

A sunset scene over a body of water. A large, bright white sun is centered in the sky, reflecting on the water. The sky is a mix of orange, yellow, and blue. A colorful geometric frame, resembling a stylized 'L' or a corner, is overlaid on the image. The frame has a yellow base and a top bar that transitions from yellow to pink to blue. The text 'Will you shape the future' is on the left, and 'or be shaped by it?' is on the right, both in white. A flock of birds is flying near the right text. The text 'EY Value Realized 2025' is on the right. The EY logo and tagline are in the bottom right. A small graphic of three yellow squares is in the bottom left.

Will you shape
the future

or be shaped
by it?

EY Value Realized
2025



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



Shape the future
with confidence

Contents

CLICK TO GO TO DESIRED SECTION

➤ **Letter** from the EY
Global Chair and CEO

➤ **Performance
snapshot**

➤ Shaping the future
with confidence for
clients

➤ Shaping the future
with confidence for
EY* people

➤ Shaping the future
with confidence for
society

➤ **Disclosures**

➤ **Appendix**

* EY refers to the global organization and may refer to one or more of the member firms of Ernst & Young Global Limited (EYG), each of which is a separate legal entity (each a "member firm"). EYG is a company limited by guarantee incorporated under the laws of England and Wales. It coordinates the EY global strategy and promotes cooperation among member firms. EYG does not provide any professional services to third-party clients and does not legally or operationally control the member firms. Member firms are responsible for adhering to applicable laws and regulations. EY, or one or more EY member firms, may also be referred to by "we/us/our".

“

Our **All in** global strategy is how we show up — with purpose, with ambition and with confidence. That belief is now reflected in our global tagline: Shape the future with confidence.



Letter from the EY Global Chair and CEO

On 1 July 2024, we outlined a bold ambition to deliver new value for EY clients, people and society through a new global strategy, **All in**. This strategy was intended to be more than just a plan. It was a mindset, a call to action and a commitment.

And we have delivered.

We have grown EY with purpose and invested in our future — even as the global economy faces relentless disruption.

We have helped clients thrive amid uncertainty, from navigating a changing geopolitical and global trade environment, to supporting transformation in a world reshaped by artificial intelligence (AI), to launching dynamic, global offerings like EY Studio+ around the globe.

We have advanced our commitment to EY people, investing in the skills and capabilities they need to lead today and shape tomorrow, with almost 90% of EY people have engaged in AI training.

And we have delivered beyond our walls, with EY people investing nearly 883,000 hours in community initiatives, and electricity usage was matched with 100% renewable energy globally.

Our **All in** global strategy is how we show up — with purpose, with ambition and with confidence. That belief is now reflected in the EY global tagline: **Shape the future with confidence**.

What we have achieved this year is the result of bold decisions, relentless execution and a shared belief in what's possible — and we are only just getting started.

We embrace uncertainty and lead with confidence

We are helping clients transform to succeed for the long term, from strategy to execution and through our broad spectrum of technology-enabled services and deep business insights.

We've evaluated EY offerings and made intentional decisions to provide the services that clients need today, whether it is transformation, managed services, sustainability or complex, global audits.

We have doubled down on our industry experience and knowledge, reinforced our commitment to audit quality, and now have more than 100,000 technologists across EY. We have further developed our world-leading ecosystem of strategic relationships and alliances, which supported 55% of overall EY revenue growth in FY25.

We understand that EY clients face complex, interrelated issues in a world of accelerated change, and helping address them requires moving beyond siloed thinking and embracing collaborative problem solving.

As every conversation in every boardroom is dominated by one topic — AI — our focus has been on how we can help clients to implement the right solutions in the right way. We bring deep domain knowledge, AI-ready data and a focus on implementing the technology responsibly.

We are proud to be “client zero” in implementing AI. In fact, we have deployed over 100 AI applications within EY, invest nearly US\$1 billion annually in developing bespoke software, and now bring AI capabilities to support 160,000 audit engagements. We collaborate with alliance partners to drive innovation and deliver AI at scale, including pioneering agentic platforms with NVIDIA.

We are not just prepared for an AI-powered future, we are leading the way toward it.

“

Our ambitions are bold, and our foundation is strong. With our relationships, our investment strength, the EY brand, our culture and our people, we are united in purpose. We will continue to unleash growth and value — together.

We're investing in our organization, our people and our future.

To help our stakeholders shape the future with confidence, as an organization we need to make the right strategic choices to achieve purposeful growth.

We have committed ourselves to our people and their professional development. In FY25, an average of 61 learning hours were delivered to each EY person, building future-facing skills in topics ranging from supply chains to blockchain. Advanced learning courses on AI have been awarded to 86,000 EY people.

As the world has felt more disrupted and complex, we have responded with intention – becoming more global, more connected and more streamlined. We are building a stronger EY by making it easier for EY people to collaborate across borders, and for clients to access the services they need regardless of where they're based.

And our impact goes far beyond our walls.

Through EY Ripples and our sustainability efforts, we're creating real change.

We have accelerated our commitment to AI for Good – helping empower and upskill individuals and communities to benefit from the power of this technology, collaborating with Microsoft, SAP, Unilever, the United Nations and others to scale real-world impact.

The contribution of EY people to these and many other initiatives positively impacted almost 61 million lives in FY25 and helped to deliver substantial, meaningful change to many communities around the world.

And we're delivering on our climate commitments. We've cut greenhouse gas emissions by 52% per EY person, from our 2019 baseline.

We are not alone on this journey, and nearly 30,000 EY professionals supported over 25,000 clients with sustainability projects in FY25.

Pride in our performance. Confidence in our future.

Our ambitions are bold, and our foundation is strong. With our relationships, our investment strength, the EY brand, our culture and our people, we are united in purpose. We will continue to unleash growth and value – together.



JANET TRUNCALE
EY GLOBAL CHAIR AND CEO

Performance snapshot



Shaping the future with confidence for EY

Shaping the future with confidence for clients

US\$53.2b

total global FY25 revenues

4.0%

overall revenue growth
in local currency

8.2%

five-year combined annual revenue
growth (CAGR) (FY20-25)

55%

of overall EY revenue growth in
FY25 was supported by ecosystem
relationships and alliances

Assurance

US\$17.9b

Consulting

US\$16.4b

Strategy and Transactions

US\$6.2b

Tax

US\$12.7b

FY25 revenue in USD

EY Fabric

271m

daily transactions

118

alliances and ecosystem
relationships

#1

ranked IPO auditor
by deal number

US\$1b

Assurance technology investment

100,000+

EY technologists

**Generative AI
Solution of
the Year**

at the Stevie American Business
Awards for EY.ai EYQ, our own
private ecosystem of generative
AI (GenAI) capabilities

25,000

sustainability engagements
delivered

1,000

AI agents in development
or production

**A climate change
consulting leader**

according to independent research firm
Verdantix – Green Quadrant: Climate
Change Consulting 2025

Performance snapshot



Shaping the future with confidence for society

253m

lives impacted since
EY Ripples launched

52%

reduction per person in
greenhouse gas (GHG) emissions

883,000

hours invested by EY people
in community initiatives
and EY Ripples

30,000

global alumni of the
EY Entrepreneur Of
The Year™ program

US\$51b

EY World Entrepreneur
Of The Year™ Class of 2025
combined revenues

100%

of our global electricity consumption
matched with renewable sources to
meet our RE100 commitment

Shaping the future with confidence for EY people

693,000

EY Badges awarded
since program began

161,000

EY AI Badges awarded or
initiated to date

300,000

sustainability courses
delivered to EY people

61

average hours of EY
learning delivered to
each EY person

90%

of EY people have completed
foundational AI training

100%

score on Disability:IN's
Disability Index in the US,
Canada, Brazil, India and the UK

Performance snapshot



Financial value

Revenue and growth by service line*

	FY23 vs. FY22 in LC	FY23**	FY24 vs. FY23 in LC	FY24	FY25 vs. FY24 in LC	FY25
Assurance	11.0%	\$15.1	6.3%	\$17.3	3.5%	\$17.9
Tax	12.2%	\$12.1	6.3%	\$12.1	5.5%	\$12.7
Consulting	21.6%	\$16.1	0.1%	\$15.6	5.2%	\$16.4
Strategy and Transactions	8.4%	\$6.1	2.3%	\$6.2	(0.4%)	\$6.2
Total	14.2%	\$49.4	3.9%	\$51.2	4.0%	\$53.2

* All revenue reported in US\$b; LC = local currency

** The FY23 revenue shown in the above table includes restatement for internal reorganization of service lines. This makes the FY23 service lines revenues comparable to the reported FY24 revenues. There are no changes to the overall total FY23 revenues.

Five-year CAGR (FY20-25)

8.2%

Revenue and growth by EY Area*

	FY23 vs. FY22 in LC*	FY23	FY24 vs. FY23 in LC	FY24	FY25 vs. FY24 in LC	FY25
Americas	12.9%	23.6	2.7%	24.1	3.3%	24.7
EMEIA	16.9%	18.3	6.9%	19.9	5.5%	21.1
Asia-Pacific	11.7%	7.5	0%	7.2	2.3%	7.4
Total	14.2%	49.4	3.9%	51.2	4.0%	53.2

*All revenue reported in US\$b; LC = local currency

Overall EY revenue growth supported by ecosystem relationships and alliances*

FY23 % of total	FY24 % of total	FY25 % of total
17%	48%	55%

* The percent is calculated based on the growth of ecosystem and alliance revenue as a proportion of the growth of EY global revenue for FY25.

Value Realized

Shaping the future with confidence

In today's world, challenges may come from every angle – human, financial, environmental, technological, geopolitical – and the pace of change is accelerating.

Facing such complexity, at EY we ask: How can we shape the future, rather than be shaped by it?

How can clients transform themselves to adapt, pivot and grow – not just today, but for the long term?

How can EY people future-proof their careers and thrive professionally and personally in a supportive, inclusive environment?

How can the communities in which we live and work help unlock everyone's potential to address pressing societal challenges such as inequality and climate change?

The best way to predict the future is to create it. That takes confidence – the confidence to ask better questions and act on the answers, the confidence to empower people to help them make bold decisions, and the confidence to innovate and change.

Working together, we believe we can shape the future with confidence – an optimistic future where business, people, society and the planet thrive.

For EY clients, this means helping them navigate emerging challenges and opportunities to grow and transform. For EY people, it's about supporting their future needs and career aspirations, and empowering them to help solve complex client issues. For society, it's having a positive impact in light of rapidly changing needs.

By helping our stakeholders shape the future with confidence, EY teams support them in realizing value while building trust in the capital markets and fulfilling our purpose of building a better working world.

On the following pages you can read about the many ways we do this for EY clients, EY people and society as a whole, and how we measure our progress.



Shaping the future with **confidence** for

winners



At EY, we believe the best way to predict the future is to shape it

From AI to climate change, from geopolitics to demographic and social shifts – the convergence and acceleration of these forces is creating entirely new challenges and opportunities for business leaders.

At EY, we are looking at the impacts these fast-moving forces are having on organizations and the markets in which they operate. Taken together, they are creating a world characterized by shifts and shocks that are increasingly nonlinear, accelerated, volatile and interconnected – a [NAVI](#) world.

Helping clients navigate increasing complexity

As a fundamentally different operating environment, a NAVI world requires different approaches to business model innovation, transformation, strategy and risk. In this nonlinear world, how do you anticipate tipping points and quickly scale up technology adoption? What “no-regret moves” will empower your company to thrive, regardless of how the future unfolds? Skills, products, markets, customers, investment, R&D and technology are fueling questions about how companies can be distinctive in how they operate, collaborate and engage with their stakeholders.

Amid rapid change, the patterns and principles that have powered financial growth for generations are evolving. Approaches that organizations have pursued in the past – including multiyear strategy and linear transformation programs – may no longer deliver the same outcomes, and the drivers of

competitive advantage continue to accelerate. Whatever sector they are in, companies know they need to transform to meet the challenges they face.

At EY, we believe the best way to predict the future is to shape it. That takes the confidence to make bold decisions, build new ventures and operate in new ways. We help drive innovation and action for the long term. Thanks to our broad spectrum of technology-enabled services, diversity of skills and sector experience, we know what it takes to get things done – from strategy to execution.

That means we support clients across their transformations with EY services: from strategy to delivery, and from front office to back office. We incorporate market-leading M&A, corporate finance, assurance, tax and legal perspectives with sector experience to enable better decisions supported by data and AI. This helps clients deliver real-world results and build sustainable value.

To continue to build trust and confidence in the capital markets, we approach every aspect of EY with the same focus on quality and integrity. Whether clients are startups, scale-ups or global enterprises, we bring curiosity and ask better questions to get to the new and better answers the future demands.

Our broad spectrum of services and ecosystem alliances and collaborations, including EY-Parthenon transformative Strategy and Transactions services, brings together sector experience and knowledge, investor insights and multidisciplinary capabilities. These include commercial, financial, operational, legal, sustainability, risk, tax and more – allowing us to disrupt, design and provide enterprise-wide and functional transformations that benefit a broad range of stakeholders.

Megatrends – the big picture in a world of constant, accelerating change

The first step to solving a problem is defining it. For the last decade, EY has focused on scanning the long-term megatrends that are reshaping the world we live in. We map interconnections across technology, geopolitics, demographics and sustainability through collaborations of EY and external professionals. By identifying multiple scenarios, EY can support organizations to take a “future-back” approach and navigate the NAVI world. EY will publish new megatrends research in FY26, exploring the future of the enterprise, natural resources, talent, productivity, trust and even capitalism itself.

Sharpening our **sector focus**

As sectors rapidly evolve in an era of AI and geopolitical uncertainty, we are continually investing in the market-leading knowledge and capabilities clients need to help them act with confidence and address their most pressing issues.

As industries advance, EY clients also expect deep sector insights. Internal data shows that 96% of clients cite strong industry expertise as a key preference in their decision-making.

Last year, we sharpened our sector focus and depth of knowledge in the areas that matter to clients. Further integration and connectivity strengthen how EY teams deliver exceptional client service while providing broader career development opportunities through focused access to technical training and sector-relevant experiences.

“

Transformation is not optional for organizations — it’s essential. With the full spectrum of EY services, infused with deep sector specialisms and an entrepreneurial spirit, we help organizations across all sectors meet the challenges they face with confidence.



HANNE JESCA BAX

EY GLOBAL VICE CHAIR – CLIENTS & INDUSTRIES

Serving clients through sector experience and knowledge

We help businesses embrace change and find opportunities for new value creation, shaping the future of their sectors and redefining their roles. Industry groups we serve:

> **Consumer
& Health**

> **Financial
Services**

> **Government &
Infrastructure**

> **Industrials
& Energy**

> **Private Equity**

> **Technology, Media &
Entertainment and
Telecommunications**



Sharpening



Helping transform clients and ourselves with AI

EY teams help clients solve real-world challenges by combining the power of technology with business insights to unlock positive human impact and create new value.

At EY, we believe that to thrive in an AI-enabled age, every enterprise needs to rethink its strategy and operations by putting humans at the center of an AI-powered transformation.

Through our investments, we help clients achieve this with EY.ai, our unifying AI platform that combines vast EY experience in strategy, transformation, risk, assurance and tax to reimagine the enterprise through bold AI-powered transformation using EY technology platforms and leading-edge capabilities. Facilitated by an ecosystem spanning technology, business and academia, EY.ai helps build future-proofed data foundations, identify and realize value now, and augment trusted human potential. EY.ai is designed to give organizations everything they need to help them deploy AI responsibly with trust and confidence.

Of course, any AI model is only as good as the data it's trained on. EY has long been a data powerhouse – we process 1 trillion lines of financial data every year. Aligned with our responsible AI frameworks, we make AI-ready data available to clients through the EY.ai Data Marketplace so they can scale their AI systems powerfully and responsibly. EY checks data for accuracy and quality and to see that it is structured, context-rich and has the required permissions.

We are learning from our own transformation journey. EY serves as “client zero” – with EY teams being the first users of EY AI services and capabilities – which helps EY clients realize the value of AI faster and more easily. Each year EY invests more than \$US1 billion to develop AI-first platforms and products. This includes 1,000 AI agents and we have deployed more than 100 internal AI applications, helping deliver both insights and automation for clients.

For example, software engineers used to spend much of their time writing computer code line by line. EY has developed a software lifecycle assist (SLA) that helps automate the product development lifecycle – from defining the features required to deliver new capabilities, to creating suggested code across a range of programming languages.

From July 2023 through April 2025, AI agents suggested more than 40 million lines of code to our human programmers, who accepted more than 9.6 million of those lines. These efficiency gains are allowing our software engineers to spend less time coding and more time defining architectures, establishing parameters for agents, and reviewing and refining the code that agents have written, to drive faster and higher-value technology development.

CASE STUDY

How Bayer is unearthing agronomy's future with GenAI

By harnessing insights of the EY organization and Microsoft, Bayer Crop Science engineered a large language model (LLM) in just 90 days. This breakthrough innovation accelerates the delivery of vital crop production insights to hundreds of advisors and enhances the decisions farmers make every day. The EY organization is the proud recipient of the AI Breakthrough Awards in the “AI for Good” category for its collaboration with Bayer in helping advance AI solutions, leveraging innovation, data and cutting-edge technology.

[Read more](#) >



Just Wait



Our broad and deep experience inspires and supports organizations as they navigate the complexities of integrating AI into their long-term plans. By disrupting ourselves and creating solutions with an expanding ecosystem of technology alliance partners, EY is helping organizations to redefine traditional frameworks and embed AI into their operations.

AI-related revenue grew by 30% in FY25, with more than 15,000 EY people helping deliver AI-led projects for clients within EY Consulting and EY-Parthenon service offerings – ranging from enterprise-wide transformations to AI governance frameworks.

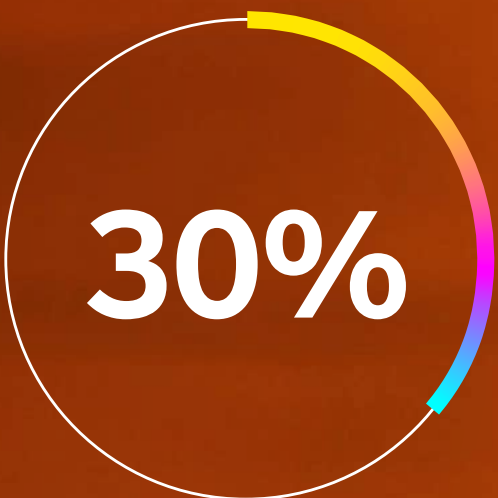
Those teams are supported by more than 100,000 technologists and EY professionals spanning specialisms such as data, automation, cloud computing and more.

EY is proactively planning for rapid advances in AI technology. We already have 1,000 AI agents in development or production, and plan to deploy 100,000 AI agents by 2028 to support EY teams and help to deliver future EY work. Earlier this year, EY announced the EY.ai Agentic Platform, developed in collaboration with NVIDIA, to drive multi-sector transformation with next-gen AI, starting with tax, risk and finance domains.

Our EY.ai for Risk solution consolidates technology risk and knowledge into a single, cohesive system, allowing EY teams to focus on strategic risk mitigation, stakeholder engagement and innovation.

Through EY Green IT – Responsible Compute, EY helps organizations connect environmental, social and governance (ESG) performance and net-zero ambitions to accelerate outcomes across the IT landscape by operationalizing green IT strategies while improving cost optimization, risk resiliency and operational efficiency.

EY also recently announced the latest milestone in a multiyear US\$1 billion Assurance technology investment – an industry-leading series of capabilities that bring AI at scale to support our more than 160,000 EY audit engagements around the world. This includes EYQ Assurance Knowledge, which uses GenAI and is directly integrated into the workflow of the EY Assurance technology platform. It equips more than 130,000 EY assurance professionals with GenAI that helps with detailed searches and summarization of accounting and auditing content.



AI-related revenue growth



Consulting

Modernizing tax functions through the combined tax experience and AI innovation of the EY-IBM Alliance

EY and IBM are helping businesses rethink tax compliance and reporting with an enterprise-grade GenAI agent focused on scaling productivity and supporting greater business value. Working together, EY and IBM developed EY.ai for tax, built with IBM watsonx, which helps address the data-related challenges that can limit workflow automation, supports advisory activities on demand and helps tax teams prioritize value-added activities over routine processes. It is designed to analyze millions of rows of data quickly and accurately, identifying and correcting historical errors that might trigger local audits by regulatory authorities. EY.ai for tax, built with IBM watsonx, is poised to help transform how tax departments function.

[Read more](#) >

Turning emerging technologies into tangible ROI

With emerging technologies, such as next-generation AI, physical AI, quantum computing, blockchain and synthetic data converge, we are helping organizations navigate opportunities and risks for strategic advantage.

By integrating AI thoughtfully and strategically, we empower organizations to thrive in an evolving landscape. Our Applied Innovation strategy, introduced in November 2024, is focused on integrating new technologies purposefully to support tackling real business challenges and help deliver tangible results.

In March 2025, we integrated AI capabilities into the EY Blockchain Analyzer to improve vulnerability detection and streamline smart-contract reviews, significantly reducing review times by more than 50%.¹

Additionally, in an era where disinformation has reached significant proportions, EY supports media outlets like the Italian news agency ANSA in tracing news sources using blockchain technology, helping to enhance their reliability in detecting fake news.

¹ Reduction of review times are the experience of EY teams based on the typical amount of time it takes to create test scenarios vs. the amount of time required for the same test scenarios to be created using AI functionality. This is not a guarantee of an outcome for users.

The EY WeVerse, a GenAI-powered metaverse environment, provides gamified experiences to engage employees – from attracting talent on university campuses to helping candidates prepare for interviews, to onboarding new hires, to ongoing workforce learning and development. Developed by the EY Intelligent Realities Lab in collaboration with US talent teams, WeVerse has won eight awards in 2024-2025, including two Webby Awards.

CASE STUDY

How Rivada is reimagining wireless internet as a commodity

Communications technology company Rivada Networks needed to create a single trading platform for terrestrial and satellite connectivity. It posed enormous challenges around allocation, pricing and delivery of capacity. To refine and scale the concept, Rivada needed an advisor with a deep knowledge of wireless communications, FinTech, digital assets and tokenization. But it also had to be a business with a creative mindset – one that will be able to envision how this combination could shape the future of the sector. It turned to EY-Parthenon.

[Read more](#) >



For insights



Meeting changing **client** demands

At EY, we combine technology and trust in how we serve clients. In today's rapidly changing business environment, clients are asking for new and different solutions to their complex and interconnected challenges. So we are building on our foundations to meet those client demands to provide specific knowledge alongside long-term vision.

Strengthening EY-Parthenon services to support client transformations

At a time of heightened geopolitical uncertainty and relentless tech-driven transformational change, client demand around strategic consultancy is evolving. That's why this year, we expanded EY-Parthenon teams, unifying the EY organization's Strategy and Transactions service line to further support our efforts in creating value for EY clients, people and society more broadly at the intersection of strategy, transaction services and transformation. EY-Parthenon teams, with their functional talent and sector capabilities, innovative AI-powered technology and investor mindset, are equipped to collaborate with CEOs, boards, private equity and governments on their transformation journey.

This change is intended to strengthen EY-Parthenon teams' leading position in mergers and acquisitions (M&A), divestitures, corporate finance, value creation, turnaround, and optimization, as well as sector-driven strategic advisory and transformation services. EY-Parthenon teams now comprise 25,000 people in 150 countries.

Turning insight into strategy with EY Geostrategic Business Group services

Elevated levels of geopolitical risk are creating both challenges and opportunities for global organizations. How these disruptions affect a company will depend on its geographic footprint, industry, size and other characteristics. Successfully navigating this era of heightened geopolitical complexity may require designing and implementing a geostrategy – the broad and cross-functional integration of political risk management into broader risk management, strategy and governance. EY Geostrategic Business Group teams help companies to do this by providing political risk consulting services that help translate geopolitical insights into business strategy.

Making sense of dollars and cents with EY Economic Analysis teams

The speed of change in the global economy has increased dramatically in recent years. For example, trade negotiations used to proceed slowly through General Agreement on Tariffs and Trade (GATT) and World Trade Organization (WTO) rounds, and changes could take decades. Today, new tariffs can be enacted in a matter of days, and clients need to adapt quickly. EY Economic Analysis teams help by using advanced econometric techniques and economic modeling to help deliver quantitative model-

based solutions to support clients' real business challenges, identifying interdependencies between their business activity, customers, suppliers, competitors, regulations and the whole economy. The teams consist of leading professionals with experience acquired not only in the private sector, but also in central banks and ministries of finance.

Shaping customer experiences with EY Studio+ services

This year, we also launched EY Studio+ integrated service offerings that aim to help clients across design, sales, marketing and customer experience. Shaped by a world of AI and always-on connectivity, today's customers expect to receive smarter, faster and more emotionally resonant experiences. EY Studio+ teams comprise 7,000 professionals from 37 specialist companies EY network members have acquired in recent years, along with organically grown EY businesses. EY Studio+ teams support clients' chief marketing officers, as their role in shaping their customers' experiences is becoming increasingly important to their companies' business growth.

EY Studio+ teams have already been working with numerous clients to transform the customer experience across industries, including creating differentiated experiences for one of the world's biggest banks; helping a leading utilities company drive the energy transition through a customer-first approach; and transforming customer service through technology and people for a global retailer.



CASE STUDY

Delivering electronic devices on demand

The electronics industry is facing steep supply chain challenges, reaching back to the raw materials that make up those tiny components keeping people connected. A leading mobile manufacturer was experiencing challenges in product delivery driven by overreliance on cross-border materials and manufacturing. Leaders engaged an integrated EY team experienced in supply chain modeling and optimization, tax and trade. The team developed a plan that would diversify manufacturing and help alleviate the organization's long-term supply chain risk. EY teams' extensive tax experience, deep understanding of global incentives and locations, and keen geopolitical business perspective showed the client how it could continue to help consumers access critical mobile devices and carve a new path forward for its business.

[Read more](#) >

Harnessing the transformational power of alliances



EY clients today must prioritize from a long list of imperatives: transformation, growth, cost reduction, workforce upskilling and enhancing customer experiences – all while managing risk.

In this increasingly complex environment, businesses have come to recognize that collaborative models may outperform purely competitive ones in solving systemic challenges. Understanding when and how to integrate these seemingly contrasting approaches can be the key to success in a fast-changing world. Business alliances give organizations rapid access to the technology, skills and data that lead to innovation, as well as increased agility and resilience. These ecosystems are increasingly critical for businesses to adapt, thrive and survive.

That's why EY teams work with an ecosystem of businesses, including global strategic alliances, to provide the technology, capabilities and insights to help clients create long-term value and transform at speed and scale.

As the orchestrator of complex business transformations, we identify the appropriate technology partners to support EY clients' journeys. With the right mix of capabilities and sector knowledge, EY teams support delivery of integrated solutions and help optimize clients' technology enterprise ecosystem.

Over the past decade, EY has established 118 ecosystem relationships and alliances, 21 of which are new in FY25 – as we swiftly expand our AI and sector-based ecosystems. In the last five years, EY has grown its alliance partner revenues at 28% (compound annual growth rate).

Collectively, these ecosystem relationships and alliances supported 55% of overall EY revenue growth in FY25. Our alliance ecosystem is key to the EY client proposition, driving award-winning collaboration and innovation.

CASE STUDY

Helping transform cancer care through the cloud

Dublin's St James's Hospital is one of Ireland's largest national cancer centers. Renowned for its standard of care, the institution has established itself as a leader in digital services, using cutting-edge technology to effectively screen, diagnose and monitor cancer patients across Ireland.

It faced significant challenges due to its aging legacy hardware, particularly across the laboratory service, which hindered compliance and created difficulties in securing and managing environments. The outdated infrastructure also led to a frustrating user experience, thereby impacting patient care.

The hospital sought a strategic partner to implement a cloud solution right for the patient, right for the clinical users and right for its laboratory processes. The combination of EY teams' extensive experience in cloud solutions and Microsoft's advanced technology uniquely positioned them to assist St James's Hospital on their transformative journey.

[Read more](#) >

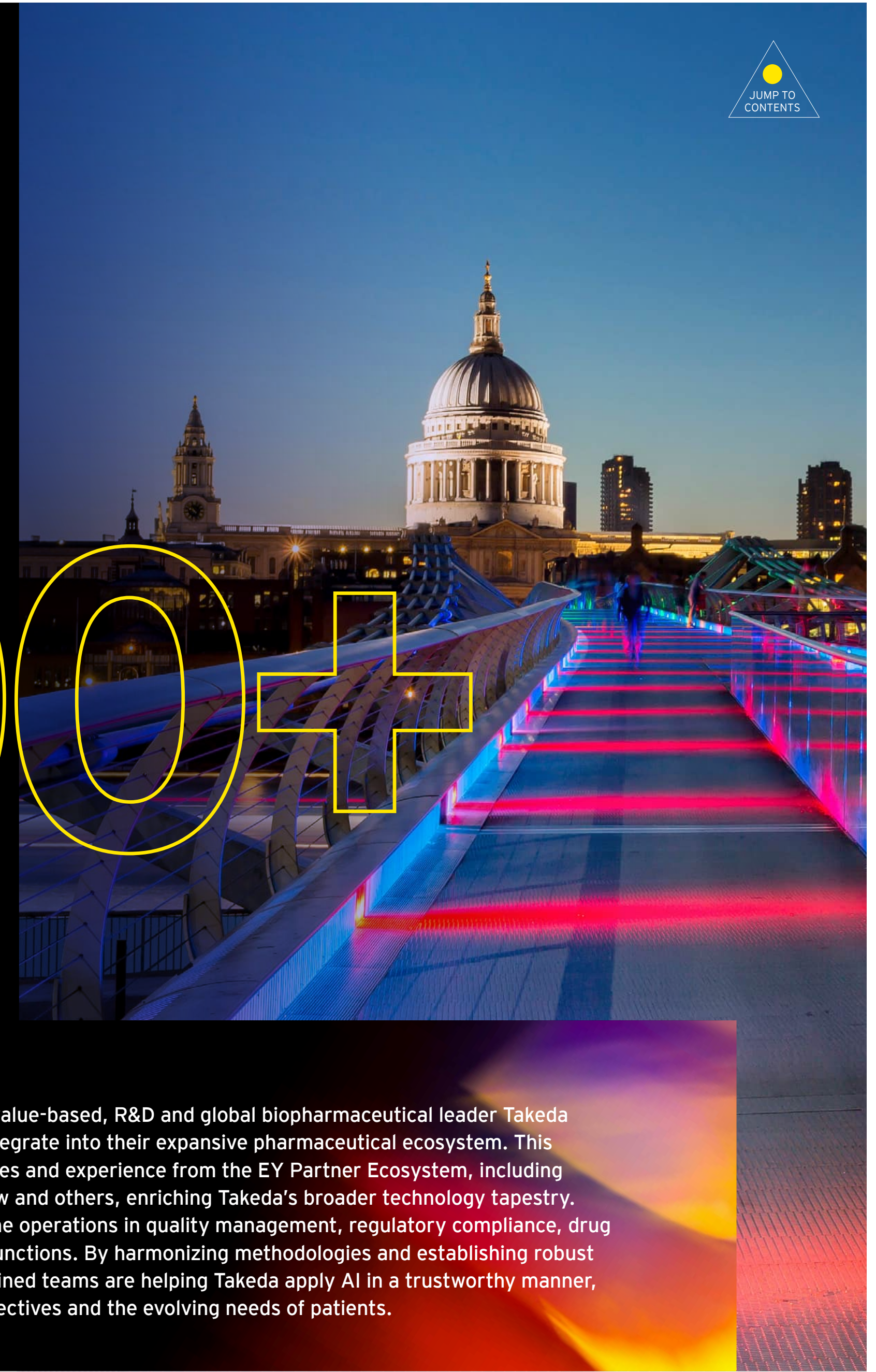
100+

alliance partners

CASE STUDY

AI at scale with Takeda

EY teams are collaborating with value-based, R&D and global biopharmaceutical leader Takeda to implement AI solutions that integrate into their expansive pharmaceutical ecosystem. This partnership harnesses technologies and experience from the EY Partner Ecosystem, including Databricks, Microsoft, ServiceNow and others, enriching Takeda's broader technology tapestry. The primary goal was to streamline operations in quality management, regulatory compliance, drug discovery as well as back-office functions. By harmonizing methodologies and establishing robust governance structures, the combined teams are helping Takeda apply AI in a trustworthy manner, fully aligned with its strategic objectives and the evolving needs of patients.



With **quality** as the
bedrock, we are
elevating

the experience of EY audit teams



Helping underpin confidence in the capital markets

Confidence in the capital markets drives economic growth. A committed focus on audit quality is foundational to the EY strategy and supports the positive impact of the audit profession on our working world.

