scope 3 emissions inventory continues to be prepared by EY Global.

Our Scope 3 footprint

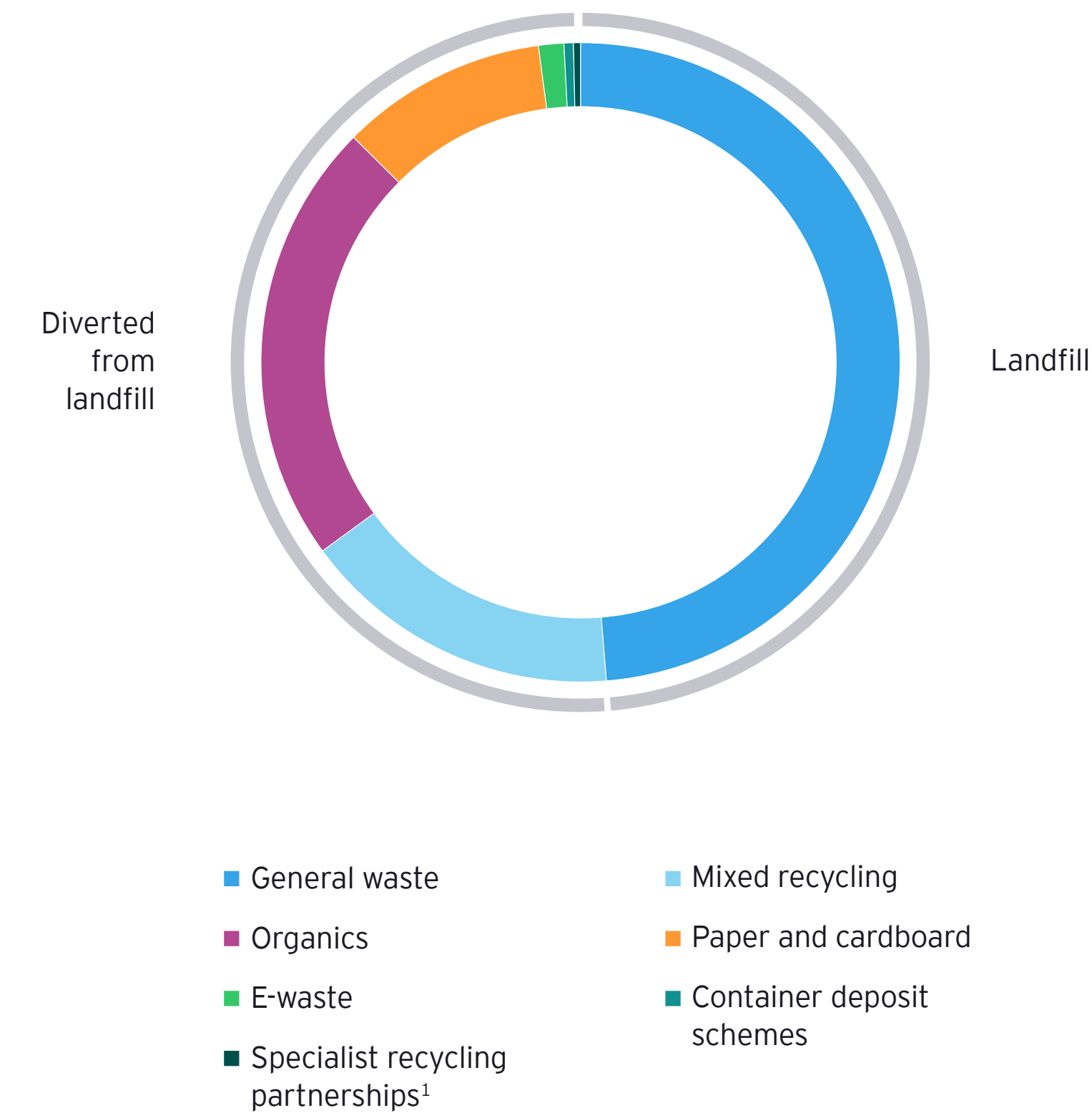


- **Understanding purchased goods and services:** In FY26 we have included in our inventory for the first time Category 1: Purchased Goods & Services, including emissions associated with the use of AI. EY Global calculates our AI emissions by using a hybrid method like our other IT and software licenses spend. Our AI infrastructure providers support this through their strategies for energy-efficiency data centre operations, such as resource pooling and increasing their use of renewable energy. As AI adoption grows, understanding and reducing its environmental impact will remain an important focus for our organisation and stakeholders, and we are committed to more accurately calculating our associated emissions in the future.

▪ **New 2030 waste diverted from landfill target:**
We have set a new, ambitious 90% waste diverted from landfill target by 2030, starting at a baseline of 53% for FY26. Capturing waste data is typically manual and has an increased risk of error. As part of setting the baseline and target, we piloted New Zealand-owned weight sensor technology at two previously estimated sites. Through this investment, the Auckland and Wellington waste data is now recorded bin-to-dashboard, transforming from the least to most mature.

We also invested in AI Waste Scanner tools at nine of our offices, where employees can scan their waste items and the tool will tell them which bin to use. In FY26, we continued the refresh project of some of our offices, completing a retrofit at Brisbane. We recognise building projects can generate high waste volumes, so we partnered with an organisation to maximise the resource recovery of unused materials, furniture and equipment. We did not capture this data in this year's waste metrics and target and plan to explore the scope of waste associated with these projects in FY27. This coming year, our focus will shift to understanding the key drivers of the high variation per office as our best performers are at approximately 70% and worst at under 30%. We will interrogate behaviour trends, data gaps and current waste and recycling business relationships to identify key diversion opportunities we may be missing.