By combining top talent with innovative technology, a continuous improvement mindset and a modern methodology, EY is reimagining how independent audits bring assurance to the capital markets.

Upholding independence is fundamental to the EY commitment to audit quality and stakeholder trust. Our Independence function serves as a strategic enabler, providing objectivity and integrity throughout the audit lifecycle, including independence protocols from pre-clearance of services and conflict checks to financial interest monitoring and rotation of audit personnel. By integrating independence into every facet of the audit process, EY strengthens confidence in the capital markets and delivers long-term value to stakeholders.

EY Assurance plays a critical role in creating long-term value for all stakeholders by helping bolster trust and instill confidence through delivering high-quality audit and assurance services.

EY auditors do this by understanding a company's financial risk profile, interpreting data objectively and independently, and applying a global audit approach.

This focus on audit quality also underpins a multiyear audit transformation journey that will enable audit services to further leverage data analytics and greater insights to drive audit quality by applying the technological capabilities possible in today's landscape.

A US\$1 billion technology investment program to integrate and transform Assurance technology has laid the building blocks to accelerate our wider audit transformation across three workstreams:

- **Modern approach:** an enhanced audit methodology and effective enablement, aligned to global and local auditing standards
- **Streamlined process:** embedding specialized teams and services within the audit process that improve the focus on risks
- **AI-powered platform:** leading audit technology and acceleration of the use of AI at scale

Enterprise-wide transformation through Program Risk Assurance

Nestlé, a long-time EY client, runs more than 90% of business-critical operations on SAP systems and has launched wholesale upgrades to modernize the SAP landscape. EY deployed the Program Risk Assurance cube methodology to support Nestlé's integrated platforms across three dimensions – business (assessing that processes work as intended), program management (confirming time, budget, scope) and technology (accurate and complete data migration). EY teams' early efforts aimed to verify project benefits, mitigate risks and address any potential audit gaps. This interconnected approach is further underpinned by EY teams' deep knowledge of Nestlé, multiple strong client relationships and strong experience in deploying SAP S/4HANA implementations for large organizations.

Audit as the foundation

With quality as the foundation, we are elevating the experience of EY audit teams and audit clients, by empowering them with integrated data, advanced analytics and AI.

Enhancing audit quality

We remain focused on enhancing audit quality and upholding independence, informed by several factors, including the results of external and internal inspections, and the evaluation of the System of Quality Management at EY member firms.

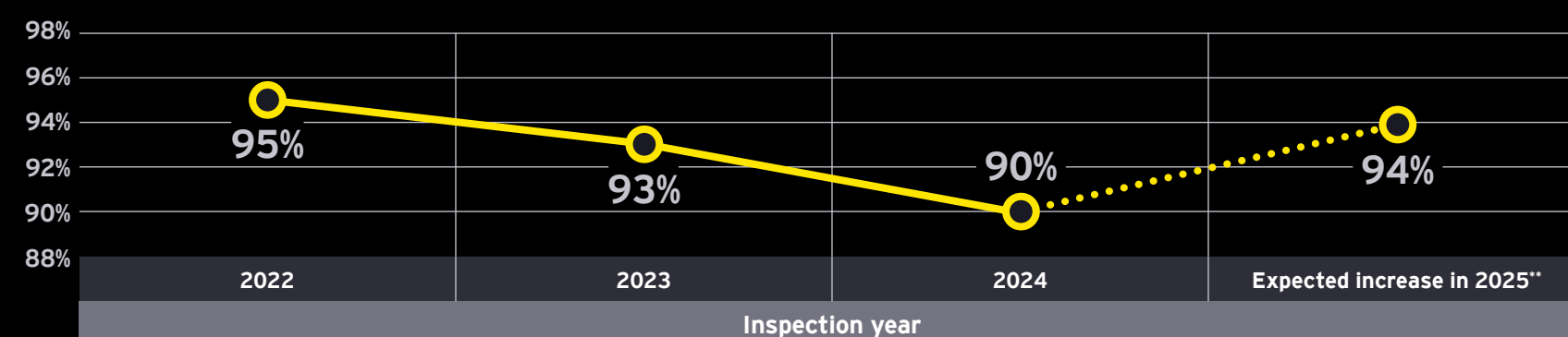
More than 150 regulators conduct inspections of audit engagements across EY member firms. The EY organization respects the external inspection process and believes it provides insights to enhance overall audit quality. EY professionals with leadership roles thoroughly evaluate the points raised during inspections, including performing engagement-level root cause analysis to identify areas where audit quality can be improved, including areas that may impact the System of Quality Management.

The results of external inspections are a relevant indicator of our progress on audit quality. We are making progress toward the targets set by IFIAR, the international forum of regulators that actively engages with members of the Global Public Policy Committee (GPPC), including EY. In November 2024, IFIAR issued a target of reducing inspection deficiencies by at least 25% over a four-year period ending 2027.

Internal inspections are performed on selected engagements each year as part of the Audit Quality Review (AQR) program, the results of which are summarized, along with any key areas where the results indicate that continued improvements are required.

The graphic below reflects the compliance rate for our internal inspections for the last three inspection cycles. While our 2025 internal inspection cycle is still in progress, our preliminary results indicate that the actions we have taken in recent years to enhance audit quality, including our US\$1 billion investment in technology, are having the expected impact.

Internal inspection results – compliance rate* by year



* Compliant engagements are defined as those without material findings.
 ** Based on preliminary results



Managed services: value unlocked; capability to realize

In a dynamic environment, how can business functions evolve to become strategic capabilities that unlock value and enable growth?

Through EY, managed services can help transform and operate clients' business functions to achieve better business outcomes. This goes beyond operational efficiency and cost predictability; we help transform and run business capabilities and turn challenges into opportunities to support future growth. We do this by using our domain, multi-jurisdictional and sector experience, underpinned by trusted AI, to generate insights that help unlock value.

EY has invested significantly in how it builds and provides managed services, providing managed services solutions to more than 30,000 clients around the world.

A consistent structure of managed services helps clients unlock value across their enterprise for complex, multi-solution managed services. We harness a spectrum of skills and services designed to help clients thrive.

By using EY connected talent, EY clients gain access to skills and knowledge that can significantly accelerate innovation. This agility supports clients in their efforts to reduce costs and mitigate risks.

We strive to be a trusted partner in this journey, scaling large-scale initiatives that lead to new value creation. EY clients can move forward with confidence, knowing that we are dedicated to guiding them through their transformation journey while advancing with speed and innovation.

Managed Services analyst recognition

- EY was recognized as a leader in the 2024 ISG Provider Lens™ Global Payroll Solutions and Services Report (September 2024).
- EY was recognized as a global leader in the Payroll Business Process Transformation 2024-2025 RadarView™ by Avasant (January 2025).
- EY was recognized as a leader for Application Managed Services in the ISG Provider Lens™ SAP Ecosystem – 2025, for US and UK (April 2025).
- EY was recognized as a leader in the ISG Provider Lens™ for Guidewire Services Ecosystem – 2025 (May 2025).

CASE STUDY

Helping turbocharge Accelleron's finance function

When Accelleron, a manufacturer of large turbochargers and fuel injectors for marine and industrial applications, was carved out of ABB, it needed to rapidly establish a finance and tax function across more than 40 countries. Achieving its vision to become a leader in industrial solutions required first building a strong foundation for the stand-alone business. The company was eager to find a managed services provider to help it build a next-generation finance and tax function – one that could add more strategic value to the business. Accelleron chose EY services because of EY teams' knowledge and experience, breadth of talent and willingness to encourage the company to look at issues differently.

[Read more](#) >

Supporting clients on their sustainability journeys

At EY, we help drive sustainability impact across three dimensions:

- Understanding and managing the environmental impact of our organization
- Building capacity, convening key stakeholders and applying our technical knowledge to help drive positive change
- Helping advance progress across the globe by supporting clients in their own transition programs

Geopolitics are influencing the dialogue around sustainability, but don't change the scientific realities that underpin climate change and environmental degradation. Organizations are shifting from values-based sustainability efforts to embedding sustainability as a core capability for long-term resilience and competitive edge. As the forces of sustainability and technology converge, data and AI are informing better sustainability-based decision-making, allowing organizations to move from compliance to transformation.

Sustainability is most effective when integrated into core business strategy, with three interrelated phases guiding the process: defining strategy, accelerating action and enabling transformation. With dedicated teams focused on climate change and nature services, and the broader integration of sustainability services across EY Tax, Assurance, Financial Services and Consulting teams, more than 30,000 EY professionals around the globe have worked on over 25,000 clientsustainability engagements this fiscal year, providing services from strategy through execution.

We aim to play a pivotal role in supporting clients with a suite of sustainability services, bolstered by advanced technology, data analytics and strategic alliances, which support accelerating action, scaling innovation and driving meaningful impact.

Collaborating for change

EY alliances with leading technology firms, including Microsoft, SAP, Snowflake, IBM and others, bring practical tools and insight to clients, supporting climate incentives and regulation, reporting, scenario planning, risk management, and energy management. For example, the Sustainability Intelligence Platform, co-designed with Microsoft, integrates sustainability data across value chains, transforming compliance into a competitive advantage by providing real-time insights and strategic decision-making capabilities.

We also work with intergovernmental organizations (IGOs), nongovernmental organizations (NGOs) and entrepreneurs. Our collaboration with the UNFCCC, for example, has led to the development of the Climate Data Hub, which streamlines the collection, analysis and dissemination of climate data, empowering countries and stakeholders to take informed action.

And the EY Climate Tech Acceleration is dedicated to advancing climate technology through our integrated ecosystem of scale-ups, investors, corporates and governments. EY professionals with broad technical experience and knowledge across key domains, including solar, smart grids and sustainable materials, help organizations navigate the challenges that come with pursuing global climate ambitions and aspiring to create long-term value.



30k+

professionals worked on client sustainability engagements this fiscal year



25k+

client sustainability
engagements this year

Creating impact through collaboration

Nature and biodiversity's emergence in the business agenda is undeniable, particularly when we consider that more than half of the world's global GDP is moderately or heavily dependent on nature.² Addressing these challenges demands systems thinking, recognizing the intrinsic link between planetary health and economic resilience. The Kunming-Montreal Global Biodiversity Framework, a global agreement³ to halt and reverse biodiversity loss by 2030, alongside action linked to oceans, air, land rights and subsidies, has set clear targets for action.

EY is collaborating across an ecosystem of influential organizations including Taskforce on Nature-related Financial Disclosures (TNFD), World Business Council for Sustainable Development (WBCSD) and Nature Positive Initiative (NPI) to help drive nature action and strengthen business engagement with civil society and policymakers. A foundational step in advancing nature-positive business practices is establishing a framework that measures the state of nature, in addition to pressures or responses, enabling a more complete and accurate understanding of business impacts and dependencies.

EY, in collaboration with the NPI and The Biodiversity Consultancy, developed the State of Nature Metrics, providing a science-based foundation for corporates and financial institutions to measure nature positive targets. At COP16 in Cali, Colombia – the pivotal nature and biodiversity summit – EY professionals experienced in nature metrics, finance, strategy and innovation ran a consultation with NPI on the new nature metrics with about 400 organizations and 5,000 participants.

Enabling greater integration of nature in business planning, we're also supporting the WBCSD on the Nature Action Portal, a tool to support implementation of the Roadmap to Nature Positive, which provides specific guidance for individual sectors, including agri-food, energy, forest products and pharmaceuticals. And with TNFD, the EY organization is building on the early adoption of its reporting framework, by supporting the next phase of nature-related financial disclosures as implementation partner of the Nature Data Public Facility, with the aim to help strengthen the quality, timeliness and accessibility of state-of-nature data for market participants.

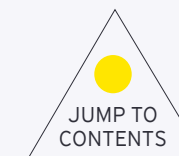
For example, EY Climate Change and Sustainability Services (CCaSS) teams provide insight on the evolving sustainability regulatory, scientific and investment landscape. As a result, they can help companies to respond by understanding and evaluating the broader value impacts and outcomes, identifying the opportunities, supporting the reporting of nonfinancial performance risks to their stakeholders and aligning to emerging frameworks such as the EU's Corporate Sustainability Reporting Directive (CSRD), International Sustainability Standards Board (ISSB), Task Force on Climate-Related Financial Disclosures (TCFD) and TNFD.

EY services support technology-led integration of sustainability data into pragmatic decision-making and business planning. The EY Decarbonization Workbench, for example, helps manage emissions forecasts, future emissions and analyzes the financial impact of decarbonization strategies.

Other leading tools, including the EY Climate Analytics Platform, EY Nature Analytics Platform and EY Sustainability Intelligence Platform also help make sustainability data the connective tissue across value chains.

Sustainability is integrated throughout our organization, with more than 300,000 sustainability courses delivered to EY people. This aims at evolving EY teams' skills and helping clients address the integration of climate change and nature with business challenges. In FY25, we launched new nature and biodiversity learning across EY, supporting EY people in understanding the unique issues posed by biodiversity loss, and its implication for business and society.

EY was recognized as a global leader in Climate Change Consulting⁴ and ESG and Sustainability Assurance⁵ by Verdantix, a Horizon 3 market leader in the HFS Horizons: Energy and Utilities Providers⁶ report and Sustainability Services⁷ report, and a worldwide leader in Carbon Management and Net-Zero Services by IDC.⁸



Upgrading an entire country's home heating

As part of its drive toward net zero, a government department in a G7 country wanted to boost energy efficiency across its entire residential housing stock while reducing residents' heating costs. It planned to do this through measures including subsidizing upgraded insulation and heat pump installations. The department selected EY teams to guide the scheme design, develop an operating model and determine the most effective delivery model for implementation. By forming a consortium with professionals experienced in energy efficiency and consumer behavioral change, EY teams are enhancing customer and industry engagement, vital for driving participation in the home-energy sector. This project is helping advance toward energy efficiency and cleaner energy adoption across the government department's country.

² Amanda Russo, "Half of World's GDP Moderately or Highly Dependent on Nature," *World Economic Forum*, <https://www.weforum.org/press/2020/01/half-of-world-s-gdp-moderately-or-highly-dependent-on-nature-says-new-report>; 19 January 2020.

³ UN Environment Programme, "Kunming-Montreal Global Biodiversity Framework," *Convention on Biological Diversity*, <https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf>, 19 December 2022.

⁴ Connor Taylor with Ryan Skinner, "Verdantix Green Quadrant: Climate Change Consulting 2025," March 2025.

⁵ Kim Knickle, Lily Turnbull and Jessie Wilson, "Verdantix Green Quadrant: ESG & Sustainability Assurance Services 2024," November 2024.

⁶ Josh Matthews, Srini Vaddepalli, "HFS Horizons: Energy and Utilities Service Providers 2025," April 2025.

⁷ Mayank Madhur, Josh Matthews, Anushka Mukherjee, Nandini Tare, "HFS Horizons: Sustainability Services, 2024," October 2024.

⁸ Dan Versace, "Worldwide Carbon Management and Net-Zero Services 2025 Vendor Assessment," *IDC MarketScape*, June 2025.

Engaging to inform

Engaging to inform, challenge and share our knowledge

We believe that a key driver of our sustainability impact is our contribution to shaping the sustainability-related financial disclosure and reporting landscape. Leveraging our technical experience, we actively support the development of enabling infrastructure for nature-related financial disclosures. This includes our engagement with initiatives such as the TNFD, ISSB and WBCSD, where we contribute to the creation of practical frameworks for business implementation. Our involvement with the NPI also reflects our efforts to help advance informed dialogue and support the evolution of nature-related financial approaches. At major climate and nature forums for business and policy, we convene and engage with clients and other stakeholders to inform and advocate for policy, investment and action, including the Global Nature Positive Summit in Sydney as well as the WEF, New York Climate Week, and the annual UN-led climate change COP and Convention on Biological Diversity summits.

Furthermore, we collaborate across sectors in advocating for action, including with the SMI, WBCSD, RE100, the WEF Air Quality initiative and First Movers Coalition on sustainable aviation fuels, as well as the Global Renewables Alliance call to action to triple renewable power capacity by 2030.

15k+

people engaged in the Four Futures program

Engaging clients and stakeholders in climate and nature realities

EY Four Futures is an immersive, science-led experience enhanced by AI, where climate experts guide participants through a journey showcasing radically different sustainability pathways and their potential outcomes for communities, businesses and policymakers. Anchored in science and harnessing data and technology, it bridges the gap between climate data and real-world impact through powerful storytelling and emotional engagement.

This year, the program was expanded globally, engaging more clients in dedicated sessions and through our presence at global events, including New York Climate Week and London Climate Action Week. EY Four Futures' presence at global events showcases our commitment to sustainable transformation for business by influencing key leaders on the long-term impacts of their decisions. Over 18 months, Four Futures has visited 22 countries and engaged over 15,000 people in more than 1,500 sessions. The program enables participants to not only contextualize the science, but also to consider the impact of the choices we make today on future economies and societies and to look at how business transformation can help unlock a new economy – in which business, people and planet thrive.



JUMP TO CONTENTS

Shaping the future with **confidence** for EY

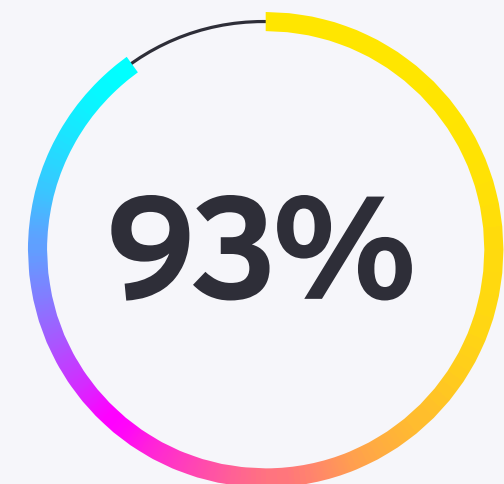
people



The working world has changed dramatically over the past five years

The COVID-19 pandemic, the rise of AI and a new generation entering the workforce have shifted expectations around where, how and even why we work. Successful organizations need to address these shifts. For example, managing teams with a mix of remote and in-person members is now the norm and has required leaders to evolve their leadership skills. Boosting people's productivity with AI tools means not only providing the right training, but also transforming employee and organizational mindsets. Satisfying new generations' hunger for learning and development depends on creating both formal and informal opportunities that can be scaled to meet demand.

EY has always been, and remains, a people-powered business. Last year we hired nearly 113,000 people around the world, and 93% of them describe their recruiting experience as exceptional. The more than 400,000 EY people around the globe are by far our greatest asset. The strength of the EY brand and the quality of EY services are driven by innovative and collaborative EY people who engender trust with the stakeholders with whom they live and work. In this rapidly changing world, we must constantly provide an environment that ensures all EY people want to work here each day. Doing that starts with a promise.



93%
of EY people described
their recruiting
experience as exceptional

400,000+

EY people around the globe



Our people promise:

Shaping **your** future with confidence

When you join EY, we promise that our collective strength will enable you to shape your future with confidence and to become “an extraordinary you.”

PILLAR ONE:

Developing an extraordinary you through professional growth

One of the most important reasons that people join EY, whatever their role, is to grow as professionals. This is especially important for members of Generation Z, who already make up one-third of EY people.

People who join EY become part of one of the most powerful and diversified networks in business. EY people come from all walks of life and all kinds of careers. Here you'll find Olympic athletes, military veterans, doctors and ambassadors as well as accountants, consultants and lawyers. What unites them is they are performance improvers and problem solvers, growth hackers and confidence builders – and they are working together to shape the future.

EY people bring their wide-ranging curiosity, ambition and talent. We develop them with future-focused skills and equip them with world-class experiences. Together, we work across the EY spectrum of services and skills powered by technology and AI, so that business, people and the planet can thrive together.

In turn, your extraordinary talent helps EY clients and communities shape their futures. This supercharges our purpose of building a better working world.

Our promise is built on three pillars that comprise a wide range of real-world, market-leading programs.

Supporting people's career agility

We believe that the career journeys of EY people should be as unique as they are, offering the possibility of multiple paths that align with their aspirations and interests. Career agility describes the EY goal to support people in exploring and experiencing a personalized career path and development opportunities that matter to them. This could be pursuing a new role or client, a mobility opportunity, a change in service line or sector, or even a secondment. In addition, we continue to refine our global pay strategy to emphasize skills and conduct pay equity reviews regularly.

We have a renewed focus on tapping the skills of EY people through internal recruitment efforts. One example is our use of AI to assist EY people to navigate the opportunities within EY, while helping them align their skills with business needs. It can also guide their learning plans, so they can gain the skills they need and achieve their career aspirations. This provides an important foundation that people can build on through conversations with their counselors and managers to help them find their next role or a new experience.

“

We focus on building a culture of career agility. This helps us tackle skill shortages and connect with a diverse range of experiences, fostering a more inclusive and vibrant workplace where everyone can thrive.



IRMGARD NAUDIN TEN CATE

EY GLOBAL TALENT ATTRACTION & ACQUISITION LEADER



Shape Your

Encouraging **global** perspectives through **mobility**

As a global organization, international mobility plays a key role in developing EY people and serving EY clients and communities. Over the past year, more than 4,000 EY people participated in international assignments across 1,200 different home and host city combinations, and more than half of them worked on the most important EY client accounts. Eighty-four percent of assignees report a positive impact on their careers over the long term. Our mobility efforts receive external recognition as well. Last year, we were awarded Global Mobility Team of the Year in EMEA, the Americas and Asia-Pacific at the Forum for Expatriate Management (FEM) EMMA industry awards.

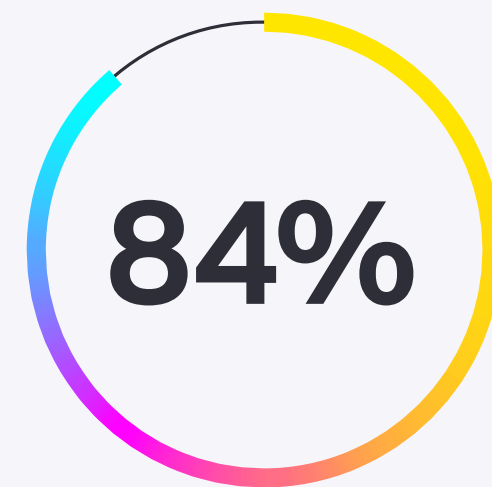
“

EY clients are increasingly seeking advice that is informed by what is happening globally, not locally. We need to equip EY teams with these skills and strengthen the knowledge of EY people. By releasing EY people onto mobility assignments, we are investing in the capabilities of EY teams.



TONY CANAVAN

PARTNER, ERNST & YOUNG SERVICES PTY LIMITED



of EY people who took
international assignments
report a positive impact
on their careers

4,000+

EY people participated in
international assignments



future with

Learning and development

Working at EY provides learning opportunities every day, from hands-on experiences to formal training. The on-the-job experience that EY people get from working with world-class colleagues and clients is vital to their professional and personal development. Formal training also plays a crucial role, with an average of 61 learning hours delivered to each EY person during FY25 through a variety of training platforms, including e-learning, live and virtual classrooms. This fiscal year, EY invested more than \$442 million in training.

EY offers thousands of formal learning opportunities. The EY Badges program, for example, offers more than 275 badges designed to develop future-focused skills like leadership, AI, technology and business. The badges program allows learners to advance through levels from bronze to platinum as their mastery of topics increases. The badges represent credentials that are recognized and shared both within and outside EY. Since the program was launched in 2017, more than 693,000 badges have been awarded to EY people.

For EY people who want to commit to the rigors of a master's program, we offer three degrees in association with Hult Business School. The EY Tech MBA gives students an immersive learning experience with a flexible curriculum, where they can learn about the latest emerging and disruptive technologies along with a worldwide cohort that will both challenge and inspire them. The EY Master's in Business, AI and Data gives students the opportunity to elevate and expand their literacy in data and AI and learn how to use those skills to help transform businesses. The EY Master's in Sustainability teaches students how sustainability can reduce risk, increase innovation and realize new market opportunities to help achieve long-term, sustainable growth for clients and society.

EY degrees give students the knowledge, practical skills and experience to develop and recommend business solutions that create long-term value for clients, people and society. Since it launched in 2019, 426 people have received their degrees through, or are currently enrolled in the program – at no cost to them.

\$442m

EY invested in live and virtual training

580

EY participants in the EY Elevate program

1,112

equity partners hosted for Global New Partner Program

76

countries represented at the Global New Partner Program

275

badges designed to develop future-focused skills

426

EY people have received degrees or are currently enrolled in the EY Tech MBA program



“

The knowledge and skills I acquired transformed me into a more competent professional from both a technical and leadership standpoint. What makes this program stand out is its extremely practical nature, requiring students to gain hands-on experience by contributing to real projects.



CRISTIAN-RADU POP
SENIOR, ERNST & YOUNG SUPPORT SERVICES S.R.L.,
EY MBA GRADUATE

Confidence

Focusing on AI

As AI rapidly changes the working world, AI training is an increasingly important part of all EY people's learning paths. From the start, we knew that our AI transformation had to be human-centric. This includes fostering an environment where AI adoption is both an individual effort and a collective transformation to support people at all levels of our organization to feel equipped to harness AI's potential. Success isn't about deploying the latest tools – it's about helping people see AI as a partner in their work, rather than another piece of technology. Our goal is to change mindsets, encourage EY people to use AI to augment their knowledge, improve efficiency and help deliver better solutions to EY clients.

Almost 90% of EY people have completed our basic AI learning, AI Now. Our AI learnings teach EY people to use GenAI as a sounding board as they solve complex problems, faster. Many EY people are diving deeper, with 161,000 EY AI badges awarded or initiated to date (of these, 86,000 have been completed). We have also rolled out new programs, such as FutureHack and the Tax AI Accelerator. These programs take people from being AI beginners to building their own AI agents to help them work more efficiently in just three to four weeks.

Developing leaders

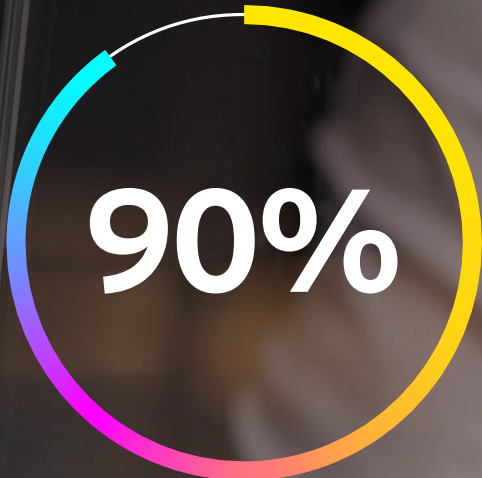
As well as technical skills, a crucial part of professional development is developing leadership skills. Through EY Milestones and Horizons events, newly promoted seniors, managers, senior managers, executive directors and their Core Business Services counterparts learn the leadership skills essential to their new roles. This year more than 8,000 people took part. The EY Elevate program, which had 580 participants this year, offers education and coaching to develop people on the partner track. And this year's EY Global New Partner Program, which hosted 1,112 equity partners from 76 countries, celebrates and supports new equity partners as they move from being employees to owners of EY member firms.

“

Success in the age of AI isn't merely about adopting new technologies; it's about fostering a mindset where AI is seen as a collaborative partner. We empower EY people to enhance their knowledge, embrace continuous learning and innovate boldly so that they are not just equipped for the future, but inspired to shape it.



SIMON BROWN
EY GLOBAL LEARNING AND DEVELOPMENT LEADER



of EY people have completed
our basic AI learning

693,000+

badges to EY people



PILLAR TWO:

Empowering an extraordinary you with personal fulfillment

At EY, we understand that work is – and should be – only one aspect of people’s lives. Families, friends, hobbies, exercise and simple downtime are all important aspects to people attaining balance.

We want all EY people to achieve this balance, both for their own good and because refreshed, relaxed and happy people have more energy for colleagues and clients. We strive for all EY people to bring their full selves to work each day, and we aim to provide a flexible and caring environment, based on EY values, that prioritizes their physical, emotional, financial and social wellbeing.

Giving people time to thrive

We are committed to helping people achieve personal as well as professional fulfillment. The EY Thrive Time program is about building a culture where EY people are enabled and supported to carve out dedicated time for personalized growth activities that are meaningful to them. The activities included in Thrive Time are flexible. They might be participating in community events through EY Ripples (our global corporate responsibility program), non-work learning, mentoring or whatever provides people energy. EY people collaborate with their managers to develop approaches that meet their needs alongside team goals and commitments.

Listening to EY people

EY people are at the heart of what we do, so it is essential that we check in regularly on what is important to them. We have a continuous listening approach, made up of focus groups and many other listening methods to truly understand the people experience at EY and how well we are delivering on our promise. Their feedback informs and shapes our talent and business strategies. Indeed, our promise of “Shape your future with confidence” was informed directly by what EY people have told us over the past two years. The three topics that matter most to them are developing skills for the future, having flexibility and work-life balance, and working in an inclusive culture.

Supporting people’s wellbeing

EY people’s wellbeing is an important priority for EY. Whether it’s at the engagement-team level, member-firm level or across the organization, people’s wellbeing is a guiding principle of how we work and how we manage workload. We are committed to creating an environment that recognizes and supports the wellbeing of individuals and teams, while meeting business needs and creating opportunities for people to have meaningful careers. We continuously work to embed wellbeing at the individual and team levels through education, role-modeling, awareness campaigns, enhanced benefit offerings and the inclusion of wellbeing in our leadership strategy.

thrive time

Developing
purpose-driven
leaders



Inclusivity

PILLAR THREE:

Fueling an extraordinary you in an inclusive culture

As an organization that spans more than 150 countries and territories and includes multiple generations, diversity of thought, skills, backgrounds and experiences is both our reality and an important source of our strength. Together we create a globally connected powerhouse of diverse and inclusive teams that inspire, innovate, challenge and form lasting connections.

Inclusiveness is a long-standing strategic priority for us that we continue to build upon in an increasingly dynamic and complex global business landscape. The way we work together inclusively is core to who we are, driving exceptional experiences for EY people and top- and bottom-line performance for our business.

When we include all voices, experiences and backgrounds, we live our values, inspire confidence, fuel growth and create value to shape the future with confidence. That's why inclusiveness is part of the EY values and business strategy.

Inclusiveness is about everyone. It takes everyone, and it benefits everyone.

We're building an inclusive culture where everyone is valued and feels a sense of belonging. Recognizing that we all have different starting points, we're working to ensure everyone has access to the resources and opportunities they need to contribute fully, thrive, and develop their skills and EY career. We believe that inclusion and excellence are inextricably linked, helping us to deliver innovative services, closer connections, greater growth and a more resilient business.

Inclusiveness is embedded in the EY values and a collective commitment by the EY Global Executive (GE). The EY Global Inclusiveness Steering Committee, co-chaired by EY Global Chair and CEO Janet Truncale and EY Global Vice Chair – Inclusiveness Karyn Twaronite, helps bring the EY All in strategy to life. Its members, drawn from leadership across the global EY organization, explore challenges, highlight successful practices and collaborate to advise on meaningful solutions.

“

When an organization builds an inclusive culture for all perspectives, experiences and backgrounds to grow and advance, it creates a more resilient business where everyone can thrive.



KARYN TWARONITE

EY GLOBAL VICE CHAIR – INCLUSIVENESS



200,000+

**EY people completed the
Inclusiveness for All e-learning**

Valuing all voices

Progressing at work should not be about where you come from, but where you want to go

In an inclusive culture, our individual experiences and stories bring collective strength. One often-overlooked aspect of an individual is their socioeconomic background. Factors like our upbringing and the education and income of prior generations may affect our access to resources, networks and opportunities. This can lead to social stigma and pressure to hide our backgrounds, impacting our career experiences and progression.

To help create closer connections and promote socioeconomic inclusion, [our films](#) highlight personal stories of EY people and alumni sharing in their own words from across the EY organization. These films have sparked conversations, been featured at EY forums, industry conferences and engaged more than 1.4 million interested stakeholders since their launch in July 2024, in over 70 countries.

Valuing all voices, experiences and backgrounds

To better understand how inclusiveness is experienced at EY, the EY People Pulse survey is offered twice a year. Responses to inclusiveness questions consistently rank among the top scoring items, reflecting our inclusive culture. For example, in the April 2025 survey, 84% of respondents agreed that "I feel included and supported by the people I interact with each day." In addition, 83% of respondents agreed that "EY provides a work environment where I feel free to be myself."

We offer opportunities for individuals in nearly 100 countries to self-identify demographic information, to better understand and support the needs of all EY people while strengthening a sense of belonging. This provides deeper insights into EY people across the globe.

Developing inclusiveness skills

Leading inclusively is central to our performance and development, and is integrated into leadership development activities for partners, principals, executive directors and directors. To help all EY people become more inclusive leaders, we offer the Inclusive Leadership for All (IL4All) and the more recent Upstanding Interventions e-learning. Over half of EY people have completed IL4All, and over 87,000 have completed Upstanding Interventions. These e-learning build a foundational understanding of inclusiveness and offer practical, day-to-day examples of actions that everyone at EY can take to create inclusive environments for all.