Our waste footprint



¹ EY Oceania makes specialist recycling streams accessible to employees, these are hard-to-recycle streams such as soft plastics, batteries, single use coffee cups and coffee grounds. Streams are grouped as they vary per office.



	2026	2025	2024	2019 ²
Energy and emissions				
Scope 1 (tCO ₂ e)	20 ³	217	122	117
Scope 2 market-based ⁴ (tCO ₂ e)	0	0	1,530	Not reported
Scope 2 location-based (tCO ₂ e)	3,206 ⁵	3,455	4,746	4,821
Scope 3 total (tCO ₂ e)	26,649 ⁶	25,267	27,999	43,266
Total GHG emissions (market-based) (tCO ₂ e)	26,669	25,484	29,651	Not reported
Removals/offsets	100%	100%	100%	Not reported
Renewable energy ⁷	100%	100%	86%	Not reported
Waste and circular economy				
Waste diverted from landfill (%)	53%		Not reported	Not reported
Total actual waste (kgs)	140,887		Not reported	Not reported
Total estimated waste (kgs)	169,005		Not reported	Not reported
Waste to landfill (kgs)	Replaced with new metrics ⁸	129,009 kg	116,508 kg	Not reported
Engaging our people in sustainability				
Sustainability Action Network members ⁹	2,668	2,607	1,963	Not reported

² To improve our emissions reporting methodology, we have re-baselined our 2019 emissions for the 2030 targets. Purchased goods and services were added for comparability to current year. EY Global employees were also excluded as they are reported separately and have independent emissions targets. For 2019, Scope 2 location-based is included in the total market-based emissions as an exception, for tracking our target as no renewable energy was purchased.

³ Scope 1 emissions reduction this year is primarily due to the scoping out of diesel during a boundary review, which determined it is outside our direct operational control as tenants. We identified that fuel-related emissions associated with our building managers fall within Scope 3. The reduction is partly attributed to replacing international emission factors for global reporting, with the DCCEEW National Greenhouse Accounts Factors 2025 and New Zealand Ministry for the Environment factors 2025.

⁴ Scope 2 market-based emissions are calculated using purchased renewable energy certificates.