Unlocking transformation through neuroinclusion

The EY Global Neuroinclusion at Work Study 2025 revealed neuroinclusion is key to unlocking transformational skills for the next frontier of business value. However, our study showed that only 25% of neurodivergent professionals feel truly included at work today, highlighting the urgent need for change.

In their search for transformational skills, organizations need to shift their thinking on neuroinclusion from awareness to collective action. EY leaders have also been prominently featured in the media on the topic of neurodiversity and neuroinclusion, including in the [BBC](#), [Business Times](#) and [Fortune](#).

74%

of surveyed respondents say their company's prioritization of inclusiveness factors into their choice to join or work there, according to the September 2023 EY Belonging Barometer 3.0 global study.



Encourage

engaging and

inclusive

conversations



All in Moments: creating space for everyone's voice

To foster more inclusive experiences for everyone, many EY teams pause for an All in Moment (AIM), a simple meeting practice using small prompts that enable all voices to be heard and valued. AIM has been adopted and amplified in EY meetings across functions and geographies, empowering everyone to share their perspectives.

Inclusiveness can help enable responsible AI

As we continue to adopt AI-powered tools and systems to complement human potential, it's important to EY people, clients and stakeholders that we use AI responsibly, utilizing leading practices. AI is transforming how we operate across teams and functions, from automating routine tasks to optimizing performance, enriching customer and employee experiences, and unlocking new sources of sustainable growth.

Driving disability inclusiveness

To enable EY people to fully contribute, grow and succeed, everyone needs access to a broad range of tools, resources and information.

Accessibility is embedded in our development methodologies, procurement processes, and product, tool and service reviews. We have trained our designers, developers and content creators on digital accessibility and have made physical accessibility a core principle in our internal guidelines for buildings and workplace design.

As a member of The Valuable 500, a global initiative of organizations dedicated to innovating for disability inclusion, our reporting (see [Disclosures](#)) reflects our focus on creating an inclusive culture where people of all abilities can contribute and thrive.

Winning recognition for our efforts

We regularly receive recognition around the world for our inclusiveness efforts, and here is a selection from FY25:

- Great Place to Work recognized member firms in multiple countries, including Canada, Argentina, Uruguay, Chile, Brazil, China, Mexico and Colombia.
- EY US was recognized by the Fortune 100 Best Companies for Work in 2025.
- We achieved a 100% score on Disability:IN's Disability Index in the US, Canada, Brazil, India and the UK.
- The Human Rights Campaign recognized EY member firms in multiple countries, including in the US, Mexico, Chile, Brazil and Argentina.

“

Inclusive environments bring creativity to help solve EY clients' most complex problems and build more valued relationships.



HARSHA BASNAYAKE

EY GLOBAL MANAGING PARTNER –
BUSINESS ADMINISTRATION & RISK

Shaping the future with **confidence** for

Society



Building a better working world to make the biggest positive impact

With more than 400,000 EY people who live, work and participate in their communities around the world, finding ways to use our skills to benefit society and support sustainable growth is not just an ambition, it's a responsibility.

These responsibilities are encapsulated in our purpose of building a better working world and the EY values we share – and empower EY people to integrate them into our day-to-day business activities so we can make a significant impact with our stakeholders.

We believe we can achieve this in three main ways. First, through our corporate responsibility program, EY Ripples, we provide opportunities for EY people to make a difference locally and across the globe, through programs aligned with the UN Sustainable Development Goals (SDGs). Second, by supporting entrepreneurs, who are the lifeblood of the global economy and an important source of economic and societal innovation. Third, through our ambition of reducing our negative environmental impact and supporting the transition toward a nature-positive future.

Helping EY people create **meaningful social impact** with EY Ripples

Through **EY Ripples**, our corporate responsibility program, we're building a collaborative model for social impact – convening EY people, clients, tech partners, entrepreneurs and nonprofits to drive innovation together.

By mobilizing the EY network, we apply our skills, resources and technology to scale initiatives that deliver tangible progress toward the UN SDGs. Our focus: empowering the next generation, supporting impact entrepreneurs and accelerating environmental sustainability. Over the past year, we've sharpened this further by expanding our focus on **AI for Good** – and in FY26 and beyond, we will scale its impact even more.

Since we launched EY Ripples in 2018, we set an ambition to positively impact 1 billion lives, and as of FY25, we have now positively impacted over 253 million lives around the world, including nearly 61 million this year.

A global program driving real local impact

In FY25, EY people participated in over 3,000 local EY Ripples initiatives that collectively delivered substantial, meaningful change and impact to the many communities where they live and work.

This year our total community investment exceeded US\$153 million.

Below are a few of the many inspirational examples of how EY people are combining purpose, passion and skills to make a real impact on the communities and issues local to them through EY Ripples initiatives:

- FY25 volunteering festivals like the Global Delivery Services (GDS) Connectival 2025 saw over 23,000 volunteers drive impact through climate action, education initiatives and community empowerment across GDS locations like India, Poland, Argentina, the Philippines and more.
- In Switzerland, EY teams collaborated with Impact Hub to coach and mentor startups whose businesses are accelerating the transition toward a circular economy, positively impacting almost 14,000 lives.
- In Italy, the EY Ripples-supported UPSHIFT program reached 1,300 students, thanks to 300 EY volunteers.
- In the Americas, more than 21,000 participants volunteered their time with over 500 nonprofits.
- In the US and Costa Rica, EY-Earthwatch Ambassadors conducted valuable field research.
- In Colombia, Mexico and Brazil, EY member firms and Microsoft hosted AI workshops for more than 250 students.
- In Japan and Korea, local EY teams celebrated Earth Day and World Environment Day with campaigns that built engagement and support for these critical issues.



“

Scaling social impact through EY people allows us to use our greatest asset — EY people — to help clients and communities shape their futures.



GILLIAN HINDE

EY GLOBAL CORPORATE RESPONSIBILITY LEADER

Collaborating with clients and alliance partners

Through EY Ripples, we bring public and private sector clients together on a not-for-profit basis to achieve impact that no single organization could deliver alone. In FY25, we delivered more than 350 initiatives with leading organizations, collaborating with more than 55 clients and alliance partners. We continued to deepen our long-standing social impact alliance with Microsoft – combining technological innovation and impact at scale to accelerate solutions for the world’s most pressing challenges.

In FY25, we also expanded the reach of TRANSFORM, the EY joint initiative with Unilever and the UK’s Foreign, Commonwealth & Development Office (FCDO). This initiative provides grant funding and business support to impact enterprises across the Global South that are tackling environmental challenges, improving health and wellbeing, and building inclusive economies. Now in its tenth year, this unique impact accelerator has supported more than 100 grantees across 17 countries, reaching more than 18 million people in low-income communities. More than 550 EY people have volunteered their skills and experience to help these high-impact ventures scale.

AI as a force for good

At EY, we believe a better working world is one where everyone has the opportunity to benefit from AI skills and tools – where the power of AI is focused on impact as well as sustainable growth.

In FY25, we deepened our commitment to responsible innovation by making AI for Good a cornerstone of our strategy for social impact. Through EY Ripples, and in collaboration with our ecosystem partners

and networks, we are harnessing our scale and knowledge to help individuals and communities build the skills and confidence to engage with AI. Our focus remains on creating tangible, positive outcomes across three key priorities: entrepreneurship, education and the environment.

Empowering impact entrepreneurs to accelerate with AI

Our AI for Good program helps equip impact entrepreneurs with AI tools and knowledge they can use to scale their ventures, and in turn increase their societal impact. In FY25, the EY Ripples AI SDG Accelerator, developed with partners including climate and biodiversity accelerator network Bright Tide, Microsoft and Women’s World Banking, continued to support AI-enabled ventures advancing the SDGs. EY volunteers are actively engaged in coaching participants.

This year we also launched AI Skills Labs with collaborators including Acumen and ChangemakerXchange. These skills-building workshops help nonprofits and impact enterprises use AI to increase productivity and scale their missions. Since January 2025, 223 organizations across Latin America, India and Australia have benefited from this powerful, tailored support.

Upskilling the future workforce through AI

In FY25, EY Ripples expanded our efforts to equip young people with the skills needed to thrive in a rapidly changing, AI-enabled world. From global alliances to local programs, we seek to help close the AI-amplified digital divide and create pathways to meaningful employment – particularly for under-resourced youth.



TRANSFORM enterprise, Alner

Alner is dedicated to eliminating single-use plastic packaging in Indonesia through scalable refill and reuse systems targeting low-income households. Grant funding from Unilever and the FCDO, plus access to test their refill solutions in Unilever’s value chain and bespoke advice from EY, has been instrumental in Alner’s growth journey, enabling them to save more than six tons of plastic per year. As Bintang Ekananda, Co-founder & CEO of Alner shares: “Working with EY truly felt like partnering with a team invested in our success – their practical advice, data-driven insights and actionable recommendations have been transformative for our company. TRANSFORM’s unique combination of financial support, credibility and tailored guidance enabled us to grow from 500 to 1,441 refill stations, add five new team members, refine our processes and achieve ISO QMS certification.”

CASE STUDY

future



Our collaboration with the UN’s International Telecommunication Union continued to empower more than 470 young women and girls through AI literacy workshops, led by EY volunteers, across Paraguay, Kazakhstan, Malta, India, Kenya and Jordan – with more workshops planned for FY26 in several new countries.

Through The AI Forward Alliance (TAIFA), led by Technovation and UNICEF, EY teams are helping inspire 25 million girls to become AI entrepreneurs by 2030. In FY25 alone, 1,600 EY volunteers contributed mentorship and technical guidance to help young changemakers turn their ideas into impact.

Accelerating AI-led environmental change

AI is helping open up new solutions for climate change and sustainability challenges, from monitoring ecosystems to optimizing energy usage and inputs. EY intends to support these efforts through programs like Zooniverse, a citizen science project that harnesses AI and machine learning to protect biodiversity and ecosystems. In FY25, more than 22,000 EY people contributed their time and skills to help train AI models through image annotation and classification, exemplifying how purpose-driven volunteering can power meaningful change at scale.

We collaborate with organizations that harness AI, such as IBM and their Impact Accelerator, to provide capacity-building support to scale AI-driven solutions and help accelerate environmental innovation for more resilient cities and supply chains.

Purposeful progress through enablement and collaboration: EY Ripples impact entrepreneurship

EY Ripples supports impact entrepreneurs to grow, scale and drive purposeful impact that helps accelerate progress toward the UN SDGs.

To realize that ambition, EY Ripples, our corporate responsibility program, helps these innovative businesses to grow their operations and reach by extending EY knowledge, skills and experience on a not-for-profit basis, as well as through a variety of accelerators, coaching and mentoring programs. Through the EY Ripples ecosystem, we connect impact entrepreneurs with corporates and public sector institutions to scale transformative solutions together with EY people.

Since 2019, EY teams have worked with more than 36,000 impact entrepreneurs across 85 countries to improve their businesses’ resilience and productivity, create capacity to scale sustainably, and deliver better answers to global problems.

EY Ripples impact entrepreneurship*

36k	85	167m
impact entrepreneurs	countries	lives impacted

* 2021-2025

CASE STUDY

EY Microsoft AI Skills Passport

This year, the EY Microsoft AI Skills Passport launched in 30 countries and five languages, with more to come. This 10-hour self-paced course bridges the AI skills gap and boosts employability, offering participants an EY + Microsoft certificate – and has already reached 10,000 completions. Additionally, the EY Microsoft Green Skills Passport launched in FY23, reached a major milestone this year surpassing 50,000 completions. Varsha Battina, a college student in the US, shared, “As someone pursuing a career in business, this course shifted my perspective on how AI can be used not just to automate tasks, but to enhance decision-making, uncover market insights and drive innovation.”

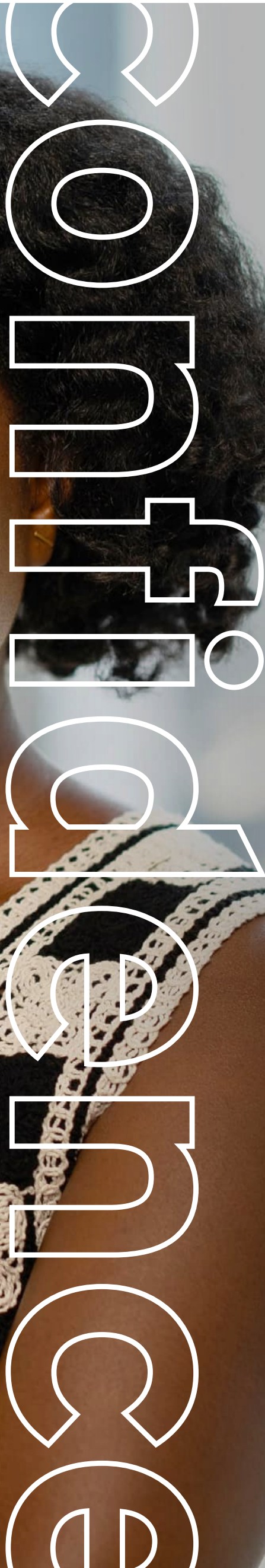
Read more >

30 countries launched EY Microsoft AI Skills Passport

25m girls inspired to become AI entrepreneurs by 2030 through TAIFA

1,600 EY TAIFA volunteers contributed mentorship

40+ years EY has recognized the social and economic impact of entrepreneurs





Supporting entrepreneurs as they shape the future

Entrepreneurs are – and have always been – a source of energy and innovation for a thriving global economy.

Unprecedented shifts in how we live, work, play and build community have created opportunities across industries. Armed with advances in technology, sustainable solutions, and innovative products and services, entrepreneurs seek out these inflection points to fuel a different kind of future.

At EY, we don't just support entrepreneurship – we champion it. For more than 40 years, we have recognized the social and economic impact of entrepreneurs. We have stood beside founders, builders and visionaries as they turn ideas into industries, problems into possibilities and bold thinking into lasting change. From startups to mature businesses, we support entrepreneurs at every stage of growth across industries and geographies to create sustained value and shape the future with confidence.

“

We admire entrepreneurs for their confident ambition, relentless optimism and intellectual curiosity. In a world that's changing faster than ever, they identify and seize opportunity to catalyze transformation in virtually every industry and affect some of our most complex challenges.



STASIA MITCHELL

EY GLOBAL ENTREPRENEURSHIP LEADER

Entrepreneurship is a team sport.

At **EY**, teams are **connected** and **built for impact**

We bring together founders, transformational CEOs and multigenerational leaders – all helping drive high-growth companies that help create value for people, planet and profit.

Our ecosystem helps provide entrepreneurs what they need to go further, faster:

Access – the full spectrum of EY services, leadership and talent; curiosity, agility, innovation and resilience baked into every solution

Collaboration – strategic alliances, exclusive events and market insights that fuel growth and inspire bold moves

Connections – a global alumni network where CEOs learn from CEOs, and new opportunities are only one conversation away

Recognition – celebrating impact through awards, storytelling and media that raise their profiles locally and globally

225k

employees of EY World Entrepreneur
Of The Year™ nominees in 2025



Celebrating the best with EY Entrepreneur Of The Year™

Founded in 1986, EY Entrepreneur Of The Year™ is the only global program for entrepreneurs of its kind. This unique celebration of entrepreneurship reaches more than 75 countries and territories.

Starting at the regional and country level, EY Entrepreneur Of The Year honors leaders who demonstrate excellence in financial performance, social responsibility and personal commitment to their businesses and communities. Every year, extraordinary leaders join our network of more than 30,000 alumni – gaining access to EY experience, resources and recognition that elevate their business and personal brand.

Each annual program concludes with a competition and announcement of category winners – such as industry and innovation winners – and an overall winner. Winners are selected by an independent panel of judges who are successful, innovative entrepreneurs themselves.

Overall program winners go on to represent their country or territory in the ultimate global competition for entrepreneurs, EY World Entrepreneur Of The Year in Monaco – the “Oscars of business.”

Congratulating Stina Ehrensvärd, EY World Entrepreneur Of The Year 2025

The 25th anniversary of this flagship event was marked by the naming of Stina Ehrensvärd, co-founder of Yubico, as the 2025 global award winner. With a mission to make the internet safer for everyone, the company launched a physical security key for multifactor authentication and has helped transform the cybersecurity landscape by collaborating with three of the foremost technology companies in Silicon Valley. Yubico now operates in over 160 countries and helps protect 19 of the world’s 20 largest internet companies, and millions of digital identities.

Read more >



75+

EY Entrepreneur Of The Year countries and territories

30,000+

EY Entrepreneur Of The Year alumni



The EY World Entrepreneur Of The Year Class of 2025 finalists are helping create significant long-term value.

52
finalists

43
countries
and territories

30
industries
and sectors

225k
employees
worldwide

\$51b
combined
revenue

Explore the unique stories that have led them to success on the global stage.



Bold ambition by championing entrepreneurs

EY Entrepreneurial Winning Women Class of 2025

151	36	16.5k	\$1.8b
entrepreneurs	countries represented	employees	combined revenue

EAN is where barriers fall and business scale*

350	\$64m	\$600m	20%
business leaders	outside capital investment**	new contracts	average growth rate

EY: the #1 brand that supports entrepreneurs in realizing their bold ambitions⁹

⁹ Source: 2021 EY global brand survey of CEOs, CIOs, technology and strategy buyers

EY Entrepreneurial Winning Women™

The EY Entrepreneurial Winning Women™ program champions entrepreneurs to fulfill their boldest ambitions. *Forbes* estimates only 2% of venture capital funding globally is allocated to women-owned businesses – this reality can change for women once and for all.

Since 2008, the program has welcomed a group of exceptional entrepreneurs and aims to empower their long-term growth and scalability. Today it is a network of more than 1,100 exceptional women founders across more than 60 countries scaling their companies for global impact.

This yearlong accelerator helps deliver strategic guidance, access to global networks, exclusive events, and curated learning experiences and visibility to fulfill their boldest ambitions.

Overcoming obstacles with the EY Entrepreneurs Access Network (EAN)

When founders of small to mid-sized enterprises from under-resourced groups face barriers in coaching, connections, curriculum and capital, EY Entrepreneurs Access Network, a yearlong business accelerator, tailors support in these critical areas, empowering their companies to achieve greater growth.

Since its founding in 2021, the program has supported more than 350 business leaders to attract more than \$64 million in capital and generate more than \$600m in new contracts. The average growth rate for participating companies is 20%.

* 2021-2025
** EAN program participants are connected to non-EY resources and investors that provide capital investment.

on our environmental commitments

Climate change and nature loss are impacting global economies and societies today. Without increased investment and action – including decarbonization and halting and reversing nature loss – the risks and impacts increase exponentially.

We are committed to leveraging our resources to support and accelerate the transformation to a new economy in which business, people and the planet thrive.

Having the confidence to act and help deliver progress on our environmental commitments is at the core of how we strive for public trust, strengthen wider societal ambition and action, and deliver employee pride in our organization.

In FY25, we published the EY Global Environment Strategy, which refreshes our climate targets in alignment with the latest standards and outlines our commitment to set broader targets relating to nature. Our strategy will guide our progress toward net zero by 2050, with a clear focus on near-term action through 2030.

By the end of FY30 we will halve absolute greenhouse gas (GHG) emissions against an FY19 baseline and develop new metrics and actions to integrate nature-positive practices for water, waste and pollution. Our progress on our commitments are included in the [“Disclosures”](#) section of this report.

Evolving our strategy for the long term

Our 2030 Environment Strategy builds on strong foundations. Since the launch of the original EY carbon ambition in 2021, we achieved a 33% reduction in our overall GHG emissions at the end of FY25 against a 2019 baseline. More than that, we reduced our emissions intensity per dollar of revenue by 54% and our emissions per person by 52%.

In FY25, our combined scopes 1 and 2 emissions decreased, while scope 3 increased, primarily due to travel emissions. These travel-related emissions are consistent with the professional services sector, and do not compromise progress toward our 2030 target. Travel remains the most challenging element of our long-term transition planning, and EY is taking multiple approaches to both reduce our impact and create demand for alternative fuels.

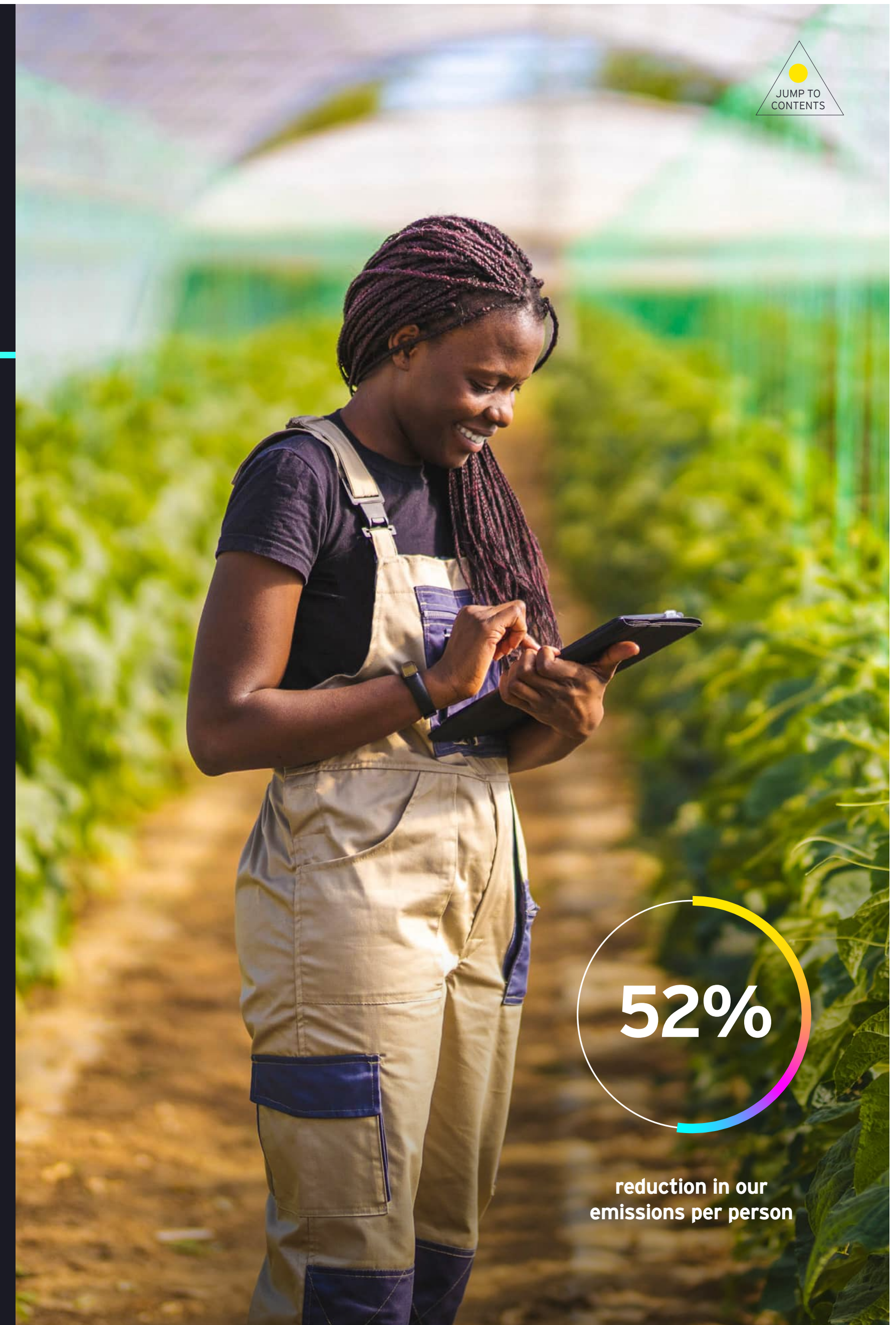
In the near term, we will continue to integrate investment in behavior change, alternative fuel and collaboration on travel planning with our clients. Client-related travel emissions are part of our clients' scope 3 emissions, and we use account tools to carefully plan and reduce emissions by meeting virtually when possible and using the lowest-emission travel options that are practical.

Participating in external benchmarking is an important way to hold ourselves to account. We entered the CDP A list for climate, received Science Based Targets initiative (SBTi) validation of our near-term and net-zero targets, and met our RE100 target by matching our electricity consumption with 100% renewable energy globally, up from 88% last fiscal year.



52%

reduction in our emissions per person



Bringing stories to life with EY Sustainability Matters podcast

EY *Sustainability Matters*, a popular podcast produced by the EY Global Climate Change and Sustainability Services, boasts a worldwide listenership and features a diverse array of guests across different geographies, sectors and cultures both within and outside of EY. The show consistently has a strong and steady audience and has been highlighted as noteworthy by top podcast charts. The show frequently highlights real-life human stories behind business sustainability initiatives, staying authentic and true to the EY purpose of building a better working world. The show offers valuable insights for both seasoned sustainability professionals and a broader business audience, covering a wide range of topics from the fascinating stories of top music labels innovating for sustainability to the science behind voluntary carbon markets. You can [listen here](#) or wherever you get your podcasts.

Driving impact

The most material climate- and nature-related risks and opportunities for EY arise from the services EY teams deliver, with a significant share of EY global revenue linked to clients in sectors with high impacts or dependencies on climate and nature. Through this work, we aim to encourage business decisions that may directly and indirectly affect how climate is impacted and nature is used and valued. This may create both reputational risk and a powerful lever for positive change. Helping clients transition away from harmful activities is essential to aligning with societal values and enabling a nature-positive future.

Our organizational strategy supports the global investment needed to drive both near-term action and build long-term momentum. Our long-term investments in data-reporting technology across EY enables us to better measure our total impact and enable EY member firms to develop their plans and track progress. Over the next five years, this investment will enable us to gather the data needed to better measure our progress across areas such as green IT (especially given the energy and water demands of AI), green buildings, air pollution, waste and water consumption, and our impact on nature.

The EY organization aims for its use of AI to be both responsible and sustainable. Much of the EY AI computing is managed by suppliers who implement environmentally conscious practices. The EY organization tracks emissions from its suppliers, and we continue to assess the impact of additional technological advancements.

Collaboration across the EY value chain, including suppliers, EY people operating across the EY network, EY Supply Chain Services, technology and client-facing functions, helps us build the momentum for longer term progress toward our goals, embedding sustainability into every decision.

Progress is necessary, but it may not be linear every year in every country. We have strengthened local governance, reporting and data access to support the EY network in addressing the climate and nature-related opportunities and risks unique to those markets. We created an environmental playbook for EY member firms to develop decarbonization and nature action plans, provided new insight on the impact of commuting, and hosted sessions with member firms.

We aspire to operate responsibly as a network, support EY clients to act, leverage EY people's skills to drive the sustainability agenda forward, and engage with EY people and our value chain to help deliver the action that counts.

Driving

for AI

EY **Value Realized**

disclosures





This section of EY Value Realized 2025 details the EY nonfinancial performance on a global basis. EY member firms may provide further information on their nonfinancial performance in their own reports.

INTRODUCTION

Our approach to sustainability

For the past five years, EY Value Realized has shared our progress in helping deliver value across different stakeholders – clients, people and society – as well as our global financial results.

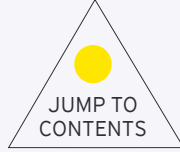
It aligns with the World Economic Forum International Business Council (WEF-IBC) Stakeholder Capitalism metrics, an initiative that EY helped to lead to elevate consistent and comparable sustainability reporting from the private sector. We also include disclosures aligned to the Taskforce for Climate-related Financial Disclosures (TCFD), and for the first time this year, we are also aligning to the Taskforce for Nature-related Financial Disclosures (TNFD).

As nonfinancial reporting becomes more regulated, we are also preparing to meet new requirements through the IFRS Sustainability Disclosure Standards and the EU Corporate Sustainability Reporting Directive (CSRD).

Like many organizations potentially subject to both regimes, we anticipate evolving our disclosures over the coming years as the market and regulatory landscape develops. This disclosure section is the next step to bridge to future frameworks.

We have organized our impacts and disclosures into three groups: operating our network responsibly, scaling social impact through EY people, and taking action on environmental impacts.

At EY, sustainability means operating responsibly and helping create new value for clients, society and the planet. It reflects our ambition of shaping the future with confidence – grounded in purpose, enabled by technology and powered by EY people. Sustainability is used to holistically describe nonfinancial performance and guides the decisions we make today – across operations, social impact and environmental stewardship – to help unlock future opportunities. It’s how we envision that generations of EY clients, people and communities thrive in a rapidly evolving world.



Within each of the three sections of the disclosure report, you can learn more about our activities across these areas:

CLICK TO JUMP TO SECTION:



Operating our network responsibly

- Safeguarding ethical business practices through the EY organization's values and principles to build and maintain trust with our stakeholders
- Reporting annually on our commitments and progress
- Supporting a comprehensive and forward-looking risk management approach



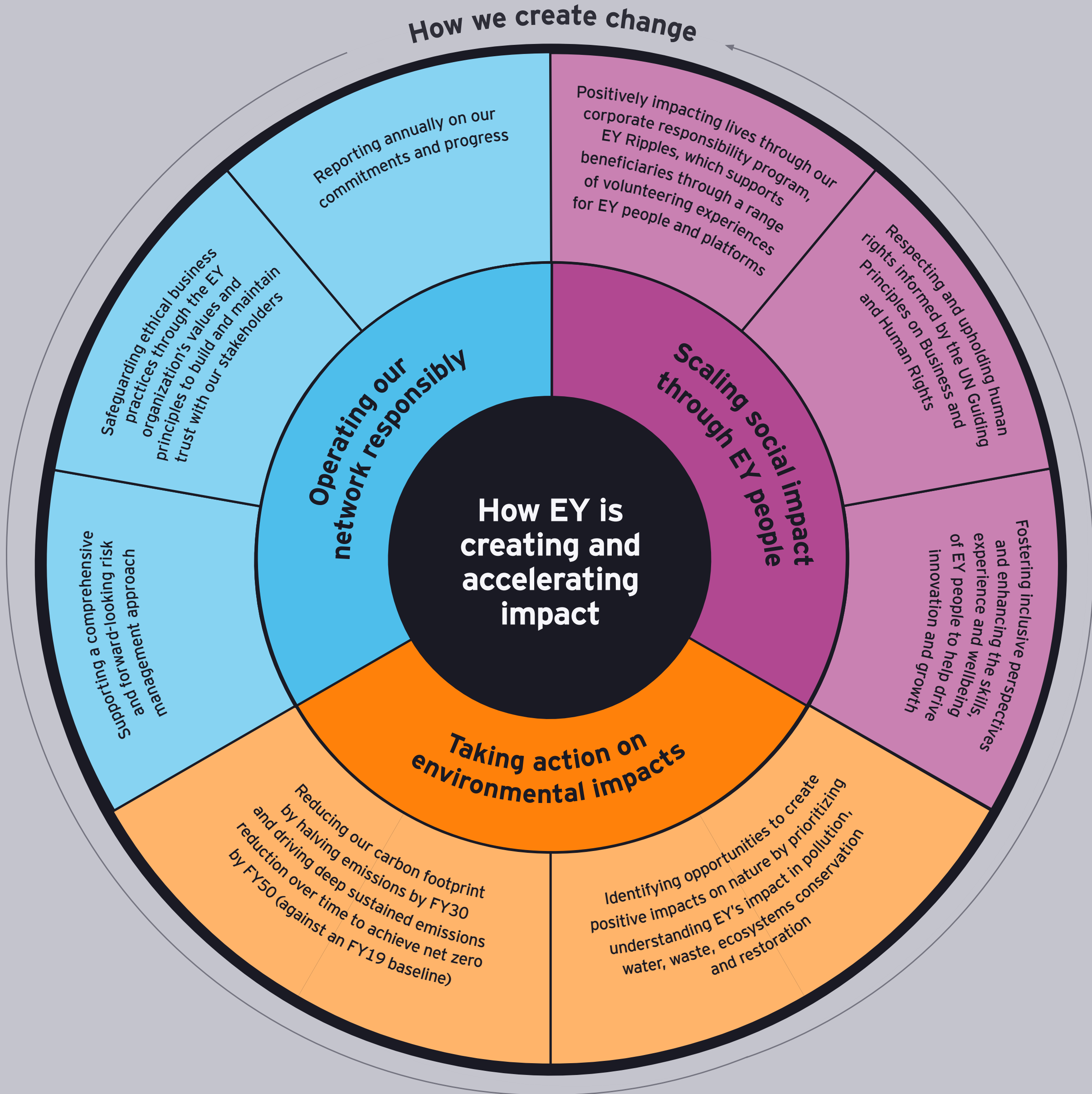
Scaling social impact through EY people

- Positively impacting lives through our corporate responsibility program, EY Ripples, which supports beneficiaries through a range of volunteering experiences for EY people and platforms
- Respecting and upholding human rights informed by the UN Guiding Principles on Business and Human Rights
- Fostering inclusive perspectives and enhancing the skills, experience and wellbeing of EY people to help drive innovation and growth



Taking action on environmental impacts

- Reducing our carbon footprint by halving emissions by FY30 and driving deep sustained emissions reduction over time to achieve net zero by FY50 (against an FY19 baseline)
- Identifying opportunities to create positive impacts on nature by prioritizing understanding EY impact in pollution, water, waste, ecosystems conservation and restoration





OUR APPROACH TO SUSTAINABILITY

The foundations

We have built a three-pronged approach of identifying our sustainability matters, outlining governance roles and responsibility, and mitigating related risks.

Identifying our sustainability matters

In FY24, we conducted a global double materiality assessment (DMA), spearheaded by EY CCaSS teams around the world.

The DMA helps organizations view sustainability through two lenses:

- **Impact materiality:** how a company affects people and the planet
- **Financial materiality:** how sustainability issues affect the company's performance

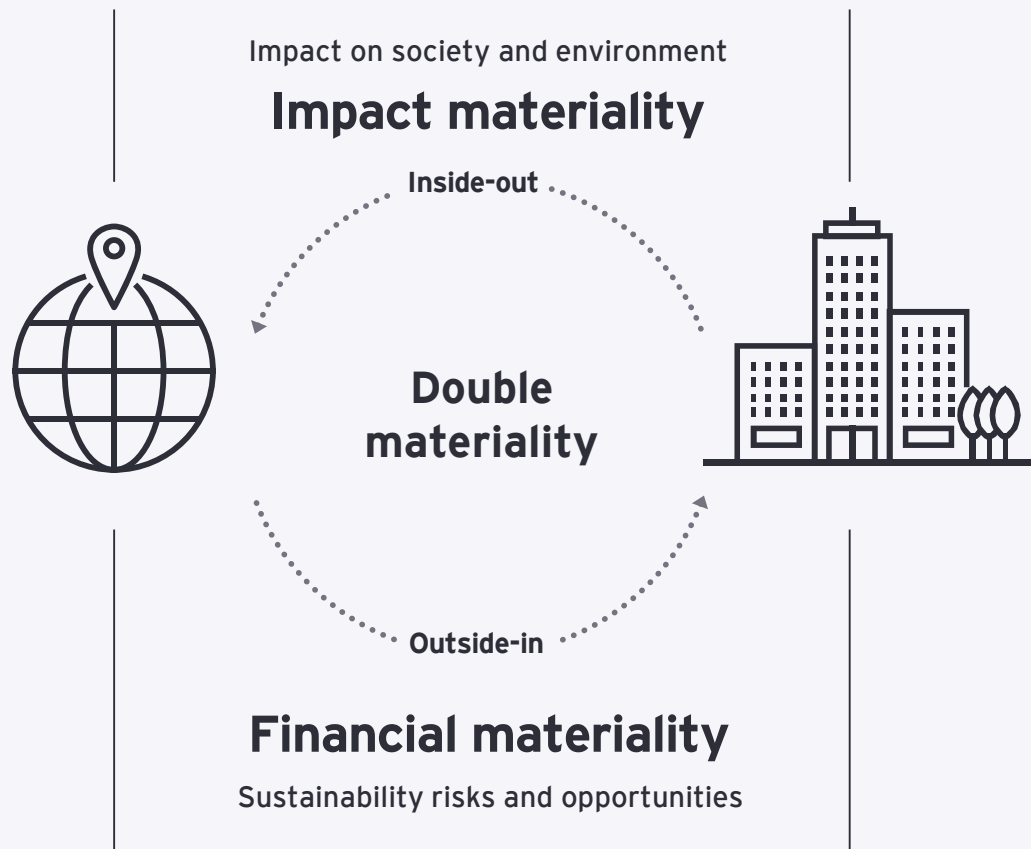
If a topic is material from either angle, or both, it qualifies as “material.” The results guide our strategy and decision-making around sustainability risks, impacts and opportunities, aligned with evolving regulatory expectations.

The table on the following page shows the latest findings and scoring framework. Encouragingly, results were consistent with prior assessments. This marks a step toward aligning with upcoming regulations such as CSRD and ISSB and is an initial output. In this year’s report, we have included details on how we are managing our material topics based on their alignment to sustainability areas. We will continue to refine the process year over year and expect the list of material topics to evolve.

DMA: a starting point to prepare for regulatory reporting requirements

Impact materiality

A sustainability topic is material from an impact perspective if it **impacts or is likely to impact people or the environment**. This includes impacts directly caused or contributed to by an organization and impacts that are otherwise directly linked to the upstream and downstream value chain.

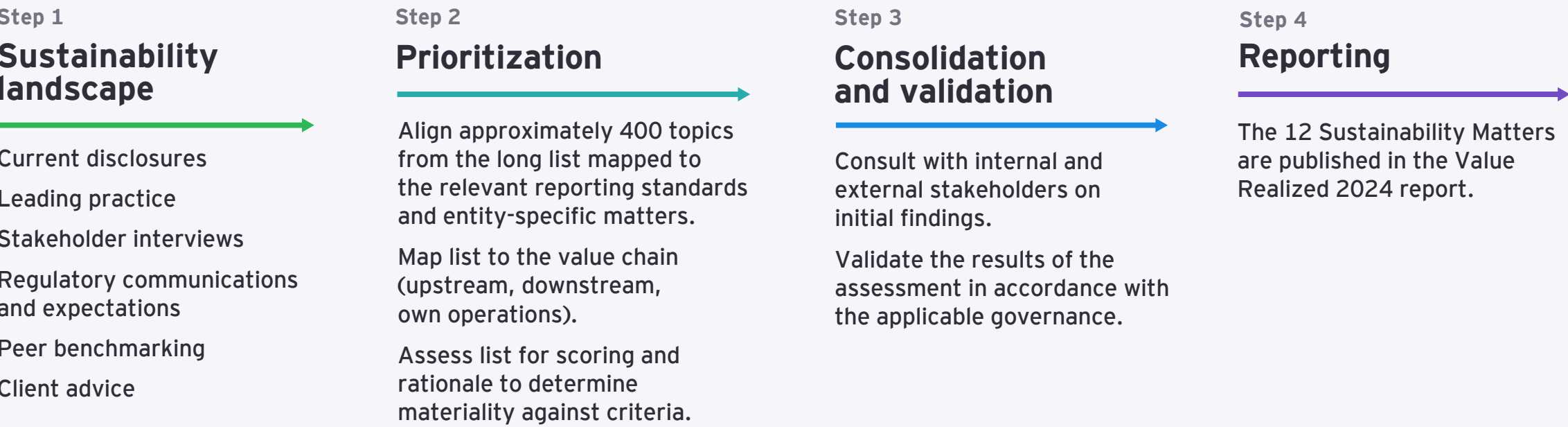


Financial materiality

A sustainability topic is material from a financial perspective if it **triggers risks or opportunities that influence or are likely to influence the future cash flows, development and performance**, and therefore the enterprise value of the business, but are not captured by financial reporting at the reporting date.



Four steps of the DMA



This is a summary view of the process undertaken in FY24. The DMA methodology will continue to evolve and align with relevant regulatory requirements for each in-scope member firm as needed. The DMA and above processes should not be seen to represent or comply with a specific jurisdiction’s requirements as each in-scope member firm may need to comply separately. We expect our reporting will adapt over time as the market progresses with new standards and requirements.

Our material topics



Organizational culture and business ethics, integrity and independence

Organizational culture and business ethics, integrity, and independence is the collective set of shared values, beliefs and practices that shape the work environment and influence the behavior of its employees. For EY, this is shaped by practices that continuously promote the EY organization's values and principles, which serve as a guiding framework for decision-making and behavior, and also stimulate employee empowerment to promote transparency around business practices and communications. This empowers employees and other stakeholders to speak up without fear of reprisal.

Audit quality, quality of services and trust in the capital markets

Quality of services is a critical measure of the EY organization's ability to meet and exceed client expectations, directly influencing its reputation and business success. For EY, this encompasses the responsibility of providing high-quality assurance and advisory services to EY clients to support the operation, trust and confidence of capital markets. This is critical to serving the public interest, which drives economic growth and long-term value for society. Continual improvement, investment in people and innovation of services are important drivers for the development of next-generation solutions so EY continues to be viewed as a trusted provider.

Privacy and data security

Privacy and data security refers to the practices and policies that govern the secure handling of data, the protection of individual privacy and the ethical use of technology within an organization. At EY, this involves navigating the risks associated with data breaches or loss, which can have far-reaching negative impacts on client relationships and the organization's reputation. EY therefore proactively manages its cybersecurity to prevent business disruptions and ensures compliance with legal standards.

Responsible AI and digital technology

Responsible AI and digital technology involve the ethical development and application of AI, as it allows organizations to compete, protect and accelerate due to its transformative potential. For EY, this also means paving the way to responsible use of AI, which includes addressing the environmental footprint of data processing and mitigating any potential social harm that may arise from AI deployment. Leveraging AI and addressing its associated effects leads to not only increased productivity and efficiency but can provide EY with a competitive edge.

Economic contribution

Economic contribution encompasses the positive effects an organization has on broader economic growth through its offerings, employment practices, public engagement and community investments. EY economic contribution is exemplified by its role in providing valuable products and services that drive market efficiency and innovation, its employment of a significant workforce that supports economic stability, and its active involvement in public discourse and community investment that collectively foster a robust economic environment. Through these channels, EY plays a pivotal role in bolstering economic development and stability.

Global governance and geopolitics

Global governance and geopolitics involve the interplay of political, economic and legal structures that shape international relations and impact business operations on a global scale. For EY, this means navigating the challenges within the EY network posed by geopolitical instability or drastic events such as global health crises and pandemics, which can lead to significant business disruptions. EY must strategically manage these risks to maintain operational continuity and adapt to the evolving geopolitical landscape to safeguard its global interests and client services.

Stakeholder engagement and informing public discourse

Consolidating and leveraging EY knowledge and experiences to develop informed views, individually and through industry associations. Responding to regulatory and legislative proposals on key public policy issues, developing thought leadership to help inform public debate on timely issues and providing analysis to clients and other stakeholders to assist them in assessing the impacts of significant public policy issues.

Responsible and sustainable supply chain

Responsible and sustainable supply chain management involves the ethical procurement of goods and services, with a focus on sustainability and the financial, health and safety wellbeing of value chain workers. EY strives to ensure that its supply chain activities do not lead to human rights violations or environmental damage, recognizing that such misconduct can result in harm toward workers and to EY. By promoting fair labor practices and environmental stewardship, EY aims to improve relationships with suppliers and maintain a supply chain that reflects the organization's commitment to corporate responsibility and sustainability.

Serviced impacts and dependencies

Serviced impacts and dependencies refer to the outcomes and reliance that EY operations have on client activities, particularly in terms of environmental and social effects. EY is cognizant of the potential environmental and social damage that can result from client impacts, and thus, it actively works to help enable client sustainability through its services. The EY organization also acknowledges its engagement with high environmental or social impact sectors, and it seeks to manage these risks through strategic planning and by promoting sustainable practices across its service offerings.

Equal treatment and opportunities for all

Fostering a respectful, skilled and inclusive workforce is a critical component to the EY organizational strategy. At EY, attracting and retaining high-performing, diverse teams is a key business lever, as EY believes that a diversified array of perspectives drives innovation and growth, by giving everybody the chance to grow and enhance their knowledge and skills.

Working conditions for own workforce

Working conditions for EY people encompass the EY organization's commitment to ensuring fair compensation and the health and safety of EY people. EY recognizes the importance of providing adequate wages to support the financial wellbeing of EY people. It also understands that the working environment should support people's wellbeing and a healthy work-life balance to mitigate burnout and maintain productivity. Addressing work-related illnesses and injuries, as well as helping safeguard against human rights violations, is essential to protect the wellbeing of EY people. Failure to maintain positive working conditions can result in adverse impact to employee health, increased absenteeism and disruption to business continuity. EY is therefore committed to fostering a supportive and respectful workplace that upholds the rights and needs of EY people.

Climate change

Climate change impacts the EY organization's operations and value chain. This includes greenhouse gas emissions in the direct and indirect supply chain, environmental damage due to energy consumption, disruptions in operations and decreased productivity stemming from physical climate risks and disruption to global business continuity due to nature declines. There is an opportunity to increase client engagements as a result of client transition climate risks.

Governance of our sustainability matters

Effective sustainability governance ensures that longer-term, nonfinancial considerations are integrated into decision-making processes across an organization.

By embedding sustainability into core operations and leadership oversight, governance frameworks help drive new value creation, resilience and positive impact for both the business and broader society.

Oversight of risks and opportunities related to sustainability is conducted at both the EY global and EY member firm levels. At the global level, EY defines the strategic direction and risk management framework, highlighting key priorities that span across EY Regions. EY member firms contribute by evaluating local relevance and crafting management plans that reflect regional conditions.

The scale of the EY network means that sustainability-related matters are overseen by different functions. This distributed model allows EY to both stay aligned with local regulations, market conditions and environmental concerns as well as to remain coordinated across the EY organization.¹⁰

Roles and responsibilities

EY Global Executive
Sustainability topics are regularly presented to GE members through quarterly updates, committee inputs and dedicated reporting channels. These are led by the teams and governance bodies responsible for managing sustainability across EY. Since 2024, sustainability has been a standing item on the GE’s quarterly meeting agenda.

The GE oversees major EY sustainability disclosures, including the annual Value Realized report. The GE also guides EY sustainability priorities by approving key strategies and approaches. Selected metrics disclosed in these reports are externally assured to ensure accuracy and transparency; refer to [the appendix](#) for more information.

We continue to work to strengthen our governance processes by increasing the frequency and timeliness of GE engagement on sustainability.

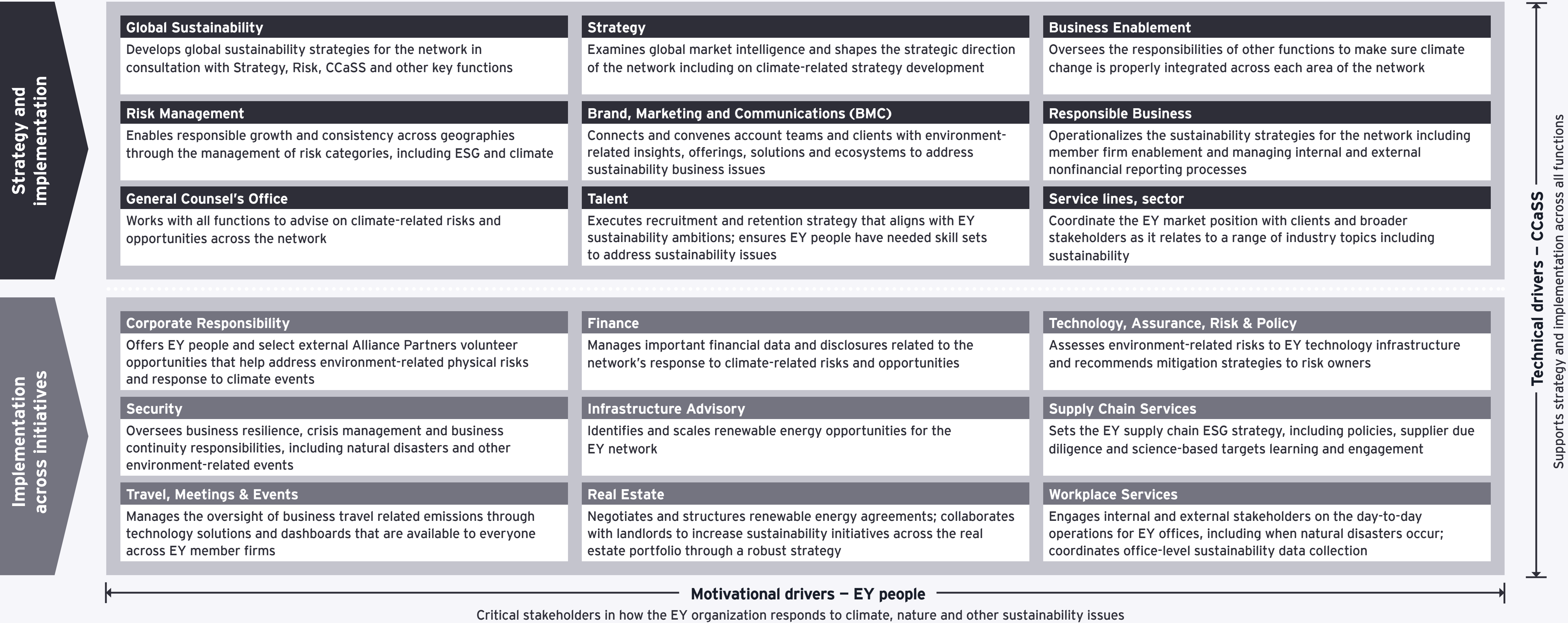
¹⁰ EY is the global network of the member firms of Ernst & Young Global Ltd. (EYG), each of which is a separate legal entity. EYG serves as the central coordinating entity for the EY network. It does not provide services to clients, nor does it control, manage, or own any EY member firm. This structure distinguishes EY from a corporate organization.

The organizational model below illustrates how various functions work together on climate change at EY.



Illustrative examples of EY climate-related roles and responsibilities:

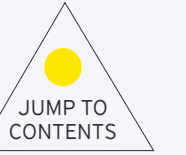
Global Executive Coordinates the global strategy and ensures environmental considerations are embedded into the businesses.





The ERM vision

To proactively change behaviors related to key network risks to safeguard the organization while enabling purposeful growth within the organization's appetite for risk



OUR APPROACH TO SUSTAINABILITY

Our risk management approach

The mission of Risk Management at EY is to protect and enable – making sure we meet the non-negotiables and, as possible, turn risk into opportunity. This is not done by simply following a set of controls. EY views risk management as a shared responsibility across EY where the risk ecosystem informs and educates, leaders throughout the businesses own the risk appetite, and people act with accountability. Through collaboration across member firms, Regions and business units, EY leverages collective knowledge and shares leading practices to support consistency and resilience to risk. At the same time, EY remains agile to adapt to emerging risks, technological shifts and changing stakeholder expectations.

The risk management program is multifaceted and aims to embed a risk management mindset into our people's daily DNA through required learning, required confirmations and performance management. EY people look to the EY Global Code of Conduct to act with integrity and deliver high-quality work, which supports strong risk management and a sense of professional responsibility.

This dynamic and integrated approach allows EY to uphold its obligations to clients, EY people and society, while continuously strengthening the trust placed in EY. The EY Global Risk Management function and Enterprise Risk Management (ERM) program support the EY organization in identifying, managing and monitoring risk.

Together they provide coordinated advice and assistance on independence, conflicts, compliance, regulatory policy, security

issues, as well as supporting member firms' claims and ethical matters alongside the General Counsel's Office. The EY Global Risk Management function is led by Joe Watt, EY Global Risk Management Leader.

In FY25, two new stand-alone functions extended from the EY Global Risk Management – Global Compliance and the Data Stewardship Office were created to address the increased expectations related to compliance and data risk management, and the advancement of data as a key asset.

Global Compliance is responsible for coordinating with existing compliance professionals on EY key compliance requirements, to bring a consistent approach to compliance program management and provide enhanced and independent monitoring and testing across the EY organization. It helps promote consistency, accountability and connectivity, driving operational efficiency and discipline in how the EY organization operates.

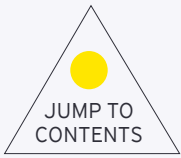
The Data Stewardship Office is an enablement function, connecting stakeholders to help drive and enhance business accountability for data throughout its lifecycle, improve consistent implementation of EY policy and accelerate the development of data stewardship capabilities.

Risk Management is also central to monitoring the responsible development, procurement and use of AI technology and assessing the risk levels emerging technologies may bring to EY.



The ERM program comes to life in EY across eight priority risks spanning preventable, strategic and external considerations:

Priority network risk	Related material topics		Descriptive summary
1. Culture and ethical conduct	Preventable	Organizational culture and business ethics, integrity and independence Working conditions for own workforce Audit quality, quality of services and trust in the capital markets	<p>A strong ethical culture is foundational to EY long-term success and stakeholder trust.</p> <p>Fostering a culture rooted in integrity, ethical conduct, and employee wellbeing is essential to delivering on our strategic priorities. Continued investment in these areas – alongside clear standards and expectations for both employees and third parties – is critical to sustaining trust, driving performance and ensuring long-term compliance.</p>
2. Data risk and governance	Preventable	Privacy and data security Responsible AI and digital technology	<p>Protecting data is fundamental to the EY role as a trusted innovation partner and professional services provider.</p> <p>EY is subject to extensive data governance responsibilities across multiple jurisdictions and client engagements. Inadequate controls may expose sensitive information to unauthorized access or disclosure, resulting in financial loss, reputational harm and regulatory consequences. Misuse of EY data would also compromise client trust and individual privacy rights, particularly where data relates to clients or their stakeholders.</p> <p>As data volumes and complexity continue to grow, maintaining robust governance and data stewardship frameworks, embedding a culture of accountability, and investing in secure technologies are essential to safeguarding the EY brand and operational resilience.</p>
3. Cybersecurity and technology delivery and governance	Preventable	Privacy and data security Responsible AI and digital technology	<p>Risks associated with potential cybersecurity incidents could result in unauthorized access to sensitive information, disruption of services, or system failures. Such events may adversely impact client confidence, brand and reputation, operational continuity, and regulatory compliance. In addition, failure to adequately fund, select, build, deploy, and maintain fit-for-purpose technology solutions – with appropriate oversight and governance – would hinder EY ability to innovate, scale effectively, and meet evolving business and client needs.</p>
4. Talent attraction, retention, wellbeing and succession planning risk	Strategic	Equal treatment and opportunities for all Working conditions for own workforce	<p>People are central to the EY ability to deliver high-quality services and adapt to evolving service offerings.</p> <p>Failure to accurately forecast and identify workforce requirements that align with strategic priorities may hinder the EY ability to meet client expectations and drive innovation. Attracting, developing and retaining high-performing talent – while embedding comprehensive wellness initiatives – is essential to sustaining performance and engagement across the organization.</p> <p>Leadership continuity is equally critical. Inadequate succession planning and limited exposure for emerging leaders may result in missed opportunities, loss of institutional knowledge and disruption to team effectiveness.</p>
5.a Regulatory and professional standard breach	Preventable	Audit quality, quality of services and trust in the capital markets Stakeholder engagement and informing public discourse Global governance and geopolitics	<p>EY operates in a complex and evolving regulatory landscape, with oversight from multiple bodies across diverse markets and jurisdictions.</p> <p>Changes in government policy, legislation or professional standards, particularly those affecting the professional services industry, may impact the EY ability to deliver services efficiently and compliantly. This includes potential implications for service offerings, operational models and governance requirements, which could in turn affect financial performance and stakeholder confidence.</p> <p>Ambiguity or inconsistency in regulatory expectations across jurisdictions may also pose challenges, potentially placing EY at a competitive disadvantage and increasing the risk of noncompliance. Continued investment in regulatory monitoring, internal controls and testing, and professional development is essential to mitigate these risks and uphold the EY reputation as a trusted advisor.</p>



The ERM program comes to life in EY across eight priority risks spanning preventable, strategic and external considerations:

Priority network risk	Related material topics		Descriptive summary
5.b Disruption of network or services through regulator action and significant changes in the regulatory and public interest landscape	External	Audit quality, quality of services and trust in the capital markets Stakeholder engagement and informing public discourse Global governance and geopolitics	The EY ability to operate as a global, multidisciplinary organization depends on navigating complex and evolving legislative and regulatory environments across jurisdictions. Restrictions on the scope of work permitted with Channel 1 and Channel 2 clients are a key consideration for EY ability to deliver services consistently and effectively and broader impacts on client engagement, operational flexibility and strategic growth. Ensuring compliance while maintaining service excellence requires ongoing investment in governance, legal insight and cross-border coordination.
6. Systemic client acceptance, continuance and service failure	Preventable	Organizational culture and business ethics, integrity and independence Audit quality, quality of services and trust in the capital markets Serviced impacts and dependencies	Delivering high-quality, trusted services is central to the EY brand and long-term success. The EY reputation for excellence includes following an appropriate vetting process that meets professional standards and stakeholder expectations in the onboarding of prospective clients. Ensuring rigorous onboarding processes and maintaining service quality across engagements are critical to sustaining client satisfaction and protecting the EY position as a leading professional services organization.
7. Business model and capabilities not aligned to meet client expectations and maintain market competitiveness	Strategic	Economic contribution Audit quality, quality of services and trust in the capital markets	The EY organization’s ability to deliver complex and comprehensive solutions is central to its ambition to remain a market-leading, multidisciplinary organization. The decentralized structure of the network and annual partnership distribution requirements are key considerations in mobilizing long-term, cross-functional commitments required to meet evolving client needs. The successful execution of strategic initiatives depends on aligning capabilities across many layers of the businesses. Ensuring consistent governance, resource allocation and leadership engagement is critical to maintaining the EY position as a trusted innovation partner.
8. AI disruptions and opportunities	Strategic	Responsible AI and digital technology Stakeholder engagement and informing public discourse Responsible and sustainable supply chain	AI is reshaping the professional services landscape, offering significant opportunities to help enhance EY capabilities and help increase value to clients. The rapid pace of AI advancement also presents strategic and operational risks. Effective governance and management of the integration, governance and adoption of AI technologies, including data quality, discoverability and permissioned data, is crucial to avoid competitive disadvantages and disruption to business operations. EY ability to responsibly deploy AI, while maintaining trust, compliance and service quality, is critical to helping sustain long-term value and market leadership.

Mitigating initiatives for emerging climate-related risks

EY Global Security: protecting people, assets and reputation
EY Global Security, part of EY Global Risk Management, helps protect EY from natural and human-caused threats. Three key areas are central to managing environmental risks in EY.

Business Resilience prepares the EY network for disruptions such as floods and hurricanes. With more than 50 regional security staff, the teams ensure crisis and continuity plans are in place and people are trained to respond swiftly. The launch of Resilience@EY in FY24 formalized a proactive, agile approach to anticipating and recovering from adverse events.

Security Threat and Risk delivers real-time intelligence on global threats, including natural disasters. It operates through:

- The Security & Travel Intelligence Center (STIC), a 24-7 virtual operations center monitoring incidents and alerting stakeholders
- Location-based threat analysts offering strategic insights and deep dives
- A two-way communications channel with regional security managers and travel and security teams to sharpen situational awareness
- A new Crisis Management Plan Contact Tool launched in FY25 to enable the EY Global Security teams to more rapidly activate a crisis response team across any location

Technology, Assurance, Risk and Policy (TARP) tackles top tech risks, such as extreme weather and fire, via the EY IT Risk Intelligence program. Environmental risks are scanned and assessed across geopolitical, regulatory and societal lenses. Mitigation efforts include:

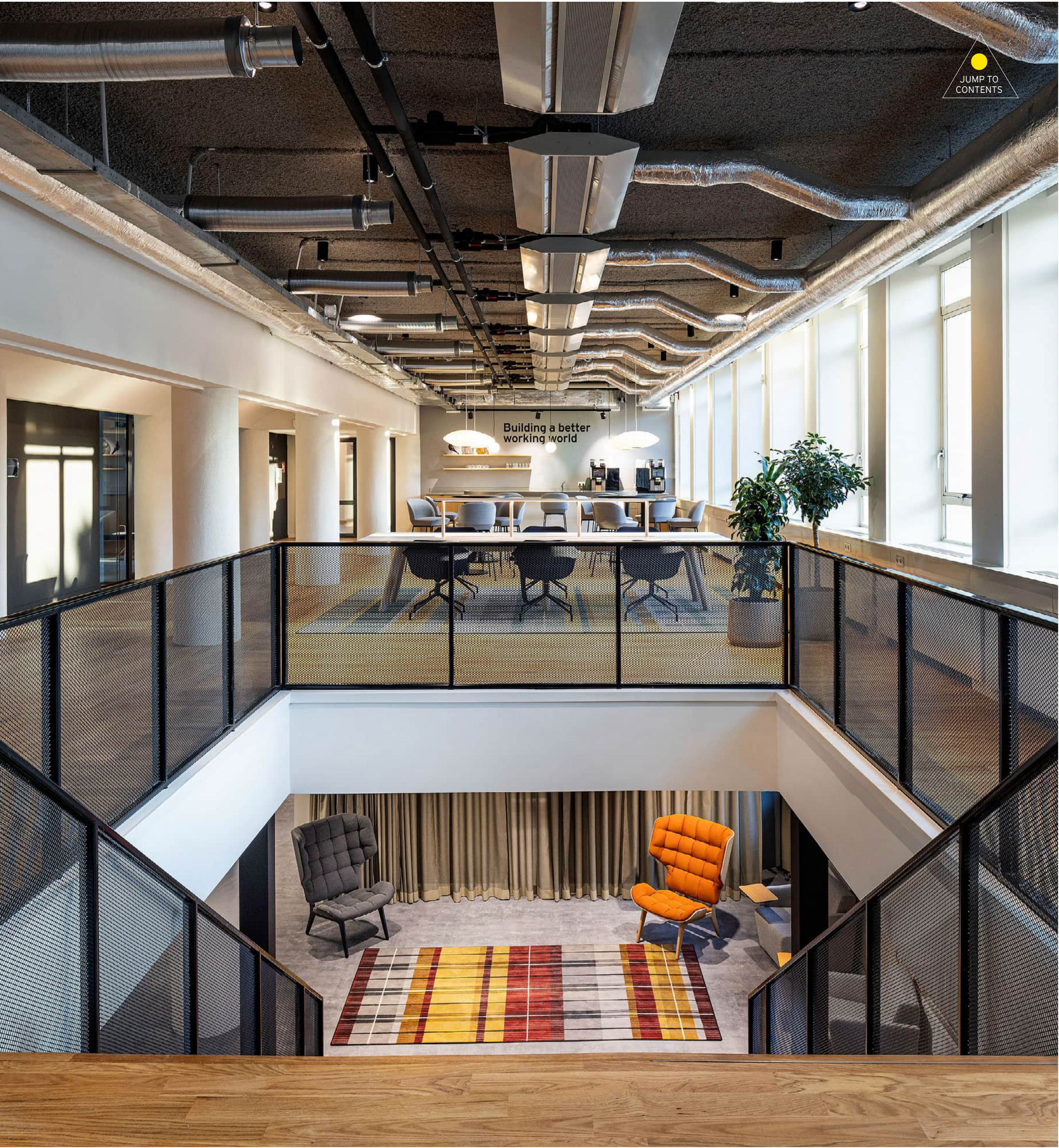
- Business continuity planning with “tabletop” exercises
- Crisis management strategies for rapid resilience checks
- Action plans for cross-functional response and strategic adaptation
- Re-evaluates our IT Risk Universe annually to ensure environmental risks, in particular, stay prioritized and addressed

EY member firm responsibilities

EY member firms are responsible for establishing governance and risk management structures to oversee the management of environmental risks and opportunities arising from local circumstances, including sustainability-related topics.

Some EY member firms individually develop sustainability strategies to achieve their social impact, climate and nature-related targets and manage sustainability risks. EY member firms foster a culture of exchanging leading practices and lessons learned, leveraging each other’s strategies to help drive smarter, faster progress. Environmental plans in particular are shared among EY member firms through an internal environmental management system.

Sustainability-related KPIs are monitored in quarterly scorecards, which inform the progress of EY Regions. The progress is overseen by regional managing partners, who coordinate the EY member firm’s operations and sustainability progress in the same EY Regions.





CLICK TO JUMP TO SECTION



Operating our network responsibly



Scaling social impact through EY people



Taking action on environmental impacts



Operating our network responsibly

EY is focused on creating new value for EY clients, people, society and the EY network. This means staying true to our values, making deliberate choices across the businesses and keeping quality front and center. To achieve our ambitions together, we align our first pillar to allow EY to lead with integrity, stay resilient through change, anticipate what's next and consistently help deliver for our stakeholders.

Responsible business-related material topics:

- Organization culture and business ethics, integrity and independence
- Audit quality, quality of services and trust in capital markets
- Privacy and data security
- Responsible AI and digital technology
- Economic contribution
- Global governance and geopolitics
- Stakeholder engagement and informing public discourse
- Responsible and sustainable supply chain
- Serviced impacts and dependencies

Organization culture and business ethics, integrity and independence

Ethics and integrity are more than principles; they are the foundation of our culture and the compass that guides the EY network. We believe that doing the right thing, even when it’s difficult, is essential to help build trust with clients, employees and society. This commitment is reflected in our organizational values, our leadership behaviors and the systems we have built to uphold very high standards of professional conduct.