⁵ Scope 2 location-based emissions reduction this year is attributed to refurbishment projects at two of our major offices which included energy efficiency upgrades.

⁶ While Business Travel significantly reduced, Scope 3 emissions increased overall this year due to adding Purchased Goods and Services at the regional level for the first time (previously globally only).

⁷ Renewable energy percentage is met through the purchasing of renewable energy certificates.

⁸ In 2026, the waste to landfill metric was replaced by a diversion rate to effectively track our recovery performance and provide us with a leading metric to aspire to. The target is supported by metrics capturing all waste streams to prioritise waste minimisation and not rely on diversion. We publish total estimated waste for more transparency over our footprint, consisting of total of actual and estimated waste, to address the data gaps for smaller sites without accurate data.

⁹ The 2026 and 2025 figures reflect the number of SAN members as at 30 June, whereas the 2024 figures were taken as at 30 October.

Beyond our direct footprint

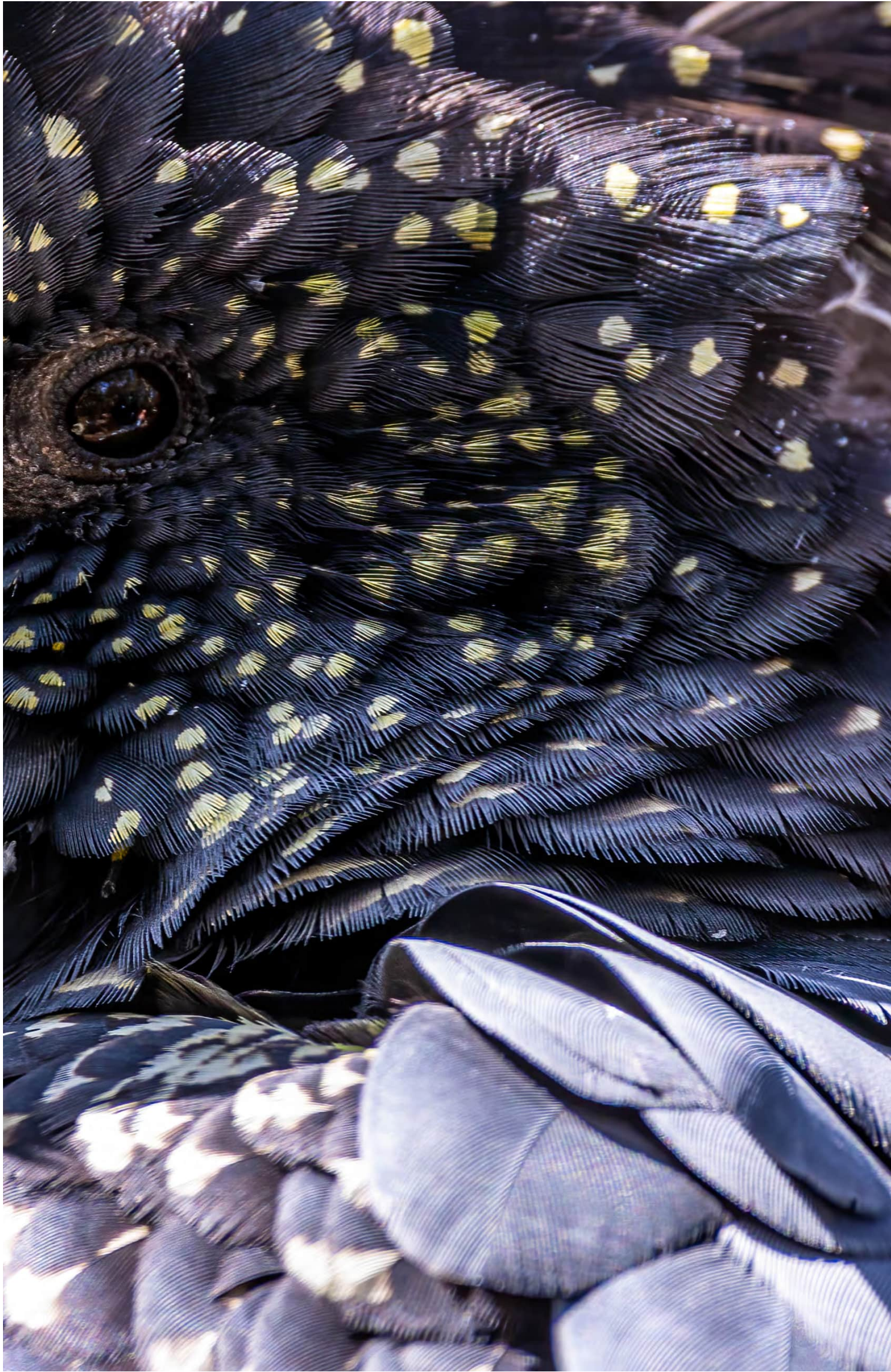
Our greatest opportunity to create environmental value extends beyond our direct operations. We continue to identify opportunities to support positive environmental outcomes through the services we provide to clients, the relationships we build and the work we undertake across our communities. In FY27 we will investigate possible future metrics for inclusion in the Scorecard that represent this outward-focused impact.

- **Emissions associated with our client services:** EY Global’s serviced emissions methodology enables us to calculate our emissions generated while providing services. Currently, we can share our emissions with clients at the project or cumulative, annual level, on sources such as air travel and purchased goods and services. EY will continue expanding the use of this capability across a broader range of service lines and clients, providing more EY teams and clients with insights into the emissions associated with the services we deliver.
- **Climate and Nature Impact Framework:** In FY26, EY Oceania piloted the Exponential Roadmap Initiative’s (ERI) Professional Services Matrix to assess the alignment of its client services portfolio with EY’s climate and nature commitments. The pilot explored opportunities to adapt the Professional Services Matrix to incorporate nature related considerations. The pilot highlighted the potential to assess climate and nature related risks and opportunities within our client services portfolio.

In FY27, EY Oceania will implement the framework across a broader sample of client engagements to support internal decision making and better understand how our client services align with climate and nature positive outcomes.

- **Four futures engagement:** In FY26 we launched our Four Futures experience as a permanent installation at the Melbourne Museum as well as taking it to temporary locations around Australia. The experience is designed to create meaningful conversations with our key stakeholders about climate change, encouraging participants to consider alternative future pathways and their potential impacts. Our goal is to bring this experience to as many participants as possible to raise awareness of climate change, so we will track engagement on an ongoing basis from FY27.

- **Sustainability Action Network:** The Sustainability Action Network aims to inspire and empower EY people across Oceania to individually and collectively help protect and restore our planet by reducing their environmental footprint. There were 2,668 EY people across Oceania in the Network this year. Our people were engaged in a range of sustainability actions and learning initiatives, including webcasts on reducing emissions and a fashion sustainability drive which diverted more than 700 kg of our people’s clothing from landfill.



Community investment and engagement

We invest in communities through pro bono professional services, volunteering, social procurement, philanthropic financial giving and sponsorships with charities, arts organisations, education, community and social purpose organisations and initiatives.

Our reported hours include pro bono services, EY Ripples volunteering and other community volunteering. Donations are EY donations while leveraged donations include employee and partner workplace giving donations, and EY-led fundraising.

The increase in hours invested was driven by higher participation in EY Stride for a Cure events, including an additional event with EY people in Melbourne joining colleagues in Sydney and Brisbane. This offset a drop in pro bono services hours. The year-on-year decline in sponsorships was primarily due to the business operating environment.

Higher leveraged donations were driven by increased fundraising by EY people for the EY Stride for a Cure events. This offset lower employee payroll giving, which also impacted EY donations due to a corresponding drop in matched giving. Additionally there were no donations for natural disaster relief in FY26, with no significant events in our locations.