A cornerstone of this commitment is the EY Independence function, which plays a pivotal role in safeguarding objectivity and trust across all professional activities. Independence is not just a professional standard; it’s a cultural imperative. It’s embedded in our values and reinforced through robust policies, practitioner-centric tools and continuous education. Platforms like the Global Monitoring System (GMS) and Ask Independence provide real-time support to help EY people navigate complex scenarios, enabling compliance with independence regulations in both fact and appearance.

The EY approach to auditor independence is designed not only to meet regulatory requirements, but to enable a culture of integrity and objectivity. Through targeted awareness sessions, leadership engagement and simplified service delivery models, independence guidance is made intuitive and relevant. Regular ethics training aligned to professional standards, personal independence compliance testing, and close collaboration between independence leaders and service lines help clarify expectations and foster a culture where ethical behavior is not just encouraged but expected.

To deepen this culture, EY has launched “business connect” conversations, which are structured engagements between Independence leaders and business leaders to promote transparency, address concerns and reinforce shared accountability. These conversations help embed independence into the fabric of EY operations, ensuring consistency across EY member firms and supporting our broader mission to build a better working world.

EY also delivers mandatory annual training on the EY Global Code of Conduct and its ethics program, supported by ongoing communications across the organization. The EY/Ethics Hotline, hosted by an independent provider, NAVEX, offers a confidential and accessible way for EY clients, people and others to report concerns or ask questions about behavior that may violate the EY Global Code of Conduct. Every report is treated seriously, and EY strictly prohibits retaliation against anyone who makes a good faith report.

Beyond auditor independence and EY ethics reporting mechanisms, EY has a robust set of global policies to tackle conflicts of interest and financial crime. These include the EY Global Anti-Bribery Policy and the EY Global Hospitality & Gifts Policy, backed by strong training and annual learning requirements. The NOCLAR (noncompliance with laws and regulations) policy outlines clear channels for reporting fraud and other activities that don’t comply with relevant laws and regulations, while EY member firms operate under strict regulatory oversight to ensure accountability.

Together, these practices reflect the unwavering EY commitment to ethical leadership, transparency, responsible business and the values that shape our impact on the world.



Audit quality, quality of services and trust in capital markets

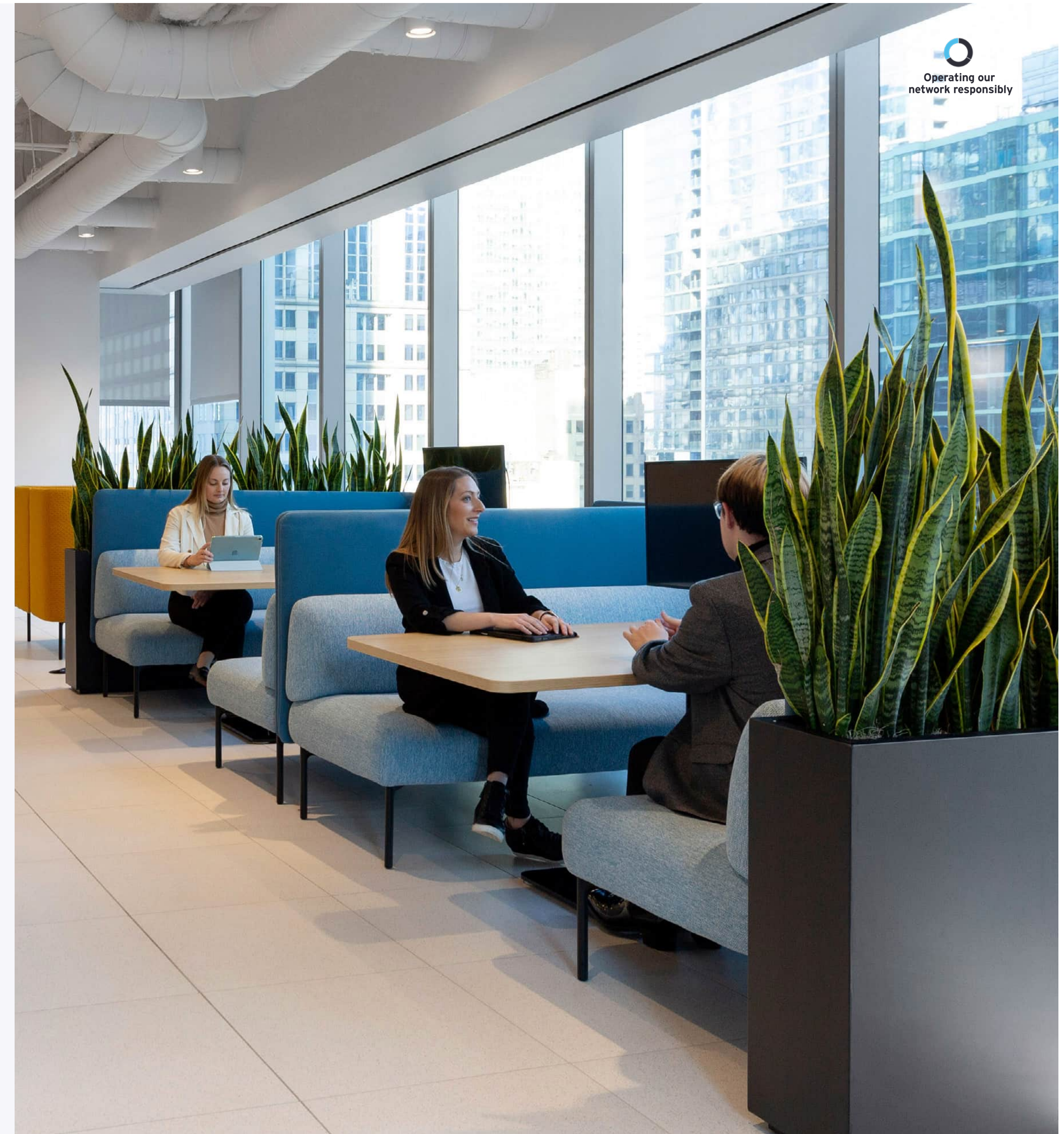
EY stakeholders and leaders are committed to delivering high-quality audits that reinforce trust in the capital markets. EY Assurance teams play a critical role in helping create long-term value for our stakeholders by instilling confidence through independent audits that are objective, data-driven and globally consistent. EY auditors achieve this by understanding a company's financial risk profile, interpreting data independently and applying a modern global audit methodology. By combining top talent with innovative technology and a continuous improvement mindset, the EY organization is reimagining how audits bring assurance to the capital markets.

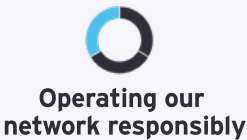
This unwavering focus on audit quality is part of the EY broader commitment to the quality of all EY services. Through the global **All in** strategy and accountability frameworks approved by the EY GE, EY aims to meet or exceed client expectations across all engagements. This includes understanding client needs, providing timely and effective solutions, and maintaining strong communication throughout each project to ensure client satisfaction.

In addition, we aim to provide consistent and reliable services across all service lines and client engagements. This includes adhering to established processes and values, maintaining high standards of work, and ensuring that deliverables are accurate and dependable.

The EY organization endeavors to achieve these goals in the following ways:

- Ensuring that EY engagement teams have the necessary skills, knowledge and experience across all disciplines they cover. This involves continuous professional development and staying up to date with relevant standards and leading practices.
- Continuously seeking ways to innovate and improve services. This involves adopting new technologies, methodologies and approaches to enhance the quality and efficiency of service offerings.
- Adhering to relevant laws, regulations, independence and ethical standards. This includes maintaining transparency, ethics, integrity, objectivity and accountability in EY service lines and functions.
- Effectively collaborating across different service lines within EY to provide cohesive solutions. This requires strong teamwork among EY professionals, communication and coordination among various service lines, functions and geographies.
- Identifying, assessing and mitigating quality risks associated with EY clients, people, engagements, geographies, functions and services lines. This involves designing, implementing and monitoring a robust, pragmatic and scalable System of Quality Management to provide consistent quality in a sustainable way that contributes to the success of the EY organization's operations.





Privacy and data security

In alignment with its commitment to trust and quality, EY considers information security, data privacy and data protection to be foundational elements of the EY organization. The organization’s strategy is designed to safeguard personal data, client information and internal assets throughout their lifecycles – whether created, processed, transmitted or stored. The implementation of our data protection and information security programs and practices is implemented and managed by two distinct yet aligned groups: the Global Data Protection Network and the Global Information Security Organization. Together, they implement policies, controls and training programs to prevent unauthorized access, use or destruction of data.

The EY data protection framework is rooted in applicable legal and professional standards, including the EU General Data Protection Regulation (GDPR). It emphasizes principles such as lawfulness, fairness, transparency, purpose limitation, data minimization, accuracy, storage limitation, integrity, confidentiality and accountability. Special care is taken with sensitive data and third-party processors, helping enable all parties to adhere to robust data protection standards. For international data transfers, EY uses mechanisms like Binding Corporate Rules (BCRs) and Standard Contractual Clauses (SCCs), and adheres to frameworks such as the EU-U.S. Data Privacy Framework to ensure compliance with global regulations.

The organization employs a set of technical and organizational controls to maintain the confidentiality, integrity and availability of its information. These include encryption, firewalls, antivirus software, multifactor authentication, intrusion detection systems and vulnerability assessments. EY also invests in future-state security technologies aligned with its technology roadmap to proactively address emerging threats.

Training and awareness are central to the EY approach, with mandatory and regularly updated programs designed to educate employees on evolving risks. Business continuity and disaster recovery capabilities, aligned with ISO 22301, maintain resilience in the face of catastrophic events. EY also conducts rigorous supplier risk assessments to help enable third-party compliance with its security standards.

The EY security strategy integrates legal, business and technological considerations and includes incident management and cyber defense programs. Compliance is maintained through a suite of audits and assessments, including ISO certifications, SOC attestations and privacy impact assessments.

This comprehensive approach reflects the EY belief that a strong business reputation depends on a robust data protection and information security program and underscores its commitment to protecting the information entrusted to it by clients and stakeholders.

Responsible AI and digital technology

EY is embedding responsibility into its AI journey, setting clear standards for how EY people and member firms develop, procure and use AI technologies in line with the EY purpose, values and Code of Conduct.

Responsible AI includes:

- **Risk assessment:** Every AI system undergoes a risk and impact assessment as part of procurement or development and before deployment to ensure alignment with the EY Responsible AI Global Policy, EY Responsible AI Principles and risk classification framework.
- **Prohibited AI systems:** EY Responsible AI Global Policy prohibits procurement, development or deployment of certain AI systems that are considered prohibited based on the EU AI Act, such as those that manipulate emotions, use deceptive techniques or enable biometric surveillance in public spaces, etc.
- **Third-party tools:** AI tools from external vendors undergo careful assessment by relevant business functions during procurement and are only used within the bounds of EY licensing agreements and internal controls.
- **Training and awareness:** Mandatory training and reinforcement campaigns ensure EY people know how to use both AI tools and data input into such tools or generated by them, spot risks, report incidents and uphold responsible AI principles.
- **Speak up culture:** EY encourages all EY people to report concerns about AI systems that aren’t performing as expected or may pose ethical risks.
- **Transparency and accountability:** Records and Risk and Impact Assessment must be kept for all AI systems, and incident reporting is a professional responsibility of both system owners and users of AI systems.

Our approach is not just about compliance, it is about building trust, transparency and long-term value through principled AI innovation. At the same time, innovation isn’t just about technology – it is about transforming how we serve clients, capital markets and society. Through EY platforms, EY is helping organizations reimagine their strategies and operations with future-focused skills transformation and scenario planning at the core. We help clients build AI-ready data foundations, orchestrate responsible AI agentic workforces, and unlock real-world value where technologies collide.

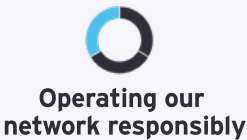
By acting as “client zero,” EY tests and refines solutions internally before deploying them externally, helping EY clients benefit from proven, scalable innovations. Whether it’s helping automate the contract review process using natural language prompts, enable decarbonization pathways, or enhance audit quality, EY is helping drive smarter, longer-term outcomes across industries.

Economic contribution

EY makes a powerful economic contribution to society by helping fuel employment and wealth generation and drive development around the world. With a workforce of more than 400,000 professionals in more than 150 countries and territories, EY creates meaningful careers, invests in skills for the future and supports inclusive growth in local communities. The EY network’s presence also stimulates regional economies by hiring and training talent, sourcing services and supporting businesses in multiple sectors and geographic regions. In FY25, combined EY global revenues were US\$53.2 billion and a significant portion of revenues are used for employee wages and benefits and compensation to EY member firm owners.

For FY25, the total community investment exceeded US\$153 million. Refer to “[Helping EY people create meaningful social impact with EY Ripples](#)” for information on EY community investment efforts beyond what can be monetized and “[Scaling social impact through EY people](#)” for data on EY societal value through the number of lives impacted and community investments. Refer to “[the appendix](#)” for more details on the community investment methodology.





Global governance and geopolitics; stakeholder engagement and informing public discourse

EY Public Policy and technical teams share knowledge and serve as a bridge between key stakeholders, such as governments, regulators, clients and civil society on topics that are central to market integrity and investor confidence. Through regular engagement with these stakeholders and active participation in professional and industry associations, EY identifies emerging risks and opportunities, provides frequent insights into regulatory developments, and contributes to policy formulation on issues including audit reform, corporate governance, technology and sustainability. These teams help EY and other stakeholders anticipate and navigate complex policy environments within and across jurisdictions and seek to ensure evolving regulations reflect practical realities and are aligned to the public interest. Examples of stakeholder engagement activities from FY25 include:

- **AI:** Frequent engagement with policymakers and industry leaders in several jurisdictions regarding regulatory and governance frameworks, including responding to consultations such as the [European Union consultations on the definition of AI systems and prohibited AI practices](#). We co-published with the Association of Chartered Certified Accountants a research paper entitled “[AI assessments: enhancing confidence in AI,](#)” which discusses how independent assessments can help companies ensure that their AI systems are well-governed, safe and effective.
- **Assurance:** Collaborated with the Center for Audit Quality on thought leadership for its [Accounting+initiative](#), which promotes the accounting profession by helping students explore career opportunities; access internships, scholarships, and mentorship; and understand the vital role of auditors and accountants in the economy. We also worked closely with other global accounting networks, IFAC, the World Bank and the Inter-American Development Bank to organize the Conferencia Regional sobre Contabilidad y Auditoría (CReCER), which focused on accounting and audit policy in the context of economic development for Latin America.

- **Financial services:** Published a report on the [regulatory environment for non-bank financial institutions](#) and related considerations for EY FSO clients.
- **Geopolitics:** The annual publication of the [Geostrategic Outlook](#), regular executive briefings with multinational organizations, [public](#) and media appearances and insights produced via academic partnerships have become critical resources our stakeholders leverage throughout the year. In addition, bespoke campaigns help EY stakeholders understand and integrate geopolitical insights into enterprise risk management, operations and corporate strategy.
- **Mentorship for emerging leaders:** Collaborating with the EY Corporate Responsibility teams, we are supporting the next generation to find and sustain meaningful work. We focused on advancing skills aligned with public interest and how to engage with policymakers with a subset of the Next Generation Climate Leaders from The Earthshot/Common Purpose program from Ghana, Malawi, Nigeria and Uganda in FY25.
- **Sustainability reporting:** Engagement with jurisdictions that have introduced or are in the process of introducing mandatory sustainability reporting and assurance regimes aligned with the ISSB and ISSA standards to encourage alignment and mitigate regulatory divergence risk. We published a paper discussing “[What shifting sustainability regulations mean for business,](#)” which provides an assessment on the sustainability reporting standards landscape and key considerations for the business leaders and policymakers navigating this landscape.

Responsible and sustainable supply chain

EY Supply Chain Services (SCS) provides strategic purchasing and business services to the EY organization. SCS has made strides in identifying and mitigating ESG risks from our procurement activities and has established KPIs for measuring continuing progress.

Mapping risk and supplier selection

Prior to engaging with potential suppliers for a particular product or service, sourcing managers use the EY Sustainable Sourcing Framework (a practical guide on how to approach ESG and inclusion matters) to assess the potential sustainability risks associated with the particular product or service and prepare a tailored due diligence program to assess the potential suppliers’ sustainability and inclusion credentials and suitability to collaborate with EY. In FY25, the EY Sustainable Sourcing Framework was embedded in the EY Global Supply Chain and Procurement Policy and SCS teams were trained on this approach.

Potential suppliers are required to complete a core set of Request for Proposal (RFP) questions in relation to sustainability risks within their business and supply chain, including modern slavery, and must provide appropriate documentation to evidence their responses. The RFP questions include requests for information about the due diligence that potential suppliers have carried out in relation to their business and supply chains. Responses are scored and weighted to assess the potential supplier’s compliance with anti-slavery, sustainability and inclusion strategies.

Supplier environmental targets and status

	KPI	Status
Sustainability supplier due diligence	Confirm supplier due diligence criteria based on future regulations, including information available regarding the EU Corporate Sustainability Due Diligence Directive (CSDDD)	Completed in FY25; this will be part of a continuous process and will be completed again in FY26
	Conduct a sustainability assessment for high-risk and spend suppliers	242 suppliers were assessed in FY25 and will continue with supplier follow-up in FY26
	Complete desk-based risk mapping of 2500 suppliers to confirm which suppliers EY should prioritize for sustainability engagement	Complete in FY25
	Review and update key policies	The EY Global Procurement and Supply Chain policy (including the Sustainable Sourcing Framework) and Supplier Code of Conduct were updated in FY25
Learning and engagement	Provide mandatory sustainability training to 100% of EY sourcing team	98% of the Supply Chain Services team completed mandatory sustainability training – in FY26, we are targeting 100%

Sustainability training for SCS

SCS conducts an annual Responsible Sourcing Week, a series of training sessions primarily targeted to sourcing managers to teach them about sustainability requirements and inspire them on sustainability topics. Responsible Sourcing Week FY25 reinforced our commitment to sustainability by providing EY people with the tools and knowledge necessary to navigate this evolving landscape.

Examples of Responsible Sourcing Week sessions delivered:

- Mandatory training (98% attendance across all of SCS globally) that covered key sustainability concepts, including training on modern slavery and key practices all sourcing professionals should follow according to the EY Global Supply Chain and Procurement policy
- Plastic pollution
- Understanding the difference between weather and climate change

We also run training for suppliers annually, and in FY25, we ran the EY Sustainability Skills Lab, helping over 200 suppliers understand key concepts, how to map material issues and build an ESG program.

Travel and fleet

SCS Travel, Meetings & Events (TME) works closely with EY member firms to provide data and recommendations, including policy updates, to help support EY carbon reduction goals. For example, the EY meetings and events guide includes a sustainability and inclusivity checklist for meeting or event planning. The EY Sustainability Travel Approval Tool (STAT), implemented in 58 countries, provides guidance on the carbon impact of a business trip to provide visibility to EY travelers and approvers as they make decisions. Travel dashboards are available to all EY people to help individuals make informed choices, and to EY member firms to assist with planning and compliance.

Real estate services

SCS Real Estate Services (RES) projects encompass comprehensive long-term portfolio strategies, metropolitan consolidations and location strategies. RES incorporates sustainable principles throughout the entire project lifecycle, from building selection, construction, to workplace experience. We recently updated our internal EY@Work Sustainability

Checklist and created a new Global Sustainability Design Guideline to align with the EY Environment strategy and industry best practices. The RES objective is to locate offices within developments that have attained green building certifications, which operate more efficiently, reflecting our commitment to sustainability and environmental stewardship. Additionally, our teams aim to further minimize emissions by reusing furniture and selecting materials and fixtures with high recyclability and low embodied carbon.

Workplace Services

Our Workplace Procurement Services (WPS) team is at the forefront of delivering third-party solutions to our onsite workplace services that align with EY sustainability goals.

Policy and guidelines

EY procurement is conducted in accordance with EY Global Procurement and Supply Chain Policy, which includes the EY Sustainable Sourcing Framework. The EY Sustainable Sourcing Framework includes practical information for anyone sourcing for EY global or EY member firms including:

- Sustainable procurement (including human rights) guiding principles and KPIs
- Questions that must be asked of (prospective suppliers) at RFP stage and a scoring and weighting system to ensure that suppliers with better ESG (including human rights) standards are at an advantage in the supplier selection process
- A mapping of EY higher risk products and services in the supply chain

Just as the EY Global Code of Conduct sets out the standards of ethical behavior expected of every EY person, our EY Supplier Code of Conduct does the same for EY suppliers. We view their performance as an integral part of the EY value chain and expect suppliers to meet high legal, ethical, environmental and employment-related standards. The EY Supplier Code of Conduct is a document that is included within the overall supplier contract.

Serviced impacts and dependencies

EY is regularly reviewing how we can be more responsible and effective – for EY clients, EY people and the communities where we operate. Currently, we are developing a pilot framework to measure the real-world impact of EY client engagements beyond specific project outputs. The ultimate objective of this framework is to enable client-serving teams to deliver services that meet the client’s goals for cost, effectiveness and long-term value creation.

Meeting this objective won’t be simple as there is no one-size-fits-all approach. But we are encouraged by the interest shown by other large organizations, and we are motivated to develop a framework that can help EY teams and EY clients build a better working world, one engagement at a time.



[CLICK TO JUMP TO SECTION](#)[Operating our network responsibly](#)[Scaling social impact through EY people](#)[Taking action on environmental impacts](#)

Scaling social impact through EY people

At EY, we believe we have a duty to act responsibly and in the long-term interests of our stakeholders, guided by our purpose of building a better working world. Through the EY Ripples program, EY people are devoting their time to SDG-focused projects, bringing together the combined skills, knowledge and experience of the EY organization in pursuit of one shared vision: to positively impact 1 billion lives. Faced with the urgent and interconnected challenges of climate change and disparities in access to resources and opportunities, we believe businesses should go further, faster, to build a better working world – one that is socially just, economically inclusive and environmentally regenerative by design.

We believe we are positioned to scale social impact even further, through our alliances and ecosystems and the power of more than 400,000 people whose extraordinary talents and collective strength help clients and communities shape their futures. This supercharges our purpose of building a better working world.

Social impact-related material topics:

- Equal treatment and opportunities for all
- Working conditions for own workforce

EY people metrics

EY has always been, and remains, a people-powered business. The strength of the EY brand, solutions and services is driven by the extraordinary people who innovate and collaborate to deliver them.

A strong and engaging people promise has always been a key priority for EY. “Shape your future with confidence” is about empowering EY people to take their careers where they want them to go. It’s about how the legacy and scale of EY can give them the confidence to succeed in a globally connected powerhouse of diverse and inclusive teams.

Shape your future with confidence focuses on “an extraordinary you.” This acknowledges the unique talents that everybody brings, which we want to foster and support. Developing an extraordinary you is all about EY people’s professional growth, learning and skills development. Empowering an extraordinary you is all about personal fulfillment. Fueling an extraordinary you is all about our inclusive culture.



Gender split – overall

	2023		2024		2025	
	Total	Women/men	Total	Women/men	Total	Women/men
Total people	395,442	48%/52%	393,025	48%/52%	406,209 ⁺	48% ⁺ /52% ⁺

Where gender splits are reported, totals may not add up to 100% due to variances in reporting at the EY member firm level.
⁺ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

The EY experience

EY provides a work environment where I feel free to be myself	83% ⁺
I feel included and supported by the people I interact with each day	84% ⁺

⁺ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

Headcount data* – by role** (FY25)⁺

	Women	Men	30 years old and under	31 to 50 years old	Over 50 years old
Client-serving					
Partner	25.4%	74.2%	0.01%	59.79%	40.0%
Executive director	31.2%	68.7%	0.06%	66.70%	33.06%
Senior manager	38.7%	61.3%	2.38%	88.72%	8.81%
Manager	43.2%	56.7%	23.59%	73.15%	3.20%
Senior	46.6%	53.3%	62.6%	36.28%	1.08%
Staff/assistant	51.5%	48.1%	90.73%	8.82%	0.39%

*Global figures are aggregated except where otherwise noted. Due to rounding, there may be some minor discrepancies in totals.
**Excludes interns and contractors.
⁺ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

EY people metrics



Headcount data* – by role** (FY25)+

	Women	Men	30 years old and younger	31 to 50 years old	Over 50 years old
EY internal support services, such as Global and Area leadership; Technology; Talent; Finance; Brand, Marketing and Communications; Knowledge; Markets; and Risk Management					
Director	51.7%	48.2%	0.00%	51.19%	48.69%
Associate director	56.7%	43.2%	0.23%	69.04%	30.70%
Assistant director	55.8%	44.1%	2.88%	80.98%	16.12%
Supervising associate	58.9%	41%	13.22%	76.87%	9.88%
Senior associate	61.5%	38.4%	32.46%	59.97%	7.57%
Associate	63.5%	36.3%	64.89%	29.18%	5.87%
Administration					
Administrative roles	85.5%	14.2%	19.23%	51.39%	29.25%

*Global figures are aggregated except where otherwise noted. Due to rounding, there may be some minor discrepancies in totals.
**Excludes interns and contractors.
+ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

Total headcount by age*

	FY25
30 years old and under	51.83%
31 to 50 years old	42.37%
Over 50 years old	5.73%

* Due to rounding, there may be some minor discrepancies in totals.

Gender split of leadership*

	2023		2024		2025	
	Total	Women/men	Total	Women/men	Total	Women/men
Partners/Principals	13,932	24%/75%	14,075	25%/75%	13,936	25%+/74%+
PPEDD**	22,934	28%/72%	23,430	29%/71%	23,711+	29%+/71%+

*Where gender splits are reported, totals may not add up to 100% due to variances in reporting at the EY member firm level.
**PPEDD – partners/principals/executive directors/directors
+ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

EY people metrics



People by service line

	FY22 vs. FY23	FY23	FY23 vs. FY24	FY24	FY24 vs. FY25	FY25
Assurance	8.0%	125,244	0.6%	127,617	2.6%	130,898
Tax	9.0%	73,863	(1.0%)	73,098	3.0%	75,314
Consulting	12.1%	118,703	(1.0%)	117,900	5.4%	124,238
Strategy and Transactions	10.0%	26,387	(3.3%)	25,483	(1.8%)	25,036
Practice support	7.3%	51,235	(5.4%)	48,927	3.7%	50,723
Total	9.5%	395,442	(0.6%)	393,025	3.4%	406,209

There is an immaterial variance between the FY24 data for “People by service line” and data originally published in Value Realized FY24. This reflects changes to how headcount in certain practices is recorded between service lines and the timing of data extraction for the figures published in Value Realized FY24. The updated data enables an accurate comparison between FY24 and FY25 figures.

People by area

	FY23 (as reported)	FY23 vs. FY24	FY24	FY24 vs. FY25	FY25
Americas	95,351	(2.8%)	92,638	(0.7%)	92,030
EMEIA	153,216	2.4%	156,851	3.4%	162,249
Asia-Pacific	70,068	(2.1%)	68,618	1.9%	69,940
Executive*	7,003	(10.2%)	-	-	-
GDS*	69,804	(1.9%)	-	-	-
Global entities (including Executive and GDS)	76,807	(2.5%)	74,918	9.4%	81,990
Total	395,442	(0.6%)	393,025	3.4%	406,209

* Global entities represent (Global) services and functions including the EY Global Delivery Services (GDS) and the Executive. GDS entities support other EY member firms across the world by providing support capabilities to their client-serving account teams as well as internal enablement support services. As of FY24, the Executive and GDS categories are part of a grouping called Global entities.

EY people metrics



Leadership* by gender (as of 30 June 2025)

	2023		2024		2025	
	Total	Women/men	Total	Women/men	Total	Women/men
Global Executive (GE)	18	33%/67%	17	29%/71%	17	35%/65%
Regional Managing Partners (RMPs)	22	9%/91%	21	5%/95%	18	17%/83%
Global Practice Group (GPG)	129	29%/71%	126	29%/71%	146 ⁺	32% ⁺ /68% ⁺
Global Governance Council (GGC)	39	36%/64%	40	30%/70%	37	27%/73%
G360 global client service partners (GCSP)	244	18%/82%	248	21%/79%	248	18%/82%

* Refer to Basis of Reporting for definitions of leadership bodies.
+ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

Hires, attrition rate, and promotions by gender and age (FY25)

	Overall	Women	Men	30 years old and under	31 to 50 years old	Over 50 years old
Hires	112,851 ⁺	48.03% ⁺	51.51% ⁺	82.77% ⁺	16.02% ⁺	1.05% ⁺
Attrition	19.69% ⁺	19.17% ⁺	19.98% ⁺	24.09%	15.6%	12.7%
Promotions	53,710 ⁺	49.45% ⁺	50.40% ⁺	65.90% ⁺	32.97% ⁺	1.11% ⁺

+ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

Promotions

	FY23	FY24	FY25
Total promotions	46,369	51,801	53,710 ⁺
Promotions to partner/principal	965	654	628

+ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

% of women among partners/principals by Area

Area	FY23	FY24	FY25
Americas	26%	27%	28% ⁺
EMEIA	20%	21%	21% ⁺
Asia-Pacific	28%	28%	28% ⁺
Executive	25%	25%	25% ⁺

+ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

EY people metrics



Average hours of formal learning per person according to rank

Rank*	FY23	FY24	FY25+
PPEDD**	50	45	48
Senior manager/associate director	41	42	45
Manager/assistant director	51	52	53
Supervising associate/senior associate/senior	56	58	60
Staff/assistant/associate	80	81	80
Intern	61	66	69
Administrator	12	12	20

*Does not include contractors.
**PPEDD – partners/principals/executive directors/directors
+ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

Formal learning*

	FY23	FY24	FY25+
Learning hours delivered	24m	23.8m	24.6m
Learning hours per person – all employees and partners	61	60	61

* Formal learning denotes structured learning that has defined learning objectives and is delivered through e-learning or instructor-led methods; it does not include informal learning, such as on-the-job training or coaching.
+ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

Investing in our people skills

	FY23	FY24	FY25+
Total investment in learning and development (US\$)	\$385m	\$354m	\$442m
Average investment expenditure per person (including travel) (US\$)*	\$996	\$899	\$1,103

* Total investment in learning and development includes global and all member firms in each EY Region's direct spend on learning design, development and deployment of formal learning for EY people. Expenditure includes travel, badges and degrees. Expenditure does not include the cost of learner's time, which would conservatively be over \$4b. We also do not include the cost of time spent by non-learning professionals on content design and facilitation, which is over 1.5 million additional hours of "opportunity cost."
+ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

Working conditions for own workforce

At EY, we prioritize the working conditions of EY people as a cornerstone of our approach to human rights. This means fair compensation, robust health and safety standards, and a work environment that supports wellbeing and work-life balance. We recognize that adequate wages are essential for financial security, and that preventing burnout and work-related illnesses is critical to sustaining productivity and business continuity. EY is committed to fostering a respectful workplace that protects against human rights violations and champions the rights and needs of its people – principles that are embedded in our internal policies and periodically monitored for alignment with global standards.

Our broader commitment to human rights is anchored in the EY Global Human Rights Statement, which draws on the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights. This statement affirms the EY responsibility to avoid causing or contributing to adverse human rights impacts and to prevent or mitigate human rights impacts across its operations, products, services and business relationships. These principles are integrated into the EY Global Code of Conduct, which sets expectations for ethical behavior. The EY Ethics Hotline offers a confidential channel for anyone, including employees, suppliers and clients to report concerns.



The Valuable 500 – creating an inclusive culture where everyone can thrive*

As a member of The Valuable 500 – a global initiative of more than 500 organizations dedicated to innovating for disability inclusion – EYG reports on their select standards and disclosures (see table below), reflecting our focus on creating an inclusive culture where everyone can thrive.

Workforce representation	What percentage of the company’s workforce identifies as disabled/ living with a disability?	The last internal survey of EY people that provided an opportunity to self-identify as having a disability was in FY24. Of those who responded, 3.4% identified as having a disability. This question was asked in over 70 countries, representing 70% of EY total headcount.
Goals	Which goals has the company defined specific to disability inclusion and how are business leaders measured against these goals?	EY professionals with leadership roles in the EY organization are encouraged to set qualitative ambitions related to inclusiveness.
Training	Does your company have a disability inclusion training for its managers and employees?	EY people are encouraged to complete a customized training on inclusive leadership, which integrates disability-specific content.
Employee resource groups (ERGs)	Does your company have a disability specific ERG in place with an executive sponsor?	EY has various disability-specific ERGs at the country and EY Region level. For example, we have networks focused on disabilities in the Americas, UK and Ireland, and across Asia-Pacific. Some locations also have topic-specific communities, for example, relating to deafness and hard of hearing, blindness and low vision, and stammering and stuttering. One of the largest is our 2,000-member global neurodiversity community. The EY Global Managing Partner – Client Service is the Global Disability Sponsor, and each EY Region, country and local chapter where an ERG is present will typically have its own executive sponsor.
Digital accessibility	Has your company undertaken a review of the accessibility of its digital platforms and content? If not, does the company have a plan to undertake a review over the next calendar year?	Since 2019, the organization has had a Global Digital Accessibility Policy (which is reviewed regularly) that mandates all new development of digital tools and content to follow WCAG 2.2 AA accessibility standards. Enterprise websites – the ey.com public website and our intranet – are fully accessible in accordance with these standards. Accessibility is integrated into our development methodology and procurement processes. We have trained our designers, developers and content creators to create accessible products and content and conduct regular accessibility reviews of our websites, tools and content.