EY Ripples

EY Ripples is our global corporate responsibility program, bringing together the global EY network to positively impact one billion lives. EY Ripples embodies our quest to accelerate progress towards a socially just, economically inclusive and environmentally regenerative future for all by applying our skills, knowledge and experience to help empower people, inspire innovation and help protect the planet for generations to come.

In Oceania, our focus is on skilling and employability, actions to support climate action, nature and biodiversity, circular economy, and supporting underserved and First Nations communities in our region.

In FY26, we worked with more than 40 not-for-profit, community and for-purpose organisations across Oceania through EY Ripples. This included ongoing relationships with the Australian Business and Community Network (ABCN), Manurewa High School, Who Did You Help Today (Homework Club), Bush Heritage Australia, ReachOut Australia, The Forktree Project, Boomerang Labs, CareerSeekers, Western Chances, Enactus Australia, SisterWorks, Harding Miller Education Foundation, Sydney East Community College, Youth Without Borders and Citizens of the Reef.

EY people in Oceania also participated in global EY Ripples initiatives, including environmental research projects with Zooniverse and Scaling AI for Good by MovingWorlds, a capacity building program for social enterprises building or deploying AI for social or environmental good. A new local flagship initiative during the year was our Skills Lab workshop series for not-for-profits and impact enterprises.

EY Ripples also includes pro bono professional services, delivering the same professional and technical services we provide to clients each day to help not-for-profits and impact organisations address challenges. Pro bono projects in FY26 included strategy, outcomes measurement, audit, financial performance evaluation, customer research and more.

These pro bono services provide support that would otherwise be difficult for these organisations to access.

EY Ripples initiatives undertaken by EY people in Oceania in FY26 positively impacted 1.69 million lives in our region and around the world.

The year-on-year shift in Lives Impacted was primarily due to a number of significant global and Asia-Pacific initiatives in which EY people in Oceania participated in FY25.

As its name suggests, the EY Ripples ‘lives impacted’ metric assesses indicative reach – the ‘ripples’, rather than depth of impact. Information on the methodology is available in the EY Global Value Realized 2026 Report.

	2026	2025	2024
EY Ripples – lives impacted*	1,688,646	5,036,993	3,275,392
Hours invested by EY people	45,702	42,902	37,591
Sponsorships and donations	\$1.7 m	\$2.0 m	\$2.4 m
Leveraged donations	\$0.9 m	\$0.8 m	\$1.2 m
Spend with female-owned suppliers (AUD)	\$1.05 m	\$0.7 m	\$0.6 m
Spend with social enterprises (AUD)	\$0.3 m	\$0.3 m	\$0.2 m

* 2025 and 2024 numbers have been restated from previous reporting to adjust for an error.

Social procurement spend

Through our social procurement approach, we seek to create positive social and economic impact by incorporating supplier diversity into our sourcing decisions and supporting businesses that contribute to stronger, more inclusive communities. In addition to spend with Aboriginal and Torres Strait Islander, Māori and Pasifika-owned businesses, we also track our Spend with women-owned businesses increased by 52% year-on-year, growing from \$695,946 in FY25 to \$1,058,931 in FY26.

Reflecting our ongoing commitment to supplier diversity and inclusive procurement. We also increased our spend with social enterprises through a targeted Tier 2 supplier program, which creates opportunities for social enterprises to participate in our broader supply chain through our major suppliers. Together, these initiatives strengthen the social value generated through our procurement activities.

We continue to collaborate with intermediary advocacy organisations such as WEConnect International and Social Traders to identify and engage new suppliers, further diversifying our supply chain and enhancing our social value contribution.



Entrepreneurs

Entrepreneurs play a vital role in generating social and economic value. They drive innovation, bring new concepts and products to market, and create jobs and wealth. For more than 30 years, the global EY organisation has leveraged our experience, industry expertise and resources to advise, guide and recognise entrepreneurial, high-growth companies of all sizes worldwide.

We support entrepreneurs at various stages of their development through our programs and by collaborating with regulators, policymakers, educational institutions, accelerators, non-profits, industry associations and others. We help to cultivate a start-up and entrepreneurial ecosystem that allows founders to transform innovative ideas into successful companies.

Across Oceania, EY member firms support the entrepreneurial ecosystem by providing access to experienced resources, office spaces, mentors, technology tools like EY Velocity, and much more.

EY Entrepreneur Of The Year™

Launched in 1998 in New Zealand and 2001 in Australia, the EY Entrepreneur Of The Year program has grown to become the world’s premier business award for entrepreneurs.

In New Zealand and Australia, the awards highlight the achievements of those who skilfully balance passion, determination, character and expertise to create businesses that tackle complex challenges and contribute to a better working world. This year, the program recognised 43 national finalists across Oceania, selected by a distinguished panel of judges known for their own entrepreneurial achievements.

Recent winners Alliv Samson and Hengjie Wang, co-founders of education technology company Kami, have grown a New Zealand business that today supports millions of teachers and students around the world. Kami is used by more than 50 million users across 180 countries.

The program alumni also include entrepreneurs such as Sir Peter Beck, founder of Rocket Lab, and Mohammed Hikmet, founder of HMI Technologies. Their businesses, while operating in very different sectors, share a common theme: taking innovation developed in New Zealand and scaling it to international markets.

From education technology and aerospace to transport, engineering, food and beverage, healthcare and primary industries, EY Entrepreneur Of The Year™ alumni continue to demonstrate the important role entrepreneurs play in driving innovation, creating jobs and contributing to economic growth.

EY Entrepreneurial Winning Women

This program helps exceptional women entrepreneurs to accelerate the growth of their businesses. Through a year-long executive leadership program, participants connect with EY professionals, other entrepreneurs and a powerful global peer network to expand their leadership capabilities, refine growth strategies, amplify international networks and increase the visibility of their businesses with investors, customers and the broader market. Participants become part of a vibrant global community of female founders who champion, support and inspire each another long after the program has concluded. In May 2026, the Asia-Pacific cohort gathered in Seoul, South Korea, bringing together 23 entrepreneurs from across the region. The conference combined executive learning, peer collaboration and networking, while welcoming its largest-ever gathering of alumni to date.

New Zealand	Australia
19 national finalists	24 national finalists
Winners Alliv Samson and Hengjie Wang, Kami	Winner Laurent Boillon, Laurent Bakery
400 awards alumni since 1998	1,700 awards alumni since 2001

	2026	2025	2024
EY Entrepreneur Of The Year™ Australia and New Zealand national finalists	43 national finalists	43 national finalists	44 national finalists