*The disclosure questions in the table are in a standard format issued by The Valuable 500 and are answered with respect to the global EY organization.

EY Ripples

EY Ripples has a global reach, mobilizing EY people across each of the more than 150 countries and territories where EY teams provide services to contribute their skills, knowledge and experience in a meaningful way. The initiative drives global impact with a focus on:

One billion lives: Accelerate positive social impact at scale.

Scale globally, act locally: Expand initiatives worldwide while deepening local engagement.

People engagement: Mobilize EY people to contribute skills and time, aligned with career growth and EVP. This includes partnering with Learning & Development and embedding EY Ripples volunteering in Thrive Time for meaningful personal growth. Mobilize EY people to contribute skills, knowledge, and time, integrated into career growth and EVP.

Innovation with impact: Harness AI, emerging tech and entrepreneurial thinking to tackle societal challenges.

Ecosystem collaboration: Partner with clients, tech alliances, startups, governments and social enterprises to co-create measurable solutions.

Alliances that multiply impact: Collaborate across sectors to achieve what no single organization could do alone.

Tracking progress

EY Ripples uses two primary metrics to assess performance overall:

- Lives impacted (the number of direct and indirect beneficiaries of Ripples programs, adjusted for attribution)
- Participation (the number of EY people participating in EY Ripples initiatives)

These are monitored throughout the year, with detailed review and validation processes taking place on a quarterly and year-end basis to ensure accuracy. Both metrics are externally assured for greater accuracy and trust.

In addition, EY Ripples collects and reports data on:

- The number of lives impacted per UN Sustainable Development Goal (SDG) (calculated by categorizing the number of lives impacted from initiatives tagged to each SDG)
- The equivalent US dollar value of EY people's time spent volunteering alongside any other donations (known as Community Investment)
- Data by Region, country, member firm, service line and rank within EY
- The number of clients with whom we collaborate
- The amount of CO₂ removed or sequestered as a result of the EY Ripples initiatives specifically aligned to our Accelerating Environmental Sustainability focus area



EY Ripples-related metrics

Lives impacted*

	FY23	FY24	FY25
Total	46m	64m	60.8m ⁺

* Lives impacted figures encompass evaluation of both direct and indirect beneficiaries of EY Ripples initiatives – for example, both the leaders of impact enterprises and the customer base they serve – and are weighted according to the depth and breadth of impact that can be attributed to EY support. The impact of each initiative is also mapped to the most relevant SDG, based on ultimate impact.

+ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.

Community investment

	FY23	FY24	FY25
Hours invested by EY people*	914,000	934,000	883,000
Value of time contributions (US\$)	\$55m	\$56m	\$55m
Cash investments (US\$)	\$109m	\$102m	\$85m
Donations by EY people to EY driven fundraising initiatives	\$14m	\$11m	\$14m
Total (US\$)	\$178m	\$169m	\$153m

* Hours reported include time contributions beyond EY Ripples (e.g., other skilled and traditional volunteering activities, and pro bono activities).



Top 5 SDGs by lives impacted* in FY25⁺

SDG 10: Reduced Inequalities	24,006,130
SDG 17: Partnerships for the Goals	8,366,124
SDG 8: Decent Work and Economic Growth	8,214,147
SDG 4: Quality Education	5,298,323
SDG 3: Good Health and Wellbeing	4,981,527
Other	9,919,540

* Lives impacted figures encompass evaluation of both direct and indirect beneficiaries of EY Ripples initiatives – for example, both the leaders of impact enterprises and the customer base they serve – and are weighted according to the depth and breadth of impact that can be attributed to EY support. The impact of each initiative is also mapped to the most relevant SDG, based on ultimate impact.

+ Denotes a metric that has achieved limited assurance in FY25. See page 99 for the full list of metrics.



CLICK TO JUMP TO SECTION



Operating our network responsibly



Scaling social impact through EY people



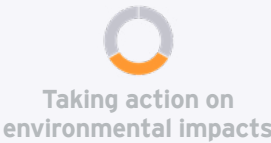
Taking action on environmental impacts



Taking action on environmental impacts

Environment-related material topics:

- Climate change
- Responsible and sustainable supply chain
- Serviced impacts and dependencies



EY Global Environment Strategy

The [EY Global Environment Strategy](#) published in FY25 is the second five-year phase of our strategy guiding us to FY30 in the context of long-term 2050 goals. Over the next five years, these commitments will integrate with the EY business and transformation strategy – **All in** – shaping sustainable growth for the EY organization, enabled by our people.

All in positions sustainability as a priority strategic initiative. While **All in** focuses on helping our clients seize sustainability opportunities, the EY Global Environmental Strategy extends this ambition by aligning our own operations, supply chain and services with the environmental outcomes we champion. Together, they reflect our dual role: to lead by example and enable others to do the same.

The EY Global Environment Strategy takes an all-of-environment approach, prioritizing:

- **Climate:** GHG emissions and energy management
- **Nature:** pollution, water, waste, ecosystems conservation and restoration (including EY office locations)

With a new purchased goods and services emissions reduction target, we are placing greater emphasis on mobilizing our value chain, including close collaboration with suppliers and alliance partners to reach these goals. Our plans matter to EY, and also to our stakeholders and clients.

Progress to date

For EY, FY25 marks the culmination of multiple years of investment and integration. Underlining this progress, EY entered the CDP A list for climate and achieved SBTi validation of our near-term and net-zero targets and met our RE100 target. We have established new, rigorous processes for managing decarbonization with offsets, sustainable aviation fuel and renewable energy certificates.

Progress on our FY30 EY Environment Strategy commitments

Commitment	Progress
GHG emissions Reduce emissions to 50% against a 2019 baseline following a 1.5-degree pathway for scopes 1, 2 and 3.	Since FY19, EY has grown 46% in terms of revenue and 40% by headcount while our total market-based GHG emissions have declined by 33% to 1.15 million tons of carbon dioxide equivalent (tCO2e). Since FY19, we have reduced our emissions intensity per dollar of revenue by 54% and our emissions per person by 52%. This includes our purchased goods and services emissions.
Energy Achieve our RE100 commitment by procuring 100% renewable electricity.	Matched 100% of our global electricity consumption with renewable sources and met our RE100 commitment. ¹¹
Travel Expand travel strategy to purchase sustainable aviation fuel certificates for 5% of EY overall air travel. Reduce EY vehicle emissions by 85% from FY24. Continue to reduce the impact of our travel using technology and individual traveler scorecards that help EY people make informed choices.	While travel emissions increased over FY24, they have reduced 35% against our FY19 baseline. For the first time, we procured sustainable aviation fuel certificates equivalent to approximately 1% of our business air travel emissions.
Supply chain Include purchased goods and services in our emissions footprint. Drive greater collaboration with suppliers and alliance partners to reduce emissions linked to purchased goods and services.	We utilize a hybrid methodology to calculate emissions from purchased goods and services. A supplier program launching in FY26 will foster greater collaboration with suppliers to further reduce emissions in this category.
Nature Develop and integrate new practices which support nature, including identifying new targets and metrics for reducing impacts and implemented programs to meet these new targets.	We have identified TNFD core and additional metrics relevant to EY and disclosed those where we have data available to report at this time. To begin with, we are focusing our global uplift on water, waste and pollution. Purchased carbon credits from nature-based projects to restore and preserve nature.



11 EY has met its RE100 target, except in geographies where it is not possible to meet the RE100 criteria, most prominently in Kuwait, Romania, Serbia, Tunisia and Zimbabwe. Of the total, 3.0% was not met with procurement of renewable electricity meeting the RE100 technical criteria because in these markets it was unavailable. In such cases, EY procured either unbundled energy attribute certificates (EACs) from neighboring countries or RE100 noncompliant in-country hydropower EACs.

Identifying risks and impacts

Understanding our environmental impacts, dependencies, risks and opportunities is key to effectively prioritizing our efforts to where we can have the greatest impact on achieving our strategy. To help identify, assess and prioritize these risks and impacts across our direct operations, supply chain and client services, we conducted a TCFD-aligned scenario analysis in FY24. Additionally, in FY24 we completed an assessment based on the TNFD’s Locate, Evaluate, Assess, Prepare (LEAP) framework approach, which was refreshed in FY25 for additional risks and impacts.

Climate-related risks and opportunities scenario analysis

We designed our climate scenario analysis to indicate the boundaries of risk and opportunity. Physical risks were assessed using IPCC AR6 models for RCP2.6 and RCP8.5 scenarios. Transition risks were assessed mostly using Network for Greening the Financial System (NGFS) scenarios. Where data was not available or appropriate, International Energy Agency (IEA) scenarios were used (this was largely limited to carbon pricing).

We used these scenarios because they follow the TCFD’s recommendation that scenarios include at least one “2°C or lower” scenario. This aligns with the Paris Agreement’s goal of limiting global warming to well below 2°C, and preferably to 1.5°C. While the TCFD encourages a 2°C scenario, companies can consider other scenarios, including higher warming scenarios (e.g., 3°C) or scenarios exploring specific regional or sectoral risks.

Net-zero optimistic scenario

Net zero provides an “optimistic” scenario. Closely mapping to the IPCC’s representative concentration pathway RCP2.6, the net-zero scenario assumes all necessary climate policies and related measures are implemented sufficiently to achieve net-zero GHG emissions globally by 2050 and subsequently limit global warming to 1.5°C. Under this scenario, we expect transition risks – driven by changes in policy, markets and consumer behavior – to have a much greater societal and business impacts than physical risks.

Business as usual (BAU) scenario

The BAU scenario assumes 3.5° to 4.5°C global warming, which aligns to the IPCC’s representative concentration pathway RCP8.5. The BAU scenario assumes that high emissions allowed by current climate policies continue, resulting in higher warming. In this “negative” scenario, we expect physical risks driven by longer-term weather changes to have a greater impact on EY, and transition risks to have a lesser impact.

Please find more information on the most recent TCFD-aligned scenario analyses within the [EY Environment Report 2024](#).

Integrating nature and applying the LEAP Framework

Nature underpins climate action. While our initial ambition was focused on carbon, EY is looking at where to go further to take action to support nature-positive initiatives. We are actively contributing to the development of nature-related metrics, data infrastructure and decision-useful insights – helping to close critical gaps and accelerate market readiness.

We applied the TNFD’s LEAP framework to help identify, assess and prioritize nature-related issues across our direct operations, supply chain and client services.

To reflect the varying levels of data maturity across our value chain, we applied a tailored approach to each segment. Where data gaps exist, particularly in upstream and downstream activities, we used the best available proxies to assess potential exposure to nature-related issues.

Our approach was initially developed in FY24. In FY25, we refreshed the analysis using updated data and prepared detailed basis of preparation materials to support future assurance. We also developed templates to help member firms apply global insights and accelerate local assessments.

For further information on our LEAP assessment or for a complete list of the nature-related and climate-related risks and opportunities identified through the climate scenario analyses, please refer to [the appendix](#).

Risk and impact management – targeting our impact

Our integrated response to broader environmental risks and impact management

When it comes to achieving climate and nature goals, we are committed to leveraging our resources to support and accelerate the transformation to a new economy in which business, people and the planet thrive. Our integrated response to the environmental risks and opportunities begins with our robust, science-based targets (see [Metrics and targets](#)) to meet stakeholder expectations for action by our global network, one of the largest professional services organizations, and to contribute to the achievement of Paris-aligned and Montreal-aligned goals for the environment. As part of our ongoing integration of nature and climate within our environmental strategy, we will continue gathering data and planning across key areas, including green IT, sustainable buildings, air pollution, water and waste management, and our impact on nature.

Leveraging our resources

Engaging and upskilling our people: Continuous sustainability skills development is vital in every organization and in the delivery of our strategy. Supporting the EY Global Environment Strategy, we will continue to integrate sustainability learning opportunities at all levels across the EY organization, including on the latest standards, solutions and science underpinning climate and nature. By embedding a culture of continuous learning on the evolving risks and opportunities, this will support client and stakeholder engagement with environmental challenges. Our global Climate Change and Sustainability Services (CCaSS) teams are also investing in the development of nature-specific capabilities, ensuring our technical resources are equipped to support clients on emerging nature-related risks, opportunities and disclosures. This includes sending representatives to participate in the TNFD train-the-trainer program and disseminate learnings globally.



Channeling investment, carbon reduction and removal:

For EY, offsetting has never replaced the need to set and progress emission reductions year on year. The EY Global Environment Strategy prioritizes emissions reductions over time. Supplementing this, we apply additional nature-related criteria to our carbon offset selection process. We are investing in natural ecosystems that sequester carbon, such as forests, wetlands and mangroves, alongside other project types. These initiatives complement our emissions reduction efforts and reflect our commitment to taking an integrated and holistic approach to tackling climate change and nature loss. Refer to the [EY FY25 carbon credit portfolio table](#).

Mobilizing our value chain

Convening stakeholders: Through our global corporate responsibility program, EY Ripples, we mobilize our people and networks to support the Sustainable Development Goals (SDGs) and our ambition to positively impact 1 billion lives.

Indigenous peoples and local communities (IPLCs) are often among the most affected by nature loss, yet they are also its most experienced stewards. Engagement with IPLCs is most effective when it is grounded in local context. Cultural protocols, legal frameworks and community expectations vary significantly across geographies, meaning there is no one-size-fits-all approach. For this reason, each EY member firm is responsible for managing IPLC engagement independently, ensuring that relationships are built on respect, relevance and alignment with local values and governance systems.

Supply chain: The EY approach to responsible procurement has been shaped by our experience with climate and human rights frameworks, including the OECD guidelines for Responsible Business Conduct, TCFD and Modern Slavery reporting. These inform our evolving efforts to embed nature considerations into supply chain governance. Our Global Supplier Code of Conduct sets clear expectations on human rights, environmental stewardship and climate action. SCS monitors ESG risks through controls and KPIs to drive ongoing progress. [Refer to this page](#) for more information on the process.

Working with clients: For more than 20 years, EY Sustainability teams have supported clients in tackling emerging and evolving issues linked to climate change and nature. Our sustainability services are designed to help clients manage risk, reduce cost, spur innovation, build trust and achieve measurable results across three key themes: specialist sustainability skill-led support; compliance and reporting; and strategy and transformation. In FY25, our global sustainability teams delivered over 25,000 engagements to advance environmental strategies and respond to nature and climate challenges.

Integrating and transforming services

We are committed to sharing insights that help businesses understand and act on nature-related risks and opportunities.

Our thought leadership includes:

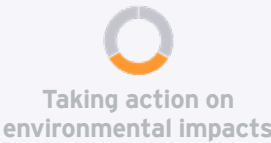
- [EY Nature Risk Barometer 2024](#): Published at COP16, the nature risk barometer provides insights into how corporates are disclosing against the TNFD recommendations.
- [From greening finance to financing a greener future](#): This report examines impacts and dependencies in the financial sector and its global opportunity to catalyze a nature-positive transformation.
- [The climate and nature agenda](#): This report highlights key developments shaping 2025 and beyond: identifying current challenges and providing C-suite with actionable next steps.



Metrics and targets

While our legacy metrics have focused on people, climate and energy, the refreshed [EY Environment Strategy](#) expands this scope to include new metrics for water, waste and pollution. These new metrics will not only help us set meaningful targets but also improve our ability to track progress and drive continuous improvement over time.

While we are an early adopter of TNFD, we are continuing to build on strengths to enhance our data reporting, starting with operations, but have included the core metrics we are able to report on within this report.



Annual GHG emissions (tCO₂e)

Environmental metrics	SBTi target boundary	FY19	FY23	FY24	FY25	% change since FY19
Scope 1 total GHG emissions, tCO ₂ e (consisting of gas and car fleet)	Yes	8,000	20,000	19,000	18,000*	125%
Scope 2 (location-based) total GHG emissions, tCO ₂ e (consisting of electricity consumption)	No	159,000	137,000	136,000	117,000*	-26%
Scope 2 (market-based) total GHG emissions, tCO ₂ e (consisting of electricity consumption)	Yes	181,000	108,000	49,000	37,000*	-80%
Scope 1 + 2 (market-based) emissions	Yes	189,000	128,000	68,000	55,000	-71%
Scope 3 emissions aligned to our science-based net-zero targets	Yes	1,530,000	839,000	982,000	1,091,000	-29%
Category 1: Purchased goods and services	Yes	375,000	350,000	334,000	354,000*	-6%
Category 3: Fuel- and energy-related activities	Yes	17,000	25,000	19,000	18,000*	6%
Category 5: Waste generated in operations	Yes	19,000	20,000	21,000	21,000*	11%
Category 6: Business travel ¹	Yes	952,000	395,000	552,000	615,000*	-35%
Category 7: Employee commuting	Yes	165,000	49,000	56,000	83,000*	-50%
Total (market-based) emissions	Yes	1,719,000	967,000	1,050,000	1,146,000	-33%
Total (location-based) emissions	No	1,697,000	996,000	1,137,000	1,226,000	-28%
Scope 3 Category 7: Remote working ²	No	35,000	116,000	116,000	103,000*	194%

1. Includes radiative forcing.
2. Remote working emissions are not part of our SBTi targets boundary and are reported separately from our total GHG emissions.
* Data has been subject to external assurance. Refer to the BDO Assurance Report for further details.

Annual GHG emissions – supplementary table 1: business air travel emissions breakdown

Scope 3	FY19	FY23	FY24	FY25
Category 6: business air travel (direct GHG effects)	451,000	200,000	317,000	356,000
Category 6: business air travel (indirect non-GHG effects [i.e., radiative forcing])	402,000	179,000	220,000	247,000

Note: Indirect effects include radiative forcing, which accounts for non-GHG impacts of aviation, such as contrails and ozone formation. This breakdown enhances transparency and reflects aviation's full climate impact.

Environmental metrics and targets

Annual GHG emissions – supplementary table 2: methodology updates

Scope 3	FY25
Category 7: Employee commuting – using FY25 methodology	83,000*
Category 7: Employee commuting – using previous methodology	53,000
Category 7: Remote working – using FY25 methodology	103,000*
Category 7: Remote working – using previous methodology	115,000

Note: FY25 emissions for employee commuting and remote working are presented using both the updated and previous methodologies to illustrate the impact of improved data granularity and revised emission factors. Historical figures have not been restated due to lack of comparable data.

* Data has been subject to external assurance. Refer to the BDO Assurance Report for further details.

GHG intensity** (tCO₂e/US\$000)

	FY23	FY24	FY25
Emissions (market-based) per dollar revenue	0.0195	0.0205	0.0216*
Emissions (location-based) per dollar revenue	0.0201	0.0222	0.0231*
Emissions (market-based) per FTE employee	2.5	2.7	2.9*
Emissions (location-based) per FTE employee	2.6	3.0	3.1*

* Data has been subject to external assurance. Refer to the BDO Assurance Report for further details.

**GHG intensities for FY23 and FY24 have been restated to reflect our SBTi targets boundary.

Energy

	FY23	FY24	FY25
% of energy procured for office electricity usage from renewable sources	45%	88%	100%
Total energy consumption (MWh)	430,000	365,000	341,000*
Total energy consumption (MWh) – non-renewable sources	303,000	141,000	121,000*
Heat and cooling	74,000	68,000	67,000
Natural gas	33,000	25,000	15,000
Petroleum products	41,000	18,000	38,000
Purchased electricity	152,000	29,000	0
Total energy consumption (MWh) – renewable sources	127,000	224,000	220,000*
PPAs and environmental attribute certificates	127,000	224,000	220,000
Energy consumption intensity per revenue (MWh/US\$000)	0.0087	0.0071	0.0064*

Note: Indirect effects include radiative forcing, which accounts for non-GHG impacts of aviation, such as contrails and ozone formation. This breakdown enhances transparency and reflects aviation's full climate impact.

* Data has been subject to external assurance. Refer to the BDO Assurance Report for further details.



Environmental metrics and targets

Land use assessment

	FY23	FY24	FY25
Total offices in key biodiverse areas (KBAs)	49	58	56
Percent of offices in KBAs	6%	6%	7%
Percent of workforce in KBAs	4%	4%	3%

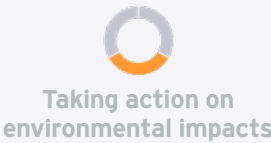
Water-stress assessment

	FY23	FY24	FY25
Offices within 1km high/extremely high water-stressed areas	206	293	259
Percent of offices within 1km high/extremely high water-stressed areas	25%	30%	31%
Percent of workforce in high/extremely high water-stressed areas	40%	47%	49%

We are continuing to refine and improve our methodology around nature metrics, therefore year-over-year data is not yet comparable.



Environmental metrics and targets



Greenhouse gas emissions avoided through the purchase and use of sustainable aviation fuel (tCO₂e)

FY23	FY24	FY25
0	0	6,000*

Carbon credits

	FY23	FY24	FY25
Total carbon credits canceled	933,000	1,168,000	1,250,000*
Total carbon credits canceled by mitigation activity type: reduction (%)	78	62	58*
Total carbon credits canceled by mitigation activity type: removal (%)	22	38	42*

* Data has been subject to external assurance. Refer to the BDO Assurance Report for further details.

EY FY25 carbon credit portfolio

Type	Removal/avoidance	Project name	Location	Country	Area	Supplier*	Standard	Total carbon credits
Bioenergy with carbon capture and storage (BECCS)	Removal	CO ₂ Utilization in Concrete – Removals and Reductions – CarbonCure – U.S. Project #1	Georgia, South Carolina, North Carolina	United States	Americas	Abatable	Verified Carbon Standard	5,000
Blue Carbon	Removal	Delta Blue Carbon – 1	Sindh	Pakistan	EMEIA	Abatable	Verified Carbon Standard	82,980
Improved Forest Management (IFM)	Removal	Bonos-X-Hazil De La Ruta Sian K'an	Quintana Roo	Mexico	Americas	Abatable	Climate Action Reserve	301,481
Improved Forest Management (IFM)	Removal	Kuamut Rainforest Conservation Project	Sabah	Malaysia	Asia-Pacific	Abatable	Verified Carbon Standard	140,000
Industrial Efficiency	Avoidance	Reducing Gas Leakages within the Hududgaz Gas Distribution Networks across Uzbekistan	Uzbekistan	Uzbekistan	EMEIA	Abatable	Verified Carbon Standard	315,362
Industrial Efficiency (or Landfill gas)	Avoidance	Ecoparque Candeias Landfill Gas Project	Jaboatão dos Guararapes, Pernambuco	Brazil	Americas	Abatable	Gold Standard	300,000
REDD+	Avoidance	Katingan Peatland Restoration and Conservation Project	Central Kalimantan	Indonesia	Asia-Pacific	Abatable	Verified Carbon Standard	30,000
REDD+	Avoidance	Katingan Peatland Restoration and Conservation Project	Central Kalimantan	Indonesia	Asia-Pacific	Rubicon	Verified Carbon Standard	75,000

* During FY25, we contracted with Abatable and Rubicon, who purchased credits on our behalf from developers and suppliers.

EY audits

How EY audits are contributing to a net-zero global economy

The sustainability agenda, including reporting and assurance standards, is an important driver of a net-zero global economy, protecting environmental, social and financial value. In this regard, member firms take integrating sustainability impacts into their audit roles extremely seriously.

Climate and nature-related issues may impact several areas of accounting, and there are increasing expectations from investors and other stakeholders that entities explain how climate-related matters are considered in preparing their financial statements to the extent they may be material from a qualitative perspective. This includes robust disclosures on the most significant assumptions, estimates and judgments made related to climate change.

Today there are 4,300 EY professionals dedicated to providing sustainability services (through CCaSS). CCaSS teams support audits in areas such as the assessment of climate-related risks in financial statements and the evaluation of complex environmental liabilities, renewal energy credits and asset retirement obligations. CCaSS teams also work with EY audit professionals to provide assurance over sustainability reports, GHG emissions, green and climate bonds, and TCFD reports.

EY auditors continue to be upskilled. A specific methodology has been developed to provide assurance on nonfinancial reporting based on the globally accepted International Standard on Assurance Engagements (ISAE 3000 (revised)) released by the International Auditing and Assurance Standards Board (IAASB). The EY organization has supported the development of IAASB's new overarching international sustainability assurance standard, the ISSA 5000 "General Requirements for sustainability assurance engagements" and is working on the development of a revised sustainability assurance methodology. New requirements and enablers for the consideration of climate-related risks in financial statements audits performed by member firms have also been developed.

A robust communications protocol for ensuring awareness of new and proposed standards is in place, including a weekly newsletter for all EY Assurance professionals around the world, in addition to country-specific technical alerts.

Training EY teams on new and proposed sustainability reporting standards is a key focus including standards developed by the ISSB, the EU's European Sustainability Reporting Standards (ESRS) and the SEC's Climate Change Disclosure Standard. We also provide learning on foundational sustainability-related topics, including an introduction to GHG emissions; auditing metrics that support scope 1, scope 2 and scope 3 GHG emissions; evaluating carbon credits; net zero; carbon neutral disclosures; and human capital metrics.

Integrating sustainability into what EY teams do to support clients

Building collaborative teams across disciplines is a distinctive part of how sustainability is integrated into what EY teams do to support clients with operationalizing emerging sustainability reporting requirements. For example, professionals from CCaSS and EY Financial Accounting Advisory Services (FAAS) are working to elevate the rigor needed to enhance sustainability governance, reporting policies, processes and technology to satisfy requirements in any jurisdiction.

Measuring progress toward reducing emissions

A growing number of companies are setting targets for reducing their GHG emissions in line with what is needed for the world to avoid the most dangerous climate change. The Science Based Targets initiative (SBTi) is helping companies align their targets with what is needed. But setting targets is just the start. Investors, regulators and the general public want to know if companies are making progress toward these goals, and the SBTi is developing a framework for measuring, reporting and verifying this progress. The EY organization is working closely with SBTi to explore the technical requirements for this framework, and a joint research paper on this topic will be published in the near future.

Audit metrics related to Climate Action 100+ companies EY audit

We use a measurement and reporting framework (the framework) to measure and track considerations for climate relevant to planning and performing audits of Climate Action 100+ companies (the Companies). The framework includes four categories of metrics relating to products and services (the Audit Metrics):

1. Application of audit methodology
2. Training
3. Communications
4. Reporting

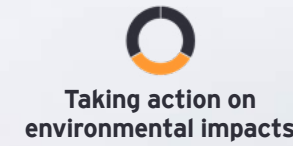
To support the audit metrics, the EY organization has chosen to provide further insight about how audit teams and audited companies are considering climate change and other ESG factors (additional Information) including:

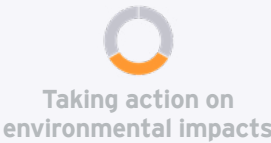
- Audit reports that mention climate change or consideration of it explicitly
- Use of climate specialists by audit teams
- Procurement of additional ESG-related assurance by the Companies

The audit metrics and additional information below cover the 39 companies (included on the following page) that are audited by EY member firms, and which are identified on the Climate Action 100+ companies list. The list comprises companies that (i) have carbon-intensive operations and (ii) are considered by Climate Action 100+ to have the greatest impact on climate change.

The audit metrics and additional information relate to audits of the Companies' financial statements where audit reports were issued between 1 July 2024 and 30 June 2025.

In addition to measuring and tracking considerations for climate relevant to planning and performing audits, the EY organization is responding to climate change through our own operations. We also proactively engage with stakeholders and policymakers on corporate and industry action, as well as public policies that support a net-zero transition of economic sectors in line with science and with regard to social impacts. More details can be found in [Shaping the future with confidence for society](#).





Audit metrics and targets

Framework category	Scope	Measurement criteria and target	Results	Additional information
Application of audit methodology	FY24 audits of the Companies	Percentage of engagement teams including specific audit procedures to determine whether climate risks are material to the audit	100%	<p>Use of specialists</p> <p>Sixty-four percent of the EY engagement teams consulted with specific specialists to address climate-related matters during the audit. This happened where EY engagement teams deemed that climate matters posed a risk to the financial statements whether directly (reported as a key audit matter (KAM) or critical audit matter (CAM) or indirectly (reported through impact on other KAMs or CAMs). The specialists were engaged to assist with the audit risk assessment process, audit strategy to address the risk (e.g., to assess management’s asset impairment sensitivity assumptions) and assess the required disclosures in the annual report. Those engagement teams that did not consult with specialists concluded, through their risk assessment procedures, that climate matters were not material to the financial statements and so did not warrant specialist involvement.</p> <p>Evolution of sustainability assurance</p> <p>Eighty-five percent of the Companies also sought independent assurance on wider sustainability-related matters; indicating increasing sophistication in the extended assurance market. Where this was done, it was in the form of “limited assurance” (e.g., scope 3 GHG emissions) or “reasonable assurance” (e.g., scope 1 and 2 GHG emissions in most cases). Where assurance reports are public, they describe limited assurance and are published on the company’s website.</p>
Training	Partners and managers on the engagement teams of the FY24 audits of the Companies	Percentage of audit engagement team personnel (managers and above) who have received specific training on assessing and responding to climate risks in the audit	100%	
Communications	FY24 audits of the Companies	Percentage of audit engagement teams who discussed the relevance of climate risk to the financial statements and the audit with those charged with governance, and management of the company	100%	
Reporting	FY24 audits of the Companies	The percentage of audit engagement teams that specifically considered whether climate risk(s) needed to be explicitly mentioned in the audit report	100% This was done either by 1. Including climate change as a stand-alone KAM or CAM or 2. Describing the impact of climate change on the matters covered by other non-climate-related KAMs or CAMs	<p>Describing consideration of climate-related risk in the audit report</p> <p>Forty-nine percent of the audit reports for these Companies included a description of the considerations given to climate-related matters and their impact on the business and related audit risks. This was done either by (i) including climate change as a stand-alone KAM/CAM or (ii) describing the impact of climate change on the matters covered by other non-climate-related KAMs or CAMs.</p> <p>Describing climate-related risks in the audit report as KAMs or CAMs</p> <p>Thirty-three percent of the audit reports for these Companies refer to climate change in or as a KAM or CAM.</p> <p>Where audit reports do not refer explicitly to climate change risk</p> <p>The audit reports that did not include an explicit mention of climate change did so either because:</p> <ol style="list-style-type: none">1. The relevant EY engagement team concluded, through their risk assessment procedures, that climate risks were not material to the financial statements for the reporting period under consideration so as to warrant further consideration and explicit mention; and/or2. Climate change reporting and accompanying disclosures are not mandatory in all jurisdictions, hence, these did not require additional considerations by the relevant EY audit team around compliance with reporting requirements. <p>Climate-related risks were nevertheless discussed under “Other audit matters” with those charged with governance in 100% of the audit engagements.</p>

Climate Action 100+ companies EY audits

- AES Corporation
- Airbus Group
- ArcelorMittal
- Baoshan Iron & Steel Co. Ltd
- BHP
- BlueScope Steel Limited
- China National Offshore Oil Corporation (CNOOC) Limited
- ConocoPhillips
- Danone S.A.
- Delta Air Lines, Inc.
- Ecopetrol SA
- ENEOS Holdings Inc.
- Engie S.A.
- EQT Corporation
- Equinor ASA
- Formosa Petrochemical
- General Motors Company
- Hitachi, Ltd.
- Holcim Ltd.
- Korea Electric Power Corporation
- Lockheed Martin Corporation
- Nestlé
- Nissan Motor Co., Ltd.
- Origin Energy Limited
- PACCAR Inc
- Phillips 66
- POSCO Holdings Inc
- PTT Public Company Limited
- Santos Limited
- Shell plc
- SSAB AB
- SSE PLC
- Toray Industries, Inc.
- TotalEnergies SE
- United Airlines Holdings, Inc.
- Vedanta Limited
- Volkswagen AG
- Walmart, Inc.
- Wesfarmers Limited



Appendix



EY Global Executive








Ensuring good governance through our leadership groups

At EY, we understand the importance of strong governance to meet the needs of our stakeholders. Over the past year, we have committed to building an EY that continues to be agile, resilient and responsive to achieve that as the work we perform becomes both increasingly complex and global in nature. The world today is defined by rapid change driven by AI and technology, and as such, we are evolving our leadership, operating and governance models to benefit from the scale of EY businesses today and maximize our connected network of more than 400,000 talented people across over 150 countries and territories.





The EY Global Executive (GE) is the board of Ernst & Young Global Limited (EYG) and is responsible for setting the EY organization’s objectives, strategy and policies. The GE brings together perspectives from across the EY organization, including the leaders of the Areas, service lines and functions.

EY Global Executive*





	Janet Truncale	EY Global Chair and CEO
	Harsha Basnayake	EY Global Managing Partner – Business Administration & Risk
	Anthony Caterino	EY Global Managing Partner – Business Enablement
	Raj Sharma	EY Global Managing Partner – Growth & Innovation
	Jad Shimaly	EY Global Managing Partner – Client Service

* The GE composition is as per publication date.

EY Global Executive: Functions

	Trent Henry	EY Global Vice Chair – Talent
	Hanne Jesca Bax	EY Global Vice Chair – Clients & Industries
	Andres Saenz	EY Global Vice Chair – Strategy
	Julie Linn Teigland	EY Global Vice Chair – Alliances & Ecosystems

EY Global Executive: Service lines

	Marie-Laure Delarue	EY Global Vice Chair – Assurance
	Errol Gardner	EY Global Vice Chair – Consulting
	Marna Ricker	EY Global Vice Chair – Tax
	Andrea Guerzoni	EY Global Vice Chair – EY-Parthenon Global Leader – Strategy and Transactions

EY Global Executive: Geographies

	Julie Boland	EY Americas Area Managing Partner
	Patrick Winter	EY Asia-Pacific Area Managing Partner
	Bridget Walsh	EY EMEIA Area Managing Partner

EY Global Executive: Councils



	Rajiv Memani	EY Global Growth Markets Council Chair
--	---------------------	--

EY Global Governance Council*




The EY Global Governance Council (GGC) is a key governance body of EYG. The GGC is comprised of one or more representative(s) from each Region, other at-large representatives from any EY member firm and independent non-executives (INEs). The GGC advises the GE on policies, strategies and the public interest aspects of its decision-making. The GGC approves, in some instances upon the recommendation of the GE, certain matters that could affect the EY organization.



Africa India

	Ajit Krishnan	Tax
	Shailen Ramgoolam	Consulting

Asia East

	Sang Il Bae	Assurance
	Anil Kumar Puri	Tax
	Seiko Sugimoto	Consulting
	Kiyoto Tanaka	Assurance



Asia East (continued)

	Vincent Toong	Assurance
	Swee Yen Yeoh	Assurance







Canada

	Uros Karadzic	Tax
---	---------------	-----

Europe Central

	Carina Marie G. Korsgaard	Tax
	Eirnikos Platis	Tax

Europe West

	Aldo Alberto Amorese	Assurance
	Charles-Emmanuel Chosson	Assurance
	Jolanda Dolente	Assurance
	Folkert Gaarlandt	Tax
	Wessel Geurts	Strategy and Transactions
	Olaf Riedel	Consulting

Greater China

	Dilys Chau	Assurance
---	------------	-----------

* The GGC composition is as per publication date.



EY Global Governance Council*

MENA



Omar Odeh

Consulting

Oceania



Brett Croft

Assurance



Brad Tozer

Assurance

UK&I



Adrian Browne

Strategy and Transactions



Mike Rudberg

Assurance



Aidan Tiernan

Assurance

USLI



Regina Balderas

Strategy and Transactions



Eli Barda

Assurance



Peter Davis

Consulting



Susan S. Garfield

Consulting



Lee Henderson

Assurance



Anita L. Holloway

Assurance



Richard Jackson

Assurance



Dario Leisner

Assurance

USLI (continued)



Steve Mangan

Tax



Joseph McGrath

Assurance



Patricia Paz

Assurance



April Spencer

Tax



Saj Usman


Consulting

Global Independent Non-Executives



Duane DesParte

Independent Non-Executive



Tonia Lovell

Independent Non-Executive

* The GGC composition is as per publication date.



EY Areas*

EY has three geographic Areas – Americas; Asia-Pacific; and Europe, Middle East, India and Africa (EMEIA) – each led by an Area Managing Partner (AMP). AMPs’ responsibilities include markets and enablement (supporting key accounts, pursuits, and strategic alliances and ecosystem relationships); oversight, quality and risk (promoting audit quality, and risk governance); governance (regulatory and legal stewardship, and representing the Area in the right forums across the EY organization, including representing the Regions on the GE); and global connectivity (enabling strategic alignment across the Regions).

The Area Managing Partners are listed below.

Area Managing Partners

	Julie Boland	EY Americas Area Managing Partner
	Patrick Winter	EY Asia-Pacific Area Managing Partner
	Bridget Walsh	EY EMEIA Area Managing Partner






Regions*

As of 1 July 2025, EY member firms are grouped into 10 regions ("Regions") (previously 18 Regions), which align and work together across the EY organization, executing on the strategic objectives set by the GE. The 10 Regions are represented on the GE through the three Areas.






For clients, this means more comprehensive, connected services in a changing world. For EY people, it means more mobility and enhanced career opportunities across their Region's broader geographic footprint. At EY, we will continue to deliver seamless client service, as the work EY teams perform becomes both increasingly complex and global in nature.

The Regions and their managing partners are listed below.

Regional leadership

	Rajiv Memani	Africa India Regional Managing Partner
	Moriaki Kida	Asia East Regional Managing Partner
	Alycia Calvert	Canada Regional Managing Partner
	Jacek Kędzior	Europe Central Regional Managing Partner
	Rudi Braes	Europe West Regional Managing Partner

Regional leadership

	Jack Chan	Greater China Regional Managing Partner
	Abdulaziz Al-Sowailim	MENA Regional Managing Partner
	David Larocca	Oceania Regional Managing Partner
	Anna Anthony	UK&I Regional Managing Partner
	Julie Boland	USLI Regional Managing Partner

* The AMPs and Regions composition is as per publication date.

EY Global Practice Group

The EY Global Practice Group brings together the members of the GE, and leaders from the service lines, geographies, sectors and functions. It seeks to ensure a common understanding of EY strategic objectives to help drive connectivity and consistent execution across the organization.

EY Global Network Council and EY Growth Markets Council







In 2024, the following two EY member firm engagement forums were established: the EY Global Network Council (GNC) and the EY Growth Markets Council (GMC). In 2025, the GNC comprises the leaders of the 10 Regions that make up the EY organization, as well as the country managing partners of the top 10 largest EY member firms who are not leaders of the 10 Regions, and the GMC comprises representation from Regions in emerging markets. These forums help maintain important dialogue among Regions across the world, encouraging active engagement across the EY organization to support the execution of the All in strategy, while remaining mindful of the diverse needs of all the markets EY teams serve.

* The Industries composition is as per publication date.



Industries*

EY sector insights and knowledge help empower EY clients to shape the future with confidence. By being sector-focused, EY teams help clients anticipate market trends, identify implications for their business and deliver sector-specific solutions. The EY Global Industry Leaders bring together EY Regions and Service Lines through a sector lens, helping drive greater client impact by helping align strategic priorities and investments, leveraging the breadth of EY capabilities to meet EY clients’ needs, and supporting EY people in developing sector-specific skills, experience and knowledge.

Industries		
	Linda Hill	Consumer & Health
	Omar Ali	Financial Services
	Catherine Friday	Government & Infrastructure
	Steve Wilkinson	Industrials & Energy
	Bridget Walsh	Private Equity
	Hyong Y. Kim	Technology, Media & Entertainment and Telecommunications



WEF-IBC Stakeholder Capitalism Metrics – summary tables

WEF metrics	Disclosure	UN Global Compact alignment
Governance purpose – setting purpose	<i>Shaping the future with confidence</i>	G1
Quality of governing body – governance body composition	<i>Roles and responsibilities;</i> <i>EY Global Governance</i>	G9, G10, G11
Stakeholder engagement – material issues impacting stakeholders	<i>Identifying our sustainability matters</i>	HR/L1, HR/L1.1, E1, E10
Ethical behavior – anti-corruption	<i>Operating our network responsibly</i>	AC1, AC1.1, AC2, AC3, AC3.1, AC4, AC4.1, AC5, AC5.1, AC5.1.1, AC6
Ethical behavior – protected ethics advice and reporting mechanisms	<i>Operating our network responsibly</i>	G6, G6.1, HR/L4, E3
Risk and opportunity oversight – integrating risk and opportunity into business process	<i>Our risk management approach</i>	G3, G3.1, G4, G4.1, G5, G5.1, G7, HR/L3,HR/L4, HRL4.1, E3, E3.1
Climate change – greenhouse gas (GHG) emissions	<i>Metrics and targets</i>	E5, E5.1, E6, E6.1
Climate change – TCFD implementation	<i>Taking action on environmental impacts;</i> <i>Taskforce on Climate-related Financial Disclosures (TCFD) Index</i>	E3, E3.1, E3.1.1, E3.1.2, E4, E5, E5.1, E6, E6.1, E7, E9, E14
Nature loss - land use and ecological sensitivity	<i>Taking action on environmental impacts;</i> <i>Taskforce on Nature-related Financial Disclosures (TCFD) Index</i>	E10
Freshwater availability – water consumption and withdrawal in water-stressed areas	<i>Metrics and targets</i>	E11, E12

WEF metrics	Disclosure	UN Global Compact alignment
Dignity and quality – diversity and inclusion	<i>EY people metrics</i>	N/A
Dignity and equality – pay equality		HR/L6
Dignity and equality – wage level		N/A
Dignity and equality – risk for incidents of child, forced or compulsory labor	<i>Mapping risk and supplier selection</i>	HR/L1, HR/L2, HR/L2.1, HR/L3, HR/L4, HR/L4.1, HR/L5
Health and wellbeing – health and safety	<i>Working conditions for own workforce</i>	HR/L7
Skills for the future – training provided	<i>EY people metrics</i>	AC4, AC4.1
Community and social vitality – total tax paid	<i>Operating our network responsibly</i>	N/A
Employment and wealth generation – absolute number and rate of employment	<i>Scaling social impact through EY people</i>	N/A
Employment and wealth generation – economic contribution	<i>Operating our network responsibly</i>	N/A
Community and social vitality – total R&D expenses	<i>Helping transform clients and ourselves with AI;</i> <i>Scaling social impact through EY people</i>	N/A
Employment and wealth generation – financial investment contribution disclosure	<i>Operating our network responsibly</i>	N/A



Taskforce on Climate-related Financial Disclosures (TCFD) Index

Recommendation	Disclosure	Recommendation	Disclosure
Governance		Risk Management	
a. Describe the board’s oversight of climate-related risks and opportunities.	<i>Governance of our sustainability matters</i>	a. Describe the organization’s processes for identifying and assessing climate-related risks.	<i>Identifying risks and impacts</i>
b. Describe management’s role in assessing and managing climate-related risks and opportunities.	<i>Our risk management approach</i>	b. Describe the organization’s processes for managing climate-related risks.	<i>Identifying risks and impacts</i>
Strategy		c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.	<i>Risk and impact management – targeting our impact</i>
a. Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term.	<i>Climate- and nature-related risks and opportunities</i>	Metrics and targets	
b. Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy and financial planning.	<i>Climate- and nature-related risks and opportunities</i>	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management processes.	<i>Metrics and targets</i>
c. Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2-degree Celsius or lower scenario.	<i>Climate-related risks and opportunities scenario analysis</i>	b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	<i>Metrics and targets</i>
		c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	<i>Metrics and targets</i>



Taskforce on Nature-related Financial Disclosures (TNFD) Index

Recommendation	Disclosure
Governance	
a. Describe the board’s oversight of nature-related dependencies, impacts, risks and opportunities.	Governance of our sustainability matters
b. Describe management’s role in assessing and managing nature-related dependencies, impacts, risks and opportunities.	Our risk management approach
c. Describe the organization’s human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organization’s assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.	Mobilizing our value chain
Strategy	
a. Describe the nature-related dependencies, impacts, risks and opportunities the organization has identified over the short, medium and long term.	Climate- and nature-related risks and opportunities
b. Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organization’s business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place.	Climate- and nature-related risks and opportunities
c. Describe the resilience of the organization’s strategy to nature-related risks and opportunities, taking into consideration different scenarios.	Nature-related impacts
d. Disclose the locations of assets and/or activities in the organization’s direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations.	Nature-related impacts

Recommendation	Disclosure
Risk management	
a.i. Describe the organization’s processes for identifying, assessing and prioritizing nature-related dependencies, impacts, risks and opportunities in its direct operations.	Identifying risks and impacts
a.ii. Describe the organization’s processes for identifying, assessing and prioritizing nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s).	Identifying risks and impacts
b. Describe the organization’s processes for managing nature-related dependencies, impacts, risks and opportunities.	Risk and impact management – targeting our impact
c. Describe how processes for identifying, assessing, prioritizing and monitoring nature-related risks are integrated into and inform the organization’s overall risk management processes.	Risk and impact management – targeting our impact
Metrics and targets	
a. Disclose the metrics used by the organization to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process.	Metrics and targets
b. Disclose the metrics used by the organization to assess and manage dependencies and impacts on nature.	Metrics and targets
c. Describe the targets and goals used by the organization to manage nature-related dependencies, impacts, risks and opportunities and its performance against these.	Metrics and targets



Basis of reporting

This basis of reporting provides additional details about the approach and methodology for key metrics. Some of these metrics have obtained third-party limited assurance and will be indicated accordingly.

EY people



At the EY organization, we utilize various methods to deliver formal learning:

Formal learning method	Description
E-learning	Self-directed courses deployed online, offered through EY platforms or external platforms
Virtual classroom	Facilitated courses deployed virtually using an approved EY platform, e.g., MS Teams
Physical classroom	Facilitated courses deployed in the physical classroom

EY global learning leaders align EY learning metrics to the WEF guidance. Training metrics monitored at EY focus on:

- Learning hours presented in total hours delivered to the EY organization, as well as learning hours delivered per person.
- Learning expenditures consider the total investment in training, including travel for EY people and the direct spend on learning design, development and deployment of formal learning. Formal learning is the courses and classes that are provided and tracked in SuccessFactors (including EY Badges and degrees). Training expenditures are also reported per person.

Training metrics:

Learning hours delivered	An aggregated total of all course hours delivered to EY people based on headcount defined in the <i>People</i> section of this report.
Total investment in training (including travel) (\$US)	Total investment in training includes global and Region (all member firms) direct spend on learning design, development, deployment of formal learning (including EY Badges and degrees) and travel for EY people. This does not include the cost of learners’ time or cost of time spent by non-learning professionals on content design and facilitation. This data is obtained from the Indirect Costing report.
Average expenditure per person (including travel) (US\$)	Total investment in training divided by the average headcount. Note, average headcount is used to calculate all training metrics per person. This is calculated using the average number of employees and partners over the course of the year; this includes interns but not contractors.
Average hours of formal learning per person	Total hours delivered divided by the average headcount.
Average hours of formal learning per person according to rank	Total delivered hours (per rank) [from the Global Learning Dashboard] divided by the average headcount.



EY people

As part of evaluating progress toward an inclusive culture, the EY organization conducts an ongoing assessment over key metrics that are presented on a global level. A full breakdown of metrics reported externally can be found throughout the disclosure report and below.

Inclusiveness metrics

Metric	Description
Gender representation of total headcount, by rank	<p>Headcount is the distinct number of EY people, excluding non-employees at the last month-end of the fiscal year. Examples of non-employees who are excluded from inclusivity metrics are contractors. Partners are included in the total headcount. The EY organization reports gender based on official documents. At the global level, data is consolidated into three fields and only two are reported externally (women and men).</p> <p>Total people gender balance: Gender balance = $(\text{Number of EY people in specified gender} \div \text{Headcount}) \times 100$</p> <p>Gender representation of headcount of ranks by gender: Percentage of gender in rank = $(\text{Number of EY people in specified gender in the rank} \div \text{Headcount in rank}) \times 100$</p> <p>Ranks: the people title status within the EY organization at the end of the fiscal year, further classified by service line (client serving vs. internal)</p> <p>Headcount at rank: the total number of people, excluding non-employees and interns, with the specific rank at the end of the fiscal year within the service line</p>
Leadership by gender including: <ul style="list-style-type: none">■ The Global Executive (GE)■ Regional managing partners (RMPs)■ Global Practice Group (GPG)■ Global Governance Council (GGC)■ G360 global client service partners (GCSPs)■ Partners and principals by Region	<p>The makeup of appointed leadership bodies broken out by gender at the close of the fiscal year.</p> <p>The GPG consists of the GE members; the Deputy Area Managing Partner (AMP) and the Talent, Markets, Risk and service line leaders for each Area; the RMPs; such other persons as the Global Chairperson, CEO, Global Managing Partner – Business Enablement or the Global Managing Partner – Client Service shall determine from time to time.</p> <p>GCSPs are the lead client service coordinators on the largest EY clients across the globe.</p> <p>PPEDDs are the positional leadership roles and are shown broken out by geographic management area and gender.</p>
Gender split by leadership	<p>Percentage of people holding positions as partners, principals, executive directors and directors (PPEDDs) at the conclusion of the fiscal year, disaggregated by gender.</p> <p>PPEDD total (%) by gender:</p> <p>% of EY people of given gender in PPEDD ranks = $(\# \text{ of PPEDDs of given gender within the PPEDD ranks} / \text{Total PPEDD}) \times 100$.</p> <p>Total number of partners and principals disaggregated by gender.</p> <p>Partner/principals by gender (%):</p> <p>% of people of given gender in partner/principal ranks = $(\# \text{ of partner/principals of given gender} / \text{Total number of partner and principals}) \times 100$.</p>



EY people

Inclusiveness metrics

Metric	Description	
Total promotions	Total of EY people promoted in the given period of time, noting that promotions are not the same as rank or grade changes. Promotions are people moving “up” (numerically lower) within their staff class. This is based on the day their role changed within the internal systems, not based on the day it was announced.	
Total promotions to partner/principal	Total of all employees that were promoted to partner/principal.	
Percentage of promoted partners in emerging markets	Percentage of promoted partners in emerging markets = $(\text{Number of promoted partners in emerging markets} / \text{Total number of employees promoted to partner})^* 100$	
Promotions by gender and age	Total promotions of EY people represented in percents and disaggregated by age and gender. By gender: $\% \text{ of EY people of given gender} = (\# \text{ of promoted EY people of given gender} / \text{Total promotions for FY})^* 100$ By age: $\text{Specific age group } \% = (\# \text{ of promotions within specified age group} / \text{Total promotions for FY})^* 100$	
Percentage of women among partners/principals by Area	Percentage of women = $(\text{Number of partner/principal women in Area} \div \text{Total partners/principals in the Area})^* 100$	
Hiring data by gender and age	Reflects the number (by gender) of individuals who have commenced a new position within EY for the fiscal year, over the total number of hires within the same time period. Excludes anyone who changed legal entities within the EY network of member firms, but rather only counts those who are new to EY as whole. This number includes interns. Hires by gender = $(\text{Total specific gender hires} \div \text{Total number of hires in the 12 months})^* 100$ Hires for specific age group % = $(\text{Specific age group hires} / \text{Total hires})^* 100$	
Attrition rate overall and by gender, and age	Overall: Attrition rate = $(\text{Turnover} \div \text{Average headcount})^* 100$ Turnover = Total separations for the past 12 months (including partners and excluding interns, people identified as temporary or non-employee) Average headcount* = $\text{Sum of total headcount per month of the year} \div 12 \text{ months}$ <small>* For the purposes of average headcount only, interns are removed as well as non-employees from the total headcount. Partners are included.</small>	By gender: Attrition rate by gender = $(\text{Gender turnover} \div \text{Average gender headcount for the gender over past 12 months})^* 100$ Gender turnover = Total separations for the specified gender over the last 12 months Average gender headcount = $\text{Sum of gender headcount per month for the year} \div 12 \text{ months}$ By age: Attrition rate by age = $(\text{Number of separations in identified age range} \div \text{Average gender headcount for the past 12 months})^* 100$

EY people

Inclusiveness metrics

Metric	Description
Headcount data by role and age	<p>Gender representation of headcount of roles by age: Percentage of EY people in specified age range in the role = <i>(Number of EY people in specified age range at the role ÷ Total headcount at role)</i> x 100</p> <p>Roles: the people title status within the EY organization at the end of the fiscal year, further classified by service line (client serving vs. internal)</p> <p>Headcount at role: the total number of EY people, excluding non-employees, with the specific role at the end of the fiscal year within the service line</p> <p>Administration roles include multiple roles across the administration function, which support all service lines.</p>
People by service line	<p>Headcount used is as defined above.</p> <p>Service line reflects a classification as defined by business leadership of service types, provided to internal or external clients.</p>
People by Area	<p>Headcount used is as defined above.</p> <p>Total of all EY people disaggregated by Areas, such as: Americas, EMEIA, Asia-Pacific, Executive, GDS, Global entities (including Executive and GDS).</p>
The EY experience	<p>Questions related to the EY Experience are a quantified result, expressed in percents that stem from People Pulse survey, from specific statements.</p> <p>(Favorable responses ÷ Total number of responses) × 100 = EY people that agree (%)</p> <p>Favorable response is the one when an employee selects either the "Agree" or "Strongly Agree" answer option to the question reported.</p>





Society

EY Ripples, the EY corporate responsibility program, is anchored in a long-term goal to positively impact 1 billion lives.

Our key focus areas are:

- Supporting the next generation
- Working with impact entrepreneurs
- Accelerating environmental sustainability

Our strategic priority is:

- Disaster response

The focus areas and strategic priority were chosen to align EY strengths with the UN SDGs. Activities outside of these focus areas are not recorded as part of EY Ripples.

There are two key metrics to assess the impact of EY Ripples:

- Lives impacted
- EY Ripples participation

Lives impacted methodology

The lives impacted methodology for measuring social value is based on the long-term value impact pathway, which is a theory of change that provides a framework for monitoring and evaluating outcomes and impacts. The methodology measures the outcome and value addition of EY initiatives in the community. It quantifies the impact by specifically evaluating how many lives were positively impacted from the initiative through assessing both the breadth and depth of impact the EY Ripples initiatives are having. The methodology employs data from the EY Ripples data collection portal, complemented by external data sources, to thoroughly evaluate the program’s effectiveness.

The lives impacted methodology adopts a conservative approach, focusing on the number of direct and indirect beneficiaries reached through the EY Ripples program, discounted for attribution.

Lives impacted methodology

Direct beneficiaries	+	Indirect beneficiaries	=	Total beneficiaries	×	Attribution rate*	=	Lives impacted
Direct beneficiaries are the individuals who are directly involved with and benefits from an EY Ripples initiative, such as an impact entrepreneur or student.		Indirect beneficiaries are individuals who are in some way related to a direct beneficiary, and indirectly benefit from an EY Ripples initiative, such as the customers of an impact entrepreneur or the household of a student.		The total of direct and indirect beneficiaries.		The attribution rate is assessed using a combination of data collection (e.g., surveys) and impact modeling approaches. Impact modeling considers assessments of the depth of impact of the activities and as well as the counterfactual based on local gaps to the UN SDGs.		

Since it’s not practical for each beneficiary to disclose their indirect beneficiaries, each focus area of the EY Ripples program requires its own set of research-based assumptions, approaches and beneficiaries for calculating lives impacted.

Quantifying depth of impact was arrived at through stakeholder interviews and external third-party research. The EY organization has also integrated country-level SDG performance scores into its measurement approach to assess attribution in a systematic way where activity-specific data is not available. As part of quality control and data validation, the data from the EY Ripples Portal is routinely validated by the EY Ripples Global Measurement and Reporting (M&R) team. Third-party limited assurance has been obtained over the EY lives impacted metric for FY24.

Enhanced methodology for assessing disaster response impact

In recognition of the escalating frequency and severity of natural and human disasters worldwide, coupled with the strong commitment of EY people to contribute to relief efforts, EY formally incorporated disaster response into its strategic priorities in 2024.

To facilitate a comprehensive impact assessment of the recently implemented strategic priority, EY has developed and introduced a specialized methodology tailored to address the unique challenges and considerations inherent in disaster response activities. This methodology is designed to quantify the lives impacted through a multifaceted approach that encompasses volunteer efforts, financial donations and in-kind contributions.

The lives impacted metric is derived by incorporating the effects of volunteer work, financial support and the provision of goods, with an allowance for the inclusion of financial donations as a deviation from standard practice. This deviation is permitted due to the exigent circumstances surrounding disaster response, where rapid financial

assistance is often critical. Traditionally, financial donations are categorized under community investment; however, in this context, they are also integrated into the lives impacted calculation to reflect the full scope of monetary support directed toward disaster response initiatives.

EY Ripples participation methodology

In the context of EY Ripples, participation is defined as the number of EY people who are using or have used their knowledge, skills and experience and energy to deliver initiatives. Unique participation ensures all EY people are only included once. All EY people can take part in EY Ripples. The EY Ripples Portal serves as a volunteer recruitment platform, with the primary goal of matching EY people with EY Ripples opportunities. It is a one-stop-shop for people to create, manage and participate in EY Ripples initiatives. Participation is tracked as part of the lifecycle of an initiative. Once an initiative is approved and published on the EY Ripples portal, potential participants can locate it and apply. An initiative owner will approve or decline based on a set of standards for the volunteer role. Once an initiative is running, approved applicants become participants. At an initiative’s conclusion, an automatically generated feedback survey is sent to all those who registered for an initiative and were approved. If the individual’s response is that they did not participate, they are removed from the participation count. If they respond otherwise or do not respond, they continue to be included in the count. This acts as a control to ensure we maintain the accuracy of recorded participation numbers. Participation is the sum of all registrations that are approved or completed.

The identifier that is used to track individual participants is the EY email address. In cases where this is not known, overall initiative details will be used. The EY Ripples Power BI dashboard is used to track details on participation, as well as other information such as number of direct beneficiaries.



Community investment

Community investment measurement approach

EY community investment (CI) is the total financial value of our community contributions, including the monetary value of time contributions by EY people for community initiatives, EY cash investments to qualifying recipients and the value of monetary donations by EY people to EY-driven fundraisers.

This includes contributions from EY Ripples, the EY Corporate Responsibility (CR) program and a wide variety of other community contributions such as skilled and traditional volunteering activities, pro bono activities and CR function staff time. The CI data collection and reporting process is performed quarterly, and ongoing data validation occurs as part of this process. Local teams input their relevant data into a centralized source, Enablon. The measurement approach for CI is based on the Business for Societal Impact (B4SI) Framework, which allows companies to measure, strategically analyze and enhance the impact and business benefits of activities that fall outside of core business operations.

CI measurement approach

Value of time contributions	+	Non-time-based contributions (cash investment)	+	Leveraged non-time-based contributions (cash investment)	=	Total value of community investment
Monetary value of hours invested by EY people. This includes time contributions beyond EY Ripples including pro bono, low bono, skills-based and traditional volunteering.		Total value of EY cash investment for benefit of community including cash, selected sponsorship, Corporate Responsibility staff costs, program management expenses and donations of equipment or facilities.		Contributions from EY people to EY-driven fundraisers. This is the total value of monetary donations by EY people to EY-driven fundraisers (e.g., Payroll giving, Benevity campaigns).		Monetary value of total investments in community that can be monetized.

Contribution type definitions

Time contributions	Non-time contributions
<ul style="list-style-type: none">Pro bono/low bono: contributions of EY core service offerings to nonprofit organizations to deliver defined engagements and seconded EY people at no cost (pro bono) or significantly reduced costs (low bono)Skills-based volunteering: where employees share their professional skills, knowledge and experience, supporting a community program; most time (in hours) related to the EY Ripples program is skills-based volunteeringTraditional volunteering: where employees give their time to organize or participate in a community program that do not require specific use of their professional skills	<ul style="list-style-type: none">Cash: gross monetary amount paid to support a nonprofit/community project (by EY and leveraged when by employees)Selected sponsorship: sponsorship to nonprofit organizations and events whereby a defined element is for social impactCR function staff costs: includes overhead associated with having and running a CR functionCR program management expenses: costs incurred on the CR budget to deliver community activityEquipment and facilities: costs of resources donated to a nonprofit





EY people and society

The following relevant EY people and society metrics received limited assurance in FY25. The environmental metrics which received assurance are marked throughout the report.

Learnings Metrics	People			Society
Learning hours delivered – all employees (#)	EY total headcount (#)	Partner/principals by gender (%)	Total separations (#)	Total lives impacted by Ripples activities (#)
Average hours of formal learning per person – all employees (#)	EY total headcount by gender (#) (%)	Age representation by rank (#) and (%): <ul style="list-style-type: none">30 years old and younger31-50 years oldOver 50 years old	Total promotions (#) (%)	Total lives impacted by SDG (#) (Top 5 SDGs to be determined through reporting period)
Total investment in learning and development (\$US)	Global Practice Group total headcount (#)	Percentage of women among partners/principals (%) by Area, reported across the following Regions: <ul style="list-style-type: none">AmericasEMEIAAsia PacificExecutive	Total promotions by ages (%), reported across the following ranges: <ul style="list-style-type: none">30 years old and younger31-50 years oldOver 50 years old	
Average investment expenditure per person (including travel) (\$US)	Global Practice Group by gender (%)	Total hires (#)	Promotions by gender (#)	
Average hours of formal learning per person by rank (#), reported across the following ranks: <ul style="list-style-type: none">PPEDDSenior Manager / Associate DirectorManager / Assistant DirectorSupervisory Associate / Senior Associate / SeniorStaff / Assistant / Associate	Partners, Principals, Executive Directors and Directors total headcount (#)	Total hires by gender (# and %)	Responses to the People Pulse Survey: <ul style="list-style-type: none">I feel included and supported by the people I interact with each day (%)EY provides a work environment where I feel free to be myself (%)	
	Partners, Principals, Executive Directors and Directors by gender (%)	Total hires by ages (%), reported across the following ranges: <ul style="list-style-type: none">30 years old and younger31-50 years oldOver 50 years old		
	Gender representation by rank (#) (%) and total headcount by rank (#), both reported across the following ranks: <ul style="list-style-type: none">PartnerExecutive DirectorSenior ManagerManagerSeniorStaff/AssistantDirectorAssociate DirectorAssistant DirectorSupervising AssociateSenior AssociateAssociateAdministrative	Attrition rate overall (%)		
		Attrition rate by gender (%)		



Environment

GHG emissions

Our commitment to decarbonization underpinning net zero by 2050 remains unchanged. For more information on our ambition and progress, please refer to the [EY Global Environment Strategy](#).

We measure our greenhouse gas emissions and offsets to validate progress toward our carbon ambition to become net zero in 2050. GHG emissions are calculated in line with the EY global carbon footprint methodology. This is based on the GHG Protocol Corporate Accounting and Reporting Standard developed by the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). Emissions calculations use 2024 conversion factors published by the UK Department for Energy Security and Net Zero (DESNZ) or locally published factors where appropriate. Conversion factors used to calculate emissions from air travel include the impact of “radiative forcing.”

Environment



GHG emissions

Metric	Scope and definition*	Metric	Scope and definition*
Scope 1 emissions	Direct emissions from the combustion of stationary fuels at EY offices and mobile fuels in EY-owned vehicles	Scope 3 Category 6: Business travel	Emissions from business travel, including flights (with radiative forcing), rail and rental cars
Scope 2 (location-based) emissions	Indirect emissions from the generation of purchased electricity consumed at EY offices, calculated using average grid emission factors	Scope 3 Category 7: Employee commuting	Emissions from EY employees commuting to and from work and teleworking are reported separately, with teleworking emissions falling outside our science-based targets boundary
Scope 2 (market-based) emissions	Indirect emissions from the generation of purchased electricity consumed at EY offices, calculated using the market-based method, which considers contractual instruments such as renewable energy certificates	GHG emissions intensities	Emissions per US\$ revenue and full-time equivalent, reported using both total location-based and market-based emissions
Scope 3 Category 1: Purchased goods and services emissions	Upstream emissions from the production of purchased or acquired products and services	Carbon credits	Total carbon credits canceled represent the volume of credits retired for the reporting year, sourced from emissions reduction and carbon removal activities, with a percentage breakdown by mitigation type
Scope 3 Category 3: Fuel- and energy-related activities	Upstream emissions associated with the extraction, transportation, and processing of energy and fuels reported in Scope 1 and 2		
Scope 3 Category 5: Waste generated in operations	Emissions from third-party disposal and treatment of waste generated in EY offices		

* Software is used to gather and calculate data provided by individual EY member firms where available. As of FY25, emissions from office energy consumption are calculated using activity data representing approximately 96% of the global office portfolio based on FTE. Data is then extrapolated to account for the remainder of the global EY organization for completeness. It is expected that the level of estimates will decrease over time as the availability, specificity and quality of activity data improves with the further implementation of the software.