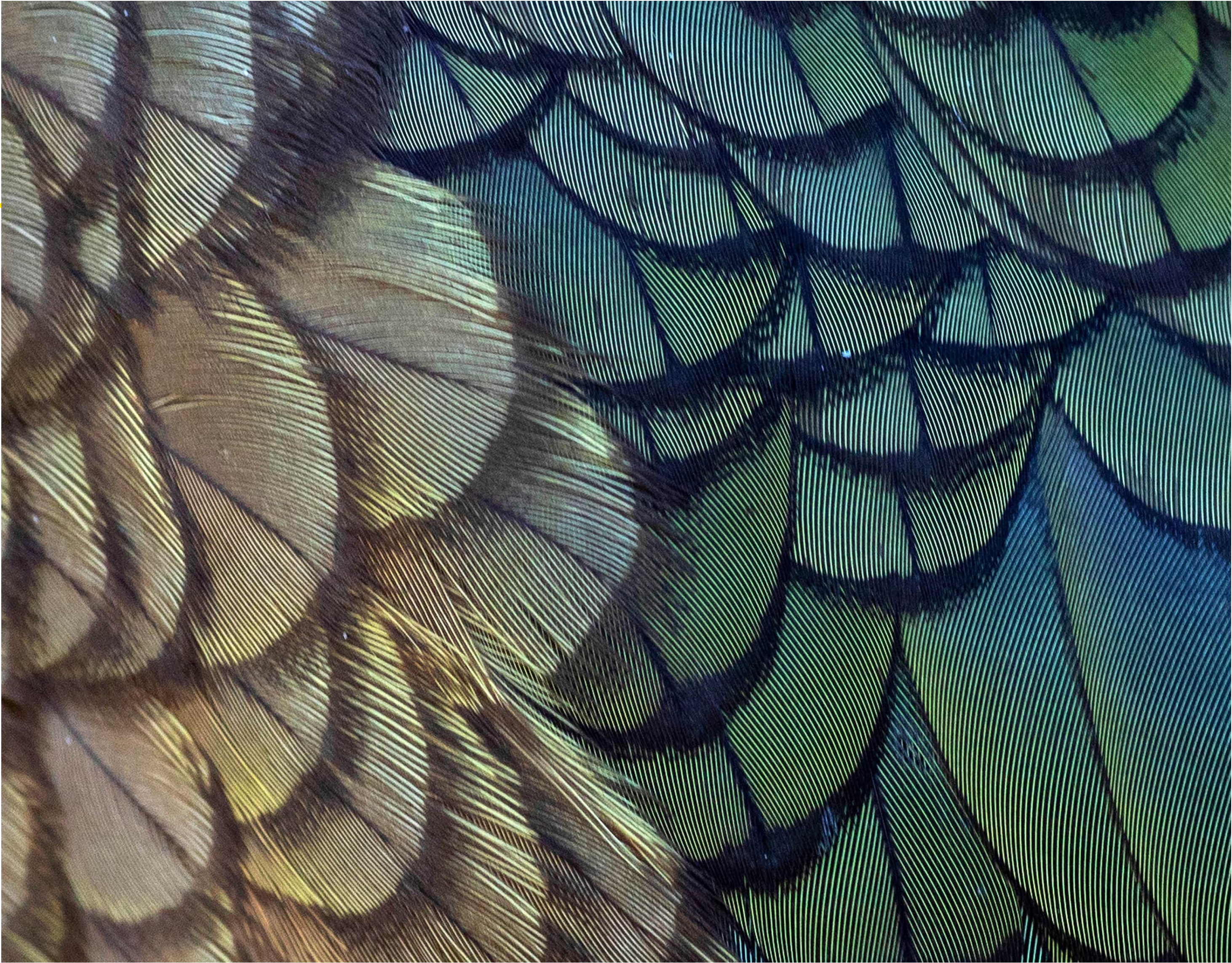
Tax

As partnerships, EY member firms distribute their annual profit to partners, who are individually responsible for paying tax on that income. EY Australia has processes in place to provide transparency over partners' tax positions and help assure the Australian Taxation Office (ATO) and our own partner group that total partnership income is appropriately reported in accordance with the law.

Total taxes paid include both Australia and New Zealand. This comprises taxes paid by EY entities, partners and employees on EY income, and taxes paid by partners on partnership income. It includes taxes withheld from employee remuneration (approximately \$277 million of the total \$825m), goods and services tax payable, payroll tax and fringe benefits tax.

	2026	2025	2024
Total taxes paid (approximately)	\$825 m	\$858 m*	\$906 m
Average effective tax rate paid by EY Australia and EY New Zealand partners on member firm incomes	39%	40%	39%

* 2025 total taxes paid has been restated to correct a prior year misstatement.



Political engagement

Political engagement

FY26 Australian political disclosure total*

\$98,904

EY Australia pays for business forum memberships and sponsors, hosts and buys tickets to events. These interactions are disclosed to the relevant federal and state electoral bodies, as required by law.

Where possible, these interactions are evenly spread between the two major parties.

The EY member firms in Oceania have not provided any cash donations to political parties in FY26.

* As reported in the FY26 Annual Donor Disclosure Return submitted to the Australian Electoral Commission.



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