Energy consumption

EY is part of the RE100, a global corporate renewable energy initiative for businesses committed to 100% renewable energy. Renewable electricity consumption includes purchase agreements and through energy attribute certificates (EACs), such as renewable energy certificates, I-REC and other renewable instruments that are RE100-compliant.

Assurance

The EY Global Carbon Footprint has been developed and independently assessed by GHG accounting specialists in EY Climate Change and Sustainability Services (CCaSS) teams. Limited assurance has been obtained from a third party on specific metrics. Please refer to the [BDO Assurance Report](#) for further details.

Nature-related impacts

Applying the LEAP assessment

EY applied the TNFD LEAP (Locate, Evaluate, Assess, Prepare) framework to identify and prioritize nature-related risks across its operations, supply chain and client services. To recognize varying maturity across the value chain, EY tailored its approach for each segment, using proxies where direct data was unavailable – particularly in upstream and downstream activities.

The methodology was originally developed in FY24 and was refreshed in FY25 with updated data and detailed basis of preparation materials to support future assurance. EY also created guides and templates to help EY member firms perform local assessments using global insights.

Selecting, locating and evaluating value chain components:

In alignment with TNFD guidance, we considered the following factors in determining how to scope our LEAP assessment:

- **Materiality and risk exposure:**
We focused our assessment on areas of our value chain where EY activities are most likely to have material dependencies and impacts nature.
- **Data quality and limitations:**
The availability and quality of data shaped how we conducted the analysis. While we only have direct pressure measurements and precise location data for our direct operations, we can use proxy indicators to assess impacts and dependencies across upstream and downstream parts of the value chain.
- **Degree of organizational influence:**
EY has direct control over its operations and procurement, enabling impact mitigation and risk management. EY member firms can provide nature-related services and may directly affect EY clients’ understanding of nature impacts and dependencies.

The following table outlines the approach taken for the Scoping, Locate and Evaluate steps.





Nature-related impacts

Summary of LEAP assessment approach across each value chain component

Value chain component	Scope	Locate	Evaluate
Direct operations	All 816 EY office and 85 co-location data centers across 152 countries were included in the assessment.	<p>We used our EY Nature Analytics Tool (EY NAT) to assess the proximity of our office and data center locations to sensitive natural areas, including key biodiversity areas, water stressed areas and other features aligned with the TNFD’s priority location criteria.</p> <p>Each site was mapped using GPS coordinates and overlaid with 35 global geospatial data sets. A 1 km buffer was applied to identify sites within or near these areas.</p> <p>Each location is then assigned a sensitivity score based on the number and types of overlapping sensitive environmental assets, helping us prioritize sites with greater potential exposure to nature-related risks.</p>	<p>We used our EY NAT to assess the proximity of our office and data center locations to sensitive natural areas, including key biodiversity areas, water stressed areas and other features aligned with the TNFD’s priority location criteria.</p> <p>Each site was mapped using GPS coordinates and overlaid with 35 global geospatial data sets. A 1 km buffer was applied to identify sites within or near these areas.</p> <p>Each location is then assigned a sensitivity score based on the number and types of overlapping sensitive environmental assets, helping us prioritize sites with greater potential exposure to nature-related risks.</p>
Supply chain	<p>Two filters were applied to EY global procurement spend data to scope the analysis:</p> <ul style="list-style-type: none">■ Spend threshold: Suppliers with spend greater than US\$10,000 were included to focus the analysis where spend is more likely to be material. This threshold also supported a resource-efficient assessment.■ Addressable spend: We limited the analysis to “addressable” spend categories; those where supplier activities could reasonably be linked to environmental pressures. This excluded categories such as tax and depreciation, which do not represent goods or services with direct operational or upstream impacts. EY procurement specialists checked these classifications to ensure relevance. <p>Applying these filters to our global procurement data narrowed the scope of our analysis to focus on 22,646 suppliers, which collectively accounted for US\$7.01 billion or 49% of total spend during the 2023 financial year.</p>	<p>EY does not currently collect supplier location data. As an interim solution, we used the country of the purchasing EY member firm as a proxy for supplier location.</p> <p>This proxy location data was used as a geographic input into the EY ESG Risk Tool, which combines country-level environmental risk profiles with sector-level impact and dependency ratings and industry controversy data to identify priority suppliers with elevated environmental risks.</p> <p>We acknowledge the limitations of this approach, as the purchasing country may not reflect the actual location of production or environmental impact. To address this, we applied a weighted calculation that emphasized sector-level environmental impacts and dependencies, while placing lower weighting on country-level considerations.</p> <p>Deep dives were performed to check the feasibility of using publicly disclosed information and AI to collect location information for two priority global suppliers, selected based on material spend and inherent risk rating. The process proved to be highly resource intensive and did not yield decision-useful insights. Direct supplier engagement will be required in future to improve the accuracy and reliability of location-based supply chain assessments.</p>	<p>As noted in Locate, the EY ESG Risk Tool used country-level environmental risk profiles with sector-level impact and dependency ratings and industry controversy data to identify priority suppliers with elevated environmental risks. This process enables heat mapping of procurement spend to impact and dependency ratings sourced from ENCORE.</p> <p>To assess the relative materiality of impact drivers associated with procurement spend, we used EY NAT to apply biodiversity footprinting techniques. Similar to our direct operations analysis, this method translated procurement spend by industry into estimated emissions, water use, pollution and land use change, and then into a common biodiversity impact metric, Mean Species Abundance (MSA) loss, using Exiobase and ReCiPe factors.</p> <p>We acknowledge the limitations of biodiversity footprinting and continue to refine our approach.</p>



Nature-related impacts

Value chain component	Scope	Locate	Evaluate
Client services	<p>Our analysis captured the EY total global revenue generated through the delivery of services, across all member firms, geographies and service lines.</p> <p>We currently lack a methodology to quantify the direct environmental impacts of EY services or to attribute its contribution to such impacts.</p> <p>As such, our analysis focuses on estimating exposure to nature-related risks and opportunities faced by the sectors we support and therefore indirectly related to our continued ability to generate revenue generation from those sectors.</p>	<p>We analyzed the proportion of global revenue generated in countries identified as having elevated nature-related risks or opportunities.</p> <p>Countries were screened against five criteria: megadiverse status, presence of Indigenous populations, weak environmental governance, proximity to environmental targets, and deforestation hotspot status.</p> <p>By screening countries against environmental risk indicators, we aimed to understand where nature-related issues may be more regionally material. This could help inform regional priorities for integrating nature considerations into client or engagement acceptance and due diligence procedures.</p> <p>Revenue data was sourced from internal systems and available at the national level. We acknowledge this geographic resolution may not capture subnational variability in nature-related risks across client engagements.</p>	<p>Sector-level exposure was assessed across EY operations and was not restricted to high-risk geographies.</p> <p>Exposure to nature-related risks and opportunities was estimated by mapping global revenue to sector-level nature impact and dependency data from ENCORE. This proxy methodology supports identification of sectors with potentially material nature impacts and dependencies.</p> <p>We used this as an indicator of potential exposure to transition and physical nature-related risks in client portfolios, where higher dependencies suggest greater exposure to physical risks, and higher impacts indicating greater exposure to transition risks.</p> <p>This approach highlights where material nature-related risks and dependencies may exist but does not provide a direct measurement of service-related environmental impacts.</p>

Assess and prioritize

In FY25, we refreshed our nature-related risk and opportunity assessment to align with the updated EY All in strategy and revised ERM framework. The assessment was primarily qualitative, guided by professional judgment, sector insights and internal methodologies, with financial indicators used where available to support prioritization.

We created a matrix to evaluate 33 nature-related risks and opportunities identified through Locate and Evaluate findings. While tailored for nature-related issues, the matrix applied impact and likelihood criteria leveraging the EY ERM framework. Items scoring in the top quartile were flagged for further analysis.





Land- and water-stress assessment





On an annual basis, the EY organization conducts analysis to review EY office locations to assess whether its global offices are in proximity to areas of ecological concern. This includes understanding if they are in, or adjacent to, key biodiversity areas (KBAs) or regions experiencing high or extremely high water stress.

This assessment was conducted using the internally developed EY NAT tool, which is a geospatial tool that collates data from more than 35 nature-related maps to automate the identification of biodiversity and nature-related impacts.

Total offices within 1 km of a key biodiversity area (KBA)	<div>Includes all global leased locations within EY, including EY leased data centers that fall within 1 km of a defined KBA. Types of assets' primary uses include:</div> <ul style="list-style-type: none">Office (co-working and other styles)ParkingStorageMixed UseComputer data center
Percent of offices within 1 km of a KBA	Calculated as: Offices within 1 km of a “high” or “extremely high” water stress area / Total offices as defined above
Percent of workforce within 1 km of a KBA	<div>Workforce includes all people associated with the EY organization. This measure includes contractors and will double count people who have multiple instances (e.g., two GPNs). The employees are assigned to an office location, which is included in the office list.</div> <div>Calculated as: Total workforce assigned to offices within 1 km of a KBA / Total workforce</div>

Total offices within 1 km of high/extremely high-stressed areas	Includes all global leased EY locations (including data centers) that fall within 1 km of areas mapped as “high” or “extremely high” water stress. Asset list is consistent with the KBA assessment.
Percent of offices within 1 km of high/extremely high-stressed areas	Calculated as: Offices within 1 km of a “high” or “extremely high” water stress area / Total offices as defined above
Percent of workforce in high/extremely high-stressed areas	<div>Workforce definition is consistent with the KBA assessment.</div> <div>Calculated as: Total workforce assigned to offices within 1 km of a “high” or “extremely high” water stress area / Total workforce</div>





Climate- and nature-related risks and opportunities

Risk/ opportunity	Category	Description	Timeframe	Mitigation and adaptation efforts	TCFD/TNFD intersection*
Physical risk	Chronic	Increased intensity, frequency and/or duration of extreme weather events, including storms, flooding and forest fires, impacting office buildings and public infrastructure (including critical utilities)	Medium	<p>Increased flooding could make office buildings inaccessible to EY people, cause costly damage and result in higher insurance premiums. Floods may also compromise public infrastructure, such as roads, electricity and internet, reducing the ability of EY people to commute. Flooding may also affect people at home, resulting in absence from work while damage is repaired, reducing revenue-generating activities. Our modeling suggests that our costs and revenue losses associated with flooding could reach \$3.3b annually under BAU and \$3.2b annually under net zero by mid-century.</p> <p>EY Real Estate Services is expanding sustainability efforts across offices, including improved building design, green infrastructure and climate-adapted innovations. Sites mapped against KBAs to prioritize location-specific interventions. The local facilities teams also support office-level implementation. Refer to <i>Operating our network responsibly</i>.</p>	 
Physical risk	Chronic	Increased temperatures leading to heightened risk for employee health and wellbeing, resulting in productivity reduction to business operations	Long	<p>Increased heatwave intensity, duration and/or frequency could affect the health and wellbeing of EY people, especially those working from their homes, which may not be equipped with adequate cooling. Such situations raise concerns of heat stress, reduced productivity and increased operating costs. Power outages often accompany extreme heat, exacerbating health impacts and productivity loss. Our modeling suggests that heat-related productivity and revenue impacts on global operations could reach \$3.2b annually by 2050 under the BAU scenario and \$2.4b annually under the net zero scenario.</p> <p>No specific adaptation actions for heat-related stress are currently undertaken. The Global Real Estate Services team is responsible for managing environmental risks at office sites. Refer to <i>Operating our network responsibly</i>.</p>	 

* (sun icon) = TCFD; (leaf icon) = TNFD






Climate- and nature-related risks and opportunities

Risk/ opportunity	Category	Description	Timeframe	Mitigation and adaptation efforts	TCFD/TNFD intersection
Transition risk	Reputation	Reputational damage resulting from negative public sentiment, pursuing client engagements that are not aligned to EY net-zero goals, or greenwashing allegations due to EY service delivery	Medium	<p>As organizations come under increasing pressure to act in accordance with their stated climate ambitions and targets, EY may face criticism and reputation damage from working with clients whose activities are perceived to conflict with stated climate positions. This may lead to fewer clients choosing to work with EY, thereby reducing revenue. Our modeling indicates a potential annual loss of \$7.0b in revenue by 2050 under net zero, and \$2.0b under BAU, due to client engagements perceived to be out of alignment with our climate goals.</p> <p>The EY Global Environment Strategy, facilitated by the Corporate Responsibility team oversees network-wide positioning and disclosure efforts to mitigate greenwashing risks. Our pre-engagement acceptance process (PACE) supports broader sustainability concerns in client engagements.</p>	 
Transition risk	Market, Reputation	Inability to attract or retain talent due to negative reputation of climate- and nature-related performance	Medium	<p>With increasing expectations by employees for businesses to recognize, manage and address climate change, a poor response to these issues could reduce the organization's attractiveness to talent, particularly among younger people who tend to be more environmentally conscious. It could also reduce employee retention, increasing costs related to recruitment and training and potentially requiring higher salaries to attract the same talent. Difficulty in attracting and retaining top talent could reduce the quality of the work provided by EY leading to reduced client satisfaction and a reduction in revenue. Our modeling suggests that the talent downside for negative climate and nature performance could reach \$4.0b annually under net zero and \$650m under BAU.</p> <p>The EY Corporate Responsibility team, Talent teams, and Brand and Communications functions support reputation-building through public sustainability commitments and initiatives (e.g., EY Ripples, the EY Environment Strategy), helping to attract and retain purpose-driven talent. Refer to <i>Personal fulfilment and wellbeing</i> and <i>Our approach to sustainability</i>.</p>	 







Climate- and nature-related risks and opportunities

Risk/ opportunity	Category	Description	Timeframe	Mitigation and adaptation efforts	TCFD/TNFD intersection
Business opportunity	Markets, Products and Services	Delivering positive impacts on nature through investment in nature-based solutions, including strategic integration of the firm's climate and nature initiatives (i.e., prioritization of nature-based carbon offset projects) or philanthropic investments through EY Ripples or the EY Foundation	Short	The EY Corporate Responsibility team leads philanthropic initiatives via EY Ripples and manages the carbon offset program, which prioritizes nature-based solutions delivering both environmental and socioeconomic co-benefits. Refer to <i>Creating meaningful social impact with EY Ripples</i> .	
Business opportunity	Markets, Products and Services	Increased revenues through sustainability-related products and services	Short	<p>The transition to a low-carbon economy will continue to increase demand for sustainability consulting and assurance services. This will create an opportunity for the EY organization to grow climate- and nature-related sustainability revenues, reinforcing the business case for investing in capabilities (e.g., skills, services, technologies) to support clients in their transition journeys. Our modeling suggests that by 2050, the revenue upside could reach \$4.0b annually under the net-zero scenario and \$700m under BAU.</p> <p>Growing demand for nature-integrated advisory, assurance and transformation services presents a strong commercial opportunity. Clients are seeking support to navigate nature-related risks, meet emerging disclosure requirements, and identify new sources of value – expanding market reach across sector.</p> <p>Through the Climate Change and Sustainability Services (CCaSS) teams, EY supports clients globally with nature-related strategy, risk and reporting. We are investing in market-leading tools (e.g., EY Nature Analytics Tool, ESG Risk Tool, EY SpaceTech) and working across industries to help accelerate client transitions. Refer to <i>Creating impact through collaboration</i>.</p>	 



Climate- and nature-related risks and opportunities

Risk/ opportunity	Category	Description	Timeframe	Mitigation and adaptation efforts	TCFD/TNFD intersection
Business opportunity	Markets, Products and Services	The EY integrated, cross-service line delivery model enables differentiated, market-leading nature services. By combining sustainability expertise with capabilities in law, tax, finance and tech, we can address complex client needs and strengthen our competitive advantage.	Short	We are building internal capability through targeted upskilling (e.g., Sustainability Badges, TNFD Train-the-Trainer) and fostering collaboration across service lines (e.g. CCaSS and SpaceTech). Internal communities and leadership networks are also supporting a culture of knowledge sharing and innovation. Refer to <i>Creating impact through collaboration</i> .	 
Business opportunity	Reputational Capital	Improved ability to attract or retain talent due to positive reputation of nature-related and climate-related performance	Medium	<p>EY may be able to attract more new talent, or retain existing talent better, due to the organization’s positive climate and nature performance and a preference for working for a climate and nature positive organization. This may help to reduce the cost of recruitment and retention.</p> <p>The Corporate Responsibility, Talent and Brand teams collectively promote commitment to nature and sustainability through our disclosures including the EY Global Environment Strategy and Global Environment Report, reinforcing purpose and values for prospective and current employees. Refer to <i>Creating meaningful social impact with EY Ripples</i>.</p>	 





BDO Assurance Report



Tel: +44 (0)20 7486 5888
Fax: +44 (0)20 7487 3686
DX 9025 West End W1
www.bdo.co.uk

55 Baker Street
London W1U 7EU

Independent Limited Assurance Report to EYGS LLP (“EYGS”) on EYGS’s selected ESG metrics of consolidated EY network wide data for the period 1 July 2024 to 30 June 2025 (“FY25”).

BDO LLP (“BDO” or “we”) were engaged by EYGS LLP (“EYGS”) to report on the consolidated EY network-wide performance against the selected ESG metrics, set out and defined further below in Appendix 1, for the period 1 July 2024 to 30 June 2025 (financial year 2025) (“the subject matter”) in accordance with the EYGS’s basis of preparation as set out in Appendix 2 (the “criteria”). We were engaged to report in the form of an independent limited assurance conclusion as to whether the applicable criteria have been met. Our work has been conducted in accordance with the International Standard on Assurance Engagements 3000 (Revised) and the International Standard on Assurance Engagements 3410.

The performance in relation to the metrics in scope of our engagement is limited to operations of EYGS LLP and the EY network on a consolidated basis.

We have not performed any procedures with respect to other information or public disclosures made on metrics and performance.

EYGS’ Responsibilities

The LLP Designated Members of EYGS are responsible for the preparation of the subject matter in accordance with the criteria and associated disclosures within the EY Global Reports.

This responsibility includes the design, implementation, and maintenance of such internal controls as are determined necessary to ensure the subject matter is free from material misstatement, whether due to fraud or error, and for the prevention and detection of fraud. The LLP Designated Members are also responsible for identifying and ensuring that EYGS complies with laws and regulations applicable to its activities.

Our Responsibilities

We conducted the engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (“ISAE 3000”) and International Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements (“ISAE 3410”). The standard requires that we:

- Comply with the requirements of Parts A and B of the Code of Ethics for Professional Accountants, including independence, issued by the International Ethics Standards Board for Accountants (the IESBA Code);
- Implement quality control procedures that are applicable to the individual engagement in accordance with the requirements of the International Standard on Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (ISQM 1); and
- Plan and perform our engagement to comply with the requirements of ISAE 3000 and 3410; which include obtaining sufficient evidence to provide limited assurance, over the subject matter for the period from 1 July 2024 to 30 June 2025 (“FY25”) in accordance with the criteria.

Scope of the Assurance Engagement

The procedures selected, and our determination of the nature, timing, and extent of these procedures, were dependent on our judgment, including an assessment of the risks of non-compliance with laws and regulation in the subject matter.

The objective of a limited assurance engagement is to perform such procedures as to obtain information and explanations which we consider necessary in order to provide us with sufficient appropriate evidence to express a conclusion on the subject matter as shown in Appendix 1.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including the understanding of internal control, and the procedures performed in response to the assessed risks. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our procedures included, but were not limited to:

- Review and assessment of EYGS’s criteria to understand and identify risks of material misstatement in the EY Global Reports.
- Review and assessment of the systems, processes, and controls to collate, aggregate, validate and report on the subject matter.
- Discussions with key personnel responsible for the relevant process and the governance thereof.
- DDocumenting and understanding the key data sources.
- Review of the reasonableness of any information provided by EYGS.
- Analytical procedures and sample tests on collated data, verifying the accuracy of reporting by confirming back to source data and reperforming the metric calculation where applicable.
- Assessment of estimates and assumptions applied, and whether the rationale for these has been justified by EYGS.

Although we considered the effectiveness of management’s internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion against the applicable criteria. While EYGS’s subject matter may be informed by the need to satisfy wider legal or regulatory requirements, the scope of work and our conclusions do not constitute assurance over compliance with those wider legal or regulatory requirements and is restricted to the identified subject matter in this report.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the subject matter for the period of 1 July 2024 to 30 June 2025 (as outlined in Appendix 1), has not been prepared, in all material respects, in accordance with the applicable criteria.

Inherent Limitations

Our opinion is based on historical information and the projection to future periods of any evaluation of the service description or subject matter, or conclusions on the controls or subject matter reviewed, would be inappropriate.

The following limitations are noted under ISAE 3410:

- ISAE 3410 recognises that Greenhouse Gas quantification process can rarely be 100 percent accurate due to:
 - Scientific uncertainty, arising from incomplete scientific knowledge about the measurement of the gases
 - Measurement uncertainty, arising from limitations in measurement techniques and the use of estimations.

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the subject matter and the methods used for determining such information. The absence of a significant body of established practice on which to draw, allows for the selection of different but acceptable measurement techniques which can result in materially different measurements and can impact accuracy and comparability. Greenhouse gas quantification is unavoidably subject to inherent uncertainty as a result of both scientific and estimation uncertainty and for other non-financial performance information the precision of different measurement techniques may also vary. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision thereof, may change over time.

Restriction of Use of Our Report

Our limited assurance report is made solely to EYGS LLP and designed to meet the agreed requirements specified by EYGS. Our limited assurance report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than EYGS for any purpose or in any context. Any party other than EYGS LLP who obtains access to our report or a copy thereof and choose to rely on our report (or any part thereof) will do so at their own risk. To the fullest extent permitted by law, we accept no responsibility and deny any liability to any party, other than EYGS LLP, for our work, for the limited assurance report, and for the conclusions we have reached.

DocuSigned by:

AFE98D1AF04C4DB...

BDO LLP
Chartered Accountants

55 Baker Street
London
W1U 7EU
United Kingdom

7 October 2025

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

BDO Assurance Report



Appendix 1: EYGS LLP’s FY25 performance against the metrics (the “subject matter”)

Environmental Metrics	EYGS LLP’s FY25 Performance
Scope 1 total GHG emissions, tCO ₂ e (consisting of natural gas, biogas, diesel and fugitive emissions)	18,000
Scope 2 (location-based) total GHG emissions, tCO ₂ e (consisting of electricity consumption)	117,000
Scope 2 (market-based) total GHG emissions, tCO ₂ e (consisting of electricity consumption)	37,000
Scope 3 total GHG emissions (including categories 1,3,5,6,7) (tCO ₂ e)	1,194,000
Scope 3 Category 1: Purchased goods and services (tCO ₂ e)	354,000
Scope 3 Category 3: Fuel and energy related activities (tCO ₂ e)	18,000
Scope 3 Category 5: Waste generated in operations (tCO ₂ e)	21,000
Scope 3 Category 6: Business travel (tCO ₂ e)	615,000
Scope 3 Category 7: Employee commuting (tCO ₂ e)	103,000
Scope 3 Category 7: Remote working (tCO ₂ e)	83,000
Location-based tCO ₂ e/US\$000	0.0231
Market-based tCO ₂ e/US\$000	0.0216
Location-based tCO ₂ e/FTE	3.1
Market-based tCO ₂ e/FTE	2.9

Environmental Metrics	EYGS LLP’s FY25 Performance
Total carbon credits cancelled (tCO ₂ e)	1,250,000
Total carbon credits cancelled by mitigation activity type: Reduction (%)	58%
Total carbon credits cancelled by mitigation activity type: Removal (%)	42%
Greenhouse gas emissions avoided through the purchase and use of Sustainable Aviation Fuel (tCO ₂ e)	6,000
Total energy consumption (MWh)	341,000
Total energy consumption (MWh) – Renewable sources	220,000
Total energy consumption (MWh) – Non-renewable sources	121,000
Energy consumption intensity per revenue (MWh/US\$000)	0.0064
“EY Ripples” Metrics	EYGS LLP’s FY25 Performance
Total lives impacted by Ripples activities (#)	60,785,790
Total lives impacted by SDG (#) (Top 5 SDGs to be determined through reporting period)	1) Reduced Inequalities: 24,006,130 2) Partnerships for the Goals: 8,366,124 3) Decent Work and Economic Growth: 8,214,145 4) Quality Education: 5,298,323 5) Good Health and Well-being: 4,981,527

People Metrics	EYGS LLP’s FY25 Performance
EY total headcount (#)	406,209
EY total headcount by gender (#) (%)	Women (#/%): 193,571 / 48% Men (#/%): 211,948 / 52%
Global Practice Group total headcount (#)	146
Global Practice Group by gender (%)	Women: 32% / Men: 68%
Partners, Principals, Executive Directors and Directors total headcount (#)	23,711
Partners, Principals, Executive Directors and Directors by gender (%)	Women: 29% / Men: 71%
Gender representation by rank (#) (%) and total headcount by rank (#), both reported across the following ranks:	
Partner	Total headcount #: 13,936 Women/Men headcount #: 3,537 / 10,346 Women/Men headcount %: 25.4% / 74.2%
Executive Director	Total headcount #: 8,091 Women/Men headcount #: 2,525 / 5,556 Women/Men headcount %: 31.2% / 68.7%
Senior Manager	Total headcount #: 38,198 Women/Men headcount #: 14,765 / 23,410 Women/Men headcount %: 38.7% / 61.3%
Manager	Total headcount #: 52,787 Women/Men headcount #: 22,811 / 29,928 Women/Men headcount %: 43.2% / 56.7%
Senior	Total headcount #: 128,474 Women/Men headcount #: 59,882 / 68,467 Women/Men headcount %: 46.6% / 53.3%

BDO Assurance Report



Appendix 1: EYGS LLP’s FY25 performance against the metrics (the “subject matter”)

People Metrics	EYGS LLP’s FY25 Performance
Gender representation by rank (#) (%) and total headcount by rank (#), both reported across the following ranks:	
Staff/Assistant	Total headcount #: 99,826 Women/Men headcount #: 51,433 / 48,060 Women/Men headcount %: 51.5% / 48.1%
Director	Total headcount #: 1,684 Women/Men headcount #: 871 / 811 Women/Men headcount %: 51.7% / 48.2%
Associate Director	Total headcount #: 6,149 Women/Men headcount #: 3,488 / 2,658 Women/Men headcount %: 56.7% / 43.2%
Assistant Director	Total headcount #: 8,612 Women/Men headcount #: 4,809 / 3,799 Women/Men headcount %: 55.8% / 44.1%
Supervising Associate	Total headcount #: 8,804 Women/Men headcount #: 5,186 / 3,611 Women/Men headcount %: 58.9% / 41.0%
Senior Associate	Total headcount #: 9,147 Women/Men headcount #: 5,625 / 3,509 Women/Men headcount %: 61.5% / 38.4%
Associate	Total headcount #: 7,825 Women/Men headcount #: 4,967 / 2,841 Women/Men headcount %: 63.5% / 36.3%
Administrative	Total headcount #: 7,102 Women/Men headcount #: 6,072 / 1,011 Women/Men headcount %: 85.5% / 14.2%
Partner/principals by gender (%)	Women: 25.4% / Men: 74.2%

People Metrics	EYGS LLP’s FY25 Performance
Age representation by rank (#) and (%):	
Partner	30 years old and younger (#/%): 2 / 0% 31-50 years old (#/%): 8,333 / 59.8% Over 50 years old (#/%): 5,575 / 40.0%
Executive Director	30 years old and younger (#/%): 5 / 0.1% 31-50 years old (#/%): 5,397 / 66.7% Over 50 years old (#/%): 2,675 / 33.1%
Senior Manager	30 years old and younger (#/%): 910 / 2.4% 31-50 years old (#/%): 33,890 / 88.7% Over 50 years old (#/%): 3,366 / 8.8%
Manager	30 years old and younger (#/%): 12,454 / 23.6% 31-50 years old (#/%): 38,612 / 73.1% Over 50 years old (#/%): 1,690 / 3.2%
Senior	30 years old and younger (#/%): 80,430 / 62.6% 31-50 years old (#/%): 46,608 / 36.3% Over 50 years old (#/%): 1,383 / 1.1%
Staff/Assistant	30 years old and younger (#/%): 90,575 / 90.7% 31-50 years old (#/%): 8,804 / 8.8% Over 50 years old (#/%): 393 / 0.4%
Director	30 years old and younger (#/%): 0 / 0.0% 31-50 years old (#/%): 862 / 51.2% Over 50 years old (#/%): 820 / 48.7%
Associate Director	30 years old and younger (#/%): 14 / 0.2% 31-50 years old (#/%): 4,245 / 69.0% Over 50 years old (#/%): 1,888 / 30.7%
Assistant Director	30 years old and younger (#/%): 248 / 2.9% 31-50 years old (#/%): 6,974 / 81.0% Over 50 years old (#/%): 1,388 / 16.1%

People Metrics	EYGS LLP's FY25 Performance
Age representation by rank (#) and (%):	
Supervising Associate	30 years old and younger (#/%): 1,164 / 13.2% 31-50 years old (#/%): 6,768 / 76.9% Over 50 years old (#/%): 870 / 9.9%
Associate	30 years old and younger (#/%): 5,078 / 64.9% 31-50 years old (#/%): 2,283 / 29.2% Over 50 years old (#/%): 459 / 5.9%
Supervising Associate	30 years old and younger (#/%): 1,164 / 13.2% 31-50 years old (#/%): 6,768 / 76.9% Over 50 years old (#/%): 870 / 9.9%
Administrative	30 years old and younger (#/%): 1,366 / 19.2% 31-50 years old (#/%): 3,650 / 51.4% Over 50 years old (#/%): 2077 / 29.2%
Percentage of women among partners/ principals (%) by Area, reported across the following Regions:	Americas: 28% EMEIA: 21% Asia Pacific: 28% Executive: 25%
Total hires (#)	112,851
Total hires by gender (# and %)	Women (#/%): 54,202 / 48.03% Men (#/%): 58,130 / 51.51%
Total hires by ages (%), reported across the following ranges:	30 years old and younger: 82.77% 31-50 years old: 16.02% Over 50 years old: 1.05%
Attrition rate overall (%)	19.69%
Attrition rate by gender (%)	Women: 19.17% / Men: 19.98%
Total separations (#)	75,726

BDO Assurance Report

Appendix 1: EYGS LLP’s FY25 performance against the metrics (the “subject matter”)

People Metrics	EYGS LLP’s FY25 Performance
Total promotions (#)	53,710
Total promotions by ages (%), reported across the following ranges:	30 years old and younger: 65.90% 31-50 years old: 32.97% Over 50 years old: 1.11%
Total separations (#)	75,726

Responses to the People Pulse Survey	EYGS LLP’s FY25 Performance
I feel included and supported by the people I interact with each day (%)	84%
EY provides a work environment where I feel free to be myself (%)	83%

Learnings Metrics	EYGS LLP’s FY25 Performance
Learning hours delivered- all employees (#)	24,600,000
Average hours of formal learning per person- all employees (#)	61
Total investment in learning and development (\$US)	\$442,000,000
Average investment expenditure per person (including travel) (\$US)	\$1,103
PPEDD	48
Senior Manager / Associate Director	45

Learnings Metrics	EYGS LLP’s FY25 Performance
Manager / Assistant Director	53
Supervisory Associate / Senior Associate / Senior	60
Staff / Assistant / Associate	80
Intern	69
Administrator	20

Appendix 2: EYGS’s reporting methodologies as of 3 October 2025 (the “criteria”)

Metric category	Reporting methodology document
Environmental Metrics	<ul style="list-style-type: none">EY Global Carbon Footprint FY25 Basis of Preparation (CLEAN)EY Global Energy Consumption – FY25 Basis of PreparationEY Global Sustainable Aviation Fuel Certificates – FY25 Basis of PreparationEY Global Greenhouse Gas Emissions Mitigation Projects Financed Through Carbon Credits – FY25 Basis of Preparation
Learning Metrics	<ul style="list-style-type: none">EYG Learning and Development – Basis of Preparation_2025
People Metrics	<ul style="list-style-type: none">EYG PeoplePulse_Basis of Preparation_2025EYG DEI_Basis of Preparation_2025_V2EYG GPG_Basis of Preparation_2025
“EY Ripples” Metrics	<ul style="list-style-type: none">EYG Ripples Lives Impacted (LI) - Basis of Preparation_2025EYG Ripples Participation (RP) - Basis of Preparation_2025 – M&R Review Copy



EY | Building a better working world

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

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

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

All in to shape the future with confidence.

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

EYG no. 008193-25Gbl
CS no. 2504–10717–CS
October 2025

ED None
This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice. The views of third parties set out in this publication are not necessarily the views of the global EY organization or its member firms. Moreover, they should be seen in the context of the time they were made.

© 2025 EYGM Limited.
All Rights Reserved.

ey.com